



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

AUDIT YEAR 2014-2015

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
AOM&R	Annual Ordinary Maintenance and Repair
AP	Advance Para
CMD	Chief Minister Directives
C&W	Communication and works
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DCO	District Coordination Officer
DDC	District Development Committee
DDO	Drawing and Disbursing Officer
DG	Director General
GFR	General Financial Rules
LG &RDD	Local Government and Rural Development Department
MC	Municipal Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PHE	Public Health Engineering
PLA	Personal Ledger Account
POL	Petroleum Oil and Lubricant
RDA	Regional Directorate of Audit
SDA	Special Drawing Account
TKPP	Tameer Khyber Pakhtunkhwa Programme
UCs	Union Councils

PREFACE

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

The report is based on audit of the accounts of District Council and Municipal Committees, District Buner 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 finding carrying value of Rs 1 million or more. Relatively less significant issues are listed in the Annexure-1 of the Audit Report. The Audit Observations listed in the Annexure-1 shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit 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 in the light of written replies of the Departments. DAC meetings could not be convened despite repeated requests.

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

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

The Regional Directorate has a human resource of 09 officers and staff, constituting 1878 man days and a budget of about Rs 11.906 million was allocated during 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 Mardan carried out audit of the accounts of District Council and Municipal Committees Buner for the Financial Year 2013-14 and the findings included in the Audit Report.

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

a. Scope of audit

Out of total expenditure of the District Council and Municipal Committees, District Buner for the Financial Year 2013-14, the auditable expenditure under the jurisdiction of RDA was Rs 193.326 million for the year 2013-14. Out of this, RDA Mardan audited an expenditure of Rs 135.328 million which, in terms of percentage, was 70% of auditable expenditure.

The receipts of District Council and Municipal Committees, District Buner for the Financial Year 2013-14, were Rs 143.176 million. Out of this, RDA Mardan audited receipts of Rs 100.223 million which, in terms of percentage, is 70% of auditable receipts.

The total expenditure and receipts of District Council and Municipal Committees, District Buner, for the Financial Year 2013-14 was Rs 336.502 million. Out of this, RDA Mardan audited the expenditure and receipt of Rs 235.551 million.

b. Recoveries at the instance of audit

Recovery of Rs 25.481 million was pointed out during the audit. However, no recovery was affected at the time of compilation of this report. All the recoveries pointed out were not in the notice of the executive before audit.

c. Audit Methodology

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

d. Audit Impact

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

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 component of Internal Control System, as envisaged under Para 13 of GFR Volume-I, is Internal Audit which was not prevalent in District Council and Municipal Committees Buner. 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. Non production of record was noted in one case ¹
- ii. Irregularities and Non-compliance of Rs 63.928 million was noted in one case ¹
- iii Loss due to internal control weaknesses of Rs 46.341 million was noted in four cases⁴.

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. All sectors of MCs/District Council need to be strengthen internal controls i.e. financial, managerial, operational, and administrative and accounting controls etc to ensure that reported lapses are preempted and fair value for money is obtained from public spending.
- iii. Deduction of taxes on supplies and contracts needs to be ensured.
- iv. Inquiries need to be held to fix responsibility regarding the expenditure out of Chief Minister Directive fund

¹ Para 1.2.1.1

¹ Para 1.2.2.1

⁴ Paras 1.2.3.1,1.2.3.2, 1.2.3.3, 1.3.3.1

SUMMARY TABLES & CHARTS

Table 1 Audit Work Statistics

(Rs in million)

S. No	Description	No.	Budget
1	Total PAOs in Audit Jurisdiction	01	336.502
2	Total formations in audit jurisdiction	03	336.502
3	Total Entities Audited	01	235.551
4	Total formations Audited	03	235.551
5	Audit & Inspection Reports	03	235.551
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	63.928
3	Weak Internal controls relating to financial management	46.341
4	Others	-
Total		110.269

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

S.No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total for the years 2013-14	Total last year 2012-13
1	Outlays Audited	-	107.237	100.223	28.091	235.551	288.571
2	Amount Placed under Audit Observations /Irregularities of Audit	-	84.788	-	25.481	110.269	16.504
3	Recoveries Pointed Out at the instance of Audit	-	-	-	25.481	25.481	1.779
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

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

S. No	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation	63.928
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM 1, 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.	20.860
5	Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies	25.481
6	Non-production of record	-
7	Others, including cases of accidents, negligence etc.	-
Total		110.269

Table 5: Cost-Benefit Ratio

Sr. No	Description	Amount (Rs in million)
1	Outlays Audited (Items 1 of Table 3)	235.551
2	Expenditure on Audit	0.200
3	Recoveries realized at the instance of Audit	0
	Cost-Benefit Ratio	1:0

CHAPTER-1

1.1 District Council and Municipal Committees Buner

1.1.1 Introduction

District Buner has three tehsils i.e Daggar, Totalai and Swarai. There is a District Council and four Municipal Committees. District Council has a Chief Coordination Officer, District Officer (Finance), District Officer (Infrastructure) and District Officer (Regulation). Municipal Committees have Chief Municipal Officers, Municipal Officers (Finance), Municipal Officers (Infrastructure) and Municipal Officers (Regulation). District Council Buner has one Drawing and Disbursing Officer (DDO) i.e. Chief Coordination Officer & Chief Municipal Officers are the DDOs of Municipal Committees. According to 1998 population census, the population of District Buner is 351,320.

1.1.2 Brief Comments on Budget and Accounts (Variance Analysis)

A budget of Rs 123.896 million was allocated as grant in aid by the Provincial Government to District Council and Municipal Committees of District Buner. An amount of Rs 150 million was realized during the financial year 2013-14. Thus making a total of Rs 273.896 million at the disposal of local Councils, against which an expenditure of Rs 193.326 million was incurred by District Council and Municipal Committees Buner with a saving of Rs 80.570 million during 2013-14. Detail is given below:

(Rs in million)

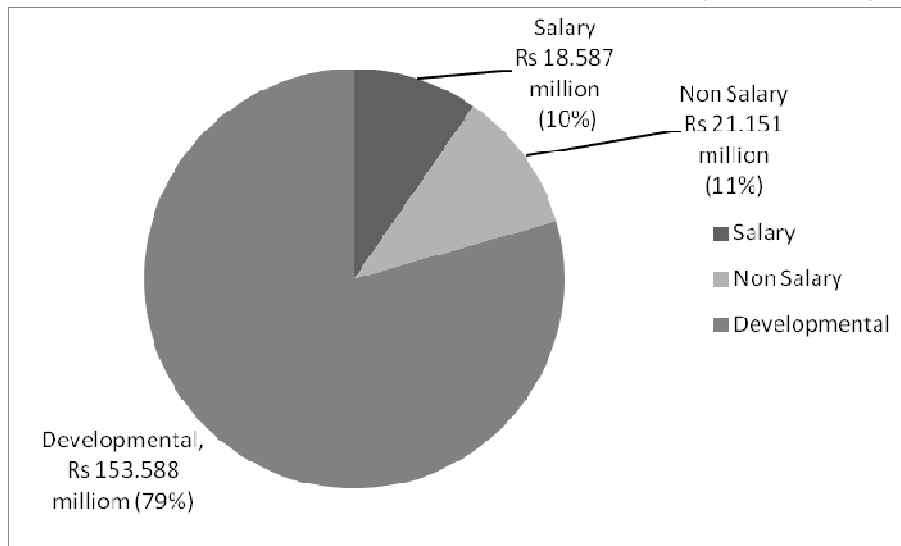
2013-14	Budget (Rs)	Expenditure (Rs)	Excess / Savings (Rs)	%age
Salary	26.746	18.587	-8.158	-30.50
Non Salary	34.311	21.151	-13.160	-38.36
Developmental	212.838	153.587	-59.250	-27.83
Total	273.896	193.326	-80.569	-30.5
Receipts	150.000	143.176		

Grand Total	423.896	336.502	
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The huge savings of Rs 80.570 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 Buner under the LGA 2012, have not yet been discussed in PAC.

DISTRICT COUNCIL BUNER

1.2 AUDIT PARAS DISTRICT COUNCIL BUNER

1.2.1 Non Production of Record

1.2.1.1 Non Production of Record

According to Section 14(3) of the Auditor General's (Function Powers and Terms and Condition of Service) Ordinance, 2001 any person or authority hindering the auditorial functions of the Auditor General 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, Buner did not produce the following record for audit for the Financial Year 2013-14.

- i. Receipts of Map fee
- ii. Receipts of Load/unload
- iii. Receipts of Tehbazari
- iv. Receipts of Commercial building plan fee
- v. Receipts of Slaughter house
- vi. Receipts of Bus stand Torwarsak
- vii. Receipts of Truck Adda
- viii. Petty Works for Rs 1,000,000
- ix. AOM&R for Rs 1,000,000
- x. Assets Register of the District Council
- xi. Securities Register of Developmental Works

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

When pointed out in September' 2014, the management stated that detailed reply would be given after scrutiny of record but no progress was reported.

Request for convening DAC meeting was made on 15.10.2014, but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this Report in March, 2015.

Audit recommends fixing of responsibility for non production of record and disciplinary action against the person(s) at fault besides production of record for audit.

AP No 50 (2013-14)

1.2.2 Irregularities and Non compliance

1.2.2.1 Irregular expenditure out of Chief Minister Directives funds– Rs 63.928 million

According to Para 2 of Finance Department Khyber Pakhtunkhwa letter No. SO (Dev: 1) FD/6050/2005-06/Special package/transfer dated 18.09.2006, DCO is DDO to draw the amount under special package from Account-IV through the DAO on simple receipt and payment be made as under:

- i. The respective Executing Agency other than C&W and PHE will submit contractor's bills along with all relevant vouchers required for audit to the DCO for arranging payment.
- ii. The DCO, after scrutinizing the bills for payment, will submit to the DAO on simple receipt with all relevant vouchers for issuance of Cheques.
- iii. The DAO will issue Cheque in the name of contractor to be paid to the contractor through the DCO.
- iv. The C & W & PHE will follow the laid down procedure/rules for the deposit works.

Chief Coordination Officer, District Council, Buner incurred expenditure of Rs 63,927,875 on execution of (190) developmental schemes out of CMD fund during Financial Years 2011-12, 2012-13 & 2013-14 in violation of the laid down procedure referred to as above. Lump sum amount was transferred by the DCO/DC to the PLA/SDA of the Chief Coordination Officer just after the issuance of Administrative Approval. The local office then issued PLA/SDA Cheques to the project leaders/ contractors without processing the bills in accordance with the laid down procedure. Detail is as under:

S.No.	Source of Fund	No. of	Estimated	Amount released on
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		Schemes	Cost (Rs)	
01.	CMD old	27	11,532,920	(opening balance as on 1.7.2013)
02	CMD (2012-13)	126	5,394,955	(opening balance as on 1.7.2013)
03	CMD PF-77 (2013-14)	23	31,000,000	May,2014
04	CMD PF-77 (2013-14)	14	16,000,000	June,2014
	Total	190	63,927,875	

Incurrence of irregular expenditure was due to lack of financial controls, which resulted in violation of Government rules.

When pointed out in September' 2014, the management stated that detailed reply would be given after scrutiny of record but no progress was reported.

Request for convening DAC meeting was made on 15.10.2014 but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this Report in March, 2015.

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

AP No 28 (2013-14)

1.2.3 Internal control weakness

1.2.3.1 Non deduction of income tax from developmental schemes –Rs 21.558 million

(i) According to the decision taken in the meeting held on 02.06.2007 under Para 4 of item No. 2 of Provincial Finance Commission regarding Policy for the Project Committees and circulated vide Government of Khyber Pakhtunkhwa Local Government Department No. AO/LCB/8 (89)/07 dated 22.08.2007 at Serial No. X (b), all the rules, regulations and laws applicable to contractors would also be applicable on the Project Leaders/Project Committees.

(ii) According to Finance Department Khyber Pakhtunkhwa letter NO.SO(Dev-II) FD/12-6/12-13 dated 20.06.2013, addressed to the Secretaries of the C&W, Irrigation, PHE and Local Government Department, the Composite Schedule of Rates (CSR) includes Income Tax which is in built in the item rates and the same rates are paid without adjustment of the non deductible Income Tax in the tax exempted areas resulting in overpayment by the amount equal to deductible Income Tax.

Chief Coordination Officer, District Council, Buner executed 756 developmental schemes of the estimated cost of Rs 359,296,000 through project leaders and contractor during financial years 2011-12 & 2012-13 and made payment on the basis of Composite Scheduled Rates (CSR) which was inclusive of 6% income tax but adjustment of Rs 21,557,760 of income tax amount was not made. Detail is given at Annex-3.

Non deduction of income tax from developmental schemes occurred due to weak internal controls which resulted in loss to Government.

When pointed out in September' 2014, the management stated that detailed reply would be given after scrutiny of record but no progress was reported.

Request for convening DAC meeting was made on 15.10.2014 but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this Report in March, 2015.

Audit recommends recovery of the overpaid amount besides fixing responsibility against the officer /official at fault.

AP No 37 (2013-14)

1.2.3.2 Unauthorized execution of developmental works in the limits of Municipal Committee –Rs 19.860 million

According to notification No. (PDA)LG&RDD/LC-Limits)1-1/2012 dated 26th April, 2013 of Government of Khyber Pakhtunkhwa LG&RD preliminary limits of Local Councils in the district Buner are clarified.

Chief Coordination Officer, District Council, Buner showed execution of developmental works/schemes worth Rs 19,860,000 in the notified area (limits) of Municipal Committee Totalai and Swarai during financial year 2013-14 in violation of the Government order.

Unauthorized execution of developmental work in the limits of MC occurred due to weak internal controls which resulted in violation of Government rules.

When pointed out in September, 2014, the management stated that detailed reply would be given after scrutiny of record but no progress was reported.

Request for convening DAC meeting was made on 15.10.2014 but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this Report in March, 2015.

Audit recommends investigation into the matter besides fixing responsibility against the person(s) at fault.

AP No 48 (2013-14)

1.2.3.3 Non deduction of Income Tax from contractors –Rs 3.923 million

According to Section 236-A of the Income Tax Ordinance, 2001, Income Tax @10% was required to be deducted from the contracts awarded through auction.

Chief Coordination Officer did not deduct income tax for Rs 3,923,406 from the contractors having been awarded contracts through auction during 2013-14. Detail is given at Annex-4

Non deduction of income tax was due to weak internal controls, which resulted in loss to Government.

When pointed out in September 2014, management stated that Malakand Division was exempt from taxes therefore tax was not deducted from the contractors. Reply was not convincing as no Income Tax exemption certificates duly issued by the Income Tax Department to the contractors were produced.

Request for convening DAC meeting was made on 15.10.2014 but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this Report in March, 2015.

Audit recommends recovery and deposit into Government Treasury of the tax amount from the Contractors or person (s) at fault.

AP No 56 (2013-14)

MUNICIPAL COMMITTEE SWARI

1.3 AUDIT PARAS MUNICIPAL COMMITTEE SAWARAI

1.3.1 Internal Control Weaknesses

1.3.1.1 Doubtful execution of work–Rs 1.00 million

According to Para 23 of GFR Vol-I, every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff.

Chief Municipal Officer Swari Buner awarded a scheme “Construction of causeway at karara UC Dewana baba Ph-I” with approved cost of Rs 1,000,000 to a project leader Ghani Rehman under TKPP. The work was technically sanctioned for 05 items of work. Detail is as at Annex-5.

MB No.73 page no 183 to 185 and the contractor’s bill revealed that important part of work i.e. Steel in RCC was not included/executed in the work. Audit holds that without steel, the execution of RCC work was not possible and the possibility of misappropriation/non-execution of work could not be ruled out.

Execution of work without an integral item. i.e. steel occurred due to weak internal controls which resulted in doubtful expenditure from Government fund.

When pointed out in September 2014, the management stated that detailed reply would be furnished after consulting the relevant record but no progress was reported.

Request for convening DAC meeting was made on 15.09.2014 but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this Report in March, 2015.

Audit recommends investigation/ physical verification of scheme and action against the person(s) at fault.

AP No 21 (2013-14)

ANNEXURES

Annex-1

Detail of MFDAC Para's

(Rs in million)

S. No	AP No	Caption of the Para	Amount (Rs)
1	2	Non imposition of penalty	1.179
2	3	Blockage of Government money	2.500
3	6	Irregular payment	3.600
4	7	Doubtful execution of schemes	1.592
5	9	Non execution of developmental schemes	2.600
6	10	Irregular expenditure on account of CMD funds in violation of rules	72.400
7	12	Loss to Government due to non-award of contract	3.213
8	14	Blockage of Government money and execution of defective contract agreement.	7.392
9	16	Doubtful execution of work	1.000
10	17	Unauthentic execution of work	1.000
11	18	Uneconomical/Irregular purchase of Pressure pumps	2.000
12	25	Waste of Government resources approximately worth	1.120
13	26	Wasteful expenditure on non-functioning/Dead schemes	10.842
14	27	Unjustified conversion of developmental fund of going schemes into new schemes	5.389
16	30	Unspent balances of developmental fund	33.507
17	31	Unjustified construction out of District ADP	3.400
18	32	Irregular expenditure due to split-up of developmental schemes	21.000
19	36	Unauthorized approval / execution of developmental scheme	30.000
20	38	Non deduction / accountal of contingency charges	1.796
21	40	Unauthorized utilization of un-spent balances relating to previous year without its revival from the competent forum	6.622
22	41	Irregular expenditure on account of pay and allowances	20.778
23	52	Non accountal of Generator at WSS Pir Baba approx	4.000

24	53	Unauthorized Conversion of additional fund granted to financially weak TMAs into developmental fund	10.000
25	60	Overpayment by allowing cost factor on MRS 2013	3.899
		Total	251.197

Annex-2**Audit Impact Summary**

S.No	Rules/System/Procedure	Audit Impact
1	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 extent.	DAC meetings could not be convened due to which audit impact is not visible.
2	According to GFR, all dues of the Government should be correctly and promptly assessed, collected and paid into Government Treasury.	-do-
3	According to terms and conditions of the contracts; the contract for the present year must have 15% increase over the bid of last year.	-do-
4	Withholding tax collection under section 236A on sale of property was required at enhanced rate of 10%.	-do-
5	The procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs 100,000.	-do-

Annex-3

List of non deduction of income tax in developmental schemes

(DP# 1.2.3.1)

S.No.	Source of Fund	Year	No. of Schemes	Estimated Cost (Rs)	Income tax deduction @ 6% (Rs)
01.	CMD (PK-79)	2010-11	27	10,000,000	600,000
02	CMD (Special Develop: Package)	2010-11	1	5,000,000	300,000
03	CMD (PK-79)	2011-12	59	20,000,000	1,200,000
04	CMD (PK-79)	2012-13	105	40,000,000	2,400,000
05	CMD (PK-77)	2012-13	21	20,000,000	1,200,000
06	TKP-79	2008-09	70	10,000,000	600,000
07	TKP-79	2010-11	37	9,200,000	552,000
08	TKP-79	2011-12	26	20,000,000	1,200,000
09	TKP-Noor Sahar	2011-12	23	6,000,000	360,000
10	TKP-Noor Sahar	2012-13	25	6,000,000	360,000
11	TKP-79	2012-13	30	17,300,000	1,038,000
12	District ADP	2011-12	29	7,850,000	471,000
13	District ADP	2012-13	18	5,100,000	306,000
14	District ADP (CCB)	2012-13	17	15,576,000	934,560
15	Tobacco Cess	2008-09	73	10,075,000	604,500
16	Tobacco Cess	2009-10	21	7,645,000	458,700
17	Special grant	2012-13	11	10,000,000	600,000
18	District Council ADP	2012-13	25	22,000,000	1,320,000
19	Developmental grant	2012-13	8	8,000,000	480,000
20	District Council ADP	2014-15	45	49,800,000	2,988,000
21	CMD PK-78	2014-15	23	21,000,000	1,260,000
22	CMD PK-79	2014-15	14	10,000,000	600,000
23	District ADP	2014-15	19	16,000,000	960,000
24	Tobacco Cess PK-78	2014-15	6	6,750,000	405,000
			756	359,296,000	21,557,760

Annex-4

Detail of non deduction of income tax in developmental schemes
(DP# 1.2.3.3)

S. No.	Name of contract	Bid amount (Rs)	Amount of tax required @ 10% (Rs)
1	Property Tax	36,040,568	3,604,056
2	GBS Pir Baba	580,000	58,000
3	GBS Jower	882,000	88,200
4	GBS Ambela	601,000	60,100
5	GBS Narangai	224,000	22,400
6	Sign Board	215,000	21,500
7	Cattle Fair Budal	578,000	57,800
8	Road Roller	113,500	11,350
	Total (Rs)	39,234,068	3,923,406

Annex-5**Detail of expenditure on doubtful execution of work****(DP# 1.3.1,1)**

S. No.	Item of works	Quantity	Rate (Rs)	Amount (Rs)
1.	Excavation in foundation	98.13	133.34	13,085
2.	P.C.C 1:4:8 in Bed	1.98	3,327.97	6,589
3.	P.C.C 1:3:6 30% boulders	56.28	3,820.80	215,035
4.	R.C.C 1:2:4 (06-06-b-03) in bed	25.73	6,620.33	170,341
5.	R.C.C 1:2:4 (06-06-a-03) in slab & pillar	76.55	7,480	572,621
Total				977,671
Add: Cost factor				87,990
Total				1,065,661
Allocation				1,000,000