



**AUDIT REPORT
ON THE ACCOUNTS OF
TOWN MUNICIPAL ADMINISTRATIONS
IN DISTRICT PESHAWAR**

KHYBER PAKHTUNKWHA

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

| | |
|--|------|
| ABBREVIATIONS AND ACRONYMS..... | i |
| Preface | iii |
| EXECUTIVE SUMMARY | iv |
| SUMMARY TABLES AND CHARTS..... | vii |
| I: Audit Work Statistics..... | viii |
| ii: Audit observations classified by Categories | viii |
| iii: Outcome Statistics | viii |
| iv: Table of Irregularities pointed out | ix |
| v: Cost-Benefit..... | ix |
| CHAPTER-1..... | 1 |
| 1.1 Town Municipal Administrations, District Peshawar | 1 |
| 1.1.1 Introduction..... | 1 |
| 1.1.2 Comments on Budget and Accounts (Variance Analysis)..... | 2 |
| 1.1.3 Comments on the status of compliance with PAC Directives | 3 |
| 1.2 Audit Paras of TMA Town-I..... | 48 |
| 1.2.1 Irregularity & non-compliance..... | 48 |
| 1.2.2 Internal Control Weaknesses | 54 |
| 1.3 Audit Paras of TMA Town-II | 63 |
| 1.3.1 Misappropriation and fraud..... | 63 |
| 1.3.2 Irregularity & non-compliance..... | 72 |
| 1.3.3 Internal Control weaknesses | 91 |
| 1.4 Audit Paras of TMA Town-III | 5 |
| 1.4.1 Irregularity & non-compliance..... | 5 |
| 1.4.2 Internal Control weakness..... | 17 |
| 1.5 Audit Paras of TMA Town-IV | 30 |
| 1.5.1 Irregularity & non-compliance..... | 30 |
| 1.5.2 Internal Control Weaknesses | 42 |
| ANNEXURES | 102 |
| Annexure- 1MFDAC..... | 99 |
| Annexure-2Detail of unverified Development Schemes..... | 147 |
| Annexure-3Detail of unverified Development Schemes..... | 151 |
| Annexure-4Irregular payment and overpayment..... | 152 |
| Annexure-5 Detail of saving utilized..... | 153 |
| Annexure-6 Detail of non-execution of Technical Sanction..... | 159 |
| Annexure-7Detail of cash payment of pay and allowances..... | 163 |
| Annexure-8 Detail of incorrect position of budget..... | 164 |
| Annexure-9Irregular and unauthorized execution of excess quantity..... | 165 |
| Annexure-10 Detail of no-deposit of taxes | 166 |
| Annexure-11Detail of Short Deduction of Income Tax..... | 173 |
| Annexure-12Detail of non-recovery of emoluments from contractor..... | 177 |

| | | |
|---------------------|---|-----|
| Annexure-13 | Detail of less recovery of tax receipt..... | 178 |
| Annexure-14 | Detail of Non-recovery of Withholding Tax from contractors of receipt..... | 180 |
| Annexure-15 | Detail of Non-recovery of outstanding receipt..... | 181 |
| Annexure-16 | Detail of loss due to incorrect calculation of rent..... | 183 |
| Annexure-17 | Detail of less realization of receipt..... | 184 |
| Annexure-18 | Detail of abnormal decrease in revenue receipt..... | 185 |
| Annexure-19 | Statement showing expenditure incurred on various developmental schemes..... | 186 |
| Annexure-20 | Statement Showing irregular and unauthorized award of works to contractors without obtaining Additional Security/Bank Guarantees... | 187 |
| Annexure-21 | Statement showing loss due to non forfeiture 2% Earnest Money and irregular award of work through fake Performance Bonds..... | 190 |
| Annexure-22 | Non-recovery of penalty from contractor..... | 191 |
| Annexure-23 | Statement showing irregular and unjustified expenditure of pay and allowances..... | 192 |
| Annexure-24 | Statement showing irregular and unauthorized award of works with defective tender process..... | 194 |
| Annexure-25 | Statement showing irregular and unauthorized advance payment to employees without adjustment..... | 197 |
| Annexure-26 | Statement showing expenditure without Technical Sanction on various developmental schemes..... | 199 |
| Annexure-27 | Statement showing loss due to non acceptance of Lowest Bid..... | 200 |
| Annexure-28 | Statement showing loss due to non transfer fire brigade staff and machinery to Recue 112..... | 202 |
| Annexure- 29 | Detail of receipt difference in two sets of accounts..... | 101 |
| Annexure- 30 | Detail of non-exueciton of item of work..... | 102 |
| Annexure- 31 | Loss due to non-recovery of Conservancy Charges..... | 103 |
| Annexure- 32 | non-realizaiton of water charges..... | 104 |
| Annexure- 33 | Non-realization of receipt..... | 105 |
| Annexure- 34 | Detail of non-recovery of receipt..... | 107 |
| Annexure-35 | Detail of cash drawl of Pay and Allowances..... | 108 |
| Annexure-36 | Detail of irregular advance payment..... | 110 |
| Annexure-37 | Detail of loss of contract..... | 111 |
| Annexure-38 | Items of work in BOQ executed / not excuted..... | 112 |
| Annexure-39 | Overpayment due to wrong item..... | 114 |
| Annexure-40 | Overpayment due to abnormal deviation from BOQ..... | 104 |
| Annexure-41 | Non imposition of penalty..... | 116 |
| Annexure-42 | Detail of schemes without technical sanction..... | 119 |
| Annexure-43 | Detail of loss due to lump sum contract of purchase..... | 121 |
| Annexure-44 | Detail of loss of Furniture..... | 123 |
| Annexure-45 | Detail of Loss due to award on contract on lumpsum, irregular purchase of furniture,..... | 126 |

| | | |
|--------------------|---|-----|
| Annexure-46 | Detail of case payment of Pay and Allowances..... | 129 |
| Annexure-47 | Detail of posts of Mali, Chowkidar and Naib Qasids..... | 130 |
| Annexure-48 | Work at UC Urmar Miana PK-11..... | 132 |
| Annexure-49 | Detail of schemes of Saving utilization..... | 133 |
| Annexure-50 | Detail of irregular advance payment due to fake measurement..... | 135 |
| Annexure-51 | Detail of execution of developmental schemes without Technical Sanction..... | 136 |
| Annexure-52 | Detail of short deduction of income tax..... | 139 |
| Annexure-53 | Detail of variation between two sets of accounts..... | 143 |
| Annexure-54 | Detail of Abnormal decrease in receipt..... | 144 |
| Annexure-55 | Detail of less realization of receipt..... | 145 |
| Annexure-56 | Detail of overpayment due to allowing higher rate..... | 146 |

ABBREVIATIONS AND ACRONYMS

| | |
|----------------|--|
| AA | Administrative Approval |
| ADP | Annual Development Programme |
| AOM&R | Annual Ordinary Maintenance and Repair |
| AP | Advance Para |
| BOQ | Bill of Quantity |
| CCO | Chief Coordination Officer |
| CMD | Chief Minister Directives |
| CPWA Code | Central Public Works Account Code |
| CPWD Code | Central Public Works Department Code |
| CTR | Central Treasury Rule |
| DAC | Departmental Accounts Committee |
| DC | Deputy Commissioner |
| DCR | Deposit and Collection Register |
| DDC | District Development Committee |
| DDO | Drawing and Disbursing Officer |
| FBR | Federal Board of Revenue |
| GFRs | General Financial Rules |
| GST | General Sales Tax |
| KPPRA | Khyber Pakhtunkhwa Public Procurement Regulatory Authority |
| LCB | Local Council Board |
| LGA | Local Government Act |
| AD LGE&RDD | Assistant Director Local Government Election and Rural Development Department |
| M&R | Maintenance & Repair |
| M ³ | Cubic Meter |
| MB | Measurement Book |
| MC | Municipal Committee |
| MPA | Member Provincial Assembly |
| MRS | Market Rate System |
| MT&C | Model Terms and Conditions |
| NA | National Assembly |
| NC | Neighborhood Council |

| | |
|----------|---------------------------------------|
| NIT | Notice Inviting Tender |
| P&D | Planning and Development |
| PAK MDGs | Pakistan Millinium Development Goals |
| PAC | Public Accounts Committee |
| PAO | Principal Accounting Officer |
| PC-I | Planning Commission Proforma-I |
| PCC | Plain Cement Concrete |
| PEC | Pakistan Engineering Council |
| PFC | Provincial Finance Commission |
| PLA | Personal Ledger Account |
| RCC | Reinforced Concrete Cement |
| RDA | Regional Directorate of Audit |
| RS | Rupees |
| SDO | Sub-Divisional Officer |
| TS | Technical Sanction |
| TMA | Town Municipal Administrator |
| TMO | Tehsil Municipal Officer |
| TO(F) | Tehsil Officer (Finance) |
| TO (I) | Tehsil Officer (Infrastructure) |
| TOR | Tehsil Officer Revenue |
| U/C | Union Council |
| V/C | Village Council |
| WAPDA | Water and Power Development Authority |
| WSSP | Water Supply and Sanitation Project |

Preface

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor-General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 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 Peshawar for the financial year 2015-16. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit on test check basis during 2016-17 with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings. 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. 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. However, in some observations, department did not submit written replies. DAC meetings were not 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 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 Director General Audit, District Governments, Khyber Pakhtunkhwa carries out the audit of all Tehsil Municipal Administrations and Town Municipal Administrations. The Regional Directorate of Audit Peshawar, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out the audit of one City District Government, two District Governments, TMAs and VCs/NCs of three Districts i.e. Peshawar, Charsadda and Nowshera respectively.

The Regional Directorate of Audit Peshawar has a human resource of 10 officers and staff with a total of 3000 person days. The annual budget amounting to Rs 16.877 million was allocated to the RDA during financial year 2016-17. The directorate is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programmes and projects.

Towns-I, II, III & IV in City District Peshawar perform their functions under Khyber Pakhtunkhwa Local Government Act 2013. Each TMA has one Principal Accounting Officer (PAO) as provided in Rule 8 (1P) 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 and Town Administration for which Annual Budget Statement is authorized by the Tehsil/Town Council in the form of budgetary grants.

a. Scope of Audit

The total of expenditures of Towns-I, II, III & IV in City District Peshawar for the Financial Year 2015-16 was Rs 1,901.904 million. Out of this, RDA Peshawar audited an expenditure of Rs 1,236.238 million which, in terms of percentage, was 65% of auditable expenditure.

The total of receipts of Towns-I, II, III & IV in City District Peshawar for the financial year 2015-16 was Rs 1637.249 million. Out of this, RDA Peshawar audited receipts of Rs 982.349 million which, in terms of percentage, was 60% of auditable receipt.

The total of expenditure and receipts of Towns-I, II, III & IV in City District Peshawar for the financial year 2015-16 was 3,539.153 million. Out of this RDA Peshawar audited transactions of Rs 2,218.587 million which, in terms of percentage, was 62.69% of auditable amount.

b. Recoveries at the instance of audit

Recovery of Rs 124.166 million was pointed out during the audit. However, no recovery was made till finalization of this report.

c. Audit Methodology

Audit was conducted after understanding the business processes of TMAs, City District Peshawar with respect to their functions, control structure, prioritization of risk areas by determining their significance and key controls. This helped auditors in understanding the systems, procedures, environment, of 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 nature. Cases related to weak internal were also pointed out to which management has been sensitized. In certain cases management has taken action which may further be verified. However, no impact was visible as the management failed to reply and the irregularities could not come to the light in the proper forum i.e. DAC.

e. Comments on Internal Control and Internal Audit department

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

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

- i. Misappropriation / Fraud was found in six cases amounting to Rs 196.236 million¹
- ii. Irregularities and non compliance were noticed in forty six cases amounting to Rs 1,082.678 million²
- iii. Internal control weaknesses were noticed in thirty eight cases amounting to Rs 458.257 million³.

g. Recommendations

- i. Fraudulent drawl / misappropriated money may be recovered and deposited in the government treasury.
- ii. Responsibilities need to be fixed for unauthorized withdrawals and losses sustained by the Government or Council due to overpayments and non realization of receipts.
- iii. All sectors of TMAs need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc to ensure that reported lapses are preempted and fair value for money is obtained from public spending.

¹Paras No. 1.3.1.1 to 1.3.1.6

²Paras No. 1.2.1.1 to 1.2.77, 1.3.2.1 to 1.3.2.17, 1.4.1.1 to 1.4.1.11, 1.5.1.1 to 1.5.1.11

³Paras No. 1.2.2.1 to 1.2.2.9, 1.3.3.1 to 1.3.3.11, 1.4.2.1 to 1.4.2.13, 1.5.2.1 to 1.5.2.5

SUMMARY TABLES AND CHARTS

I: Audit Work Statistics

(Rs in million)

| S.No | Description | No. | Budget |
|------|--|-----|-----------|
| 1 | Total Entities in (PAO) Audit Jurisdiction | 04 | 3,539.153 |
| 2 | Total formations in audit jurisdiction | 04 | 3,539.153 |
| 3 | Total Entities in (PAO) Audited | 04 | 2,218.587 |
| 4 | Total formations Audited | 04 | 2,218.587 |
| 5 | Audit and Inspection Reports | 04 | 2,218.587 |
| 6 | Special Audit Reports | - | - |
| 7 | Performance Audit Reports | - | - |
| 8 | Other Reports | - | - |

II: Audit observations classified by Categories

(Rs in million)

| S.No. | Description | Amount Placed under Audit Observation |
|--------------|---|---------------------------------------|
| 1. | Unsound asset management | 6.559 |
| 2. | Weak financial management | 952.310 |
| 3. | Weak Internal controls relating to financial management | 458.275 |
| 4. | Others | 320.042 |
| Total | | 1,737.189 |

III: Outcome Statistics

(Rs in million)

| S. No | Description | Expenditure on Acquiring Physical Assets Procurement | Civil Works | Receipts | Others | Total for the year 2015-16 | Total for the year 2014-15 |
|-------|--|--|-------------|----------|---------|----------------------------|----------------------------|
| 1. | Outlays Audited | 10.00 | 975.478 | 982.349 | 250.76 | 2,218.587 | 1452.546 |
| 2. | Amount Placed under Audit Observation /Irregularities of Audit | 6.559 | 1,073.903 | 374.984 | 281.743 | 1,737.189 | 332.141 |
| 3. | Recoveries Pointed Out at the instance of Audit | 0.569 | 24.175 | 98.661 | 0.761 | 124.166 | 197.962 |
| 4. | Recoveries Accepted /Established at the instance of Audit | - | - | - | - | - | - |
| 5. | Recoveries Realized at the instance of Audit | - | - | - | - | - | - |

Note: - The outcome figures reported for the year 2014-15 pertain to the Municipal Committees audited last year. Since PAOs are the same therefore, these amounts have been included here to show cumulative effect against the PAOs.

IV: Table of Irregularities pointed out

(Rs in million)

| S.No. | Description | Amount Placed under Audit Observation |
|--------------|--|---------------------------------------|
| 1. | Violation of Rules and regulations, principle of propriety and probity in public operation | 761.836 |
| 2. | Reported cases of fraud, embezzlement, thefts and misuse of public resources. | 196.236 |
| 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. | 0 |
| 4. | Quantification of weaknesses of internal control systems. | 458.275 |
| 5. | Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies | 0 |
| 6. | Non-production of record | 0 |
| 7. | Others, including cases of accidents, negligence etc. | 320.042 |
| Total | | 1737.189 |

V: Cost-Benefit

(Rs in million)

| S.No. | Description | Amount |
|-------|--|-----------|
| 1. | Outlays Audited (items 1 of Table-3) | 2,218.587 |
| 2. | Expenditure on Audit | 0.480 |
| 3. | Recoveries realized at the instance of Audit | 0 |
| 4. | Cost-Benefit Ratio | 1:0 |

CHAPTER-1

1.1 Town Municipal Administrations, City District Peshawar

1.1.1 Introduction

City District Peshawar has four Towns-I, II, III & IV. Each town office is managed by a Town Municipal Officer. Each Town has its own Town Officer (Finance), Town Officer (Infrastructure) and Town Officer (Regulation). The functions and powers of Tehsil municipal administration shall be 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;

1.1.2 Comments on Budget and Accounts (Variance Analysis)

The budget and expenditure position of Town Municipal Administrations in City District Peshawar for the year 2015-16 is as under:

(Rs in million)

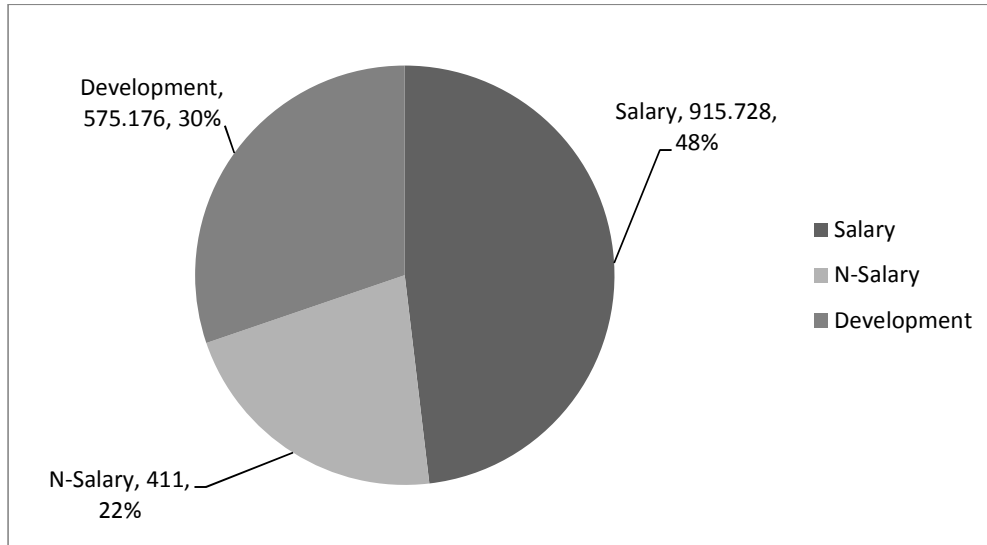
| 2015-16 | Budget | Expenditure | Excess/ (Saving) | %age |
|---------------|------------------|------------------|------------------|---------------|
| Salary | 936.516 | 915.728 | 20.788 | 2.220 |
| Non-salary | 625.941 | 411.000 | 214.941 | 34.339 |
| Developmental | 960.448 | 575.176 | 385.272 | 40.113 |
| Total | 2,522.905 | 1,901.904 | 621.001 | 24.614 |

| 2015-16 | Budgeted Receipts | Actual Receipts | Variation | %age |
|---------|-------------------|-----------------|-----------|-------|
| | 1,680.997 | 1,637.249 | 43.748 | 2.602 |

The savings of Rs 621.001 million indicates weakness in the capacity of these local institutions to utilize the allocated budget.

Expenditure 2015-16

(Rs in million)



1.1.3 Comments on the status of compliance with PAC Directives

The Audit Reports pertaining to Financial Years 2009-10 to 2014-15 on accounts of Tehsil Municipal Administration/Municipal Committees have not been discussed in PAC/ZAC. The Provincial Assembly Khyber Pakhtunkhwa has returned the Audit Reports during February, 2017 with the remarks that the same may be examined by respective Accounts Committees as provided under Khyber Pakhtunkhwa Local Government Act, 2013.

TMA TOWN-I PESHAWAR

1.2 Audit Paras of TMA Town-I

1.2.1 Irregularity & non-compliance

1.2.1.1 Unverified record – Rs 218.287 million

According to Rule 41 of LGA, 2013, every official or servant of a local Government, every member of a local council, and every person charged with administration and management of property of a local Government shall be personally responsible for any loss or waste, financial or otherwise, of any property belonging to a local government which is a direct consequence of decisions made by him personally or under his discretions in violation of this Act or any other law for the time being in force.

TMO Town-I, Peshawar awarded contracts of different developmental works to contractors. However, the following records were not available to check the authenticity of expenditure. Hence the expenditure could not be verified. Details given at **Annex-2**.

1. Agreement file
2. Administrative Approvals.
3. Technical Sanctions.
4. Relevant Measurement Book

Moreover, requests for the provision of the following records were made but the records were not provided.

1. Bank statements of designated account of HBL, NBP, BOK etc.
2. Log Books of vehicles
3. Survey reports of doctors clinic and hospitals, Motor Car Bargains, Private Shadi Hall, Catering and Crockery etc.
4. Record of Receipt from General Bus Stand, Kohat, Charsadda and Karkhano Bus Stand and Files.
5. Stock Register
6. Expenditure record of Nazim and Naib Nazim.

In addition, the relevant record i.e. applications, vouchers, quotations, bills etc. of expenditure of the relating to the Administrative / Account Section of the heads details given at **Annex-2 (1)** were also not available.

The irregularity was pointed out in January 2017, management stated that detail reply would be given after scrutiny of the record but reply was not given. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry and fixing responsibility.

AIR Para No. 01/2015-16

1.2.1.2 Non-compliance with Local Govt Act 2013, Rules of Business 2015 & Budget Rules 2016

According to Section 37(4) of LGA 2013, Every Nazim, District Council and Tehsil Council shall appoint an Internal Auditor

According to Section 39 of LGA 2013, Every Nazim shall, on assumption of his office and thereafter, once in every year on a date fixed by him, take physical stock of movable and immovable properties of the local government and present a report to the local council.

According to section 23 LGA 2013, Nazim will prepare and present report on the performance of municipal administration in Tehsil council at least twice a year

According to Rules of Business 2015 Schedule-I, Finance Section shall prepare financial statements and present them for internal and external audit in the manner as may be prescribed;

According to Section (4) of Budget Rule 2016, The TO (Finance) shall develop fiscal forecasts for 3 years on fiscal space and expenditure requirements {See Rule 3 (2)} As per instructions / requirements laid down in Schedule 1 of the Khyber Pakhtunkhwa Tehsil and Town Municipal Administration Rules of

Business 2015 the Finance Office shall “prepare financial statement and present them for internal and external audit”.

Record of TMO, Town I, Peshawar for the financial year 2015-16 revealed non-compliance of the rules as detail given below:

1. Internal Auditor has not been appointed.
2. The annual stock verification Report of moveable immoveable property/stock has not been prepared for submission to local council.
3. Performance report has not been prepared.
4. Financial Statement has not been prepared for internal and external audit.
5. The 03 years fiscal forecast has not been prepared.

The lapse occurred due to weak internal control.

The irregularity was pointed out in January 2017, management stated that detail reply would be given after scrutiny of the record but reply was not given. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

The matter is reported for probe and taking necessary corrective action.

AIR Para No. 02/2015-16

1.2.1.3 Non-maintenance of Accounts record properly

Para 10 (i) of General Financial Rules Volume I provides that every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money.

TMO Town-I, Peshawar incurred expenditure of Rs 217.0321 million on developmental works during 2015-16 (as per revised Budget estimates 2015-16 (budget book 2016-17)]. The expenditures were held irregular and uneconomical as per following observations:

1. No PEC Registration, CNIC and enlistment copy of the contractor were submitted by the contractors in majority of the Developmental schemes as required under the NIT.

2. In the tender opening register, tender form No. submitted by the contractors were not written.
3. The quoted rates offered by the contractors were mentioned only in figure in the tender register.
4. Date and amount of CDR submitted by the contractors were not recorded in the tender register to ascertain the CDR submitted by the contractors.
5. No recommendation by the works committee regarding the award of work was mentioned in the tender register.
6. In the tender register, only the word defective was mentioned against the rejected contractors without detail justification.
7. Some works were awarded to the contractors without any signature on the Tender form and / or BOQ.
8. Not a single tender form was signed by any responsible officer/ Procurement committee.
9. The agreements were signed by the TO (I) instead by the TMO.
10. Monthly progress report was not prepared.
11. Public funds account was not maintained.
12. Tender register and auction registers were not maintained.

The lapse occurred due to weak internal control and violation of rules

The irregularity was pointed out in January 2017, management stated that detail reply would be given after scrutiny of the record but reply was not given. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 03/2015-16

1.2.1.4 Irregular tender process – Rs 79.512 million

According to Rule 30 of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders.

TMA, Town-I Peshawar advertised 50 Developmental schemes of Estimated Cost of Rs 79.512 million from TMA local fund 2015-16. NIT was published in Daily AAJ dated 26.01.2016 with different opening dates.

The following observations were noticed:

1. NIT was made without obtaining Administrative approval and technical sanctions
2. Scheme wise approval from the Town Council was not obtained.
3. 40 schemes of Rs 69.80 million were tendered for Rs 44.166 million and were awarded to contractor almost @ 25% to 45% below on 11.02.2016, 15.02.2016, 22.02.2016 and 24.02.2016. Astonishingly on 18.02.2016, schemes of estimated cost of Rs 16.372 million were awarded to contractor “At par” and only three contractors were shown participated without any call deposits.
4. The tenders were made without any approval from competent forum and tender approved authority.
5. Procurement committee as provided in para 9 (3) of Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014 was not constituted.

The irregularity was pointed out in January 2017, management stated that detail reply would be given after scrutiny of the record but reply was not given. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends for inquiry and fixing responsibility.

AIR Para No. 04/2015-16

1.2.1.5 Irregular award of work – Rs 9.741 million

According to Rule 30 of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders.

TMO, Town-I Peshawar awarded different works amounting to Rs 9,740,817 during 2015-16 to contractors. Details given at **Annex-3**.

The tender process was fictitious as neither the tender form nor BOQs of the successful bidder were signed by the TMO, Nazim and other members of the committee.

The irregularity was pointed out in January 2017, management replied that tenders were called and open in the presence of TO(I) and Town member presenting Nazim Town-I and Chairman Works Committee. Competition was made and tender was awarded to contractor in fair manner. Reply was not correct as tender forms and BOQs were not signed by the contractor / Nazim and TMO and other codal formalities were not observed. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry into the matter for fixing responsibility.

AIR Para No. 05/2015-16

**1.2.1.6 Irregular payment – Rs 4.337 million
Overpayment - Rs 0.486 million**

According to Rule 18 (c) (v) (c) of Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, a procuring entity may, issue a variation order to a contractor to include works which were outside the original scope of works to ensure interests of Government and for reasons of economy, compatibility and efficiency provided that the value of variation order is not more than fifteen percent of the original contract.

Para 56 of CPWA Code and Para 178 of GFRs Vol-I state that no works can be started/executed without administrative approval and technical sanction.

TMO, Town-I Peshawar paid Rs 4,337,713 in a work “Pavement of street pavement, drain, culverts at Kamran Street Ijaz Abad U/C-11 Peshawar”. The following irregularities were observed:

1. In response to NIT dated 07.04.2016, work order was issued on 26.05.2016 on MRS 2015 instead of MRS 2016 effective from 08.04.2016.
2. Contractor offered rate of Rs 3,278,740 against the estimated cost of Rs 5,653,000 which was 42.00% below of the estimated cost.

However, contractor was paid for Rs 4,336,000 resulted into irregular payment of Rs 1,058,000 which is 24.440 % of the offered rate.

3. The work was physically checked and was found substandard.
4. Transportation of malba was paid Rs 231,341 on fake entries as no PCC dismantling was carried out at site.
5. The scheme was completed on 18.07.2016 whereas Technical sanction was accorded after completion of work i.e. 05.10.2016. An amount of Rs 56, 530 was paid as Technical Sanction Charges without any provision in TS / PC-1.
6. An amount of Rs 170,442 was overpaid in variation order dated 24.06.2016 by paying excessive rates than admissible. Details given at **Annex-4**.
7. The work was executed without Administrative Approval.
8. Bricks quantity of 37,194 @ 4.92 was deducted against the available brick of 101,438 resulted into overpayment of Rs 316,080 [(101,438 – 37,194)x 4.92].

The irregularity was pointed out in January 2017, some irregularities were admitted as technical sanction was accorded after completion of the scheme, and excess payment was paid to the contractor in violation of Rule 18 I (v) I of KPPRA. Furthermore, the work was required to be re-tendered on the introduction of MRS 2016 effective from 08.04.2016. In addition, the approval of the scheme was not provided. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry and recovery of Rs 486,521 from the contractor concerned.

AIR Para No. 06/2015-16

1.2.1.7 Irregular award of contract Rs 4.455 million and loss to Govt. Rs 0.494 million and non-deduction of sales tax – Rs 23,800

Para 144 of the GFR Vol-I provides that Open Tender System should be adopted in order to obtain economical and lowest rates. In case of acceptance of higher rates, justification must be recorded on the comparative statement.

There is no sales tax on services of repair and fixation of pipes etc. However, the material used in such services are chargeable to Sales Tax @ 16%

under the Sales Tax Act as clarified vide Directorate of Sales Tax vide their letter No. ST (Tech) Misc. Purchase.66/6097 dated 10.10.2004.

According to Rule 41 of LGA, 2013, every official or servant of a local Government, every member of a local council, and every person charged with administration and management of property of a local Government shall be personally responsible for any loss or waste, financial or otherwise, of any property belonging to a local government which is a direct consequence of decisions made by him personally or under his discretions in violation of this Act or any other law for the time being in force or which accrues as a result of his negligence or misconduct and shall be liable to pay such surcharge as may be determined by the respective Accounts Committee and such amount shall be recoverable as arrears of land revenue.

TMO Town-I, Peshawar awarded a work “Addition and Alteration in Local Council Board Office, Hayat Abad, Phase-7, Peshawar” for Rs 4,192,079. NIT of the work was published in Daily Aaj on 22.04.2016 and the tender opening date was 16.05.2016. The estimated cost of the work was Rs 4,455,000. The following irregularities were noticed:

1. Nine participants were shown in the tender process out of which six were shown defective without assigning any reason.
2. The work was awarded 5.90% below whereas among the defective contractors, one has given his rate @ 17% below on tender form which was not considered.
3. The work was awarded on MRS 2015 instead of MRS 2016 effective from 08.04.2016.
4. Non-Scheduled Items were paid for Rs 1,819,527 without any rate analysis and were on higher side.
5. The scheme was completed by PDA in 2014-15 in present expenditure create doubt and needs to be verified from PDA as lawn development was already carried out by them and items like providing and fixing of door etc. leads to double drawl.
6. Sales tax amounting to Rs 23,800 was not deducted on supply of AC.

The irregularity was pointed out in January 2017, management replied that Defective means rate without call deposit and without rate. 17% below rate offered by the contractor was without call deposit. Further, the scheme was

approved prior to 08.09.2016. Non-schedule items were analyzed and paid to the contractor. PDA has completed the building and this includes extra work required for alteration and addition. The ACs were given on supply and fixing basis as it include boring in RCC and extra pipe required for fixing of ACs. Therefore, Rs 23,800 was not deducted from contractor and more amount was incurred then this on fixing of AC. Reply was not acceptable as nothing was available in agreement file regarding the deposit of CDR by any contractor nor in the tender register and the work was awarded on MRS 2015 instead of MRS 2016. Furthermore, sales tax is required to be recovered from the contractor. Request for convening the DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 07/2015-16

1.2.1.8 Irregular utilization of savings of developmental schemes – Rs 13.085million

According to Rule 18 I (v) I of Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, a procuring entity may, issue a variation order to a contractor to include works which were outside the original scope of works to ensure interests of Government and for reasons of economy, compatibility and efficiency provided that the value of variation order is not more than fifteen percent of the original contract.

TMO, Town-I Peshawar out of the 50 schemes of TMA Fund, 34 contract files were available and the whereabouts of remaining files was not known. Against the estimated cost of Rs 52,555,000 of 34 schemes, the contractor offered their rate of Rs 39,170,272. Against which payment of Rs 50,440,490 was made. Thus saving of Rs 13,084,728 was irregularly utilized without the approval of council and revised administrative approval. Details given at **Annex-5**.

The irregularity was pointed out in January 2017, it was replied that the saving was utilized as per revise estimates approved by the competent authority and approval of Town Council will be made as ex-post facto. Irregularity admitted by the office as the savings have been utilized without approval of the town council. Furthermore, revised administrative approval was not provided.

Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 09/2015-16

1.2.1.9 Irregular payment without Technical Sanction –Rs 106.034 million

Para 2.82 B&R Department Code states that no work shall be commenced unless administrative approval by competent authority is accorded, and properly detailed design and cost estimate have been sanctioned, allotment of funds made, and orders for its commencement issued by the competent authority.

TMO, Town-I Peshawar incurred expenditure of Rs 106,033,603 million on developmental schemes. The schemes were executed without the approval of the Technical Sanctions in violation of the standing orders, rules and regulations of the government. Details given at **Annex-6**.

The irregularity was pointed out in January 2017, management stated that technical sanction will be accorded as it is under the limit of TO (I), TMA Town-I Peshawar. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 16/2015-16

1.2.1.10 Irregular cash payment of Pay & Allowances – Rs 11.382 million

According to para 4.6.3.1 of Accounting Policies and Procedure Manual, the normal method of payment of monthly salaries of all government employees shall be by credit transfer direct to a bank account nominated by the employee. This is the most secure and economical method of payment and it automatically ensures that recipients have access to their salary on the due date. Moreover,

direct credit has tangible advantages, over payment by cheque or cash, against risks of theft or fraud.

TMO, Town-I Peshawar paid Rs 11,382,303 on account of pay & allowances to the staff through DDO open cheque instead by direct credit system through their bank account in violation of rules during the year 2015-16. Details given at **Annex-7**.

The irregularity was pointed out in January 2017, management stated that cash salary was drawn in respect of the officers / officials related to PUGF as transferable post. However, they will be directed to operate their salary account. Reply was not correct as Government orders have been violated. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends stoppage of pay and allowances though DDO direct credit system be adopted as required under the rules.

AIR Para No. 19/2015-16

1.2.1.11 Incorrect position of budget – Rs 4.456 million

According to Rule 7 (I& ii) of the TMO Budget Rules, 2016 budget is valid for one financial year and cannot be carried forward to the next year. Budget includes the estimate of all receipts and expenditures, contain full information and presents a correct picture of the financial position of the TMO and under estimation and overestimation are serious irregularities.

Demand that Collection Register of the TMO Town-I Peshawar for the year 2015-16 revealed an amount of Rs 8,456,543 was outstanding against various contractors. However, Sanctioned Budget shows an amount of Rs 4,000,000 income as outstanding against defaulters at S.No. 36 of the schedule of receipts for the year 2015-16. Resultantly, the receivable amount from the contractors have been understated by Rs 4,456,543. Details given at **Annex-8**.

The irregularity was pointed out in January 2017, management stated that detail reply would be given after scrutiny of the record but reply was not given. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry besides proper maintenance of revenue/receipt record.

AIR Para No. 22/2015-16

1.2.2 Internal Control weakness

1.2.2.1 Irregular and unauthorized execution of excess quantity – Rs 3.153 million

Para 4.5(5) of B&R Department Code states that every officer making or ordering payment on behalf of Government should satisfy himself that the work has been actually done in accordance with the bill submitted for payment. He should inspect personally all the most important works before authorizing final payment, and should check the measurements made by his subordinates.

TMO, Town-I Peshawar paid Rs 3,152,540.69 to contractors in various developmental schemes for which either no provision exist in BOQ or in excess of the provision of BOQ / PC-I without revised PC-I and revised AA. The schemes were advertised for specific items of works as mentioned in the BOQ. However, the contractors executed excess quantity than approved in the BOQs. The excess execution of work resulted into irregular payment of Rs 3,152,540.69. Details given at **Annex-9**.

Audit observed that payment of excess quantity occurred due to lack of financial control.

The irregularity was pointed out in January 2017, it was replied that the irregularity will be covered by getting revised approval from the competent authority. Reply was not acceptable as the items were either executed without provision in PC-I or excess quantity over the PC-I provision. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 08 & 13/2015-16

1.2.2.2 Non-deposit of Govt. receipt – Rs 9.874 million

According to Rule 53(1) of the TMA Budget Rules 2015, the receipts for a month shall be the figures of the receipts actually realized and credited during that particular month and 2) in the event that any money is realized in one month

but not credited until the subsequent month except that relating to the last working day of a calendar month, the facts and circumstances shall be clearly stated in the monthly report in which the receipts were realized.

TMA, Town-I Peshawar deducted Rs 9,874,408 on account of GST, Income Tax, Professional Tax, DPR and Stamp Duty from the contractors from the developmental schemes during the year 2015-16. However, the same were not credited to Government treasury. Details given in **Annex-10**.

(Amount in Rupees)

| GST | Professional Tax | Stamp Duty | DPR | Income Tax | Grand Total |
|------------|-------------------------|-------------------|------------|-------------------|--------------------|
| 273,499 | 542,740 | 388,515 | 152,000 | 8,517,654 | 9,874,408 |

Audit observed that irregularity occurred due to lack of financial control.

The irregularity was pointed out in January 2017, management stated that detail reply would be given after scrutiny of the record but reply was not given. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends that Government taxes be immediately credited to into Government treasury under intimation to audit.

AIR Para No. 14/2015-16

1.2.2.3 Less recovery of income tax – Rs 2.604 million

According to Inland Revenue Officer, FBR Peshawar letter No. 17 dated 30.07.2015, Income tax from non-filer contractor shall be deducted @ 10% on the execution of contract referred to in clause I of section 153(1).

TMO, Town-1 Peshawar incurred expenditure of Rs 99,221,372 in various developmental works during 2015-16. However, income tax amounting to Rs 7,317,861 was deduced @7.5% instead of Rs 9,922,137 @10%. Thus due to non-deduction of income tax from the non-filer, the government sustained loss of Rs 2,604,276. Details given at **Annex-11**.

Less recovery occurred due to lack of internal control and financial awareness.

The irregularity was pointed out in January 2017, management stated that most of the contractors are filer and the income tax have been deducted @ 7.5%. However, after examining the records, if found any non-filer contractors, the less amount will be recovered as soon. Reply was not correct as no evidence in support was provided. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends that either Income tax return duly verified from the income tax department be provided or scheme wise income tax recovery from the concerned contractors be provided.

AIR Para No. 15/2015-16

1.2.2.4 Non-recovery of outstanding receipt Rs 8.808 million and income tax – Rs1.261 million

Rule 51 (1) of the Tehsil Municipal Administration (Budget) Rules, 2016 states that primary obligation of the TO (Regulation) shall be to ensure that all revenue due is claimed, realized and credited immediately into the Tehsil Fund under the proper receipt head

TMO, Town-I Peshawar awarded two contracts of receipt “Collection of Trade License Fee” and “Collection of Dangerous Offensive License Fee” to the contractor Mr. Anwar Ali for Rs 12,610,000 during the financial year 2015-16. An amount of Rs 3,802,000 was deposited by the contractor and the remaining amount of Rs 8,808,000 was outstanding. Furthermore, income tax deduction @ 10% of the contract price amounting to Rs 1,261,000 was also not deposited by the contractor. Detail is as under: (Amount in Rupees)

| Particular of Contract | Amount Due | | | Amount Deposited / Collected | | | Outstanding Amount | | |
|-----------------------------------|-----------------|----------------|-----------|------------------------------|------------|-----------|--------------------|------------|-----------|
| | Contract amount | Income Tax 10% | Total | Contract amount | Income Tax | Total | Contract amount | Income Tax | Total |
| Collection of Trade License Fee | 7,300,000 | 730,000 | 8,030,000 | 2,340,000 | - | 2,340,000 | 4,960,000 | 730,000 | 5,590,000 |
| Collection of Dangerous Offensive | 5,310,000 | 531,000 | 5,841,000 | 1,462,000 | - | 1,462,000 | 3,848,000 | 531,000 | 4,379,000 |

| | | | | | | | | | |
|--------------|-------------------|------------------|-------------------|------------------|----------|------------------|------------------|------------------|------------------|
| License Fee | | | | | | | | | |
| Total | 12,610,000 | 1,261,000 | 13,871,000 | 3,802,000 | 0 | 3,802,000 | 8,808,000 | 1,261,000 | 9,969,000 |

Furthermore, the contract agreement of the work was not provided. It was stated that that the file was in the custody of the NAB.

The irregularity was pointed out in January 2017, management stated that detail reply would be given after scrutiny of the record but reply was not given. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 23 & 24/2015-16

1.2.2.5 Non-recovery of staff emoluments from contractor – Rs 1.974 million (approximately)

According to para 28, 29 and 30 of the Model Terms and Conditions issued by Local Government & Rural Development department, Peshawar letter No. AO-II/LCB6-11 dated 01.06.2015, the contractor shall be bound to pay all the expenses of the employee/employees, The Government has allowed 48 days earned leave to every employee, therefore 48 days leave salary shall be deducted from the present contractor irrespective of the fact whether the official has availed the leave or otherwise., the contractor shall also pay leave salary pension contribution to the employee

According to clause-14 of the Deed “Cattle Fair and Slaughter House, Ring Road, Peshawar”, five employees of BPS-5 and 4 employees of BPS 1 of TMA office will work with contractor and their pay, pension contribution and leave salary will be sent to TMA by contractor

TMO, Town-I Peshawar awarded the contract of “Cattle fair and Slaughter House Ring Road Peshawar” receipt on lease to a contractor for a period of 33 years w.e.f. 2012. According to the terms and conditions of the agreement, the contractor will be bound to pay salary, leave salary and pension

contribution to the TMA. However, the record of employees attached with the contractor was not available.

Furthermore, the record does not reflect the recovery of the emoluments from the contractor. Due to non-recovery of the emoluments from the contractor, loss of Rs 1,974,322 was sustained by the public ex-chequer. Details given at **Annex-12**.

The irregularity occurred due to lack of internal control.

The irregularity was pointed out in January 2017, management did not reply. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery of emoluments of the staff from the contractor.

AIR Para No. 27/2015-16

1.2.2.6 Loss to TMA due to less recovery of tax receipts –Rs 105.468 million

According to Para 2 of the Model Terms and Conditions issued by Local Government & Rural Development department, Peshawar letter No. AO-II/LCB6-11 dated 01.06.2015, Local Councils shall fix different dates in one advertisement for auctioning of the contract of local taxes. If no reasonable bid is offered then another advertisement be got published widely at least seven clear working days before the date fixed for auction of the contract. The same practice shall continue to achieve the maximum increase of 20% over the last year of the approved bid or more reasonable bid.

TMO, Town-I Peshawar departmentally run 11 contracts during the year 2015-16. As per Model Terms and Conditions of contract, an amount of Rs 362,228,600 was required to be realized @ 20% increase over the previous year receipts of 2014-15. However, the TMA Town-I Peshawar realized Rs 256,761,250. Resultantly Rs 105,467,350 was less realized during the financial year 2015-16.

Audit is of the view that instead of awarding the contract to the contractors, the contracts were run departmentally deliberately and Rs 105,467,350 were misappropriated by the dealing hands. In addition, government was deprived from the income tax and recovery of pay and allowances of the employees from the contractor. Detail given at **Annex-13**.

The irregularity was pointed out in January 2017, management did not reply. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry into the matter and fixing responsibility.

AIR Para No. 29/2015-16

1.2.2.7 Non-recovery of Withholding Tax from contractors of receipt / tax collection – Rs 2.397 Million

According to Finance Act 2013, rate of withholding tax collection under section 236A on sale of property which includes awarding of any lease and award of contract through auction has been enhanced from 5% to 10% of the bid amount/sale price w.e.f 01.07.2013.

TMO, Town-I Peshawar, awarded different contracts for collection of various fees / taxes. However, withholding tax amounting to Rs 2,396,744 was not deposited by the contractors. Resultantly the Government sustained loss of Rs. 2.397 million. Details given at **Annex-14**.

Non recovery of income tax was due to weak administrative and financial control.

The irregularity was pointed out in January 2017, management did not reply. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery of income tax from the contractors and be deposited into Government treasury under intimation to audit.

AIR Para No. 30/2015-16

1.2.2.8 Non-recovery of outstanding receipt – Rs 19.275 million

Khyber Pakhtunkhwa Local Govt. Act, 2013 clause 45 (Collection and recovery of taxes, etc) sub-clause (1) requires that failure to pay any tax and other money claimable under this Act shall be an offense, And clause (ii) states that all arrears of taxes, rents and other moneys claimable by a Local Council under this Act shall be recoverable as arrears of land revenue.

TMO, Town-I Peshawar awarded different contracts of receipt / fee collection for Rs 69,391,991 during the financial year 2015-16. An amount of Rs Rs 2,310,235 was outstanding at the end of June, 2015. An amount of Rs 52,427,379 was received from the contractors and the remaining amount of Rs 19,274,847 was outstanding against the contractor. Details given at **Annex-15**.

The irregularity was pointed out in January 2017, management did not reply. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 31/2015-16

1.2.2.9 Loss of Rs 2.256 to the Government due to incorrect calculation of rent of annual lease and non-recovery of income tax – Rs 0.156 million

Khyber Pakhtunkhwa Local Govt. Act, 2013 clause 45 (Collection and recovery of taxes, etc) sub-clause (1) requires that failure to pay any tax and other money claimable under this Act shall be an offense, And clause (ii) states that all arrears of taxes, rents and other moneys claimable by a Local Council under this Act shall be recoverable as arrears of land revenue.

Extension in the lease agreement of Fun Land amusement park has been approved from 5 year to 15 years vide Local Council board Khyber Pakhtunkhwa Peshawar letter No. AOII/1-1/2009 dated 13.06.2009. Further, the lease agreement has been executed for Rs 1,464,100 w.e.f. 1.01.2009 to 31.12.2023 with annual rent to be enhanced @ 10% each year. Further, rent for the year 2010-11 and 2011-12 has been freezed by LCB.

TMO, Town-I Peshawar awarded the lease contract of “Fun Land Amusement Park” for a period of 15 years with the condition of 10% annual increase w.e.f. 1.01.2009. However, the department calculated incorrect annual rent resulting into loss of Rs 2,256,603 to the Government. Moreover, the income tax amounting to Rs 158,275 has also been less recovered from the contractor. Details given at **Annex-16**.

The irregularity was pointed out in January 2017, management did not reply. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommds recovery of rent and income tax besides inquiry into the matter.

AIR Para No. 33/2015-16

1.2.2.10 Non-recovery of rent of shops – Rs 14.394 million

Khyber Pakhtunkhwa Local Govt. Act, 2013 clause 45 (collection and recovery of taxes, etc) sub-clause (1) requires that failure to pay any tax and other money claimable under this Act shall be an offense, And clause (ii) states that all arrears of taxes, rents and other moneys claimable by a Local Council under this Act shall be recoverable as arrears of land revenue.

According to Section 40 (2) of LGA, 2013 states that immovable properties of local government shall not be sold or permanently alienated:

Provided that such properties may be given on lease through competitive bidding in public auction for a period to be determined by the Government:

Provided further that no such property under or near a fly-over bridge shall be leased or otherwise given to any person for private, commercial or non-commercial use, and any order, license, permission, tehbazari ticket, handcart passes or certificate issued by any authority at any time in this respect shall stand withdrawn and shall be deemed cancelled.

TMO, Town-I Peshawar did not recover rent of 2328 shops the long outstanding rent of shops amounting to Rs 14,393,936 during 2015-16. Details given as under:

| (Amount in Rupees) | | |
|---------------------------------|---------------------|----------------------|
| Period | No. of shops | Target Budget |
| Opening balance on 01.07.2015 | 2328 | 9,984,654 |
| Target for 2015-16 | | 35,800,000 |
| Total rent due upto 30.06.2016 | | 45,784,654 |
| Rent recovered up to 06.2016 | | 31,390,718 |
| Balance/Outstanding rent | | 14,393,936 |

Further, the shops have been leased out but record regarding the lease order and period of lease and the annual rent enhancement was not available.

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

The irregularity was pointed out in January 2017, management did not reply. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry and action besides recovery of rent.

AIR Para No. 35/2015-16

1.2.2.11 Less /Non realization of receipt – Rs 7.742 million (approx)

Local Council Board, Khyber Pakhtunkhwa vide their letter No. AOII/LCB/9-1/2010 dated 05.07.2011 recommended the imposition of new taxes @ Rs 5,000 per month for Wedding Hall, Rs 5,000 for Hospitals and Doctors @ Rs 2,000 per month, @ Rs 1,000 per month per centre on Motor Cycle, Rent A Car, Bargain Centres and Show Rooms.

TMO, Town-I Peshawar less realized tax from Doctors, Hospitals and Wedding Halls amounting to Rs 6,302,000 during 2015-16. Moreover, Town-I did not realized tax from Motor Cycle, Rent A Car, Bargain Centres amounting to Rs 1,440,000 during 2015-16. Details given at **Annex-17**.

Furthermore, the local office did not provide survey report in this regard to determine actual receipt.

The irregularity was pointed out in January 2017, management did not reply. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 36 & 37/2015-16

1.2.2.12 Abnormal decrease in the revenue receipt – Rs 46.649 million

According to Para 2 of the Model Terms and Conditions issued by Local Government & Rural Development department, Peshawar letter No. AO-II/LCB6-11 dated 01.06.2015, Local Councils shall fix different dates in one advertisement for auctioning of the contract of local taxes. If no reasonable bid is offered then another advertisement be got published widely at least seven clear working days before the date fixed for auction of the contract. The same practice shall continue to achieve the maximum increase of 20% over the last year of the approved bid or more reasonable bid.

Record of the TMO Town-I, Peshawar for the year 2015-16 revealed an abnormal decrease in the heads of receipts as compared to the financial year 2014-15. Details given at **Annex-18**.

The irregularity was pointed out in January 2017, management did not reply. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 39/2015-16

1.2.2.13 Overpayment to contractor – Rs 1.046 million

According to Rule 41 of LGA, 2013, every official or servant of a local Government, every member of a local council, and every person charged with administration and management of property of a local Government shall be

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

TMO, Town-I Peshawar paid Rs 2,593,851 to contractor Muhammad Iqbal & Co. for “Pavement of Street Drain, Culverts /etc. Union Council Shahi Bagh, Peshawar in first and final bill during 2015-16.

The following irregularities were noticed:

1. Dismantling of PCC (1:4:8) was paid on fake entries for Rs 72,669 as only brick on edge was carried out and there was no need to dismantle PCC (1:4:8). The work order issued where dismantling of PCC (1:4:8) was not provided.
2. On one side, PCC (1:4:8) was dismantled and on the other hand the said item was carried out for Rs 110,219.
3. Transportation of earth for Rs 107,767 was paid on fake entries as there was no record entry of the malba transportation and its payment to the contractor. Hence the dismantling material was used in filling.
4. Available bricks of Rs 138,776 was not deducted from the contractor bid cost of Rs 1,548,000.
5. An amount of Rs 2,593,851 was paid against the bid cost of Rs 1,548,000. Hence overpayment of Rs 1,045,851.

The irregularity was pointed out in January 2017, management stated that basically construction of drain was included in the estimate while later on sheet was included in the revised estimate already approved which include dismantling of PCC (1:4:8). PCC (1:4:8) is being done in sheet and can be verified at site. Malba available from dismantling item was transported and hence no fake entry is being made. Rs 138,776 for old brick was deducted from the total work done Rs 2,590,556 which was approved as revise estimate. Amount of Rs 2,593,851 was paid against the bid cost of Rs 1,548,000 for which revise estimate is approved. Reply was not convincing as the work was enhanced by 67.51%. in violation of Rule 18 (c) (v) (c) KPPRA Rules 2014 and without fresh administrative approval. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry and physical verification of site besides fixing responsibility.

AIR Para No. 41/2015-16

TMA Town-II PESHAWAR

1.3 Audit Paras of TMA Town-II

1.3.1 Irregularity & non-compliance

1.3.1.1 Unverified expenditure on Developmental Works - Rs 35.197 million

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

TMO, Town-II Peshawar incurred an expenditure of Rs 35.197 million for various developmental works during the financial year 2015-16. However, Scheme wise complete record i.e. Tender documents, work orders, contract agreements, Technical sanctions and relevant MBs were not available with the TMA. It was stated by the concerned Sub Engineers that most of the MBs and record taken away by NAB authorities for investigation but not returned back up till now. Therefore, due to non-availability of record authenticity of utilization of fund of Rs 35.197 million could not be ascertained. Details given at **Annex-19**.

The lapse occurred due to weak internal control.

The irregularity was pointed out in January 2017, management reiterated reply of the Sub-Engineer. Therefore, due to non availability of record authenticity of utilization of fund of Rs 35.197 million could not be ascertained. Reply was not cogent as the NAB should have requested to hand over the record for audit. Request for convening DAC meeting was made in February 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry and fixing responsibility.

AIR Para No. 01/2015-16

1.3.1.2 Irregular award of works without obtaining bank Guarantee - Rs 10.583 million

According to KPPRA rules 2014 and Finance department Notification No SO(FR)FD/9-72011/Vol-II dated 5-11-2014, in case the bid is more than 10 % below the Engineer Estimate, the bidder shall provide bank guarantee as additional security within 14 days equal to the amount of the difference of the quoted bid and the Engineer Estimate to firm up the bid. These guarantees will be discharged on the expiry of the defect liability period of the contract. If the bank guarantee is not provided by the bidder in the required period then offer will be given to the next lowest bidder & so on and the bid security of the defaulter will be forfeited.

Further, according to notification No KPPRA/M&E/1-5/2016 dated 24.05.2016, in case the bidder quotes more than 10% below the bid cost and the bid is not accompanied by the additional security (8% of the bid cost) then the bid shall be considered non responsive. Further, all tenders shall be processed according to "Above/Below system on BOQ" based on MRS applicable instead of Item Rate System.

TMO, Town-II Peshawar awarded 20 developmental works during 2015-16 with estimated cost of Rs 40.00 million to the contractors with total bid cost of Rs 29.502 million between the range of 15.90% to 42.30% below of the PC-1/Estimated cost. Details given at **Annex-20**. The award of works for the tender opened on 13.6.2017 was irregular and unauthorized due to following observations.

1. The 1st, 2nd and 3rd lowest bids of all the works were more than 10 % below of the bid cost but these were not accompanied with 8% additional security amounting to Rs 10.583 million.
2. The 1st lowest bidders not provided Bank Guarantee with in due time of 14 days but their 2% earnest money was not forfeited and the offer was not given to the next lowest bidders.

The irregularity was pointed out in January 2017, management replied that detail reply would be furnished to Audit after checking office record in detail but reply was not submitted. Request for convening DAC meeting was made in

February 2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 02/2015-16

1.3.1.3 Non-forfeiture of Earnest money - Rs 198,000 and award of Works on fake Performance Bonds - Rs 3.285 million

According to KPPRA Rules 2014 and Finance department Notification No SO(FR)FD/9-72011/Vol-II dated 5-11-2014, in case the bid is more than 10 % below the Engineer Estimate, the bidder shall provide bank guarantee as additional security within 14 days equal to the amount of the difference of the quoted bid and the Engineer Estimate to firm up the bid. These guarantees will be discharged on the expiry of the defect liability period of the contract. If the bank guarantee is not provided by the bidder in the required period, then offer will be given to the next lowest bidder & so on and the bid security of the defaulter will be forfeited.

TMO, Town-II Peshawar awarded two works “Pavement of streets, culverts etc UC Khazana” and “UC Gulbella, Takta bad and Pakha Ghulam” during financial year 2015-16 to M/S Zeb &Co. through fake performance Bond of Rs 1,641,500 issued on 19.10.2015 on the stamp paper issued on 12.11.2015 and Bond Rs 1,643,660 issued on 19.11.2015 on the Stamp Paper issued on 03.02.2016. Further the date of opening of tenders of these works was 08.07.2015 and being 1st lowest bidder of more than 10% below on Engineer Estimates of Rs 5.00 million and Rs 4.9 million the contractor could not produce bank guarantees within 14 days but 2% earnest money amounting to Rs 198,000 was not forfeited for giving the offer to the next lowest bidder and so on and awarded the works after lapse of more than three months through fake performance bonds of Rs 3.285 million. Details given at **Annex-21**. Furthermore, detail record i.e. T.S,MB etc not provided to Audit.

The loss/lapse occurred due to weak internal/financial control.

The irregularity was pointed out in January 2017, management replied that detail reply would be furnished to Audit after checking office record in

detail. But reply was not submitted. Request for convening DAC meeting was made in February 2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 05/2015-16

1.3.1.4 Loss due to non recovery of penalty from contractor - Rs 1.303 million

According to Model Terms and condition of contracts of cattle Fair etc circulated vide Secretary Local Council Board Letter NoAO-11/LCB/6-11/2013 dated 01-06-2015, each contractor shall deposit earnest money before participation in the auction proceeding. 5% Security, 15% advance of contract and in case of cattle Fair 30% advance of the Contract amount will be deposited by the successful bidder within seven days after acceptance of bid. 5% security will be released to the contractor after 30.06.2016 if all the dues are cleared. 15% advance of the value of contract will be adjusted in the last/final installments of the contract. 1st installment on last working day of the month of start of contract and last month being 31.05.2016 2% penalty per day will be liable on contractor for late deposit of the monthly installments

TMO, Town-II Peshawar for the Financial Year 2015-16 awarded the contract of "Slaughter house Charsadda road" and "Cattle Fair Naguman Peshawar". However, the contractor failed to deposit amount of monthly installments on due time. Moreover, penalty at the rate of 2% per day total Rs 1,303,864 was not recovered from these contractors. Details given at **Annex-22**.

The loss occurred due to weak internal/financial control.

The irregularity was pointed out in January 2017, management replied that detailed reply would be furnished to Audit after checking office record in detail. However, reply was not received. Request for convening DAC meeting was made in February 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry, fixing responsibility and recovery of loss.

AIR Para No. 06/2015-16

1.3.1.5 Irregular and unjustified expenditure of pay and allowances - Rs 79.454 million

According to para 4.6.3.1 of Accounting Policies and Procedure Manual, the normal method of payment of monthly salaries of all government employees shall be by credit transfer direct to a bank account nominated by the employee. This is the most secure and economical method of payment and it automatically ensures that recipients have access to their salary on the due date. Moreover, direct credit has tangible advantages, over payment by cheque or cash, against risks of theft or fraud. Furthermore, Acquaintance Roll shall be maintained in FormTR-5 in accordance to CTR 157.

TMO, Town-II Peshawar paid Rs 79.454 million on pay and allowances to the staff during the financial year 2015-16. Detail given at **Annex-23**. Audit observed following irregularities:

1. Pay and allowances of Rs 39.079 million was drawn from bank for payment to staff through cash instead of payment through their bank accounts.
2. The signatures of all the concerned employees were not available on the pay bills of cash payments and Acquaintance Rolls in form TR-5 to show signature of cashier and attestation of the DDO were not available on record.
3. Pay and allowances amounting to Rs 15836278 was not recorded in cash book.
4. The absentee certificates of the concerned In-charge of Sections/Branches were not attached with the pay bills of total amount of Rs 79.454 million
5. The sanctioned strength of the staff was not produced to audit.
6. The pay for 32 drivers for 18 vehicles was unjustified.
7. The pay of 33 malies in the TMA and the posting of 21 malies in small garden Khushal Bagh was unjustified.
8. The pay and allowances of more than 41 Katha Coolies and fixed pay staff was unjustified.

The lapses occurred due to lack of internal control and violation of Government rules.

The irregularity was pointed out in January 2017, management replied that detailed reply would be furnished after checking office record. But reply was not received. Request for convening DAC meeting was made in February 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends stoppage of payment of pay and allowances though DDO and direct credit system be adopted as required under the rules

AIR Para No. 10/2015-16

1.3.1.6 Irregular and unauthorized award of work with defective tendering process - Rs 29.502 million

According to Govt: of KPK, Public Procurement Regulatory Authority vide endst: No KPPRA/M&E/1-5/2016 dated 24-5-2016, in case the bidder quotes more than 10% below the bid cost and the bid is not accompanied by the additional security (8% of the bid cost) then the bid shall be considered non responsive. Further, all tenders shall be processed according to 'Above/Below system on BOQ based on MRS applicable instead of Item Rate System.

TMA, Town-II Peshawar during 2015-16 awarded 20 developmental works with estimated cost of Rs 40.00 million to the contractors with total bid cost of Rs 29.502 million between the range of 15.90% below to 42.30% of the PC-1/Estimated cost. Details given at **Annex-24**. The award of works was irregular and unauthorized due to following observations:

- 1- The 1st, 2nd and 3rd lowest bid of the works were more than 10 % below but these were not accompanied with 8% additional security.
- 2- The tender opening register was not signed by any responsible officer of tender opening committee.

The lapse occurred due to weak internal control.

The irregularity was pointed out in January 2017, management replied that detailed reply would be furnished after checking office record. But reply was not received. Request for convening the DAC meeting was made in February

2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends for detail probe and fixing responsibility and taking necessary corrective action.

AIR Para No. 13/2015-16

1.3.1.7 Suspected misappropriation of dead stock items costing in million of rupees

According to Para 153 and 154 of GFR Vol-I, separate accounts should be kept of:

- (I) "Dead Stock" such as plant ,machinery ,furniture, equipment ,fixture and
- (II) Other stores

Section 39 of LGA 2013, every Nazim shall take physical stock of movable and immovable properties of the local government and present a report to the local council.

TMO, Town-II Peshawar, during financial year 2015-16, did not maintain proper accounts record of dead stock items such as furniture, computer, machinery etc. of millions of rupees as per following observations:

1. The dead stock items issued in the office were shown with nil balances in the stock register and the items of previous years were not brought forward there in.
2. In the stock registers, specification of the items and its value was not found recorded.
3. The stock register was not maintained on the prescribed form of dead stock to show struck off column for the condemn/unserviceable items and loss etc.
4. The stock register of dead stock items and other store items was not maintained separately.
5. The annual physical verification of dead stock items was not carried out since long.
6. Stock Register of unserviceable items was not maintained.

7. Store Accounts record /Stock register of Budai Store not produced to Audit and as per written statement of the present store In charge, no record was hand over by the ex store In charge.

The lapse occurred due to lack of internal control and violation of rules.

The irregularity was pointed out in January 2017, management replied that detailed reply would be furnished after checking office record. But reply was not given. Request for convening DAC meeting was made in February 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry and fixing responsibility.

AIR Para No. 15/2015-16

1.3.1.8 Unauthorized retention of advances without adjustment - Rs 1.185 million

Para 2.88 of B&R Department Code states that advances to contractors are prohibited except in cases where a contractor, whose contract is for finished work, requires an advance on the security of materials brought to site.

TMO, Town-II Peshawar made advance payments of Rs 1.185 million to various officials for repair of vehicles, clearance of Street Drains and repair and renovation works etc. during financial year 2015-16. Details given at **Annex-25**. However, the advances were not adjusted and retained for personal use. Furthermore, in addition to advances for repair of vehicles, payment was already made to Private workshops through routine bills and the works clearance of Drains etc already made through contractors. Therefore the misappropriation of public money could not be ruled out.

The lapse occurred due to weak internal/financial contractor.

The irregularity was pointed out to the management in January 2017, management replied that detailed reply would be furnished after checking office record. But reply was not given.

Request for convening DAC meeting was made in February 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry, fixing responsibility, recovery and taking necessary corrective action.

AIR Para No. 19/2015-16

1.3.1.9 Unauthorized expenditure without Technical Sanctions - Rs 35.197 million

Para 2.82 B&R Department Code states that no work shall be commenced unless administrative approval by competent authority is accorded, and properly detailed design and cost estimate have been sanctioned, allotment of funds made, and orders for its commencement issued by the competent authority.

TMO, Town-II Peshawar incurred expenditure of Rs 35.197 million on various developmental schemes. However, technical sanction of the schemes were not obtained from the competent authority. Details given at **Annex-26**.

The lapse occurred due to weak internal control.

The irregularity was pointed out in January 2017, management replied that detailed reply would be furnished after checking office record. But reply was not given. Request for convening DAC meeting was made in February 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry and fixing responsibility.

AIR Para No. 23/2015-16

1.3.1.10 Non-utilization of development funds-Rs 103.056 million

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

TMO, Town II Peshawar did not utilized ADP fund of Rs 103.056 million released by Finance department during 10 & 11/2015 during the financial year 2015-16. Non utilization of developmental fund was inefficiency on the part of management and public at large was deprived of the developmental facilities.

(Rs in million)

| S# | Particular | Releases | Expenditure | Difference |
|----|-------------|----------|-------------|------------|
| 01 | ADP/30% PFC | 103.056 | - | 103.156 |

The lapse occurred due to weak internal control.

The irregularity was pointed out in January 2017, management that the fund could not be utilized due to late receipt of fund. Reply was not convincing as the fund was released during 10 & 11/2015 with sufficient time for utilization. Request for convening the DAC meeting was made in February 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry for fixing responsibility and taking corrective action.

AIR Para No. 25/2015-16

1.3.1.11 Non-compliance with Local Govt Act 2013, Rules of Business 2015 & Budget Rules 2016

According to section 37(4) of LGA 2013, every Nazim, district council and tehsil council shall appoint an Internal Auditor

According to section 39 of LGA 2013, every Nazim shall, once in every year on a date fixed by him, take physical stock of movable and immovable properties

According to clause 1 (e) of section 23 of LGA 2013, Nazim will prepare and present report on the performance of municipal administration in tehsil council at least twice a year. According to schedule-I of Rules of Business 2015, Finance sections shall prepare financial statements.

According to section (4) of Budget Rule 2016, the TO (Finance) shall develop fiscal forecasts for 3 years. {See Rule 3 (2)} As per instructions / requirements laid down in Schedule 1 of the Khyber Pakhtunkhwa Tehsil and Town Municipal Administration Rules of Business 2015 the Finance Office shall "prepare financial statement and present them for internal and external audit".

Record of the TMO, Town II Peshawar for the financial year 2015-16 revealed non-compliance of rules as detail given below:

1. Internal Auditor was not appointed.
2. The annual stock verification report of moveable, immoveable property/stock was not prepared for submission to local council.

3. Financial Statement was not prepared for internal and external audit.
4. The 03 years fiscal forecast was not prepared as required under Budget Rules 2016.

The lapse occurred due to weak internal control.

The irregularity was pointed out in January 2017, management replied that needful would be done under intimation to Audit. Request for convening DAC meeting was made in February 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry and fixing responsibility.

AIR Para No. 29/2015-16

1.3.2 Internal Control Weaknesses

1.3.2.1 Loss due to less receipt of Government revenue - Rs 1.589 million

According to Model Terms and condition of contracts of cattle Fair etc circulated vide Secretary Local Council Board Letter No. AO-11/LCB/6-11/2013 dated 01-06-2015, the Local Council shall fix different dates in one advertisement for auctioning the contract of local taxes, if no reasonable bid is offered then another advertisement be got published in the renowned and widely circulated newspapers at least seven days before the auction. The same practice shall continue to achieve the maximum increase of 20 % over the last year approved bid.

TMO Town-II Peshawar received a sum of Rs 4,400,000 through auction of contract of Slaughter House Charsadda Road Peshawar for the year 2014-15. As per standing orders target with 20% increase of RS 5,808,000 (4400000 +880000=5280000+ I/Tax Rs 528000) was required to be fixed for the year 2015-16 where as Rs 588,400 was received departmentally and Rs 3,630,000 including Income Tax of Rs 330,000 through auction of contract. Therefore Government revenue of Rs 1,589,600 was less received and the loss was sustained by Government due to non auction of contract timely.

The loss occurred due to weak internal control.

The irregularity was pointed out in January 2017, management replied that detail reply would be furnished after checking office record. However, reply was not received. Request for convening DAC meeting was made in February 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry, fixing responsibility and recovery of loss.

AIR Para No. 07/2015-16

1.3.2.2 Non-recovery of outstanding dues from Town IV – Rs. 87.71 million

According to minutes of meeting issued by District Nazim vide letter No. 195-106 dated 14/09/2015 the amount of Rs. 87.71 million was recoverable by Town II from Town IV on account of distribution of assets.

TMO, Town II Peshawar failed to recover from Town IV Rs 87.71 million during 2015-16. District Nazim City District Government Peshawar distributed the assets between Town II & IV which were unanimously agreed by both parties. However, the amount of Rs 87.71 million has not so far transferred to Town II by Town IV from Personal Ledger Account and the amount is still outstanding against the Town IV.

Furthermore, out of Rs 87.71 million, Rs 83.21 million has been recorded in the Budget Book. Therefore, outstanding amount of Rs 4.4995 million receivable from Town-IV neither recovered nor recorded in the books of accounts.

The lapse occurred due to weak internal control.

The irregularity was pointed out in January 2017, management replied that detailed reply would be furnished after checking office record. But reply was not received. Request for convening DAC meeting was made in February 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry, fixing responsibility and recovery.

AIR Para No. 08 & 21/2015-16

1.3.2.3 Loss due to non-recovery of outstanding dues from a contractor - Rs 1.962 million

According to Model Terms and Conditions for the Contracts of Cattle Fair, Bus Stand etc issued by Local Council Board of Government of Khyber Pakhtunkhwa Peshawar for the year 2015-16, 5% Security, 15% advance of the Contract amount and 10% Income Tax in advance will be deposited by the successful bidder within seven days after acceptance of bid. 15% advance of the value of contract will be adjusted in the last/final installments of the contract as on 31.05.2016. After clearance of all the dues, 5% security will be released to the contractor after 30.06.2016.

TMO Town-II Peshawar,during the Financial Year 2015-16,did not recover Rs 1,740,000 on a/c of Income Tax, monthly installment and Rs 222,219 as arrear of electricity charges from the contractor of the contract of Slaughter House at Charsadda Road, Peshawar.

The loss occurred due to weak internal control.

The irregularity was pointed out in January 2017, management replied that detailed reply would be furnished after checking office record. But reply was not submitted. Request for convening DAC meeting was made in February 2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 11/2015-16

1.3.2.4 Loss of Rs 334,283 and fictitious expenditure - Rs 1.539 million

Para 2.65 of Building and Roads Department Code provides that the lowest rate quoted by contractor must be accepted.

TMO, Town-II Peshawar made payment of Rs 1,539,572 to M/S Pak British for the works “Construction of street,drain,side wall at Shahi Bala Peshawar”whereas the rates quoted by Haider Ali contractor for the items of work done were Rs 1,428,097. Therefore, due to non acceptance of lowest bid the loss of Rs 111,475 was sustained by Government. Furthermore, overpayment of Rs 222,810 was made to contractor for 63.5 M³ PCC 1:3:6 in the 1st R/bill which was neither brought forwarded in the 2nd & Final bill nor approved in the revised estimate. Details given at **Annex-27**. The relevant MBs and PC-IV/completion report of the work were also not produced to Audit. As per statement of the concerned Sub-Engineer MB No-496 was taken away by NAB staff for investigation and in the office note of the relevant file MB No-116 was mentioned as misplaced. Therefore, in the absence of proper supporting record the total expenditure of Rs 1.593 million stands irregular and fictitious.

The lapse occurred due to weak internal/financial control.

The irregularity was pointed out in January 2017, the concerned Sub-Engineer replied that MB No-496, was taken away by NAB for investigation and in the office note of the relevant file MB No-116 was mentioned as misplaced.

Therefore, in the absence of proper supporting record, the total expenditure of Rs 1.593 million stands irregular and fictitious. Request for convening DAC meeting was made in February 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry for fixing responsibility and recovery of loss.

AIR Para No. 12/2015-16

1.3.2.5 Loss due to Non transfer of fire brigade staff and machinery to Rescue 1122 - Rs 7.874 million

According to Section No. 7 of the Rescue 2012 Act of the Provincial Assembly KPK, all the fire fighting services in the province should be mandated to Rescue 1122 of the Relief Rehabilitation and Settlement Department.

As per decision/ approval of the chief Minister KPK on April 28th 2015, as mentioned in D.G Rescue 1122 Letter dated 22-1-2016, the machinery and staff was required to have been transferred to Rescue 1122.

TMO, Town-II Peshawar incurred an expenditure of Rs 7.874 million on pay and allowances of Fire brigade staff and purchase/retention of Fire brigade machinery without utilization for the purpose during financial year 2015-16. Details given at **Annex-28**. Therefore, due to non transfer of fire brigade staff and machinery, the appointment of new staff and purchase of new machinery for Rescue 1122 and the surplus declaration of the said machinery and staff could not be ruled out which sustained loss to Government as per detail below:

A) Fire Fitting/Fire Tender vehicle Approx:----- Rs 6,000,000

(B) Expenditure on Pay & Allowances of Staff----- Rs 1,874,424

G.Total A+B(RS 6000000+RS 1874424) =Rs 7.874 million

The loss occurred due to weak financial and internal control.

The irregularity was pointed out in January 2017, management replied that detailed reply would be furnished after checking office record. But reply was not submitted. Request for convening DAC meeting was made in February 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry, fixing responsibility, recovery of loss and taking necessary corrective action.

AIR Para No. 14/2015-16

TMA TOWN-III PESHAWAR

1.4 Audit Paras of TMA Town-III

1.4.1 Irregularity& non-compliance

1.4.1.1 Difference of Rs 2.757 million in two sets of accounts

According to rule 52 (1&2) of the TMAs budget rules 2016,the TOR shall furnish monthly statement to the TOF and in the event of any error in recording of receipt is discovered the return shall be corrected and intimation shall immediately be sorted by TOR.

Record of the TMA, Town-III Peshawar for the year 2015-16 revealed a difference of Rs 2,757,572 between the receipt figure of Demand& Collection register (TOR Branch) and Income& Expenditure Statement (Accounts Branch). According to DCR, a sum of Rs 145,501,334 was realized as receipt while it was reflected as Rs 142,743,762 in the Income Statement. Hence, a sum of Rs 2,757,572 was understated in the Income Statement of the local office which seems to be misappropriated by the dealing hands. Details given at **Annex-29**.

Audit is of the view that misappropriation was accured due to weak internal control and financial mismanagment.

The irregularity was pointed out to the management in February 2017, management stated that reply will be submitted on 13-2-17, but reply was not submitted. Request for convening DAC meeting was made in February 2017, however meeting of DAC could not be convened till finalization of this report.

Audit recommensa inquiry and actions against persons at fault.

AIR Para No. 07/2015-16

1.4.1.2 Irregular payment and Non recoupment of loan - Rs 32.400 million

According to Clause 34 (3) of LGA, 2013, no demand for a grant shall be made except on the recommendation of the respective Nazim

According to Clause 50 (1) of LGA, 2013, no local government shall incur any debt.

TMA, Town-III Peshawar paid Rs 32,400,000 to TMA Bannu on loan basis without the approval of Nazim despite refusal of Nazim to accord approval as evident from the note sheet and the amount of loan was not recovered to date.

The irregularity was pointed out to the management in February 2017, management stated that reply will be submitted on 13-2-17, but reply was not submitted. Request for convening DAC meeting was made in February 2017, however meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery of loan from TMA Bannu under intimation to audit besides action against persons at fault.

AIR Para No. 13/2015-16

1.4.1.3 i. Overpayment due to wrong inclusion of sales tax-Rs 1.393 million

ii. Suspected misappropriation – Rs 0.603 million

According to Sixth Schedule of Sales Tax Act 1990, tube lights are exempted from sales tax.

TMA, Town-III Peshawar, during the year 2015-16, awarded a contract to M/S Sitara Eng company at Rs 6,230,000 for the “Purchase of 10000 Tube Lights”. Audit observed the following irregularities:

1. A sum of Rs 459,000 was overpaid as 17% GST for the exempted items.
2. A sum of Rs 934,500 was overpaid to the contractor as 15% contractor profit as the tube lights were installed by the electric staff of TMA
3. An unauthorized re appropriation of Rs 4.200 million was made from the ADP without the approval of provincial government.

| S.# | Description | Amount Paid | Amount Payable after deduction of 17% GST on Energy Saver and non-allowing of Contractor Profit @ 15% | Overpayment (Rs) |
|-----|---|-------------|---|------------------|
| 1 | Energy Saver (GST included at the time of rate analysis but not deducted at the time of payment due to exemption) | 2,700,000 | 2,241,000 | 459,000 |

| | | | | |
|---------------|-------------------|-----------|-----------|------------------|
| 2 | Contractor Profit | 6,230,000 | 5,295,500 | 934,500 |
| Total: | | | | 1,393,500 |

It was observed that at page No. 2 (12), 02 & 03 of stock register, 968 tube lights were shown issued without any acknowledgement. The rate per tube was Rs 623. Hence, it is apprehended that amount of Rs 603,064 (968 tube lights @ Rs 623) was misappropriated.

The irregularity was pointed out to the management in February 2017, management stated that reply will be submitted on 13-2-17, but reply was not submitted. Request for convening DAC meeting was made in February 2017, however meeting of DAC could not be convened till finalization of this report.

The matter needs investigation and recovery of overpayment under intimation to audit.

AIR Para No. 28 & 29/2015-16

1.4.1.4 Irregular execution of work under AOM&R - Rs 4.269 million and excess expenditure - Rs 0.520 million

Para 2.86 of B&R Department Code provides that an authority granted by a sanction to an estimate must on all occasion be looked upon as strictly, limited by the precise objects for which the estimate was intended to provide.

TMA, Town-III Peshawar incurred an expenditure of Rs 4,269,502 on the work “Annual Ordinary Maintenance and Repair (AOM&R)” during the year 2015-16. Audit has the following observations:

1. Identification of location and name of the schemes were not mentioned in the PC-I, BOQ, Technical Sanction and measurement books for transparency.
2. History of previous schemes was not maintained.
3. Almost new work was shown executed in the name of AOM&R which needs detail investigations.
4. Technical Sanction was not provided to audit.
5. The work was awarded at a bid cost of Rs 3,750,000 against the estimated cost of Rs 50,00,000 against which an expenditure of Rs 4,269,502 was incurred. Thus expenditure of Rs 519,502 (4269502-

3750000) in the AOM&R work was in excess of bid cost and held unauthorized.

The irregularity was pointed out to the management in February 2017, management stated that reply will be submitted on 13-2-17, but reply was not submitted. Request for convening DAC meeting was made in February 2017, however meeting of DAC could not be convened till finalization of this report.

The matter needs detail inquiry under intimation to audit.

AIR Para No. 30/ 2015-16

1.4.1.5 Unauthorized Execution of work – Rs 0.838 million

Para 2.82 B&R Department Code states that no work shall be commenced unless administrative approval by competent authority is accorded, and properly detailed design and cost estimate have been sanctioned, allotment of funds made, and orders for its commencement issued by the competent authority.

TMO, Town-III Peshawar during the year 2015-16 paid Rs 838,414 on the work “Maintenance and repair of various developmental schemes/infrastructures mandated to TMA Town III Peshawar” by executing the item of earth fill in lawns and Supply and fixing of Tuff Tiles. Audit observed that both the items executed under the scheme were neither approved in PC-1 nor in Bill of Quantity. The work executed was also not specified in the documents and needs detail investigations.

The irregularity was pointed out to the management in February 2017, management stated that reply will be submitted on 13-2-17, but reply was not submitted.

Request for convening the DAC meeting was made in February 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends regularization of expenditure besides action agasint the person(s) at fault.

AIR Para No. 32/2015-16

- 1.4.1.6** **i. Non-execution of item of work Rs 2.99 million**
ii. Execution of excess work of Rs 2.33 million

According to Para 2.58 of B&R Code, payment should be made for quantities and rates mentioned in the Bill of Quantity/ Technical Sanction and all payments should be made according to the quantity and item rate given by the contractor in the BOQ.

TMA, Town-III Peshawar awarded different development works during the year 2015-16. It was observed that the contractor failed to execute some item of works to the tune of Rs 2.99 million and executed excess quantity of item amounting to Rs 2.33 million in violation of approved PC-1 and BOQ. Details given at **Annex-30**.

The irregularity was pointed out to the management in February 2017, management stated that reply will be submitted on 13-2-17, but reply was not submitted. Request for convening DAC meeting was made in February 2017, however meeting of DAC could not be convened till finalization of this report.

The matter needs to be investigated and responsibility should be fixed.

AIR Para No. 33/ 2015-16

- 1.4.1.7 Fictitious expenditure due to non-availbitly of record - Rs 1.343 million**

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

TMO, Town III Peshawar incurred expenditure of Rs 4,269,502 on the work "Maintenance and repair of various developmental schemes/infrastructures mandated to TMA Town III Peshawar" during 2015-16 as per progress report. However, the relevant record of Rs 1,342,972 (4,269,502-2,926,530) was not available as it was not produced to audit despite several written and verbal requests.

Due to non availability of record authenticity of expenditure could not be verified.

The irregularity was pointed out to the management in February 2017, management stated that reply will be submitted on 13-2-17, but reply was not submitted. Request for convening DAC meeting was made in February 2017, however meeting of DAC could not be convened till finalization of this report.

The matter is reported investigation besides action against the person (s) at fault

AIR Para No. 34/ 2015-16

1.4.2 Internal Control Weaknesses

1.4.2.1 Poor budgeting and weak performance of TMA for 2015-16

According to Khyber Pakhtunkhwa, Tehsil Municipal Administration, Budget Rules, 2016 Part I (ii) Budget Classification and Call Circular, clause (7) Principles of Budgeting Section (d) Gross underestimation and overestimation are serious budgetary irregularities.

According to Local Government Act 2013, Section 23, Nazim will prepare and present report on the performance of Municipal Administration in Tehsil Council at least twice a year

During audit of TMA, Town-III Peshawar for 2015-16 the following issues were identified;

1. Over budgeting of Rs 8.619 million was made in Pay and Allowances as only Rs. 101.381 million was expended against the budget allocation of Rs. 110 million. Similarly, Rs 255.86 million were allocated for non-salary while actual expenditure of Rs 84.307 million was made resulted into over budgeting of Rs 71.553 million.
2. Rs 9.585 million were expended in developmental budget against allocation of Rs 87.24 million with only 11 % utilization of the allocated budget.
3. Rs 115.82 million were allocated for UTC but only Rs 30.299 million were utilized with Rs 85.521 million non-utilized.
4. Heavy amount was outstanding for receipts but failed to realize the scheduled receipts.
5. Inefficiency was noticed in collection of receipts through departmental recovery.
6. The Finance section failed to prepare financial statement and present them for internal and external audit.
7. Demand & Collection register was not maintained by Chief Officer UTC, thus actual position of the receipts could not be verified.
8. Nazim failed to take physical stock of movable and immovable properties of the local government and present a report to the local council.
9. The Finance section failed to develop fiscal forecasts for 3 years on fiscal space and expenditure requirements based on the identified needs and priorities

The irregularity was pointed out to the management in February 2017, management stated that reply will be submitted on 13-2-17, but reply was not submitted. Request for convening DAC meeting was made in February 2017, however meeting of DAC could not be convened till finalization of this report.

The matter needs investigation and action against persons at fault.

AIR Para No. 01 &02/2015-16

1.4.2.2 Loss due to non-recovery of Conservancy Charges -Rs 12.114 million

According to Local Government & Rural Development Department, Letter No. AO-II/LCB/222-1/2008 dated 29.11.2008, enhancement/revision of conservancy charges are as under:

| S. No | Description | Sanctioned Rate p/month (Rs) |
|--------------|-------------------------------|-------------------------------------|
| 1 | Colleges, schools and hostels | 8,000 |
| 2 | Hospitals | 8,000 |
| 3 | Clinics and Laboratories | 1,000 |

TMO Town-III Peshawar during 2015-16 neither recovered Rs 12,114,400 on account of Conservancy Charges from various commercial institutions nor the illegal activities in the residential area were stopped despite the orders of the Peshawar High Court resulted in loss to government. Details given at **Annex-32**.

The irregularity was pointed out to the management in February 2017, management stated that reply will be submitted on 13-2-17, but reply was not submitted. Request for convening DAC meeting was made in February 2017, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 03/2015-16

1.4.2.3 Loss to Government due to less realization of receipts-Rs 1.438 million

According to Para 2 of the Model Terms and Conditions issued by Local Government & Rural Development department, Peshawar letter No. AO-II/LCB6-11 dated 01.06.2015, Local Councils shall fix different dates in one advertisement for auctioning of the contract of local taxes. If no reasonable bid is offered then another advertisement be got published widely at least seven clear working days before the date fixed for auction of the contract. The same practice shall continue to achieve the maximum increase of 20% over the last year of the approved bid or more reasonable bid.

TMO, Town-III Peshawar executed two contracts “Commercial Generator Tax” and “Suzuki Stand Scheme Chowk” departmentally during 2015-16 instead of auctioning and sustained a loss of Rs 1,438.820 as per detailed below:

(Amount in Rupees)

| S# | Name of Contract | Receipts 2014-15 | Add 20% (Rs) | Required to be auctioned during 2015-16 | Receipts realized 2015-16 | Difference /Loss |
|--------------|---------------------------|------------------|--------------|---|---------------------------|------------------|
| 01 | Commercial Generator Tax | 876,000 | 175,200 | 1,051,200 | 100,000 | 951,200 |
| 02 | Suzuki Stand Scheme Chowk | 980,000 | 196,000 | 1,176,000 | 688,380 | 487,620 |
| Total | | | | | | 1,438,820 |

Audit was of the view that loss occurred due to non compliance of rules.

The irregularity was pointed out to the management in February 2017, management stated that reply will be submitted on 13-2-17, but reply was not submitted. Request for convening DAC meeting was made in February 2017, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 04/2015-16

1.4.2.4 Non-realization on account of various utility charges - Rs 2.256 million

Rule 51 (1) of the Tehsil Municipal Administration (Budget) Rules, 2016 states that primary obligation of the TO (Regulation) shall be to ensure that all revenue due is claimed, realized and credited immediately into the Tehsil Fund under the proper receipt head.

TMO, Town-III Peshawar failed to recover Rs 2,256,018 outstanding on account of water charges, sanitation charges, sewerage charges and street lights charges against various individuals during the year 2015-16. Details given at **Annex-32**.

The irregularity was pointed out to the management in February 2017, management stated that reply will be submitted on 13-2-17, but reply was not submitted. Request for convening DAC meeting was made in February 2017, however meeting of DAC could not be convened till finalization of this report.

The matter is reported for immediate recovery under intimation to Audit.

AIR Para No. 05/ 2015-16

1.4.2.5 Loss to Government due to non realization of receipts - Rs 5.920 million

Rule 51 (1) of the Tehsil Municipal Administration (Budget) Rules, 2016 states that primary obligation of the TO (Regulation) shall be to ensure that all revenue due is claimed, realized and credited immediately into the Tehsil Fund under the proper receipt head

According Para (viii) of the Secretary LG&RDD letter No.PDA/LG5-11/2015 dated 15/6/15, all contracts of local source of revenue have to be auctioned openly by their respective local councils in the light of Model Terms & Conditions for receipts contracts.

TMO, Town-III Peshawar was given a receipt target of Rs 6,860,000 against which the TMO only realized Rs. 940,365 and thus the TMA sustained a loss of Rs 5,919,635 during 2015-16. Detail is given at **Annex-33**.

The irregularity was pointed out the management in February 2017, management stated that the said contracts were auctioned by defunct MCP and the record was not available in the local office. Reply was not correct as the said contracts were in the purview of Town-III and should have auctioned by the TMA-Town-III as per guideline issued by the Secretary LG&RDD and should have provided the record to audit. Request for convening DAC meeting was made in February 2017, however, DAC meeting could not be convened till finalization of this report.

Audit recommends inquiry and action against the persons at fault.

AIR Para No. 06/2015-16

1.4.2.6 Loss due to non-recovery from the contractors - Rs 1.372 million

According to Clause 28, 30 & 31 of Model Terms and Conditions of the contracts 2015-16, while signing the agreements with contractors the name and designation of the staff attached with the contractors should be included in the agreement and their salary, leave salary and pension contribution of the employees attached with the contractors are to be recovered from the concerned contractor.

Rule 51 (1) of the Tehsil Municipal Administration (Budget) Rules, 2016 states that primary obligation of the TO (Regulation) shall be to ensure that all revenue due is claimed, realized and credited immediately into the Tehsil Fund under the proper receipt head

TMO, Town-III Peshawar attached 03 employees with the contractor of "Trade tax and Dangerous Offensive" during the period 2015-16 but failed to recover their salary amounting to Rs 682,392 from the contractor as detailed under:

(Amount in Rupees)

| S.# | Name of employee | Designation | Attached with | Salaries per month | Total for 2015-16 |
|-----|------------------|---------------|---------------------|--------------------|-------------------|
| 1 | Muhammad Hanif | Clerk | Trade tax collector | 23,804 | 285,648 |
| 2 | Asmat Ali Shah | Tax collector | Trade tax collector | 16,891 | 202,692 |

| | | | | | |
|--------------|------------|-------|---------------------|--------|----------------|
| 3 | Hazrat Ali | Clerk | Dangerous Offensive | 16,171 | 194,052 |
| Total | | | | | 682,392 |

Similarly, TMO Town-III Peshawar failed to recover an amount of Rs 690,000 from the owners of CNG and Fuel Stations as detailed below:

| S. No | Name of Contract | Rate (Rs) | No of station | Amount (Rs) |
|--------------|------------------|-----------|---------------|----------------|
| 01 | CNG station | 15,000 | 34 | 510,000 |
| 02 | Petrol Pumps | 15,000 | 12 | 180,000 |
| Total | | | | 690,000 |

Audit recommends recovery of salary along with proper calculation of leave salary and pension contribution from the contractor as well as recovery from the CNG and fuel pumps.

The irregularity was pointed out to the management in February 2017, management stated that reply will be submitted on 13-2-17, but reply was not submitted. Request for convening DAC meeting was made in February 2017, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 08 & 09/2015-16

1.4.2.7 Loss due to non-recovery of receipt - Rs 5.654 million

According to Clause 49 of Khyber Pakhtunkhwa, LGA, 2013, Taxation rules, all taxes and other charges levied by a local government shall be imposed, assessed, leased, compounded, administered and regulated in such manner as may be prescribed by rules which may, among other matters, provide for the obligation of the tax payer and the duties and powers of the officials responsible for the assessment and collection of taxes.

According to LCB letter No.AO II/LCB/9-1/2010 dated 05.07.2011, approved rates of taxes on Doctor Clinics @ Rs 2000, Private Hospitals @ Rs 5000 and Shadi hall @ Rs 5000 were fixed per month.

TMO, Town-III Peshawar failed to recover Rs 1,824,500 from the owners of Doctor Clinics/Private Hospitals and Shadi Halls fee during the year 2015-16. Details given at **Annex-34**.

Moreover, Demand and collection register of the receipt was not maintained by the TMA.

The irregularity was pointed out to the management in February 2017, management stated that reply will be submitted on 13-2-17, but reply was not submitted. Request for convening DAC meeting was made in February 2017, however meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery from the person (s) at fault.

AIR Para No. 10/2015-16

1.4.2.8 i. Non-deposit of unclaimed deposits in Government Treasury-Rs 12.382 million

ii. Non credit of bank profit – Rs 0.761 million

Para-399(iii) of CPWA code provides that balances for more than 3 complete account years should be credited to government as lapsed deposit.

TMO, Town-III Peshawar during the year 2015-16 retained in a commercial bank (UBL Sufaid Dheri Branch) an unclaimed amount of Rs 12,382,293 till 01.07.2015 which was required to be deposited into the Government treasury as lapsed deposits without having proper claim. Moreover, where about of the profit/interest accrued thereon amounting to Rs 761,000 was also not shown to Audit.

The irregularity was pointed out to the management in February 2017, management stated that reply will be submitted on 13-2-17, but reply was not submitted. Request for convening DAC meeting was made in February 2017, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 12/2015-16

1.4.2.9 Irregular drawl of Pay and Allowances -Rs 16.037 million

According to para 4.6.3.1 of Accounting Policies and Procedure Manual, the normal method of payment of monthly salaries of all government employees shall be by credit transfer direct to a bank account nominated by the employee. This is the most secure and economical method of payment and it automatically ensures that recipients have access to their salary on the due date. Moreover, direct credit has tangible advantages, over payment by cheque or cash, against risks of theft or fraud.

TMO, Town-III Peshawar paid Rs 16,037,020 on account of pay & allowances to the staff through DDO open cheque instead by direct credit system through their bank account in violation of rules during the year 2015-16. Details given at **Annex-35**.

Moreover, local office paid Rs 101.381 million on account of Pay & Allowance but neither the place of duty, job description, attendance register nor personal files/service books and acquaintance roles were available on record, thus authenticity of the expenditure could not be verified.

The irregularity occurred due weak financial control.

The irregularity was pointed out to the management in February 2017, management stated that reply will be submitted on 13-2-17, but reply was not submitted. Request for convening DAC meeting was made in February 2017, however meeting of DAC could not be convened till finalization of this report.

Audit recommends stoppage of cash payment of pay and allowances.

AIR Para No. 20/2015-16

TMA Town-IV Peshawar

1.5 Audit Paras of TMA Town-IV

1.5.1 Misappropriation and fraud

1.5.1.1 Fraudulent award of contract-Rs 20.00 million and loss -Rs 1.201 million

According to Chapter-V of KPPRA Rules-2014, each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders in accordance with section 22 of the Act.

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

TMO, Town-IV Peshawar tendered a work “Construction of Road/Side wall etc at Sheikh Muhammadi NA-4 Peshawar” for Rs 5,000,000 on 20.08.2015. Audit has the following observation:

1. The lowest bid of Rs 3,250,000 by M/S Shah & Sons was manipulated from Rs 3,250,000 to Rs 4,072,601. His original 35% below was manipulated to 18.54% by inserting 1 and 4 and manipulating 3 to 8.
2. The rate of three items of work i.e. Embankment formation in ordinary soil, Granular sub base course using pit run gravel and Asphalt wearing course were manipulated from Rs 170 to Rs 190, Rs 750 to 980 and from 17,600 to Rs19,600.
3. Hence the contractor was benefitted at the cost of government for Rs 822,601 (4,072,601-3,250,000).
4. There was un-warranted delay in the issuance of work order for almost seven months as the tender was opened on 20.08.2015 and work order was issued on 04.04.2016.
5. The tender form of the contractor was not signed by the TMO or his representative.
6. Rates in the tender form were neither given in words nor in figures.
7. Tender form was not signed by the tender opening committee.
8. MB of the work was not provided to audit hence the whole process right from tendering to execution was dubious which needs to be investigated through investigation agency.

Similarly another scheme “Maintenance/Repair of Roads/Pavement of streets at UC Urmar Payan Peshawar” was awarded to a contractor M/S Shah & Sons for Rs 13,077,548 (12.81% below on MRS-2015) against the estimated cost of Rs 20,000,000. On comparison of the tender documents (BOQs) it was noticed that M/S Umar Gul & Sons was lowest with bid of Rs 12,699,543 (15.33% below on MRS-2015). However, rate of an item “scarifying/dismantling of old road” was manipulated in the BOQ of M/S Umar Gul & Sons and the amount was increased with removable pencil. Resultantly, the lowest offer was made highest and Government was put to loss of Rs 378,005 (13,077,548-12,699,543).

The fraudulent manipulations in the above two works occurred due to failure of internal check against irregularities, waste and fraud.

The irregularity was reported to management in February 2017, management replied that detailed reply would be given after consulting of record. The plea of the department is evasive as all the record was available with them. Request for convening DAC meeting was made in March 2017, however DAC meeting could not be convened till finalization of this report.

Audit recommends high level inquiry through local government department in consultation with audit and matter should be investigated for fixing responsibility.

AIR Para No. 01/2015-16

1.5.1.2 Fraudulent payment due to fake entries in MB and manipulation in record-Rs 2.995 million

Para 228 of CPWA Code advance to contractors are as a rule prohibited, and every endeavor should be made to maintain a system under which no payments are made except for work actually done.

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

TMO, Town-IV Peshawar awarded a work “Construction of street, drain, side wall, culvert at Aza Khel Peshawar” with the bid cost of Rs 2,149,054 during

the year 2015-16. Work order for the work was issued on 13.06.2016. Audit observed that:

1. First & final bill of Rs 2,474,050 (more than the bid cost) was processed on file on next day i.e. 14.06.2016 and paid to contractor. But later on the entry was manipulated in note sheet of file and it was shown as first running bill. However, the word first and final was clearly visible in contractor bill. Audit held that payment was made to contractor on the basis of fake measurement in MB
2. An amount of Rs 521,614 (2,995,664-2,474,050) was drawn from treasury in fraudulent manner by showing as final bill to contractor which was misappropriated.
3. The scope of work was fraudulently enhanced by 15% for Rs 846,610 on the request of a town member on 02.06.2016 before issuance of work order.
4. Feasibility and survey was carried out after issuance of work order and payment of 1st running bill.
5. There were eighteen contractors shown participated in tender but signature of all participants were not available in attendance sheet. Majority signature made in attendance sheet and BOQ did not tally each others.

The fake measurement and manipulation in record occurred due to weak internal control.

The irregularity reported in February 2017, management replied that detail reply would be given after consulting of record. The plea of the department is evasive as all the record was available with them. Request for convening DAC meeting was made in March 2017, however, DAC meeting could not be convened till finalization of this report.

Audit recommends detail inquiry into the matter.

AIR Para No. 03/2015-16

1.5.1.3 Fraudulent award of contract -Rs 10.00 million and loss - Rs 1.130 million

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

TMO, Town-IV Peshawar tendered a work “Construction of Road/Side wall etc at Bazid Khel NA-04 Peshawar” with estimated cost of Rs 5,000,000 on 20-08-2015 funded by Pak MDGs. The lowest bidder was M/S Bawar Khan with the bid cost of Rs 3,797,691. However, his rates were manipulated and bid was increased to Rs 4,112,422 to award the contract to the choice contractor. Resultantly, the lowest contractor rates were shown on higher side and the work was awarded to M/S Ali Haider with bid cost of Rs 4,095,099. However, the 2nd contractor rates were also changed from lower to higher side to give benefit to the contractor and Government was put to loss of Rs 297,408 (4,095,099-3,797,691). It is worth mentioning that comparative statement was prepared on 28.12.2015 after lapse of four months from the date of tender and the work was awarded to contractor on 17.02.2016. Further, the first running bill of Rs 4,084,269 was paid to contractor on 18.05.2016 but MB # 518 was not provided to audit for comparative analysis. Hence authenticity of expenditure remained unverified.

Similarly, in “Construction of Road/Side wall etc at Neher Towards Ahmed Khel UC Bazid Khel NA-4 Peshawar” the rate of two items of work i.e. “Granular sub-base course using pit run gravel” and “water bound macadam” of successful bidder were changed from Rs 700 to Rs 1,700 and Rs 2,050 to Rs 2,650. The original bid of the lowest contractor was Rs 3,418,137 which was increased to Rs 4,250,251. Hence tendering process was not transparent and rates of specific contractor were filled in the office which resulted in loss to Government of Rs 832,115 (4,250,251-3,418,137). The tender was opened on 20.08.2015 and work order was issued on 17.02.2016. The MB 518 was not provided to audit hence authenticity of expenditure remained unverified.

The irregular award of contract and manipulation in record occurred due to weak internal control.

The irregularity reported in February 2017, management replied that detail reply would be given after consulting of record. The plea of the department is evasive as all the record was available with them. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends detail inquiry into the matter.

AIR Para No. 05/2015-16

1.5.1.4 Fraudulent payment – Rs 17.434 million and misappropriation – Rs. 0.333 million

Para 228 of CPWA Code advance to contractors are as a rule prohibited, and every endeavor should be made to maintain a system under which no payments are made except for work actually done.

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

TMA, Town-IV Peshawar awarded a work “Construction of Janazagah at UC Adizai” to a contractor M/S Shadab Associate for the bid cost of Rs 2,219,997 during the year 2015-16. Audit observed that:

1. Rs 2,046,671 was paid up to 3rd running bill through fake entries in MB No. 531 page 45-48. Later on fresh measurement were made in MB No.01 page 152-158 for 4th and final bill instead of carrying forward the quantities of 3rd running bill and there was huge variation in quantities between two bills.
2. The work was completed as per report of Town Member UC Adizai on his official letter pad dated 30-11-2016. However, the scope of work was increased for Rs 332,999 (2,552,996-2,219,997) on the basis of a hand written and unsigned application in letter dated 05-12-2016. Audit held that scope of work was increased in fraudulent manner and the amount was misappropriated by the dealing hands.
3. The quantity of shingle filling was increased by 2,600% as the quantity 901.26 M³ was paid in final bill against the approved quantity of 33.98 M³ in BOQ.

4. The PCC 1:4:8 as in floor for Rs 123,386 was executed and paid in final bill instead of PCC 1:2:4 as approved in BOQ. Hence quality of work was compromised and cost of the work was accommodated by increasing the quantity of shingle filling abnormally.

Moreover, TMO, Town-IV Peshawar awarded different developmental works during the year 2015-16. As per record, the payments of Rs 15,387,579 were made to the contractors on the basis of fake measurement as the first running bills were processed three to six days after the issuance of work order. Details given at **Annex-36**.

The fraudulent payment occurred due to weak internal control.

The irregularity was pointed out to the management in February 2017, management replied that detail reply would be given after consulting of record. The plea of the department is evasive as all the record was available with them. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends detail inquiry into the matter.

AIR Para No. 06, 09, 10 & 11/2015-16

1.5.1.5 Fictitious payment on fake measurement in MBs-Rs 7.166 million and loss -Rs 0.290 million

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

According to KPPRA letter No. KPPRA/M&/Estt:/1-5/2016, the contractors/bidders who quote their bids/rates more than 10% below the Engineer's estimate shall submit an additional security in the form of call deposit equal to 8% of the bid cost.

During the Audit of the accounts of TMO Town-IV the following observations were noticed:

Work order for the work “Construction, Pavement of street, BTR at Nazir Ghari UC Mera Kachori PK-11 Peshawar” were issued on 09.06.2016. First running bill of Rs 3,537,132 was paid to contractor after 3 days of work order on the basis of fake measurement in MB. The fake measurement was further confirmed from quantities paid in first running bill on page 16-20 of MB 529 were not carried forward to the entry made on page 27-32 of MB 533 for second running bill.

Similarly, work order for the work “Construction of Road near Umar Bala stop PK-11 Peshawar” was issued on 13.06.2016 and payment of Rs 1,102,797 was made on fake measurement on 17.06.2016 (four days after issuance of work order). The fake measurement was further confirmed from the fact that quantities paid in first running bill on page 168-172 of MB 512 were not carried forward to the entry made on page 4-9 of MB 533 for second running bill. Moreover, the quantities paid in 1st running bill were more than the quantities paid in 2nd running bill.

Further, in the said work the lowest bidder was M/S Ali Badshah& Sons with the bid of Rs 3,010,409. A notice for additional security was issued to the lowest bidder for Rs 998,200 instead of Rs 320,000 @ 8% of estimated cost. However, Rs 320,000 was collected from the 2nd lowest bidder i.e. M/S Ali Haider. Hence 300% higher than required additional security was demanded from first lowest bidder to award the contract to 2nd lowest bidder. Resultantly, Government was put to loss of Rs 290,229 (3,300,638-3,010,409).

Moreover, work order for the work “Construction of Road, Side wall, RCC pipe etc at Maqin Kohat Road towards Afridi Bachai Lara UC Sheik Muhammadi Peshawar” with estimated cost of Rs 2,584,000 was issued on 09.06.2016 with the completion period of six months. However, the work was shown completed on 16.06.2016 (five days) and final bill for Rs 2,525,620 was paid against the bid cost of Rs 2,148,805 on fake measurement in MB. No detail measurement was carried out in MB 532 page 16-17 and payment was made after six days of issuance of work order .

TMO, Town-IV, Peshawar awarded a work “Construction of Street, Drain, Culverts, side wall etc at UC Adizai PK-10 Peshawar [CMD 10/10]” during the year 2015-16. The work was awarded to a contractor M/S Zeb & Co.

at a bid price of Rs 8,743,783 by considering being the lowest bidder. However, the bid of another contractor, M/S Umer Gul & Sons, for Rs 7,524,618 was enhanced to Rs 8,836,708 by making overwriting in rates. Thus due to award of contract to a higher bidder instead of lowest bidder due to changes in the BOQ, the government sustained a loss of Rs 1,219,165 (8,743,783 – **7,524,618**). Details given at **Annex-37**.

Furthermore, the BOQ was tendered for 10 items but actually executed for 7 items.

Similarly, payment of Rs 2,341,398 was made in the 1st running bill against the bid cost of Rs 2,872,022 in a work “Construction of Road, side wall & Drains at Badabher Dheli Dher NA-04 Peshawar [Pak MDG 5/7]” which was more than 81.52% of the bid cost on fake measurement as the payment was made on 13.06.2016 i.e. just 3 days after the work order. Further, no further work was shown executed and no payment was made to the contractor till the date of audit i.e. 28.02.2017.

The irregularity was occurred due to weak internal control.

The irregularity was pointed out to the management in February 2017, management replied that detail reply would be given after consulting of record. The plea of the department is evasive as all the record was available with them. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends detail inquiry into the matter.

AIR Para No. 24, 25, 33 & 45/2015-16

1.5.1.6 Fraudulent award of contract-Rs 123.456 million and un-authorized expenditure of Rs 82.849 million

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

TMO/CCO, Town-IV (the then District Council Peshawar) awarded 89 schemes of Rs 123.456 million to various contractors during 2013-14 on the basis of fake and bogus tender. An expenditure of Rs 82.849 million was incurred. Audit held that tendering process was fraudulent and expenditure was unauthorized on the following grounds:

1. The record (MBs) of 89 schemes were not provided to audit.
2. The inquiry reports were not provided to audit to clarify the latest position of the matter.
3. The officers/officials from top to bottom involved in nefarious activities were not investigated.
4. Neither earnest money, work done amount of all contractors were forfeited nor blacklisted as they were involved in fraudulent tender process.
5. Information Department needs to be approached to clarify the actual status and source of printing of bogus newspapers for taking serious action against the person (s) at fault.
6. It is worth mentioning that a huge loss of Rs 20,987,520 was identified during previous year audit by comparison of two tenders of the same period was yet not recovered.

The fraudulent tender occurred due to weak internal control.

The irregularity was pointed out to the management in February 2017, management did not reply. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery of loss besides provision the complete record along with the inquiry reports to audit and action against the person (s) at fault.

AIR Para No. 26/2015-16

1.5.2 Irregularity & non-compliance

1.5.2.1 Suspected substandard work -Rs 1.898 million, payment on fake measurement of work in MB-Rs 1.421 million and loss to Government due to defective BOQ-Rs 0.364 million

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

Para 228 of CPWA Code advance to contractors are as a rule prohibited, and every endeavor should be made to maintain a system under which no payments are made except for work actually done.

TMO, Town-IV Peshawar awarded a work “Construction of street, drain, side wall, pipe culvert at UC Sherkira Peshawar (Local Fund)” with the estimated cost of Rs 3,000,000 to M/S Zeb & Co with the bid cost of Rs 1,898,676 during the year 2015-16. Audit observed that:

1. The BOQ was prepared by including six items of work but the work was shown completed by executing only two items of work i.e. PCC 1:4:8 & PCC 1:2:4. Audit observed that those items of works were not executed by the contractor for which either he quoted zero rate or very low rate. Hence undue favor was extended to contractor at cost of public exchequer.
2. Had the BOQ was prepared for two executed items than the work would have been awarded to another contractor M/S Alamzeb as his quoted rate were economical for the executed items and loss to Government of Rs 364,344 could have been avoided. Details given at **Annex-38**.
3. Work order was issued on 12.04.2016. However, the first running bill was processed in file and paid on 18.04.2016 just after five days of issuance of work order. Hence payment of first running bill for Rs 1,421,245 was made to contractor on the basis of fake measurement in MB by technical staff. The fake measurement of first running bill further confirmed from MB that detail measurement for first running bill on page 9-10 of MB No. 526 did not tally with quantity measured for second running bill on page 28-30 of the same MB. The

measurement for second running bill was carried out a fresh instead of carrying forward the quantity paid in first running bill.

4. The thickness of PCC 1:4:8 was 4” in BOQ but 3” was shown carried out and paid in page 28-29 of MB No 526. Hence substandard work could not be ruled out.

The irregularity and loss occurred due to weak internal control.

The irregularity was pointed out to the management in February 2017, management replied that detail reply would be given after consulting of record. The plea of the department is evasive as all the record was available with them.

Request for convening the DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends detail inquiry into the matter.

AIR Para No. 07/2015-16

1.5.2.2 Non-utilization of Rs 66.380 million and irregular distribution of fund – Rs 12.240 million

According to P&D Department guidelines issued vide No. C/RD/P&DD-6-8/1850-1970/W dated 19.10.2015, share of Road and sports in PFC is 10% each.

TMO, Town-IV Peshawar received budget of Rs 92.266 million out of PFC share on 04.02.2016 as per distribution formula devised by Finance Department KP. The local office tendered only nine schemes for Rs 22.387 million on 19.04.2016 after the lapse of 75 days. The management failed utilization of remaining budget of Rs 66.380 million (after subtracting of share of WSSP) till 13.09.2016. Hence available fund of Rs 66.380 million of 2015-16 was deferred to next financial year 2016-17 which was inefficiency in utilization of developmental fund.

Furthermore, 41 (9+32) schemes for Rs 88.767 were tendered out of allocated share of PFC for 2015-16. However Rs 5.514 million was provided for construction of roads instead of Rs 8.877 million. Moreover, the sport sector was totally ignored and its share of Rs 8.877 million was diverted to the discretion of Tehsil council. Hence the two important sector i.e. Roads and sports were ignored

in violation of P&D Department guidelines issued vide No. C/RD/P&DD-6-8/1850-1970/W dated 19.10.2015. It is worth mentioning that 32 schemes were tendered in current financial year i.e. 2016-17.

(Amount in million)

| Total fund | Sector | Distribution formula in %age | Share in amount required | Actual share given in 41 (9+32) schemes | Share not given |
|------------|--------|------------------------------|--------------------------|---|-----------------|
| 88.767 | Roads | 10 | 8.8767 | 5.514 | 3.363 |
| | Sports | 10 | 8.8767 | 0 | 8.877 |
| | | | | Total | 12.24 |

The irregularity occurred due to non observance of Government orders and inefficiency of the staff.

The irregularity was pointed out to the management in February 2017, management replied that detail reply would be given after consulting of record. The plea of the department is evasive as all the record was available with them. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 08/2015-16

1.5.2.3 Doubtful tendering process – Rs 3.00 million

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

TMO, Town-IV Peshawar during the year 2015-16 shown participation of a contractor M/S Niaz Muhammad in the tender opened on 28.01.2016 for the work “Construction of street, drain, side wall, pipe culvert at UC Mashoogagar (Local Fund)” for Rs 3,000,000. However, his bid was declared defective and rejected. Audit observed that neither the tender form nor the BOQ was signed by the contractor. The same contractor was declared prequalified in another work i.e. Construction of street, drain, side wall, at Arat Koroona, Ghari Shaheed, Mohalla Mama Khel Peshawar for Rs 15,500,000 funded by the RAHA. Hence the tender

was doubtful as how a qualified contractor submits his bid without mentioning rate, amount and signature? Replacement of original bid of contractor with a photo copy could not be ruled out.

The suspected tender occurred due to weak internal control.

The irregularity was pointed out to the management in February 2017, management replied that detail reply would be given after consulting of record. The plea of the department is evasive as all the record was available with them.

Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends detail inquiry into the matter.

AIR Para No. 12/2015-16

1.5.2.4 Substandard work and fake measurement in MB - Rs 2.238 million

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

TMO, Town-IV Peshawar paid Rs 2,337,700 to a contractor in a work “Construction of street, drain, side wall, pipe culvert at UC Badabher Maryamzai (Local Fund)” for the year 2015-16. The record revealed that the thickness of PCC 1:4:8 was 4” as recorded on page 7-8 of MB No 531 for first running bill. However, in 2nd and final bill the thickness of the same item of work was 3” as recorded on page 105-107 of MB No 526 without carrying forward the quantity of first running bill. Hence, measurement in MB was fake which needs detail inquiry. Further, decrease in thickness from one bill to the other bills and deviation from PC-I & BOQ was doubtful and substandard work /wastage of Government money could not ruled out.

The fake measurement of work in MB occurred due to weak internal control.

The irregularity was pointed out to the management in February 2017, management replied that detail reply would be given after consulting of record. The plea of the department is evasive as all the record was available with them.

Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends detail inquiry into the matter under intimation to audit.

AIR Para No. 16/2015-16

1.5.2.5 Irregular and doubtful expenditure shown on repair & maintenance of transformers – Rs11.734 million

According to the Abridge Condition under the WAPDA Act, 1958, printed on every application form of electricity service connection, before any electrical wiring or energy consuming apparatus is connected to the authorities mains, the same shall be subject to inspection and testing by the authority and the whole of the service line, together with any wire meters and other apparatus installed on the premises of the consumer shall be property of the Authority. Moreover the consumer shall be solely responsible for and shall pay for any loss of or damage to any electric supply lines, main fuses meters and /or other apparatus belonging to the authority on the consumer premises whether caused maliciously or through culpable negligence or default on the part of the consumer or any of his employees or whether arising out, theft or any other cause beyond the control of the authority, always accepting reasonable wear and tear and loss or damages.

TMO, Town-IV Peshawar spent Rs 11,734,300 (6,046,800+5,687,500) out of CMD fund spent on the repair and maintenance of WAPDA transformers installed in various locations of PK-10 and PK-11 through M/s Wajid Ali Khan and M/S Ali Haider contractors up to 2nd running and 1st running bills respectively for the year 2015-16. The bid cost of the works was Rs 6,346,000 and Rs 6,935,400 respectively funded by CMD special package. Audit raised following observations on the expenditure:

1. The responsibility of repair work of transformers rests with WAPDA the concerned department.

2. The repair work was executed and supervised by the non technical department, i.e. TMA Town-IV and non technical staff of said office hence substandard work and wastage of Government money could not be ruled out.
3. The license/ registration of M/S Ali Haider contractor with PEC was not available on record to verify that the concerned was technically qualified for the WAPDA repair work.
4. M/S Wajid Ali Khan contractor was not specialized in the relevant category i.e. (EE 05 high voltage installation) work as per license/ registration of with PEC.
5. No specific locations of the repair work were shown in the MB, estimates or any other documents.
6. The PC-I of repair of transformer in PK-11 was not produced to audit.

Audit held that expenditure was irregular and doubtful. Moreover, chance of misappropriation could not be ruled out.

The irregularity was occurred due to weak internal control.

The irregularity was pointed out to the management in February 2017, management did not reply.

Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends detail inquiry into the matter under intimation to audit.

AIR Para No. 17/2015-16

1.5.2.6 Non-completion of work-Rs 10.00 million due to irregular premature release of security-Rs 0.816 million

According to the Terms and Conditions of the NIT read with Finance Department KP letter No. SO (FR)FD/9-7/2011/Vol-II dated 05.11.2014 states that if the bidder cost is more than 10% below the Engineer Estimate, the bidder shall provide bank guarantee as additional security within 14 days equal to the amount of the difference of the quoted bid and the Engineer Estimate to firm up the bid. These guarantees will be discharged on the expiry of the defect liability period of the contracts.

TMO, Town-IV Peshawar awarded a work “Maintenance and repair of Roads/ Pavement of street etc at UC Suleman Khel PK-11 Peshawar” funded by CMD (Mr. Ishtiaq Urmur MPA) with the cost of Rs 10,000,000 to contractor M/S Javed & Brothers on 14.03.2016. The first running bill of Rs 2,522,572 was paid on 27.04.2016. No further work was carried out by the contractor as per notice issued vide No. 59-64/TMA/Town-IV dated 17.01.2017. On site visit by audit party on 08.03.2017, it was noticed that sub base course and base course was damaged in many places which require re-treatment. Audit further noticed that the public were facing problems due to dust and partial execution of work despite availability of fund for the work.

Moreover, additional security Rs 1,632,000 was collected from contractor. Half of the security of Rs 816,000 was released to the contractor on 10.08.2016 vide cheque No. 72700042 despite the fact that the contractor had completed only 40% work up to 16.01.2017 as per report of sub engineer concerned in note sheet. Resultantly, the contractor had left the work incomplete till date of visit of audit party on 08.03.2017. Hence favor was extended to contractor and Government interest was put into risk.

The irregularity was occurred due to weak internal control.

The irregularity was pointed out to the management in February 2017, management replied that detail reply would be given after consulting of record. The plea of the department is evasive as all the record was available with them.

Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends completing the work within the bid amount without further increase in cost at risk and cost of the contractor.

AIR Para No. 19/2015-16

1.5.2.7 Non-surrendering of excess amount of Octroi share-Rs 25.540 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.

According to Local council board letter No.AO/LCB/GRANT/2016 dated 28-01-2016 excess amount of Rs 25.540 million on account of Octroi share was transferred to TMA Town-IV.

TMO, Town-IV, Peshawar received an amounting of Rs 96.820 million on account of Octroi share during the year 2015-16 out of which Rs 25.540 was in excess in light of LCB letter No. ibid. The excess amount was required to be surrendered to quarter concerned which was not transferred. Further, the record revealed that closing balance of octroi share was Rs 8,934,270 was available on 30.06.2016 which means that excess amount was also spent on pay & allowances of employees of TMA Town-IV instead of surrendering the amount.

Non-surrendering of fund occurred due to non compliance of Government orders.

The irregularity was pointed out to the management in February 2017, management replied that detail reply would be given after consulting of record. The plea of the department is evasive as all the record was available with them. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends surrendering the amount to quarter concerned.

AIR Para No. 27/2015-16

1.5.2.8 Overpayment to contractor -Rs 1.359 million

Para 220 and 221 of CPWA Code states that 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.

TMA, Town-IV, Peshawar overpaid Rs 689,831 due to payment of prime coat instead of tack coat in repair and maintenance work of roads at UC Urmar Payan, Urmar Bala and Urmar Miana. Moreover, Rs 89,625 was overpaid due to misapplication of rate of carriage of asphalt in a work "Maintenance /Repair of road work at Urmar Payan". Rs 99,776 was overpaid to contractor due to extra thickness of shingle filling, PCC 1:6:12 and PCC 1:2:4 in a work "Construction

of street, drain culvert and side wall at Aza khel”. In another work “Maintenance/Repair of Road/Pavement of streets at UC Urmar Miana” Rs 166,477 was overpaid due to allowing 5’ thickness of sub base course in MB instead of approved 4.5” thickness.

Furthermore, in the work “Construction of road/Pavement of street/BTR etc at UC Mashoogagar PK-11”, Rs 100,771 was overpaid to contractor due to allowing higher rate of Rs 3,752 instead of Rs 2,961.89 for non BOQ items of work i.e. PCC 1:4:8.

On site visit to the schemes “Pavement of street/BTR etc at Panjkhata UC Suleman Khel Pk-11”, it was noticed that PCC 1:6:12 and PCC 1:2:4 was paid for 10 feet instead of actual 8 feet width in MB 529 page 32-34 which resulted in overpayment of Rs 212,764. Details given at **Annex-39**.

Overpayment occurred due to weak internal control.

The irregularity was pointed out to the management in February 2017, management replied that detail reply would be given after consulting of record. The plea of the department is evasive as all the record was available with them. Request for convening the DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery from contractors under intimation to audit.

AIR Para No. 28/2015-16

1.5.2.9 Overpayment due to abnormal deviation from BOQ-Rs 6.932million

Para 220 and 221 of CPWA Code states that 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.

TMA, Town-IV Peshawar awarded various developmental works to contractors on their agreed bids of Rs 17,225,327. Audit observed that:

1. The scopes and costs of works were abnormally increased to Rs 24,157,205 on the requests of contractors. Hence Rs 6,931,878 (24,157,205-17,225,327) which was 40.24% above the bid cost was overpaid to contractors.
2. The contractor admitted that they failed to complete the work at their agreed bids. The local office instead of imposing of penalty and blacklisting the contractors increased the quantities of items of work.

Audit held that irregular enhancement of cost of schemes more than 15% from the bid cost was unjustified and doubtful. Details are in **Annex-40**.

Overpayment occurred due to weak internal control.

The irregularity was pointed out to the management in February 2017, management did not reply. Request for convening the DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends detail inquiry into the matter/recovery from contractors under intimation to audit.

AIR Para No. 29/2015-16

1.5.2.10 Non-imposition of penalty-Rs 5.473 million

Clause 2 of the standard contract agreement requires that penalty of 1% for each day of delay up to maximum of 10% of the estimated cost may be imposed on delayed works.

TMO, Town-IVPeshawar awarded various developmental works for Rs 54,725,000 (39,000,000+15,725,000) to contractors during 2015-16. However the works were not completed within the stipulated period and still in progress. The TMA failed to impose penalty of Rs 5,472,500 @ 10%.Hence undue favor was extended to contractors. Details are in **Annex-42**.

Non imposition of penalty occurred due to weak internal control.

The irregularity was pointed out to the management in February 2017, management replied that detail reply would be given after consulting of record. The plea of the department is evasive as all the record was available with them.

Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery of penalty from contractors under intimation to audit.

AIR Para No. 30/2015-16

1.5.2.11 Irregular expenditure without technical sanction-Rs 85.499 million

According to para-56 of CPWA code, the work should not be started/executed without technical sanction.

According to Chief Engineer LCB letter No. Ch/Engineer/LCB/TS/3-3/2016 dated 11.03.2016, the technical sanction of the schemes/projects under the preview of Chief Engineer LCB, shall be submitted for grant of technical sanction immediately after the issuing of Administrative approval and before calling the tender of the schemes. Any delay in this regard shall be seriously dealt with.

TMO, Town-IV Peshawar incurred expenditure on various developmental schemes of Rs 85,499,585 funded by PFC and Pak MDGs during 2015-16. However, the schemes were not technically sanctioned till date of audit i.e. 01.03.2016. The expenditure was, therefore, held irregular. Details given at **Annex-42**.

Irregularity occurred due to weak internal control.

The irregularity was pointed out to the management in February 2017, management replied that detail reply would be given after consulting of record. The plea of the department is evasive as all the record was available with them. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 32/2015-16

1.5.2.12 Irregular award of contract for purchase furniture and equipment -Rs 6.559 million, change of BOQ of one contractor and manipulation in the successful bidder and loss of Rs 2.125 million, less deduction of sales tax – Rs 0.569 million

According to Rule 30 of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders.

According to Section 36 of Sales Tax Act 1990, “Sales Tax @ 17% shall be recovered from the value of supplies made to Government offices.

TMO Town-IV, Peshawar awarded a work “M&R / Purchase of Equipment and Furniture for District Government Secretariat, Peshawar” to a contractor at a bid cost of Rs 4,907,172.60 against the estimated cost of Rs 4,975,000. The NIT of the scheme was shown published in Daily Aaj on 02.09.2015. Tender was opened on 18.09.2015. The following irregularities were noticed:

1. Tender for M&R work and Purchase of Equipment and Furniture was required to be separately called for instead of lump sum for obtaining a better economical rate.
2. The BOQ of a contractor was shown defective and replaced with another BOQ with a different signature on the BOQ and Tender form which do not tally.
3. No item-wise specification of furniture was mentioned such as dimension and made of sheesham wood, steel or otherwise were mentioned.
4. The work was required to be assigned to the contractors(s) on the basis of item wise lowest rate instead of lump sum lowest contract to a single contractor for the supply of furniture.
5. Due to award of contract on lump sum amount, government sustained loss of Rs 1,276,300. (**Note-1 of Annex-43**).
6. Sales tax of Rs 121,690 was deducted instead of Rs 506,949 (**Note-2 of Annex-43**). Thus Rs 385,259 was less deducted.
7. Stamp duty @ 1% amounting to Rs 34,890 (3,489,000 x 1%) of the supply of furniture and equipment was not deducted. (**Note-2 of Annex-43**).

8. The rate for the supply of chairs at S.No. 30 of the BOQ of the successful contractor was enhanced from 9,000 to 18,000 by overwriting resulting into overpayment of Rs 90,000 [(18,000 – 9,000) x 10].

Similarly, another contract for the “supply / purchase of Furniture” was awarded vide work order No. 6034 dated 09.06.2016. NIT was published in the Daily AAJ on 08.01.2016. The estimated cost was Rs 2,000,000 against which the contractor offered bid cost of Rs 1,357,874 was accepted. An expenditure of Rs 1,651,624 was incurred upto 2nd and final bill. The following irregularities were incurred:

1. No item-wise specification of furniture was mentioned such as dimension and made of sheesham wood, steel or otherwise were mentioned.
2. The tendered was required to be obtained only on item rate rather than on the lump sum contract.
3. The work was required to be assigned to the contractor(s) on the basis of lowest item rate offered by them instead of lump sum lowest contract as the tender was for the supply of furniture.
4. Overwriting has been made in the rate of Conference Table at S.No. 2 of the BOQ of the successful bidder and the rate has been shown enhanced from Rs 190,000 to Rs 290,000 and so the bid cost from Rs 1,257,874 to Rs 1,357,874.
5. Rate for supply of carton and carpet in the BOQ was required in sft. rather in the No. and therefore, the rate offered by the contractor(s) are held irregular and hence the purchases.
6. Due to award of contract on lump sum amount, government sustained loss of Rs 849,307. (**Annex-44**).
7. Stamp duty @ 1% amounting to Rs 16,516 (1,651,624 x 1%) of the supply of furniture was not deducted.
8. Sales tax was deducted Rs 56,155 instead of Rs 239,980 (1,651,624 x 17/117). Thus Rs 233.825 was less deducted.
9. No stock entry in the furniture register was made till date of Audit.

The irregularity was pointed out to the management in February 2017, management did not reply. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Matter is reported for inquiry and fixing responsibility besides recovery.

AIR Para No. 42 & 44/2015-16

- 1.5.2.13**
- i. Irregular execution of M&R scheme – Rs 3.00 million**
 - ii. Irregular purchase of Furniture and Machinery out of M&R - Rs 1.127 million,**
 - iii. Irregular purchase without provision in BOQ – Rs 0.611 million,**
 - iv. Loss of Rs 0.283 million**

According to Rule 30 of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders.

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

TMO, Town-IV Peshawar awarded the contract of maintenance and repair of office building to a contractor during the year 2015-16. The estimated cost of the scheme was Rs 3,000,000. NIT of the scheme was published in Daily AAJ on 08.01.2016. Against the estimated cost of Rs 3,000,000, the approved contractor offered bid cost of Rs 2,271,527 against which an expenditure of Rs 2,736,934 was incurred.

The following irregularities were incurred:

1. Work order for purchases of machinery and equipment and furniture was issued on lumpsum basis instead of item wise lowest rates, government sustained loss of Rs 283,464. Details given at **Note-1 of Annex-45.**
2. Specifications of the furniture were not mentioned neither in the BOQ nor in the bill.
3. Purchase of machinery and equipment and furniture amounting to Rs 1,127,530 was incurred out of M&R schemes which was misclassification.

4. An amount of Rs 611,000 was incurred on purchase of furniture without inclusion in the BOQ. Details given at **Note-2 of Annex-45**.
5. Sales Tax amounting to Rs 163,829 (1,127,530 x 17/117) was not deducted from the contractor bill. Details given at **Note-3 of Annex-45**.
6. An amount of Rs 43,000 was shown spent on supply and installation of Water Tank 500 gallon but not physically available in office and the amount was misappropriated.
7. An item of work "Mirror / Glass" was paid for Rs 11,527 for a quantity of 18.96 M² @ Rs 608 M² instead of Rs 80 M² resulting into overpayment of Rs 10,010 [(608 – 80) x 18.96].
8. Stamp duty amounting to Rs 11,275 @ 1% of the value of furniture and equipment Rs 1,127,589 was not deducted.
9. No stock entry of furniture and equipment was made in the stock register.
10. No guarantee for the machinery and equipment was given.

The irregularity was pointed out to the management in February 2017, management did not reply. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Matter is reported for inquiry into the matter, fixing responsibility besides recovery.

AIR Para No. 47/2015-16

1.5.2.14 Non-compliance with Local Govt. Act 2013, Rules of Business 2015 & Budget Rules 2016

According to section 37(4) of LGA 2013, every Nazim, district council and tehsil council shall appoint an Internal Auditor

According to section 39 of LGA 2013, every Nazim shall, once in every year on a date fixed by him, take physical stock of movable and immovable properties

According to clause 1 (e) of section 23 of LGA 2013, Nazim will prepare and present report on the performance of municipal administration in tehsil

council at least twice a year. According to schedule-I of Rules of Business 2015, Finance sections shall prepare financial statements.

According to section (4) of Budget Rule 2016, the TO (Finance) shall develop fiscal forecasts for 3 years. {See Rule 3 (2)} As per instructions / requirements laid down in Schedule 1 of the Khyber Pakhtunkhwa Tehsil and Town Municipal Administration Rules of Business 2015 the Finance Office shall “prepare financial statement and present them for internal and external audit”.

Record of TMA, Town-IV Peshawar for the financial year 2015-16 revealed non-compliance of the Act and rules as per detail as under:

1. Internal Auditor has not been appointed.
2. The annual stock verification, report of moveable, immovable property/stock has not been prepared for submission to local council.
3. Performance report has not been prepared.
4. Financial Statement has not been prepared for internal and external audit.
5. The 03 years fiscal forecast has not been prepared as required under Budget Rules 2016.

The irregularity was pointed out to the management in February 2017, management did not reply. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Request for convening DAC meeting was made in April 2017, which could not be conveyed till finalization of this report.

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

AIR Para No. 50/2015-16

1.5.2.15 Irregular cash payment of Pay and Allowances - Rs 23.876 million

According to para 4.6.3.1 of Accounting Policies and Procedure Manual, the normal method of payment of monthly salaries of all government employees shall be by credit transfer direct to a bank account nominated by the employee.

This is the most secure and economical method of payment and it automatically ensures that recipients have access to their salary on the due date. Moreover, direct credit has tangible advantages, over payment by cheque or cash, against risks of theft or fraud.

TMA, Town-IV Peshawar paid Rs 23,875,699 on account of pay & allowances to the staff through DDO open cheque instead by direct credit system through their bank account in violation of rules during the year 2015-16. Details given at **Annex-46**.

The irregularity occurred due weak financial control.

The irregularity was pointed out to the management in February 2017, management stated that noted for compliance please. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends stoppage of payment of pay and allowances though DDO open cheque and direct credit system be adopted as required under the rules.

AIR Para No. 51/2015-16

1.5.2.16 Irregular and unjustified drawl of salary – Rs 7.848 million

Para 10 (i) of GFR Vol-I provides that every government officer shall exercise the same vigilance in respect of expenditure incurred from public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money.

TMA, Town-IV Peshawar during the year 2015-16 incurred an expenditure of Rs 7,522,136 on account of pay and allowances in respect of Malis, Chowkidars and Naib Qasids. The expenditure held irregular for the following reasons:

1. There is no garden under the jurisdiction of TMA Town-IV. However 9 No. Malis have been shown working during the period 2015-16 and drawing salary. Out of the 9 posts, six were shown working in I&S section, three were posted in Admn, Finance and Revenue section.

Therefore the salary drawn by them amounting to Rs 2,107,572 was unjustified (**Note-1 of annex-47**).

2. Six Chowkidars have drawn pay and allowances of Rs 1,376,076 during the year 2015-16. Only two Chowkidars were sufficient to perform the duty. Thus salary of the remaining four Chowkidars amounting to Rs 908,000 was unjustified (**Note-2 of annex-47**).
3. According to pay and allowances detail for the month of June, 2016, four Naib Qasids are working each in Nazim, Naib Nazim and TMO office, 9 were in Admn section, 2 in Finance, 27 in revenue and 8 are in I&S section making a total of 58 Naib Qasid (**Note-3 of Annex-47**). However, audit is of the view that two posts of Naib Qasid / Peon each in Nazim Office, Naib Nazim office and TMO office are in excess of their requirements. Furthermore, out of 27 No. Naib Qasids attached with revenue section, only 10 will be sufficient for office involvement and in tax collection helper and the remaining are useless. Similarly, 6 in the Admn section and 4 in the I&S section are in excess of the staff requirement. The pay and allowances of the 33 Naib Qasids amounting to Rs 5,650,000 are unjustified.

The irregularity was pointed out to the management in February 2017, management did not reply. Request for convening the DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Matter is reported for inquiry into the matter for appointment of too much staff without any duty.

AIR Para No. 52/2015-16

1.5.2.17 Weak budgeting for 2015-16

Section 34 (5) of Local Government Act, 2013 states that before the commencement of a financial year each Local Government shall, for its Fund, prepare in the prescribed manner, a budget for that year.

During the audit of the accounts of TMA, Town-IV Peshawar for the financial year it was observed that revised receipts of own source were budgeted for Rs 49,219,000. However, actual receipts were Rs 60,370,216. Hence, receipts were underestimated for Rs 11,150,416. Similarly, the

expenditure for the year was estimated for Rs 405,308,000 but actual expenditure was Rs 246,868,568. Hence expenditure was overestimated for Rs 158,439,432.

The irregularity occurred due to non observance of Government orders and inefficiency of the staff.

The irregularity was pointed out to the management in February 2017, management replied that detail reply would be given after consulting of record. The plea of the department is evasive as all the record was available with them. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 13/2015-16

1.5.3 Internal Control weaknesses

1.5.3.1 Loss due to defective BOQ-Rs 6.80 million and unjustified expenditure - Rs 1.139 million

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

According to Rule 30 of KPPRA Rules-2014, each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders in accordance with section 22 of the Act.

TMO, Town-IV Peshawar awarded a scheme “Maintenance and repair of Roads/ Janazagah/Pavement of street at UC Umar Miana PK-11 Peshawar” with the cost of Rs 15,000,000 to a contractor M/S Ali Haider @ 23.82% below on MRS-2015 during the year 2015-16. However in the bill, quantity of those items of works were increased for which the contractor quoted higher rates as compared to other contractors and Rs 15,000,000 was paid to the contractor in final bill. The quantities of items of works for which the contractor was declared lowest were decreased abnormally in execution. Audit held that had the BOQ was realistically prepared then the work could have been awarded to another contractor M/S Sadaqat Shah and loss to Government of Rs 817,100 could have been avoided.

Similarly, another work “Construction of road/Pavement of streets/BTR etc at Kaga Wala UC Sheikh Muhammadi” with the cost of Rs 5,000,000 was awarded to a contractor M/S Ali Haider with the bid cost of Rs 3,749,730 i.e. 25% below on MRS-2015. However in the final bill, quantity of those items of works were increased for which the contractor quoted higher rate as compared to other contractors and Rs 5,000,000 was paid to the contractor in final bill. Three items of work for which the contractor quoted lowest rates were totally ignored and not executed on site. Audit held that had the BOQ was realistically prepared then the work could have been awarded to another contractor M/S Ifikhar Electrical Engineering works and loss to Government of Rs 942,709 could have been avoided. Details given in **Annex-48**.

Moreover, Rs 3,573,240 (15,000,000-11,426,760) 31.27% above and Rs 1,250,270 (5,000,000-3,749,730) 33.34% above than bid cost were paid to contractor. Further Rs 1,139,318 paid for the items of work i.e. sub base course in repair work in Urmar Miana was un-justified.

The loss and irregularity occurred due to weak internal control.

The irregularity was pointed out to the management in February 2017, management replied that detail reply would be given after consulting of record. The plea of the department is evasive as all the record was available with them.

Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends detail inquiry into the matter.

AIR Para No. 40/2015-16

1.5.3.2 Loss to Government due to non transparent tender process-Rs 1.872 million

According to Rule 30 of KPPRA Rules, 2014, each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders in accordance with section 22 of the Act.

TMO, Town-IV tendered a work "Maintenance and repair of Roads/ Pavement of street etc at UC Suleman Khel PK-11 Peshawar" funded by CMD (Mr. Ishtiaq Urmar MPA) with the cost of 10,000,000 on 04.02.2016. The lowest bidder M/S Meher Rehman for Rs 6,496,360 which 35.036% below on MRS-2015 was rejected without assigning any cogent reason. The work was awarded to 2nd lowest bidder M/S Javed & Brothers for Rs 8,367,979 which was 16.32% below on MRS-2015. The notice for depositing of additional security was issued to the 2nd lowest bidder on 03.03.2016 after lapse of one month from tender which revealed that rates of contractors were not evaluated on the day of opening of bids. Upto date payment of Rs. 2,522,572 was made vide first running bill till last date of audit i.e. 23.02.2016. Hence government was put to loss of Rs 1,871,619 (8,367,979-6,496,360). The signature of Mr. Meher Rehman was not available on attendance sheet.

The loss occurred due to weak internal control.

The irregularity was pointed out to the management in February 2017, management replied that detail reply would be given after consulting of record. The plea of the department is evasive as all the record was available with them. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends detail inquiry into the matter.

AIR Para No. 20/2015-16

1.5.3.3 Non-transparent tendering process-Rs 30.50 million

According to Rule 30 of KPPRA Rules-2014, each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders in accordance with section 22 of the Act.

TMO, Town-IV Peshawar tendered a work “Maintenance/Repair of Roads/ Janazagah / Pavement of streets at UC Urmar Miana Peshawar” with the cost of Rs 15,000,000 on 04-02-2016. Audit observed that:

1. A blank BOQ in respect of M/S Super Hoti Construction was placed in file declaring defective. However, signature of contractor was not available on the BOQ which seems replaced after receipts of tender.
2. The tender form, BOQ rate and total cost of work of successful bidder M/S Ali Haider were written with different pen and hand writing which means blank BOQ was obtain and later on filled in the office and declared successful.
3. The notice of depositing of additional security was issued to successful bidder on 03.03.2016 after the lapse of one month which further confirms that the rates were not evaluated on the date of opening of bid and in the presence of contractors.
4. The additional security was deposited by the contractor on 05.04.2016 after lapse of one month after issuance of notice which was undue favor to contractor.

Similarly, the work “Construction of streets, drain, Side wall at Arat Koroon, Ghari Shaheed, Mohalla Mama Khel Peshawar” funded by RAHA was

opened on 09.02.2016. Audit observed that tender process was not transparent due to following grounds:

1. The signature of contractors M/s Samin Jan, M/S Parcon Associate and M/s National RCC Work on tender forms and BOQs was different which seems that original bids of contractors were replaced.
2. The tender form and bid of M/S Mehboob Ali were written with different pen and there was difference in the signature on tender form and bid.
3. An item of work PCC 1:3:6 with the same item code was recorded in the bid form issued to contractors in serial No 5 with the quantity of 576.92 m³ and serial 8 of 33.19 M³. The contractor M/s Niaz Muhammad was declared successful on the basis of “Zero” rate for the items at serial No.5. Audit notices that the rate of successful bidder for other 7 items of work out of 8 was on higher side as compared to other contractors. The rate of M/s Mehboob Ali was very economical for 7 items of work.
4. No measurement was shown in the MB for free of cost work i.e. PCC 1:3:6 of 576.92 M³.
5. Rs 7,750,000 was paid to contractor up to 3rd running bill on fake measurement in MB No.1 as fresh measurement was taken in the same MB for 4th running bill.
6. The quantity of shingle filling was abnormally increased from 312.14 M³ in PC-I and BOQ to 727.10 M³ in 5th running bill.
7. The item of work at serial No. 8 in BOQ was 33.19 M³ but was paid 47.87 M³ in 5th running bill. Hence Rs 95,420 (47.87-33.19*6,500) was overpaid to contractor.

The above undue favors at every step to particular contractor indicates that tender process was not transparent.

Non-transparent tender process occurred due to weak internal control.

The irregularity was pointed out to the management in February 2017, management replied that detail reply would be given after consulting of record. The plea of the department is evasive as all the record was available with them. Request for convening the DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit held that tendering process was doubtful which needs detail inquiry.

1.5.3.4 Un-authorized execution of work – Rs 9.435million

According to Rule 18 (c) (v) (c) of Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, a procuring entity may, ensure a variation order to a contractor to include works which were outside the original scope of works to ensure interests of Government and for reasons of economy, compatibility and efficiency provided that the value of variation order is not more than fifteen percent of the original contract.

TMO, Town-IV, Peshawar awarded development schemes of Rs 40,831,000, funded by PFC, CMD and Pak MDGs to various contractors during 2015-16. The contractors bids cost was Rs 29,335,432. However, Rs 38,770,178 paid to contractors against the contractors bid which was more than 15% increase in cost/scope of work. Increase in cost/scope of work for Rs 9,434,746 (38,770,178-29,335,432) was made to favor the contractors at the cost of public exchequer. Details given at **Annex-49**.

The irregularity was pointed out to the management in February 2017, management did not reply. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends enquiry into the matter and fixing responsibility.

AIR Para No. 34/2015-16

1.5.3.5 Irregular advance payment due to fake measurement – Rs 4.378 million and loss of Rs 0.832 million

According to Rule-290 of CTRs Vol-I, no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

According to the Terms and Conditions of the NIT read with Finance Department KP letter No. SO (FR)FD/9-7/2011/Vol-II dated 05.11.2014 if the bidder cost is more than 10% below the Engineer Estimate, the bidder shall

provide bank guarantee as additional security within 14 days equal to the amount of the difference of the quoted bid and the Engineer Estimate to firm up the bid. These guarantees will be discharged on the expiry of the defect liability period of the contracts

TMO Town-IV, Peshawar, during 2015-16, awarded a work “Construction of Street, Drain, Culvert, side wall etc at Passani UC Maryamzi PK-10 Peshawar [CMD 9/10] to a contractor at a bid cost of Rs 8,104,576. 20(19% below) against the estimated cost of Rs 10,000,000.

The following irregularities were noticed:

1. The contractor deposited additional security of Rs 1,536,000 (10,000,000 – 8,104,576) instead of Rs 1,895,424. Thus Rs 359,424 was short deposited by the contractor.
2. Work order of the scheme was issued on 25.03.2016 and 1st running bill was paid on 30.03.2016 i.e. just on 5th day of the work order for which fake measurement was shown at page 8 – 10 of MB 01.
3. The contractor executed only 8 items of his choice whereas the BOQ was for 11 items of works. Thus Government was put into loss of Rs 831,767, had the same work being executed by M/S Mohmand Developers. Details given at **Annex-50**.

The irregularity was pointed out to the management in February 2017, management stated that detail reply will be given after checking of relevant record. The plea of the department is evasive as all the record was available with them. Reply was not convincing. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry into the matter to probe and fixing responsibility.

AIR Para No. 35/2015-16

1.5.3.6 Unauthorised accord of Technical Sanction - Rs 153.126 million

According to the Notification dated 22.11.2005 issued by Local Government Department, Government of NWFP, the following officers have been delegated the powers of technical sanction as under:

1. Engineers in BPS-18 upto Rs 4,000,000
2. Engineers in BPS-17 upto Rs 1,500,000
3. Engineers in BPS-16 upto Rs 500,000
4. Engineers in BPS-11 upto Rs 300,000

TMO, Town-IV Peshawar incurred an expenditure of Rs 77,297,146 on execution of developmental schemes under Pak MDGs, TMA Local Fund and PFC till date of Audit. The technical sanctions of the schemes amounting to Rs 100,126,000 were accorded by the TO (I) whose designation was in BPS-17 and can accord technical sanction upto Rs 1,500,000. Therefore, the expenditure of Rs 77,297,146 stands irregular. Details given at **Annex-51(1)**.

Further, the technical sanctions of the CMD schemes amounting to Rs 53,000,000 have been accorded by the TO(I), TMA Mardan. Neither there was any direction from the LCB regarding obtaining of sanction from the office of TMA Mardan nor case for technical sanctions was routed through the LCB. Expenditure amounting to Rs 41,014,001 was, therefore, held irregular. Details given at **Annex-51(2)**.

The irregularity was pointed out to the management in February 2017, management stated that detail reply will be given after checking of relevant record. The plea of the department is evasive as all the record was available with them. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends Inquiry and fixing responsibility.

AIR Para No. 36 & 37/2015-16

1.5.3.7 Less recovery of income tax - Rs 1.602 million

According to Inland Revenue Officer, FBR Peshawar letter No. 17 dated 30.07.2015, Income tax from non-filer contractor shall be deducted @ 10% on the execution of contract referred to in clause (c) of section 153(1).

TMO, Town-IV Peshawar incurred expenditure of Rs 63,018,266 in various developmental works during 2015-16. However, income tax was deducted @7.5% instead of 10%. Record was silent regarding the status of filer of the contractor. Moreover, there was no proof of income tax return on record. Thus due to non-deduction of income tax at proper rate from the non-filer, the government sustained loss of Rs 1,602,172. Details given at **Annex-52**.

Loss was occurred due to lack of internal control and financial awareness.

The irregularity was pointed out to the management in February 2017, management stated that all the contractor names are checked from FBR website and found filer. Reply was not convincing as no evidence in support was provided. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends that either Income tax return duly verified from the FBR be provided otherwise income tax be recovered from the concerned contractors.

AIR Para No. 41/2015-16

1.5.3.8 Variation between receipt figure of two sets of Accounts – Rs 16.498 million

According to LGA, 2013 section 36 the accounts of receipts and expenditure of local governments shall be kept in such form and in accordance with such principles and methods as the Auditor-General of Pakistan may prescribe.

The record of the TMA, Town-IV Peshawar for the Financial Year 2015-16 shows a difference of Rs 16,497,806 between the receipt figure of Demand &

Collection register (TOR Branch) and Income & Expenditure Statement (Accounts Branch). DCR shows collection of Rs 68,225,795 as receipts while the income statement shows the receipts of Rs 57,291,005 which clearly revealed variation of Rs 16,497,806. Detail given at **Annex-53**.

The irregularity was pointed out to the management in February 2017, management did not reply. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry ups for justification and corrective action.

AIR Para No. 54/2015-16

1.5.3.9 Abnormal decrease in the revenue receipt – Rs 2.803 million

According to Para 2 of the Model Terms and Conditions issued by Local Government & Rural Development department, Peshawar letter No. AO-II/LCB6-11 dated 01.06.2015, Local Councils shall fix different dates in one advertisement for auctioning of the contract of local taxes. If no reasonable bid is offered then another advertisement be got published widely atleast seven clear working days before the date fixed for auction of the contract. The same practice shall continue to achieve the maximum increase of 20% over the last year of the approved bid or more reasonable bid.

Record of the TMO, Town-IV Peshawar for the year 2015-16 revealed an abnormal decrease of Rs 2,802,495 in the heads of receipts as compared to the financial year 2014-15. Detail given at **Annex-54**.

The irregularity was pointed out to the management in February 2017, management did not reply. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry for inquiry into the matter.

AIR Para No. 56/2015-16

1.5.3.10 Less realization of TMA receipts – Rs 7.094 million

According to Para 2 of the Model Terms and Conditions issued by Local Government & Rural Development department, Peshawar letter No. AO-II/LCB6-11 dated 01.06.2015, Local Councils shall fix different dates in one advertisement for auctioning of the contract of local taxes. If no reasonable bid is offered then another advertisement be got published widely at least seven clear working days before the date fixed for auction of the contract. The same practice shall continue to achieve the maximum increase of 20% over the last year of the approved bid or more reasonable bid.

TMO, Town-IV Peshawar departmentally run some contracts during the year 2015-16. As per Model Terms and Conditions of contract, an amount of Rs 16,986,939 was required to be realized @ 20% increase over the previous year receipts of Rs 14,147,032. However, the TMA Town-IV, Peshawar realized Rs 9,892,020 resultantly Rs 7,093,921 was less realized during the financial year 2015-16. Details given at **Annex-55**.

Audit is of the view that instead of awarding the contract to the contractor, the contracts were driven departmentally and Rs 7,093,921 were misappropriated by the dealing hands. In addition, government was deprived from the receipts of income tax and recovery of pay and allowances of the employee from the contractor.

The irregularity was pointed out to the management in February 2017, management did not reply. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry and fixing responsibility.

AIR Para No. 57/2015-16

1.5.3.11 Overpayment due to allowing higher rate – Rs 2.359 Million

As per MRS 2015 item code 16-11-c, the rate for Dense Graded Bitmac or Mobile hot Asphalt mixer is Rs 674.76 per M² whereas item code 16-12-b

(Asphalt wearing course) provides the rate of Rs 19000 per M³ for the schemes of branch / link roads other than Motor Ways, National High Ways and Frontier High.

TMO, Town-IV Peshawar overpaid an amount of Rs 2,359,355 by allowing rate of Rs 19,999/M³, item code of 16-12-b instead of admissible rate of Rs 674.76 per M², item code 16-11-c in various schemes of branch / link roads other than Motor Ways, National High Ways and Frontier High Ways during 2015-16 which resulted in loss to public exchequer. Detail is given at **Annex-56**.

The irregularity was pointed out to the management in February 2017, management did not reply. Request for convening DAC meeting was made in March 2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 61/2015-16

ANNEXURES

Annex-1

MFDAC

(Rs in million)

| S.No. | AP | Caption of Para | Amount |
|-------|-----|--|----------------|
| 1. | 110 | Loss due to non recovery of staff emoluments working with the contractors for collection of local taxes, in million of rupees in violation of Governments orders | - |
| 2. | 111 | Loss due to non forfeiture security of defaulter bidders and irregular award of work without additional security, Rs 4.246 million | 0.301 4.246 |
| 3. | 123 | Whereabout of Steel containers | 1.000 |
| 4. | 127 | Loss due to non recovery of electricity charges from the contractors of Slaughter House | 1.000 |
| 5. | 129 | Irregular and unjustified expenditure on clearance of Drain and removal of Garbages | 1.737 |
| 6. | 133 | Misappropriation of Government revenue | 0.212 |
| 7. | 137 | Excess Payment to a Pensioner | 0.067 |
| 8. | 138 | Irregular expenditure on account of POL | 0.077 |
| 9. | 149 | Loss due to non-recovery of Water Tanker Charges | 0.520 |
| 10. | 154 | Irregular/un authorized expenditure on account of Cleanliness | 0.625 |
| 11. | 155 | Irregular expenditure on purchase of equipments | 0.819 |
| 12. | 159 | Unauthorized payment of Conveyance Allowance | 0.300 |
| 13. | 162 | Irregular and Un-authorized payment of salaries | 3.428 |
| 14. | 163 | Unauthorized expenditure on performance Bonus and non-deduction of income tax | 0.191 0.019 |
| 15. | 164 | Irregular payment of Allowances | 0.714 |
| 16. | 165 | Non refund of malba fee | 0.348 |
| 17. | 167 | Suspected misappropriation of Tube Lights | 0.607 |
| 18. | 169 | Overpayment due to allowing wrong item | 0.572 |
| 19. | 182 | Over payment to contractor | 0.119 |
| 20. | 183 | Irregular variation orders and Over payment to contractor due to incorrect calculation in the rates of variation order | 0.730 0.061 |
| 21. | 184 | Non-imposition of penalty for late completion of developmental schemes | 0.174 |
| 22. | 190 | Irregular purchase of Furniture and non-deposit of taxes | 0.248 0.061 |
| 23. | 192 | Irregular payment of Conveyance Allowance during summer vacation | 0.176 |
| 24. | 197 | Loss to the Government due to incorrect calculation of rent of annual lease and non-recovery of income tax | 0.031 0.003 |
| 25. | 198 | Irregular payment without signing Contract Agreement and | 1.000 |

| | | | |
|-----|-----|---|-------|
| | | vetting from the Finance department | |
| 26. | 200 | Non-Deduction of Professional Tax | 0.198 |
| 27. | 215 | Loss to Government due to non-awarding the contract to lowest bidder | 0.638 |
| 28. | 228 | Loss to Government due to defective BOQ | 0.138 |
| 29. | 251 | Overpayment to contractor | 0.049 |
| 30. | 252 | Overpayment to contractor | 0.264 |
| 31. | 256 | Overpayment to contractor due to incorrect calculation | 0.199 |
| 32. | 259 | Unauthorized and fraudulent enhancement of bid cost | 0.455 |
| 33. | 261 | Non-deposit of Government Revenue | 0.534 |
| 34. | 271 | Non-recovery of staff emoluments and stationery charges from contractor | 0.275 |
| 35. | 272 | Non-recovery of sign board | 0.050 |
| 36. | 273 | Overpayment and sub-standard / non-execution of work | 0.422 |
| | | | 1.778 |

Annex-2
[Para 1.2.1.1]

Detail of unverified Development Schemes

| Name of Work | File No. | E/Cost |
|--|----------|-----------|
| TMA Local Fund (2015-16) | | |
| Supply of Tools for Parks, Peshawar | | 2,168,843 |
| Supply of Street light accessories items for Muharram ul Haram TMA, town-1, Peshawar | | 743,000 |
| Patch Work for Muharram-ul-Haram (2015-16) , TMA, Town-1, Peshawar | | 723,000 |
| Purchase of Furniture etc. for Deputy Commissioner Camp Office at Town-III, Peshawar | | 2,500,000 |
| Repair / renovation of Office for District / Town Member , UC-18, Peshawar | | 643,000 |
| Repair of MC Quarter No-4, Gulbahar, Peshawar City | | 352,500 |
| Supply of electric accessories for the store TMA, Town-1 Peshawar | | 4,875,000 |
| Re-Construction of Damaged Bath Rooms MC Quarter , Assia Park, Peshawar | 3 / 6 | 141,000 |
| Supply & Fixing of Submersible motor with 5stages pump (china made) at District council colony tube well Peshawar | 5 / 6 | 138,000 |
| Supply / Fixing of Rubber Speed Bracker at Circular Road/ old Slaughter House Road, UC-23, Wazir Bagh, Peshawar | 4 / 5 | 373,800 |
| Re-Pavement of damaged Street/ Drain at Milad Chowk, Haji Samandar Khan Street, Peshawar | 5 / 5 | 242,700 |
| Construction of street/drain/slab etc. Mohallah Fazal-e-Haq , Mohallah Shah Ghazi Naseem , Shah Burhan,UC-18, Jehangir Pura, Peshawar | 27/50 | 2,000,000 |
| Supply of street Lights accessories for various places at UC-18, Jehangir Pura, Peshawar | 28/50 | 400,000 |
| Construction of street/drain/slab etc. At Karim Abad, Gulbagh, Shahbaz Town,UC-20, Yakkatoot-I Peshawar | 32/50 | 2,000,000 |
| Construction of street/drain/slab/ etc. At darwais Abad, Rahmat Abad, Rashid Ghari, Moosa Colony, Azeem Abad, Noor Colony, UC-21, Yakkatoot-II, Peshawar | 34/50 | 2,000,000 |
| Supply of street lights accessories for various places of UC-21, Yakkatoot-II, Peshawar | 35/50 | 400,000 |
| Supply of street lights accessories for various places of UC-22, Yakkatoot-III, Peshawar | 37/50 | 400,000 |
| Supply of street Lights accessories for various places of UC-23, Wazir Bagh, Peshawar | 39/50 | 400,000 |
| Supply of street Lights accessories for various places of UC-24, Kakshal-I, Peshawar | 41/50 | 400,000 |
| Construction of street/drain/slab/ etc. Qasim Abad, Sharif Abad, Murshid Abad, UC-25, Kakshal-II, Peshawar | 42/50 | 2,000,000 |

| | | |
|--|-------|-----------|
| Supply of street lights accessories for various places of UC 25, Kakshal-II, Peshawar | 43/50 | 400,000 |
| Construction of street/drain/slab etc. At Dag Hassan Khan,UC-30, Bhana Mari, Peshawar | 46/50 | 2,000,000 |
| Supply of street Lights accessories for various places of UC-30, Bhana Mari, Peshawar | 47/50 | 400,000 |
| Construction of street / drain etc. at Shabaz Darogar, Rati Bazar, UC-16, Ander Shehr, Peshawar | 48/50 | 2,500,000 |
| Pavement of Street / Drain etc, at Faqir Abad, UC-08, Peshawar | 2 / 3 | 1,400,000 |
| Construction of street/drain/slab etc. Near Shah Jee Tea Store, UC-16, Ander Shehr, Peshawar | 3 / 3 | 1,500,000 |
| Re-Construction of Drain Slab Etc, at Sakeera Ram, UC-7, Shahi Bagh, Peshawar | | 1,000,000 |
| Re-construction of street / drain at Haji Rahman Bacha Jee Street ,Nazim Abad, UC-22, Yakkatoot-III, Peshawar | | 2,618,000 |
| Pavement of Street / Drain / Culvert etc at UC-13, 14 & 19, Peshawar | | 3,300,000 |
| Construction of Street/Drain etc at Dilawar Khan, Sabz Peer, Sikandar Pura Street 6 Peer Gulab Shah Pk-2, Peshawar | | 3,920,000 |
| Re-Construction of Street/Drain etc at Sharif Abad No-2,Tariq Abad No-3 ,UC-20, Peshawar | | 1,000,000 |
| Construction of Street/Drain etc at Malang Sher Street, Iqbal Street, UC-13, Shiekh Abad, Peshawar | | 3,851,000 |
| Construction of Street/Drain Mohallah Mohtasiban UC-19, Peshawar | | 304,000 |
| Construction of Street/Drain at Akhun Abad No-1,2 UC- 26, Peshawar | | 3,252,000 |
| Construction of Additional Room at the vacant space, MC Quarter No-1, Gulbahar, Peshawar | | 533,000 |
| Construction of Meeting Room at Mohallah Jogan Shah , Gurdawara, UC-17, Peshawar | | 590,000 |
| Re- Construction of Damaged Street at Chakka Gali, TMA, Town-I, Peshawar | | 720,000 |
| Installation of CCTV Camera's at Gordawara Beba Singh, Chakka Gali, Peshawar | | 353,000 |
| Providing / fixing of marble flooring at Gordawara Beba Singh, Chaka Gali, Peshawar | | 876,000 |
| Pavement of street / drain etc at Sikanar Town, UC-09, Peshawar | | 700,000 |
| Youth Carnival of various events | | 7,600,000 |
| M&R Fund | | |
| Supply of Electric Accessories at various Places of UC-03, Mahal Terai-I, Peshawar | 2 / 5 | 754,000 |
| Supply and Fixing of Rubber Speed Breaker at various road in Sikandar Town, UC-9, Peshawar | | 400,000 |
| Repair of Quarter at Gulbahar , Peshawar | | 589,000 |
| Supply & Fixing of Iron Gates in various Places of UC-23 Peshawar | | 545,000 |

| | | |
|---|--|-----------|
| Construction of Additional room in existing quarter at Quid Abad, Kakshal, Peshawar | | 1,143,000 |
| Supply / fixing of Electric accessories for various places of UC-26, Akhoon Abad, Peshawar | | 483,000 |
| Supply & Fixing of Tyre Killer (Burster) at Various Places of TMA, Town-I, Peshawar | | 4,828,000 |
| Re- Construction of Floor / Electrification etc at MC quarter Gulbahar Peshawar (Raheel Ahmad) | | 99,500 |
| Construction of Two Room Quarter with Kitchen and Bath at District Council Colony , Yousaf Abad, Town-I, Peshawar | | 1,247,000 |
| Supply of street Lights etc. for UC-26, Akhun Abad, Peshawar | | 2,000,000 |
| Beautification of Various Places of UC-14 Pk-2, Peshawar | | 382,000 |
| Single Layer of Tiles at Roof Wazir Bagh, MC Quarter, Peshawar | | 182,000 |
| Re-construction of damaged floor drain at Mohallah Gol Godown UC-23, Peshawar | | 2,364,000 |
| Re-Construction of Street/Drain etc at Malik Alloudin Town, Khalid Town, UC-20, Peshawar | | 2,000,000 |
| Construction of Additional room in existing quarter at Quid Abad, Kakshal, Peshawar | | 524,000 |
| Construction of Additional Room in Quarter No-4, District Council colony, Peshawar | | 413,000 |
| Supply of Street light accessories for various union Council of TMA, Town-I, Peshawar | | 2,000,000 |
| Purchase / Supply of Sewing Machine for Poor women of TMA, Town-I, Peshawar | | 453,600 |
| Ghulam Bilour PAK MDG's | | |
| Pavement of Street / Drain & Culvert at UC-1 ,Peshawar | | 1,000,000 |
| Pavement of Street / Drain & Culvert at Uc-2, Peshawar | | 1,000,000 |
| Pavement of Street / Drain & Culvert at Mahal Terai-I, UC-3 Peshawar | | 1,000,000 |
| Pavement of Street / Drain & Culvert at Mahal Terai-II,UC-4 Peshawar | | 1,000,000 |
| Pavement of Street / Drain & Culvert at UC-7, Peshawar | | 1,000,000 |
| Pavement of Street / Drain & Culvert at UC-10 , Peshawar | | 1,000,000 |
| Pavement of Street / Drain & Culvert at UC-11, Peshawar | | 1,000,000 |
| Pavement of Street / Drain & Culvert at UC-12, Peshawar | | 1,000,000 |
| Pavement of Street / Drain & Culvert at UC-13, Peshawar | | 1,000,000 |
| Pavement of Street / Drain & Culvert at UC-14, Peshawar | | 1,000,000 |
| Pavement of Street / Drain & Culvert at UC-17, Peshawar | | 500,000 |
| Pavement of Street / Drain & Culvert at UC-26, Peshawar | | 500,000 |
| Pavement of Street / Drain & Culvert at UC-20, Yakkatoot-I, Peshawar | | 1,000,000 |

| | | |
|--|--|--------------------|
| Pavement of Street / Drain & Culvert at UC-21, Yakkatoot-II, Peshawar | | 2,000,000 |
| Pavement of Street / Drain & Culvert at UC-23, Wazir Bagh, Peshawar | | 1,500,000 |
| Pavement of Street / Drain & Culvert at UC-24, Kakshal-I, Peshawar | | 1,000,000 |
| Pavement of Street / Drain & Culvert at UC-25, Kakshal-II, Peshawar | | 1,000,000 |
| Pavement of Street / Drain & Culvert at UC-30, Bhana Mari, Peshawar | | 1,000,000 |
| Ziaullah Afridi CMD | | |
| Pavement of Street / Drain / Sidewall / Culverts etc. at Ittehad Colony, UC-3, Peshawar | | 5,100,000 |
| Pavement of Street / Drain / culverts etc. at Akbar Shah Street, Fazal Waheed, Zahid Iqbal at UC-4, Peshawar | | 3,755,000 |
| Pavement of Street / Drain / Sidewall / Culverts etc. at Saeed Abad No-1, Street No, 1-3-7-8, UC-7, Peshawar | | 2,780,000 |
| Pavement of Street / Drain / Culverts etc. at Mohallah Tela, Mohalla Nadeem Masjid Wali Gali UC-1, Peshawar | | 2,770,000 |
| Pavement of Street / Drain / Culverts etc. at Amir Ayub Colony, UC-5, Peshawar | | 3,200,000 |
| Pavement of Street / Drain / Culverts etc. at Farid Abad, Hussain Abad near Tableehi Markaz, Hassan Ghari-II, UC-6, Peshawar | | 4,000,000 |
| Pavement of Street / Drain / Culverts etc. at Amin Colony, UC-9, Peshawar | | 3,000,000 |
| Widening of Ashraf Road & Ram Pura Road Peshawar | | 41,339,000 |
| Construction of Ejaz Abad Park Gulbahar | | 12,340,000 |
| Establishment of Substitution for fire Brigade at Gulbahar No. 1 Peshawar | | 16,470,000 |
| Romana Jalil CMD DDI NON ADP | | |
| Pavement of Street / Road / Sewerage line / Drainage System at Warsak Garden Colony (Yousaf Karkhana) Warsak Road, Peshawar | | 1,430,000 |
| Pavement of Street / Road / Sewerage line / Drainage System at Officers Colony, UC Hassan Ghari-II, Peshawar | | 1,000,000 |
| Pavement of Street / Road / Sewerage line / Drainage System at Union Council Hassan Ghari-II, Peshawar | | 2,000,000 |
| Total | | 199,808,943 |

Annex-3
[Para 1.2.1.5]

Irregular award of work

| S.#. | Name of Work | Bid awarded at Rs) | To whom awarded | Remarks |
|--------------|---|--------------------|----------------------|--|
| 1. | Construction of Two Room Quarter with Kitchen & Bath at Gulbahar No-1, Town-I, Peshawar (9/10) | 878,042 | Orakzai Construction | 1. Tender form & BOQ were not signed i. by contractor ii. by TMO, Nazim and other members 2. Rate column in the tender column was left blank. |
| 3. | Pavement of Street / Drain / RCC/ Tuff Tiles Etc. Jinazgah at Ajab Town, UC-I Peshawar (1/50) | 1,851,362 | Khalil Ahmed | 1. Tender form & BOQ not signed by the contractor 2. Rate column in the tender column was left blank |
| 4. | Pavement of Street / Drain etc. at Qazi Abad, Munawar Shah Colony, Akhoon Abad, No-4,5, Hashtnagar Colony, Akhun Abad & Supply / Fixing of Pressure pump at Madrassa near Ittefaq Colony, Qasab Khana, Peshawar (2/9) | 3,266,765 | Samin Jan & Sons | 1. Tender forms & BOQs were not signed i. by contractors ii. by TMO, Nazim. 2. Rate column in the tender column was left blank. |
| 5. | Pavement of Street / Drain / Culvert etc at Gulbahar No-1,2,4, Latif Abad Ring Road, etc Peshawar (4/9) | 3,297,043 | Shah & Sons | 1. Tender forms & BOQs were not signed i. by contractors ii. by TMO, Nazim. 2. Rate column in the tender column was left blank |
| 6. | Pavement of Street / Drain & Culvert at UC-18, Peshawar (12/20) | 447,605 | Falak Construction | 1. No tender No. on tender form. 2. BOQ not signed by the contractor 3. Tender form and BOQ not signed by the contractor |
| Total | | 9,740,817 | | |

Annex-4
[Para 1.2.1.6]

Irregular payment and overpayment

| Description of item | Unit | MRS 2015 rate mentioned | Rate paid after 42.00% below | Correct Rate after 42% below | Difference of rate | Qty | Overpayment (Rs) |
|------------------------------|----------------|-------------------------|------------------------------|------------------------------|--------------------|--------|-------------------|
| Excavation F&P | M ³ | 174.87 | 123.15 | 101.425 | 21.73 | 399.7 | 8,683.64 |
| P/L of 9" RCC pipe | M | 926.99 | 552.81 | 537.654 | 15.16 | 74.06 | 1,122.44 |
| P/L of 4" PVC pipe | M | 542.20 | 381.83 | 314.476 | 67.35 | 658.33 | 44,341.16 |
| P/L of 18" RCC pipe | M | 2,322.64 | 1,635.66 | 1347.131 | 288.53 | 85.33 | 24,620.16 |
| Fabrication of M/Steel | Ton | 146058.33 | 102,857.98 | 84713.83 | 18144.15 | 1.867 | 33,875.13 |
| Transportation 1.5 upto 8 km | M ² | 565.16 | 398 | 327.793 | 70.21 | 581.26 | 40,808.64 |
| RCC (1:2:4) as in slab | M ³ | 7,473.89 | 5,263.3 | 4334.856 | 928.44 | 18.3 | 16,990.52 |
| Total | | | | | | | 170,441.69 |

Annex-5
[Para 1.2.1.8]

Detail of saving utilized

| S.# | Name of Work | File No. | E/Cost (Rs) | Bid cost (Rs) | Expenditure (Rs) | Saving (Rs) | %age utilization |
|----------------------------------|--|----------|-------------|---------------|------------------|-------------|------------------|
| TMA Local Fund (2015-16) | | | | | | | |
| 1 | Pavement of street/ drain /RCC / tuff tiles/ Jinazgah at Ajab Town, UC-1, Khalisa-I, Peshawar | 1 / 50 | 2,400,000 | 1,851,362 | 2,400,000 | 548,638 | 29.63 |
| 2 | Pavement of street / drain / culverts etc. At various places of Khalisa-II UC-02, Peshawar | 2 / 50 | 900,000 | 676,469 | 900,000 | 223,531 | 33.04 |
| 3 | Suply of street Lights accessories for various places of UC-2, Khalisa-II, Peshawar | 3 / 50 | 1,500,000 | 1,384,800 | 1,384,800 | 115,200 | 8.32 |
| 4 | Pavement of street / drain / culverts etc. At Afghan Colony, / Yousaf Abad, Hussain Abad, UC-03, Mahal Terai-I, Peshawar | 4 / 50 | 2,400,000 | 1,548,000 | 2,400,000 | 852,000 | 55.04 |
| 5 | Construction of street / drain / RCC slab at Railway Colony, Dalazak Road, (Southern | 5 / 50 | 2,400,000 | 1,560,000 | 1,943,000 | 840,000 | 53.85 |

| | | | | | | | |
|----|--|---------|-----------|-----------|-----------|---------|-------|
| | Side), UC-4, Mahal Tera-II, Peshawar | | | | | | |
| 6 | Supply of street Lights accessories at various placed of Mahal Tera- II, UC-04, Peshawar | 6 / 50 | 1,500,000 | 1,114,080 | 1,500,000 | 385,920 | 34.64 |
| 7 | Pavement of street / drain / Culverts etc. At Saeed Abad, Eidgah Colony, UC-7, Shahi Bagh, Peshawar | 7 / 50 | 2,400,000 | 1,548,000 | 2,400,000 | 852,000 | 55.04 |
| 8 | Construction of street/drain/slab etc. Sikandar Town, UC-9, Sikandar Town, Peshawar | 8 / 50 | 2,000,000 | 1,290,000 | 1,176,326 | 710,000 | 55.04 |
| 9 | Supply of street Lights accessories at various placed of UC-09, Sikandar Town, Peshawar | 9 / 50 | 400,000 | 314,000 | 314,000 | 86,000 | 27.39 |
| 10 | Construction of street/drain/slab etc. Inayat Ghari, Gulbahar No-2, UC-10, Gulbahar, Peshawar | 10 / 50 | 2,000,000 | 1,290,000 | 2,000,000 | 710,000 | 55.04 |
| 11 | Supply of street Lights accessories at various placed of UC- 10,Gulbahar , Peshawar | 11 / 50 | 400,000 | 326,800 | 326,800 | 73,200 | 22.40 |
| 12 | Construction of | 12 / 50 | 2,000,000 | 1,288,000 | 2,000,000 | 712,000 | 55.28 |

| | | | | | | | |
|----|--|---------|-----------|-----------|-----------|---------|-------|
| | street/drain/slab etc. Toheed Colony, Maskin Abad,UC-11, Shaheen Muslim Town-I, Peshawar | | | | | | |
| 13 | Supply of street Lights accessories at various placed of UC-11,Shaheen Muslim Town-I, Peshawar | 13 / 50 | 400,000 | 326,800 | 326,800 | 73,200 | 22.40 |
| 14 | Construction of street/drain/slab etc. Shaheen Muslim Town-II, UC-12, Peshawar | 14 / 50 | 2,000,000 | 1,288,000 | 1,990,130 | 712,000 | 55.28 |
| 15 | Supply of street Lights accessories at various placed of UC-12,Shaheen Muslim Town-II , Peshawar | 15 / 50 | 400,000 | 360,000 | 360,000 | 40,000 | 11.11 |
| 16 | Construction of street/drain/slab etc. Sheikh Abad No-3,UC-13, Sheikh Abad Peshawar | 16 / 50 | 2,000,000 | 1,288,000 | 2,000,000 | 712,000 | 55.28 |
| 17 | Supply of street Lights accessories at various placed of UC-13,Sheikh Abad , Peshawar | 17 / 50 | 400,000 | 285,840 | 285,840 | 114,160 | 39.94 |
| 18 | Construction of street/drain/slab | 18 / | 2,000,000 | 1,288,000 | 2,000,000 | 712,000 | 55.28 |

| | | | | | | | |
|----|--|---------|-----------|-----------|-----------|---------|-------|
| | etc. Sikandar Pura, Sarbanan, UC-14, Lahori Peshawar | 50 | | | | | |
| 19 | Supply of street Lights accessories at various placed of UC-14, Lahori , Peshawar | 19 / 50 | 400,000 | 285,840 | 400,000 | 114,160 | 39.94 |
| 20 | Construction of street/drain/slab etc. Mahar Mitho, Raiti Bazar, UC-15, Kareem Pura, Peshawar | 20 / 50 | 1,900,000 | 1,223,600 | 1,900,000 | 676,400 | 55.28 |
| 21 | Supply of street Lights accessories at various placed of UC-15, Kareem Pura , Peshawar | 21 / 50 | 500,000 | 500,000 | 500,000 | - | 0.00 |
| 22 | Supply of street Lights accessories at various placed of UC-16, Ander Shehr , Peshawar | 22/ 50 | 1,500,000 | 1,500,000 | 1,500,000 | - | 0.00 |
| 23 | Construction of street/drain/slab etc. at Mohallah No Kashmir, Mohallah Kofajan, UC-17, Asia, Peshawar | 23 / 50 | 2,000,000 | 2,000,000 | 2,000,000 | - | 0.00 |
| 24 | Supply of street Lights accessories for various places | 24 / 50 | 400,000 | 400,000 | 400,000 | - | 0.00 |

| | | | | | | | |
|----|--|---------------|-----------|-----------|-----------|---------|-------|
| | of UC-17, Asia, Peshawar | | | | | | |
| 25 | Reconstruction of damaged PCC road / drain at Ramdas Bazar, UC-17, Asia, Peshawar | 25 / 50 | 3,315,000 | 3,307,875 | 3,701,500 | 7,125 | 0.22 |
| 26 | Construction of street/drain/ slab etc. Mohallah Sheikh-ul- Islam, UC-19, Gunj, Peshawar | 29 / 50 | 2,000,000 | 1,996,689 | 1,996,777 | 3,311 | 0.17 |
| 27 | Supply of street Lights accessories for various places of UC 19, Gunj, Peshawar | 30 / 50 | 400,000 | 398,800 | 398,800 | 1,200 | 0.30 |
| 28 | Supply of street Lights accessories for various places of Yakatoot-I, UC-20, Peshawar | 33 / 50 | 1,000,000 | 900,800 | 900,800 | 99,200 | 11.01 |
| 29 | Construction of street/drain/slab etc. At Nazim Abad, Qazi Abad, UC-UC- 22, Yakkatoot- III, Peshawar | 36 / 50 | 2,000,000 | 1,298,264 | 1,919,469 | 701,736 | 54.05 |
| 30 | Construction of street/drain/slab etc. at Nawab Abad, Khalid Town, UC-23, Wazir Bagh, Peshawar | 38 / 50 | 2,000,000 | 1,292,935 | 2,004,517 | 707,065 | 54.69 |
| 31 | Construction of street/drain/slab etc. Awan Street, Quaid | 40 / 50 | 2,000,000 | 1,315,038 | 2,000,000 | 684,962 | 52.09 |

| | | | | | | | |
|--------------|---|---------------|-------------------|-------------------|-------------------|-------------------|-------|
| | Abad, Hameed Abad, Lali Bagh, UC-24, Kakshal-II, Peshawar | | | | | | |
| 32 | Construction of street/drain/slab etc. Akhun Abad No.2-4- 5, UC-26, Akhun Abad, Peshawar | 44 / 50 | 1,900,000 | 1,301,500 | 1,880,855 | 598,500 | 45.99 |
| 33 | Construction of Street / drain etc, at UC-10, Gulbahar , Peshawar | 49 / 50 | 2,000,000 | 1,230,620 | 1,983,475 | 769,380 | 62.52 |
| 34 | Re-pavement of street / drain at Madina Colony, Pir Dust Padast, UC-23, Wazir Bagh, Peshawar | 50 / 50 | 1,440,000 | 1,190,160 | 1,246,601 | 249,840 | 20.99 |
| Total | | | 52,255,000 | 39,170,272 | 50,440,490 | 13,084,728 | |

Annex-6
[Para 1.2.1.9]

Detail of non-execution of Technical Sanction

| Name of Work | Scheme No. | E/Cost | Payment |
|---|------------|-----------|-----------|
| TMA Local Fund (2015-16) | | | |
| Pavement of street/drain at Madina street, old chips factory, Zaheer abad Peshawar | 1 / 6 | 235,000 | 155,607 |
| Boundary wall/supply and fixing of Iron grill over green belt at main G.T.Road Qadir abad Peshawar | 2 / 6 | 759,000 | 558,925 |
| Installation of Iron gate at Sikandar Town Peshawar | 4 / 6 | 198,000 | 152,107 |
| General repair of Bungalow , District Council Colony, Yousaf Abad, Dalazak Road, Peshawar | 1 / 5 | 313,000 | 313,000 |
| Pavement of Street/ Drain /RCC / Tuff tiles/ Jinazgah at Ajab Town, UC-1, Khalisa-I, Peshawar | 1 / 50 | 2,400,000 | 2,400,000 |
| Pavement of Street / Drain / Culverts etc. At various places of Khalisa-II UC-02, Peshawar | 2 / 50 | 900,000 | 900,000 |
| Suply of street Lights accessories for various places of UC-2, Khalisa-II, Peshawar | 3 / 50 | 1,500,000 | 1,384,800 |
| Pavement of Street / Drain / Culverts etc. At Afghan Colony, / Yousaf Abad, Hussain Abad, UC-03, Mahal Terai-I, Peshawar | 4 / 50 | 2,400,000 | 2,400,000 |
| Construction of Street / Drain / RCC Slab at Railway Colony, Dalazak Road, (Southern Side), UC-4, Mahal Tera-II,Peshawar | 5 / 50 | 2,400,000 | 1,943,000 |
| Pavement of Street / Drain / Culverts etc. At Saeed Abad, Eidgah Colony, UC-7, Shahi Bagh, Peshawar | 7 / 50 | 2,400,000 | 2,400,000 |
| Construction of Street/Drain/Slab/ etc. Sikandar Town, UC-9, Sikandar Town, Peshawar | 8 / 50 | 2,000,000 | 1,176,326 |
| Supply of street Lights accessories at various placed of UC-09, Sikandar Town, Peshawar | 9 / 50 | 400,000 | 314,000 |
| Construction of Street/Drain/Slab etc. Inayat Ghari, Gulbahar No-2, UC-10, Gulbahar, Peshawar | 10 / 50 | 2,000,000 | 2,000,000 |
| Supply of street Lights accessories at various placed of UC-10,Gulbahar , Peshawar | 11 / 50 | 400,000 | 326,800 |
| Construction of Street/Drain/Slab etc.Toheed Colony, Maskin Abad,UC-11, Shaheen Muslim Town-I, Peshawar | 12 / 50 | 2,000,000 | 200,000 |
| Supply of street Lights accessories at various placed of UC-11,Shaheen Muslim Town-I, Peshawar | 13 / 50 | 400,000 | 326,800 |
| Construction of Street/Drain/Slab etc. Shaheen Muslim Town-II, UC-12, Peshawar | 14 / 50 | 2,000,000 | 200,000 |

| | | | |
|--|---------|-----------|-----------|
| Supply of street Lights accessories at various placed of UC-12,Shaheen Muslim Town-II , Peshawar | 15 / 50 | 400,000 | 360,000 |
| Construction of Street/Drain/Slab etc. Sheikh Abad No-3,UC-13, Sheikh Abad Peshawar | 16 / 50 | 2,000,000 | 2,000,000 |
| Supply of street Lights accessories at various placed of UC-13,Sheikh Abad , Peshawar | 17 / 50 | 400,000 | 285,840 |
| Construction of Street/Drain/Slab etc. Sikandar Pura, Sarbanan,UC-14, Lahori Peshawar | 18 / 20 | 2,000,000 | 2,000,000 |
| Supply of street Lights accessories at various placed of UC-14, Lahori , Peshawar | 19 / 50 | 400,000 | 400,000 |
| Construction of Street/Drain/Slab etc. Mahar Mitho, Raiti Bazar,UC-15, Kareem Pura, Peshawar | 20 / 50 | 1,900,000 | 1,900,000 |
| Supply of street lights accessories at various placed of UC-15,Kareem Pura , Peshawar | 21 / 50 | 500,000 | 500,000 |
| Supply of street lights accessories at various placed of UC-16,Ander Shehr , Peshawar | 22/ 50 | 1,500,000 | 1,500,000 |
| Construction of street/drain/slab/ etc.at Mohallah No Kashmir, Mohallah Kofajan, UC-17, Asia, Peshawar | 23 / 50 | 2,000,000 | 2,000,000 |
| Supply of street Lights accessories for various places of UC-17, Asia, Peshawar | 24 / 50 | 400,000 | 400,000 |
| Reconstruction of damaged PCC road / drain at Ramdas Bazar, UC-17, Asia, Peshawar | 25 / 50 | 3,315,000 | 3,701,500 |
| Construction of damaged street / drain at Bahadar Shah, UC-17, Asia, Peshawar | 26 / 50 | 3,857,000 | 2,213,162 |
| Construction of Street/Drain/Slab etc. Mohallah Sheikh-ul-Islam,UC-19, Gunj, Peshawar | 29 / 50 | 2,000,000 | 1,996,689 |
| Supply of street Lights accessories for various places of UC 19, Gunj, Peshawar | 30 / 30 | 400,000 | 398,800 |
| Supply of street Lights accessories for various places of Yakatoot-I, UC-20, Peshawar | 33 / 50 | 1,000,000 | 900,800 |
| Construction of Street/Drain/Slab etc. At Nazim Abad, Qazi Abad, UC-UC-22, Yakkatoot-III, Peshawar | 36 / 50 | 2,000,000 | 1,919,469 |
| Construction of Street/Drain/Slab etc. at Nawab Abad, Khalid Town, UC-23, Wazir Bagh, Peshawar | 38 / 50 | 2,000,000 | 2,004,517 |
| Construction of Street/Drain/Slab etc. Awan Street, Quaid Abad, Hameed Abad, Lali Bagh,UC-24, Kakshal-II, Peshawar | 40 / 50 | 2,000,000 | 2,000,000 |
| Construction of street/drain/slab etc. Akhun Abad No.2-4-5,UC-26, Akhun Abad, Peshawar | 1 / 1 | 1,900,000 | 715,534 |
| Construction of Street / drain etc, at UC-10, Gulbahar , Peshawar | 49 / 50 | 2,000,000 | 1,983,475 |
| Re-pavement of street / drain at Madina Colony, Pir Dust Padast, UC-23, Wazir Bagh, Peshawar | 50 / 50 | 1,440,000 | 1,246,601 |
| Supply of Street Lights at Faqir Abad, UC-08, Peshawar | 1 / 3 | 1,000,000 | 906,830 |

| | | | |
|---|---------|-----------|-----------|
| Construction of New Drain at Dhaki Munawar Shah, Peshawar | 1 / 10 | 3,321,000 | 3,302,119 |
| Re- Pavement of Street / Drain / RCC slab at Ejaz Abad Street No-03, Din Bahar Colony, Charsaddar Road, UC-07, Peshawar | 7 / 10 | 878,000 | 877,999 |
| Pavement of street / drain at Ejaz Abad, Kamran Street, Shaheen Muslim Town,UC-11, Peshawar | 1 / 1 | 5,653,000 | 4,336,343 |
| Pavement of Street / Drain etc. at Qazi Abad, Munawar Shah Colony, Akhoun Abad, No-4,5, Hashtnagar Colony, Akhun Abad & Supply / Fixing of Pressure pump at Madrassa near Ittefaq Colony, Qasab Khana, Peshawar | 2 / 9 | 3,300,000 | 3,283,851 |
| Pavement of Street / Drain / Culvert etc at Gulbahar No-1,2,4,. Latif Abad Ring Road, etc Peshawar | 4/ 9 | 3,300,000 | 3,297,043 |
| Pavement of Street at Mohallah Mullah Baroh, UC-19, Gunj, Peshawar | 7 / 9 | 181,000 | 181,000 |
| Construction of Street/Drain etc From Sheikh Abad Park to Anwar Sher Cook,UC-13, Shiekh Abad, Peshawar | 7 / 8 | 2,986,000 | 2,163,517 |
| M&R Fund | | | |
| Supply of street Lights accessories at various placed of Mahal Tera-II, UC-04, Peshawar | 6 / 50 | 1,500,000 | 1,500,000 |
| Construction of Two Room Quarter with Kitchen & Bath at Gulbahar No-1, Town-I, Peshawar | 9 / 10 | 1,143,000 | 436,432 |
| Re- Construction of PCC Road from Chitrali Bazar to Koocha Risaldar, Peshawar | 3 / 10 | 1,155,000 | 1,289,862 |
| Renovation Of Reading Room at Dhaki Munawar Shah Uc-16 Ander Shehr,Peshawar | 8 / 8 | 1,076,000 | 1,076,000 |
| Supply / Fixing of Iron Takies at Various Places of UC-23, TMA, Town-I, Peshawar | 5 / 10 | 400,000 | 344,998 |
| Repair of MC Quarter at Gulbahar , Peshawar | 10 / 10 | 92,000 | 91,899 |
| Supply of LED lights for UC-18, Peshawar | 5 / 9 | 300,000 | 300,000 |
| Repair of TMA Quarter at Gulbahar No-1, Peshawar City | 8 / 10 | 247,000 | 177,032 |
| Ghulam Bilour PAK MDG's | | | |
| Pavement of Street / Drain & Culvert at UC-18, Peshawar | 12 / 20 | 500,000 | 447,605 |
| Pavement of Street / Drain & Culvert at UC-22, Yakkatoot-III, Peshawar | 16/ 20 | 1,000,000 | 828,000 |
| Ziaullah Afridi CMD | | | |

| | | | |
|--|---------|--------------------|--------------------|
| Pavement of Street / Drain / Sidewall / Culverts etc. At Ali zar Chowk Yousaf Abad, No-2, UC-4, Peshawar | 2 / 20 | 1,250,000 | 911,834 |
| Pavement of Street / Drain / Sidewall / Culverts etc.at City Mall Godown UC-7, Peshawar | 4 / 20 | 2,970,000 | 2,801,600 |
| Pavement of Street / Drain / Sidewall / Culverts etc. at Malik Abad, UC-7, Peshawar | 6 / 20 | 1,250,000 | 1,250,000 |
| Pavement of Street / Drain / culverts etc. At Mohallah Lal Khan, Waheed, Aziz at UC-1, Peshawar | 8 / 20 | 3,740,000 | 3,740,000 |
| Pavement of Street / Drain / culverts etc.at Nayab Colony, Mohallah Adil , Saleem UC-1,Peshawar | 9 / 20 | 3,530,000 | 3,509,244 |
| Pavement of Street / Drain/ Culverts etc at Sardar Ahmad Jan Colony, Street No-7, Irfanullah Street UC-3, Peshawar | 10 / 20 | 1,655,000 | 1,250,603 |
| Pavement of Street / Drain / culverts etc.at Afghan Colony, UC-3, Peshawar | 11 / 20 | 3,200,000 | 3,200,000 |
| Pavement of Street / Drain / culverts etc. at Bashir Abad, Shah Faisal Colony, UC-5, Peshawar | 13 / 20 | 3,250,000 | 3,267,448 |
| Pavement of Street / Drain / culverts etc. at Rasheed Abad Kachkol Abad, UC-5, Peshawar | 14 / 20 | 3,550,000 | 3,550,000 |
| Pavement of Street / Drain / culverts etc. At Lal Khan Colony, Liaqat Abad, UC-5, Peshawar | 15 / 20 | 3,000,000 | 3,000,000 |
| Pavement of Street / Drain / culverts etc. at Zaryab Colony, parac Chinar House near ice Factory, UC-8, Peshawar | 16 / 20 | 3,250,000 | 2,979,713 |
| Pavement of Street / Drain / culverts etc.at UC-8, Nawaz Abad, Street 2,3,4,5, Peshawar | 17 / 20 | 1,750,000 | 1,621,990 |
| Pavement of Street / Drain / culverts etc. at Safi Town UC-9, Peshawar | 20 / 20 | 3,000,000 | 2,909,993 |
| PFC Award | | | |
| Pavement of street & Drain at Afridi Ghari UC-11, Peshawar | | 650,300 | 540,344 |
| Total | | 120,194,300 | 106,033,603 |

Annex-7
[Para 1.2.1.10]

Detail of cash payment of pay and allowances

(Amount in Rupees)

| S.No | Month of salary | Regulation Branch | GAD Branch | Engineering Branch | Garden Branch | Amount (Rs) |
|--------------|------------------------|--------------------------|-------------------|---------------------------|----------------------|--------------------|
| 1 | 7/2015 | 566,152 | 277,673 | 455,813 | 67,844 | 1,367,482 |
| 2 | 8/2015 | 528,277 | 530,827 | - | 212,624 | 1,271,728 |
| 3 | 9/2015 | 268,868 | 425,786 | - | 146,910 | 841,564 |
| 4 | 10/2015 | 361,036 | 299,471 | - | 161,111 | 821,618 |
| 5 | 11/2015 | 417,090 | 295,194 | - | 82162 | 794,446 |
| 6 | 12/2015 | 288,485 | 416574 | 372,396 | 82,162 | 1,159,617 |
| 8 | 2/2016 | 491,996 | 282,677 | 310,163 | 67,845 | 1,152,681 |
| 9. | 3/2016 | 375,393 | 301,506 | - | 67,845 | 744,744 |
| 10 | 4/2016 | 425,051 | - | 340924 | 104,175 | 870,150 |
| 11 | 5/2016 | 390,874 | 257,635 | 355,379 | 215,003 | 1,218,891 |
| 12 | 6/2016 | 473,999 | - | 400,144 | 265,239 | 1,139,382 |
| Total | | 4,587,221 | 3,087,343 | 2,234,819 | 1,472,920 | 11,382,303 |

Annex-8
[Para 1.2.1.11]

Detail of incorrect position of budget

| S.No. | Name of Contract | Amount outstanding on 30.06.2016 |
|---|------------------------------------|---|
| 1. | Slaughter House Ring Road Peshawar | 847,383 |
| 2 | Shadi Hall Purdah Hall | 137,468 |
| 3 | Tehsil Gorghatri Wedding Hall | 191,257 |
| 4 | Funland Amusement Park | 1,182,482 |
| 5 | Chacha Younis Park | 142,903 |
| 6 | Slaughter House Charsadda Road | 1,300,000 |
| 7 | Trade License Fee | 2,344,600 |
| 8 | Commercial Generator | 1,597,000 |
| 9 | Catering Crockery and Wedding Hall | 680,000 |
| 10 | Suzuki Stand Bakhshu Pul | 33,450 |
| Total | | 8,456,543 |
| Budget at S.No.36 of the schedule of receipts | | 4,000,000 |
| Under statement of income / receipt for the year 2015-16 | | 4,456,543 |

Annex-9
[Para 1.2.2.1]

Irregular and unauthorized execution of excess quantity

| S # | Item Name | Qty Paid | Qty approved in PC-1 / BOQ | Excess Qty Paid | Rate paid | Irregular payment (Rs) |
|--|---------------------------|----------|----------------------------|-----------------|-----------|------------------------|
| Pavement of Street / Drain / culverts etc. at Zaryab Colony, Para Chinar House near ice Factory, UC-8, Peshawar (Scheme 11/20) | | | | | | |
| 1. | PCC (1:4:8) | 274.53 | 180.38 | 94.15 | 4252 | 400,325 |
| 2. | BB work (1:4) in Masonry | 18.49 | - | 18.49 | 6339 | 117,081 |
| 3. | PC Plaster (1:20) | 97.02 | - | 97.02 | 184.25 | 17,875 |
| 4. | PCC (1:2:4) | 125.29 | 33.89 | 91.40 | 5597 | 511,566 |
| Sub-Total-A | | | | | | 1,046,847 |
| Pavement of Street / Drain/ Culverts etc at Sardar Ahmad Jan Colony, Street No-7, Irfanullah Street UC-3, Peshawar (Scheme 10/20) | | | | | | |
| 1. | Brick on Edge | 862.82 | 700.58 | 162.24 | 900 | 146,016 |
| 2. | PC Pointing | 862.82 | 700.58 | 162.24 | 170 | 27,581 |
| Sub-Total – B | | | | | | 173,597 |
| Pavement of Street / Drain / culverts etc. at Nayab Colony, Mohallah Adil , Saleem UC-1, Peshawar (Scheme 9/20) | | | | | | |
| 1. | Form work as in structure | 349.07 | - | 349.07 | 522.77 | 182,483 |
| Sub-Total – C | | | | | | 182,483 |
| Construction of Street / Drain / RCC slab at Railway Colony, Dalazak Road, (Southern Side), UC-4, Mahal Tera-II, Peshawar (Scheme (5/50) | | | | | | |
| 1. | PCC (1:4:8) | 208 | 73.47 | 134.53 | 3455 | 464,801 |
| 2. | PCC (1:2:4) | 224 | 11.76 | 212.24 | 4598 | 975,880 |
| Sub-Total – D | | | | | | 1,440,681 |
| Pavement of Street & Drain at Afridi Ghari UC-11, Peshawar | | | | | | |
| 1. | PCC (1:4:8) | 42.52 | 27.75 | 14.77 | 3,916 | 57,839.32 |
| 2. | PC (1:2:4) as in drain | 38.90 | 16.04 | 22.86 | 5,405.4 | 123,567.44 |
| 3. | P/L 12" RCC pipe | 7.01 | - | 7.01 | 1,310.87 | 9,189.20 |
| 4. | BB on Edge (1:6) csm | 49.34 | - | 49.34 | 715.51 | 35,503.25 |
| 5. | PC Pointing | 49.34 | - | 49.34 | 170.82 | 8,428.26 |
| 6. | PC Plaster | 60.16 | - | 60.16 | 174.52 | 10,028.00 |
| 7. | BB Work | 10.76 | - | 10.76 | 5,997.98 | 64,658.22 |
| Sub-total – E | | | | | | 309,213.69 |
| G-Total (A + B + C + D+E) | | | | | | 2,105,974.69 |

Annex-10
[Para 1.2.2.2]

Detail of Non-deposit of taxes

| Name of Work | File No. | GST | Professional tax | Stamp duty | DPR | Income tax deducted |
|---|----------|--------|------------------|------------|-------|---------------------|
| TMA Local Fund (2015-16) | | | | | | |
| Pavement of street/drain at Madina street, old chips factory, Zaheer abad Peshawar | 1 / 6 | - | 4,000 | 1,250 | - | 11,632 |
| Boundary wall/supply and fixing of Iron grill over green belt at main G.T. Road Qadir abad Peshawar | 2 / 6 | - | 5,000 | 1,850 | - | 41,919 |
| Installation of Iron gate at Sikandar Town Peshawar | 4 / 6 | - | 4,000 | 1,250 | - | 11,408 |
| General repair of Banglow , District Council Colony, Yousaf Abad, Dalazak Road, Peshawar | 1 / 5 | - | 4,000 | 1,250 | - | 21,597 |
| Pavement of street/ drain /rcc / tuff tiles/ Jinazgah at Ajab Town, UC-1, Khalisa-I, Peshawar | 1 / 50 | - | 7,000 | 6,250 | 2,000 | 114,145 |
| Pavement of street / drain / culverts etc. At various places of Khalisa-II UC-02, Peshawar | 2 / 50 | - | 5,000 | 1,850 | - | 90,000 |
| Suply of street Lights accessories for various places of UC-2, Khalisa-II, Peshawar | 3 / 50 | 24,834 | 7,000 | 13,848 | 2,000 | 62,316 |
| Pavement of street / drain / culverts etc. At Afghan Colony, / Yousaf Abad, Hussain Abad, UC-03, Mahal Terai-I, Peshawar | 4 / 50 | - | 7,000 | 6,250 | 6,000 | 179,999 |
| Construction of street / drain / rcc slab at Railway Colony, Dalazak Road, (Southern Side), UC-4, Mahal Tera-II,Peshawar | 5 / 50 | - | 7,000 | 6,250 | 2,000 | 145,725 |
| Pavement of street / drain / Culverts etc. At Saeed Abad, Eidgah Colony, UC-7, Shahi Bagh, Peshawar | 7 / 50 | - | 7,000 | 6,250 | 4,000 | 179,999 |
| Construction of street/drain/slab/ etc. Sikandar | 8 / 50 | - | 7,000 | 6,250 | 4,000 | 88,074 |

| | | | | | | |
|--|---------|--------|--------|-------|-------|---------|
| Town, UC-9, Sikandar Town, Peshawar | | | | | | |
| Supply of street Lights accessories at various placed of UC-09, Sikandar Town, Peshawar | 9 / 50 | 6,681 | 4,000 | 3,140 | - | 14,130 |
| Construction of street/drain/slab/ etc. Inayat Ghari, Gulbahar No-2, UC-10, Gulbahar, Peshawar | 10 / 50 | - | 7,000 | 6,250 | 2,000 | 150,000 |
| Supply of street Lights accessories at various placed of UC-10, Gulbahar, Peshawar | 11 / 50 | 6,929 | 4,000 | 3,268 | - | 14,706 |
| Construction of street/drain/slab/ etc. Toheed Colony, Maskin Abad, UC-11, Shaheen Muslim Town-I, Peshawar | 12 / 50 | - | 7,000 | 6,250 | 4,000 | 150,012 |
| Supply of street Lights accessories at various placed of UC-11, Shaheen Muslim Town-I, Peshawar | 13 / 50 | 6,929 | 4,000 | 3,268 | | 14,706 |
| Construction of street/drain/slab etc. Shaheen Muslim Town-II, UC-12, Peshawar | 14 / 50 | - | 7,000 | 6,250 | 4,000 | 149,260 |
| Supply of street Lights accessories at various placed of UC-12, Shaheen Muslim Town-II, Peshawar | 15 / 50 | 7,007 | 4,000 | 3,600 | - | 16,200 |
| Construction of street/drain/slab etc. Sheikh Abad No-3, UC-13, Sheikh Abad Peshawar | 16 / 50 | - | 7,000 | 6,250 | 4,000 | 95,393 |
| Supply of street Lights accessories at various placed of UC-13, Sheikh Abad, Peshawar | 17 / 50 | 20,740 | - | 2,858 | - | 12,862 |
| Construction of street/drain/slab/ etc. Sikandar Pura, Sarbanan, UC-14, Lahori Peshawar | 18 / 50 | - | 7,000 | 6,250 | 4,000 | 149,999 |
| Supply of street Lights accessories at various placed of UC-14, Lahori, Peshawar | 19 / 50 | - | 20,740 | 2,858 | - | 12,862 |
| Construction of street/drain/slab/ etc. Mahar Mitho, Raiti Bazar, UC-15, Kareem Pura, Peshawar | 20 / 50 | - | 7,000 | 6,250 | 4,000 | 149,580 |

| | | | | | | |
|--|---------|--------|--------|--------|-------|---------|
| Supply of street Lights accessories at various placed of UC-15,Kareem Pura , Peshawar | 21 / 50 | 17,000 | 4,000 | 1,250 | - | 22,500 |
| Supply of street Lights accessories at various placed of UC-16,Ander Shehr , Peshawar | 22/ 50 | 30,039 | 7,000 | 15,000 | 2,000 | 675,000 |
| Construction of street/drain/slab/ etc.at Mohallah No Kashmir, Mohallah Kofajan, UC-17, Asia, Peshawar | 23/ 50 | - | 7,000 | 6,250 | 4,000 | 150,000 |
| Supply of street Lights accessories for various places of UC-17, Asia, Peshawar | 24 / 50 | 38,930 | 4,000 | 1,250 | - | 18,000 |
| Reconstruction of damaged PCC road / drain at Ramdas Bazar, UC-17, Asia, Peshawar | 25 / 50 | - | 18,000 | 6,250 | 4,000 | 277,611 |
| Construction of damaged street / drain at Bahadar Shah, UC-17, Asia, Peshawar | 26 / 50 | - | 18,000 | 6,250 | 4,000 | 154,384 |
| Construction of street/drain/slab/ etc. Mohallah Sheikh-ul-Islam,UC-19, Gunj, Peshawar | 29 / 50 | - | 7,000 | 6,250 | 2,000 | 149,752 |
| Supply of street Lights accessories for various places of UC 19, Gunj, Peshawar | 30 / 30 | 21,692 | - | 3,150 | - | 17,946 |
| Supply of street Lights accessories for various places of Yakatoot-I, UC-20, Peshawar | 33 / 50 | 17,367 | 5,000 | 9,008 | - | 39,186 |
| Construction of street/drain/slab/ etc. At Nazim Abad, Qazi Abad, UC-UC-22, Yakkatoot-III, Peshawar | 36 / 50 | - | 7,000 | 6,250 | 6,000 | 143,960 |
| Construction of street/drain/slab/ etc.at Nawab Abad, Khalid Town, UC-23, Wazir Bagh, Peshawar | 38 / 50 | - | 7,000 | 6,250 | 8,000 | 150,000 |
| Construction of street/drain/slab etc. Awan Street, Quaid Abad, Hameed Abad, Lali Bagh,UC-24, Kakshal-II, Peshawar | 40 / 50 | - | 7,000 | 6,250 | 8,000 | 150,052 |
| Construction of street/drain/slab etc. Akhun Abad No.2-4-5,UC-26, Akhun Abad, Peshawar | 1/ 1 | - | 7,000 | 6,250 | 2,000 | 135,955 |

| | | | | | | |
|---|---------|--------|--------|--------|-------|---------|
| Construction of Street / drain etc, at UC-10, Gulbahar , Peshawar | 49 / 50 | - | 7,000 | 6,250 | 2,000 | 148,760 |
| Re-pavement of street / drain at Madina Colony, Pir Dust Padast, UC-23, Wazir Bagh, Peshawar | 50 / 50 | - | 7,000 | 6,250 | 4,000 | 93,495 |
| Supply of Street Lights at Faqir Abad, UC-08, Peshawar | 1 / 3 | 53,249 | - | 9,068 | - | 40,807 |
| Construction of New Drain at Dhaki Munawar Shah, Peshawar | 1 / 10 | - | 18,000 | 6,250 | 4,000 | 247,659 |
| Re- Pavement of Street / Drain / RCC slab at Ejaz Abad Street No-03, Din Bahar Colony, Charsaddar Road, UC-07, Peshawar | 7 / 10 | - | 5,000 | 1,850 | - | 87,800 |
| Pavement of street / drain at Ejaz Abad, Kamran Street, Shaheen Muslim Town,UC-11, Peshawar | 1 / 1 | - | 18,000 | 6,250 | 2,000 | 325,225 |
| Pavement of Street / Drain etc. at Qazi Abad, Munawar Shah Colony, Akhoun Abad, No-4,5, Hashtnagar Colony, Akhun Abad & Supply / Fixing of Pressure pump at Madrassa near Ittefaq Colony, Qasab Khana, Peshawar | 2 / 9 | - | - | 18,650 | 4,000 | 243,459 |
| Pavement of Street / Drain / Culvert etc at Gulbahar No-1,2,4, Latif Abad Ring Road, etc Peshawar | 4 / 9 | - | 18,000 | 6,250 | 4,000 | 247,278 |
| Pavement of Street at Mohallah Mullah Baroh, UC-19, Gunj, Peshawar | 7 / 9 | - | 4,000 | 1,250 | - | 12,512 |
| Construction of Street/Drain etc From Sheikh Abad Park to Anwar Sher Cook,UC-13, Shiekh Abad, Peshawar | 7 / 8 | - | 18,000 | 6,250 | 4,000 | 162,263 |
| M&R Fund | | | | | | |
| Supply of street Lights accessories at various placed of Mahal Tera-II, UC-04, Peshawar | 6 / 50 | 22,102 | 7,000 | 6,250 | 2,000 | 72,415 |
| Construction of Two Room | 9 / 10 | - | 4,000 | 1,850 | 2,000 | 43,643 |

| | | | | | | |
|--|---------|---|--------|--------|-------|---------|
| Quarter with Kitchen & Bath at Gulbahar No-1, Town-I, Peshawar | | | | | | |
| Re- Construction of PCC Road from Chitrali Bazar to Koocha Risaldar, Peshawar | 3 / 10 | - | 7,000 | 6,250 | 4,000 | 96,741 |
| Renovation Of Reading Room at Dhaki Munawar Shah Uc-16 Ander Shehr, Peshawar | 8 / 8 | - | 7,000 | 6,250 | 2,000 | 80,700 |
| Supply / Fixing of Iron Takies at Various Places of UC-23, TMA, Town-I, Peshawar | 5 / 10 | - | 4,000 | 1,250 | - | 25,875 |
| Repair of MC Quarter at Gulbahar , Peshawar | 10 / 10 | - | 4,000 | 1,250 | - | 9,189 |
| Supply of LED lights for UC-18, Peshawar | 5 / 9 | - | | 2,999 | - | 13,498 |
| Repair of TMA Quarter at Gulbahar No-1, Peshawar City | 8 / 10 | - | 4,000 | 1,250 | - | 17,703 |
| Ziaullah Afridi CMD | | | | | | |
| Pavement of Street / Drain / Sidewall / Culverts etc. At Ali zar Chowk Yousaf Abad, No-2, UC-4, Peshawar | 2 / 20 | - | 5,000 | 1,850 | - | 68,387 |
| Pavement of Street / Drain / Sidewall / Culverts etc.at City Mall Godown UC-7, Peshawar | 4 / 20 | - | 18,000 | 6,250 | 4,000 | 209,303 |
| Pavement of Street / Drain / Sidewall / Culverts etc. at Malik Abad, UC-7, Peshawar | 6 / 20 | - | 7,000 | 6,250 | 2,000 | 93,750 |
| Pavement of Street / Drain / culverts etc. At Mohallah Lal Khan, Waheed, Aziz at UC-1, Peshawar | 8 / 20 | - | 18,000 | 7,500 | 2,000 | 280,499 |
| Pavement of Street / Drain / culverts etc.at Nayab Colony, Mohallah Adil , Saleem UC-1, Peshawar | 9 / 20 | - | 18,000 | 6,250 | 4,000 | 263,192 |
| Pavement of Street / Drain/ Culverts etc at Sardar Ahmad Jan Colony, Street No-7, Irfanullah Street UC-3, Peshawar | 10/20 | - | 7,000 | 6,250 | 2,000 | 93,795 |
| Pavement of Street / Drain / culverts etc. at Afghan Colony, UC-3, Peshawar | 11/ 20 | - | 18,000 | 18,650 | 4,000 | 239,967 |
| Pavement of Street / Drain / | 13/20 | - | 18,000 | 6,250 | 2,000 | 243,750 |

| | | | | | | |
|---|---------|----------------|----------------|----------------|----------------|------------------|
| culverts etc. at Bashir Abad, Shah Faisal Colony, UC-5, Peshawar | | | | | | |
| Pavement of Street / Drain / culverts etc. at Rasheed Abad Kachkol Abad, UC-5, Peshawar | 14/ 20 | - | 7,000 | 6,250 | 2,000 | 266,249 |
| Pavement of Street / Drain / culverts etc. At Lal Khan Colony, Liaqat Abad, UC-5, Peshawar | 15/20 | - | 7,000 | 6,250 | 2,000 | 224,999 |
| Pavement of Street / Drain / culverts etc. at Zaryab Colony, para Chinar House near ice Factory, UC-8, Peshawar | 16 / 20 | - | 18,000 | 18,650 | 4,000 | 223,478 |
| Pavement of Street / Drain / culverts etc. at UC-8, Nawaz Abad, Street 2,3,4,5, Peshawar | 17 / 20 | - | 7,000 | 6,250 | 4,000 | 121,648 |
| Pavement of Street / Drain / culverts etc. at Safi Town UC-9, Peshawar | 20 / 20 | - | 18,000 | 6,250 | 4,000 | 218,248 |
| PFC Award | | | | | | |
| Pavement of street & Drain at Afridi Ghari UC-11, Peshawar | | - | 4,000 | 1,250 | | 40,497 |
| Total | | 273,499 | 542,740 | 388,515 | 152,000 | 8,517,654 |

Annex-11
[Para 1.2.2.3]

Detail of Short Deduction of Income Tax

(Amount in Rupees)

| Name of Work | Scheme No. | Payment | Income Tax @ 10% | Income tax deducted @ 7.5% | Short Income Tax deducted |
|---|------------|---------|------------------|----------------------------|---------------------------|
| TMA Local Fund (2015-16) | | | | | |
| Pavement of street/drain at Madina street, old chips factory, Zaheer abad Peshawar | 1 / 6 | 155607 | 15561 | 11632 | 3929 |
| Boundary wall/supply and fixing of Iron grill over green belt at main G.T.Road Qadir abad Peshawar | 2 / 6 | 558925 | 55893 | 41919 | 13974 |
| Installation of Iron gate at Sikandar Town Peshawar | 4 / 6 | 152107 | 15211 | 11408 | 3803 |
| General repair of Banglow , District Council Colony, Yousaf Abad, Dalazak Road, Peshawar | 1 / 5 | 313000 | 31300 | 21597 | 9703 |
| Pavement of street/ drain /rcc / tuff tiles/ Jinazgah at Ajab Town, UC-1, Khalisa-I, Peshawar | 1 / 50 | 2400000 | 240000 | 114145 | 125855 |
| Pavement of street / drain / culverts etc. At Afghan Colony, / Yousaf Abad, Hussain Abad, UC-03, Mahal Terai-I, Peshawar | 4 / 50 | 2400000 | 240000 | 179999 | 60001 |
| Construction of street / drain / rcc slab at Railway Colony, Dalazak Road, (Southern Side), UC-4, Mahal Tera-II,Peshawar | 5 / 50 | 1943000 | 194300 | 145725 | 48575 |
| Pavement of street / drain / Culverts etc. At Saeed Abad, Eidgah Colony, UC-7, Shahi Bagh, Peshawar | 7 / 50 | 2400000 | 240000 | 179999 | 60001 |
| Construction of street/drain/slab/ etc. Sikandar Town, UC-9, Sikandar Town, Peshawar | 8 / 50 | 1176326 | 117633 | 88074 | 29559 |
| Construction of street/drain/slab/ etc. Inayat Ghari, Gulbahar No-2, UC-10, Gulbahar, Peshawar | 10 / 50 | 2000000 | 200000 | 150000 | 50000 |
| Construction of street/drain/slab/ etc. Toheed Colony, Maskin Abad,UC-11, Shaheen Muslim Town-I, Peshawar | 12 / 50 | 2000000 | 200000 | 150012 | 49988 |
| Construction of street/drain/slab/ etc. Shaheen Muslim Town-II, UC-12, | 14 / 50 | 1990130 | 199013 | 149260 | 49753 |

| | | | | | |
|--|---------|---------|--------|--------|--------|
| Peshawar | | | | | |
| Construction of street/drain/slab/ etc. Sheikh Abad No-3,UC-13, Sheikh Abad Peshawar | 16 / 50 | 2000000 | 200000 | 95393 | 104607 |
| Construction of street/drain/slab/ etc. Sikandar Pura, Sarbanan,UC-14, Lahori Peshawar | 18 / 50 | 2000000 | 200000 | 149999 | 50001 |
| Construction of street/drain/slab/ etc. Mahar Mitho, Raiti Bazar,UC-15, Kareem Pura, Peshawar | 20 / 50 | 1900000 | 190000 | 149580 | 40420 |
| Construction of street/drain/slab/ etc.at Mohallah No Kashmir, Mohallah Kofajan, UC-17, Asia, Peshawar | 23 / 50 | 2000000 | 200000 | 150000 | 50000 |
| Reconstruction of damaged PCC road / drain at Ramdas Bazar, UC-17, Asia, Peshawar | 25 / 50 | 3701500 | 370150 | 277611 | 92539 |
| Construction of damaged street / drain at Bahadar Shah, UC-17, Asia, Peshawar | 26 / 50 | 2058467 | 205847 | 154384 | 51463 |
| Construction of street/drain/slab/ etc. Mohallah Sheikh-ul-Islam,UC-19, Gunj, Peshawar | 29 / 50 | 1996777 | 199678 | 149758 | 49920 |
| Construction of street/drain/slab/ etc. At Nazim Abad, Qazi Abad, UC-UC-22, Yakkatoot-III, Peshawar | 36 / 50 | 1919469 | 191947 | 143960 | 47987 |
| Construction of street/drain/slab/ etc. at Nawab Abad, Khalid Town, UC-23, Wazir Bagh, Peshawar | 38 / 50 | 2004517 | 200452 | 150000 | 50452 |
| Construction of street/drain/slab/ etc. Awan Street, Quaid Abad, Hameed; Abad, Lali Bagh,UC-24, Kakshal-II, Peshawar | 40 / 50 | 2000000 | 200000 | 150052 | 49948 |
| Construction of street/drain/slab etc. Akhun Abad No.2-4-5,UC-26, Akhun Abad, Peshawar | 1 / 1 | 1880855 | 188086 | 135955 | 52131 |
| Construction of Street / drain etc, at UC-10, Gulbahar , Peshawar | 49 / 50 | 1983475 | 198348 | 148760 | 49588 |
| Re-pavement of street / drain at Madina Colony, Pir Dust Padast, UC-23, Wazir Bagh, Peshawar | 50 / 50 | 1246601 | 124660 | 93495 | 31165 |
| Construction of New Drain at Dhaki Munawar Shah, Peshawar | 1 / 10 | 3302119 | 330212 | 247659 | 82553 |

| | | | | | |
|---|---------|---------|---------|--------|--------|
| Pavement of street / drain at Ejaz Abad, Kamran Street, Shaheen Muslim Town,UC-11, Peshawar | 1 / 1 | 4336343 | 433634 | 325225 | 108409 |
| Pavement of Street / Drain etc. at Qazi Abad, Munawar Shah Colony, Akhoon Abad, No-4,5, Hashtnagar Colony, Akhun Abad & Supply / Fixing of Pressure pump at Madrassa near Ittefaq Colony, Qasab Khana, Peshawar | 2 / 9 | 3283851 | 328385 | 243459 | 84926 |
| Pavement of Street / Drain / Culvert etc at Gulbahar No-1,2,4,. Latif Abad Ring Road, etc Peshawar | 4/ 9 | 3297043 | 329704 | 247278 | 82426 |
| Pavement of Street at Mohallah Mullah Baroh, UC-19, Gunj, Peshawar | 7 / 9 | 166839 | 16683.9 | 12512 | 4171.9 |
| Construction of Street/Drain etc From Sheikh Abad Park to Anwar Sher Cook,UC-13, Shiekh Abad, Peshawar | 7 / 8 | 2163517 | 216352 | 162263 | 54089 |
| M&R Fund | | | | | |
| Re- Construction of PCC Road from Chitrali Bazar to Koocha Risaldar, Peshawar | 3 / 10 | 1289862 | 128986 | 96741 | 32245 |
| Renovation Of Reading Room at Dhaki Munawar Shah Uc-16 Ander Shehr,Peshawar | 8 / 8 | 1076000 | 107600 | 80700 | 26900 |
| Supply / Fixing of Iron Takies at Various Places of UC-23, TMA, Town-I, Peshawar | 5 / 10 | 344998 | 34500 | 25875 | 8625 |
| Ghulam Bilour PAK MDG's | | | | | |
| Pavement of Street / Drain & Culvert at UC-18, Peshawar | 12 / 20 | 447605 | 44761 | 33570 | 11191 |
| Pavement of Street / Drain & Culvert at UC-22, Yakkatoot-III, Peshawar | 16/ 20 | 828000 | 82800 | 62100 | 20700 |
| Ziaullah Afridi CMD | | | | | |
| Pavement of Street / Drain / Sidewall / Culverts etc. At Ali zar Chowk Yousaf Abad, No-2, UC-4, Peshawar | 2 / 20 | 911834 | 91183 | 68387 | 22796 |
| Pavement of Street / Drain / Sidewall / Culverts etc.at City Mall Godown | 4 / 20 | 2790718 | 279072 | 209303 | 69769 |

| | | | | | |
|--|---------|-----------------|----------------|----------------|----------------|
| UC-7, Peshawar | | | | | |
| Pavement of Street / Drain / Sidewall / Culverts etc. at Malik Abad, UC-7, Peshawar | 6 / 20 | 1250000 | 125000 | 93750 | 31250 |
| Pavement of Street / Drain / culverts etc. At Mohallah Lal Khan, Waheed, Aziz at UC-1, Peshawar | 8 / 20 | 3740000 | 374000 | 280499 | 93501 |
| Pavement of Street / Drain / culverts etc.at Nayab Colony, Mohallah Adil , Saleem UC-1,Peshawar | 9 / 20 | 3509244 | 350924 | 263192 | 87732 |
| Pavement of Street / Drain/ Culverts etc at Sardar Ahmad Jan Colony, Street No-7, Irfanullah Street UC-3, Peshawar | 10 / 20 | 1250603 | 125060 | 93795 | 31265 |
| Pavement of Street / Drain / culverts etc.at Afghan Colony, UC-3, Peshawar | 11 / 20 | 3200000 | 320000 | 239967 | 80033 |
| Pavement of Street / Drain / culverts etc. at Bashir Abad, Shah Faisal Colony, UC-5, Peshawar | 13 / 20 | 3250000 | 325000 | 243750 | 81250 |
| Pavement of Street / Drain / culverts etc. at Rasheed Abad Kachkol Abad, UC-5, Peshawar | 14 / 20 | 3550000 | 355000 | 266249 | 88751 |
| Pavement of Street / Drain / culverts etc. At Lal Khan Colony, Liaqat Abad, UC-5, Peshawar | 15 / 20 | 3000000 | 300000 | 224999 | 75001 |
| Pavement of Street / Drain / culverts etc. at Zaryab Colony, parac Chinar House near ice Factory, UC-8, Peshawar | 16 / 20 | 2979713 | 297971 | 223478 | 74493 |
| Pavement of Street / Drain / culverts etc.at UC-8, Nawaz Abad, Street 2,3,4,5, Peshawar | 17 / 20 | 1621990 | 162199 | 121648 | 40551 |
| Pavement of Street / Drain / culverts etc. at Safi Town UC-9, Peshawar | 20 / 20 | 2909993 | 290999 | 218248 | 72751 |
| PFC Award | | | | | |
| Pavement of street & Drain at Afridi Ghari UC-11, Peshawar | | 540344 | 54034 | 40497 | 13537 |
| Total | | 99221372 | 9922137 | 7317861 | 2604276 |

Annex-12
[Para 1.2.2.5]

Detail of non-recovery of emoluments from contractor

| BPS employees attached | No. of employees | Average B.Pay per month per employee | Average allowances per month per employee | Total Salary per month per employee | Total Annual Salary |
|-------------------------------|-------------------------|---|--|--|----------------------------|
| 5 | 3 | 10,385 | 10,200 | 20,585 | 741,060 |
| 1 / 2 | 4 | 8,975 | 8,250 | 17,225 | 826,800 |
| Total Annual Salary- A | | | | | 1,567,860 |

| BPS | No. of employees | Minimum pay scale 2015 | Maximum pay scale 2015 | Average of pay x 1 / 3 (monthly contribution per employee per month) | Amount (Rs) |
|---------------------------------|-------------------------|-------------------------------|-------------------------------|---|--------------------|
| 5 | 3 | 6,985 | 17,185 | 4,028 | 145,008 |
| 1 / 2 | 4 | 6,335 | 12,935 | 3,212 | 154,176 |
| Pension Contribution – B | | | | | 299,184 |

| BPS employees attached | No. of employees | Average Basic Pay per month per employee | Total Leave Salary (48 days) |
|--------------------------------|-------------------------|---|-------------------------------------|
| 5 | 3 | 10,385 | 49,848 |
| 1 / 2 | 4 | 8,975 | 57,440 |
| Total Leave Salary- C | | | 107,288 |
| Grand Total (A+ B + C) | | | 1,974,332 |

Annex-13
[Para 1.2.2.6]

Detail of less recovery of tax receipt

(Amount in Rupees)

| S No | Name of contract | Actual 2014-15 | Required as per MT&C | Realized 2015-16 | Less realized |
|-------------|--|-----------------------|---------------------------------|-------------------------|----------------------|
| 1 | License fee Food & Drink | 122,700 | 147,240 | - | 147,240 |
| 2 | License fee of dangerous goods | | | 1,628,200 | |
| 3 | Trade License fee | 6,502,400 | 7,802,880 | 2,340,000 | 3,834,680 |
| 4 | Transport tax Dalazak Road | 1,744,000 | 2,092,800 | 1,263,666 | 829,134 |
| 5 | Entry fee Jinnah park | 2,502,100 | 3,002,520 | 2,840,062 | 162,458 |
| 6 | Commercial Generator tax | 470,000 | 564,000 | 282,500 | 281,500 |
| 7 | Tax on private hospitals | 464,500 | 557,400 | 96,000 | 461,400 |
| 8 | Tax on Private Marriage Hall Catering & Crockery | 775,515 | 930,618 | 202,000 | 728,618 |
| 9 | Entry Fee Shalimar Garden | 1,606,448 | 1,927,738 | 2,080,665 | (152,927) |
| 10 | Adda Fee General Bus Stand | 263,790,042 | 316,548,050 | 222,085,357 | 94,462,693 |
| 11 | Adda Fee Karkhano Bus Stand | 23,879,462 | 28,655,354 | 23,942,800 | 4,712,554 |
| | Total | 301,857,167 | 362,228,600 | 256,761,250 | 105,467,350 |

Annex-14
[Para 1.2.2.7]

Detail of Non-recovery of Withholding Tax from contractors of receipt
(Amount in Rupees)

| Name of Contract awarded | Amount of Contract | Income Tax 10% due | Income Tax Collected | Income tax outstanding |
|---|---------------------------|---------------------------|-----------------------------|-------------------------------|
| Slaughter House Ring Road (Lease) | 3,188,810 | 318,881 | - | 318,810 |
| Pardah Hall Shadi Hall (Lease) | 411,637 | 41,164 | 8,949 | 32,215 |
| Asia Park Shadi Hall (Lease) | 396,801 | 39,680 | 66,200 | 6,620 |
| Fun Land Shahi Bagh (Lease) | 2,143,509 | 214,351 | - | 214,351 |
| Chacha Younas Park (Lease) | 1,355,821 | 135,582 | - | 135,582 |
| Suzuki / Cheng Chee Stand at Dalazak Road | 2,110,000 | 211,000 | 135,167 | 75,833 |
| Neon Signed Board Fee | 5,000,000 | 500,000 | - | 500,000 |
| Cess Fee | 9,400,000 | 940,000 | - | 940,000 |
| Entry & Parking Fee at Shalimar Garden | 1,733,333 | 173,333 | - | 173,333 |
| Total | | | | 2,396,744 |

Annex-15
[Para 1.2.2.8]

Detail of Non-recovery of outstanding receipt

(Amount in Rupees)

| Name of Contract awarded | Liability upto June, 2015 (as per DCR) | Annual Contract 2015-16 | Deposited during 2015-16 | Outstanding |
|---|---|--------------------------------|---------------------------------|----------------------|
| ;1 | 2 | 3 | 4 | 5 = 2 + 3 - 4 |
| Lease Agreement | | | | |
| Slaughter House Ring Road (Lease) | 847,383 | 3,188,810 | 2,651,662 | 1,384,531 |
| Pardah Bagh Shadi Hall | 137,468 | 411,637 | 460,683 | 88,422 |
| Asia Park Shadi Hall (Lease) | - | 396,801 | 330,601 | 66,200 |
| Fun Land Shahi Bagh (Lease) | 1,182,481 | 2,143,589 | 2,610,919 | 751,158 |
| Chacha Younas Park (Lease) | 142,903 | 1,355,821 | 863,245 | 635,479 |
| Annual Contract | | | | |
| Charsadda Bus Stand | - | 47,500,000 | 38,200,000 | 9,300,000 |
| Suzuki / Cheng Chee Stand at Dalazak Road | - | 2,110,000 | 1,463,666 | 646,334 |
| Cess Fee | - | 9,400,000 | 3,952,603 | 5,447,397 |
| Entry & Parking Fee at Shalimar Garden | - | 1,733,333 | 1,430,000 | 303,333 |
| Latrine Mohallah Khuda Dad | - | 1,152,000 | 464,000 | 688,000 |
| Total | 2,310,235 | 69,391,991 | 52,427,379 | 19,274,847 |

Annex-16
[Para 1.2.2.9]

Detail of loss due to incorrect calculation of rent

(Amount in Rupees)

| Period | Rent due | Annual rent calculated | Difference of rent | Income tax | Remarks |
|--------------------------|-----------|------------------------|--------------------|----------------|--|
| 1.01.2009 to 30.06.2009 | 732,050 | 0 | 732,050 | 36,602 | - |
| 1.07.2009 to 31.12.2009 | 732,050 | 1,464,100 | 73,205 | 3,660 | Annual rent increase @ 10% on 1.01.2010 |
| 1.01.2010 to 30.06.2010 | 805,255 | | | | |
| 1.07.2010 to 30.6.2011 | 1,610,510 | 1,464,100 | 146,410 | 7,321 | Annual Rent freezed at June 2010 level till 30.06.2012 |
| 1.07.2011 to 30.6.2012 | 1,610,510 | 1,464,100 | 146,410 | 7,321 | |
| 01/07.2012 to 31.12.2012 | 885,781 | 1,610,510 | 249,629 | 12,481 | Annual rent increase @ 10% on 1.07.2012. |
| 01/01.2013 to 30.06.2013 | 974,359 | | | | Annual rent increase @ 10% on 1.01.2013 |
| 1.07.2013 to 31.12.2013 | 974,359 | 1,771,561 | 274,592 | 27,459 | |
| 1.01.2014 to 30.06.2014 | 1,071,794 | | | | Annual rent increase @ 10% on 1.01.2014 |
| 1.07.2014 to 31.12.2014 | 1,071,794 | 1,948,717 | 302,051 | 30,205 | |
| 1.01.2015 to 30.06.2015 | 1,178,974 | | | | Annual rent increase @ 10% on 1.01.2015 |
| 1.07.2015 to 31.12.2015 | 1,178,974 | 2,143,589 | 332,256 | 33,226 | |
| 1.01.2016 to 30.06.2016 | 1,296,871 | | | | Annual rent increase @ 10% on 1.01.2016 |
| Total | | | 2,256,603 | 158,275 | |

Detail of less realization of receipt

(Amount in Rupees)

| Description | Monthly tax | Annual tax | No. (Approx) | Annual tax due |
|---|--------------------|-------------------|---------------------|-----------------------|
| Doctor | 2,000 | 24,000 | 175 | 4200000 |
| Hospital | 5,000 | 60,000 | 15 | 900,000 |
| Total | | | | 5,100,000 |
| Amount realized as per income statement as Revised Budget (2015-16) | | | | 96,000 |
| Less realized – A | | | | 5,004,000 |
| Wedding Hall | 5,000 | 60,000 | 25 | 1,500,000 |
| Amount realized as per income statement as Revised Budget (2015-16) | | | | 202,000 |
| Less realized – B | | | | 1,298,000 |
| Total less realized (C=A+B) | | | | 6,302,000 |

| Description | Monthly tax | Annual tax | No. (Approx) | Annual tax due (Approx) |
|--------------------|--------------------|-------------------|---------------------|--------------------------------|
| Motor Cycle | 1,000 | 12,000 | 40 | 480,000 |
| Rent A Car | 1,000 | 12,000 | 30 | 360,000 |
| Bargain Centre | 1,000 | 12,000 | 50 | 600,000 |
| Total (D) | | | | 1,440,000 |

| | | | | |
|--------------------------|--|--|--|------------------|
| Grand Total (C+D) | | | | 7,742,000 |
|--------------------------|--|--|--|------------------|

Annex-18
[Para 1.2.2.12]

Detail of abnormal decrease in revenue receipt

(Amount in Rupees)

| S No | Name of contract | Actual 2014-15 | estimated 2015-16 | Realized 2015-16 | Less realized |
|-------------|---|---------------------------|------------------------------|-----------------------------|--------------------------|
| 1 | License fee Food & Drink | 122,700 | 200,000 | - | 122,700 |
| 2 | License fee of dangerous goods | | 5,310,000 | 1,628,200 | |
| 3 | Trade License fee | 6,502,400 | 6,200,000 | 2,340,000 | 2,534,200 |
| 4 | Transport tax Dalazak road | 1,744,000 | 2,110,000 | 1,263,666 | 480,334 |
| 6 | Chacha Younas Park | 1,125,388 | 1,300,000 | 863,245 | 262,143 |
| 7 | Fun land Amusement park receipts | 1,586,130 | 1,964,960 | 1,249,805 | 336,325 |
| 10 | marriage hall Tehsil Ghor Ghatri | 767,424 | 855,242 | 688,112 | 79,312 |
| 12 | commercial Generator tax | 470,000 | 700,000 | 282,500 | 187,500 |
| 13 | tax on private hospitals | 464,500 | 1,000,000 | 96,000 | 368,500 |
| 14 | Tax on Private marriage hall catering & crockery | 775,515 | 850,000 | 202,000 | 573,515 |
| 15 | Adda fee General bus stand | 263,790,042 | 270,000,000 | 222,085,357 | 41,704,685 |
| | Total | 277,348,099 | 290,490,202 | 230,698,885 | 46,649,214 |

Annex-19
[Para 1.3.1.1]

Statement showing expenditure incurred on various developmental schemes

| S. # | Vr No & date | Name of work | Name of contractor | Work order No & date | MB No as recorded in the bill or in the relevant file | Date of completion | Up to date expenditure (Rs) |
|------|------------------------------|--|----------------------|---|---|----------------------------|--|
| 1 | 1dt 6-10-15 | Construction of st: drain wall at Shahibala Peshawar | Pak British Peshawar | W.O No 10 dt 28-7-2015 for Rs 1372927.80 (31.35 % below on E/C Rs2.00 million | as per Office Note in the file MBNo 116 is misplaced, 2 nd MB496 p-104-115 | T.S and PC-IV Not produced | 1,014,825 Remaining Payment made in 11/2016 from local fund |
| 2 | 2 -do- | 2 nd & Final bill constn: of st: drain RCC pipe etc at Takhtabad TMA-I&II | Gul Jamal | W.O No 15 dt 8-5-15, Rs1560000 ie 22% below on E/C Rs 2.00 million | MB-509 P-1 to 21 | -do- | 1,555,754 |
| 3 | 3 -do- | Desalting drain canal at Gul bela Peshawar | Syed Sajid Ali Shah | No W.O 40% below on E/C of Rs 5.00 million | MB No 522 page-22-23 | -do- | 299,971 |
| 4 | 4-do- | Constn of st: drain Culvert at Kandi Kalu Khel Wadpaga Peshawar | Abdul Qahar | Contract documents, W.O etc not produced | MB No 510 page 199 to 203 | -do- | 830,925 |
| 5 | 20 dt 26-10-15, 37dt 28-3-16 | Imp/constrn: of Janazgah at Kalu Khel TMA-I-II Pesh, 1 st R/b and 3rd R/bill | M/S New Meshwani | -do- | MB No 522 Page No 122 to 130but T.S not produced. | -do- | 1,261,767 |
| 6 | 32 dt 10-11-15 | Constn: of Masjid at vill: Budni U/C Wadpaga (1 st &Final) | Syed Sajjad Ali Shah | -do- | MB No 01 page-17 to 23 not produced | -do- | 1,969,871 |
| 7 | 35-A dt 10-11-15 | Pavement of street, constn: of Drain, culvert etc at U/C Khazana (1 st &F) | Alam Zeb contractor | -do- | Record not Produced | -do- | 1,075,830 |
| 8 | 47 dt 24-2-16 | -do- at Tauda U.C Khazana | -do- | -do | -do- | -do- | 1,245,760 |
| 9 | 47 dt 24-2-16 | Pavement of street and constn of drain, culvert at ahmad abad, tauda u/c Khazana (2 nd & Final) | Mr Alam Zeb | W.O No Rs 3553540 ie 11.1615 % below on E/c of Rs 4.00 million, Paid Rs 3559200 | MB No 509 | -do- | 3,559,200 |
| 10 | 57 dt 19-11-15 and | Constn: of Drain, culvert etc at vill: Budni | Ishtiaq Ahmad | Tender documents, w.o | | -do- | 1,181,679 |

| | | | | | | | |
|----|------------------------------------|--|--------------------------|---|---|------|-----------|
| | 4 dt 3-12-15 | Peshawar(1 st R/b)& 2 nd R/bill | | etc not produced | | | |
| 11 | 60 dt 19-11-2016 | Constn: of street drain culvert at Wadpaga (1 st R/b) | Nawab Khan | Tender documents, w.o not produced | | -do- | 456,246 |
| 12 | 31 dt 8-12-15 | Constn of culverts, janazgah floor etc at vill: Pakha Ghulam (1 st &F) | Syed Sajjad Ali Shah | Tender documents, w.o, agreement etc not produced | | -do- | 631,220 |
| 13 | 32 dt 8-12-2015 | Constn of B/wall , culvert, shingle at vill Budni U/C wadpaga (1 st &F) | Syed Sajjad Ali Shah | -do- | | -do- | 188,875 |
| 14 | 49 dt 23-12-15 | Constn: of st: drain, culverts at Faqir village U/C Pakha Ghulam (2 nd &F- Bill) | Syed Sajjad Ali Shah | -do- | MB -522 | -do- | 807,184 |
| 15 | 3 dt 12-1-16 | Constn of drain, culverts etc at vii: Manzoor abad Duranpur Pesh (2 nd &F) | Mr Nawab Khan contractor | -do- | MB-510 and T.S Not Produce, 2 nd R/bill recorded in MB-522 | -do- | 370,810 |
| 16 | 18 dt 20-1-16 And 17 dt 11-2-16 | Renovation work of at Masjid Mohammadia vill Sammar Bagh U/C Kankola (1 st R/Bill) & (2 nd R/Bill) | Gul Jamal | -do- | MB-522 but T.S not Produced | -do- | 493,634 |
| 17 | 18 dt 20.1.16 and 20 dt 11.2.16 | Constn: of B/wall around Grave Yard at Fatu Abdur Rahamia U/C Kankola (1 st) | -do- | 30 % below on E/C of Rs 1.400 m | MB-522 | -do- | 973,861 |
| 16 | -do- | Constn : of Janazgah at Fatu Abdur Rahamia U/C Kankola(1 st R/Bill) and 2 nd &F bill | -do- | | MB No 522but T.S not produced | -do- | 994,740 |
| 18 | 8 dt 9-2-16 | Constn of street drain culvert at sadat town U/CWadpaga Peshawar(2 nd &F bill) | Mr Nawab Khan | MB No-01 not produced | MB No 01 and MB No 522 but MB-01 not produced. | -do- | 1,114,454 |
| 19 | 14 dt 11-2-16 | Constn of road,street,drain at U/C lala c/o Ali Shan(1 st R/bill) | Naveed-ur-Rehman | Tender documents, w.o etc not produced | Contract documents, W.O,TS not produced | -do- | 1,103,804 |
| 20 | 25 dated 11-2-16 | Constn: of street drain,side wall at U/C Gul bela pesh(1 st &Final bill) | Mr Ali Haider | Tender documents, w.o etc not produced | -do- | -do- | 4,100,318 |
| 21 | 28 dt 11-2-16 | Constn of janazgah at Panam Dehri Patwar Payan U/C Mathra Pesh | Niaz Wali Khan | -do- | -do- | -do- | 3,085,537 |

| | | | | | | | |
|--------------|-----------------|---|----------------------|--|---|------|-------------------|
| | | (1 st &Final bill) | | | | | |
| 22 | 34 dt 11-2-16 | Constn of street drain.janazgah at Rono Ghari U.C Wadpaga Pesh (3 rd & Final) | Eagle Mishwani | E/cost Rs 1.00 million | MB No 510 not produced,MB 522 P-12-15,55-65 | -do- | 732,929 |
| 23 | 53 dt 25-2-16 | Pavement of street drain and constn of culverts,s/wall etc at U/C Gul bela Pesh(1 st R/bill) | Shahid contractor | Tender documents, w.o etc not produced | | -do- | 1,297,474 |
| 24 | 56 dt 29-2-16 | Constn of Plant Pre Max road at U/C Mathra(PK07)Peshawar | Ali Haider | Tender documents, w.o etc not produced | | -do- | 2,280,019 |
| 25 | 59 dt 29-2-16 | Constn of Plant Pre Max road at U/C Panam Dehri &Garhi Sherdad(PK07)Peshawar | Ali Haider | Tender documents, w.o etc not produced | | -do- | 4,146,992 |
| 26 | 6 dt 07-03-16 | Constn of Drain etc at Javed Town Chughul Pura UC Pakha Ghulam Pesh(2 nd ,F/bill) | M/S Zeb &Co | Tender documents, w.o etc not produced | T.S not produced Measurement taken at MB No 522 | -do- | 682,683 |
| 27 | 16 dt 27-4-2016 | W/R shingle of road at U.C Kankola (1 st &Final bill) | M/S Sajjad Ali Shah | AA, PC-1and T.S not produced | Neither MB Number recorded in the bill nor produced | -do- | 99,545 |
| 28 | 5 dt 4-5-2016 | W/R shingle of road at Hinko Daman(1 st &Final bill) | Syed Sajjad Ali Shah | -d0- | -do- | -do- | 61,750 |
| 29 | 14 dt 15-6-16 | Constn: of street Drain at Usmania Colony Bashirabad Pesh (1 st &Final bill) | M/s Nawab Khan | -do- | -do- | -do- | 79,930 |
| Total | | | | | | | 35,197,357 |

Annex-20
[Para 1.3.1.2]

**Statement Showing irregular and unauthorized award of works to contractors
without obtaining Additional Security/Bank Guarantees**

| S.# | Name of work (Date of Opening of Tender 13-6-2016) | Name of 1 st lowest contractor to whom award the work | Estimated cost/ Bid cost of work (Rs million) | 1 st Lowest Bidder Amount in Rs and % more than 10% Below | Additional Security as per NIT (Rs), difference of the amount |
|-----|--|--|---|--|---|
| 1 | Construction of street, Drain etc at vill shagai Hindkian, UC Hassun Ghari Pesh: | M/S Durrani & Co | 2.00 | 1479941 / 26% below | 520,059 |
| 2 | -do-Madina Colony | -do- | 2.00 | 1478997/26.05% below | 521,003 |
| 3 | -do- at Kalim abad U.C Shahi bala Peesh | Mr irfanullah | 2.00 | 1547931/22.60% Below | 452,069 |
| 4 | -do- at Baboo Ghari U.C Hassun Ghari | M/S Durrani &Co | 2.00 | 1478789/26.06% below | 521,211 |
| 5 | -do- at village Chaghar Matti | Malang Jan | 2.00 | 1380009/30.99% below | 619,991 |
| 6 | -do- Shiraz Bacha etc Street vill.&U.C Wadpaga | M/S Durrani &Co | 2.00 | 1477279/26.13% below | 522,721 |
| 7 | -do- village Dalazak UC Budni | Atlas Khan | 2.00 | 1400200/29.99% below | 599,800 |
| 8 | -do-Hassan Street Vill&U.C Pakha Ghulam | Rehman Construction | 2.00 | 1468475/26.57% below | 531,525 |
| 9 | -do- Bazar Ghari UC Chamkani | M/S Durrani &Co | 2.00 | 1510022/24.49% below | 489,978 |
| 10 | -do- at vill: Mian Gujar UC Nahqi Peshawar | Ishtiaq Ahmad | 2.00 | 1499042/25.04% below | 500,958 |
| 11 | Constn: of Retainig Wall,Culverts etc at vill: Daman Afghani U.C Nahqi | Wama Construction | 2.00 | 1153875/42.30% below | 846,125 |
| 12 | Construction of Street Drain,Culverts at vill: Kattar U.C Kankola | Syed Sajjad Ali Shah | 2.00 | 1401015/29.94% below | 598,985 |
| 13 | -do- at vill: Tarnab U.C Lala Peshawar | -do- | 2.00 | 1519462 24.02% Below | 480,538 |
| 14 | Constn: of Drain at Shaheed Gahri Tarnab U.C Lala | Iftikhar Electrical | 2.00 | 1504773 24.76% Below | 495,227 |
| 15 | Constn: of PCC road at Dheri Kalay U.C Budni | Syed Sajjad Ali Shah | 2.00 | 1399326 30.03% Below | 600,674 |
| 16 | Pavement of street & constn: of Drain ,Culvert etc at vill: Khan baba Ghari U.C Pajjagi. | Irfanullah | 2.00 | 1330432 33.47% Below | 669,568 |

| | | | | | |
|------------------|---|----------------------|--------------|-------------------------|-------------------|
| 17 | -do- at vill: Gharib abad U.C takht abad | WAMA Construction | 2.00 | 1637631 18.11% Below | 362,369 |
| 18 | -do—do- at Nawli Ghari U.C larama | M/S Durani &Co | 2.00 | 1490002 25.49% Below | 509,998 |
| 19 | -do- at vill: Nasapa bala U.C Khazana | Bawar Khan | 2.00 | 1577686 21.11% Below | 422,314 |
| 20 | -do- at vill Khawajay U.C Mamu Khatkay | WAMA Construction | 2.00 | 1681838 15.90% Below | 318,162 |
| Sub-Total | | | 40.00 | 29,502,951 | 10,583,275 |

Annex-21
[Para 1.3.1.3]

**Statement showing loss due to non forfeiture 2% Earnest Money and
irregular award of work through fake Performance Bonds**

| S.# | Name of work | E/C of work (Rs in million) | 2% E. Money Rs | % of 1 st lowest Bid | Amount of 1 st Lowest Bid | Amount of Add: Security(Rs) | Amount of fake p.Bond | Date of Issuance of Bond | Date of issuance of Stamp Paper of Bond |
|-----|--|-----------------------------|----------------|---------------------------------|--------------------------------------|-----------------------------|-----------------------|--------------------------|---|
| 1 | C/F of Street Drain U.C Haryana | 5.00 | 100000 | 39.38% Below | 3030834 | 1969166 | 1641500 | 19-10-15 | 12-11-2015 |
| 2 | Constn: of Street Drain,U.C Takht abad,Gul Bela and Pakha Ghulam | 4.9 | 98000 | 35.34% | 3256340 | 1643660 | 1643660 | 19-11-15 | 3-2-2016 |
| | | 9.90 million | 198000 | | 6287174 | 3612826 | 3285160 | - | - |

Annex-22
[Para 1.3.1.4]

Non-recovery of penalty from contractor

Name of Contract:- Slaughter House Charsadda Peshawar.

Name of contractor= Mr Wilayat Khan

Total amount of contract for recovery in installment from =RS 3300000

Amount of 07 monthly installments from 1-11-2015 to 31-5-2015=RS 471429

| S # | No& date of installment due | Period of amount deposited | Amount Deposited (RS) | Amount Of monthly installment | Accumulation of less deposit Rs | Amount for which Penalty is due (Rs) | Due Date | Date of Deposit | No of days delay | Amount of Penalty (Rs) |
|-----|------------------------------|-----------------------------------|--|-------------------------------|---------------------------------|--------------------------------------|------------|-----------------|------------------|------------------------|
| 1 | 30-11-2015(1 st) | 1-11-15 to 29-11-15 | 412520 | 471429 | 58909 | 58909 | 30-11-2015 | 5-12-2015 | 5 | 5891 |
| 2 | 31-12-2015(2 nd) | 2-12-15 to 31-12-15 | 349260 | 471429 | 58909+471429-349260=181078 | 181078 | 31-12-2015 | 03-03-2016 | 61 | 220915 |
| 3 | 31-1-2016(3 rd) | 26-2-2016 | 100000 | 471429 | 181078+471429-100000=552507 | 552507 | 31-01-2016 | Up to 8-3-2016 | 46 | 341715 |
| 4 | 28-02-16(4 th) | 3&4-3-2016 | 200000+90000 | 471429 | 552507+471429-290000=733936 | 733936 | 28-2-2016 | 3-3-2016 | 02 | 29357 |
| 5 | 31-03-16(5 th) | 8-3-16 to 29-3-16 | 815000 | 471429 | 733936+471429-815000=390365 | 390365 | 31-3-2016 | 18-4-16 | 18 | 140531 |
| 6 | 30-4-2016 | 4 to 18-4-2016 | 400000 | 471429 | 390365+471429-400000=461794 | 461794 | 30-4-2016 | 31-5-2016 | 31 | 286312 |
| 7 | 31-5-2016(7 th) | 2&18-5-2016 | 350000 | 471429 | 461794+471426-350000=583220 | | | | | |
| | | Total | 2716780 | 3300000 | 583220 | | | | | |
| | | Adjustment of security & Advances | 515000+ deposit of Rs 68220 on 13-6-16 | | 583220-515000=68220 | 68220 | 31-5-2016 | 13-6-2016 | 13 | 17737 |
| | | G.Total | 3300000 | 3300000 | | | | | | 1042548 |

Name of Contract=Cattle Fair Naguman , Name of contractor=Sultan Mohammad
 Period of Contract=15-9-2015 to 30-6-2015 ,Total amount of contract =807693
 Total Installments=08, Amount per installment=807693/8=100962
 1st installment on 31-10-2015 and last installment on 31-5-2015

| S . # | No & date of Installment due | Receipt No Date/Date of deposit of amount | Amount Deposited (Rs) | Amount Of Installment | Accumulati on of less deposit | Amount for which Penalty is due(Rs) | Due Date | Date of Deposit | No. of days delay | Amount of Penalty (Rs) |
|-------|-------------------------------|---|-----------------------|-----------------------|-------------------------------|-------------------------------------|------------|-----------------|-------------------|------------------------|
| 1 | 31-10-2015(1 st) | Receipt/ Chalan during 15-09-15 to 31-10-2015 | 109050 | 100962 | 109050-100962= +8088 | - | 31-10-2015 | - | - | - |
| 2 | 30-11-2015(2 nd) | 11/2015 | 16000 | 100962 | 100962-8088-16000= 76874 | 76874 | 30-11-15 | 29-12-15 | 29 | 44598 |
| 3 | 31-12-2015(3 rd) | 2-12-15 to29-12-15 | 131452 | 100962 | 76874+100962-131452= 46384 | 46384 | 31-12-15 | 21-1-16 | 21 | 19481 |
| 4 | 31-01-16(4 th) | 18 to 21-1-16 | 99500 | 100962 | 46384+100962-99500= 47846 | 47846 | 31-1-16 | 19-2-16 | 19 | 18181 |
| 5 | 29-02-16(5 th) | 9&19-2-16 | 93890 | 100962 | 47846+100962-93890= 54918 | 54918 | 29-2-16 | 7-3-2016 | 7 | 7689 |
| 6 | 31-3-2016 | 7&24-3-16 | 73500 | 100962 | 54918+100962-73500= 82380 | 82380 | 31-3-15 | 18-5-2016 | 48 | 79085 |
| 7 | 30-4-2016 (7 th) | 4&14-4-16 | 34500 | 100962 | 82380+100962-34500= 148342 | 148842 | 30-4-16 | 31-5-16 | 31 | 92282 |
| 8 | 31-5-2016 (8 th) | - | - | 100962 | 148842+100962-3= 249301 | 1 | 31-5-16 | | | |
| | Total | | 557892 | 807693 | 249801 | | | | | 261316 |
| | | | | | 249801 adjusted in advances | | | | | |

Annex-23
[Para 1.3.1.5]

Statement showing irregular and unjustified expenditure of pay and allowances

| S# | Month | Cheque No & date | Amount (RS) | Cash payment(Rs) |
|----|---------|---|-------------|------------------|
| 1 | 9/2015 | 39166857 dated 21-9-2015 of A/C No 2063-6 NBP | 7160936 | 7160936 |
| 2 | -do- | 39166861 dated 22-9-2015 | 679296 | 679296 |
| 3 | -do- | 39166862 dted 22-9-2015 | 70960 | 70960 |
| 4 | 10/2015 | 39166888 dated 2-11-2015 | 6447184 | 6447184 |
| 5 | 11/2015 | 53473871 dated 1-12-2015 of A/C No 3310-408490 NBP | 6479229 | 6479229 |
| 6 | 12/2015 | 53473910 dated 1-1-2016 | 6986720 | 6986720 |
| 7 | 01/2016 | 53473948 dated 1-2-2016 | 6732598 | 6732598 |
| 8 | 02/2016 | PLA-A 306313 dated 26-02-2016 Cashed in NBP Mirch Mandi | 781579 | - |
| 9 | -do- | PLA -A 306303 dated 26-2-2016 | 696450 | - |
| 10 | -do- | PLA- A 306305 dated 2-2016 | 2155776 | - |
| 9 | -do- | 51399634 dated 1-3-2016 | 2666635 | 2666635 |
| 10 | -do- | 51399633 dated 1-3-2016 | 276754 | 276754 |
| 11 | -do- | 51399638 dated 8-3-2016 | 215577 | 215577 |
| 12 | 03/2016 | PLA-A 306314 dated 28-3-2016 | 1639805 | - |
| 13 | -do- | PLA-A 306315 dated 29-3-2016 cleared in ABL Army Stadium | 3321035 | - |
| 14 | -do- | PLA-A 306316 dated 29-3-2016 cleared in HBL Cant Branch | 1178032 | - |
| 15 | -do- | 51399661 dated 5-4-2016 | 810670 | 810670 |
| 16 | 04/2016 | PLA-306339 dated 28-4-2016Cleared in HBL Cant Branch | 1088737 | - |
| 17 | -do- | PLA- A306340 dt 28-4-16,in NBP Mirch Mandi | 1548360 | - |
| 18 | -do- | 51399686 dated 4-5-2016 | 553279 | 553279 |
| 11 | 05/2016 | PLA-A 306354 dt 30-5-16,in ABL Army stadium | 3411084 | - |
| 12 | -do- | PLA-306355 dt 30-5-16 ,cashed in NBP Mirch Mandi | 1447644 | - |

| | | | | |
|----------------|---|---|-----------------|-----------------|
| 13 | -do- | PLA-A 306356 dt 31-5-16,Cashed/cleared in HBL Cant Branch | 1176054 | - |
| 14 | -do- | PLA-A306357 dt 30-5-16,cashed/cleared in UBL Charsadda Road | 89293 | - |
| 15 | 6/2016 | PLA-A 306369 dated 23-6-16,cashed in UBL Charsadda Road | 89242 | - |
| 16 | -do- | PLA-A306370dt23-6-16, in ABL Army Stadium | 3409596 | - |
| 17 | -do- | PLA-A306371 dt 23-6-16, in NBP Mirch Mandi | 1400565 | - |
| 18 | -do- | PLA-A 306373 dt 23-6-16, in HBL,Cant Branch | 1145339 | - |
| | Total | | 63618436 | 39079838 |
| 19 | Expenditure on pay & allowances not recorded in cash book | | 15836278 | |
| G.Total | | | 79454714 | |

Statement showing actual expenditure on pay &allowances as per actual expenditure statement signed by TMO Town-II for the F.Y 2015-16

| S.No | Name of Branch | Exp: For 1-9-2015 to30-6-2016 (Rs) |
|------|-----------------------|------------------------------------|
| 1 | Nazim Branch | 2,322,395 |
| 2 | Naib Nazim Branch | 1,422,707 |
| 3 | TMO Branch | 2,292,482 |
| 4 | Administration Branch | 18,844,520 |
| 5 | TOR Branch | 12,560,970 |
| 6 | TOI Branch | 8,950,277 |
| 7 | TOF Branch | 5,129,398 |
| 8 | BCA Branch | 3,811,789 |
| 9 | C.O Branch | 5,155,868 |
| 10 | Garden Branch | 5,965,890 |

| | | |
|----|-----------------------|-------------------|
| 11 | Transport Branch | 6,499,209 |
| 12 | Pay of 2% Women Staff | 6,499,209 |
| | Total | 79,454,714 |

Annex-24
[Para 1.3.1.6]

Statement showing irregular and unauthorized award of works with defective tender process, Rs 29.502 million

| S. # | Name of work | Date of Opening of tender | Estimated cost of work (Rs in million) | 1 st Lowest Amount in Rs and % more than 10% Below | 2 nd Lowest Amount in Rs and % | 3 rd Lowest Amount in Rs and % | Name of 1 st lowest contractor to whom awarded the work | % of the 1 st Lowest | Amount of work order(Rs) |
|------|---|---------------------------|---|---|---|---|--|---------------------------------|---------------------------|
| 1 | Construction of street, Drain etc at vill shagai Hindkian, U C Hassun Ghari Pesh: | 13-6-2016 | 2.00 | 1479941 26%Below | 1509008 24.54% Below | 1600405 19.97% Below | M/S Durrani & Co | 26 % Below | 1479941 |
| 2 | -do-Madina Colony | -do- | 2.00 | 1478997 26.05% Below | 1521791 23.91 % | 1530593 23.47% | -do- | 26.05% Below | 1478997 |
| 3 | -do- at Kalim abad U.C Shahi bala Peesh | -do- | 2.00 | 1547931 22.60% Below | 1627615 % | 1804649 % | Mr irfanullah | 22.60% Below | 1547931 |
| 4 | -do- at Baboo Ghari U.C Hassun Ghari | -do- | 2.00 | 1478789 26.06% | 1609958 | 1664734 | M/S Durrani &Co | 26.6% Below | 1478789 |
| 5 | -do- at village Chaghar Matti | -do- | 2.00 | 1380009 30.99% | 1599607 | 1599999 | Malang Jan | 30.99% Below | 1380009 |
| 6 | -do- Shiraz Bacha etc Street vill:&U.C Wadpaga | -do- | 2.00 | 1477279 26.13% | 1546479 | 1557534 | M/S Durrani &Co | 26.13% Below | 1477279 |
| 7 | -do- village Dalazak UC Budni | -do- | 2.00 | 1400200 29.99% | 1408924 | 1596670 | Atlas Khan | 29.99% Below | 1400200 |

| | | | | | | | | | |
|----|--|------|------|-------------------|---------|---------|--|-----------------|---------|
| 8 | -do-Hassan Street Vill&U.C Pakha Ghulam | -do- | 2.00 | 1468475 26.57% | 1538977 | 1754998 | Rehman Construction | 26.57% Below | 1468475 |
| 9 | - do- Bazar Ghari UC Chamakani | -do- | 2.00 | 1510022 24.49% | 1724594 | 1828756 | M/S Durrani &Co | 24.49% Below | 1510022 |
| 10 | -do- at vill: Mian Gujar UC Nahqi Peshawar | -do- | 2.00 | 1499042 25.04% | 1545469 | 1686504 | Ishtiaq Ahmad | 25.04% Below | 1499042 |
| 11 | Constn: of Retainig Wall,Culverts etc at vill: Daman Afghani U.C Nahqi | -do- | 2.00 | 1153875 42.30% | 1643009 | 1709556 | Wama Construction | 42.30% Below | 1153875 |
| 12 | Construction of Street Drain,Culverts at vill: Kattar U.C Kankola | -do- | 2.00 | 1401015 29.94% | 1497281 | 1650192 | Syed Sajjad Ali Shah | 29.94% Below | 1487281 |
| 13 | -do- at vill: Tarnab U.C Lala Peshawar | -do- | 2.00 | 1519462 24.02% | 1548224 | 1568693 | -do- Note : 3 Nos tenders bid rejected due to Blank and No BOQ | 24.02% Below | 1519462 |
| 14 | Constn: of Drain at Shaheed Gahri Tarnab U.C Lala | -do- | 2.00 | 1504773 24.76% | 1642229 | 1660000 | Iftikhar Electrical | 24.76% Below | 1504773 |
| 15 | Constn: of PCC road at | -do- | 2.00 | 1399326 30.03% | 1400001 | 1639993 | Syed Sajjad Ali Shah | 30.03% Below | 1399326 |

| | | | | | | | | | |
|--------|--|------|------------------|-------------------|---------|---------|--------------------------|---------------------|--|
| | Dheri Kalay U.C Budni | | | | | | | | |
| 1 6 | Pavement of street & constn: of Drain ,Culvert etc at vill: Khan baba Ghari U.C Pajjagi. | -do- | 2.00 | 1330432 33.47% | 1553150 | 1580086 | Irfanullah | 33.47% Below | 133043 2 |
| 1 7 | -do- at vill: Gharib abad U.C takht abad | -do- | 2.00 | 1637631 18.11% | 1759998 | 1796132 | WAMA Constructio n | 18.11% Below | 163763 1 |
| 1 8 | -do—do- at Nawi Ghari U.C larama | -do- | 2.00 | 1490002 25.49% | 1592735 | 1660008 | M/S Durani &Co | 25.49% Below | 149000 2 |
| 1 9 | -do- at vill: Nasapa bala U.C Khazana | -do- | 2.00 | 1577686 21.11% | 1660005 | 1999551 | Bawar Khan | 21.11 Below % | 157768 6 |
| 2 0 | -do- at vill Khawajay U.C Mamu Khatkay | -do- | 2.00 | 1681838 15.90% | 1739767 | 1782807 | WAMA Constructio n | 15.90% Below | 168183 8 |
| | Total | | 40.00 Million | | | | | | 295029 91 Say29. 502 million |

Total 8% additional Security not accompanied with contractors bid=20 works x3
contractors for each work x2000000x8 %= 9600000

Say 9.600 million .

Annex-25
[Para 1.3.1.8]

**Statement showing irregular and unauthorized advance payment to employees
without adjustment, Rs 1.185 million**

| S.# | Name of Payee | Cheque No & date | Purpose of advance | Amount (Rs) | Adjustment | Remarks |
|-----|--|---|---|-------------|--------------|--|
| 1 | M.Abbas Budget Accountant/Transport Incharge | 039166863 dt 30-9-2015 | Repair of Vehicles | 100,000 | Not adjusted | Payment already made through routine bills |
| 2 | -do- | 39166884 dt 21-10-15 of NBP Mirch Mandi A/C No 3970-6 | Vehicle No A-1279 and China Tractor No1 | 200,000 | -do- | -do- |
| 3 | Mohammad Haseeb Sub Engineer | 53473885 dt 04-12-2015 (Vr No 15) | Renovation of Nazim Office | 150,000 | -do- | -do- |
| 4 | M.Abbas Budget Accountant/Transport Incharge | 53473899 dated 14-12-2015 (Vr No 37) | Repair of Office vehicles | 100,000 | -do- | Repair of Rs 87264 of vehicle No A-1356 already made through Ihsan Motor W.Shop, cheq No 51399681 dt 4/5/16, Vr 9,10,11 |
| 5 | | 62918813 dt 2-3-16 of NBPA/C No 2063-6(Vr No) | Repair of Sanitation Vehicles | 85,605 | -do- | |
| 6 | | 5139690 dt 5-5-16 (Vr No 12) | Clearance of Drain at Sufaid Sung, Mhala Gulab U.C Kafoor Dehri | 100,000 | -do- | Works already carried out through contractors |
| 7 | | 51399691 dt 5-5-16 (Vr No.13) | Advance for Anti Rate Campion in Peshawar | 100,000 | -do- | Record of adjustment not produced |
| 8 | Mr Khalid Khan Supervisor | 51399692 dt 6-5-16 (Vr No 14) | Repair of vehicle No A-1001 | 200,000 | -do- | Separate payment already made for repair of tractor trolley and other vehicles ,Rs 41100, Vr No 19,20,21 and Rs 63100 vide Vr No 28 to 33 dt 20-5-16 |
| | | | | | - | Separate payment of Rs 72503 already made for repair of vehicle Vr No 3 to 5 |

| | | | | | | |
|--------------|------------------------|--------------------------------------|--|------------------|------|---|
| | | | | | | &8 to 10 dt 9-6-16 |
| | | | | | | Separate payment of Rs 101499 already made for repair of vehicle, Vr No 3 to 5 &8 to 10 dt 9-6-16 Vr No 26 to 32 and 35 to 37 dated 22-6-16 |
| 9 | Mr Farooq Jan M...I | 78431528 dt 23-6-16 (Vr No 48) | Advance for clearance of Drain at U.C Kankola | 150,000 | -do- | Payment already made to other contractors of Street Pavement, Drain |
| Total | | | | 1,185,605 | | |

Annex-26
[Para 1.3.1.9]

**Statement showing expenditure without Technical Sanction on various
developmental schemes**

| S.# | Vr No & date | Name of work | Name of contractor | Up to date expenditure (Rs) |
|-----|--------------------------------|---|--------------------------|-----------------------------|
| 1 | 1dt 6-10-15 | Construction of st: drain wall at shahibala pesh | Pak British Peshawar | 1,014,825 |
| 2 | 2 -do- | 2 nd &Final bill constn: of st: drain RCC pipe etc at Takhtabad TMA-I&II | Gul Jamal | 1,555,754 |
| 3 | 3 -do- | Desalting drain canal at Gul bela Peshawar | Syed Sajjad Ali Shah | 299,971 |
| 4 | 4-do- | Constn of st: drain Culvert at Kandi Kalu Khel Wadpaga Peshawar | Abdul Qahar | 830,925 |
| 5 | 20 dt 26-10-15,37dt 28-3-16 | Imp/constrn: of Janazgah at Kalu Khel TMA-I-II Pesh,1 st R/b and 3rd R/bill | M/S New Meshwani | 1,261,767 |
| 6 | 32 dt 10-11-15 | Constn: of Masjid at vill: Budni U/C Wadpaga(1 st &Final) | Syed Sajjad Ali Shah | 1,969,871 |
| 7 | 35-A dt 10-11-15 | Pavement of street,constn: of Drain,culvert etc at U/C Khazana (1 st &F) | Alam Zeb contractor | 1,075,830 |
| 8 | 47 dt 24-2-16 | -do- at Tauda U.C Khazana | -do- | 1,245,760 |
| 9 | 47 dt 24-2-16 | Pavement of street and constn of drain,culvert at ahmad abad,tauda u/c Khazana(2 nd & Final) | Mr Alam Zeb | 3,559,200 |
| 10 | 57 dt 19-11-15and 4 dt 3-12-15 | Constn: of Drain,culvert etc at vill: Budni Peshawar(1 st R/b)& 2 nd R/bill | Ishtiaq Ahmad | 1,181,679 |
| 11 | 60 dt 19-11-2016 | Constn: of street drain culvert at Wadpaga(1 st R/b) | Nawab Khan | 456,246 |
| 12 | 31 dt 8-12-15 | Constn of culverts,janazgah floor etc at vill: Pakha Ghulam(1 st &F) | Syed Sajjad Ali Shah | 631,220 |
| 13 | 32 dt 8-12-2015 | Constn of B/wall ,culvert,shingle at vill Budni U/C wadpaga (1 st &F) | Syed Sajjad Ali Shah | 188,875 |
| 14 | 49 dt 23-12-15 | Constn: of st: drain,culverts at Faqir village U/C Pakha Ghulam(2nd &F-Bill) | Syed Sajjad Ali Shah | 807,184 |
| 15 | 3 dt 12-1-16 | Constn of drain,culverts etc at vii: Manzoor abad Duranpur Pesh(2 nd &F) | Mr Nawab Khan contractor | 370,810 |

| | | | | |
|--------------|------------------------------------|---|----------------------|-------------------|
| 16 | 18 dt 20-1-16 And 17 dt 11-2-16 | Renovation work of at Masjid Mohammadia vill Sammar Bagh U/C Kankola(1 st R/Bill)&(2 nd R/Bill) | Gul Jamal | 493,634 |
| 17 | 18 dt 20-1-16 and 20 dt 11-2-16 | Constn: of B/wall around Grave Yard at Fatu Abdur Rahamia U/C Kankola (1 st) | -do- | 973,861 |
| 16 | -do- | Constn : of Janazgah at Fatu Abdur Rahamia U/C Kankola(1 st R/Bill) and 2 nd &F bill | -do- | 994,740 |
| 18 | 8 dt 9-2-16 | Constn of street drain culvert at sadat town U/C Wadpaga Peshawar(2 nd &F bill) | Mr Nawab Khan | 1,114,454 |
| 19 | 14 dt 11-2-16 | Constn of road,street,drain at U/C lala c/o Ali Shan(1 st R/bill) | Naveed-ur-Rehman | 1,103,804 |
| 20 | 25 dated 11-2-16 | Constn: of street drain,side wall at U/C Gul bela pesh(1 st &Final bill) | Mr Ali Haider | 4,100,318 |
| 21 | 28 dt 11-2-16 | Constn of janazgah at Panam Dehri Patwar Payan U/C Mathra Pesh(1 st &Final bill) | Niaz Wali Khan | 3,085,537 |
| 22 | 34 dt 11-2-16 | Constn of street drain.janazgah at Rono Ghari U.C Wadpaga Pesh (3 rd & Final) | Eagle Mishwani | 732,929 |
| 23 | 53 dt 25-2-16 | Pavement of street drain and constn of culverts,s/wall etc at U/C Gul bela Pesh(1 st R/bill) | Shahid contractor | 1,297,474 |
| 24 | 56 dt 29-2-16 | Constn of Plant Pre Max road at U/C Mathra(PK07)Peshawar | Ali Haider | 2,280,019 |
| 25 | 59 dt 29-2-16 | Constn of Plant Pre Max road at U/C Panam Dehri &Garhi Sherdad(PK07)Peshawar | Ali Haider | 4,146,992 |
| 26 | 6 dt 07-03-16 | Constn of Drain etc at Javed Town Chughul Pura UC Pakha Ghulam Pesh(2 nd ,F/bill) | M/S Zeb &Co | 682,683 |
| 27 | 16 dt 27-4-2016 | W/R shingle of road at U.C Kankola (1 st &Final bill) | M/S Sajjad Ali Shah | 99,545 |
| 28 | 5 dt 4-5-2016 | W/R shingle of road at Hinko Daman(1 st &Final bill) | Syed Sajjad Ali Shah | 61,750 |
| 29 | 14 dt 15-6-16 | Constn: of street Drain at Usmania Colony Bashirabad Pesh (1 st &Final bill) | M/s Nawab Khan | 79,930 |
| Total | | | | 35,197,357 |

Annex-27
[Para 1.3.2.4]

(A) Statement showing loss of Rs 111475 due to non acceptance of Lowest Bid.

| S. # | Description of items of work | Item Code MRS-2015 | Rate given by M/S Pak British | Qty of work done / paid | Total amount paid(Rs) | Rate Per given by M/S Haider Ali Contractor | Total amount of bid not accepted | Difference of Rate | Qty of work done | Total Difference /Loss (Rs) |
|------|---|--------------------|-------------------------------|-------------------------|-----------------------|---|----------------------------------|--------------------|-----------------------|-----------------------------|
| 1 | Cement Concrete , nullah shingle in foundation & plinth 1:6 :12 | 06-03-d | 2412 | 219.60 M ³ | 529675.20 | 2235.28 | 490,867 | 176.72 | 219.60 M ³ | 38,808 |
| 2 | P.C.C 1:2:4 | 06-05-f | 4851 | 204.49 M ³ | 991980.99 | 4496 | 919,387 | 355 | 204.49 M ³ | 72,594 |
| 3 | S/F M.S reinforcement for C.C G-40 | 06-07-C | 82000 | 0.09 Ton | 7380 | 76543.68 | 6,889 | 5456.32 | 0.09 Ton | 491 |
| 4 | R.C.C 1:2:4 | 06-06-c-03 | 6126 | 1.72 M ³ | 10536.72 | 6368.75 | 10,954 | -242.75 | 1.72 M ³ | -418 |
| 5 | Total | | | | 1,539,572 | | 1,428,097 | | | 111,475 |

(B) Overpayment due to execution of PCC 1:3:6 work but not brought forwarded in the final bill=Rs 222810

(C) Fictitious expenditure of Rs 1.593 million due to non production MB No 496 and 116

Annex-28
[Para 1.3.2.5]

**Statement showing loss due to non transfer fire brigade staff and machinery to
Recue 1122**

A) Fire Fitting/Fire Tender vehicle Approx:----- Rs 6000000

B)Expenditure on Pay & Allowances of Staff-----Rs 1874424

| S.# | Name of official | Designation | Pay for 9/2015 to 11/2015 | Pay for 12/2015 to 11/2016 | Total(Rs) |
|--------------|----------------------------|-----------------|---------------------------|----------------------------|------------------|
| 1 | Aftab Gul | -do- | 24483x3=73449 | 24813x12=297756 | 371,205 |
| 2 | Abdul Wali | -do- | 19990x3=59970 | 20364x12=244364 | 304,338 |
| 3 | Mukhtiar Ali Shah BPS-4 | -do- BPS-4 | 16464x3= 49392 | 16814x12=201768 | 251,130 |
| 4 | Noroz Khan | FiremanBPS-2 | 15244x3=45732 | 15486x12=185832 | 231,564 |
| 5 | Abdullah Ahad | -do- | 15486x3=46458 | 15989x12=191868 | 238,326 |
| 6 | Amjad Ali | K/Cooli,Helper | 15797x3=47391 | 16012x12=192144 | 239,535 |
| 7 | Shahid Khan | N.Qasid, Helper | 15486x3=46458 | 15989x12=191868 | 238,326 |
| Total | | | | | 1,874,424 |

G.Total A+B(RS 6000000+RS 1874424=Rs 7.874 million)

Annex-29
[Para. 1.4.1.1]

Detail of receipt difference in two sets of accounts

(Amount in Rupees)

| S# | Description | Receipts as per DCR | Receipts as per Income Statement | Difference |
|-------------------------|----------------------------|----------------------------|---|-------------------|
| 1 | 2% property tax | 133,136,183 | 131,833,418 | 1,302,765 |
| 2 | Commercial Generator Tax | 110,000 | 100,000 | 10,000 |
| 3 | Doctor Clinic | 466,500 | 441,500 | 25,000 |
| 4 | Suzuki Stand scheme Chowk | 845,150 | 688,380 | 156,770 |
| 5 | Cattle fair Sarband | 873,996 | 737,365 | 136,631 |
| 6 | BCA Map Approval fee | 9,718,505 | 8,595,099 | 1,123,406 |
| 7 | Malba fee | 351,000 | 348,000 | 3,000 |
| 8 | Immovable property tax UTC | 9,750,799 | 9,428,389 | 322,410 |
| Total Difference | | 145,501,334 | 142,743,762 | 2,757,572 |

Annex-30
[Para 1.4.1.6]

Detail of non-execution of item of work

| A. Approved items in PC-1/BOQ not Executed on Site | | | | | |
|---|-------------|---|---------------------|-------------|------------------|
| S# | Code | Item Name | Qty Approved | Rate | Amount |
| 1 | 06-36-b | PCC 1:3:6 using 40% boulders in mass concrete | 294.45 | 3276.95 | 964,898 |
| 2 | 06-38-b | Errection and removal of Form Work | 422.86 | 425.94 | 180,113 |
| 3 | 23-01-b | RCC Pipe 6" dia | 18.29 | 529 | 9,675 |
| 4 | 23-01-c | RCC Pipe 9" dia | 18.29 | 638.27 | 11,674 |
| 5 | 23-3-a-1 | RCC Pipe 12" dia | 18.29 | 1360.02 | 24,875 |
| 6 | 23-3-a-5 | RCC Pipe 24" dia | 18.29 | 2832.62 | 51,809 |
| 7 | 03-61-c | Formation of embankment in Common/Material | 319.39 | 644.04 | 205,700 |
| | | | | | 1,448,744 |

| B. Less Quantity executed than approved in PC-1/BOQ | | | | | | | |
|--|-------------|----------------------|----------------|----------------|-----------------|-------------|------------------|
| S# | Code | Item Name | Qty App | Qty Exe | Less Qty | Rate | Amount |
| 1 | 03-07-a | Earth Excavation 1.5 | 261.89 | 30.38 | 231.51 | 122.50 | 28,360 |
| 2 | 06-05-h | PCC 1:3:6 | 136.69 | 21.05 | 115.64 | 4570.11 | 528,488 |
| 3 | 23-3-a-3 | RCC Pipe 18" dia | 18.29 | 9.15 M | 9.14 | 2115.09 | 19,320 |
| 4 | 06-05-i | PCC 1:4:8 | 119.62 | 39.47 | 80.15 | 4036.86 | 323,554 |
| 5 | 06-05-f | PCC 1:2:4 | 157.90 | 35.08 | 122.82 | 5248.04 | 644,564 |
| | | | | | | | 1,544,286 |

| C. Excess Quantity executed than approved in PC-1/BOQ | | | | | | | |
|--|-------------|------------------|----------------|----------------|-------------------|-------------|------------------|
| S# | Code | Item Name | Qty App | Qty Exe | Excess Qty | Rate | Amount |
| 16 | 16-03-a | Pitrun Gravel | 72.88 | 1315.64 | 1242.76 | 1141.79 | 1,418,970 |
| | | | | | | | 1,418,970 |

| D. Unauthorized Quantity executed than approved in pc-1/BOQ/Tender | | | | | | | |
|---|-------------|------------------------|----------------|----------------|-------------|---------------|----------------|
| S# | Code | Item Name | Qty App | Qty Exe | Rate | Amount | |
| 1 | | RCC in Raft Foundation | Nil | 6.15 | 6291.98 | 38,696 | |
| 2 | | PCC Segments Parabola | Nil | 48.48 | 716.70 | 34,746 | |
| 3 | | Earth fill in lawns | Nil | 158.26 | 147.33 | 23,316 | |
| 4 | | Tuff Tiles PSI 7000 | Nil | 641.67 | 1269.88 | 814,843 | |
| | | | | | | | 911,601 |

Annex-31
[Para No. 1.4.2.2]

Loss due to non-recovery of Conservancy Charges

| S/ No | Description | Total buildings | Rate per annum (Rs) | Total Amount (Rs) |
|--|--|--------------------|---------------------------|----------------------|
| 1 | Guest Houses | 12 | 96,000 | 1,152,000 |
| 2 | Beauty Parlors/Boutiques | 13 | 96,000 | 1,248,000 |
| 3 | Hostels | 7 | 96,000 | 672,000 |
| 4 | Hospitals | 28 | 96,000 | 2,688,000 |
| 5 | NGOs | 37 | 96,000 | 3,552,000 |
| 6 | Schools, Colleges & other Educational Institution | 30 | 96,000 | 2,880,000 |
| 7 | Clinics | 28 | 12,000 | 336,000 |
| Total | | | | 12,528,000 |
| Amount recovered during 2015-16 as per Income & Expenditure Statement | | | | 413,600 |
| Net recoverable amount | | | | 12,114,400 |

Annex-32
[Para No. 1.4.2.4]

Non-realization of Water Charges
(Amount in Rupees)

| 2015-16 | | | | |
|---|------------------------|-------------|-------------------------|---------------------------|
| | Total consumers | Rate | Amount per month | Total for the year |
| Water user charges | 1,300 | 300 | 390,000 | 4,680,000 |
| Less recovery as per income statement | | | | 2,807,873 |
| Outstanding | | | | 1,872,127 |
| Sanitation charges | 1,000 | 50 | 50,000 | 600,000 |
| Less recovery as per income statement | | | | 399,694 |
| Outstanding | | | | 200,306 |
| Sewerage charges | 84 | 100 | 8,400 | 100,800 |
| Less recovery as per income statement | | | | 60,920 |
| Outstanding | | | | 39,880 |
| Street lights | 1000 | 50 | 50,000 | 600,000 |
| Less recovery as per income statement | | | | 456,295 |
| Outstanding | | | | 143,705 |
| Total (1,872,127+200,306+39,880+143,705) | | | | 2,256,018 |

Annex-33
[Para No. 1.4.2.5]

Non-realization of receipt

| S. No | Name of Contract | Target in light of Receipts of 2015-16 | Receipts Realized in 2015-16 | Difference /Loss |
|--------------|--------------------------|---|-------------------------------------|-------------------------|
| 01 | Sign Board | 1,700,000 | 0 | 1,700,000 |
| 02 | Trade license fees | 2,400,000 | 203,000 | 2,197,000 |
| 03 | Dangerous Offensive | 1,500,000 | 0 | 1,500,000 |
| 04 | Suzuki Stand Pishtakhara | 12,000 | 0 | 12,000 |
| 05 | Road Roller Income | 200,000 | 0 | 200,000 |
| 06 | Cattle fair Sarband | 1,048,000 | 737365 | 310,635 |
| Total | | 6,860,000 | 940,365 | 5,919,635 |

Annex-34
[Para No. 1.4.2.7]

Detail of non-recovery of receipt

| S# | Name of Contract | Rate per month | Rate per annum | Total No. | Amount (Rs) |
|---|--|-----------------------|-----------------------|------------------|--------------------|
| 01 | Doctor Clinics | 2,000 | 24,000 | 175 | 4,200,000 |
| 02 | Private Hospitals | 5,000 | 60,000 | 10 | 600,000 |
| | Total recoverable amount for the year 2015-16 | | | | 4,800,000 |
| | Recovery as per Income Statement | | | | 441,500 |
| | Less/Non recovery | | | | 4,358,500 |
| 03 | Shadi Halls | 5,000 | 60,000 | 22 | 1,320,000 |
| | Recovery as per Income Statement | | | | 24000 |
| | Less/Non recovery | | | | 1,296,000 |
| Grand Total(4,358,500+1,296,000) | | | | | 5,654,500 |

Annex-35
[Para 1.4.2.9]

Detail of cash drawl of Pay and Allowances

| S# | Month | UTC | TownIII |
|--------------------|-----------------|-------------------|------------------|
| 1 | July, 2015 | 718,116 | 133,465 |
| 2 | August, 2015 | 853,789 | 176,904 |
| 3 | September, 2015 | 2,091,538 | 176,904 |
| 4 | October, 2015 | 489,768 | 186,180 |
| 5 | November, 2015 | 409,458 | 1,614,529 |
| 6 | December, 2015 | 395,017 | 1,306,215 |
| 7 | January, 2016 | 0 | 1,280,844 |
| 8 | February, 2016 | 396,454 | 1,065,421 |
| 9 | March, 2016 | 259,396 | 895,640 |
| 10 | April, 2016 | 238,162 | 931,454 |
| 11 | May, 2016 | 340,960 | 957,219 |
| 12 | June, 2016 | 259,410 | 860,177 |
| Total | | 6,452,068 | 9,584,952 |
| Grand Total | | 16,037,020 | |

Detail of irregular advance paymet

1. Work order for the work “Construction of streets drains, side wall pipe culvert etc at Moh Dwagoon KagaWala UC Sheikh Muhammadi Peshawar” with the bid cost of Rs 2,770,434 was issued on 09.06.2016. However, record revealed that first running bill of Rs 3,358,449 (more than the bid cost) was processed on the basis of fake measurements in file on 16.06.2016 (six days after issuance of work order) and paid to contractor. The fake measurement further confirmed from the fact that quantity of PCC 1:3:6 in final bill was 185.64 M³ less the quantity recorded in first running bill i.e. 407.81 M³. Moreover, no detail measurement was in MB. A lump sum quantity was shown on page 14-15 of MB No. 532 without mentioning date of measurement.
2. Work order for “Construction of streets, drain, culvert etc at Shaheed Ghari, Qazi Abad UC Mashoogagar” with the bid cost of Rs 2,414,650 was issued on 09.06.2016. However, first running bill of Rs 2,927,934 (more than the bid cost) was processed in file on 16.06.2016 (six days after issuance of work order) and paid to contractor. Further, the measurement of first running bill was also fake as quantity of PCC 1:2:4 in 2nd and final bill was less i.e. 288.32 M³ than quantity paid i.e. 308.41 M³ paid in the first running bill. Audit held that payment was made to contractor on the basis of fake measurement in MB by technical staff. Moreover no detail measurement was in MB. A lump sum quantity was shown on page 18-19 of MB No. 532 without mentioning date of measurement.
3. Work order for the work “Construction of Road at Hazar Khawani-I Peshawar” with the bid cost of Rs 1,627,762 was issued on 10.06.2016. However, record revealed that first running bill of Rs 1,584,146 was processed in file on 13.06.2016 (two days after issuance of work order) and paid to contractor. Further, the measurement of second running bill also fake as quantity of PCC 1:3:6 in 3rd and final bill was less i.e. 93.15 M³ than quantity paid i.e. 101.94 paid in the second running bill. Moreover, the asphalt wearing course was paid in first and 2nd running bill before tack coat which was paid in final bill. Audit held that payment was made to contractor on the basis of fake measurement in MB by technical staff.
4. Work order for “Construction of street, drain, side wall, pipe culvert at Sheikhan Ghari, Balarazai, Muslim Jhangi, Mama khel, Darmand ghari,

Mera Mashoogagar UC Mashoogagar” with the bid cost of Rs 2,293,477 was issued on 09.06.2016. However, record revealed that first running bill of Rs 2,815,000 (more than the bid cost) was processed in file on 16.06.2016 (six days after issuance of work order) and paid to contractor. Audit held that payment was made to contractor on the basis of fake measurement in MB by technical staff. Moreover, no detail measurement was in MB. A lump sum quantity was shown on page 20-21 of MB No. 532 without mentioning date of measurement. The contractor submitted an application on 15.06.2016 to increase the bid cost just after five days of issuance of work order and was admitted by the local office.

5. Work order for the work “Construction of street, drain, side wall, pipe culvert at Village Kaga Wala Peshawar (Local Fund)” with the bid cost of Rs 1,908,228 was issued on 09.06.2016. However, record revealed that first running bill of Rs 2,347,342 (more than the bid of contractor) was processed in file on 16.06.2016 (six days after issuance of work order) and paid to contractor. Further, the fake measurement of first running confirmed from the fact that as quantity of PCC 1:2:4 in 2nd and final bill was less i.e. 220.98 M³ than quantity paid i.e. 229.90 paid in the first running bill. Audit held that payment was made to contractor on the basis of fake measurement in MB by technical staff.

Further, the bids were opened on 28.01.2016 but notice for depositing additional security of Rs 1,091,700 was issued on 28.03.2016 after the lapse of two months. Rs 160,000 was shown deposited as additional security by the contractor in the security deposit account of TMA however no such amount was credited in the bank account.

6. Work order for the work “Construction of street, drain, side wall, pipe culvert at UC Mashoogagar (Local Fund)” with the bid cost of Rs 1,912,917 was issued on 09.06.2016. However, record revealed that first running bill of Rs 2,354,708 (more than the bid of contractor) was processed in file on 16.06.2016 (six days after issuance of work order) and paid to contractor on the basis of fake measurement despite the fact that the contractor had not deposited additional security of Rs1,086,900. Further, the fake measurement of first running confirmed from the fact that as quantity of PCC 1:3:6 in 2nd and final bill was less i.e. 130.55 M³ than quantity paid i.e. 229.53 paid in the first running bill. Audit held that payment was made to contractor on the basis of fake measurement in MB by technical staff.

Annex-37
[Para 1.5.1.5]

Detail of loss of contract

| S.#. | Description | Unit | Bid cost of Umer Gul & Sons | | | Bid cost of Zeb and Co. | | |
|--------------|---|----------------|-----------------------------|--------|------------------|-------------------------|---------|------------------|
| | | | Quantity | Rate | Total | Quantity | Rate | Total |
| 1. | Supply & Spreading 1 – 1.5” guage shingle | M ³ | 294.63 | 1200 | 353,556 | 294.63 | 2,000 | 589,260 |
| 2. | PCC (1:4:8) | M ³ | 654.02 | 5000 | 3,270,100 | 654.02 | 6,000 | 3,924,120 |
| 3. | PCC (1:2:4) | M ³ | 495.46 | 7000 | 3,468,220 | 495.46 | 8,000 | 3,963,680 |
| 4. | PCC (1:3:6) | M ³ | 23.782 | 6000 | 142,692 | 23.782 | 6,500 | 154,583 |
| 5. | P/L RCC pipe 1:1.5:3 6” dia | M | 18.29 | 2000 | 36,580 | 18.29 | 1,000 | 18,290 |
| 6. | P/L RCC pipe 1:1.5:3 9” dia | M | 14.63 | 10000 | 146,300 | 14.63 | 1,000 | 14,630 |
| 7. | P/L RCC pepe ASTM Class-I 12” dia Wall B | M | 12.80 | 1200 | 15,360 | 12.80 | 1,500 | 19,200 |
| 8. | P/L RCC pepe ASTM Class-I 18” dia Wall B | M | 9.14 | 1500 | 13,710 | 9.14 | 1,000 | 9,140 |
| 9. | RCC (1:2:4) | M ³ | 2.32 | 25000 | 58,000 | 2.32 | 15,000 | 34,800 |
| 10. | S/F MS. Reinforcement (Grade 40) | Ton | 0.134 | 150000 | 20,100 | 0.134 | 120,000 | 16,080 |
| Total | | | | | 7,524,618 | | | 8,743,783 |

Annex-38
[Para 1.5.2.1]

Items of work in BOQ Executed/Not Executed

| S# | Name of items of work in BOQ | Qty in BOQ | Rate by successful bidder | Remarks |
|----|------------------------------|------------|---------------------------|--------------|
| 1 | Excavation | 230.91 m3 | 94 | Not executed |
| 2 | PCC 1:3:6 | 152.87 m3 | 100 | Not executed |
| 3 | S/F RCC pipe 9" | 35.67 M | 0 | Not executed |
| 4 | S/F RCC pipe 6" | 3.65 M | 0 | Not executed |
| 5 | PCC 1:4:8 | 167.51 m3 | 4,450 | Executed |
| 6 | PCC 1:2:4 | 143.11 m3 | 7,800 | Executed |

Loss due to defective BOQ

| | Name of items of work | Qty paid in final bill | Rate quoted by Zaib& Co | Rate by Alamzeb | Diff in rate | Loss (Rs) |
|--------------|-----------------------|------------------------|-------------------------|-----------------|--------------|----------------|
| 1 | PCC 1:4:8 | 155.04 | 4450 | 4200 | 250 | 38,760 |
| 2 | PCC 1:2:4 | 155.04 | 7800 | 5700 | 2100 | 325,584 |
| Total | | | | | | 364,344 |

Annex-39
[Para 1.5.2.8]

Overpayment due to wrong item

| S # | Name of work | Items paid | Rate paid | Item Required | Rate after deducting Rebate of contractors | Diff | Qty Paid | Overpayment |
|------------------|---|------------|-----------|---------------|--|------|----------|----------------|
| 1 | Maintenance/Repair of Road/Pavement of streets at UC Umar Payan | Prime Coat | 105 | Tack Coat | 51.5 | 53.5 | 5,575.37 | 298,282 |
| 2 | Maintenance/Repair of Road/Pavement of streets at UC Umar Miana | Do | 60 | Do | 45 | 15 | 9,827.04 | 147,406 |
| 3 | Maintenance/Repair of Road/Pavement of streets at UC Umar Bala Peshawar | Do | 130 | Do | 49.6 | 80.4 | 3036.61 | 244,143 |
| Total=(A) | | | | | | | | 689,831 |

Overpayment due to misapplication of rate

| S # | Name of work | Name of item | Rate quoted in BOQ | Rate Paid in the bill showing Rs 7/Ton/KM | Diff | Qty | Overpayment (Rs) |
|------------------|---|---------------------|--------------------|---|------|--------|------------------|
| 1 | Maintenance/Repair of Road/Pavement of streets at UC Umar Payan | Carriage of Asphalt | 7 | 140 | 133 | 673.87 | 89,625 |
| Total=(B) | | | | | | | 89,625 |

Overpayment due to excess thickness

| S# | Name of work | Items of work | Qty required as per PC-I | Qty paid in MB | Diff | Rate (Rs) | Amount (Rs) |
|----------------|---|-----------------|--------------------------|----------------|--------|-----------|----------------|
| 1 | Construction of streets drain culvert side wall at Azakhel | Shingle filling | 67.29 | 181.48 | 114.19 | 500 | 57,095 |
| 2 | Do | PCC 1:6:12 | 266.76 | 272.3 | 5.543 | 1,500 | 8,315 |
| 3 | Do | PCC 1:2:4 | 266.76 | 272.3 | 5.543 | 6,200 | 34,367 |
| 4 | Maintenance/Repair of Road/Pavement of streets at UC Umar Miana | Base course | 628.62 | 696.57 | 67.95 | 2,450 | 166,477.5 |
| Total I | | | | | | | 266,254 |

Overpayment due to higher rate of 1:4:8

| S# | Name of work | Name of items of work | Rate applicable after deducting contractor 29.30% below | Rate paid (Rs) | Diff | Qty M ³ | Amount (Rs) |
|------------------|---|-----------------------|---|----------------|--------|--------------------|----------------|
| 1 | Construction of road/Pavement of street/BTR etc at UC Mashoogagar PK-11 | PCC 1:4:8 | 2,961.89 (4,189.38*29.30/100 =1227.49-4,189.38) | 3,752 | 790.11 | 127.54 | 100,771 |
| Total (D) | | | | | | | 100,771 |

Street at Panjkhata UC Suleman khel

| Items | len gth | Wid th | de pt h | Qty in Cft | Qty in M ³ | Rate (Rs) | Amount required (Rs) | Amount paid (Rs) | Overpaym ent (Rs) |
|-----------------------------|---------|--------|---------|------------|-----------------------|-----------|----------------------|------------------|-------------------|
| PCC 1:6:12 | 1500 | 8 | 0.33 | 3960 | 112.1495 | 2,600 | 291,589 | 364,364 | 72,775 |
| PCC 1:2:4 | 1500 | 8 | 0.25 | 3000 | 84.96177 | 6,600 | 560,748 | 700,736 | 139,988 |
| Total-E | | | | | | | | | 212,764 |
| G. Total (A+B+C+D+E) | | | | | | | | | 1,359,245 |

Annex-40
[Para No. 1.5.2.9]

Overpayment due to abnormal deviation from BOQ

| S # | Funded | Name of schemes | Name of contractor | Bid offered by contractor | Amount Paid in bills | Overpayment | Variation in % |
|-----|--------|---|----------------------|---------------------------|----------------------|-------------|----------------|
| 1 | PFC | Construction of street, drain, side wall, pipe culvert at Moh, Dawgoon Kaga Wala UC Sheikh Muhammadi | Ali Haider | 2,770,434 | 3,900,335 | 1,129,901 | 40.78 |
| 2 | Do | Construction of Road, side wall, RCC culvert at Maqin Kohat Road toward Afridi Bachai Lara UC Sheikh Muhammadi | do | 2,148,805 | 2,525,620 | 376,815 | 17.54 |
| 3 | Do | Construction of Road etc at UC HazarKhani-I | Niaz Wali | 1,627,762 | 2,000,000 | 372,238 | 22.87 |
| 4 | do | Construction of street, drain, side wall, pipe culvert at Shaheed Ghari, Qazi Abad UC Mashoogagar | M/S Zaib & Co | 2,414,650 | 3,497,978 | 1,083,328 | 44.86 |
| 5 | do | Construction of street, drain, side wall, pipe culvert at Shiekhan Ghari, Balarazai, Muslim Jhangi, Mama khel, Darmand ghari, Mera Mashoogagar UC Mashoogagar | M/S Kisan Water pump | 2,293,477 | 3,500,000 | 1,206,523 | 52.61 |
| 6 | do | Construction of street, drain, side wall, culvert at Aza khel | Zahoor Alam | 2,149,054 | 2,995,664 | 846,610 | 39.39 |

| | | | | | | | |
|--------------|------------|--|--------------|-------------------|-------------------|------------------|-------|
| | | Peshawar | | | | | |
| 7 | Local Fund | Construction of street, drain, side wall, at UC Mashoogagar | Sohail Ahmad | 1,912,917 | 3,000,000 | 1,087,083 | 56.83 |
| 8 | do | Construction of street, drain, side wall, at Village KagaWala Peshawar | Sohail Ahmad | 1,908,228 | 2,737,608 | 829,380 | 43.46 |
| Total | | | | 17,225,327 | 24,157,205 | 6,931,878 | |

Annex-41
[Para No. 1.5.2.10]

Non imposition of penalty

| S # | Name of Scheme | Funded by | E/Cost (M) | Date of work order | Expenditure | Physical %age | Remarks | Penalty |
|-----|---|-----------|------------|-----------------------|-------------|---------------|-------------|---------|
| 1 | Construction of Road/ BTR etc at U.C Urmar Miana near Playground Peshawar. | CMD | 2,500,000 | 09.06.2016 (6 months) | 1,909,035 | 80% | In progress | 250,000 |
| 2 | Pavement of Street/ culvert/ drainage etc at U.C Sheikhan Faqir Abad, Dr. Muhammad Zeb and Inam Gul Koroona Peshawar. | Do | 2,500,000 | 06.06.2016 (8 months) | 1,805,606 | 85% | In progress | 250,000 |
| 3 | Construction of Road/ Pavement of Streets/ BTR etc at U.C Suleman Khel, Garhi Mali Khel Peshawar. | Do | 3,000,000 | 09.06.2016 (6 months) | 1,973,780 | 85% | In progress | 300,000 |
| 4 | Construction of Road/ Pavement of Streets/ BTR etc at Mushtarzai & Mera Mushtarzai, U.C Sheikhan Peshawar. | Do | 3,000,000 | 09.06.2016 (6 months) | 1,227,065 | 80% | In progress | 300,000 |
| 5 | Construction of Road/ Pavement of Streets/ BTR etc at U.C Mashogagar Peshawar. | Do | 4,000,000 | 09.06.2016 (6 months) | 1,984,338 | 90% | In progress | 400,000 |

| | | | | | | | | |
|----------------|---|----------|-------------------|-----------------------|-----------|-----|-------------|------------------|
| 6 | Construction of Road, near Urmar Bala Stop Peshawar. | Do | 4,000,000 | 13.06.2016 (8 months) | 2,512,015 | 80% | In progress | 400,000 |
| 7 | Construction/ Pavement of Streets/ BTR etc at Panjkatha U.C Suleman Khel Peshawar. | Do | 3,000,000 | 09.06.2016 (6 months) | 1,309,856 | 80% | In progress | 300,000 |
| 8 | Construction of Road/ Side Wall etc at Bazid Khel, NA-04 Peshawar. | PAK MDGs | 5,000,000 | 17.02.2016 (6 months) | 4,084,269 | 0 | In progress | 500,000 |
| 9 | Construction of Road/ Side Wall etc at Neher Towards Ahmad Khel U.C Bazid Khel, NA-04 Peshawar. | Do | 5,000,000 | 17.02.2016 (6 months) | 4,243,032 | 0 | | 500,000 |
| 10 | Construction of Street, drain at Mashogagar, NA-04 Peshawar. | Do | 2,000,000 | | | 0 | | 200,000 |
| 11 | Construction of Road/ Side Wall etc at Sheikh Muhammadi, NA-04 Peshawar. | Do | 5,000,000 | 04.04.2016 (8 months) | 3,161,383 | 0 | | 500,000 |
| Total-A | | | 39,000,000 | | | | | 3,900,000 |

| S # | Name | E/Cost (Rs in millions) | Bid Cost (Rs) | Date or work order | Completion Period Work order | Expenditure till date | Penalty @ 10% (Rs) |
|-----|---|-------------------------|---------------|--------------------|------------------------------|-----------------------|--------------------|
| 1. | Construction of Street drain Culvert Side Wall etc at U.C Surazai | 2.500 | 1,718,064 | 14.04.2016 | 10 months | 1,623,000 | 250,000 |

| | | | | | | | |
|----------------------|---|-------|---------------|----------------|----------|-----------|-----------------------|
| | Peshawar [TMA fund 21/27]. | | | | | | |
| 2. | Constructio n of Road, Side Wall etc at Bin Ghazi Badabher PK-10 Peshawar [CMD Shah Farman 4/10] | 7.225 | 5,971,62 4 | 21.04.201 6 | 8 months | 5,844,383 | 722,500 |
| 3. | Constructio n of Road, side wall & Drains at Badabher Dheli Dher NA-04 Peshawar [Pak MDG 5/7] | 4.000 | 2,872,02 2 | 13.06.201 6 | 8 months | 2,341,398 | 400,000 |
| 4. | Constructio n of Streets, Drains & Culverts etc at Shalozan Colony, Beh Bahadar, NA-o4, Peshawar [Pak MDG 4/7] | 2.000 | 1.547 | 09.06.201 6 | 6 months | 995,510 | 200,000 |
| Total-B | | | | | | | 1,572,50 0 |
| G.Total (A+B) | | | | | | | 5,472,50 0 |

Annex-42
[Para No. 1.5.2.11]

Detail of schemes without technical sanction

| S # | Fund | Name of schemes | Cost of work | Expenditure | Status |
|------------|-------------|---|---------------------|--------------------|---------------|
| 1 | PFC | Construction of street, drain, side wall, pipe culvert at Moh, Dawgoon Kaga Wala UC Sheikh Muhammadi | 4,047,000 | 3,900,335 | Completed |
| 2 | do | Construction of Road, side wall, RCC culvert at Maqin Kohat Road toward Afridi Bachai Lara UC Sheikh Muhammadi | 2,584,000 | 2,525,620 | Do |
| 3 | do | Construction of Road etc at UC Hazar Khani-I | 2,000,000 | 2,000,000 | Do |
| 4 | do | Construction of street, drain, side wall, pipe culvert at Shaheed Ghari, Qazi Abad UC Mashogagar | 3,500,000 | 3,497,978 | Do |
| 5 | do | Construction of Road, Side Wall RCC Culvert towards Afridi Bachai Lara U.C Sheikh Muhammadi Peshawar. | 2,584,000 | 2,584,000 | Do |
| 6 | | Construction of Street drain culvert Side Wall etc at Sheikhan Garhi, Balarzai, Muslim Jangi Mama Khel Darmand Garhi Mera Mashogagar U.C Mashogagar Peshawar. | 3,500,000 | 3,500,000 | Do |
| 7 | | Construction of Street drain culvert S.Wall etc at Azakhel Peshawar. | 3,000,000 | 2,995,664 | Do |
| 5 | CMD | Maintenance/Repair of Road, Pavement of street at UC Umar Payan | 15,000,000 | 14,994,883 | Do |
| 6 | do | Maintenance/Repair of Road, Pavement of street at UC Umar Miana | 15,000,000 | 15,000,000 | do |
| 7 | do | Repair of Transformers at PK-11, Peshawar | 10,000,000 | 5,687,500 | In progress |
| 8 | do | Repair of Transformers at PK-10, Peshawar | 10,000,000 | 6,046,800 | do |
| 9 | do | Construction of Road/ BTR etc at U.C Urmar Miana near Playground Peshawar. | 2,500,000 | 1,909,035 | do |
| 10 | do | Pavement of Street/ culvert/ drainage etc at U.C Sheikhan Faqir Abad, Dr. Muhammad Zeb and Inam Gul Koroona Peshawar. | 2,500,000 | 1,805,606 | do |
| 11 | do | Construction of Road/ Pavement of Streets/ BTR etc at U.C Suleman Khel, Garhi Mali Khel Peshawar. | 3,000,000 | 1,973,780 | In progress |

| | | | | | |
|--------------|----|--|--------------------|-------------------|-------------|
| 1 2 | do | Construction of Road/ Pavement of Streets/ BTR etc at Kagawala, U.C Sheikh Muhammadi Peshawar. | 5,000,000 | 5,000,000 | Completed |
| 1 3 | do | Construction of Road/ Pavement of Streets/ BTR etc at Mushtarzai & Mera Mushtarzai, U.C Sheikhan Peshawar. | 3,000,000 | 1,227,065 | In progress |
| 1 5 | do | Construction of Road/ Pavement of Streets/ BTR etc at U.C Mashogagar Peshawar. | 4,000,000 | 1,984,338 | Do |
| 1 6 | do | Construction of Road, near UrmarBala Stop Peshawar. | 4,000,000 | 2,512,015 | do |
| 1 7 | do | Construction/ Pavement of Streets/ BTR at Phandu Payan U.C Mosazai Peshawar. | 3,000,000 | 1,507,978 | do |
| 1 8 | do | Construction/ Pavement of Streets/ BTR etc at Nazir Garhi U.C Mera Kachori Peshawar. | 5,000,000 | 3,537,132 | do |
| 1 9 | do | Construction/ Pavement of Streets/ BTR etc at Panjkatha U.C Suleman Khel Peshawar. | 3,000,000 | 1,309,856 | Do |
| Total | | | 106,215,000 | 85,499,585 | |

Annex-43
[Para 1.5.2.12]

Detail of loss due to lump sum contract of purchase

Note-1: Loss

| Particular | Rates given by (Rs) | | | | | Lowest rate to be accepted (Rs) | Difference of rate (Rs) | Quantity purchased (No) | Loss (Rs) |
|---------------------------|-------------------------|------------|---------------------|-------------|--------------------------|---------------------------------|-------------------------|-------------------------|------------------|
| | Ali Haider and accepted | Haider Ali | Ali Bads hah & Sons | Shah & Sons | Mukhtiyar Gul & Brothers | | | | |
| Energy Savor 25 W | 190 | 350 | No rates | BOQ changed | 249.38 | 190 | 0 | 200 | 0 |
| LED Screen | 45,000 | 86,650 | | | 44,887.5 | 44,887.5 | 112.5 | 0 | 0 |
| AC Split 1.5 Ton | 65,000 | 135,000 | | | 64,837.5 | 64,837.5 | 162.5 | 6 | 975 |
| Stabilizer 10000 W | 21,000 | 25,000 | | | 24,937.5 | 21,000 | 0 | 4 | 0 |
| 10 KVA Generator 16 valve | 270,000 | 250,000 | | | 274,312.5 | 250,000 | 20,000 | 1 | 20,000 |
| Revolving Chair | 19,000 | 22,000 | | | 19,950 | 19,000 | 0 | 10 | 0 |
| Sofa set 7 seater | 85,000 | 100,000 | | | 89,775 | 85,000 | 0 | 7 | 0 |
| Supply of chairs | 18,000 | 7,500 | | | 17,995 | 7,500 | 10,500 | 70 | 735,000 |
| Supply of Office Table | 10,000 | 10,000 | | | 44,887 | 10,000 | 0 | 5 | 0 |
| Supply of Center Table | 50,000 | 35,750 | | | 9,975 | 9,975 | 40,025 | 13 | 520,325 |
| Loss | | | | | | | | | 1,276,300 |

Note 2: Detail of sales tax

| Particular | Rate | Quantity | Amount |
|---------------------------|-------------|-----------------|------------------|
| AC Split 1.5 Ton | 65,000 | 6 | 390,000 |
| Stabilizer 10000 W | 21,000 | 4 | 84,000 |
| 10 KVA Generator 16 valve | 270,000 | 1 | 270,000 |
| Revolving Chair | 19,000 | 10 | 190,000 |
| Sofa set 7 seater | 85,000 | 7 | 595,000 |
| Supply of chairs | 18,000 | 70 | 1,260,000 |
| Supply of Office Table | 10,000 | 5 | 50,000 |
| Supply of Center Table | 50,000 | 13 | 650,000 |
| Total | | | 3,489,000 |
| Sales Tax | | | 506,949 |
| Stamp Duty | | | 34,890 |

Annex-44
[Para. 1.5.2.12]

Detail of loss of Furniture

| Item Name | Rate Given by | | | | | | | | | Lowest rate to be accepted | Difference of rate | Qty paid | Loss (Rs) |
|-----------------------------|---|-------------------|-----------------------|--------------------------|----------------------|-----------------|--------------|-------------------------|------------------|----------------------------|--------------------|----------|------------|
| | Shah Jehan Electrical & Engineering works | Khilji Developers | Wajid Ali Khan & Sons | M/S Said Ghawas Mohammad | Orakzai Construction | Syed Jawad Shah | Shah & Sons | Ali Haider and accepted | Malak Zaman Khan | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 = 9-11 | 13 | 14 = 12x13 |
| Telephone Set complete | 6,000 | 10,000 | 5,000 | 17,857.14 | 2,000 | 5,000 | 2,000 | 6,800 | 86000 | 2,000 | 4,800 | 2 | 9,600 |
| S/F of Conference Table | 200,000 | 200,000 | 100,000 | 17,857.14 | 150,000 | 60,000 | 120,000 | 290,000 | 1500 sft | 60,000 | 230,000 | 1 | 230,000 |
| Office Table with side rake | 100,000 | 30,000 | 30,000 | 17,857.14 | 18,000 | 45,000 | 48,000 | 40,000 | 27950 | 17,857 | 22,143 | 1 | 22,143 |
| Office visitor chair | 8,000 | 10,000 | 15,000 | 17,857.14 | 10,000 | 12,000 | 10,000 | 10,000 | 3800 | 3,800 | 6,200 | 16 | 99,200 |
| Single Seater Sofa | 12,500 | 15,000 | 4,000 | 17,857.14 | 7,500 | 52,000 | 20,000 | 4,200 | 7500 | 4,200 | 0 | 16 | 0 |
| Corner shelf with glass | 40,000 | 20,000 | 5,000 | 17,857.14 | 40,000 | 2,000 | 30,000 | 8,200 | 27000 | 2,000 | 6,200 | 1 | 6,200 |
| Conference chairs | 5,666 | 10,000 | 20000 | 17,857.14 | 11,666.66 | 12,000 | 10,000 | 6,300 | 7000 | 5,666 | 634 | 60 | 38,040 |
| Wooden Nike set | 20,000 | 15,000 | 5,000 | 17,857.14 | 9,000 | 1,500 | 8,000 | 7,312 | 19000 | 1,500 | 5,812 | 2 | 11,624 |

| | | | | | | | | | | | | | |
|---------------------------------------|--------|---------|---------------|-----------|--------|---------------|---------------|--------|---------|--------|--------|---|----------------|
| Center set 3-pieces | 30,000 | 20,000 | 1,000 | 17,857.14 | 14,000 | 5,000 | 15,000 | 21,450 | 12000 | 5,000 | 16,450 | 3 | 49,350 |
| Dais | 16,000 | 50,000 | 5,000 | 17,857.14 | 10,000 | 6,000 | 10,000 | 19,200 | 14000 | 5,000 | 14,200 | 1 | 14,200 |
| Center table glass top | 20,000 | 10,000 | 20,000 | 17,857.14 | 20,000 | 3,000 | 10,000 | 7,700 | 18000 | 3,000 | 4,700 | 2 | 9,400 |
| Executive chairs | 40,000 | 20,000 | 35,000 | 17,857.14 | 15,000 | 7,000 | 12,000 | 23,300 | 14000 | 7,000 | 16,300 | 6 | 97,800 |
| File Atmery | 30,000 | 50,000 | 30,000 | 17,857.14 | 12,000 | 9,000 | 15,000 | 11,700 | 23850 | 9,000 | 2,700 | 1 | 2,700 |
| Office Table 2 x 4 | 20,000 | 20,000 | 10,000 | 17,857.14 | 8,500 | 6,500 | 12,000 | 15,600 | 12950 | 6,500 | 9,100 | 1 | 9,100 |
| File Almery 6 x 3 | 40,000 | 50,000 | 40000 | 17,857.14 | 18,000 | 16,500 | 15,000 | 17,550 | 21900 | 15,000 | 2,550 | 1 | 2,550 |
| Sofa set 5 seater | 50,000 | 60,000 | 35,000 | 17,857.14 | 65,000 | 55,000 | 85,000 | 43,800 | 37800 | 35,000 | 8,800 | 1 | 8,800 |
| Coat hanger | 1,500 | 5,000 | 5,000 | 17,857.14 | 7,000 | 2,000 | 8,000 | 3,800 | 12900 | 2,000 | 1,800 | 2 | 3,600 |
| Executive Office table with side rack | 60,000 | 60,000 | 40,000 | 17,857.14 | - | 15,000 | 50,000 | 72,100 | 69800 | 15,000 | 57,100 | 2 | 114,200 |
| S/F of Carton | 46,000 | 40,000 | 10,000 | 17,857.14 | 550 | 12,000 | 50,000 | 31,200 | 700 sft | 10,000 | 21,200 | 4 | 84,800 |
| S/F of carpet | 60,000 | 100,000 | 20,000 | 17,857.14 | 220 | 20,000 | 50,000 | 38,000 | 450 sft | 20,000 | 18,000 | 2 | 36,000 |
| Total | | | | | | | | | | | | | 849,307 |

Annex-45
[Para 1.5.2.13]

**Detail of Loss due to award on contract on lump sum, irregular purchase of furniture,
Purchase of Furniture out of M&R, Non-deduction of income tax and stamp duty**

Note:1

| Particular | Rates given by | | | | | | | Lowest rate to be accepted | Difference of rate | Quantity | Loss |
|------------------|-------------------|-------------|-----------------|-------------------------|----------------|--------------------|--|----------------------------|--------------------|----------|---------|
| | Khilji Developers | Shah & Sons | Syed Jawad Shah | Ali Haider and accepted | Wajid Ali Khan | Malakik Zaman Khan | Said Ghawas Mohmand | | | | |
| Vertical Blind | 700 | 100 | 900 | 170 | 300 | 73 | No rate given for the supply item and BOQ and tender | 73 | 97 | 212 | 20,564 |
| Split AC 1.5 ton | 45,000 | 83,000 | 30,000 | 62,000 | 80,000 | 45,338 | | 30,000 | 32,000 | 4 | 128,000 |
| Energy Savor 25w | 300 | 175 | 200 | 140 | 300 | 254 | | 140 | 0 | 36 | 0 |
| Energy Savor 24w | 260 | 200 | 300 | 97 | 300 | 254 | | 97 | 0 | 50 | 0 |
| Energy savor 45w | 300 | 600 | 450 | 500 | 400 | 363 | | 300 | 200 | 13 | 2,600 |

| | | | | | | | | | | | |
|-------------------------|--------------|--------|--------|--------------|--------|--------|---------------------|-------|--------|---|----------------|
| Steel Almira | 10,000 | 19,000 | 11,000 | 9,700 | 50,000 | 22,669 | form is unsigned | 9,700 | 0 | 4 | 0 |
| Office Revolving chairs | 5,000 | 15,000 | 7,804 | 7,800 | 25,000 | 3,627 | | 5,000 | 2,800 | 6 | 16,800 |
| Office Table | 5,000 | 35,000 | 22,000 | 43,500 | 20,000 | 22,669 | | 5,000 | 38,500 | 3 | 115,500 |
| Loss | | | | | | | | | | | 283,464 |

Note 2: Purchased without getting rates

| Particular | Rate | Quantity | Amount |
|----------------------|-------------|-----------------|----------------|
| Office Table | 29,500 | 6 | 177,000 |
| Office Rack | 4,000 | 2 | 8,000 |
| Centre Table (glass) | 15,000 | 2 | 30,000 |
| Visitor Chair | 6,600 | 60 | 396,000 |
| Total | | | 611,000 |

Note 3: Detail of Sales tax and stamp duty

| Particular | Rate | Quantity | Amount |
|-----------------------------------|--------------|----------|------------------|
| Vertical Blind | 170 | 212 | 36,040 |
| Split AC 1.5 ton | 62,000 | 4 | 248,000 |
| Energy Savor 25w | 140 | 36 | 5,040 |
| Energy Savor 24w | 97 | 50 | 4,850 |
| Energy savor 45w | 500 | 13 | 6,500 |
| Steel Almirah | 9,700 | 4 | 38,800 |
| Supply of Office Revolving chairs | 7,800 | 6 | 46,800 |
| Office Table | 43,500 | 3 | 130,500 |
| Office Table | 29,500 | 6 | 177,000 |
| Office Rack | 4,000 | 2 | 8,000 |
| Centre Table (glass) | 15,000 | 2 | 30,000 |
| Visitor Chair | 6,600 | 60 | 396,000 |
| Total | | | 1,127,530 |
| Sales Tax | | | 163,829 |
| Stamp Duty | | | 11,275 |

Annex-46
[Para 1.5.2.15]

Detail of case payment of Pay and Allowances

(Amount in Rupees)

| S.No | Month of salary | Cheque No. and date | Amount (Rs) |
|--------------|------------------------|---------------------------------|--------------------|
| 1. | 09.2015 | 1575196803/MCB dated 21.09.2015 | 3,000,000 |
| | | 1575196809/MCB dated 21.09.2015 | 2,619,503 |
| 2. | 10.2015 | 1578310925/MCB dated 02.11.2015 | 3,000,000 |
| | | 1578310926/MCB dated 02.11.2015 | 2,652,464 |
| 3. | 11.2015 | 23991662/BOK dated 01.12.2015 | 3,000,000 |
| | | 23991663/BOK dated 01.12.2015 | 2,574,290 |
| 4. | 12.2015 | 23991678/BOK dated 31.12.2015 | 3,088,461 |
| 5. | 01.2016 | A305412 dated 25.01.2016 | 1,943,828 |
| 6. | 02.2016 | 23991709/BOK dated 02.03.2016 | 588,385 |
| 7. | 03.2016 | A305461 dated 24.03.2016 | 527,922 |
| 8. | 04.2016 | A305461 dated 27.04.2016 | 398,198 |
| 9. | 05.2016 | 26077905 / BOK dated 02.06.2016 | 171,976 |
| 10. | 06.2016 | 26077941/BOK dated 28.06.2016 | 310,672 |
| Total | | | 23,875,699 |

Detail of posts of Mali, Chowkidar and Naib Qasids**Note: 1**

| S. No. | Section | Name | Designation | BPS | Gross Salary (Rs) |
|---|---------|----------------|-------------|-----|-------------------|
| 1 | Admn | Faqeer Hussain | Chowkidar | 2 | 24,481 |
| 2 | Admn | Tariq Khan | Chowkidar | 2 | 17,324 |
| 3 | Admn | Niqab Shah | Chowkidar | 2 | 17,324 |
| 4 | Admn | Ibrar Ali Shah | Chowkidar | 2 | 21,672 |
| 5 | Admn | Ghadaf Saleem | Chowkidar | 1 | 16,494 |
| 6 | Admn | Zehayat | Chowkidar | 2 | 17,380 |
| Salary per month as per June, 2016 | | | | | 114,673 |
| Annual Salary | | | | | 1,376,076 |

Note: 2

| S. No. | Section | Name | Designation | BPS | Gross Salary (Rs) |
|---|----------|--------------------|-------------|-----|-------------------|
| 1 | Admn | Noor Ullah | Mali | 1 | 16,484 |
| 2 | Finance | Arab Khan | Mali | 1 | 16,484 |
| 3 | TO I | Nishat Khan | Mali | 2 | 17,281 |
| 4 | TO (I&S) | Ghaffar Khan | Mali | 2 | 25,980 |
| 5 | TO (I&S) | Muhammad Zafar Ali | Mali | 2 | 16,228 |
| 6 | TO (I&S) | Ifikhar Ahmad | Mali | 2 | 17,281 |
| 7 | TO (I&S) | Bashir Khan | Mali | 2 | 22,249 |
| 8 | TO (I&S) | Fida Muhammad | Mali | 2 | 25,988 |
| 9 | TO (I&S) | Sardar Ashraf | Mali | 2 | 17,658 |
| Salary per month as per June, 2016 | | | | | 175,631 |
| Annual Salary | | | | | 2,107,572 |

Note: 3**Section wise posts of Naib Qasids**

| S. No. | Section | No. of posts |
|---------------|----------------|---------------------|
| 1 | Nazim | 4 |
| 2 | Naib Nazim | 4 |
| 3 | TMO | 4 |
| 4 | Admn | 9 |
| 5 | Finance | 2 |
| 6 | Receipt | 27 |
| 7 | I&S | 8 |
| Total | | 58 |

Annex-48
[Para 1.5.3.1]

Work at UC Urmar Miana PK-11

| S# | Name of items of work | Qty paid in final bill | Rate quoted by Ali Haider | Amount | Rate by Sadaqat Shah | Amount | Loss |
|----------------------------------|------------------------|------------------------|---------------------------|-------------------|----------------------|-------------------|------------------|
| 1 | Sub base course | 2012.93 | 566.00 | 1,139,318 | 1,175 | 2,365,193 | (1,225,874) |
| 2 | Base course | 1356.86 | 2,065.44 | 2,802,513 | 1,915 | 2,598,387 | 204,126 |
| 3 | Prime coat | 9827.04 | 60.00 | 589,622 | 121 | 1,189,072 | (599,449) |
| 4 | Asphalt wearing course | 499.09 | 18,500.00 | 9,233,165 | 15,074 | 7,523,283 | 1,709,882 |
| 5 | Carriage | 1187.83 | 754.20 | 895,861 | 6 | 6,723 | 889,138 |
| 6 | Excavation | 94.56 | 100.00 | 9,456 | 125 | 11,820 | (2,364) |
| 7 | PCC 1:3:6 | 61.31 | 1,200.00 | 73,572 | 4706 | 288,525 | (214,953) |
| 8 | RCC 9" pipe | 226.21 | 1,800.47 | 407,284 | 657 | 148,620 | 258,664 |
| 9 | RCC 6" pipe | 68.14 | 627.31 | 42,745 | 539.58 | 36,767 | 5,978 |
| 10 | RCC 18" pipe | 3.65 | 1,900.00 | 6,935 | 2,178 | 7,950 | (1,015) |
| 11 | RCC 15" pipe | 3.65 | 1,786.86 | 6,522 | 1,798.63 | 6,565 | (43) |
| | | | | 15,206,994 | | 14,182,904 | 1,024,091 |
| Payment restricted to 15,000,000 | | | | | | | 206,991 |
| Net loss (A) | | | | | | | 817,100 |

Work at KagaWala UC Sheikh Muhammadi

| S # | Name of items of work | Qty paid in final bill | Rate 190 quoted by Ali Haider | Amount | Rate by Iftikhar Electrical | Amount | Loss |
|------------------|-----------------------|------------------------|-------------------------------|------------------|-----------------------------|----------------------|------------------|
| 1 | Shingle | 771.59 | 860.00 | 663,567 | 500 | 385,795 | 277,772 |
| 2 | PCC 1:6:12 | 389.63 | 2,960.00 | 1,153,305 | 2,400 | 935,112 | 218,193 |
| 3 | PCC 1:2:4 | 389.63 | 6,800.00 | 2,649,484 | 5,500 | 2,142,965 | 506,519 |
| 4 | PCC 1:3:6 | 115.09 | 3,960.00 | 455,756 | 5,500 | 632,995 | (177,239) |
| 8 | RCC 9" pipe | 73.17 | 1,900.00 | 139,023 | 350 | 25,610 | 113,414 |
| 9 | RCC 1:2:4 | 1.35 | 10,000.00 | 13,500 | 7,000.00 | 9,450 | 4,050 |
| Total (B) | | | | 5,074,636 | | 4,131,927 | 942,709 |
| | | | | | | G.Total (A+B) | 1,759,809 |

Annex-49
[Para1.5.3.4]

Detail of schemes of Saving utilization

| F- No. | Name of Scheme | E/Cost (Rs) | Bid cost (Rs) | Expenditure (Rs) | Saving utilization (Rs) | %age utilization on bid cost (Rs) |
|-----------|--|----------------|------------------|---------------------|-------------------------------|--|
| | 1 | 2 | 3 | 4 | 5 = 3-4 | |
| | PAK MDG | | | | | |
| 1 | Construction of street, drain & culvert etc. at Banda Bazid U.C. Aza Khel, Peshawar | 2,500,000 | 1,715,700 | 2,500,000 | 784,300 | 45.713 |
| 2 | Construction of Road at Chamkani, Peshawar | 4,000,000 | 2,960,390 | 3,990,000 | 1029,610 | 34.780 |
| 3 | Construction of causeway near Zabab Khana Chamkani NA-04, Peshawar | 3,000,000 | 1,969,127 | 2,812,465 | 843,338 | 42.828 |
| 6 | Construction of Rpad, Side Wall and Drains at Badaber NA-04 Peshawar | 1,000,000 | 624,150 | 985,000 | 360,850 | 57.815 |
| 7 | Construction of Road at Jamia Ashria UC Chamkani | 3,500,000 | 2,512,118 | 2,951,718 | 439,600 | 17.499 |
| | CMD schemes identified by Shah Farman | | | | | |
| 6 | Construction of Street, Drain, Culvert, side wall etc at UC Surazai Payan PK-10 Peshawar | 5,000,000 | 3,739,129.5 | 4,334,153 | 595,023.5 | 15.913 |
| | PFC Schemes | | | | | |
| 1 | Construction of Street drain Side Wall Pipe Culvert etc at Moh | 4,047,000 | 2,770,434 | 3,900,335 | 1129,901 | 40.784 |

| | | | | | | |
|--------------|--|-------------------|-------------------|-------------------|------------------|--------|
| | Dwagoon Kaga Wala U.C Sheikh Muhammadi Peshawar. | | | | | |
| 2 | Construction of Road, Side Wall RCC Culvert towards Afridi Bachai Lara U.C Sheikh Muhammadi Peshawar. | 2,584,000 | 2,148,805 | 2,525,620 | 376,815 | 17.536 |
| 5 | Construction/ Repair of Road etc at U.C Hazarkhwani-I Peshawar. | 2,000,000 | 1,627,762 | 2,000,000 | 372,238 | 22.868 |
| 6 | Construction of Street drain culvert Side Wall etc at Shaheed Garhi, Qazi Abad U.C Mashogagar Peshawar. | 3,500,000 | 2,414,650 | 3,497,978 | 1083,328 | 44.865 |
| 7 | Construction of Street drain culvert Side Wall etc at Sheikhan Garhi, Balarzai, Muslim Jangi Mama Khel Darmand Garhi Mera Mashogagar U.C Mashogagar Peshawar. | 3,500,000 | 2,293,477 | 3,500,000 | 1206,523 | 52.607 |
| 8 | Construction of Street drain culvert S.Wall etc at Azakhel Peshawar. | 3,000,000 | 2,149,054 | 2,995,664 | 846,610 | 39.395 |
| 9 | Constriction of Black Topping of Road at Kohatian U.C Chamkani Peshawar. | 1,200,000 | 1,028,851 | 1,188,197 | 159,346 | 15.488 |
| Total | | 40,831,000 | 29,335,432 | 38,770,178 | 9,434,746 | |

Annex-50
[Para 1.5.3.5]

Detail of irregular advance payment due to fake measurement

| Description of Work | Quantity actually executed | Ali Haider | | Mohmand Developers | |
|----------------------|----------------------------------|--------------|---------------------|--------------------|--------------------|
| | | Rate | Amount | Rate | Amount |
| Shingle Filling | 248 | 600 | 148,800.00 | 800 | 198,400.00 |
| PCC (1:6:12) | 587.47 | 2900 | 1,703,663.00 | 2600 | 1,527,422.00 |
| BB Work (1:6) | 3496.93 | 890 | 3,112,268.00 | 800 | 2,797,544.00 |
| PC pointing | 3496.93 | 130 | 454,600.90 | 140 | 489,570.20 |
| P.CC (1:3:6) | 588.8 | 5800 | 3,415,040.00 | 4800 | 2,826,240.00 |
| RCC pipe 9" dia | 92.37 | 900 | 83,133.00 | 800 | 73,896.00 |
| Fabrication of steel | 0.19 | 110000 | 20,900.00 | 110000 | 20,900.00 |
| RCC (1:2:4) | 5.83 | 8300 | 48,389.00 | 8500 | 49,555.00 |
| D/d old bricks | | | -193,500.00 | | -21,500.00 |
| | | Total | 8,793,794.00 | | 7,962,027.2 |

Annex-51(1)
[Para 1.5.3.6]

Detail of execution of developmental schemes without Technical Sanction

| Scheme No | Name of Scheme | E/Cost (Rs) | Expenditure (Rs) |
|------------------|--|--------------------|-------------------------|
| | TMA Fund | | |
| 1 | Construction of Street drain Culvert Side Wall etc at U.C Mashogagar Peshawar. | 3,000,000 | 3,000,000 |
| 2 | Construction of Street drain Side Wall at Village Council Alizai U.C Sheikh Muhammadi Peshawar. | 3,618,900 | 2,272,196 |
| 3 | Construction of Street drain Side Wall etc at village Kaga Wala Peshawar. | 3,000,000 | 2,737,608 |
| 4 | Construction of Street drain Side Wall Pipe Culvert etc at Qabristan Sheikh Muhammadi Peshawar. | 1,777,000 | 1,084,963 |
| 6 | Shingle of Road at Rasool Khan Koroona, Guli Dana Dheri, Khan Meer Kroona, Dwagoon Lalma at Mera Badaber U.C Badaber Hurizai Peshawar. | 1,600,000 | 788,320 |
| 7 | Construction of Street, drain, Culvert Side wall etc at U.C Hazarkhwani-II | 3,000,000 | 1,940,794 |
| 8 | Construction of Street, drain, Side Wall Culvert etc at U.C Urmar Payan Peshawar. | 3,000,000 | 2,041,799 |
| 9 | Construction of Street, drain, Culvert Side Wall etc at U.C Urmar Miana Peshawar. | 3,000,000 | 1,054,105 |
| 10 | Construction of Street, drain, Culvert Side wall etc at U.C Urmar Bala Peshawar. | 3,000,000 | 1,831,775 |
| 11 | Construction of Street, drain, Culvert Side Wall etc at U.C Musazai Peshawar. | 3,000,000 | 1,538,749 |
| 12 | Construction of Street, drain, Culvert Side Wall Shingle of Road etc at U.C Surizai Bala Peshawar. | 3,000,000 | 1,901,355 |
| 13 | Construction of Street, drain, Culvert Side Wall etc at U.C Badaber Maryamzai Peshawar. | 3,000,000 | 2,337,700 |
| 14 | Construction of Street, drain, Culvert Side Wall etc at U.C Mattani Peshawar. | 3,000,000 | 2,579,910 |
| 15 | Construction of Street, drain, Culvert Side Wall etc at U.C Maryamzai Peshawar. | 3,000,000 | 2,227,097 |
| 16 | Construction of Street, drain, Culvert Side Wall etc at U.C Suleman Khel Peshawar. | 3,000,000 | 2,018,505 |
| 20 | Construction of Jenazgah at U.C Adizai Peshawar. | 3,000,000 | 2,564,861 |
| 21 | Construction of Street drain Culvert Side Wall etc at U.C Sherkira Peshawar. | 3,000,000 | 1,898,676 |
| 22 | Construction of Street drain Culvert Side wall etc at U.C Surizai Payan Peshawar. | 2,500,000 | 1,623,000 |
| 24 | Construction of Road from Garhi Wahid Gul to Mano Garhi Doctor Qilla U.C Mera Surizai Payan Peshawar. | 3,000,000 | 2,244,453 |

| | | | |
|----|---|--------------------|-------------------|
| 25 | Construction of Street drain Culvert Side wall etc at U.C Mera Kachori. | 3,000,000 | 1,970,433 |
| 27 | Construction of Street, drain, Culvert Side wall etc at U.C Sheikh Muhammadi and Installation of 5-No Hand Pumps at U.C Sheikh Muhammadi Peshawar. | 3,000,000 | 2,041,111 |
| | Sub-Total - A | 60,495,900 | 41,697,410 |
| | Pak MDG | | |
| 1 | Construction of street, drain & culvert etc. at Banda Bazid U.C. Aza Khel, Peshawar | 2,500,000 | 2,500,000 |
| 2 | Construction of Road at Chamkani, Peshawar | 4,000,000 | 3,990,000 |
| 3 | Construction of causeway near Zabab Khana Chamkani NA-04, Peshawar | 3,000,000 | 2,812,465 |
| 4 | Construction of Streets, Drains & Culverts etc at Shalozan Colony, Beh Bahadar, NA-04, Peshawar | 2,000,000 | 995,510 |
| 5 | Construction of Road, side wall & Drains at Badabher Dheli Dher NA-04 Peshawar | 4,000,000 | 2,341,398 |
| 7 | Construction of Road at Jamia Ashria UC Chamkani | 3,500,000 | 2,951,718 |
| | Sub-Total - B | 19,000,000 | 15,591,091 |
| | PFC Schemes | | |
| 1 | Construction of Street drain Side Wall Pipe Culvert etc at Moh Dwagoon Kaga Wala U.C Sheikh Muhammadi Peshawar. | 4,047,000 | 3,900,335 |
| 2 | Construction of Road, Side Wall RCC Culvert towards Afridi Bachai Lara U.C Sheikh Muhammadi Peshawar. | 2,584,000 | 2,525,620 |
| 4 | Construction of Street drain culvert Side Wall etc at U.C Hazarkhwani-I Peshawar. | 2,000,000 | 1,589,048 |
| 5 | Construction/ Repair of Road etc at U.C Hazarkhwani-I Peshawar. | 2,000,000 | 2,000,000 |
| 6 | Construction of Street drain culvert Side Wall etc at Shaheed Garhi, Qazi Abad U.C Mashogagar Peshawar. | 3,500,000 | 3,497,978 |
| 7 | Construction of Street drain culvert Side Wall etc at Sheikhan Garhi, Balarzai, Muslim Jangi Mama Khel Darmand Garhi Mera Mashogagar U.C Mashogagar Peshawar. | 3,500,000 | 3,500,000 |
| 8 | Construction of Street drain culvert S.Wall etc at Azakhel Peshawar. | 3,000,000 | 2,995,664 |
| | Sub-Total - C | 20,631,000 | 20,008,645 |
| | Grand Total (A+B+C) | 100,126,900 | 77,297,146 |

Annex-51(2)
[Para 1.5.3.6]

Unauthorized accord of technical sanction

| F-No. | Name of schemes | Estimated Cost (Rs) | Expenditure (Rs) |
|--------------|---|--------------------------------|-----------------------------|
| 1 | Construction of BTR at Mohallah Kandi Burhan, Toti Khel, Peshawar | 6,262,000 | 3,142,549 |
| 2 | Construction of Road, Side Wall etc at Bin Ghazi Badaber Kandi, Shakar Konwa PK-10 Peshawar | 8,985,000 | 6,824,478 |
| 3 | Construction of Road, Side Wall etc at Bin Ghazi Balo Khel PK-10 Peshawar | 6,736,000 | 5,178,163 |
| 4 | Construction of Road, Side Wall etc at Bin Ghazi Badabher PK-10 Peshawar | 7,225,000 | 5,844,383 |
| 5 | Construction of Street, Drain, Culvert, side wall etc at Telaband / Nakband UC Azakhel PK-10 Peshawar | 5,000,000 | 3,949,999 |
| 6 | Construction of Street, Drain, Culvert, side wall etc at UC Surazai Payan PK-10 Peshawar | 5,000,000 | 4,334,153 |
| 8 | Construction of Street, Drain, Culvert, side wall etc at UC Ghari Chandan PK-10 Peshawar | 5,000,000 | 2,996,488 |
| 10 | Construction of Street, Drain, Culverts, side wall etc at UC Adizai PK-10 Peshawar | 8,792,000 | 8,743,788 |
| Total | | 53,000,000 | 41,014,001 |

Annex-52
[Para 1.5.3.7]

Detail of short deduction of income tax

| F.No | Name of scheme | Contractor Name | Expenditure till date | Income tax deducted @ 7.5% | I.Tax required @ 10% | Difference |
|-----------------------|---|----------------------|-----------------------|----------------------------|----------------------|------------|
| TMA Local Fund | | | | | | |
| 4 | Construction of Street drain Side Wall Pipe Culvert etc at Qabristan Sheikh Muhammadi Peshawar. | MS Farzand Khan | 1,084,963 | 81,372 | 108,496 | 27,124 |
| 7 | Construction of Street drain Culvert Side wall etc at U.C Hazarkhwani-II | Fayaz Ahmed & Co | 1,940,794 | 145,560 | 194,079 | 48,520 |
| 10 | Construction of Street drain Culvert Side wall etc at U.C Urmar Bala Peshawar. | Sadaqat Shah | 1,831,775 | 137,383 | 183,178 | 45,794 |
| 14 | Construction of Street, drain Culvert Side Wall etc at U.C Mattani Peshawar. | Khan Nasir Khan | 2,579,910 | <u>176,324</u> | 257,991 | 81,667 |
| 15 | Construction of Street, drain, Culvert Side Wall etc at U.C Maryamzai Peshawar. | Malik Khaber Khan | 2,227,097 | 167,032 | 222,710 | 55,678 |
| 16 | Construction of Street drain Culvert Side Wall etc at U.C Suleman Khel Peshawar. | Fayaz Ahmed | 2,018,505 | <u>146,090</u> | 201,851 | 55,761 |
| 17 | Construction of Side Wall and | M/S Reyaz Ahmad & Co | 825,907 | 61,943 | 82,591 | 20,648 |

| | | | | | | |
|--------------------|---|--------------------|-----------|---------|---------|--------|
| | Cleanness of drain at village Sheikhan U.C Sheikhan Peshawar. | | | | | |
| 23 | Shingling of Road etc at U.C Surizai Payan Peshawar. | Reyaz Khan Marozai | 237,631 | 17,822 | 23,763 | 5,941 |
| 27 | Construction of Street, drain, Culvert Side wall etc at U.C Sheikh Muhammadi and Installation of 5-No Hand Pumps at U.C Sheikh Muhammadi Peshawar. | M/S Reyaz Ahmad | 2,041,111 | 153,083 | 204,111 | 51,028 |
| PFC Schemes | | | | | | |
| 3 | Construction of Causeway and Pavement of Street drain etc at Miagan Kandi U.C Aza Khel Peshawar. | | 415,300 | 31,148 | 41,530 | 10,383 |
| 7 | Construction of Street drain culvert Side Wall etc at Sheikhan Garhi, Balarzai, Muslim Jangi Mama Khel Darmand Garhi Mera Mashogagar U.C Mashogagar Peshawar. | Kisan Water pump | 3,500,000 | 262,500 | 350,000 | 87,500 |
| 9 | Constriction of Black Topping of Road at Kohatian U.C Chamkani Peshawar. | | 1,188,197 | 89,115 | 118,820 | 29,705 |
| PAK MDG | | | | | | |
| 1 | Construction of street, drain & culvert etc. at | Farzand Khan | 2,500,000 | 187,500 | 250,000 | 62,500 |

| | | | | | | |
|------------------------|--|--------------------|-----------|---------|---------|---------|
| | Bqanda Bazid U.C. Aza Khel, Peshawar | | | | | |
| 4 | Construction of Streets, Drains & Culverts etc at Shalozan Colony, Beh Bahadar, NA- o4, Peshawar | Farzand Khan | 995,510 | 74,663 | 99,551 | 24,888 |
| 7 | Construction of Road at Jamia Ashria UC Chamkani | Niaz Wali Khan | 2,951,718 | 221,379 | 295,172 | 73,793 |
| CMD Shah Farman | | | | | | |
| 1 | Construction of BTR at Mohallah Kandi Burhan, Toti Khel, Peshawar | Khan Nasir Khan | 3,142,549 | 231,447 | 314,255 | 82,808 |
| 2 | Construction of Road, Side Wall etc at Bin Ghazi Badaber Kandi, Shakar Konwa PK-10 Peshawar | Niaz Muhammad | 6,824,478 | 511,835 | 682,448 | 170,613 |
| 3 | Construction of Road, Side Wall etc at Bin Ghazi Balo Khel PK- 10 Peshawar | Niaz Muhammad | 5,178,163 | 388,362 | 517,816 | 129,454 |
| 4 | Construction of Road, Side Wall etc at Bin Ghazi Badabher PK- 10 Peshawar | Khan Nasir Khan | 5,844,383 | 438,328 | 584,438 | 146,110 |
| 5 | Construction of Street, Drain, Culvert, side wall etc at Telaband / Nakband UC Azakhel PK-10 Peshawar | Iqbal Shah | 3,949,999 | 296,249 | 395,000 | 98,751 |
| 8 | Construction of Street, Drain, | Umer Gul & Sons | 2,996,488 | 224,736 | 299,649 | 74,913 |

| | | | | | | |
|--------------|--|----------|-----------|-----------|---------|------------------|
| | Culvert, side wall etc at UC Ghari Chandan PK-10 Peshawar | | | | | |
| 10 | Construction of Street, Drian, Culverts, side wall etc at UC Adizai PK-10 Peshawar | Zeb & Co | 8,743,788 | 655,784.1 | 874,379 | 218,595 |
| Total | | | | | | 1,602,172 |

Annex-53
[Para 1.5.3.8]

Detail of variation between two sets of accounts

| S# | Description | Receipt as per DCR | Receipt as per Income statement (Rs) | Difference (Rs) |
|-------------------------|-------------------------------|--------------------|--------------------------------------|-------------------|
| 1. | 2% property tax | 57,350,165 | 45,942,897 | 11,407,268 |
| 2. | Development Cess | 6,049,610 | 4,668,640 | 1,380,970 |
| 3. | License Fee (Food and Drinks) | 483,000 | 544,250 | 61,250 |
| 4. | Cattle Fair Badaber | 1,325,700 | 1,041,980 | 283,720 |
| 5. | Cattle Fair Urmer | 521,720 | 314,870 | 206,850 |
| 6. | Local Adda Stand Phandu | 511,170 | 460,090 | 51,080 |
| 7. | Local Adda Stand Sabzi Mandi | 136,755 | 183,485 | 46,730 |
| 8. | Local Adda Stand Urmer | 193,780 | 158,880 | 34,900 |
| 9. | Local Adda Stand Shamshatoo | 0 | 197,680 | 197,680 |
| 10. | Local Adda Stand Badabher | 161,330 | 138,030 | 23,300 |
| 11. | Local Adda Stand Mattani | 209,610 | 174,750 | 34,860 |
| 12. | Local Adda Stand Musazia | 41,770 | 33,930 | 7,840 |
| 13. | Bhoosa Taal | 153,050 | 116,560 | 36,490 |
| 14. | Map Approval Fee (BCA) | 310115 | 2,785,963 | 2,475,848 |
| 15. | Parking Stand Ghari Faizullah | 249,020 | - | 249,020 |
| Total Difference | | 68,225,795 | 57,291,005 | 16,497,806 |

Annex-54
[Para 1.5.3.9]

Detail of Abnormal decrease in receipt

Amount in Rupees

| S No | Name of contract | Actual 2014-15 | Required as per MT&C | Estimate 2015-16 | Receipt Realized as per DCR in 2015-16 | Less realized (s) |
|--------------|------------------------------|----------------|----------------------|------------------|--|-------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 = 2 – 5 |
| 1. | Bhoosa Thall | 210,000 | 262,500 | 250,000 | 153,050 | 56,950 |
| 2. | License Fee | 826,900 | 992,280 | 470,000 | 483,000 | 343,900 |
| 3. | Development cess on bricks | 8,120,000 | 9,744,000 | 6,800,000 | 6,049,610 | 2,070,390 |
| 4. | Cattle Fair Badaber | 1,531,000 | 1,837,200 | 1,275,000 | 1,325,700 | 205,300 |
| 5. | Cattle Fair Urmer | 542,000 | 650,400 | 450,000 | 521,720 | 20,280 |
| 6. | Bricks Killen | 357,000 | 428,400 | 295,000 | 339,000 | 18,000 |
| 7. | Parking Stand Mattani | 220,000 | 264,000 | 200,000 | 209,610 | 10,390 |
| 8. | Parking Stand Sabzi Mandi | 211,440 | 253,728 | 311000 | 136,755 | 74,685 |
| 9. | Parking Stand Ghari Faizulla | 251,690 | 302,028 | 54- | 249,090 | 2,600 |
| Total | | | | | | 2,802,495 |

Annex-55
[Para 1.5.3.10]

Detail of less realization of receipt

(Amount in Rupees)

| S No | Name of contract | Actual 2014-15 | Required as per MT&C (20%) | Estimated Budget 2015-16 | Realized 2015-16 | Loss (Rs) |
|------|------------------------------|-------------------|-------------------------------------|--------------------------------|---------------------|------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 = 3 - 5 |
| 1. | Sign Board | 1,650,000 | 1,980,000 | 687,000 | 190,000 | 1,790,000 |
| 2. | Bhoosa Thall | 210,000 | 262,500 | 250,000 | 153,050 | 109,450 |
| 3. | License Fee | 826,900 | 992,280 | 470,000 | 483,000 | 509,280 |
| 4. | Development cess on bricks | 8,120,000 | 9,744,000 | 6,800,000 | 6,049,610 | 3,694,390 |
| 5. | Cattle Fair Badaber | 1,531,000 | 1,837,200 | 1,275,000 | 1,325,700 | 511,500 |
| 6. | Cattle Fair Urmer | 542,000 | 650,400 | 450,000 | 521,720 | 128,680 |
| 7. | Bricks Killen | 357,000 | 428,400 | 295,000 | 339,000 | 89,400 |
| 8. | Parking Stand Mattani | 220,000 | 264,000 | 200,000 | 209,610 | 54,390 |
| 9. | Parking Stand Urmer | 190,000 | 228,000 | 166,000 | 193,780 | 34,220 |
| 10. | Parking Stand Musazia | 37,000 | 44,400 | 30,800 | 41,770 | 2,630 |
| 11. | Parking Stand Sabzi Mandi | 211,440 | 253,728 | 311,000 | 136,755 | 116,973 |
| 12. | Parking Stand Ghari Faizulla | 251,690 | 302,028 | | 249,020 | 53,008 |
| | Total | 14,147,032 | 16,986,939 | 10,934,804 | 9,893,020 | 7,093,921 |

Annex-56
[Para 1.5.3.11]

Detail of overpayment due to allowing higher rate

| S.# | Scheme Name | Qty*Rate=Amount Paid | Qty*Rate=Amount Required | Overpayment (Rs) |
|----------------|--|--|---|---------------------|
| 1. | Const; of Road Jamia Asria Chamkani | 90.62 M ³ x18500=1,676,470 | 1784.38 M ² x 674.76=1,204,028 | 472,442 |
| 2. | Const; of road Chamkani to Jhagra | 137.81 M ³ x 23000=2,685,396 | 2698.14 M ² x 674.76=1,820,597 | 864,797 |
| 3. | Const; of Road at Nazir Garhi Mera Kachori | 130.80 M ³ x 18400=2,406,795 | 2683.64 M ² x 674.76=1,810,813 | 595,982 |
| 4 | Const; of road at Kohatian Chamkani | 38.50 M ³ x 19000= 731500 | 789.96 M ² x 674.76= 533033 | 198,467 |
| 5 | Const: / Repair of Road at UC Hazar Khani | 82.59 M ³ x 16600= 1,370,994 | 1694.42 M ² x 674.76= 1,143,327 | 227,667 |
| Total : | | | | 2,359,355 |