



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

AUDIT YEAR 2014-2015

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABREVIATIONS AND ACRONYMS	i
PREFACE	i
EXECUTIVE SUMMARY	iii
SUMMARY TABLES and CHARTS.....	vi
I. Audit Work Statistics.....	vi
II. Audit Observations classified by categories	vi
III. Outcome Statistics	vii
IV. Table of Irregularities pointed out.....	viii
V. Cost-Benefit	viii
CHAPTER-1	1
1.1 District Council & Municipal Committee District Battagram	1
1.1.1 Introduction	1
1.1.2 Comments on Budget and Accounts (Variance analysis)	1
1.1.3 Brief comments on the status of compliance with ZAC/PAC Directives	2
1.2 AUDIT PARAS DISTRICT COUNCIL BATTAGRAM.....	3
1.2.2 Non Production of Record.....	5
1.2. Irregularity & Non-compliance.....	6
1.2.4 Internal Control Weakness	9
1.3 AUDIT PARAS MUNICIPAL COMMITTEE BATTAGRAM	11
1.3.1 Irregularity & Non-compliance.....	12
1.3.2 Internal Control Weakness	13
Annexure-1 Detail of MFDAC Paras	14
Annexure-2 Audit Impact Summary for the financial year 2013-14.....	15
Annexure-3 Detail of Tender Form Fee	16
Annexure- 4 Detail of Income Tax, Professional Tax & Stamp Duty	19
Annexure- 5 Detail of non deposit of Professional Tax & Stamp Duty	20
Annexure- 6 Detail of repair work out of District ADP 2013-14	24
Annexure-7 Detail of non recovery of staff salaries from contractors	25
Annexure-8 Detail of non recovery of rent of property	26

ABREVIATIONS AND ACRONYMS

AD	Assistant Director
ADP	Annual Developmental Plan
AP	Advance Para
CCB	Citizen Community Board
CCO	Chief Coordination Officer
C&W	Communication and Works
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DDO	Drawing & Disbursing Officer
DG	Director General
GFR	General Financial Rules
LCB	Local Council Board
LGE&RDD	Local Government, Election and Rural Development Department
LGA	Local Government Act
M&R	Maintenance & Repair
MFDAC	Memorandum for Departmental Accounts Committee
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PC-1	Planning Commission-1
PHE	Public Health Engineering
ZAC	Zilla Accounts Committee

PREFACE

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

The report is based on audit of the accounts of District Council and Municipal Committee Battagram for the Financial Year 2013-14. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa, Peshawar conducted audit on test check basis during 2014-15 with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs 1 million or more. Relatively less significant issues are listed in the Annexure-1 of the Audit Report. The Audit Observations listed in the Annexure-1 shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Khyber Pakhtunkhwa, Peshawar, is responsible to conduct the audit of all District Councils, Municipal Committees (MCs) and Union Councils (UCs). Its Regional Directorate of Audit Abbottabad has audit jurisdiction of District Councils, Municipal Committees and UCs six Districts i.e. Abbottabad, Haripur, Mansehra, Battagram, Kohistan and Tor Ghar.

The Regional Directorate has a human resource of 13 officers and staff, constituting 3,939 man days and a budget of about Rs 17.195 million was allocated during Financial Year 2014-15. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly Regional Director Audit Abbottabad carried out audit of the accounts of District Council and Municipal Committee Battagram for the Financial Year 2013-14 and the findings included in the Audit Report.

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

a. Scope of audit

Out of total expenditure of the District Council and Municipal Committee Battagram for the Financial Year 2013-14, the auditable expenditure under the jurisdiction of RDA was Rs 311.221 million. Out of this, RDA Abbottabad audited an expenditure of Rs 186.732 million on test check basis which, in terms of percentage, is 60% of auditable expenditure.

The receipts of District Council and Municipal Committee Battagram for the Financial Year 2013-14 were Rs 54.742 million. Out of this, RDA

Abbottabad audited receipts of Rs 27.371 million which, in terms of percentage, is 50% of auditable receipts.

The total expenditure and receipts of District Council and Municipal Committee, District Battagram, for the Financial Year 2013-14 were Rs 365.963 million. Out of this, RDA Abbottabad audited the expenditure and receipt of Rs 214.103 million.

b. Recoveries at the instance of audit

Recovery of Rs 10.142 million was pointed out during the audit. However, no recovery was affected till the finalization of this report. Out of the total recoveries Rs 2.45 million was in the notice of the executives before Audit.

c. Audit Methodology

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

d. Audit Impact

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

e. Comments on Internal Control and Internal Audit department

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

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

f. Key audit findings of the report;

- i. Misappropriation of Rs 0.549 million was noticed in one case.¹
- ii. Non production of record of Rs 104.545 million was noted in one case.²
- iii. Irregularity & non-compliance of Rs 9.11 million was noted in three cases.³
- iv. Loss due to weak internal control of Rs 14.160 million was noted in three cases.⁴

g. Recommendations

- i. Disciplinary action needs to be taken for non production of record as well as violation of the rules and regulations in spending the public money.
- ii. Concerted efforts need to be made to recover long outstanding dues.
- iii. Deduction of taxes on supplies and contracts need to be ensured.
- iv. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.

¹ Para 1.2.1.1

² Para 1.2.2.1

³ Para 1.2.3.1, 1.2.3.2, 1.3.1.1

⁴ Para 1.2.4.1, 1.2.4.2, 1.3.2.1

SUMMARY TABLES and CHARTS

Table 1: Audit Work Statistics

(Rs in million)

S.No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	01	356.963
2	Total formations in audit jurisdiction	02	356.963
3	Total Entities(PAO) Audited	01	214.103
4	Total formations Audited	02	214.103
5	Audit & Inspection Reports	02	214.103
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2: Audit Observations classified by categories

(Rs in million)

S.No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	-
2	Weak financial management	5.648
3	Weak Internal controls	18.171
4	Others	104.545
	Total	128.364

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

S.No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total for the year 2013-14	Total for the year 2012-13 *
1	Outlays Audited	-	153.459	27.371	33.273	214.103	-
2	Amount Placed under Audit Observations /Irregularities of Audit	-	116.245	7.789	4.330	128.364	-
3	Recoveries Pointed Out at the instance of Audit	-	2.351	7.791		10.142	-
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

* No budget was available because District Council was established in 2013.

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

S.No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation.	-
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	23.819
5	Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies	
6	Non-production of record	104.545
7	Others, including cases of accidents, negligence etc.	-
	Total	128.364

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

Sr. No	Description	Amount
1	Outlays Audited (Items 1 of Table 3)	225.418
2	Expenditure on Audit	0.177
3	Recoveries realized at the instance of Audit	0
	Cost-Benefit Ratio	1:0

CHAPTER-1

1.1 District Council & Municipal Committee District Battagram

1.1.1 Introduction

District Battagram has two tehsils i.e. Battagram and Allai. There is a District Council and one Municipal Committee. District Council has a Chief Coordination Officer, District Officer (Finance), District Officer (Infrastructure) and District Officer (Regulation). Municipal Committee has Chief Municipal Officer, Municipal Officer (Finance), Municipal Officer (Infrastructure) and Municipal Officer (Regulation). District Council Battagram has one Drawing and Disbursing Officer (DDO) i.e. Chief Coordination Officer & Chief Municipal Officer is the DDO of Municipal Committee. According to 1998 population census, the population of District Battagram is 276,254.

1.1.2 Comments on Budget and Accounts (Variance analysis)

An amount of Rs 303.711 million was allocated as grant in aid by the Provincial Government to District Council and Municipal Committee of District Battagram. An amount of Rs 54.742 million was realized during the financial year 2013-14. Thus making a total of Rs 358.453 million at the disposal of local councils, against which an expenditure of Rs 319.136 million was incurred by the District Council and Municipal Committee Battagram with a saving of Rs 39.317 million during financial Year 2013-14. Detail is given below:

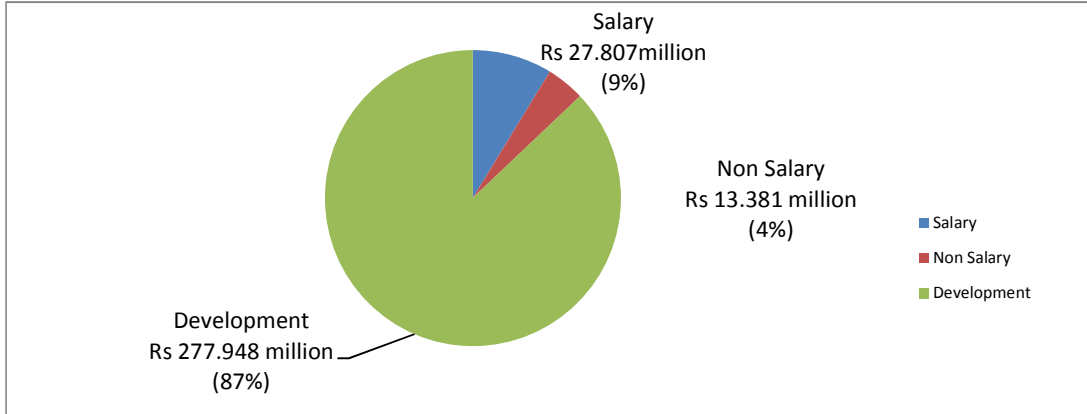
(Rs in million)

2014-15	Budget	Expenditure	Excess/ (Saving)	%age
Salary	33.377	27.807	(5.570)	16.688
Non-salary	25.310	13.381	(11.929)	47.131
Developmental	299.766	277.948	(21.818)	13.703
Total	358.453	319.136	(39.317)	10.968
Receipts	64.603	54.742	-	-
Grand Total	423.056	373.878	-	-

The huge savings of Rs 39.317 million in all heads of accounts indicate weakness in the capacity of these local institutions to utilize the amounts allocated.

Expenditure 2013-14

(Rs in million)



1.1.3 Brief comments on the status of compliance with PAC Directives

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

DISTRICT COUNCIL BATTAGRAM

1.2 Audit Paras District Council Battagram

1.2.1 Fraud and Misappropriation

1.2.1.1 Misappropriation of tender form fee – Rs 0.549 million

Para 8 and 26 of the General Financial Rules Volume I require each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

Chief Coordination Officer, District Council Battagram received Rs 699,000 on account of tender form fee during 2013-14 (Annex - 3). It was observed that out of the total receipts, Rs 150,150 were deposited into council account, whereas the remaining amount was misappropriated.

Misappropriation occurred due to willful negligence.

When pointed out in September 2014, management stated that the amount was retained by Sub Engineer. He would be directed to deposit the amount into treasury. The reply was not convincing as timely deposit of Government money into treasury was the responsibility of the department.

Request for convening the DAC meeting was made on 02-10-2014 but no response was received from Principal Accounting officer, as a result DAC meeting could not be convened till finalization of this report in March, 2015.

Audit recommends inquiry, fixing responsibility and disciplinary action besides recovery of principal amount along with interest.

AP 16 (2013-14)

1.2.2 Non Production of Record

1.2.2.1 Non Production of Record – Rs 104.545 million

According to Section 14(1-b) & (3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 the Auditor General has the authority to require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to transactions to which his duties in respect of audit extend hence any person or authority hindering the auditorial functions of the Auditor General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

Chief Coordination Officer, District Council Battagram did not produce the following auditable record despite repeated written and verbal requests during 2013-14;

1. Record of developmental expenditure of defunct TMA Allai – Rs 80,901,186
2. Record of 2012-13 – Rs 23,643,808
3. Citizen Community Boards record
4. Appointments record
5. Service books of staff
6. Bank statement of securities account

The veracity of the expenditure could not be authenticated due to non production of record.

When pointed out in September 2014, management stated that detailed reply would be furnished after verification of record. However, no progress was reported.

Request for convening the DAC meeting was made on 02-10-2014 but no response was received from Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this report in March, 2015.

Audit recommends investigation, fixing responsibility and disciplinary action against person (s) at fault.

AP 40 (2013-14)

1.2.3 Irregularity & Non-compliance

1.2.3.1 Unauthorized retention & utilization of union councils share – Rs 2.524 million

According to Government of Khyber Pakhtunkhwa Finance Department instructions dated 24-04-2014, 90% of the receipts in lieu of Zilla Tax being share of Union Councils should be transferred to Assistant Director LGE&RD.

Chief Coordination Officer District Council Battagram received Rs 2,804,000 on account of receipts in lieu of Octroi & Zilla Tax during 2013-14. The amount was required to be distributed as per following approved formula:

District Council Share 10%	Rs 280,400
Union Councils Share 90%	Rs 2,523,600

Union Councils share was required to be transferred to Assistant Director LG&RD Department Battagram for further distribution among all union councils of District Battagram, which was not done.

Utilization of union councils share occurred due to violation of Government instructions.

When pointed out in September 2014, management stated that due to shortage of funds, the amount was utilized to meet the requirements of the council. Amount would be transferred to AD Local Government Battagram in due course of time. However, no progress was reported.

Request for convening the DAC meeting was made on 02-10-2014 but no response was received from Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this report in March, 2015.

Audit recommends transfer of union councils share and action against person(s) at fault.

AP 17 (2013-14)

1.2.3.2 Non deduction/ deposit of income tax, professional tax and stamp duty - Rs 1.378 million

- I. According to Income Tax Ordinance 2001, 5% income tax should be deducted from revenue contractors. The rate was enhanced to 10% w.e.f. 01-07-2014.
- II. According to Khyber Pakhtunkhwa Finance Act 1990, Professional Tax at prescribed rates should be recovered from contractors.
- III. According to Government of Khyber Pakhtunkhwa Finance Act 2007, Stamp Duty at prescribed rates should be recovered from contractors.

Chief Coordination Officer District Council, Battagram awarded contracts of revenue collection to contractors during 2012-13 and 2013-14 (Annex - 4), however Stamp Duty & Professional Tax amounting to Rs 195,750 was not deducted. Rs 654,125 deducted on account of 10% income tax was also not deposited into treasury.

Moreover, CCO District Council, Battgarm deducted Rs 246,250 and Rs 282,400 on account of stamp duty and professional tax from various contractors of developmental schemes during 2013-14 (Annex- 5). The amount was retained in the PLA instead of depositing into Government treasury.

Non deduction/ deposit of duties and taxes occurred due to non compliance of rules, which resulted in loss to Government.

When pointed out in September 2014, management stated that amount would be deposited into treasury in due course of time. However, no progress was reported.

Request for convening the DAC meeting was made on 02-10-2014 but no response was received from Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this report in March, 2015.

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

AP 11 & 37 (2013-14)

1.2.4 Internal Control Weaknesses

1.2.4.1 Unauthorized utilization of developmental fund on repair works – Rs 11.700 million

According to S. No VII of Government of Khyber Pakhtunkhwa Local Council Board notification No AO/LCB/ADP/2013-14 dated 21-03-2014, The ADP allocation should be utilized for execution of developmental schemes and conversion for M&R of works and facilities of Municipal Committees will be subject to prior approval of Local Government Department.

Chief Coordination Officer, District Council Battagram incurred expenditure of Rs 11,700,000 on repair of roads and water supply schemes (Annex – 6) out of District ADP 2013-14. The funds were meant for developmental expenditure and repair work was not allowed. Approval of the Local Government Department Khyber Pakhtunkhwa was not obtained.

Moreover, repair of roads and water supply schemes in the district was the responsibility of C&W and PHE department respectively and a huge fund is allocated for this purpose annually. Therefore duplication of expenditure can also not be ruled out.

Developmental fund was utilized for repair due to weak internal control.

When pointed out in September 2014, management stated that detailed reply would be furnished after verification of record. However no progress was reported.

Request for convening the DAC meeting was made on 02-10-2014 but no response was received from Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this report in March, 2015.

Audit recommends investigation and corrective action.

AP 14 (2013-14)

1.2.4.2 Non recovery of staff salaries from contractors – Rs 2.070 million

According to S.No xxiv to xxvi of the terms & conditions of contracts issued vide Government of Khyber Pakhtunkhwa LGE&RD Department No AO-II/LCB/6-11/2013 dated 20-03-2013, the contractor shall be bound to pay all expenses including pay, leave salaries, pension contribution alongwith other valid charges of employees working with contractor.

Chief Coordination Officer, District Council Battagram deputed staff of the council with contractors of different revenue/ tax collection during 2013-14. It was observed that only Rs 215,853 were received from contractor of Property Tax on account of pay & allowances of Mr. Hidayat Ullah Rent Inspector whereas remaining amount of Rs 2,069,898 (Annex -7) was not recovered from the contractors.

Staff salaries were not recovered from contractors due to weak internal control, which resulted in loss to Government.

When pointed out in September 2014, management stated that detailed reply would be furnished after verification of record. However no progress was reported.

Request for convening the DAC meeting was made on 02-10-2014 but no response was received from Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this report in March, 2015.

Audit recommends investigation fixing responsibility and disciplinary action besides recovery.

AP 18 (2013-14)

MUNICIPAL COMMITTEE BATTAGRAM

1.3 Audit Paras Municipal Committee Battagram

1.3.1 Irregularity & Non-compliance

1.3.1.1 Award of contract of property tax on lower rates – Rs 5.200 million

According to Local Council Board LG&RD Department, Government of Khyber Pakhtunkhwa letter No. AO-III/LCB/2-1/2010 dated 23-5-2011, the contract for the present year must have an increase over the bid of last year to the tune of at least 15%.

Chief Municipal Officer, Battagram awarded contract of Property tax @ Rs 6,705,000 during 2012-13. However the same contract was auctioned for Rs 2,510,000 during the year 2013-14. Audit observed that contract should have been auctioned on 15% increased rates of the previous year amount, which was not done, resulting in loss of Rs 5,200,750 as detailed below:

Auctioned amount 2012-13 (Rs)	15% increase (Rs)	Contract actually awarded (Rs)	Loss (Rs)
6,705,000	7,710,750	2,510,000	5,200,750

Award of contract on lower rates occurred due to non compliance of rules, which resulted in loss to Government.

When pointed out in September 2014, management stated that detailed reply would be furnished after verification of record. However no progress was reported.

Request for convening the DAC meeting was made on 02-10-2014 but no response was received from Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this report in March, 2015.

Audit recommends investigation fixing responsibility and disciplinary action against person(s) at fault besides recovery under intimation to audit.

AP 04 (2013-14)

1.3.2 Internal Control Weakness

1.3.2.1 Non recovery of rent of shops – Rs 0.390 million

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

Chief Municipal Officer, Battagram did not collect rent from the occupants of municipal committee owned property amounting to Rs 390,498 during 2012-13. Non recovery of long outstanding dues resulted in loss to Government (Annex- 8).

Non recovery of rent occurred due to weak internal control.

When pointed out in September 2014, management stated that amount would be recovered and shown to audit. However, no progress was reported.

Request for convening the DAC meeting was made on 02-10-2014, but no response was received from Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this report in March, 2015.

Audit recommends investigation, fixing responsibility and disciplinary action against the person(s) at fault, besides recovery.

AP 7 (2013-14)

Annexure-1**Detail of MFDAC Paras****(Rs in million)**

S. No	AP No	Department	Gist of Para	Amount
1	12	District Council Battagram	Loss to Government due to award of contract on lower rates	0.264
2	13	-do-	Non deduction of Sales Tax on Non Schedule Items of work	0.281
3	24	-do-	Unauthorized deduction of contingency charges.	0.643
4	02	Municipal Committee Battagram	Loss to Government due to non deduction of Income Tax	0.284

Annexure-2**Audit Impact Summary for the financial year 2013-14**

S. No.	Rules/System/Procedure	Audit Impact
1	According to GFR all dues of the government should be correctly and promptly assessed, collected and paid into Government Treasury.	DAC meeting could not be convened therefore audit impact is not visible
2	The Auditor General has the authority to require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to transactions to which his duties in respect of audit extend.	DO
3	According to Government of Khyber Pakhtunkhwa Finance Department instructions ,Union Councils should be transferred to Assistant Director LGE&RD.	DO
4	I According to Income Tax Ordinance 2001, 10% income tax should be deducted from revenue contractors.	DO

Annexure-3

DP # 1.2.1.1

Detail of Tender Form Fee

S. No	Name of scheme	Est Cost (Rs)	Tender Cost (Rs)	No of tenders	Amount (Rs)
	CM Directives 2013-14 PK - 60				
1	Package No 2 CM Directive PK 60	1,300,000	1,150	35	40,250
2	Package No 4 CM Directive PK 60	1,300,000	1,150	33	37,950
3	Package No 5 CM Directive PK 60	1,000,000	1,000	36	36,000
4	Package No 6 CM Directive PK 60	800,000	1,000	34	34,000
5	Package No 7 CM Directive PK 60	400,000	1,000	32	32,000
6	Package No 8 CM Directive PK 60	1,900,000	1,450	39	56,550
7	Package No 1 CM Directive PK 60	1,800,000	1,400	5	7,000
8	Package No 2 CM Directive PK 60	1,500,000	1,250	5	6,250
	CM Directives 2013-14 PK - 59				
9	Package No 1 CM Directive PK 59	2,000,000	1,500	5	7,500
10	Package No 2 CM Directive PK 59	2,000,000	1,500	5	7,500
11	Package No 3 CM Directive PK 59	2,000,000	1,500	5	7,500
12	Package No 4 CM Directive PK 59	1,000,000	1,000	5	5,000
13	Package No 5 CM Directive PK 59	1,600,000	1,300	5	6,500
14	Package No 6 CM Directive PK 59	1,400,000	1,200	5	6,000
	District ADP (PFC) 2013-14				
15	WSS Sar awab Khan Beshkot Thakot	200,000	1,000	5	5,000
16	Street Pavement Bar Guryal Thakot	200,000	1,000	6	6,000
17	4 No Hand Pumps PK 59 Battagram	400,000	1,000	6	6,000
18	DWSS Kanshai Peza	200,000	1,000	6	6,000
17	Link road Konshai Paimal	500,000	1,000	5	5,000
18	Hand Pump Ayub Koroona	100,000	1,000	5	5,000
19	Const of Khos Ashar road	400,000	1,000	6	6,000
20	Street Pavement Battagram Village	800,000	1,000	6	6,000
21	Qalla Road Battagram	500,000	1,000	6	6,000
22	Street Pavement Habib Syed	400,000	1,000	6	6,000
23	PCC Takia road Anwar Zeb	400,000	1,000	5	5,000
24	PCC road Chuluwali Nilli Shang	900,000	1,000	6	6,000
25	Suspension Bridge Maidan Noshera	800,000	1,000	6	6,000
26	Street pavement Battamori	500,000	1,000	6	6,000
27	Hand pump sharif khan Chappargram	100,000	1,000	6	6,000

28	DWSS Kuz Gul Bela Peshora	100,000	1,000	4	4,000
29	WSS Bar Cham Peshora	200,000	1,000	3	3,000
30	DWSS Aman Abad Peshora	100,000	1,000	5	5,000
31	Hand pump shinjorai Dub Peshora	100,000	1,000	5	5,000
32	Const of Karwal Markhani Matta	500,000	1,000	5	5,000
33	PCC Gul Alam Karwar road	200,000	1,000	6	6,000
34	Street pavement Hospital Colony	300,000	1,000	4	4,000
35	Street pavement colony Battagram	400,000	1,000	4	4,000
36	Hand pump Thakot colony	250,000	1,000	4	4,000
37	PCC Adda road Thakot	250,000	1,000	4	4,000
38	PCC Nasir Bagh road	300,000	1,000	6	6,000
39	Street pavement Banda road Chitta Gala	300,000	1,000	4	4,000
40	Const of Dheri Walahat road	300,000	1,000	6	6,000
41	Extension & repair of WSS Banna	600,000	1,000	7	7,000
42	Extension & repair of WSS Pashto	700,000	1,000	6	6,000
43	Sewerage line Hutsal Batkul	500,000	1,000	7	7,000
44	Ext& repair of link road Hutsal Batkul	400,000	1,000	6	6,000
45	Extension & repair of WSS Hutsal	500,000	1,000	6	6,000
46	Repair & extension of WSS Jambura	700,000	1,000	6	6,000
47	Repair & extension of WSS Biari	500,000	1,000	6	6,000
48	Repair / ext of link road Sakargah	500,000	1,000	7	7,000
49	Repair & extension of WSS Sakargah	500,000	1,000	6	6,000
50	Repair & extension of WSS Rashang	500,000	1,000	6	6,000
51	Repair & ext of link road Rashang	500,000	1,000	7	7,000
52	Repair & ext of WSS Bateela	500,000	1,000	6	6,000
53	WSS Sofian Bar Kaly	300,000	1,000	6	6,000
54	Sewerage line Ajmera Bar pao	300,000	1,000	5	5,000
55	H/Pump Markez Islami	100,000	1,000	5	5,000
56	PCC road Shah Khel Shamlai	300,000	1,000	4	4,000
57	PCC road Niaz Khan Koroona	400,000	1,000	4	4,000
58	DWSS Sardar Abad	100,000	1,000	4	4,000
59	Hand pump Nadir Khan	100,000	1,000	5	5,000
60	Repair/ ext of roads District Battagram	1,500,000	1,250	44	55,000
61	Repair/ext of DWSS District Battagram	1,500,000	1,250	40	50,000
62	Hand pumps District Battagram	900,000	1,000	9	9,000
63	Repair/Ext of link road Banna	700,000	1,000	8	8,000
64	Repair/Ext of link road Batkul	400,000	1,000	8	8,000

65	Repair/Ext of link road Jambera	600,000	1,000	8	8,000
66	Repair/Ext of link road Biari	500,000	1,000	8	8,000
67	Repair/Ext of link road Bateela	600,000	1,000	8	8,000
				Total	699,000

Annexure – 4**DP # 1.2.3.2****Detail of Income Tax, Professional Tax & Stamp Duty**

S. No	Contract	Amount (Rs)	Income Tax (Rs)	Professional Tax (Rs)	Stamp Duty (Rs)	Total (Rs)
1	Property Tax 2012-13	1,300,000	65,000	6,000	1,850	72,850
2	Bus Stand Karg 2012-13	162,500	8,125	3,600	1,250	12,975
3	Bus Stand Banna 2012-13	162,500	8,125	3,600	1,250	12,975
4	Bus Stand Karg 2013-14	191,500	19,150	3,600	1,250	24,000
5	Bus Stand Banna 2013-14	191,500	19,150	3,600	1,250	24,000
6	Property Tax 2013-14	5,321,250	-	18,000	18,250	36,250
7	Bus Stand Thakot 2013-14	1,021,000	-	6,000	1,850	7,850
8	Cattle Fair Thakot 2013-14	289,000	-	3,600	1,250	4,850
	Total		119,550	48,000	28,200	195,750

Annexure – 5

DP # 1.2.3.2

Detail of non deposit of Professional Tax & Stamp Duty

S. No	Name of scheme	Est Cost (Rs)	Stamp Duty (Rs)	Professional Tax (Rs)
	CM Directives 2013-14 PK - 60			
1	Package No 2 CM Directive PK 60	1,300,000	6,250	6,000
2	Package No 4 CM Directive PK 60	1,300,000	6,250	6,000
3	Package No 5 CM Directive PK 60	1,000,000	1,850	4,000
4	Package No 6 CM Directive PK 60	800,000	1,850	4,000
5	Package No 7 CM Directive PK 60	400,000	1,250	3,600
6	Package No 8 CM Directive PK 60	1,900,000	6,250	6,000
7	Package No 1 CM Directive PK 60	1,800,000	6,250	6,000
8	Package No 2 CM Directive PK 60	1,500,000	6,250	6,000
	CM Directives 2013-14 PK - 59			
9	Package No 1 CM Directive PK 59	2,000,000	6,250	6,000
10	Package No 2 CM Directive PK 59	2,000,000	6,250	6,000
11	Package No 3 CM Directive PK 59	2,000,000	6,250	6,000
12	Package No 4 CM Directive PK 59	1,000,000	1,850	4,000
13	Package No 5 CM Directive PK 59	1,600,000	6,250	6,000
14	Package No 6 CM Directive PK 59	1,400,000	6,250	6,000
	District ADP (PFC) 2013-14			
15	WSS Sar awab Khan Beshkot Thakot	200,000	1,250	3,600
16	Street Pavement Bar Guryal Thakot	200,000	1,250	3,600
17	4 No Hand Pumps PK 59 Battagram	400,000	1,250	3,600
18	DWSS Kanshai Peza	200,000	1,250	3,600
17	Link road Konshai Paimal	500,000	1,250	3,600
18	Hand Pump Ayub Koroona	100,000	1,250	3,600
19	Const of Khos Ashar road	400,000	1,250	3,600
20	Street Pavement Battagram Village	800,000	1,850	4,000
21	Qalla Road Battagram	500,000	1,250	3,600
22	Street Pavement Habib Syed	400,000	1,250	3,600
23	PCC Takia road Anwar Zeb	400,000	1,250	3,600
24	PCC road Chuluwali Nilli Shang	900,000	1,850	4,000
25	Suspension Bridge Maidan Noshera	800,000	1,850	4,000
26	Street pavement Battamori	500,000	1,250	3,600
27	Hand pump sharif khan Chappargram	100,000	1,250	3,600
28	DWSS Kuz Gul Bela Peshora	100,000	1,250	3,600

29	WSS Bar Cham Peshora	200,000	1,250	3,600
30	DWSS Aman Abad Peshora	100,000	1,250	3,600
31	Hand pump shinjorai Dub Peshora	100,000	1,250	3,600
32	Const of Karwal Markhani Matta	500,000	1,250	3,600
33	PCC Gul Alam Karwar road	200,000	1,250	3,600
34	Street pavement Hospital Colony	300,000	1,250	3,600
35	Street pavement colony Battagram	400,000	1,250	3,600
36	Hand pump Thakot colony	250,000	1,250	3,600
37	PCC Adda road Thakot	250,000	1,250	3,600
38	PCC Nasir Bagh road	300,000	1,250	3,600
39	Street pavement Banda road Chitta Gala	300,000	1,250	3,600
40	Const of Dheri Walahat road	300,000	1,250	3,600
41	Extension & repair of WSS Banna	600,000	1,850	4,000
42	Extension & repair of WSS Pashto	700,000	1,850	4,000
43	Sewerage line Hotal Batkul	500,000	1,250	3,600
44	Ext& repair of link road Hotal Batkul	400,000	1,250	3,600
45	Extension & repair of WSS Hotal Batkul	500,000	1,250	3,600
46	Repair & extension of WSS Jambera	700,000	1,850	4,000
47	Repair & extension of WSS Biari	500,000	1,250	3,600
48	Repair / ext of link road Sakargah	500,000	1,250	3,600
49	Repair & extension of WSS Sakargah	500,000	1,250	3,600
50	Repair & extension of WSS Rashang	500,000	1,250	3,600
51	Repair & ext of link road Rashang	500,000	1,250	3,600
52	Repair & ext of WSS Bateela	500,000	1,250	3,600
53	WSS Sofian Bar Kaly	300,000	1,850	3,600
54	Sewerage line Ajmera Bar pao	300,000	1,850	3,600
55	H/Pump Markez Islami	100,000	1,850	3,600
56	PCC road Shah Khel Shamlai	300,000	1,850	3,600
57	PCC road Niaz Khan Koroona	400,000	1,850	3,600
58	DWSS Sardar Abad	100,000	1,850	3,600
59	Hand pump Nadir Khan	100,000	1,850	3,600
60	Repair/ ext of roads District Battagram	1,500,000	6,250	6,000
61	Repair/ ext of DWSS District Battagram	1,500,000	6,250	6,000
62	Hand pumps District Battagram	900,000	1,850	4,000
63	Repair/Ext of link road Banna	700,000	1,850	4,000
64	Repair/Ext of link road Batkul	400,000	1,250	3,600
65	Repair/Ext of link road Jambera	600,000	1,850	4,000

66	Repair/Ext of link road Biari	500,000	1,250	3,600
67	Repair/Ext of link road Bateela	600,000	1,850	4,000
	CMD 2013-14 PK 59			-
68	DWSS in 4 U/Cs in PK-59	2,000,000	6,250	-
69	DWSS in 4 U/Cs in PK-59	2,000,000	6,250	-
70	DWSS in 4 U/Cs in PK-59	2,000,000	6,250	-
71	Const: of PCC Road Jalal Baba	300,000	1,250	-
72	Pavt: of Streets Neelishang	300,000	1,250	-
73	DWSS Kaleemullah Koroona Battagram	400,000	1,250	-
74	Const: of Muqbara Colony Battagram	800,000	1,850	-
75	Const: of Water Channel Bella Anwarbaig	300,000	1,250	-
76	Pavt: of Streets in U/C Paimal Sharif	500,000	1,250	-
77	Pavt: of Streets Anwarzeb Shamlai	400,000	1,250	-
78	R/Walls D. Bahadar Khan Samad	500,000	1,250	-
79	Sewerage Line Battagram	300,000	1,250	-
80	02-Nos HPs in U/C Gijbori	200,000	1,250	-
	CMD 2013-14 PK – 60			-
81	DWSS Makazai Masjid Hotal	200,000	1,250	-
82	DWSS Kana Attiqullah	100,000	1,250	-
83	DWSS Kanai Tajuddin Mola	100,000	1,250	-
84	DWSS Wajeh Abdali Koroona	100,000	1,250	-
85	DWSS Ingran Banna	100,000	1,250	-
86	Repair of suspension bridge Jambora	1,000,000	1,850	-
87	DWSS Naray Sokar	100,000	1,250	-
88	PCC link road Niamat Koroona	300,000	1,250	-
89	PCC link road Sultane room Jambora	200,000	1,250	-
90	DWSS Zar Farin Peza Kanai	100,000	1,250	-
91	DWSS Bar Tandol Salim Koroona	100,000	1,250	-
92	DWSS Dakan Sorgay	100,000	1,250	-
93	DWSS Sedan Damtai Banna	200,000	1,250	-
94	DWSS Biari Moh Qasim Khan	100,000	1,250	-
95	DWSS Rahimullah Khan Zarin koroona	100,000	1,250	-
96	DWSS Misbahullah Umar Zarin Hotal	100,000	1,250	-
97	DWSS Akhtar Mohammad Biari	100,000	1,250	-
98	DWSS Cheran Kanai	100,000	1,250	-
99	DWSS Faiz ur Rahman Koshgram	100,000	1,250	-
100	DWSS Sherin Zada Batkol	100,000	1,250	-

101	DWSS Matta Afzal	100,000	1,250	-
102	DWSS Seraj ud Din Kanai	100,000	1,250	-
103	DWSS Janat Zarin	100,000	1,250	-
104	DWSS Nazi Shah Dana Pashto	100,000	1,250	-
105	Ext of DWSS Sartaj Sorgai	100,000	1,250	-
106	Est of DWSS Pakhtoonabad Batangai	200,000	1,250	-
107	Ext of DWSS Abdullah Biari	100,000	1,250	-
108	DWSS Saga Zafar Khan tandol bala	100,000	1,250	-
109	Ext of DWSS Gangwal	100,000	1,250	-
110	DWSS Fazal Kabir Batkol	100,000	1,250	-
111	Protection Wall Hussain Khan Batkol	200,000	1,250	-
112	Ext of DWSS Laghary	200,000	1,250	-
113	Ext of DWSS Nare Koroona Laghary	100,000	1,250	-
114	Ext of DWSS Sedan Laghary	200,000	1,250	-
115	PCC link road Kedray Bateela	500,000	1,250	-
116	PCC link road Panjol	500,000	1,250	-
117	Ext of link road Bansa Pazang	1,000,000	1,850	-
118	Ext of link road Galshot	1,000,000	1,850	-
119	Ext of link road Karla Banjar	500,000	1,250	-
120	Ext of link road Peza Kassay	800,000	1,850	-
121	Const of water tank Karazar Sakargah	100,000	1,250	-
122	Const of water tank Chera Nara	100,000	1,250	-
123	Pavement of path Wara Banna	300,000	1,250	-
	Total	64,400,000	246,250	282,400

Annexure – 6**DP # 1.2.4.1****Detail of repair work out of District ADP 2013-14**

S. No	Name of scheme	Estimated Cost (Rs)
1	Repair of WSS Banna	600,000
2	Repair of WSS Pashto	700,000
3	Repair of link road Hotal Batkul	400,000
4	Repair of WSS Hotal Batkul	500,000
5	Repair of WSS Jambera	700,000
6	Repair of WSS Biari	500,000
7	Repair of link road Sakargah	500,000
8	Repair of WSS Sakargah	500,000
9	Repair of WSS Rashang	500,000
10	Repair of link road Rashang	500,000
11	Repair of WSS Bateela	500,000
12	Repair of roads District Battagram	1,500,000
13	Repair of DWSS District Battagram	1,500,000
14	Repair of link road Banna	700,000
15	Repair of link road Batkul	400,000
16	Repair of link road Jambera	600,000
17	Repair of link road Biari	500,000
18	Repair of link road Bateela	600,000
	Total	11,700,000

Annexure –7

DP # 1.2.4.2

Detail of non recovery of staff salaries from contractors

S. No	Name of employee	Designation	Deputed with contractor (Rs)	Salaries (Rs)	Pension Contribution (Rs)	Total (Rs)
1	Mohammad Shoaib	Tax Assistant	2% Property Tax Allai	297,936	50,395	348,331
2	Sher Zada	Naib Qasid	-do-	149,664	19,602	169,266
3	Mubarak Jan	Naib Qasid	-do-	149,664	19,602	169,266
4	Aziz ur Rahman	Works clerk	Adda Fee Karg	174,396	24,717	199,113
5	Nazim	Naib Qasid	-do-	149,664	19,602	169,266
6	Mohammad Rahman	Work Munshi	Adda Fee Banna	174,248	24,477	198,725
7	Abdul Manan	Naib Qasid	-do-	149,664	19,602	169,266
8	Mohabat Shah	License Inspector	Adda Fee Thakot	165,660	22,638	188,298
9	Sher Alam	Naib Qasid	-do-	170,688	24,357	195,045
10	Mohammad Sher	Naib Qasid	-do-	205,368	31,157	236,525
11	Hidayat Ullah	Rent Inspector	2% Property Tax Battagram	215,853	26,797	242,650
			Total	2,002,805	282,946	2,285,751
		Received from contractor of 2% Property Tax Battagram				215,853
		Receivable from contractor				2,069,868

Annexure –8**DP # 1.3.2.1****Detail of non recovery of rent of property**

S.No	Name of defaulter	Rent Months	Amount (Rs)
1	Yousaf	June 2014	1,250
2	Ghulam Jan	June	400
3	Dost Ur Rehman	June	750
4	Akhtar Munir	June	1,250
5	Sultan Sheikh	May-June	2,800
6	Fatah Ullah	May-June	2,700
7	Rohan Zareen	June	1,050
8	Muhammad Pervaiz	May-June	1,800
9	Muhammad Naeem	June	900
10	Noor Ul Islam	June	300
11	Jaffar	May-June	1,950
12	Younas	June	880
13	Moosa	May-June	1,140
14	Dost Muhammad	June	900
15	Noort Muhammad	June	800
16	Dost Muhammad	June	900
17	Nawab	Nov-June	3,950
18	Marwan	June	700
19	Niaz Ali	May-June	2,250
20	Gul zada	June	950

21	Muhammad Pervaiz	May-June	2,400
22	Gul Muhammad	January-June	5,250
23	Nazeer	June	1,208
24	Muhammad Ismail	May-June	2,200
25	Aman Gul	May-June	50
26	Taligh Zar	January-June	4,200
27	Ghulam Jan	May-June	1,400
28	Dost Ur Rehman	June	700
29	Bakhat Munir	June	500
30	Abdul Waheed	January-June	4,320
31	Muhammd shafiq	July-June	10,920
32	Fatah Ullah	Nov-June	8,750
33	Bawar Khan	June	600
34	Arshid ali	May-June	2,300
35	Muhammad Naeem	May-June	2,300
36	Syed Umer shah	May-June	2,000
37	Moosa	May-June	200
38	Dost Muhammad	March-June	4,400
39	Dost Muhammad	March-June	4,400
40	Noor Muhammad	June	1,150
41	Muhammad Bashir	June	800
42	Shahzada	June	1,050
43	Muhammad Umer	March-June	3,750
44	Faiz Muhammad	June	700
45	Niaz Ali	June	1,310

46	Haydait Ullah	May-June	2,500
47	Gul Zada	June	1,350
48	Khan Muhammad	June	700
49	Pervaiz	March-June	4,400
50	Gul Muhammad	June	1,250
51	Muhammad Nazeer	May-June	2,300
52	Muhammad Ismail	January-June	6,100
53	Ali Jan	June	1,000
54	Abdul Hakeem	June	800
55	Shah Ahmad	June	800
56	Shaukaat Ali	May-June	1,600
57	Yousaf	June	1,250
58	Hussain Ahmad	May-June	1,500
59	Muhammad Younas	June	600
60	Niaz Ali	May-June	1,200
61	Bakhhat Zareen	May-June	1,400
62	Hashim	May-June	1,500
63	Ghazi	April-June	2,050
64	Adam S/O Isreal	March-June	2,800
65	Khalid Hameed	June	700
66	Abdullah	April-June	2,300
67	Ikhaliq Ahmad	June	950
68	Inam Ullah	June	700
69	Kifayat Ullah	May-June	1,400
70	Bakhhat Munir	May-June	1,200

71	Muhammad Anwar	May-June	12,930
72	Khalil Ur Rehman	May-June	4,640
73	Zarbullah	May-June	5,410
74	Hafaiz Ur Rehman	May-June	5,610
75	Saddam	May-June	4,055
76	Inayat Ur Rehman	May-June	4,715
77	Momin khan	May-June	11,420
78	Muhammad Khan	May-June	12,900
79	Munir Ali Shah	May-June	9,600
80	Muhammad Ghani	May-June	6,100
81	Jaffar Shah	May-June	6,350
82	Nawab Shah	May-June	7,820
83	Sahib Zada	May-June	655
84	Sahib Zada	May-June	1,905
85	Amir Zada	May-June	755
86	Amir Zada	May-June	2,620
87	Abdul Hakim	May-June	11,110
88	Abdul Qadir	May-June	12,105
89	Abdul Jabbar	May-June	14,820
90	Shah Jhan	May-June	16,950
91	Fazal Mula	May-June	11,030
92	Fazal Mula	May-June	750
93	Nisar	May-June	13,080
94	Muhammad Zahir	May-June	12,000
95	Fazal Mula	May-June	16,820

96	Abdur Rehamn	May-June	4,000
97	Aslam Khan	May-June	2,400
98	Wajid Ali	May-June	2,040
99	Yousaf	May-June	9,500
100	Muhammad Ayaz	May-June	2,590
101	Muhammad Shakeel	May-June	1,740
102	Muhammad Shafiq	May-June	1,540
103	Syed Jamil Hussain	May-June	4,960
104	Gul Sharif	May-June	2,550
105	Syed Zahir Shah	May-June	5,800
106	Naveed	May-June	2,000
107	Syed Kareem Shah	May-June	4,200
108	Wazeer	May-June	4,200
Total			390,498