



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT COUNCIL AND MUNICIPAL
COMMITTEES
DISTRICT KOHISTAN
AUDIT YEAR 2015-16**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AP	Advance Para
CMO	Chief Municipal Officer
CCO	Chief Coordination Officer
DDO	Drawing and Disbursing Officer
DAC	Departmental Accounts Committee
DPR	Disabled Persons Rehabilitation
DC	District Council
GFR	General Financial Rules
LG & RDD	Local Government and Rural Development Department
LG	Local Government
MFDAC	Memorandum for Departmental Accounts Committee
MRS	Market Rates System
MC	Municipal Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PDP	Proposed Draft Para
RDA	Regional Directorate of Audit
TS	Technical Sanction
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 (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 Kohistan and Municipal Committees in District Kohistan for the Financial Year 2014-15. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa, Peshawar conducted audit on test check basis during 2015-16 with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit 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 observations will be brought to the notice of Public Accounts Committee through the next year's Audit Report.

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

The observations included in this Report have been finalized in the light of written replies of the Departments. DAC meetings could not be convened despite repeated requests.

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

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 of six Districts i.e. Abbottabad, Haripur, Mansehra, Battagram, Kohistan and Tor Ghar.

The Regional Directorate of Audit Abbottabad has a human resource of 12 officers and staff, constituting 3012 man days. A budget of Rs 15.840 million was allocated to the Directorate during 2015-16. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs carried out by Local Governments in Abbottabad Division. Accordingly, Regional Director Audit Abbottabad carried out audit of the accounts of District Council and Municipal Committee Kohistan for the Financial Year 2014-15 and the findings included in the Audit Report.

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

a. Scope of audit

Out of the total expenditure of District Council Kohistan and Municipal Committee in District Kohistan, for the Financial Year 2014-15, the auditable expenditure under the jurisdiction of RDA was Rs 46.161 million. Out of this, RDA Abbottabad audited an expenditure of Rs 41.545 million which, in terms of percentage, is 90% of auditable expenditure.

The receipts of District Council Kohistan and Municipal Committee in District Kohistan for the Financial Year 2014-15 was Nil.

The total expenditure and receipt of District Council and Municipal Committee, District Kohistan for the financial year 2014-15 was Rs 46.161 million. Out of this, RDA Abbottabad audited the expenditure and receipt of Rs 41.545 million.

b. Recoveries at the instant of Audit

Recovery of Rs 7.133 million was pointed out during the audit. However, no recovery was affected till finalization of this report. Out of the total recoveries, Rs 7.133 million was not in the notice of the executives prior to audit.

c. Audit Methodology

Audit was conducted after understanding the business processes of District Council and Municipal Committee, 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 Committee, District Kohistan. 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. Irregularity & Non-compliance was noted in two cases involving Rs 31.343 million.¹
- ii. Loss due to internal control weaknesses was noted in four cases involving Rs 7.133 million.²

¹ Para 1.2.1.1 & 1.3.1.1

² Para 1.2.2.1,1.2.2.2,1.3.2.1 & 1.3.2.2

g. Recommendations

- i. Imposition of penalty on delayed supplies and contracts need to be ensured.
- ii. Inquiries need to be held to fix responsibility for losses, irregular payments and taxes.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rs in million)

S.No	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	01	46.161
2	Total formations in audit jurisdiction	02	46.161
3	Total Entities(PAO) Audited	01	41.545
4	Total formations Audited	02	41.545
5	Audit and Inspection Reports	02	41.545
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	-
3	Weak Internal controls	7.133
4	Others	31.343
Total		38.476

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

S.No.	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total For the year 2014-15	Total For the year 2013-14
1	Outlays Audited	-	22.023	-	19.521	41.545	62.851
2	Amount Placed under Audit Observation /Irregularities of Audit	-	38.476	-	-	38.476	52.238
3	Recoveries Pointed Out at the instance of Audit	-	7.133	-	-	7.133	6.474
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	31.343
2	Report cases of fraud, embezzlement, thefts and misuse of public resources.	0
3	Accounting Errors (accounting policy departure from NAM, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal control systems.	7.133
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	0
6	Non-production of record	0
7	Others, including cases of accidents, negligence etc.	0
	Total	38.476

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

S. No	Description	Amount
1	Outlays Audited (Items 1 of Table 3)	41.545
2	Expenditure on Audit	0.743
3	Recoveries realized at the instance of Audit	0
	Cost- Benefit Ratio	1:0

CHAPTER-1

1.1 District Council and Municipal Committee District Kohistan

1.1.1 Introduction

District Kohistan has three tehsils i.e. Dassu, Pattan and Palas. 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 Kohistan 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 Kohistan is 325,870.

1.1.2 Comments on Budget and Accounts 2014-15 (Variance Analysis)

An amount of Rs 145.222 million was allocated as grant in aid by the Provincial Government to District Council Kohistan and Municipal Committee Kohistan. Receipts from own sources during the Financial Year 2014-15 was Rs nil. Thus making a total of Rs 145.222 million at the disposal of Local Councils, against which an expenditure of Rs 46.161 million was incurred by the District Council and Municipal Committee Kohistan with a saving of Rs 99.061 million during the Financial Year 2014-15. Detail is given below:

Detail of budget & expenditure during Financial Year 2014-15

(Rs in million)

2014-15	Budget	Expenditure	Excess/ Savings	% age Saving/ Excess
Salary	23.921	15.989	(7.932)	33.159
Non-Salary	16.424	5.702	(10.722)	65.282
Developmental	104.878	24.470	(80.407)	76.667
Total	145.222	46.161	(99.061)	175.108

Detail of receipts realized during Financial Year 2014-15

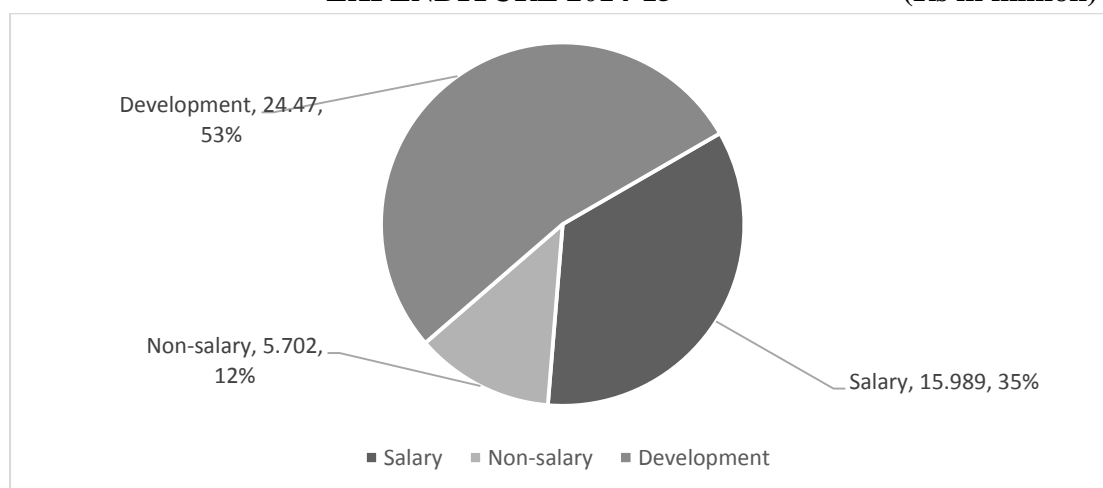
(Rs in million)

2014-15	Provincial Grant in Aid	Realization from own sources	Total
Receipts	145.222	Nil	145.222

The huge savings of Rs 99.061 million in all heads of accounts indicates weakness in the capacity of these local institutions to utilize the amount allocated.

EXPENDITURE 2014-15

(Rs in million)



The huge savings of Rs 99.061 million in all heads of accounts indicate weakness in the capacity of these local institutions to utilize the amounts allocated.

1.1.3 Comments on the status of compliance with PAC Directives

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

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

DISTRICT COUNCIL KOHISTAN

1.2 DISTRICT COUNCIL KOHISTAN

1.2.1 Irregularity & Non-Compliance

1.2.1.1 Unauthorized Execution of Developmental Schemes Without Technical Sanction – Rs 4,500 Million

According to Para 56 of CPWD Code and Para 178 of GFR Volume-I, no work shall be executed without Administrative Approval / Technical Sanction and Budget allotment.

Chief Coordination Officer, District Council, Kohistan during 2013-14 and 2014-15 awarded 02 developmental works to contactors with estimated cost of Rs 4,500,000 without obtaining Technical Sanction from the competent authority even the schemes were completed. Detail is given below:

Year	Name of Scheme	Est. Cost (Rs)	Expenditure (Rs)
2013-14	Repair and widening of shingle road at Kunsher	2,500,000	2,500,000
2014-15	Repair of suspension bridge at Kunsher	2,000,000	2,000,000
Total		4,500,000	4,500,000

Unauthorized execution of works without TS was occurred due tonon-compliance, which resulted violation of Government rules.

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

Requests for convening DAC meeting was made on 06-10-2015, which was not convened till finalization of this report.

Audit recommends condonation by the competent forum and action against the person(s) at fault.

AP 04 (2014-15)

1.2.2 Internal Control Weaknesses

1.2.2.1 Non-Imposition Of Penalty - Rs 2.50 Million

According to Clause 2 of the Contract Agreement, the works shall be completed within the stipulated period of time otherwise, 10% penalty shall be imposed on defaulting contractors for delay in completion of works.

Chief Coordination Officer, District Council, Kohistan awarded six (6) developmental schemes having estimated cost of Rs 25,000,000 to contractors during Financial Year 2013-14 and 2014-15. The works were not completed in stipulated time. Penalty of Rs 2,500,000 @10% of the estimated cost was required to be deducted for non completion of work in time. Detail is given at annexure-2.

Non-imposition of penalty occurred due to weak internal control, which resulted in loss to the Government.

When pointed out in August 2015, management stated that due to the hard area the schemes could not be completed in the due course of time. The reply was not tenable as the contractors did not apply for time extension and the penalty was required to be imposed due to non-completion of schemes within the due time period.

Requests for convening DAC meeting was made on 06-10-2015, which was not convened till finalization of this report.

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

AP 02 (2014-15)

1.2.2.2 Loss To Government Due To Non-Deduction Of Income Tax – Rs 1.661 Million

According to letter No. WHU-II/RTO-PR/2014-15/27 dated 18-07-2015 of Deputy Commissioner (IR) Peshawar income tax @ 7.5% to be charged from the contractors. Further, According to Government of Khyber Pakhtunkhwa Finance Department letter No SO(Dev-ii) FD/12-6/12-13 dated 20-06-13 income tax as per prevailing rates was built-in in CSRs therefore non deduction of income tax in tax exempted areas would be overpayment.

Chief Coordination Officer, District Council, Kohistan during 2014-15 paid Rs 22,152,258 to various contractors for execution of various works. However, income tax

@7.5% amounting to Rs 1,661,419 was not deducted from them which resulted in loss to Government treasury. Detail is given at annexure- 3.

Non deduction of Income Tax occurred due to weak internal control, which resulted in loss to the Government.

When pointed out in August 2015, management stated that due to the tax free zone the tax had not been deducted. Reply was not tenable as neither tax exemption certificate was produced nor inbuilt inclusion of income tax in CSR rates were deducted.

Requests for convening DAC meeting was made on 06-10-2015, which was not convened till finalization of this report.

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

AP 05 (2014-15)

MUNICIPAL COMMITTEE DASSU

1.3 MUNICIPAL COMMITTEE DASSU

1.3.1 Irregularity & Non-Compliance

1.3.1.1 Unauthorized Execution Of Developmental Schemes without Technical Sanction – Rs 26.843 Million

According to Para 56 of CPWD Code and Para 178 of GFR Volume-I, no work shall be executed without Administrative Approval / Technical Sanction and Budget allotment.

Chief Municipal Officer, Municipal Committee, Dassu during 2014-15 paid Rs 26,843,900 to various contractors for execution of developmental schemes without Technical Sanction. Detail is given at annexure-4.

Execution of works without Technical Sanction was due to non-compliance, which resulted in violation of Government rules.

When reported in October 2015, management stated that detailed reply would be given after consultation of record. However, no reply was received till finalization of this report.

Requests for convening DAC meeting was made on 05-11-2015, which was not convened till finalization of this report.

Audit recommends condonation by the competent forum and action against the person(s) at fault.

AP 12 (2014-15)

1.3.2 Internal Control Weaknesses

1.3.2.1 Loss to Government Due To Non-Deduction of Income Tax -Rs 2.012 Million

According to letter No. WHU-II/RTO-PR/2014-15/27 dated 18-07-2015 of Deputy Commissioner (IR) Peshawar income tax @ 7.5% to be charged from the contractors. Further, According to Government of Khyber Pakhtunkhwa Finance department letter No SO (Dev-ii) FD/12-6/12-13 dated 20-06-13 income tax as per prevailing rates was built-in in CSRs therefore non deduction of income tax in tax exempted areas was overpayment.

Chief Municipal Officer, Municipal Committee, Dassu during 2014-15 made a payment of Rs 26,826,680 to various contractors for execution of various works. However, income tax @ 7.5% amounting to Rs 2,012,002 was not deducted. Detail is given at annexure – 5.

Non deduction of Income Tax occurred due to weak internal control, which resulted in loss to the Government.

When reported in October 2015, management stated that detailed reply would be given after consultation of record. However, no reply was received till finalization of this report.

Requests for convening DAC meeting was made on 05-11-2015, which was not convened till finalization of this report.

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

AP 18 (2014-15)

1.3.2.2 Overpayment Due To Charging Excessive Rates - Rs 1 Million

According to Market Rates System 2013 item no 03-12-a, rate for “Excavation in hard rock requiring blasting and disposal up to 25m & dressing: Grade I” was Rs 300.03

Chief Municipal Officer, Municipal Committee, Dassu during 2014-15 overpaid Rs 959,523 in various developmental schemes due to applying excessive rates. Detail is given at annexure – 6.

Overpayment occurred due to weak internal control, which resulted in loss to the Government.

When reported in October 2015, management stated that detailed reply would be given after consultation of record. However, no reply was received till finalization of this report.

Requests for convening DAC meeting was made on 05-11-2015, which was not convened till finalization of this report.

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

AP 24 (2014-15)

ANNEXURE**Annexure-1****Statement showing detail of MFDAC Paras****(Rs in million)**

S. No.	AP No.	Entity	Caption	Amount
1.	01	DC Kohistan	Irregular retention of Stamp duty	0.038
2.	03	DC Kohistan	Non-collection of registration fee	0.200
3.	06	DC Kohistan	Non deduction of Professional Tax	0.160
4.	08	DC Kohistan	Blockage of developmental fund	61.171
5.	10	DC Kohistan	Irregular payment to LG & RDD	0.480
6.	11	MC Dassu	Irregular payment and overpayment	0.426
7.	13	MC Dassu	Irregular expenditure on account of Kacha Roads	19.76
8.	15	MC Dassu	Overpayment due to material available at site	0.729
9.	16	MC Dassu	Non deduction of Sales Tax Rs	0.525
10.	17	MC Dassu	Irregular payment of construction of waiting room	0.500
11.	20	MC Dassu	Non deduction of DPR fund	0.056
12.	22	MC Dassu	Non reconciliation of accounts opening of bank account	2.626
13.	23	MC Dassu	Irregular execution of work	0.515
14.	25	MC Dassu	Non Realization of Revenue	0
Total				87.006

Annexure -2**Para # 1.2.2.1****Statement showing detail of non-imposition of Penalty****(Amount in Rs)**

S. No	Name of Scheme	Estd. cost	Start date as per work order	Period(Date) of completion	Status of scheme	Payment	Penalty @ 10%
1	Rep. and cons. of chawadand shingle road	3,000,000	31-03-2014	10 months (31-1-2015)	In progress	912,438	300,000
2	Rep. and widening of shingle road at BelaBateria	3,000,000	06-05-2014	12 months (5-5-2015)	In progress	853,565	300,000
3	Rep. and widening of shingle road at Bar Pano	4,500,000	06-05-2014	12 months (5-5-2015)	In progress	2,131,135	450,000
4	Rep. and cons. of link road at Bashky	6,000,000	31-03-2014	06 months (30-9-2015)	In progress	3,255,021	600,000
5	Rep. and widening of shingle road at Kolai	4,500,000	06-05-2014	12 months (5-5-2015)	In progress	2,075,667	450,000
6	Rep. and Cons. of road at Saga Hajdeer	4,000,000	31-03-2014	12 months (30-3-2015)	In progress	2,410,131	400,000
Total		25,000,000				11,637,957	2,500,000

Annexure- 3**Para # 1.2.2.2****Statement showing detail of non-deduction of Income Tax****(Amount in Rs)**

S. No	Name of Scheme	Expenditure	Income Tax @ 7.5 %
1	Rep. and widening of shingle road at Kunsher	1,078,026	80,852
2	Cons. of P/ Band at Bandukhel	450,494	33,787
3	Rep. of susp bridge at Kunsher	973,100	72,983
4	Rep. and cons of chawadand shingle road	1,912,438	143,433
5	Rep. and con of F path at marangage	1,182,131	88,660
6	Rep. of samodara shingle road	862,918	64,719
7	Rep. and wid of shangle road at kuzshajal	771,889	57,892
8	Rep. an wid of shingle road at BelaBateria	1,493,089	111,982
9	Rep. of road and cause ways KKH	447,017	33,526
10	Rep. and wid of shingle road at bar pano	2,131,535	159,865
11	Rep. and cons of link road at Bashky to Sarwar Steel	3,255,021	244,127
12	Rep. and wid of shingle road at kolai	2,075,667	155,675
13	Clearness of Bahali road at Pattan	173,062	12,980
14	Cons of road at Path shamalgoli to Tangori	642,945	48,221
15	Rep. and Wid of shingle road at Bazni	610,386	45,779
16	Cons. of PathanQariJandar to Kamar Banda	597,545	44,816
17	Pav. of street at Dubair	150,000	11,250
18	Cons. of p/ band at jijal	300,000	22,500
19	Cons. Of water pond at Mir alam bar payan	200,000	15,000
20	Rep. of Road at Said Ahmad	327,455	24,559
21	Cons. of F/ Path at Jijal	35,418	2,656
22	Rep. and Cons of road at Saga Hajdeer	2,410,131	180,760
23	Irrigation channel of BoiQadamKhela	71,991	5,399
Total		22,152,258	1,661,421

Annexure – 4**Para # 1.3.3.1****Statement showing detail of expenditure without Technical Sanction**

S.No	Name of scheme	Expenditure (Rs)
1	Construction of Dong nallah road	2,000,000
2	Construction of syaldara road Kandya	1,000,000
3	Providing of 24KVA micro Hydel Project Harban valley	753,287
4	Providing of micro Hydel Project Suput valley	900,000
5	Providing of Civil work and wire Komela Bazar	1,217,195
6	Providing of micro Hydel Project SumarNala	700,000
7	Construction of Islamabad downward suputvalley road	2,734,065
8	Widening of suput top to Islamabad road	788,027
9	Construction of Dong nallah road	1,164,992
10	Construction of dalo to ashalrazaka road	447,015
11	Construction/Reh: of suput valley road	2,720,158
12	Construction/Reh: of suput top to suput valley road naran side	5,914,646
13	Construction of waiting room komela bazar	500,000
14	Construction of Uchar road	998,148
15	Construction of GyalSeo road	1,000,000
16	Construction of PCC road Doga to BHU Seo	432,236
17	WSS mian Abad HarbanKot	399,995
18	Repair of dogagabar suspension bridge	2,174,136
19	Extension of Birti to Bagrodara road kandya	1,000,000
Total		26,843,900

Annexure- 5**Para # 1.3.2.1****Statement showing detail of non-deduction of Income Tax****(Amount in Rs)**

S.No	Name of scheme	Expenditure	Income Tax @ 7.5 %
1	Const: of Dong Nallah road	1,160,000	87,000
2	Const: of Dalo to AshalRazka road	447,000	33,525
3	Const: of islamabad downward supat valley road	2,730,000	204,750
4	Const:of Japan Bridge to GayalSeo Road	1,000,000	75,000
5	Con/Reh: of Supat top to Supat valley Road Naran 20 KM	5,914,646	443,598
6	Cons: of Dong Nalla Road	2,000,000	150,000
7	Cons: of Uchar Road	990,000	74,250
8	Construction of syaldara road Kandya	1,000,000	75,000
9	Providing of 24KVA micro Hydel Project Harban valley	753,287	56,497
10	Providing of micro Hydel Project Suput valley	900,000	67,500
11	Providing of Civil work and wire Komela Bazar	1,217,195	91,290
12	Providing of micro Hydel Project SumarNala	700,000	52,500
13	Widening of suput top to Islamabad road	788,027	59,102
14	Construction/Reh: of suput valley road	2,720,158	204,012
15	Construction of waiting room komela bazar	500,000	37,500
16	Construction of PCC road Doga to BHU Seo	432,236	32,418
17	WSS mian Abad HarbanKot	399,995	30,000
18	Repair of dogagabar suspension bridge	2,174,136	163,060
19	Extension of Birti to Bagrodara road kandya	1,000,000	75,000
Total		26,826,680	2,012,002

Annexure-6**Para# 1.3.2.2****Statement Showing detail of Overpayment due to charging excessive rates****(Amount in Rs)**

S.No	Name of schemes	Item of work	Quantity (m³)	Paid rate	Required rate	Difference	Overpayment
1	Construction of Dong Nalla road	Hard rock blasting	924	504.45	300.03	204.42	188,884
2	Construction of Uchar road	Hard rock blasting	1687	504.45	300.03	204.42	344,857
3	Construction of Japan bridge to gyalseo road	Hard rock blasting	1676	504.51	300.03	204.42	342,608
4	Construction of siyaldara road kandy	Hard rock blasting	288	504.4	300.03	204.37	58,859
Sub Total							935,208
Add 14% Lf							130,929
Sub Total							1,066,137
Less 10% below							106,614
Grand total							959,523