



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

AUDIT YEAR 2014-2015

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
AP	Advance Para
CCO	Chief Coordination Officer
CMD	Chief Minister Directives
CMO	Chief Municipal Officer
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CSR	Composite Schedule of Rate
DAC	Departmental Accounts Committee
DC	District Coordination Officer
DG	Director General
GFR	General Financial Rules
IPSAS	International Public Sector Accounting Standards
LCB	Local Council Board
LGO	Local Government Ordinance
LG&CD	Local Government and Community Development
MB	Measurement Book
MC	Municipal Committee
MFDAC	Memorandum for Department Accounts Committee
MRS	Market Rate System
PAO	Principal Accounting Officer
PATA	Provincially Administrated Tribal Area
PC-I	Planning Commission document-I
PCC	Plain Cement Concrete
TKPP	Tameer Khyber Pakhtunkhwa Programme
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
UAs	Union Administrations
UCs	Union Councils
WSS	Water Supply Scheme
ZAC	Zila 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's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 168 of Local Government Act 2012, require the Auditor-General of Pakistan to conduct audit of the receipts and expenditure of Local Fund of District Council and Municipal Committees.

The report is based on audit of the accounts of District Council and Municipal Committees, District Dir Lower 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 Councils, Municipal Committees (MCs) and Union Councils (UCs). Its Regional Directorate of Audit Swat has audit jurisdiction of District Councils, Municipal Committees and UCs of five Districts i.e. Swat, Shangla, Dir Lower, Dir Upper and Chitral.

The Regional Directorate has a human resource of 9 officers and staff, constituting 1878 man days and a budget of about Rs 10.680 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 Swat carried out audit of the accounts of District Council and Municipal Committees Dir Lower for the Financial Year 2013-14 and the findings included in the Audit Report.

District Council and Municipal Committees District Dir lower 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 of the Municipal Committees and the Deputy Commissioner is the Principal Accounting Officer of the District Council. Financial provisions of the Act describe the Local Government as District Councils, Municipal Committees and Union Councils Local Fund and Public Account for which Annual Budget Statement is authorized by the Secretary LG&RDD Government of Khyber Pakhtunkhwa, Peshawar in the form of budgetary grants.

a. Scope of audit

Out of the total expenditure of the District Council and Municipal Committees, Dir Lower for the Financial Year 2013-14, the auditable expenditure under the jurisdiction of RDA was Rs 225.577 million. Out of this, RDA Swat audited an expenditure of Rs 112.79 million which, in terms of percentage, was 50% of auditable expenditure.

The receipts of District Council and Municipal Committees Dir Lower, for the Financial Year 2013-14, were Rs 222.325 million. Out of this, RDA Swat audited receipts of Rs 111.160 million which, in terms of percentage, was 50 % of auditable receipts.

The total expenditure and receipt of District Council and Municipal Committees, District Dir Lower, for the Financial Year 2013-14 was Rs 447.902 million. Out of this, RDA Swat audited the expenditure and receipt of Rs 223.950 million.

b. Recoveries at the instance of audit

Recoveries of Rs 30.380 million were pointed out during the audit. However, no recovery was effected till the finalization of this report. Out of the total recoveries, Rs 20.815 million was 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 Nowshera, 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 Nowshera. 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. Irregularities & non-compliance of Rs 52.700 million were noted in eight cases.¹
- ii. Weak internal control of Rs 18.210 million was noted in four cases.²

g. Recommendations

- i. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- iii. All sectors of TMA/District Council need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc to ensure that reported lapses are pre-empted and fair value for money is obtained from public spending.
- iv. Deduction of taxes on supplies and contracts needs to be ensured.
- v. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.

¹ 1.2.1.1, 1.2.1.2, 1.2.1.3, 2.2.1.1, 3.2.1.1, 3.2.1.2, 4.2.1.1, 4.2.1.2

² 2.2.2.1, 2.2.2.2, 4.2.2.1, 4.2.2.2

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)			
S.No	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	01	447.902
2	Total formations in audit jurisdiction	04	447.902
3	Total Entities(PAOs) Audited	01	223.950
4	Total formations Audited	04	223.950
5	Audit & Inspection Reports	04	223.950
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	52.700
3.	Weak Internal controls	18.210
4.	Others	-
	Total	70.910

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	-	89.680	111.160	22.56	223.400	89.809
2.	Amount Placed under Audit Observation /Irregularities of Audit	-	44.900	26.010	-	70.910	33.209
3.	Recoveries Pointed Out at the instance of Audit	-	11.260	19.120	-	30.380	17.096
4.	Recoveries Accepted /Established at the instance of Audit	-	-	15.860	-	15.860	10.484
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

Table 4: 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	36.840
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM ³ , 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.	18.210
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	15.860
6	Non-production of record	-
7	Others, including cases of accidents, negligence etc.	-
	Total	70.910

Table 5: Cost benefit**(Rs in million)**

S #	Description	Amount
1	Outlays Audited (item 1 of Table 3)	223.950
2	Expenditure on audit	0.950
3	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	1:0

CHAPTER-1

1.1 District Council & MCs District Dir Lower

1.1.1 Introduction

District Dir Lower has three tehsils i.e. Timergara, Samarbagh & Chakdara. There is a District Council and three 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 Swat 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 Dir Lower is 528,292

1.1.2 Comments on Budget and Accounts (variance analysis)

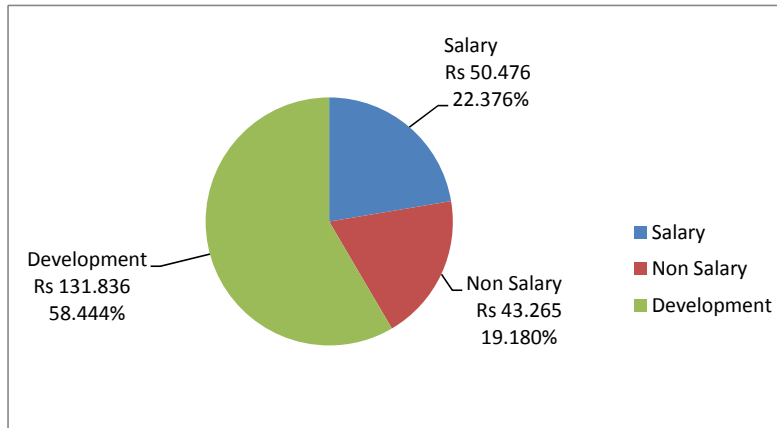
An amount of Rs 56.015 million was allocated as grant in aid by the Provincial Government to District Council and Municipal Committees of District Dir Lower. An amount of Rs 222.325 was realized during the financial year 2013-14. Thus making a total of Rs 278.340 at the disposal of local councils, against which an expenditure of Rs 225.577 million was incurred by the District Council and Municipal Committees Dir Lower with a saving of Rs 52.762 million during financial Year 2013-14. Detail is given below:

(Rs in million)				
2013-14	Budget	Expenditure	(+)Excess/(-)Saving	Percentage
Salary	57.761	50.476	-7.285	12.61 %
Non-salary	65.468	43.265	-22.202	33.91 %
Developmental	155.111	131.836	-23.275	15.01 %
Total	278.340	225.577	(52.762)	81.043
Receipts	222.325	222.325	0	-
Grand Total	300.665	447.902	-	-

The huge savings of Rs 52.762 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/ZAC Directives

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

MUNICIPAL COMMITTEE SAMARBAGH

1.2 Audit Paras Municipal Committee Samarbagh

1.2.1 Irregularities & non compliance

1.2.1.1 Uneconomical expenditure without advertisement–Rs 21.633 million

According to Government of Khyber Pakhtunkhwa Works & Services Department letter No. SO(T)PHED/3-14/2000 dated 11.09.2002 read with letter No. SO/(T) PHED/3-14/2000 dated 3.05.2002, pumping machinery may be procured from the manufacturer/ authorized dealer duly registered with the sales tax department through open tender/ bidding. According to Section 12(2) of the Public Procurement Rules 2004, all procurement opportunities over one million rupees should be advertised on the Authority's website as well as in other print media or newspapers having wide circulation. The Advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

Chief Municipal Officer Samarbagh Dir Lower spent Rs 21,633,000 through Project Leaders during 2012-14 on account of purchase of Hand Pumps, Electric Motors and Water Tanks out of TKPP, Special Package and District ADP without adopting open tender system, market rate analysis and ensuring wide publicity through media. Resultantly the Government was deprived of competitive rates. Detail is given at Annexure-3.

Uneconomical expenditure occurred due to weak financial management which resulted in loss to Government.

When pointed out in August 2014, management stated that project leaders were nominated by the competent authority. Technical staff would be directed to provide rate assessment. Reply was not satisfactory as documentary evidence was not provided to audit.

Request for convening of DAC meeting was made in October, 2014 but no response was received from the Principal Accounting Officer as a result the

DAC meeting could not be convened till finalization of this Report in March, 2015.

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

AP 16 (2013-14)

1.2.1.2 Illegal award of contract – Rs 4.750 million

According to Para (ii) of the Government of Khyber Pakhtunkhwa Local Government and Rural Development Department, Local Council Board Notification No AO-II/LCB/6-11/2012 dated 6.4.2012, the Local Council shall fix date 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 news papers at least seven clear working days before the date fixed for auction of contract. The same practice should continue till 15% or more reasonable bid is achieved.

While checking record of Chief Municipal Officer Samarbagh Dir Lower it was noticed that “Cattle fair Munda” was put to open auction on 8.6.2012. Mr. Lal zada offered the highest bid of Rs 8,500,000 which had also been approved by the Provincial Government vide letter No. AOII/LCB/9-35/2012 dated 16.7.2012. The said contractor submitted an application for refusal of contract on 29.6.2012. No record regarding cancelation of the contract was available on record. Another contractor Mr. Shaf-ur-Rahman submitted an application to the Secretary LCB offering Rs 4,750,000 which was approved by the Secretary LCB Vide letter No. AOII/LCB/9-35/2012 dated 7.8.2012 without adopting open auction procedure as stated above. Agreement with the contractor was also not executed. Therefore, award of contract was held illegal.

Illegal award of contract occurred due to ignoring the relevant Local Government guidelines on the subject, which resulted in loss to Government.

When pointed out in August 2014, management stated that detailed reply will be submitted later after scrutiny of record. However, the reply was not received.

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

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

AP 13 (2013-14)

1.2.1.3 Non recovery of principal amount and penalty – Rs 4.491 million

According to Para (v) (b) of the Government of Khyber Pakhtunkhwa Local Government and Rural Development Department, Local Council Board Notification No AO-II/LCB/6-11/2012 dated 06.4.2012, 1% penalty per day would be liable on contractor/ firm for late deposit of the monthly installment by 10th of each month to which installment relates, the contract may be canceled and his security and advances deposited by the contractor shall be forfeited.

Chief Municipal Officer Samarbagh Dir Lower did not recover principal amount of Rs 578,000 outstanding against three lease contractors up to 30-06-2014 and penalty of Rs 3,912,800 for late deposit, total Rs 4,490,800 in violation of the above stated instructions. Detail is given below:-

SNo	Name of Contract	Year	Bid Amount (Rs)	Collected Amount (Rs)	Outstanding Amount (Rs)	Late period (days)	1% penalty per day (Rs)	Total Penalty (Rs)
1	Lorry Adda Samarbagh	2004-05	695,000	648,000	47,000	365x9 years=3285 days	470	1,543,950
2	Lorry Adda Munda	2012-13	2,910,000	2,716,000	194,000	365 days	1940	708,100
3	Cattle fair Munda	2012-13	4,750,000	4,295,000	455,000	365	4550	1,660,750
Total					578,000			3,912,800
Grand Total (578,000+3,912,800)								4,490,800

Non recovery of the amount occurred due to negligence of the controlling officer, which resulted in loss to the authority.

When pointed out in August 2014, management stated that recovery would be made from the concerned contractors. Recovery was not intimated.

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

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

AP 12 (2013-14)

MUNICIPAL COMMITTEE CHAKDARA

1.3 Audit Paras Municipal Committee Chakdara

1.3.1 Irregularities & non compliance

1.3.1.1 Non recovery of principal amount and penalty – Rs 1.809 million

According Para (v) (b) of the Government of Khyber Pakhtunkhwa Local Government and Rural Development Department Local Council Board Notification No AO-II/LCB/6-11/2012 dated 06.4.2012, 1% penalty per day would be liable on contractor/ firm for late deposit of the monthly installment by 10th of each month to which installment relates, the contract may be canceled and his security and advances deposited by the contractor shall be forfeited.

Chief Municipal Officer Chakdara Dir Lower did not recover principal amount of Rs 347,910 outstanding against three lease contractors up to 30-06-2014 and penalty of Rs 1,461,180 for late deposit, total Rs 1,809,090 in violation of the above stated instructions, which needs recovery. Detail is given below:-

SNo	Name of Contract	Year	Bid Amount (Rs)	Collected Amount (Rs)	Outstanding Amount (Rs)	Late period (days)	1% penalty per day (Rs)	Total Penalty (Rs)
1	Lorry Adda Chakdara	2012-13	2,650,000	2,443,000	207,000	1.7.13 to 31.8.14=14 monthsx30=420 days	2070	869,400
2	Truck Adda Munda	2012-13	600,000	545,000	55,000	Do	550	231,000
3	2% property Tax	2012-13	105,000	19,090	85,910	Do	859	360,780
Total					347,910			1,461,180
Grand Total (347,910+1,461,180)								1,809,090

Non recovery of the amount occurred due to negligence of the controlling officer, which resulted in loss to the authority.

When pointed out in September 2014, management stated that the bus stand was shifted to the newly hired land due to which the contractor did not

deposit the installments regularly. However, efforts would be made to recover the outstanding dues. Reply was not satisfactory as no recovery was made.

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

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

AP 23 (2013-14)

1.3.2 Internal Control Weaknesses

1.3.2.1 Loss due to non adjustment of income tax -Rs 4.062 million

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 CSR includes Income Tax which is in built in the item rates. On the contrary, full CSR rates are paid without deduction of the Income Tax in the tax exempted areas resulting in overpayment by the amount equal to deductible Income Tax.

Chief Municipal Officer Chakdara Dir lower paid Rs 67,707,121 to the contractors/project leaders but Income Tax already included in Composite Schedule of Rates was not deducted. Adjustment of such tax was not made in the bills while estimates were based on CSR and contracts were also awarded on the basis of CSR. This resulted in overpayment to the contractors and accordingly a loss of Rs 4,062,399 was sustained. Detail is given at annexure-4.

Non adjustment of income tax occurred due to weak financial management, which resulted in loss to Government.

When pointed out in September 2014, management stated that CSR had been framed for the entire province. This office was not authorized for deduction/adjustment in CSR rates. Reply was not satisfactory as overpayment of income tax was made.

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

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

AP 31 (2013-14)

1.3.2.2 Loss due to Illegal award of contract – Rs 2.150 million

According to Para 23 of GFR Vol-1 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.

While checking record of Chief Municipal Officer Chakdara Dir Lower it was noticed that “Cattle fair Chakdara” was put to open auction on 18.6.2012. Mr. Mohib Gul offered the highest bid of Rs 3,770,000 which had also been approved by the Provincial Government vide letter No. AOII/LCB/9-19/2012 dated 3.7.2012 and work order issued vide No213-16/TMA/Adenzai dated 9.7.2012. The contractor did not deposit advances in time and his 2% earnest money Rs 55,000 was forfeited. The contract was again put to auction on 9.8.2012 and the same contractor offered the rate of Rs 1,620,000 and was awarded to him by the CMO without involving the provincial Government beyond his competency causing loss of Rs 2,150,000 (3,770,000-1,620,000). The contractor was required to be black listed. As against forfeiture of Rs 55,000 huge financial benefit of Rs 2,150,000 was given to the contractor. Agreement with the contractor was also not executed. Therefore, award of contract was held illegal.

Illegal award of contract occurred due to violation of rules, which resulted in loss to the authority.

When pointed out in September 2014, management stated that the officer concerned had been suspended and the contractor obtained order from the high court due to which the contract could not be re-auctioned. Reply was not satisfactory as contract was awarded without approval of the provincial Government.

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

Audit recommends investigation of the matter and action taken against the person (s) at fault.

AP 24 (2013-14)

MUNICIPAL COMMITTEE TIMERGARA

1.4 Audit Paras Municipal Committee Timergara

1.4.1 Irregularities & non compliance

1.4.1.1 Non-recovery of outstanding water charges - Rs 7.322 million

According to Para-1 & 2 of Section-179 of Local Government Act, 2012 failure to pay any tax and other money claimable under this Act shall be an offence”. “All arrears of taxes, rents and other moneys claimable by a Local Council under this Act shall be recoverable as arrears of land revenue.

Chief Municipal Officer Timergara Dir Lower did not recover water users charges amounting to Rs 7,322,320 from 2367 consumers of drinking water supply schemes upto 30th June 2014. Detail is given below:-

S.No	Name of Scheme	No. of Connections	Outstanding Amount (Rs)
1	DWSS Pase-I Timergara	402	980,360
2	DWSS Pase-II Timergara	886	3,430,400
3	DWSS Mian Banda	480	1,740,260
4	DWSS Tora Tiga	290	540,460
5	DWSS Hassni Dehri	79	210,490
6	DWSS Chargorai	230	420,350
Total		2367	7,322,320

Non-recovery of outstanding water charges occurred due to non-compliance of rules, which resulted in loss to Government.

When pointed out in July 2014, management stated that the arrears pertain to water supply against various consumers are routine arrears which are running since long. However, efforts would be made to recover the arrears and progress will be shown to audit. Reply was not satisfactory as the department considered the issue as a routine matter without taking effective remedial measures.

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

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

AP 05 (2013-14)

1.4.1.2 Non recovery of penalty due to late deposit of monthly installment – Rs 3.258 million

According Para (v)(b) of the Government of Khyber Pakhtunkhwa Local Government and Rural Development Department Local Council Board Notification No AO-II/LCB/6-11/2013 dated 20.3.2013, 1% penalty per day would be liable on contractor/ firm for late deposit of the monthly installment by 10th of each month to which installment relates, the contract may be canceled and his security and advances deposited by the contractor shall be forfeited.

Chief Municipal Officer MC Timergara Dir Lower awarded a contract of General Bus Stand Timergara to a contractor for Rs 3,895,000 for the year 2013-14. The contractor failed to deposit monthly installments in due time as required under the terms and conditions stated above. The local office neither imposed / recovered penalty of Rs 3,257,720 from the contractor nor his security forfeited. Detail is given below:-

Months	Due date	Deposit date	Delayed (Days)	Daily penalty @ 1 % of contract amount (Rs)	Total penalty (Rs)
7-2013	31-7-2013	16-8-2013	16	35,410	566,560
8-2013	31-8-2013	20-9-2013	20	35,410	708,200
9-2013	30-9-2013	3-10-2013	-	-	0
10-2013	31-10-2013	13-11-2013	13	35,410	460,330
11-2013	30-11-2013	16-12-2013	16	35,410	566,560
12-2013	31-12-2013	15-1-2014	15	35,410	531,150
1-2014	31-1-2014	12-2-2014	12	35,410	424,920
2-2014	29-2-2014	3-3-2014	-	-	0
3-2014	31-3-2014	3-4-2014	-	-	0
Total					3,257,720

Non recovery of penalty occurred due to weak financial management, which resulted in loss to Government.

When pointed out in July 2014, management stated that the principal amount of the contract has been recovered from the contractor within the same financial year 2013-14 and nothing is outstanding against him. The administrator MC being Principal Accounting Officer has the power to waive off the penalty. Reply was not satisfactory as terms of contract clearly shows the penalty clause approved by the Secretary Local Council Board Khyber Pakhtunkhwa.

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

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

AP 04 (2013-14)

DISTRICT COUNCIL DIR LOWER

1.5 Audit Paras District Council Dir Lower

1.5.1 Irregularities & non compliance

**1.5.1.1 Loss to Government due to non adjustment of income tax
Rs 7.200 million**

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 CSR includes Income Tax which is in built in the item rates. On the contrary, full CSR rates are paid without deduction of the Income Tax in the tax exempted areas resulting in overpayment by the amount equal to deductible Income Tax.

Chief Coordination Officer District Council Dir Lower executed developmental schemes at estimated cost of Rs 120,000,000 during financial year 2013-14 and paid Composite Scheduled Rates, which include 6% income tax. Adjustment of such tax was required from the bills of contractors as they belong to the tax exempted area and do not pay income tax on these contracts and thus an extra amount of Rs 7,200,000 was paid to the project leaders. Detail is given below:-

Package Name	No of Schemes	Total amount (Rs)	Rate of Income Tax	Amount of Income Tax (Rs)
District Development initiatives(PK94)	31	30,000,000	6%	1,800,000
District Development initiatives(PK95)	31	30,000,000	6%	1,800,000
District Development initiatives(PK 96)	21	30,000,000	6%	1,800,000
District Development initiatives(PK 97)	37	30,000,000	6%	1,800,000
Total:		120,000,000		7,200,000

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

When pointed out in September 2014, management stated that detailed reply would be given after scrutiny of record. However, the reply was not received.

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

Audit recommends recovery and deposit of the amount into Government Treasury.

AP 39 (2013-14)

1.5.1.2 Non realization of Government dues on account of water charges- Rs 2.243 million

According to Para-1 & 2 of Section-179 of Local Government Act, 2012 failure to pay any tax and other money claimable under this Act shall be an offence”. “All arrears of taxes, rents and other moneys claimable by a Local Council under this Act shall be recoverable as arrears of land revenue.

Chief Coordination Officer District Council Dir lower did not recover outstanding Government dues amounting to Rs 2,242,640 on account of water charges during 2013-14. Detail is given below:-

Name of Schemes	No of Connections	Rate Per month (Rs)	Outstanding amount (Rs)
WSS Khoungai	195	150	269,930
WSS Shekawali	160	150	360,650
WSS Thraia	90	150	230,360
WSS SadoShekawlai	185	150	450,350
WSS Kandaro	220	150	230,350
WSS Oustandar	230	150	270,850
WSS jabagai	235	150	430,150
Total			2,242,640

Non recovery of Government dues occurred due to weak internal/administrative controls which resulted in loss to Government.

When pointed out in September 2014, management stated that the arrears of water rates are routine arrears. Efforts would be made to recover the outstanding amount. Reply was not convincing as no efforts were made for recovery.

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

Audit recommends taking of strenuous efforts for recovery of outstanding Government dues and disciplinary action against the person(s) at fault.

AP 33 (2013-14)

1.5.2 Internal Control Weaknesses

1.5.2.1 Loss due to wasteful expenditure on purchase of Hand Pumps - Rs 11.000 million

According to Para 23 of GFR Vol-1 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.

Chief Coordination Officer District Council Dir Lower incurred expenditure of Rs 11, 000,000 on account of installation of Hand Pumps in the year 2013-14. During audit it was observed that actual administrative approval had been issued for “DWSS Open Wells, Water Pumps and Store Tanks” but the contractor only Purchased Hand Pumps as evident from the TS and bills which were further distributed among the public. This was clear deviation from the Administrative Approval as the expenditure was not incurred on complete schemes. Moreover, only purchase of Hand Pumps may lead to misappropriation. Detail is given at annexure-5.

Deviation from Administrative approval occurred due to weak internal control, which resulted in wasteful expenditure.

When pointed out in September 2014, management stated that the work had been carried out according to approved PC-1 and actual requirements on sites. Reply was not convincing as the works were not done according to the Administrative Approval.

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

Audit recommends investigation into the matter and disciplinary action against the person(s) at fault.

AP 36 (2013-14)

1.5.2.2 Loss to Government due to non-functional Scheme -Rs 1.00 million

According to Para 23 of GFR Vol-1 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.

Chief Coordination Officer District Council Dir lower paid Rs 1,000,000 in the Scheme “DWSS/Open Well/Pipes Talash area” during financial year 2013-14. During scrutiny of record it was observed that the said work was physically inspected by Additional Assistant Commissioner (I) and Sub Engineer of the Office of Deputy commissioner and in their inspection report the following observations were raised.

- i. 71 number of GI Pipes 1” dia were found installed but the scheme was not functional.
- ii. 65 number of GI Pipes ½”dia were found on site but neither properly installed nor the scheme was functional.
- iii. 32 number of GI Pipes ¾” dia were found uninstalled.

The committee did not recommend the scheme.

Non-functioning of the scheme put the Government into loss on the one hand and negated the social amenities to the target population on the other.

When pointed out in September 2014 management stated that reply would be furnished after consulting the record. However, the reply was not received.

Request for convening of DAC meeting was made in November, 2014, but no response was received from the Principal Accounting Officer as a result

the DAC meeting could not be convened till finalization of this Report in March, 2015.

Audit recommends investigation and action for functioning of the schemes.

AP 43 (2013-14)

ANNEXURE

Annexure-1

Detail of MFDAC Paras

(Rs in million)

S. No	AP No	Gist of Para	Amount
1	1	Loss to Government due to non deposit of 3% RTA share of general bus stand	1.168
2	2	Non-reconciliation of expenditure	1.65
3	3	Unauthentic expenditure on account of tube wells repair	1.592
4	6	Irregular cash payment of pay & allowances	19.913
5	7	Non compliance of terms and conditions of contract by accepting cheques	17.705
6	8	Unauthentic expenditure on account of POL	1.67
7	25	Loss due to departmental collection instead of awarding the contract	1.009
8	26	Excess expenditure on account of pay and allowance than sanctioned post	1.204
9	34	Overpayment due to allowing higher rate	0.791
10	35	Blockage of Government money and non-recovery of penalty	15.180
11	41	Unauthorized payment on account of audit fee	1.035
12	42	Loss to Government due non imposition of penalty	2.010
13	45	Irregular Payment to the contractor	6.800
14	49	Loss to Government due to execution of Substandard work	1.00

Annexure-2

Audit Impact Summary

S.No	Rules/System/Procedure	Audit Impact
1	According to Government of Khyber Pakhtunkhwa Works & Services Department letter No. SO(T)PHED/3-14/2000 dated 11.09.2002 read with letter No. SO/(T) PHED/3-14/2000 dated 3.05.2002, pumping machinery may be procured from the manufacturer/ authorized dealer duly registered with the sales tax department through open tender/ bidding. According to Section 12(2) of the Public Procurement Rules 2004, all procurement opportunities over one million rupees should be advertised on the Authority's website as well as in other print media or newspapers having wide circulation. The Advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.	DAC meetings could not be convened due to which audit impact is not visible.
2	According to Government of Khyber Pakhtunkhwa Finance Department letter No. BO (RES) FD/1-55/2011 dated 01.07.2011, rates of contractors registration fee were revised with effect from 01.07.2011.	-do-
3	According to Para (ix) of the Model Terms & Conditions for the contracts notified by the Government of Khyber Pakhtunkhwa Local Government Department vide No. AO-II/LCB/6-11/2013 dated 20/03/2013, the successful bidder within seven days of the acceptance of his bid shall enter into an agreement within specified period. In case, the contractor/firm does not enter into an agreement or does not deposit the advances within specified period, the contract shall stand cancelled and loss if any shall be recouped at the risk & cost of the contractor and recoverable under the land revenue act, along with blacklisting the contractor/firm	-do-
4	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 CSR includes Income Tax which is in built in the item rates. On the contrary, full CSR rates are paid without deduction of the Income Tax in the tax exempted areas resulting in overpayment by the amount equal to deductible Income Tax.	-do-

Annexure-3**(DP # 1.2.1.1)****Detail uneconomical expenditure without advertisement****(Amount in Rs)****Detail of Hand Pumps**

S.No	Name of work	Project Leader	No of Hand Pumps	Rate (Rs)	Amount(Rs)
1	DWSS/Hand Pumps,W/Tank Munda	Qayum Khan	25	22,000	550,000
2	DWSS/Hand Pumps,W/Tank Sadbar kaly	Bakhtbaidar	28	22,000	616,000
3	DWSS/Hand Pumps,W/Tank Mayar	Joharulmulk	36	22,000	792,000
4	DWSS/Hand Pumps,W/Tank Mayar	Shahnour	03	22,000	66,000
5	DWSS/Hand Pumps,W/Tank Maskani	Nisar Ahmad	08	22,000	176,000
6	DWSS/Hand Pumps,W/Tank S. bagh	Gulbakht	05	22,000	110,000
7	DWSS/Hand Pumps,W/Tank Jandool	Gul Umar	03	22,000	66,000
8	DWSS/Hand Pumps,W/Tank Kambat	Rahimullah	07	22,000	154,000
9	DWSS/Hand Pumps,W/Tank Khzana	Irshad	38	22,000	836,000
10	DWSS/Hand Pumps,W/Tank Khzana	Bakhtbaidar	26	22,000	572,000
11	DWSS/Hand Pumps,W/Tank Khzana	Sarwar Khan	22	22,000	484,000
12	DWSS/Hand Pumps,W/Tank Munda	Kashar khan	26	22,000	572,000
13	DWSS/Hand Pumps,W/Tank Khzana	Iftikhar	36	22,000	792,000
14	DWSS/Hand Pumps,W/Tank Munda	Izazullah	36	22,000	792,000
15	DWSS/Hand Pumps,W/Tank M.Kaly	HafizRahman	38	22,000	836,000
16	DWSS/Hand Pumps,W/Tank M.Kaly	Noor Rahman	46	22,000	1,012,000
17	DWSS/Hand Pumps,W/Tank Kambat	Ali hazrat	05	22,000	110,000
18	DWSS/Hand Pumps,W/Tank Kambat	Bakhtmunir	22	22,000	484,000
19	DWSS/Hand Pumps,W/Tank	Badshah	36	22,000	792,000

	Kambat	alam			
20	DWSS/Hand Pumps,W/Tank S. bagh	SaidRahman	33	22,000	726,000
21	DWSS/Hand Pumps,W/Tank S. bagh	Fazal Rabi	36	22,000	792,000
22	DWSS/Hand Pumps,W/Tank S. bagh	Saidghafar	36	22,000	792,000
23	DWSS/Hand Pumps,W/Tank Drangal	Niaz Mohd	03	22,000	66,000
24	DWSS/Hand Pumps,W/Tank Sadbar kaly	Ismail	17	22,000	374,000
25	DWSS/Hand Pumps,W/Tank Sadbar kaly	Asghar Khn	03	22,000	66,000
26	DWSS/Hand Pumps,W/Tank Sadbar kaly	Masud Khn	20	22,000	440,000
27	DWSS/Hand Pumps,W/Tank Mayar	Amjad Ali	46	22,000	1,012,000
28	DWSS/Hand Pumps,W/Tank Mayar	M. Ilyas	46	22000	1,012,000
29	DWSS/Hand Pumps,W/Tank Mayar	M. Habib	46	22000	1,012,000
30	DWSS/Hand Pumps,W/Tank Mayar	M. nisar	06	22,000	132,000
31	DWSS/Hand Pumps,W/Tank Munda	Zahid Mhd	03	22,000	60,000
32	DWSS/Hand Pumps,W/Tank Jandul area	Niaz Mhd	12	22,000	264,000
33	DWSS/Hand Pumps,W/Tank Jandul area	Nawab khm	12	22,000	264,000
34	DWSS/Hand Pumps,W/Tank Kambat	Alamsaid	04	22,000	88,000
35	DWSS/Hand Pumps,W/Tank Lhazana	Latif Rahman	26	22,000	572,000
Total					17,484,000

Detail of Electric Motors

S.No	Name of work	Project Leader	No of E/motors	Rate(Rs)	Amount(Rs)
1	DWSS/Hand Pumps,W/Tank Munda	Hakimzada	04	10,000	40,000
2	DWSS/Hand Pumps,W/Tank Munda	Qayum Khan	10	10,000	100,000
3	DWSS/Hand Pumps,W/Tank Maskani	Nisar Ahmad	04	10,000	40,000
4	DWSS/Hand Pumps,W/Tank S. bagh	Gulbakht	02	8000	16,000
5	DWSS/Hand Pumps,W/Tank Jandool	Gul Umar	13	10,000	130,000

6	DWSS/Hand Pumps,W/Tank Kambat	Rahimullah	22	10,000	220,000
7	DWSS/Hand Pumps,W/Tank Khzana	Irshad	20	10,000	200,000
8	DWSS/Hand Pumps,W/Tank Khzana	Bakhtbaidar	15	10,000	150,000
9	DWSS/Hand Pumps,W/Tank Khzana	Sarwar Khan	55	10,000	550,000
10	DWSS/Hand Pumps,W/Tank Khzana	Najeebullah	08	10,000	80,000
11	DWSS/Hand Pumps,W/Tank Munda	Ali said	11	10,000	110,000
12	DWSS/Hand Pumps,W/Tank Kambat	Ali badshah	10	10,000	100,000
13	DWSS/Hand Pumps,W/Tank Jandul area	Niaz Mhd	50	10,000	500,000
14	DWSS/Hand Pumps,W/Tank Lhazana	Latif Rahman	25	8,000	200,000
Total					2,436,000

Detail of Water Tank

S.No	Name of work	Project Leader	No of Water Tank	Rate/tank (Rs)	Amount(Rs)
1	DWSS/Hand Pumps,W/Tank Sadbar kaly	Bakhtbaidar	06	20,000	120,000
2	DWSS/Hand Pumps,W/Tank S.bagh	Gulbakht	01	25,000	25,000
3	DWSS/Hand Pumps,W/Tank M.Kaly	HafizRahman	05	20,000	100,000
4	DWSS/Hand Pumps,W/Tank Kambat	Bakhtmunir	05	20,000	100,000
5	DWSS/Hand Pumps,W/Tank Sadbar kaly	Ismail	02	1,5000	30,000
6	DWSS/Hand Pumps,W/Tank Sadbar kaly	Ismail	09	10,000	90,000
7	DWSS/Hand Pumps,W/Tank Sadbar kaly	Motabar Khn	32	20,000	640,000
8	DWSS/Hand Pumps,W/Tank Sadbar kaly	Motabar Khn	11	15,000	165,000
9	DWSS/Hand Pumps,W/Tank Sadbar kaly	Asghar Khn	04	20,000	80,000
10	DWSS/Hand Pumps,W/Tank Sadbar kaly	Asghar Khn	10	15,000	150,000
11	DWSS/Hand Pumps,W/Tank Sadbar kaly	Asghar Khn	53	10,000	53,000
12	DWSS/Hand Pumps,W/Tank Jandul area	Niaz Mhd	08	20,000	160,000
Total					1,713,000
Grand Total					21,633,000

**Annexure- 4
(DP # 1.3.2.1)**

Detail of overpayment of Income Tax

S.No	Name of Scheme	Approved Cost (Rs)	Amount Paid (Rs)	Income Tax @6% not deducted (Rs)
1	Const: / Supply Water Tank Extension of DWSS Dara Akhun Khel Tras U/C Asbanr.	1,000,000	985,190	59,111
2	Const: / Supply Water Tank Extension of DWSS Shawa and Tazagram U/C Tazagram	1,000,000	985,190	59,111
3	Const: / Supply Water Tank Extension of DWSS Sia Warghar Barmaki KhanPur U/C Khanpur	1,000,000	985,190	59,111
4	Const: / Supply Water Tank Extension of DWSS Kotigram and Khair Abad U/C Kotigram	1,000,000	985,190	59,111
5	Const: / Supply Water Tank Extension of DWSS Maina Batan and Ouch U/C Ouch	1,000,000	985,190	59,111
6	Const: / Supply Water Tank Extension of DWSS Dara Ramora and Chakdara U/C Chakdara	1,000,000	985,190	59,111
7	Const: / Supply Water Tank Extension of DWSS	1,000,000	985,190	59,111
8	Const: / Supply Water Tank Extension of DWSS Dara Brangola and Khadakzai U/C Khadakzai	1,000,000	985,190	59,111
9	Const: / Supply Water Tank Extension of DWSS Machinery Extn: of DWSS Asbanr & Khanpur U/C Khanpur	1,000,000	985,190	59,111
10	Const: / Supply Water Tank Extension of DWSS Machinery Extn: od DWSS Ouch Osakai Laram & Kahir Abad U/C Tazagram	1,000,000	985,190	59,111
11	Const: / Supply Water Tank Extension of DWSS Machinery Extn: of DWSS Darbar Chakdara Shamlai Bagh Kandai U/C Badwan	1,000,000	985,190	59,111
12	Const: of Open well supply Tank Machinery Exten od DWSS Sia Barmakai Meray KamalaBagh Kandai U/c badwan	1,000,000	985,190	59,111
13	Const: of Open Well Supply Water Machinery Extn: of DWSS Sia Barmaki Meray Kalal U/c Kahadakzai	1,000,000	985,190	59,111
14	Ext: of DWSS / Tanki Tras Matore Bat Qilla U/c Asbanr	1,000,000	985,190	59,111
15	Extn: of DWSS Tankai Bambolai New Kalay Bochakai Tochakai Taknai U/c Khanpur	1,000,000	985,190	59,111
16	Ectn: of DWS Tankai Godia Khawar Sia Laram Khair Abad	1,000,000	985,190	59,111
17	Pavt: of Streets Tazagram Tarnow Shaban and Shawa U/c Tazagram	1,000,000	985,190	59,111

18	Pavt: of streets Khawajal Abdul Aziz Khan Korona Shawa Bala	1,000,000	985,190	59,111
19	Pavt: of Streets Dara Ramora and Amir Abad Chakdara U/C Chakdara	1,000,000	985,190	59,111
20	Const: of Open Well Supply Machinery Taknai Khanpur PK-97	1,000,000	985,190	59,111
21	PCC Road Amir Abad Chakdara	500,000	491,670	29,500
22	PCC Road Near Timber Market Chakdara	500,000	491,670	29,500
23	PCC Road Union Council Chakdara	500,000	491,670	29,500
24	PCC Road Ramora U/c Chakdara	500,000	491,670	29,500
25	PCC Road / Culvert Talo Shah U/C Asbanr	500,000	491,670	29,500
26	Const: of D/Wall /Pipe Culvert Dehrai	500,000	491,670	29,500
27	Extn: of DWSS U/C Asbanr and Tazagram	400,000	393,566	23,614
28	Extn: of DWSS U/C Khanpur	200,000	196,158	11,769
29	Purchase of Dust Ban Chakdara Bazar Urban Area	133,000	130,027	7,801
30	Pavt: of Streets and Link Road and Const: of Culvert Dara Ramora U/c Chakdara	1,000,000	985,190	59,111
31	Pavt: of Streets link Road Chakdara Shahid Abad Spana Khowro U/C Chakdara	1,000,000	985,190	59,111
32	Ext: of DWSS /Water Tanks U/C Khanpur & Asbanr	1,000,000	985,190	59,111
33	Pavt: of Streets / Road U/C Tazagram and U/C Ouch	1,000,000	985,190	59,111
34	Pavt: of Streets Aui Shah U/C Asbanr & Khadagzai	1,000,000	985,190	59,111
35	Pavt: of Streets & Link Road Ouch U/C Ouch Garbi)	1,000,000	985,190	59,111
36	Pavt: of Streets & Link Road Ouch U/C Ouch Sharqi)	1,000,000	985,190	59,111
37	Pavt: of Streets & Link Road Batan Ouch U/c Ouch	1,000,000	985,190	59,111
38	Pavt: of Streets & Link Road Chekho Osakai U/C Kotigram	1,000,000	985,190	59,111
39	Pavt: of Streets & Link Road Lalko Dara Khair Abad U/c Kotigram	1,000,000	985,190	59,111
40	Pavt: of Streets & Link Road Tisu Dehrai Laram Area U/c Kotigram	1,000,000	985,190	59,111
41	Pavt: of Streets & Link Road Darbar Sesada Chakdara U/c Chakdara	1,000,000	985,190	59,111
42	Pavt: of Streets & Link Road Ramora Dara Jafar Abad U/C Chakdara	1,000,000	985,190	59,111
43	Pavt: of Streets & Link Road Amir Abad Sarab Kohay U/c Chakdara	1,000,000	985,190	59,111
44	Pavt: of Streets & Link Road Badwan U/c Badwan	1,000,000	985,190	59,111
45	Pavt: of Streets & Link Road Shamlai Chat Pat	1,000,000	985,190	59,111

	Ramyal U/C Badwan			
46	Pavt: of Streets & Link Road Baroi Adam Dehri U/C Badwan	1,000,000	985,190	59,111
47	Pavt: of Streets & Link Road Kamal Terona Khadaczai	1,000,000	985,190	59,111
48	Pavt: of Streets & Link Road Dandon Musa Tangauy Nagram U/c Khakaczai	1,000,000	985,190	59,111
49	Pavt: of Streets & Link Road Dara Brangola Bragola U/c Khadaczai	1,000,000	985,190	59,111
50	Pavt: of Streets & Link Road Avi Shah Asbanr U/c Asbanr	1,000,000	985,190	59,111
51	Pavt: of Streets & Link Road Dara Akun khel Asbanr U/C Asbanr	1,000,000	985,190	59,111
52	Pavt: of Streets & Link Road Bambolai Sanam Asbanr Mator U/c Asbanr	1,000,000	985,190	59,111
53	Pavt: of Streets & Link Road Shawa Tazagram U/c Tazagram	1,000,000	985,190	59,111
54	Pavt: of Streets & Link Road Construction of Culvert Shawa U/C Tazagram	1,000,000	985,190	59,111
55	Pavt: of Streets & Link Road Shah Alam Baba Shaban Teronw U/C Tazagram	1,000,000	985,190	59,111
56	Pavt: of Streets & Link Road Salim Shah Khanpur U/C Khanpur	1,000,000	985,190	59,111
57	Pavt: of Streets & Link Road Taknai Sia Khanpur U/c Khanpur	1,000,000	985,190	59,111
58	Pavt: of Streets & Link Road Haidar Sia Warghar Khanpur U/c Khanpur	1,000,000	985,190	59,111
59	Pavt: of Streets & Link Road Conston: of R/Wall Chakdara Area	1,000,000	985,190	59,111
60	Const: of PCC road Chat Pat Shamlai U/c Badwan	1,000,000	985,190	59,111
61	Const: of PCC road Gojar Abad Chat Pat Chakdara	1,000,000	985,190	59,111
62	Const: of PCC road Laram Road to Sia U/C Kotigram	1,000,000	985,190	59,111
63	Const: of PCC road R/Wall Malik Korrana Shamlai Chakdara	1,000,000	985,190	59,111
64	Pavt: of Streets & Link Road Khambo Liko Barikow Badwan	1,000,000	985,190	59,111
65	Extn: of DWSS Maina Battan * Ouch U/c Ouch	1,000,000	985,190	59,111
66	Extn; of DWSS & Rehabilitation W/S Khanpur Taknai U/C Khanpur	1,000,000	985,190	59,111
67	Const: of Weels & Extn: DWSS & Provision of Tanks in Adenzai	1,000,000	985,190	59,111
68	Const: of Wells & Extn: DWSS & Provision of Tanks & Extn: of DWSS & Pumping Machinery in PK- 97 Dir lower	1,000,000	985,190	59,111

69	Provision of Small Water Pumps	1,000,000	985,190	59,111
70	Extn: of DWSS & Tanks in Asbanr Area U/C Asbanr	1,000,000	985,190	59,111
71	Const: of Open Wall in Sia Khanpur Ouch area & Extn: DWSS in PK- 97 Dir lower	1,000,000	985,190	59,111
72	Cost: of T/Well Purchase Machinery & Extn: of DWSS Chadkara Area	1,000,000	985,190	59,111
73	Ext: of dWSS in U/C Tazagram Badwan Khandagzai & Asbanr	1,000,000	985,190	59,111
74	Etn: of DWSS In Kotigram Ouch Chakdara & Khanpur	1,000,000	985,190	59,111
Total			67,707,121	4,062,399

Annexure-5**(DP # 1.5.2.1)****Detail of Loss on purchase of Hand Pumps**

S.No	Name of contractors	Name of Scheme	Allocation (Rs)
1	M/S Dir Constt: Company	DWSS Open Wells, Water Pumps and Store Tanks Mayar	1,000,000
2	M/S Imran	DWSS Open Wells, Water Pumps and Store Tanks U/C Mayar	1,000,000
3	M/S Javed	DWSS Open Wells, Water Pumps and Store Tanks U/C SadbarKalay	1,000,000
4	M/S Iqbal	DWSS Open Wells, Water Pumps and Store Tanks U/C SadbarKalay,	1,000,000
5	M/S New Sadat Builder	DWSS Open Wells, Water Pumps and Store Tanks U/C Kambat	1,000,000
6	M/S Ahmad Jan	DWSS Open Wells, Water Pumps and Store Tanks U/C MianKalay	1,000,000
7	M/S Hazrat Ali	DWSS Open Wells, Water Pumps and Store Tanks U/C MianKalay	1,000,000
8	M/S Rustam Khail	DWSS Open Wells, Water Pumps and Store Tanks U/C Khazana	1,000,000
9		DWSS Open Wells, Water Pumps and Store Tanks U/C Mayar	1,000,000
10	Niaz Mohammad Khungi	DWSS Open Wells, Water Pumps and Store Tanks U/C Munda	1,000,000
11	M/S Noor Constt: Dir upper	DWSS Open Wells, Water Pumps and Store Tanks U/C Maskani	1,000,000
Total			11,000,000