



**AUDIT REPORT
ON
THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATIONS
IN DISTRICT KOHISTAN
KHYBER PAKHTUNKHWA
AUDIT YEAR 2016-17**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AC	Assistant Commissioner
ADP	Annual Development Plan
AP	Advance Para
B&R	Building and Road
BOQ	Bill of Quantity
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CSR	Composite Schedule of Rate
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DDO	Drawing and Disbursing Officer
KP	Khyber Pakhtunkhwa
KPPRA	Khyber Pakhtunkhwa Public Procurement Regulatory Authority
LGA	Local Government Act
LG&RDD	Local Government and Rural Development Department
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
MOU	Memorandum of Understanding
MRS	Market Rate System
PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PC-I	Planning Commission Proforma One
PCC	Plain Cement Concrete
RCC	Reinforced Concrete Cement
RDA	Regional Directorate of Audit
TS	Technical Sanction
WSS	Water Supply Scheme

Preface

Articles 169 &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 37 of Khyber Pakhtunkhwa Local Government Act 2013, requires the Auditor-General of Pakistan to conduct audit of the receipts and expenditure of Local Fund of Tehsil / Town Municipal Administrations.

The report is based on audit of the accounts of TMAs in District Kohistan for the financial year 2015-16. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit on test check basis during 2016-17 with a view to reporting significant findings to the relevant stakeholders. The main body of the audit report includes only the systemic issues and audit findings. Relatively less significant issues are listed in the **Annex-1** of the Audit Report. The audit observations listed in the **Annex-1** shall be pursued with the Principal Accounting Officer at the DAC level. In all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of Public Accounts Committee through the next year’s Audit Report.

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

The observations included in this Report have been finalized in the light of discussion with management, however, department did not submit written replies. DAC meetings were not convened despite repeated requests.

The Audit Report is submitted to the Governor of Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 37 of Khyber Pakhtunkhwa Local Government Act, 2013 to be laid before appropriate legislative forum.

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit, District Governments, Khyber Pakhtunkhwa carries out the audit of all Tehsil Municipal Administrations and Town Municipal Administrations. The Regional Directorate of Audit Abbottabad, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out the audit of Six District Governments, TMAs and VCs/NCs of six districts i.e Abbottabad, Mansehra, Haripur, Battagram, Kohistan and Tor Ghar respectively.

The Regional Directorate of Audit Abbottabad has a human resource of 10 officers and staff with a total of 2250 mandays. The annual budget amounting to Rs 16.237 million was allocated to the RDA during financial year 2016-17. The directorate is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programs and projects.

Tehsil Municipal Administrations, Dassu, Palas, Pattan and Knadian in District Kohistan conduct their operations under Khyber Pakhtunkhwa Local Government Act 2013. Each TMA has one Principal Accounting Officer (PAO) as provided in Rule 8 (1P) of the Khyber Pakhtunkhwa Tehsil and Town Municipal Administration Rules of Business 2015. Financial provisions of the Act establish a Local Fund for each Tehsil and Town Administration for which Annual Budget Statement is authorized by the Tehsil/Town Council in the form of budgetary grants.

a. Scope of Audit

The total expenditure of TMA Dassu, District Kohistan for the financial year 2015-16 was Rs 65.225 Million. RDA Abbottabad audited entire expenditure of Rs 65.225 million which, in terms of percentage, was 100% of auditable expenditure.

The receipts of the TMA Dassu, District Kohistan for the financial year 2015-16 were nil.

b. Recoveries at the instance of audit

Recovery of Rs 4.751 million was pointed out during the audit. However, no recovery was affected till finalization of this report.

c. Audit Methodology

Audit was conducted after understanding the business processes of TMAs, District Kohistan with respect to their functions, control structure, prioritization of risk areas by determining their significance and key controls. This helped auditors in understanding the systems, procedures, environment and the audited entity before starting the audit. Audit used desk audit techniques for analysis of compiled data and review of actual vouchers called for during scrutiny and substantive testing in the field.

d. Audit Impact

Audit pointed out various irregularities of serious nature. Cases related to weak internal were also pointed out to which management has been sensitized. In certain cases management has taken action which may further be verified. However, no impact was visible as the management failed to reply and the irregularities could not come to the light in the proper forum i.e. DAC.

e. Comments on Internal Control and Internal Audit department

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

Another basic component of internal control, as envisaged under section 37(4) of LGA 2013, is internal audit which was not found in place in the domain of TMAs.

f. Key audit findings of the report;

- i. Irregularities & non compliance were noticed in 3 cases amounting to Rs 10.078 million.¹
- ii. Internal control weaknesses were noticed in 3 cases amounting to Rs 2.433 million.²

g. Recommendations

- i. Enquiries on urgent basis to be initiated to stop the practice of violation of the rules and regulations in spending the public money.
- ii. Deduction of income tax from contractors needs to be ensured.
- iii. Recoveries of overpayments should immediately be made.
- iv. Revenue branch should be made functional to generate revenue.
- v. All sectors of TMAs need to strengthen internal controls i-e financial, managerial, operational, administrative and accounting controls to ensure that reported lapses are preempted and fair value for money is obtained from public spending

¹ 1.2.1.1 to 1.2.1.2, 1.2.1.3

Para ² 1.2.2.1 to 1.2.2.2, 1.2.2.3

SUMMARY TABLES & CHARTS

I: Audit Work Statistics

(Rs in million)

S. No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	04*	65.225
2	Total formations in audit jurisdiction	04	65.225
3	Total Entities(PAO) Audited	01	65.225
4	Total formations Audited	01	65.225
5	Audit & Inspection Reports	01	65.225
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

***Out of these 4 entities, 3 were non-functional**

II: Audit observation Classified by Categories

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	0
2.	Weak financial management	10.078
3.	Weak Internal controls relating to financial management	2.433
4.	Others	0
	Total	12.511

III: Outcome Statistics

(Rs in million)

S. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total for the year 2016-17	Total for the year 2015-16
1.	Outlays Audited		39.734		25.492	65.225	41.545
2.	Amount Placed under Audit Observation /Irregularities of Audit		10.590		1.921	12.511	38.476
3.	Recoveries Pointed Out at the instance of Audit		4.751		0	4.751	7.133
4.	Recoveries Accepted /Established at the instance of Audit						
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	

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

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

S. No	Description	Amount Placed under Audit Observation
1.	Violation of Rules and regulations, principle of propriety and probity in public operation	10.078
2.	Report cases of fraud, embezzlement, thefts and misuse of public resources.	0
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.	0
4.	Quantification of weakness of internal control systems.	2.433
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	12.511

V: Cost Benefit Ratio**(Rs in million)**

S #	Description	Amount
1	Outlays Audited (item 1 of Table 3)	65.225
2	Expenditure on audit	0.120
3	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	1:0

³The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash).

1. CHAPTER – 1

1.1 Tehsil Municipal Administrations, District Kohistan

1.1.1 Introduction

District Kohistan has four TMAs, Dassu, Pattan, Palas and Kandian. Each TMA office is managed by a Tehsil Municipal Officer. Each TMA has its own Tehsil Officer (Finance), Tehsil Officer (Infrastructure) and Tehsil Officer (Regulation). The functions and powers of Tehsil municipal administration shall be to:

- (a) Monitor and supervise the performance of functionaries of Government offices located in the Tehsil and hold them accountable by making inquiries and reports to the district government or, as the case may be, Government for consideration and action;
- (b) Prepare spatial plans for the Tehsil including plans for land use and zoning and disseminate these plans for public enquiry;
- (c) Execute and manage development plans for improvement of municipal services and infrastructure;
- (d) Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commercial markets, shopping centers; residential, recreation, parks, entertainment, passenger and freight transport and transit stations;
- (e) Enforce municipal laws, rules and bye-laws;
- (f) Prevent and remove encroachments;
- (g) Regulate affixing of sign-boards and advertisements;
- (h) Provide, manage, operate, maintain and improve municipal services;
- (i) Prepare budget, long term and annual municipal development programmes;

- (j) Maintain a comprehensive data base and information system on services in the Tehsil municipal record and archives and provide public access to it on nominal charges;
- (k) Collect taxes, fines and penalties provided under this Act;
- (l) Organize sports, cultural, recreational events, fairs and shows;
- (m) Organize cattle fairs and cattle markets;
- (n) Co-ordinate and support municipal functions amongst village and neighborhood councils;
- (o) Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof;
- (p) Manage municipal properties, assets and funds;
- (q) Develop and manage schemes, including site development in collaboration with district government;
- (r) Authorize officers to issue notice, prosecute, sue and follow up criminal, civil and recovery proceedings against violators of municipal laws; and
 - (s) Prepare financial statements and present them for audit.

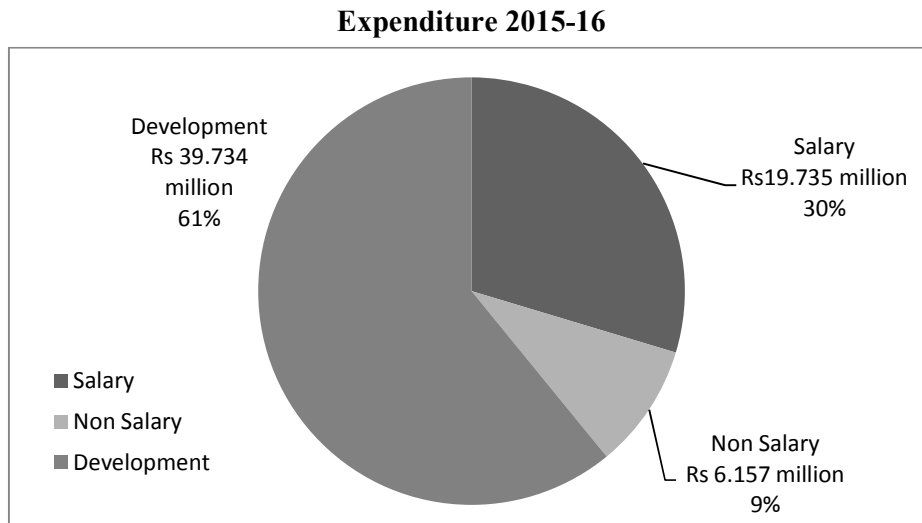
Local Government Elections 2015 were not conducted in District Kohistan, therefore, only one TMA at Headquarter i.e TMA Dassu was functional. Audit of only TMA Dassu was conducted during Audit Year 2016-17.

1.1.2. Comments of budget and accounts 2015-16 (Variance analysis)

The budget and expenditure position of Tehsil Municipal Administration Dassu in District Kohistan for the year 2015-16 is as under:

Rs in million				
2015-16	Budget	Expenditure	Excess/ (Saving)	%age
Salary	21.137	19.335	(1.802)	8.53
Non-salary	14.699	6.157	(8.542)	58.11
Developmental	45.000	39.734	(5.266)	11.70
Total	80.836	65.226	15.610	19.31

The saving of Rs 15.610 million indicates weakness in the capacity of the local institution to utilize the allocated budget.



1.1.3 Brief comments on the status of compliance with PAC Directives

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

1.2 Audit Paras

1.2.1 Irregularities / Non-Compliance

1.2.1.1 Wasteful expenditure on account of water channels – Rs 5.539 million

According to Government of Khyber Pakhtunkhwa Planning & Development Department guidelines for implementation of ADP District Development Initiative issued vide letter No Chief-RD/P&DD dated 7-11-2013, Kacha and repair work were not allowed out of developmental funds.

Tehsil Municipal Officer, Dasso, District Kohistan paid Rs 5,538,962 to various contractors on account of construction of water channels during 2015-16. The schemes included only repair and rehabilitation of water channels instead of construction of new channels. Only loose stones were laid to the sides of unlined water channels without any masonry work. The expenditure is therefore held wastage of public money. Detail is given at annex – 2.

Wasteful expenditure occurred in violation of Government instructions and resulted in loss to Government.

The irregularity was pointed out to the management in January 2017, management stated that schemes were identified by sponsoring MPA, approved by District Development Advisory Committee and accordingly executed. The reply was not cogent as loose stones always vanish during rainy season and repair and rehabilitation of same water channels become regular function each year. Request for convening DAC meeting was made in January 2017, however meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation, fixing responsibilities and disciplinary action against persons at fault.

AIR No 07/TMA Dasso/2015-16

1.2.1.2 Non-deduction of income tax – Rs 3.010 million

Notification No SO(Dev-II)/FD/12-6/2012-13 dated 20th June, 2013 of Finance Department, Government of Khyber Pakhtunkhwa provides, “it has been observed that the cost estimate of those developmental schemes which fall in the tax exempted area like PATA are also framed on the same CSR without adjustment of non-deductable income tax in those areas. The payment to contractors on CSR basis with inbuilt provision of Income Tax without adjustment in their invoices is overpayment by the amount equal deductible Income Tax”.

Tehsil Municipal Officer, Dassu Kohistan paid Rs 40,133,460 to various contractors on account of developmental funds during 2015-16. However, income tax @ 7.5% amounting to Rs 3,010,012 was not deducted. Detail is given at annex - 3

Income tax was not deducted in violation of Government instructions, which resulted in loss to Government.

The irregularity was pointed out to the management in January 2017, management stated that District Kohistan was tax exempted zone, therefore income tax was not deducted. The reply was not cogent as according to Government of Khyber Pakhtunkhwa Finance Department clarification, CSR rates include provision for income tax and payment at lesser rates should be made in tax exempted areas. Request for convening DAC meeting was made in January 2017, however meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation and recovery.

AIR No 01/TMA Dassu /2015-16

1.2.2.3 Overpayment due to payment of composite rates instead of labour rates - Rs 1.529 million

According to rate analysis of Market Rates System 2015, labour rate should be paid when material is available at site.

Tehsil Municipal Officer, Dassu Kohistan overpaid Rs 1,529,217 to contractors on account of items of work “Stone masonry” in various developmental schemes during 2015-16. Item of work “excavation of hard rock requiring blasting” was carried out at site making available enough stone at site, however payment for stone masonry was made on composite rate instead of labour rate. Detail is given at annex – 4.

Composite rate instead of labour rate was clear favour to contractors which resulted in loss to Government.

The irregularity was pointed out to the management in January 2017, management stated that detailed reply would be furnished after scrutiny of record. The reply was not cogent as enough stone was available at site due to blasting of hard rocks and no any deduction was reported. Request for convening DAC meeting was made in January 2017, however meeting of DAC could not be convened till finalization of this report.

Audit suggests investigation, disciplinary action and recovery.

AIR No 06/TMA Dassu/2015-16

1.2.2 Weak Internal Control

1.2.2.1 Wasteful expenditure on account of revenue branch staff – Rs 1.921 million

According to Section 177 & 179 of Local Government Act 2013, imposition, notification, enforcement collection and recovery of fees and taxes will be the responsibility of concerned council.

Tehsil Municipal Officer, Dassu Kohistan paid Rs 1,921,236 to various employees of revenue branch during 2015-16. Revenue from collection of fees and taxes was nil during the year. The expenditure on account of pay & allowances of revenue staff is held wastage of public money. Detail is given at annex - 5

Payment of salaries to revenue staff without performing duty occurred due to weak administrative and internal control, which resulted in wastage of public money.

The irregularity was pointed out to the management in January 2017, management stated that the posts were sanctioned by Secretary Local Council Board and accordingly staff was posted. The reply was not cogent as payment of salaries without any contribution to public interest resulted in burden on the meager resources of the council. Request for convening DAC meeting was made in January 2017, however meeting of DAC could not be convened till finalization of this report.

Audit suggests investigation and measures for improvement of revenue.

AIR No 02/TMA Dassu/2015-16

**1.2.2.2 Unauthorized expenditure on account of development fund –
Rs 300,000**

According to Para 4 of the instructions issued vide No U.O. 1 (1)/AS (P.I)/2012 dated 4-9-2012, The projects must be prepared in the public interest benefiting public at large.

Tehsil Municipal Officer TMA Dassu Kohistan paid Rs 300,000 to contractor on account of developmental scheme “Protection band at Lodher Seo Seraj Abad during 2015-16. The scheme was executed for the benefit of a single person, which is held unauthorized.

Development fund was utilized for the benefit of single person in violation of Government instructions, which is held unauthorized.

The irregularity was pointed out to the management in January 2017, management stated that the scheme was identified by sponsoring MPA, approved by District Development Advisory Committee and accordingly executed. The reply was not tenable as utilization of developmental fund for the benefit of single person was not allowed by Government. Request for convening DAC meeting was made in January 2017, however meeting of DAC could not be convened till finalization of this report.

Audit recommends that the matter may be investigated for taking disciplinary action.

AIR No 09/TMA Dassu/2015-16

1.2.2.3 Non-deduction of voids – Rs 211,819

According to clause 22 of the contract agreement, deduction on account of voids @10% of the stone masonry should be made from contractors.

Tehsil Municipal Officer, Dassu Kohistan paid Rs 2,118,187 on account of item of work “RR Stone masonry Dry” in various developmental schemes during 2015-16, however voids @ 10% amounting to Rs 211,819 were not deducted. Detail is given at annex – 6.

Voids were not deducted due to weak internal controls and providing illegal favour to contractors, which resulted in loss to Government.

The irregularity was pointed out to the management in January 2017, management stated that detailed reply would be furnished after scrutiny of record. The reply was not cogent as voids should have been deducted from the contractor’s bills. Request for convening DAC meeting was made in January 2017, however meeting of DAC could not be convened till finalization of this report.

Audit recommends that the matter may be investigated for taking disciplinary action and recovery.

AIR No 05/TMA Dassu/2015-16

ANNEXURE

Annex-1

MFDAC

(Rs in million)

AIR No	Department	Caption	Amount
10	TMA Dassu	Non deposit of Stamp Duty into Government treasury	0.181
02	TMA Dassu	Non-recovery of BTS License Annual Fee from Mobile Operating Companies	0
04	TMA Dassu	Non-recovery of House Building Advance	0.086
08	TMA Dassu	Non-deduction of sales tax on non schedule items	0.227
Total			0.494

Annex-2
Para No. 1.2.1.1

Detail of expenditure on water channels

S.No	Name of Scheme	Expenditure (Rs)
1	Water channel Dader Bar Jalkot	185,770
2	Water Channel at Jail bak Hijab Abad Goshali	117,205
3	Const of W/channel Lohi Dodal Dost Mohammad	117,208
4	Const of water channel Dadar Tokaj Gabbar Valley	116,391
5	Const of water channel Oshat Bariyar Taabad	186,415
6	Const of w/channel Doga Daman Khail Abad Goshali	447,314
7	W/Channel at Hamdisari Sikandarabad	500,000
8	Rehab of w/channel bar Mashwani Bar Jalkot	500,000
9	W/Channel at Yaroob Abad Toki Gabar valley	224,998
10	Reconst of W/channel Harban Bary	706,745
11	Const of Water Channel Muhatabad Sithilabad	300,000
12	Rehab of w/channel Kuz Mashwani Bar Jalkot	500,000
13	Water Channel Zareenabad Modri Gabbar Valley	300,000
14	Const of w/channel Saidan Dadair Dong Nala	159,335
15	W/Channel Banjar to Choka	325,846
16	Reconst of w/channel at Leko Harban	482,275
17	Water Channel Toki Gabar Valley	252,275
18	Water Channel Ajalgat Jandar Bar Jalkot	117,205
	Total	5,538,982

Annex-3
Para No. 1.2.1.2

Detail of non-deduction of income tax

S.No	Name of Scheme	Amount Paid (Rs)	Income Tax (Rs)
1	Rehab of masjid Loohi Hadoon Abad	349,600	26,220
2	Water channel Dader Bar Jalkot	185,770	13,933
3	Const of masjid Shalbot Khail Abad Dassu	245,550	18,416
4	WSS at lodhair Razika	375,000	28,125
5	Const of MHPS Summar Nalla	375,000	28,125
6	Rehab of khansar Chair lift	399,519	29,964
7	Const o f masjid Biradar Abad Komila	248,057	18,604
8	Const of Dong Nalla road	2,000,000	150,000
9	Const of waiting room Komila Bazar	500,000	37,500
10	Const of Japan bridge Kandia to Gayal Seo road	1,000,000	75,000
11	Water Channel at Jail bak Hijab Abad Goshali	117,205	8,790
12	Const of Madrassa at Baja Bariyar	345,540	25,916
13	Const of W/channel Lohi Dodal Dost Mohammad	117,208	8,791
14	Const of wooden bridge Banjor Goshali	169,100	12,683
15	Const of water channel Dadar Tokaj Gabbar Valley	116,391	8,729
16	Const of water channel Oshat Bariyar Taabad	186,415	13,981
17	Const of masjid at Harary Supat Valley	149,657	11,224
18	2 No 3KV MHPS at Saidanabad Bar Jalkot	225,000	16,875
19	Const of P/wall Falak abad Gujar Banda Gabar Valley	159,475	11,961
20	Const of w/channel Doga Daman Khail Abad Goshali	447,314	33,549
21	Remaining work of Doga bridge Gabar Valley	150,000	11,250
22	Gabar Valley Jeepable bridge No 2	500,000	37,500
23	Const of F/path at Eskakhail Jehakh Bariyar	200,000	15,000
24	W/Channel at Hamdisari Sikandarabad	500,000	37,500
25	Rehab of w/channel bar Mashwani Bar Jalkot	500,000	37,500
26	Protection wall Kalber Gabar Valley Ali Gohar Abad	300,000	22,500
27	W/Channel at Yaroob Abad Toki Gabar valley	224,998	16,875
28	Reconst of W/channel Harban Bary	706,745	53,006
29	P/Band at Loher Seo Seraj Abad	300,000	22,500
30	Const of Water Channel Muhatabad Sithilabad	300,000	22,500
31	Rehab of w/channel Kuz Mashwani Bar Jalkot	500,000	37,500
32	Const of F/path at Jamobak Dong Nala	500,000	37,500
33	Water Channel Zareenabad Modri Gabbar Valley	300,000	22,500
34	WSS Shalboot Abad Dassu	490,000	36,750
35	Const of w/channel Saidan Dadair Dong Nala	159,335	11,950
36	W/Channel Banjar to Choka	325,846	24,438

37	Rehab of chair lift at Alwani	163,550	12,266
38	Rehab of chair lift at Shugoban Goshali	238,901	17,918
39	Reconst of w/channel at Leko Harban	482,275	36,171
40	5 No 3KV MHPS at Gabar Valley	737,500	55,313
41	WSS at Shanalah Abad Kuz Gaheen	300,000	22,500
42	RCC road BHU Dogah to Seo Kuz Purwa	1,000,000	75,000
43	Water Channel Toki Gabar Valley	252,275	18,921
44	Water Channel Ajalgat Jandar Bar Jalkot	117,205	8,790
45	Remaining work Masjid Yadoon Abad Jalkot	349,600	26,220
46	Const of shingle road from Khan to charono	2,249,896	168,742
47	Const of approach road to Distt Secretariat	747,022	56,027
48	Const of Protection band at tatoli Sigloo	300,000	22,500
49	Const of irrigation channel Kangol Mankhar	1,226,039	91,953
50	Const at Indus river Ali Gohar Abad	200,000	15,000
51	WSS Zeb Kasair Pattan	127,422	9,557
52	Const of Kohkial road	396,899	29,767
53	Const of footpath main chowk to Abdul Haleem	432,826	32,462
54	Const of water channel bagh ishal sigloo	500,000	37,500
55	Const of annexi at DC House	2,001,356	150,102
56	Const of shingle road from wapda to onward Dubair	1,912,099	143,407
57	Irrigation Channel Bakht Biland Abad Sigloo	350,000	26,250
58	Water tank at Jamia Masjid Komila	400,000	30,000
59	DWSS Sigloo	200,000	15,000
60	Const of irrigation channel at Korya Biar Pattan	397,952	29,846
61	Irrigation Channel Ser Zahab Samga	223,254	16,744
62	Const of WSS at Qazi Abad Shiekh Dara	149,999	11,250
63	Repair of WSS Jaag	90,327	6,775
64	WSS Jaag Bar Pizay Kilay	124,450	9,334
65	WSS Dubair Minhaj Mahori No 1 Soi Khail	149,685	11,226
66	Const of bridge Karo Bair Ashan Bay	98,343	7,376
67	Irrigation Channel Shangol Wazir Mian	357,480	26,811
68	Const of road kuz Gabar to bar Gabar	267,100	20,033
69	WSS Qadeem Abad Bar Moreen	98,191	7,364
70	Const of water pond at Yaghistan Chorlak	99,998	7,500
71	Const of wall at charno Seeri Masjid	99,999	7,500
72	Const of WSS Hajdeer Biar	698,732	52,405
73	Const of irrigation Channel at Dag Pattan	2,650,132	198,760
74	Irrigation Channel Mir Alam Abad Dab Samga	165,020	12,377
75	Const of Seer Jijal road	699,801	52,485
76	Const of WSS at Kawai	448,766	33,657
77	Const of F/path at Mandraga	2,000,000	150,000
78	P/Band Umar Dad Kuz Killay Ranolia	99,975	7,498
79	WSS at Galgan Pattan	392,834	29,463

80	Water Tank Baneel Jaag Naway Killay	124,859	9,364
81	Water Tank Bar Khan Khaney Ranolia	150,000	11,250
82	Dhand Minay Khail Ranolia	99,965	7,497
83	P/band Ranolia Shafi Mohammad	99,970	7,498
84	Water Channel Bela Zamikhail Amal Khan	98,845	7,413
85	P/Band Dubair payeen Azam Abad	249,999	18,750
86	P/Band at Shagi Habib Dubair	249,999	18,750
87	Irregiation Channel Dag Rasheed Abad	196,062	14,705
88	Const of road Galgan Pattan	698,136	52,360
89	Protection Band at Dong Gambeer	499,997	37,500
	Total	40,133,460	3,010,012

Annex-4
Para No. 1.2.1.3

Overpayment due to payment of composite rate

S.No	Name of Scheme	Item of work	Paid rate / m ³	Labour rate / m ³	Diff / m ³	Qty (m ³)	Overpayment (Rs)
1	Const of F/path Eskakhail Abad	Stone Masonry	2826	1029.07	1796.93	9	16172.37
2	Const of F/path Jambot Dong Nalla	Stone Masonry	2300	1029.07	1270.93	46.29	58831.35
3	Const of Japan bridge to Gayaal Seo road	Stone Masonry	2678.48	1029.07	1649.41	16	26390.56
4	Water Channel at Jail bak Hijab Abad Goshali	Stone Masonry	1982.50	1029.07	953.43	9.44	9000.38
5	Const of W/channel Lohi Dodal Dost Mohammad	Stone Masonry	1982.50	1029.07	953.43	9	8580.87
6	Const of water channel Dadar Tokaj Gabbar Valley	Stone Masonry	1411.70	1029.07	382.63	12.25	4687.22
7	W/Channel at Hamdisari Sikandarabad	Stone Masonry	2296.76	1029.07	1267.69	62.37	79065.83
8	Rehab of w/channel bar Mashwani Bar Jalkot	Stone Masonry	3000	1029.07	1970.93	39.38	77615.22
9	Const of Water Channel Muhatabad Sithilabad	Stone Masonry	2200	1029.07	1170.93	300	351279.00
10	Rehab of w/channel Kuz Mashwani Bar Jalkot	Stone Masonry	3000	1029.07	1970.93	29.72	58576.04
11	Const of w/channel Saidan	Stone Masonry	2500	1029.07	1470.93	14.15	20813.66

	Dadair Dong Nala						
12	W/Channel Banjar to Choka	Stone Masonry	2043.29	1029.07	1014.22	17.07	17312.74
13	Water Channel Toki Gabar Valley	Stone Masonry	2547.56	1029.07	1518.49	21.23	32237.54
14	Water Channel Ajalgat Jandar Bar Jalkot	Stone Masonry	1982.50	1029.07	953.43	9.42	8981.31
15	Construction of irrigation channel dag pattan	Stone Masonry	4500	1029.07	3470.93	110	381,802
	Add location factor @ 14 %						53,452
	Total						435,254
16	Rep: Connst: of foot path Mandraza	Stone Masonry	2678.48	1029.07	1649.41	196.87	324,719
	Grand Total						1,529,517

Annex-5
Para No. 1.2.2.1

Detail of pay & allowance of revenue staff

S. No	Name of employee	Designation	Monthly salary (Rs)	No of months	Amount (Rs)
1	Said Rahman	Tax Superintendent	42,649	12	511,788
2	Zahir Shah	Revenue Inspector	22,279	12	267,348
3	Khan Zeb	Junior Clerk	23,727	12	284,724
4	Taskeen	Tax Moharar	20,072	12	240,864
5	Jan Mohammad	Chowkidar	27,684	12	332,208
6	Dost Mohammad	Naib Qasid	23,692	12	284,304
				Total	1,921,236

Annex-6
Para No. 1.2.2.3

Detail of non-deduction of voids

S. No	Name of Scheme	Item of work	Amount Paid (Rs)	10% voids (Rs)
1	Const of Protection Wall Falakabad	RR stone masonry dry	107,520	10,752
2	Const of F/path Eskakhail Abad	-do-	25,434	2,543
3	Const of F/path Jamboth Dong Nalla	-do-	106,467	10,647
4	Const of Water Channel Lohi Dadeer	-do-	18,120	1,812
5	Const of Water Channel Jail Bach	-do-	18,120	1,812
6	Const of Water Channel Dedeer Toki Gabar Valley	-do-	173,061	17,306
7	Const of Water Channel Saidan Dedair Dong Nalla	-do-	35,390	3,539
8	Const of water channel Banjar to Choka	-do-	34,466	3,447
9	Rehab of w/c Kuz Mashwani	-do-	89,184	8,918
10	Const of w/c Agal Gat Bar Jalkot	-do-	18,120	1,812
11	Rehab of w/c Bar Mashwani	-do-	118,140	11,814
13	Const of w/c at Mutat Abad	-do-	66,000	6,600
14	Re-const of w/c Harban Bary	-do-	142,376	14,238
15	Const of w/c Hamdi Sari Sikandar Khail	-do-	143,248	14,325
16	Const of bridge Karo Bair Ashan Bay	-do-	31,821	3,182
17	Const of wall at Charnao Seeri Masjid	-do-	106,821	10,682
18	Const of Seer Jijal road	-do-	207,296	20,730
19	Const of Water Channel Baila Zama Khail Azam Khan	-do-	20,492	2,049
20	Const of Irrigation Channel Korey Biar Pattan	-do-	128,800	12,880
21	Const of foot path Mandraza	-do-	527,311	52,731
		Total	2,118,187	211,819