



**AUDIT REPORT  
ON THE ACCOUNTS OF  
TEHSIL MUNICIPAL ADMINISTRATIONS  
IN DISTRICT SWABI  
KHYBER PAKHTUNKHWA**

**AUDIT YEAR 2016-17**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATION AND ACRONYMS**

AA	Administrative Approval
ABL	Allied Bank Limited
AP	Advance Para
B&R	Building and Roads
BOQ	Bill of Quantity
CMD	Chief Minister's Directives
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursing Officer
DP	Draft Para
GBS	General Bus Stand
GFR	General Financial Rules
KSK	Karnal Sher Kali
LCB	Local Council Board
LGA	Local Government Act
LGE&RDD	Local Government Election & Rural Development Department
MC	Municipal Committee
MCs	Municipal Committees
PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PFC	Provincial Finance Commission
PLS	Profit & Loss Sharing
TMA	Tehsil Municipal Administration
RDA	Regional Directorate of Audit

## **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 37 of Khyber Pakhtunkhwa Local Government Act 2013, require the Auditor-General of Pakistan to conduct audit of the receipts and expenditure of Local Fund of Tehsil Municipal Administrations.

The report is based on audit of the accounts of Tehsil Municipal Administrations, in District Swabi 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 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 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 Directorate General Audit, District Governments, Khyber Pakhtunkhwa carried out the audit of all Tehsil Municipal Administrations and Town Municipal administration. The Regional Directorate of Audit Mardan on behalf of the Director General District Government Khyber Pakhtunkhwa carried out the audit of four District Government, TMAs and village councils/NCs of four Districts i.e. Mardan, Swabi, Malakand and Buner has audit jurisdiction of Tehsil Municipal Administrations of four Districts i.e. Mardan, Swabi, Malakand and Buner.

The Regional Directorate of Audit Mardan has a human resource of 11 officers and staff, constituting 2,761 mandays. A budget of Rs 16.857 million was allocated during 2016-17. The Directorate is mandated conduct regularity (financial attest audit and compliance audit with authority audit) and performance audit of programs and projects.

Tehsil Municipal Administrations of District Swabi perform their functions under Khyber Pakhtunkhwa Local Government Act 2013. Each TMA has one Principal Accounting Officer (PAO) as provided Khyber in Rule 8 (1P) of the Khyber Pakhtunkhwa Tehsil and Town Municipal administration Rule of Business 2015. Financial provision of the Act established local fund for each Tehsil and Town Administration for which Annual Budget Statement authorized by the Tehsil/Town Council in the form of budgetary grants.

### **a. Scope of audit**

The total expenditure of the Tehsil Municipal Administrations, in District Swabi for the Financial Year 2015-16 was Rs 322.932 million. Out of this, RDA Mardan audited an expenditure of Rs 193.75 million which, in terms of percentage, was 60 % of auditable expenditure.

The total receipts of Tehsil Municipal Administration, in District Swabi for the Financial Year 2015-16, were Rs 313.615 million. Out of this, RDA Mardan

audited receipts of Rs 188.16 million which, in terms of percentage, was 60% of auditable receipts.

The total expenditure and receipts of Tehsil Municipal Administrations, in District Swabi, for the Financial Year 2015-16 were Rs 636.54 million. Out of this, RDA Mardan audited the expenditure and receipts of Rs 381.92 million.

**b. Recoveries at the instance of audit**

Recovery of Rs 14.384 million was pointed out during the audit. However, no recoveries were affected till the finalization of this report. The recovery pointed out was not in the notice of executive before audit.

**c. Audit Methodology**

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

**d. Audit Impact**

Audit pointed out various irregularities of serious nature. Cases related to weak internal control 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**

- i. Non Production of Record of Rs 194.330 million were noticed in two cases<sup>1</sup>
- ii. Irregularity & Non-compliance of Rs 129.496 million were noticed in sixteen cases.<sup>2</sup>
- iii. Weak Internal Control of Rs 58.09 million were noticed in fourteen cases<sup>3</sup>

**g. Recommendations**

- i. Disciplinary action needs to be taken for violation of the rules and regulations in spending the public money.
- ii. Deduction of taxes on supplies and contracts need to be ensured.
- iii. Recoveries of taxes and outstanding amount shall be recovered from the concerned besides action against the person(s) at fault.
- iv. All sectors of TMAs needs to strengthen internal control i.e. financial, managerial, operational, administrative and accounting controls etc to ensure that reported lapses are preempted and fair value for money is obtained from public spending.

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<sup>1</sup> Para: (1.2.1.1 & 1.3.1.1)

<sup>2</sup> Para: (1.2.2.1, 1.2.2.2, 1.2.2.3) (1.3.2.1, 1.3.2.2, 1.3.2.3, 1.3.2.4, 1.3.2.5, 1.3.2.6, 1.3.2.7, 1.3.2.8, 1.4.2.1) & (1.5.2.1, 1.5.2.2, 1.5.2.3 & 1.5.2.4)

<sup>3</sup> Para: (1.2.3.1) (1.3.3.1, 1.3.3.2, 1.3.3.3) (1.4.3.1, 1.4.3.2) (1.5.3.1 to 1.5.3.8)

## SUMMARY TABLES AND CHARTS

### I: Audit Work Statistics

(Rs in million)

S. No	Description	No.	Budget
1	Total Entities (PAO)in Audit Jurisdiction	04	636.54
2	Total formations in audit jurisdiction	04	636.54
3	Total Entities (PAO)Audited	04	381.92
4	Total formations Audited	04	381.92
5	Audit and Inspection reports	04	381.92
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

### II: Audit Observations regarding Financial Management

(Rs in million)

Sr. No.	Description	Amount under audit observation
1	Asset management	-
2	Financial management	21.441
3	Internal controls	280.392
4	Others	75.265
<b>Total</b>		<b>377.098</b>



### III: Outcome Statistics

(Rs in million)

S#	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total for year (2013-14)	Total for the year (2012-13)
1	Outlays Audited	-	73.748	188.169	120.011	381.928	372.974
2	Amount Placed under Audit Observation /Irregularities of Audit	-	13.363	4.474	359.261	377.098	113.009
3	Recoveries Pointed Out at the instance of Audit	-	4.747	3.064	6.575	14.384	10.789
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 Municipal Committees audited last year. Since the PAO is the same therefore, these amounts have been included here to show cumulative effect against the PAO.

#### IV: Irregularities pointed out

(Rs in million)

S. No	Description	Amount under Audit observation
1	Violation of rules and regulations and principle of propriety and probity.	38.674
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	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 controls system.	58.930
5	Recoverable, overpayments, or unauthorized payments of public money.	0
6	Non-production of record to Audit	194.330
7	Others, including cases of accidents, negligence etc.	85.164
<b>Total</b>		<b>377.098</b>

#### V: Cost Benefit

(Rs in million)

S. No	Description	Amount
1	Outlays Audited	381.928
2	Expenditure on audit	0.389
3	Recoveries realized at the instance of Audit	0
4	Cost Benefit Ratio	1:0

## **CHAPTER-1**

### **1.1 Tehsil Municipal Administrations, in District Swabi**

#### **Introduction, Functions and powers of Tehsil Municipal Administration:**

District Swabi has four tehsils i.e. Swabi, Lahore, Topi and Razzar. Each TMA is managed by a Tehsil Municipal officer. Each TMA has its own Tehsil Municipal Officers, Tehsil Officers (Finance), Tehsil Officers (Infrastructure) and Tehsil Officers (Regulation). The functions and powers of Tehsil Municipal Administration shall be to-

- Monitor and supervise the performance of functionaries of Government offices located in the Tehsil and prepare spatial plans for the Tehsil including plans for land use and zoning and disseminate these plans for public enquiry;
- Execute and manage development plans for improvement of municipal services and infrastructure;
- Exercise control over land-use, land-subdivision, land development and enforce municipal laws, rules and bye-laws and prevent and remove encroachments;
- Regulate affixing of sign-boards and advertisements;
- Prepare budget, long term and annual municipal development programmes;
- Collect taxes, fines and penalties and organize sports, cultural, recreational events, fairs and shows; organize cattle fairs and cattle markets, co-ordinate and support municipal functions amongst village and neighborhood councils  
Prepare financial statements and present them for Audit

#### **1.1.2 Comments on Budget and Accounts (Variance Analysis)**

The budget and expenditure position of Tehsil Municipal administration in district Mardan for the year 2015-16 is as under:

(Rs in million)

Head	Budget(Rs)	Expenditure(Rs)	Excess (Saving)(Rs)	%age (Saving)
Salary	507.495	451.404	(56.091)	62.61
Non-salary	76.721	62.230	(14.491)	16.18
Development	141.917	122.914	(19.002)	21.21
<b>Total</b>	<b>726.133</b>	<b>636.549</b>	<b>(89.583)</b>	100.00

**Detail of receipts realized during Financial Year 2015-16**

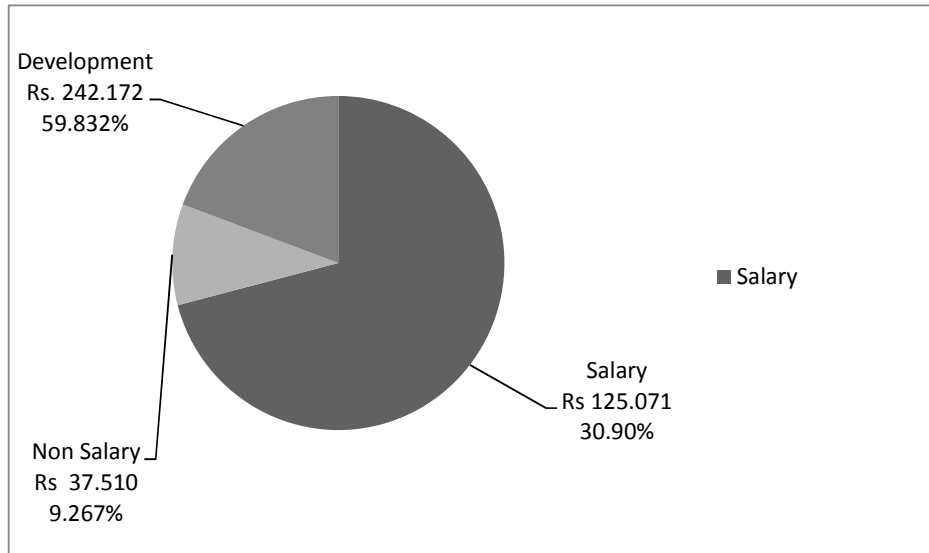
(Rs in million)

2015-16	Budgeted receipts	Actual Receipts	Variation	%age
	322.933	313.616	636.549	

The savings of Rs 134.607 million indicates weakness in the capacity of these local institutions to utilize the allocated budget.

## EXPENDITURE 2015-16

Rs in million



### 1.1.3 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 TEHSIL MUNICIPAL ADMINISTRATION RAZZAR**

## **1.2 TMA Razzar**

### **1.2.1 Non Production of record**

#### **1.2.1.1 Non Production of record Rs 13.00 million**

According to Para 17 of GFR Vol-II, auditable record must be produced to audit for verification and according to section 14(3) of the Auditor General's ordinance, 2001 read with section 37 of Khyber Pakhtunkhwa LGA 2013, any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant efficiency and discipline Rules, applicable to such person.

Tehsil Municipal Officer Razzar, Swabi did not produce the following auditable record for detail scrutiny for the financial year 2015-16 despite repeated verbal and written requests.

1. Bills and MBs of developmental scheme "Construction of drain at Dagai Tarakai Road UC Turlandi" Rs 6.50 million
2. Construction of slab culverts and road shoulder at Dagai Tarakai road UC Turlandi Rs 6.50 million
3. 1<sup>st</sup> running bill and MB of the scheme BTR at shah said banda
4. Tender register

Audit observed that non production of record was due to weak internal control, non-cooperation of the local office which resulted in violation of standing instructions Auditor General of Pakistan rules of the Government.

When pointed in February 2017, management did not respond to the audit observation.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

Audit recommends inquiry and action against the person(s) at fault.

**AP No. 01 (2015-16)**

## **1.2.2 Irregularity & Non-compliance**

### **1.2.2.1 Loss due to irregular award of contract on MRS 2015 instead of MRS 2013 Rs 1.49 million**

Para 23 of the General Financial Rules Volume I requires that every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

Tehsil Municipal Officer Razzar, Swabi awarded 08 developmental schemes with an estimated cost of Rs 22,000,000 to various contractors on MRS 2015 instead of MRS 2013 by giving undue favor to the contractors causing overpayment of Rs 1,485,478 (128,756+164,356+631,549+560,817) during financial year 2015-16 as per detailed at Annexure-2.

Audit observed that irregular award and overpayment thereof occurred due to weak internal and financial control which resulted in loss to the committee.

When pointed in February 2017, management stated that all the mentioned schemes have been executed and completed as per letter No CSR cell FD/1-7/rates/2014-15 dated 26-03-2015. Reply was not tenable as schemes were advertised before the above mentioned date and tender documents were opened on 18-03-2015.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

Audit recommends inquiry besides recovery and action against the person(s) at fault.

**AP No. 03 (2015-16)**



### 1.2.2.2 Substandard execution of item PCC Rs 5.083 million

According to Para 1.58 of B&R Department Code, the Divisional Officer is responsible to organize and supervise the execution of works and to see that they are suitably and economically carried out with material of good quality.

Tehsil Municipal officer Razzar, Swabi paid Rs 5,083,293 on account of PCC 1:3:6 for the scheme Construction of drain at Dagai/Taakai Raod UC Turlandi to the contractors during financial year 2015-16 without carrying out authentic and proper laboratory test. Audit held that the test provided by the department was unauthentic as it was carried out before the execution of the said item as clear from the note sheet and date of laboratory test causing substandard execution. Moreover bills and MB was not provided/shown to audit. Detail is as follows:

Item Name	Qty in M3	Rate (Rs)	Amount (Rs)
PCC 1:3:6	1016.66	5000	5,083,293

Audit observed that non conduction of proper laboratory test occurred due to weak internal control which resulted in substandard execution of PCC.

When pointed in February 2017, management stated that letter was issued on 14-06-2015 for carrying out laboratory test. Reply was not convincing as laboratory test result after 11 days of issuance of work order was unjustified.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

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

**AP No. 04 (2015-16)**

### **1.2.2.3 Irregular expenditure of Rs. 10.305 million**

Para 23 of the General Financial Rules Volume I requires that every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

Tehsil Municipal Officer Razzar made irregular expenditure of Rs. 10.305 million during financial year 2015-16 in various item. The concerned Engineer did not provide the proper record of X-section of drain, street pavement & RD wise position of drain & street pavement to ascertain the actual position of (Drain bed, side walls & up & down position of surface level in street). Detail is as per Annexure-3

Audit observed that irregular payment was occurred due to weak internal control, which resulted in violation of rules.

When pointed in February 2017, management did not respond to the audit observation.

Request for convening of DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

Audit recommends justification/clarification and action against the person(s) at fault.

**AP No. 10 (2015-16)**

**1.2.3 Internal Control Weaknesses**  
**1.2.3.1 Unauthentic deposit of income tax by the contractor**  
**Rs 5,500,000**

According to section 153 (1) (a) of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance for the sale of goods shall, at the time of making the payment, deduct tax from the gross amount payable (including sales tax, if any) at the rate specified in Division III of Part III of the First Schedule.

Tehsil Municipal Officer Razzar, Swabi awarded the contract of 2% immovable property to the contractor for Rs 55,000,000 during financial year 2015-16. The contractor presented two (02) income tax deposit challan of FBR for Rs 5,500,000 (2,750,000 each) but it was found doubtful as the name of the contract was not mentioned in the challan which may cause possibility of presenting the same challans for more than one contract in the province. Moreover it was also required to deposit the amount of income tax lump sum instead of different challans.

Audit observed that deposit of income tax without indicating the name of contract was occurred due to weak internal control revenue which resulted in unauthentic deposit of income tax.

When pointed in February 2017, management did not respond to the audit observation.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

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

**AIR No. 02 (2015-16)**

### **1.3 TEHSIL MUNICIPAL ADMINISTRATION TOPI**

### **1.3.1 Non production of record**

#### **1.3.1.1 Non Production of auditable record Rs 181.33 million**

According to Para 17 of GFR Vol-II, auditable record must be produced to audit for verification and according to section 14(3) of the Auditor General's ordinance, 2001 read with section 37 of Khyber Pakhtunkhwa LGA 2013, any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant efficiency and discipline Rules, applicable to such person.

Tehsil Municipal Officer Topi, Swabi did not produce the following auditable record for the financial year 2015-16 for detail scrutiny despite repeated verbal and written requests.

1. Installation of 117 of solar lights out of MDG fund Rs 20 million
2. Installation of 292 solar lights for Topi Rs 49.93 million
3. Installation of 117 solar lights for Razzar Rs 70.79 million
4. Purchase of 10 numbers of 200 KVA transformer 10.00 million
5. Reconciled expenditure statement of CMD, TCDF, 30% ADP and Octroi share
6. Bills and MBs of 04 schemes "Construction of street/drain in Topi east/west" 14.00 million (3.50 million each)
7. Bills, MBs and TS of Scheme "Pavement of street/Drain topi east & west Rs 11.70 million
8. Bills and MBs of Sanitation scheme at Zarobai Rs 5.00 million
9. Bills, MBs and TS of repair of transformers
10. Detail record of renovation of MC Hall
11. Cash book of CMD fund
12. Tender register
13. Progress Report
14. Temporary advance register
15. Register of collection receipts of GBS Topi

## 16. Log books of all vehicles

Audit observed that non production of record was due to weak internal control, non-cooperation of the local office which resulted in violation of standing instructions of the Auditor General of Pakistan and rules of the Government.

When pointed out in March 2017, management stated that detail reply will be given after verification of record. However no reply was given till finalization of this report.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

Audit recommends inquiry and action against the person(s) at fault.

**AIR No. 01 (2015-16)**

**1.3.2 Irregularity & Non-compliance**  
**1.3.2.1 Irregular award of contract without proper market analysis**  
**Rs 8.134 million**

Para 10 (i) of General Financial Rules Volume I provides that every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Tehsil Municipal officer Topi, Swabi for the financial year 2015-16, award four developmental schemes under title “Installation of single arm solar Street lights” were awarded to various contractors with an estimated cost of Rs 8,134,000 without carrying out proper market analysis being Non Scheduled Items (NSI) causing irregular and unjustified award of developmental schemes as per detail given below:

<b>S. No</b>	<b>Name of scheme</b>	<b>Amount (Rs)</b>
1	Installation of single Arm Solar street light at thandkoi	1,328,000
2	Installation of single Arm Solar street light at Kotha	1,660,000
3	Installation of single Arm Solar street light Zaida Bazar Kunda Chowk	2,822,000
4	Installation of single Arm Solar street light Zarobi Kalabat	2,324,000
	<b>Total</b>	<b>8,134,000</b>

Audit observed that irregular award of contracts occurred due to weak internal control which resulted in violation of government rules.

When pointed out in March 2017, management stated that detail reply will be given after verification of record. However no reply was given till finalization of this report.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

Audit recommends justification/clarification and action against the person(s) at fault.

**AIR No. 04 (2015-16)**

**1.3.2.2 Unauthentic payment and suspicious duplication of scheme Rs 14.00 million**

According to Para 220 and 221 of CPWA Code, the Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the rates are correctly entered and that all the calculations have been checked arithmetically.

Tehsil Municipal Officer Topi, Swabi paid Rs 12,567,072 on account of execution of various developmental schemes to the contractor during financial year 2015-16. Audit held that the expenditures were unauthentic as relevant documents i.e. Bills, MB, PC-1 and TS were not produced/shown to audit. Moreover due to non provision of relevant documents there was a possibility of duplication of schemes as per detail given below.

S. No	Name of Scheme	Name of contractor	E/Cost (Rs)	Offered rate (Rs)
1	Construction of street/Drain in UC Topi East	M/S Bakhre Karam	3,500,000	3,003,244
2	Construction of street/Drain in UC Topi East	M/S New Hoti Construction Co	3,500,000	3,280,292
3	Construction of street/Drain in UC Topi West	M/S Bakhre Karam	3,500,000	3,003,244
4	Construction of street/Drain in UC Topi West	M/S New Hoti Construction Co	3,500,000	3,280,292
<b>Total</b>			<b>14,000,000</b>	<b>12,567,072</b>

Audit also observed that due to the following reasons, possibility of duplication of scheme cannot be ruled out:

1. 02 AA with same cost and date for two schemes was issued instead of 01 AA for all the schemes



2. Different NIT (Express and Mashriq) each for two schemes instead of all the schemes was called for tender on the same date i.e. 04.01.2016

Audit observed that unauthentic payment was occurred due to weak internal control which resulted in loss to government.

When pointed out in March 2017, management stated that detail reply will be given after verification of record. However no reply was given till finalization of this report.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

Audit recommends inquiry and action against the person(s) at fault.

**AIR No. 11 (2015-16)**

### **1.3.2.3 Unauthentic expenditure of Rs 4.068 million**

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

Tehsil Municipal Officer Topi incurred unauthentic expenditure of Rs 4,067,655 on account of execution of various items in the scheme “Construction of drain, street etc at UC Topi East and West” during the financial year 2015-16 due to non-provision of relevant documents i.e RD wise surface level in x-section and L-section of street pavement, drain and mass concrete 40% boulder, to ascertained the actual position of the site and path (Up and down) and proper report for street pavement. Laboratory test reports of PCC 1:2:4 from NHA, FHA, PWD or WAPDA was also not shown.

S. No	Item	Amount (Rs)	Expenditure (Rs)
1	PCC 1:2:4	3,861,143	3,385,576
2	Mass concrete 40 % boulder 1:3:6	626,072	508,064
3	PCC 1:3:6	237,218	175,015
		<b>Total</b>	<b>4,068,655</b>

Audit observed that non provision of relevant documents was occurred due to weak internal control which resulted in unauthentic expenditure.

When pointed in February 2017, management did not respond to the audit observation.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

Audit recommends justification and action against the person(s) at fault.

**AIR No. 22 (2015-16)**

**1.3.2.4 Unauthorized award of contracts without collection of additional security Rs 4.044 million**

According to the Finance Department Notification No SO(FR)/FD/9-7/2011/VOL-II Dated November 05, 2014, in case of bid below the engineer estimates/BOQ on market rate basis, the contractor shall deposits additional bank guarantee as prescribed, to firm up their bids. And this guarantee will be discharged after the expiry of the defect liability period of the contract. And according to the conditions of NIT 2% call deposit will be forfeited if the contractor fails to deposit additional security within three days after the approval of the contract.

Tehsil Municipal Officer Topi, Swabi awarded various contract of developmental schemes with an estimated cost of Rs 10,000,000 to contractors by quoting below rates during financial year 2015-16 but additional security was neither collected nor shown to audit. Moreover 2% call deposits amounting to Rs 200,000 was also not forfeited by the local office contrary to the above standing orders as per detail given below:

S. No	Name of scheme	Estimated cost (Rs)	Offered rate (Rs)	Additional Security (Rs)	2% call deposit (Rs)
1	Purchase of HDPE Pipe Gundaf	2,000,000	1,271,000	729,000	40,000
2	Purchase of HDPE Pipe Kabgani	2,000,000	1,271,000	729,000	40,000
3	Purchase of HDPE Pipe Gabasni	3,000,000	1,970,000	1,030,000	60,000
4	Purchase of HDPE Pipe Gadoon	3,000,000	1,443,950	1,556,050	60,000
<b>Total</b>		<b>10,000,000</b>	<b>5,955,950</b>	<b>4,044,050</b>	<b>200,000</b>

Audit observed that non collection of additional security occurred due to weak internal control which resulted in loss to Government.

When pointed out in March 2017, management stated that detail reply will be given after verification of record. However no reply was given till finalization of this report.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

Audit recommends justification and action against the person(s) at fault.

#### **AIR No. 13 (2015-16)**

#### **1.3.2.5 Unauthorized award of contract of repair of transformers Rs 5.00 million**

According to Para 23 of GFR Vol-I every Government Officer should realize fully and clearly that he will be held personally responsible for any loss

sustained by Government through fraud or negligence on his part or on the part of his subordinate staff.

Tehsil Municipal Officer Topi awarded various contracts of Rs 5,000,000 for the schemes "Repair of transformers" to the contractors during financial year 2015-16. Audit observed that award of contract was unauthorized and irregular due to non-fulfilling the following the codel formalities.

- 1) WAPDA (PESCO) verification and attestation letter/form of transformers, repairs statement (Transformer number and load of transformer in KVA) from the executive engineer WAPDA Topi.
- 2) MPA verification letter with Monogram, CNIC No and mobile No of the concerned area.
- 3) NOC from WAPDA (PESCO) for repair of transformers
- 4) WAPDA (PESCO) region wise transformers installation statement at U/C Zarobai with transformers No and load in KVA.
- 5) Transformers WAPDA test result and inspection certificate of oil dielectric strength. TTR, iron losses (Watts) copper losses (Watts) high voltage and induced voltage tests.
- 6) Transformers warranty certificate.
- 7) Stock entry of replaced items of transformers.

Audit observed that unauthorized award of contracts was occurred due to weak internal control and deviation of WAPDA rules which resulted in unauthentic payments.

When pointed in February 2017, management did not respond to the audit observation.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

Audit recommends justification/clarification besides fulfilling the above mentioned shortcomings and action against the person(s) at fault.

**1.3.2.6 Unjustified expenditure on account of PCC (1:4:8) and filling of common material Rs 6.59 million.**

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

Tehsil Municipal Officer, Topi incurred unjustified expenditure of Rs 6,594,116 during the financial year 2015-16 in various item PCC 1:4:8 and filling common material compacted by power roller at U/C Topi West and Topi west scheme No. 2. Natural surface level not shown in x-section and L-section, RD wise to ascertain the actual position of the site and path. As per PCC(1:2:4) cement concrete Road specification (stone aggregate, sand coarse, cement) Therefore there was no justification of 1 feet to 2 feet filling of common material compacted by power roller and 4 inch PCC 1:4:8 over compacted common material. Detail is as per Annexure-4

Audit observed that overpayment was occurred due to weak internal control which resulted in loss to the committee.

When pointed in February 2017, management did not respond to the audit observation.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

Audit recommends justification besides recovery and action against the person(s) at fault.

### **1.3.2.7 Non surrender of savings-Rs 6.541 million**

Para 95 of General Financial Rules volume I provides that all anticipated savings should be surrendered to Government well before close of financial year. No savings should be held in reserve for possible future excesses.

Tehsil Municipal Officer Topi, Swabi awarded various contract of developmental schemes with an estimated cost of Rs 15,000,000 to different contractors out of CMD savings fund during the financial year 2015-16. Audit observed that all the works were completed with the incurrence of expenditure of Rs 8,458,870 leaving an amount of Rs 6,541,130 in the balance. The local office was required to surrender the savings of developmental schemes which was not done. Detail is given at Annexure-5.

Audit observed that non surrender of savings occurred due to weak financial management which resulted in blockage of public money.

When pointed out in March 2017, management stated that detail reply will be given after verification of record. However no reply was given till finalization of this report.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

Audit recommends that savings needs to be surrendered and action against the person(s) at fault.

**AIR No. 15 (2015-16)**

### **1.3.2.8 Unjustified payment due to allowing excess quantity than BOQ Rs 3.861 million**

According to Para 2.58 of B&R Code, payment should be made for quantities and rates mentioned in the Bill of Quantity/ Technical Sanction.

Tehsil Municipal Officer Topi, Swabi paid Rs 3,861,127 due to allowing excess quantity than BOQ for the various item against different developmental works during financial year 2015-16 as detailed below:

Scheme Name	Item name	Qty paid M3	Qty Required as per BOQ M3	Diff M3	Rate per M <sup>3</sup> (Rs)	Over payment (Rs)
Construction of drain, culverts, street pavements etc at Topi (East & west scheme 01)	PCC 1:2:4	672.32	848.96	177	7200	1,274,400
Sanitation scheme with allied works at UC Topi (East/west)	PCC 1:2:4	567	551.79	15.21	5974.30	90,869
U/C Topi east(757/150182)	PCC 1:2:4	329.16	162.58	166.58	7,265	1,210,204
Topi West	PCC1:2:4	308.88	162.58	146.3	7,265	1,062,869
Topi West	PCC1:3:6	77.12	66.06	11.06	6000	66,360
Gala himlet (Jhanaz gah)	Fabrication of mild steel	5.60 ton	3.50 ton	2.10 ton	74,488	156,425
<b>Total</b>						<b>3,861,127</b>

Audit observed that overpayment occurred due to weak internal control and deviation from the BOQ which resulted in loss to government.

When pointed in February 2017, management did not respond to the audit observation.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

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

**AIR No. 18 (2015-16)**

**1.3.3 Internal Control Weaknesses**  
**1.3.3.1 Loss due to non-awarding of contract of GBS Topi Rs 1.636 million (0.359+1.277)**

According to Para 23 of GFR Volume-I, 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.

Tehsil Municipal Officer Topi, Swabi run the GBS Topi departmentally and collected Rs 12,410,510 during financial year 2015-16, whereas the contractor bid offers for Rs 12,770,000 was rejected for the reason that the bid was not according to 20% increase as per standard terms and condition of LCB causing loss of Rs 359,490. Moreover if the contract, was awarded to the contractor an amount of Rs 1,277,000 would also be recovered on account of income tax, but due to departmental recovery the government was put to further loss of Rs 1,277,000 on account of income tax.

Audit observed non-awarding of contract and non-achievement of target amount was occurred due to inefficient departmental collection in violation of model terms & conditions of LGE&RDD, which caused in loss to TMA.

When pointed out in March 2017, management stated that detail reply will be given after verification of record. However no reply was given till finalization of this report.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

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

**AIR No. 03 (2015-16)**



**1.3.3.2 Loss due to rejecting lowest bid by manipulation in BOQ Rs 11.70 million with loss of Rs 0.741 million respectively**

According to Para 2.65 of Building and Roads Department Code the lowest rate quoted by contractor must be accepted and According to Para 23 of GFR Volume-I, 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

Tehsil Municipal Officer Topi, Swabi awarded the contract of developmental scheme "Pavement of Streets, drains, culverts, retaining walls etc. at UCs Sharqi, Gharbi Topi" to the contractor "M/S Ibrar Ali and Co." with the bid cost of Rs 9,541,515 instead of Rs 8,800,772 offered by another contractor Dardzai Construction resulting loss of Rs 740,743. However, audit held that the award of contract was unauthorized and irregular due to rejecting lowest bidder.

Audit observed that Irregular award of contract occurred due to weak internal control and undue favor to the contractor which resulted in violation of rules and loss to government.

When pointed out in March 2017, management stated that detail reply will be given after verification of record. However no reply was given till finalization of this report.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

Audit recommends inquiry besides recovery and action against the person(s) at fault. **AIR No.07 (2015-16)**

### 1.3.3.3 Overpayment due to allowing higher rates Rs 2.516 million

According to Para 220 and 221 of CPWA Code, the Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the rates are correctly entered and that all the calculations have been checked arithmetically.

Tehsil Municipal Officer Topi, Swabi overpaid Rs 2,516,562 due to allowing higher rates for the item "Purchase of HDPE Pipe" including labor charges during the financial year 2015-16. Audit held that the local office deliberately paid full rate for the item "P/L HDPE pipe including testing and disinfect complete" instead of HDPE pipes as it was simply purchased and handed over to the local office, causing overpayment of Rs 2,516,562 as detailed below:

S. No	Name of Scheme	Amount (Rs)
1	Purchase of HDPE Pipe for water supply at UC Kabgani	547,480
2	Purchase of HDPE Pipe for water supply at UC Gundaf	547,480
3	Purchase of HDPE Pipe for water supply at UC Gabasni	820,286
4	Purchase of HDPE Pipe for water supply at UC Gani Chatra Gadon	601,316
	<b>Total</b>	<b>2,516,562</b>

Moreover MB and TS was not shown/provided to audit.

Audit observed that overpayment occurred due to weak internal control which resulted in loss to governments.

When pointed out in March 2017, management stated that detail reply will be given after verification of record. However no reply was given till finalization of this report.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

Audit recommends investigation/recovery and action against the person(s) at fault.

**AIR No. 14 (2015-16)**

#### **1.4 TEHSIL MUNICIPAL ADMINISTRATION LAHOR**

**1.4.2 Irregularity & Non-compliance**

**1.4.2.1 Irregular expenditure without Technical Sanction Rs 6.809 million**

According to Para 2.4 of B&R Department Code, no work shall be started without administrative approval, technical sanction and allotment of funds

Tehsil Municipal Officer Lahor, Swabi awarded the contract of “Improvement of WSS/Drainage system” with an estimated cost of Rs 6,809,999 to the contractor without obtaining Technical Sanction of the competent authority during financial year 2015-16.

Audit observed that execution of schemes without Technical Sanction occurred due to weak internal & financial controls which resulted in irregular expenditure.

When pointed out in January 2017, management stated that detail reply will be given after verification of record.

Request for convening of DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

Audit recommends justification and fixing responsibility against the person(s) at fault.

**AIR No. 01 (2015-16)**

### **1.4.3 Internal Control Weaknesses**

#### **1.4.3.1 Non deposit of 2% property tax -Rs 1.939 million**

According to Para 26 of GFR Vol-I, it is the duty of departmental controlling officer to see that all sums due to government are regularly and promptly assessed, realized and duly credited in the public account.

Tehsil Municipal Officer Lahor, Swabi shown collected and deposited Rs 17,500,000 on account of receipts out of auction of 2% property tax during financial year 2015-16 but during scrutiny of bank statement it was observed that Rs 1,939,475 was neither collected nor deposited into bank account, causing doubtful collections of Rs 1,939,475 by the dealing hands as per detailed at Annexure-6:

Audit observed that non account of receipts was occurred due to weak internal and financial control, which resulted in doubtful collection.

When pointed out in January 2017, management stated that detail reply will be given after verification of record. However no reply was given till finalization of this report.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

Audit recommends clarification/recovery and action against the person(s) at fault.

**AIR No. 03 (2015-16)**

### 1.4.3.2 Loss due to less collection on account of Cattle Fair –Rs 1.410 million

According to Para 23 of GFR Volume-I, 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.

During audit of the accounts of Tehsil Municipal Officer Lahor, Swabi for the financial year 2015-16, it was noticed that the contract of Cattle Fair Tordher was put to open auction several times but reasonable bid was not received. The local office started departmental collection and recovered Rs 3,648,495.

Audit held that departmental recovery was much less than the departmental collection of previous year. The inefficient departmental collection by the staff caused in non-achievement of target amount for the financial year 2015-16, which resulted in loss of Rs 1,410,135 as per detail given below:

S.No	Description	Amount
1	collected amount last year 2014-15	4,215,525
2	20% increase	843,105
3	Target for 2015-16	5,058,630
4	Total Collection	3,648,495
5	Loss (3-4)	1,410,135

Audit observed that non achievement of target amount was occurred due to weak financial control and inefficient departmental violation of model terms & conditions of LG&RDD, which caused in loss to committee.

When pointed out in January 2017, management stated that detail reply will be given after verification of record.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

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

**AIR No. 05 (2015-16)**

## **1.5 TEHSIL MUNICIPAL ADMINISTRATION SWABI**

## 1.5.2 Irregularity & Non-compliance

### 1.5.2.1 Doubtful/substandard execution of work-Rs 7.500 million

According to para 220 of CPWA Code, full rates per agreement should be allowed only if quality of work done is up to the stipulated specification.

TMO Swabi awarded contracts of works having estimated costs of Rs 7,500,000 at the rates ranging from 36.64% to 41.71% below the estimated costs during financial year 2015-16. Audit was of the opinion that execution of the schemes at the offered rates was not feasible, therefore, chances of non-execution of works/substandard works cannot be ruled out. Detail is as under:

S/No	Name of Scheme:	E/Cost (Rs)		Bid Cost (Rs)
1	Construction/ Filling/ arrangement of Football Poles in ground in U/C Maneri Bala.	2,000,000	36.64% below	1,267,200
2	Sanitation Scheme/ Pitty Works etc in Govt: Girls High School Maneri Bala.	1,500,000	41.71% below	874,350
3	Sanitation Scheme at U/C Swabi Khas.	2,000,000	37.08% below	1,258,400
4	Sanitation Scheme VR Culverts, Pitty Works, RCC Culverts, R/Wall at U/C Maneri Bala, U/C Swabi Maneri, U/C Maneri Payan, U/C Swabi Khas.	2,000,000	37.08% below	1,258,400
<b>Total</b>		<b>7,500,000</b>		<b>4,658,350</b>

Unjustified award of work occurred due to lack of financial control, which resulted in doubtful execution of work.

When reported in January 2017, management stated that detail reply would be submitted, however, no reply was submitted till finalization of this report.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.



Audit recommends inquiry and action against the person (s) at fault.

**AIR No. 19 (2015-16)**

**1.5.2.2 Irregular expenditure without technical sanction- Rs 27.480 million**

According to Para 2.4 of B&R Department Code, no work shall be started without administrative approval, technical sanction and allotment of funds.

TMO Swabi incurred expenditure of Rs 27,480,000 on execution of works during financial year 2015-16. The expenditure held irregular as technical sanctions from the competent authority were not obtained. Detail is as under:

S#	Name of scheme	Estimated cost (Rs)
1	Improvement of water supply scheme at Swabi Khas ADP 685/130382 (2014-15)	14,070,000
2	Construction of sanitation scheme at U/C Maneribala	5,000,000
3	Drainage System at UC Swabi Maneri, Maneribala, Swabi Khas ADP 685/130382	8,410,000
<b>Total</b>		<b>27,480,000</b>

Unauthorized expenditure occurred due to weak financial control, which resulted in violation of rules.

When reported in January 2017, management stated that technical sanction was in process and would be provided but no technical sanction was provided till finalization of this report.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

Audit recommends justification/regularization and action against the person(s) at fault.

**1.5.2.3 Unauthorized excess execution of items of work than BOQ-Rs 4.755 million**

According to Para 2.58 of B&R Code, payment should be made for quantities and rates mentioned in the BOQ/ technical sanction.

Tehsil Municipal Officer Swabi executed various items of work costing Rs 4,766,059 in excess than the quantity approved in the BOQ during financial year 2015-16. The excess execution was ranging from 44% to 560% beyond the approved BOQ. Detail is as per Annexure-7.

Excess execution of work was due to weak managerial control which resulted in violation of rules.

When reported in January 2017, management stated that all the schemes were completed within the estimated cost and no overpayment was made. Technical Sanction was accorded accordingly. Reply was not convincing because the contracts were awarded on item rate.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

Audit recommends investigated and action against the person(s) at fault.

**1.5.2.4 Non surrender of saving under CMD fund-Rs 13.836 million**

According to para 95 of GFR, all anticipated savings should be surrendered to Government immediately.

TMO Swabi awarded 28 developmental schemes to different contractors under the Chief Minister Directives fund during financial year 2015-16. The

contractors offered lower rates than the estimated costs resulting in saving of Rs 13,836,242. The saved amount was required to be surrendered to the Provincial Government but the TMA record was silent in this regard. Detail is as per Annexure-8.

Non surrendering of saving amount was due to weak financial control which resulted in blockage of public money.

When reported in January 2017, management stated that the amount was released on case to case basis by DC and the record is maintained by his office. Developmental schemes were approved out of saving and no saving was left. Reply was not correct as the local office failed to prove the execution of the schemes out of the saving. Furthermore, the said fund could not be utilized without the approval of Provincial Government.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

Audit suggests to surrender the savings to the Provincial Government.

**AIR No. 20 (2015-16)**

### 1.5.3 Internal Control Weaknesses

#### 1.5.3.1 Non imposition of 2% penalty on late payment of Installment of Contracts – Rs 1.125 million

According to Para 6 of the Contract No. AO-II/LCB/6-11/2013 dated 01-06-2015 terms and condition of LG & RDD Local Council Board” 2% penalty per day will be liable on the contractor/ Firm for the late deposit of the monthly installment. If the contractor Firm fails to clear dues by 10<sup>th</sup> of each month to which the monthly installment relates, the contract may be cancelled and his security and advances deposited by the contractor shall be forfeited.

Tehsil Municipal Officer Swabi did not impose/recover 2% penalty amounting to Rs 1,124,907 on account of late deposit of installments in different contracts during financial year 2015-16. Detail is given below:

S. No	Contract	Monthly Inst. Rs.	Days delayed	2% Penalty (Rs)/ Day	Total Penalty (Rs)
1	Cattle Fair Swabi	339,182	99	6,784	671,580
2	Tehbazari Zaida	15,490	95	310	29,431
3	License Fee Swabi	50,910	90	1,018	91,638
4	Slaughter House Zaida	15,490	30	310	9,294
5	General Bus Stand Latrine	35,000	58	700	40,600
6	Sign Boards	141,182	100	2,824	282,364
<b>Total</b>					<b>1,124,907</b>

Non recovery of penalty occurred due to weak internal and financial control, which resulted in loss to Committee.

When pointed out in January, 2017, management stated that detailed reply would be submitted later on. However, no reply was furnished till date.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

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

**AIR No. 04 (2015-16)**

### **1.5.3.2 Whereabouts of Tender Form Fee – Rs 1.014 million**

According to NIT terms and condition that cost of each tender form will be Rs 1000 up to total estimated cost of 1 million plus 0.05% of the estimated cost exceeding amount.

Tehsil Municipal Officer Swabi recovered Rs 1,081,885 at the prescribed rates on account of tender form fee out of which only Rs 18,000 were shown deposited into its designated bank account during financial year 2015-16, whereas the remaining amount of Rs 1,013,885 was neither deposited into bank account nor whereabouts were shown to the audit. Detail is given at Annexure-9.

Irregularity occurred due to weak administrative and financial control which resulted in loss to the TMA.

When pointed out in January, 2017, management stated that the contractors were exempted from tender form fee. Reply was not convincing as in NIT the contractors were required to deposit the fee.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

Audit recommends depositing of tender form fee and action against the person(s) at fault.

**AIR No. 09 (2015-16)**

**1.5.3.3 Non-imposition of penalty for late completion –Rs 1.000 million**

Clause 2 of the Contract Agreement requires that penalty of 1% per day up to maximum of 10% of the estimated cost may be imposed for delay in completion of work.

TMO Swabi awarded the following works to various contractors but the works were not completed in stipulated period. According to above Clause, 10% penalty of Rs 1,000,000 on estimated cost was required to be imposed and recovered which was not done. Detail is as per Annexure-10.

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

When reported in January 2017, management stated that detail reply would be submitted, however, no reply was submitted till finalization of this report.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

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

**AIR No. 18 (2015-16)**

**1.5.3.4 Non recovery of outstanding dues from the Contractors – Rs2.798 million**

According to Para 28 of GFR Vol.-I no amount due to government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought.

Tehsil Municipal Officer Swabi did not recover long outstanding dues amounting to Rs 2,797,688 from the Contractors till the date of Audit (January, 2017). Detail is given below:

S. No	Contract	Contractor' s Name	Amount due since	Amount (Rs)
1	Octrai	Mr. NoorulWahab	1997 and 2000	1,448,788
2	Octrai	Mr. Muhammad Riaz	1997 and 2000	975,840
3	2% Propert Tax	Mr. Sultan Bacha	1993-94	14,580
4	Cattle Fair Swabi	Mr. Sultan Bacha	1993-94	1,480
5	Cattle Fair Swabi	Mr. Amir Bacha	2014-15	357,000
<b>Total</b>				<b>2,797,688</b>

Non recovery of long outstanding dues occurred due to weak internal control, which resulted in loss to the Committee.

When pointed out in January, 2017, Management stated that efforts are being made to recover the dues. Reply was not tenable as no recovery was intimated till date.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

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

**AIR No. 01 (2015-16)**

#### **1.5.3.5 Non recovery of Water Charges - Rs 1.763 million**

According to Para 28 of GFR Vol.-I no amount due to government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought.

Tehsil Municipal Officer Swabi did not recover Water Charges amounting to Rs 1,762,536 from consumers. Detail is given below:

S. No		
1	Balance due as on 30-06-2015	3,095,096
2	Amount due during 2015-16	64,440
3	Total outstanding Balance as on 30-06-2016 (1+2)	<b>3,159,536</b>
4	Recovery made during 2015-16	1,397,000
5	<b>Total outstanding as on 30-06-2016 (3-4)</b>	<b>1,762,536</b>

Non recovery of water charges occurred due to weak financial control, which resulted in loss to Committee.

When pointed out in January, 2017 the Management stated that the amount would be recovered and progress will be shown to Audit. However, no progress was shown to audit till date.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

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

**AIR No. 02 (2015-16)**

**1.5.3.6 Loss due to award of Contracts at lower rates – Rs 12.019 million**

According to Para 2 of the Contract No. AO-II/LCB/6-11/2013 dated 01-06-2015 terms and condition of LGE&RDD Local Council Board” The advertisement of the Contract should be published in the renowned and widely circulated newspapers through Information Department at least seven working days before the date fixed for auction of the contract and the same practice shall be continue to achieve the maximum increase of 20% over the last year approved bid or more reasonable bid.



Tehsil Municipal Officer Swabi made less recovery of Rs 12,018,958 during financial year 2015-16 in different local fund contracts by non achieving 20% increase on previous financial year. Detail is given below:

S. No	Contract	Total Bid 2014-15(Rs)	20% Increase	Req. Min. Bid 2015-16(Rs)	Actual recovery 2015-16(Rs)	Less Bid 2015-16 (Rs)
1	Cattle Fair Swabi	3,570,000	714,000	4,284,000	4,000,262	283,738
2	General Bus Stand Swabi	26,350,000	5,270,000	31,620,000	20,710,850	10,909,150
3	General Bus Stand Zeda	2,030,500	406,100	2,436,600	1610530	826,070
<b>Total</b>				<b>38,340,600</b>	<b>26,321,642</b>	<b>12,018,958</b>

Less realization from the contracts occurred due to weak financial control and lack of interest in realizing the public revenue which resulted in loss to the Committee.

When pointed out in January, 2017, management stated that detailed reply would be submitted later on. However, no reply was furnished till date.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

Audit recommends realization of less revenue and action against the person(s) at fault.

**AIR No. 05 (2015-16)**

**1.5.3.7 Loss due to non-revision of schedule of rates of Bus Stands– 16.741 million**

Para 23 of the General Financial Rules Volume I requires that every Government Officer should realize fully and clearly that he will be held

personally responsible for any loss sustained by Government through fraud or negligence on his part.

Tehsil Municipal Officer Swabi recovered Rs 22,321,380 on account of departmental receipts from General Bus Stand Swabi and Zaida during financial year 2015-16 at the old scheduled rates relating to September 2002. The competent authority did not revise the Schedule Rates for the last fifteen years. The rates should have been increased by at least 5% annually and resultantly the revenue should have been increased by at least 75% i.e. Rs 39,062,416 and hence the Committee sustained a minimum loss of Rs 16,741,036(approx) in 2015-16. Detail is given below:

S. No	Contract	Recovered amount 2015-16(Rs)	Minimum Increase @ 75 % (Rs)	Total required amount(Rs)
1	General Bus Stand Swabi	20,710,850	15,533,138	36,243,988
2	General Bus Stand Zeda	1,610,530	1,207,898	2,818,428
	<b>Total</b>	<b>22,321,380</b>	<b>16,741,036</b>	<b>39,062,416</b>

Loss to Committee occurred due to weak and loose financial and administrative control which resulted in loss to Government.

When pointed out in January, 2017, management stated that the revision of rates have now been made w.e.f 01/02/2017. Reply was not consisting as the TMA had been sustaining a loss for the last fifteen years.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

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

**AIR No. 13 (2015-16)**

### 1.5.3.8 Unauthorized release of additional security -Rs 3.070 million

According to clause 17-A of the contract agreement, the security deposit or the balance of the securities due to the contractor will not be refunded to him until three months after the work shall have been certified as completed by the engineer in charge.

TMO Swabi released additional security for Rs 3,070,000 to the contractors before the completion of schemes during financial year 2015-16. Audit holds that release of additional security before completion of the works was unauthorized which needs justification. Detail is as under:

S#	Name of scheme	Date of release	Date of completion of scheme	Additional security (Rs)
1	Drainage System at UC Swabi Maneri, Maneribala, Swabi	6/5/2015 & 15/2/2016	In progress till January 2017	1,350,000
2	Improvement of water supply scheme at Swabi Khas ADP	6/5/2015 & 15/2/2016	In progress till January 2017	1,720,000
<b>Total</b>				<b>3,070,000</b>

Early release of security was due to weak internal control favoring the contractors which resulted in violation of rules.

When reported in January 2017, management stated that fresh instructions are quite clear which justified the release of securities, however, detail reply would be submitted soon. Reply was not convincing because the fresh instructions were issued in May 2016 whereas the securities were released long before the issuance of the instructions.

Request for convening DAC meeting was made on 17.05.2017, which could not be convened till finalization of this report.

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

**AIR No. 14 (2015-16)**

## ANNEXURES

### Annex-1

#### MFDAC Paras

(Rs in million)

S. No	AIR No	Caption	Amount (Rs)
<b>TMA Swabi</b>			
1	72	Non recovery of Rent from Shops – Rs 114,756	0.115
2	75	Non recovery of Income Tax from the Contractors – Rs 668,939	0.668
3	76	Non recovery of Professional Tax –Rs 78,400	0.078
4	77	Non-recovery of annual & registration fee from petrol & CNG stations	-
5	79	Whereabouts of Professional Tax, Income Tax and DPR – Rs 648,020	0.648
6	80	Loss to Committee due to Cancellation of Map Fee Contract – Rs 174,301	0.174
7	81	Non deduction of Sales Tax – Rs 108,035	0.108
8	84	Non forfeiture and non deposit of 2% earnest money	0.100
9	86	non deposit of profit into government treasury	0.161
10	91	overpayment of Rs 41,462	0.041
<b>TMA Lahor</b>			
11	93	Overpayment on account of income tax Rs 0.750 million	0.750
12	95	Doubtful drawl on account of pay & allowances Rs 2.4 million	2.400
13	97	Non deposit of income tax into Government treasury Rs 901,615	0.901
14	98	Non imposition/recovery of penalty for delay in completion of work Rs 688,000	0.688
15	99	Overpayment due to allowing unjustified execution of item Rs 171,370	0.171
16	100	Unauthorized transfer of funds from PLA Rs 766,022	0.766
17	101	Non imposition of Penalty- Rs 322,983	0.322
18	102	Non deposit of Tender Form fee – Rs 25,000	0.025
<b>TMA Razzar</b>			
19	107	Non imposition/recovery of penalty for delay in completion of work in stipulated period of time Rs 0.900 million	0.900
20	108	Missing of fire brigade	-

21	109	Unauthentic deposit of Income tax Rs .274 million	0.274
22	110	Non closing banned bank accounts and non-crediting of balances therefrom Rs 810,562	0.810
23	111	Unauthorized payment of pay & allowances and pension through DDO Rs 3.105 million	3.105
24	113	Loss due to non-revision of Lease of Agriculture Land of Rs. 283,000	0.283
25	114	Non re-appropriation/surrender of savings-Rs 2.894 million	2.894
26	115	Overpayment on account of pension contribution due to wrong calculation Rs 558,816	0.558
27	116	Unauthorized payment on account of pension contribution of PUGF staff Rs 437,004	0.437
28	117	Blockage of government money –Rs 0.384 million	0.384
29	118	Unjustified execution of item PCC 1:2:4 topping Rs 265,635	0.265
30	119	Overpayment due to allowing excess quantity than BOQ Rs 485,832	0.485
31	120	Overpayment due to allowing excess quantity in PCC 1:2:4 Rs 195,217	0.195
32	121	Overpayment due to allowing excess quantity Rs 117,741	0.117
33	122	Overpayment due to allowing excess quantity than BOQ Rs 121,214	0.121
<b>TMA Topi</b>			
34	124	Non deposit of income tax on auction of contracts Rs .104 million	0.104
35	127	Unjustified payment of PCC 1:3:6 Rs 1.308 million	1.308
36	128	Substandard execution of item PCC Rs 6.223 million	6.223
37	130	Non imposition of penalty for delay in completion of work in stipulated period of time Rs 0.720 million	0.720
38	131	Overpayment due to allowing excess quantity of PCC 1:3:6 Rs 339,430	0.339
39	132	Overpayment due to allowing excess quantity Rs 306,711	0.306
40	134	Blockage of government money –Rs 44.539 million	44.539
41	138	Non deposit of Tender Form fee – Rs 0.635 million	0.635
42	139	Unauthorized execution of developmental schemes out of TMA Jurisdiction	-
43	141	Unjustified expenditure on RCC slab Rs 555,254	0.555
44	143	Non deduction of Sales Tax Rs 455,180	0.455
45	145	Overpayment due to wrong calculation of BOQ Rs 359,999	0.359
46	147	Unjustified execution of Granular sub base curse and PCC (1:4:8) Rs 2.046 million	2.046
47	148	Overpayment made to the contractor Rs 993,408	0.993

**Annex-2**  
**Para 1.2.2.1**

**Sanitation scheme with allied works at saeed Abad UC Yaqubi**

Item code	Item Name	MRS 2015			MRS 2013		
		M3/M	Rate (RS)	Amount (Rs)	Rate (RS)	Amount (Rs)	Difference (Rs)
03-07-b	Earth excavation in open cut	69 M3	204.16	14,087	136.84	9,442	4,645
06-05-h	PCC 1:3:6	64.58 M3	6093.48	393,517	5603.7	361,887	31,630
23-01-c	P/L RCC pipe 1:1:5:3	45.73 M	851.03	38,918	724	33,109	5,809
23-03-b-03	P/L RCC pipe ASTM 18' dia	118.86 M	3120.31	370,880	2546.68	302,698	68,182
06-06-a-03	RCC 1:2:4	10.19 M3	9074.66	92,471	8168.74	83,239	9,231
06-07-c	MS steel	0.787 Ton	121899.4	95,935	110134.8	86,676	9,259
<b>Total</b>				1,005,807		877,051	<b>128,756</b>

**Sanitation scheme with allied works at Khar colony Adina Rs 2.00 million**

Item code	Item Name	MRS 2015			MRS 2013		
		Quantity	Rate (RS)	Amount (Rs)	Rate (RS)	Amount (Rs)	Difference (Rs)
03-07-b	Earth excavation in open cut	515.28 M3	204.16	105,200	136.84	70,511	34,689
03-61-c	Formation of embankment	603.3 M3	522	314,923	522	314,923	
23-01-c	P/L RCC pipe 1:1:5:3	45.71 M	851.03	38,901	724	33,094	5,807
06-05-h	PCC 1:3:6	252.89 M3	6093.48	1,540,980	5603.7	1,417,120	123,860
<b>Total</b>				2,000,003		1,835,647	<b>164,356</b>

**Construction of drain at dagai/tarakai road UC turlandi Rs 6.500 million**

Item code	Item Name	MRS 2015			MRS 2013		
		Quantity M3	Rate (RS)	Amount (Rs)	Rate (RS)	Amount (Rs)	Difference (Rs)
03-07-b	Earth excavation in open cut	2143	204.16	437,515	136.84	293,248	144,267
06-05-h	PCC 1:3:6	994.9	6093.48	6,062,403	5603.7	5,575,121	487,282
<b>Total</b>				6,499,918		5,868,369	<b>631,549</b>

**Construction of slab culverts & road shoulder at Dagai Tarakai Road UC Turlandi  
Rs 6.50 million**

Item code	Item Name	MRS 2015			MRS 2013		
		Quantity	Rate (RS)	Amount (Rs)	Rate (RS)	Amount (Rs)	Difference (Rs)
06-06-a-03	RCC 1:2:4	141.56 M3	9074.66	1,284,609	8168.74	1,156,367	128,242
06-07-c	MS steel	10.93 Ton	121899.4	1,332,360	110134.8	1,203,773	128,587
06-05-i	PCC 1:4:8	201.01 M3	5316.24	1,068,617	4860.62	977,033	91,584
06-05-f	PCC 1:2:4	402.06 M3	6997.38	2,813,367	6469.09	2,600,962	212,404
<b>Total</b>				6,498,953		5,938,136	<b>560,817</b>

**Annex-3**  
**Para 1.2.2.3**

**Irregular expenditure of Rs. 10.305 million**

<b>S.No</b>	<b>Name of S/S</b>	<b>Name of U/C</b>	<b>Budget (Rs in millions)</b>	<b>Expenditure (Rs in millions)</b>
1.	Dagai/ Tarakai Road	Turlandi	6.50	5.118
2.	Saeed Abad	Yaqubi	1.00	0.866
3.	Gul Abad	Yar Hussain (W)	1.00	0.836
4.	Naseer Khan Market	Kernal Sher Kalay	1.00	0.873
5.	Urmal Dheri	Sudher	1.00	0.838
6.	Bacha Gul & Inam Gul	Kernal Sher Kalay	1.00	0.802
7.	Molvi Sir Biland Khan	Kernal Sher Kalay	0.60	0.525
8.	MC Razzar Office	Kernal Sher Kalay	0.45	0.447
			<b>Total</b>	<b>10.305</b>



**Annex-4**  
**Para 1.3.2.7**

**Unjustified expenditure Rs 6.59 million**

<b>S. No</b>	<b>Item</b>	<b>Amount (Rs)</b>
1	Filling common material Final bill	582,884
2	PCC 1:4:8 BOQ qty	812,900
3	Filling common material Scheme No.2 Topi west ADP 762/150720 2015-16	577,964
4	PCC(1:4:8) scheme No.2 Topi west ADP 762/150720 2015-16	487,725
5	Filling common material Scheme No.1 Topi east ADP 757/150182	361230
6	PCC(1:4:8) scheme No.1 ADP 757/150182 2015-16	812,900
7	PCC(1:4:8) CMD 2015-16	1848,880
8	Filling of common material CMD 2015-16	1,109,633
	<b>Total</b>	<b>6,594,116</b>

**Annex-5****Para 1.3.2.8****Non re-appropriation/surrender of savings**

<b>S. No</b>	<b>Name of scheme</b>	<b>Estimated cost (Rs)</b>	<b>Expenditure (Rs)</b>	<b>Savings (Rs)</b>
1	Purchase of HDPE Pipe Gundaf	2,000,000	1,271,000	729,000
2	Purchase of HDPE Pipe Kabgani	2,000,000	1,271,000	729,000
3	Purchase of HDPE Pipe Gabasni	3,000,000	1,970,000	1,030,000
4	Purchase of HDPE Pipe Gadoon	3,000,000	1,443,950	1,556,050
5	Repair of damage transformer at U/C Zarobai	500,000	267,754	232,246
6	Repair of damage transformer at U/C kotha	500,000	232,830	267,170
7	Repair of damage transformer at U/C kalabat	500,000	232,830	267,170
8	Repair of damage transformer at U/C Jannda/paplani	500,000	232,830	267,170
9	Repair of damage transformer at U/C Murguz	500,000	267,754	232,246
10	Repair of damage transformer at U/C Tand Koi	500,000	232,830	267,170
11	Repair of damage transformer at U/C Kunda	500,000	232,830	267,170
12	Repair of damage transformer at U/C Zaida	500,000	267,754	232,246
13	Repair of damage transformer at U/C bam khail	500,000	267,754	232,246
14	Repair of damage transformer at U/C gar	500,000	267,754	232,246
<b>Total</b>		<b>15,000,000</b>	<b>8,458,870</b>	<b>6,541,130</b>

**Annex-6**  
**Para 1.4.3.1**

**Non deposit of receipts of 2% property tax**

S. No	Date of deposit	Amount deposited (Rs)
01	04.09.15 (15%)	750,000
02	04.09.15 (15%)	1,875,000
03	04.09.15 (5%)	875,000
04	09.11.15	1,946,415
05	2.12.15	1,946,445
06	31.12.15	1,944,445
07	01.02.16	1,944,445
08	03.03.16	1,944,495
09	07.04.16	1,944,445
10	03.05.16	389,835
11	Total Amount deposited	15,560,525
12	Less: Auction Amount	17,500,000
13	Non Deposit (12-11)	1,939,475

**Annex-7**

**Para 1.5.2.3**

**Unauthorized excess execution of items of work than BOQ-Rs 4.755 million**

S#	Name of scheme	Name of items of work	Quantity executed	Quantity approved in BOQ	Excess execution (M)	Excess in %age	Rate (Rs)	Excess Payment (Rs)
1	Sanitation scheme in UC Saleem Khan	PCC 1:2:4	273.81	155.27	118.54	76%	5,100	604,554
2	Sanitation scheme in UC Chaknoda	PCC 1:2:4	239.29	162.83	76.46	47%	6,400	489,344
3	Sanitation scheme in UC Swabi Maneri	PCC 1:3:6	164.55	73.9	90.65	123%	5,500	498,575
4	sanitation scheme in UC ManeriPayan	PCC 1:2:4	291.7	163.25	128.45	79%	5,250	674,363
5	Sanitation scheme in UC Swabi khas	PCC 1:2:4	167.99	112.29	55.7	50%	4,226	235,388
6	Sanitation scheme in UC Shahmansoor	PCC 1:2:4	250.68	161.38	89.3	55%	5,038	449,893
7	Sanitation scheme in UC Sikandarybachai	PCC 1:2:4	178.32	104.47	73.85	71%	6,300	465,255
8	Sanitation scheme/petty works in Government Girls High school Maneribala	PCC 1:2:4(3")	659.55	362.45	297.1	82%	1,000	297,100
9	Sanitation scheme at Khoru/UC Panjpir	PCC 40% boulders	49.02	7.43	41.59	560%	2,900	120,611

10	Sanitation scheme at Khoro/UC Panjpir	PCC 1:2:4	92.53	52.49	40.04	76%	4,800	192,192
11	Sanitation scheme in UC Panjpir	PCC 1:2:4	201.7	115.86	85.84	74%	7,600	652,384
12	Sanitation scheme at Dandoqa/UC Dagai	PCC 1:2:4	49.41	34.33	15.08	44%	5,000	75,400
	<b>Total</b>							<b>4,755,059</b>

**Annex-8**  
**Para 1.5.2.4**

**Non surrender of saving under CMD fund-Rs 13.836 million**

S.No	Name of Scheme:	Estimated Cost (Rs)	Bid cost / payment (Rs)	Saving (Rs)
1	Construction of PCC Road/ Street at U/C Kunda.	3,000,000	2,143,434	856,566
2	Construction of R/Wall at U/C Dagai .	1,000,000	766,839	233,161
3	Construction of RCC Culverts/ Sanitation at SadrayKally U/C Dagai .	500,000	335,751	164,249
4	Sanitation Scheme at U/C Jhanda.	1,000,000	840,383	159,617
5	Construction/ Filling/ arrangement of Football Poles in ground in U/C ManeriPayan.	1,500,000	1,177,446	322,554
6	Construction/ Filling/ arrangement of Football Poles in ground in U/C ManeriBala.	2,000,000	1,267,385	732,615
7	Construction of Drain in KaddiKallay in U/C Thandkoi.	1,000,000	775,674	224,326
8	Sanitation Scheme at U/C Panjpir.	1,000,000	714,318	285,682
9	Sanitation Scheme at NaroQadeem C/O Ameer Zaib U/C ManeriBala.	1,900,000	1,518,379	381,621
10	Sanitation Scheme at Shagai U/C Swabi Maneri.	2,000,000	1,556,567	443,433
11	Sanitation Scheme VR Culverts, RCC Culverts at Mamo Banda, Shaheeda Banda U/C Swabi Maneri.	1,350,000	934,524	415,476
12	Sanitation Scheme/ Pitty Works etcinGovt: Girls High School ManeriBala.	1,500,000	1,005,100	494,900
13	Sanitation Scheme in DandokaKalay U/C Dagai	1,000,000	834,196	165,804
14	Sanitation Scheme at YarHussain near Bilal House	1,000,000	704,391	295,609

15	Sanitation Scheme at DagaiJunaid Khan Cricket Academy .	1,000,000	656,901	343,099
16	Sanitation Scheme/ R.Wall at Dagai near Said Qamar House.	500,000	477,131	22,869
17	Sanitation Scheme at Dara U/C Panjpir.	2,000,000	1,500,000	500,000
18	Sanitation Scheme at Khoru U/C Panjpir.	1,000,000	795,800	204,200
19	Sanitation Scheme at various Places U/C Panjpir.	2,000,000	1,816,000	184,000
20	Sanitation Scheme at U/C Shahmansoor.	3,000,000	2,367,830	632,170
21	Sanitation Scheme at U/C SwabiKhas.	2,000,000	1,271,000	729,000
22	Sanitation Scheme at Pakistan Kotey U/C SikandaryBachai.	2,000,000	1,588,791	411,209
23	Sanitation Scheme at U/C Chaknodha.	3,000,000	2,059,553	940,447
24	Sanitation Scheme at U/C Swabi Maneri.	3,000,000	2,050,469	949,531
25	Sanitation Scheme R/Wall, Culverts at U/C ManeriPayan .	3,000,000	2,307,555	692,445
26	Sanitation Scheme R/Wall, Culverts at U/C Saleem Khan.	3,000,000	2,093,076	906,924
27	Sanitation Scheme at U/C ManeriBala.	5,000,000	3,536,265	1,463,735
28	Sanitation Scheme VR Culverts, PittyWorks,RCC Culverts, R/Wall at U/C ManeriBala, U/C Swabi Maneri, U/C ManeriPayan, U/C Swabi Khas.	2,000,000	1,319,000	681,000
<b>Total</b>				<b>13,836,242</b>

**Annex-9**  
**Para 1.5.3.2**

**Detail of Tender Form Money**

<b>S. No.</b>	<b>Name of Work/Schemes:</b>	<b>E/Cost Rs:</b>	<b>No of Participant:</b>	<b>T. Form /Participant (Rs.)</b>	<b>Total T. Form (Rs.)</b>
1	Sanitation Scheme with allied works at Mamo Banda U/C Swabi Maneri.	430,000	9	1,000	9,000
2	Sanitation Scheme at U/C Panjpir.	1,000,000	15	1,000	15,000
3	Sanitation Scheme at NaroQadeem C/O Ameer Zaib U/C ManeriBala.	1,900,000	14	1,450	20,300
4	Sanitation Scheme at Shagai U/C Swabi Maneri.	2,000,000	14	1,500	21,000
5	Sanitation Scheme VR Culverts, RCC Culverts at Mamo Banda, Shaheeda Banda U/C Swabi Maneri.	1,350,000	14	1,175	16,450
6	Construction of PCC Road/ Street at U/C Kunda.	3,800,000	23	2,400	55,200
7	Construction of R/Wall at U/C Dagai .	1,000,000	18	1,000	18,000
8	Construction of RCC Culverts/ Sanitation at SadrayKally U/C Dagai .	500,000	12	1,000	12,000
9	Sanitation Scheme at U/C Jhanda.	1,000,000	14	1,000	14,000



10	Construction/ Filling/ arrangement of Football Poles in ground in U/C ManeriPayan.	1,500,000	10	1,250	12,500
11	Construction/ Filling/ arrangement of Football Poles in ground in U/C ManeriBala.	2,000,000	20	1,500	30,000
12	Construction of Drain in KaddiKallay in U/C Thandkoi.	1,000,000	12	1,000	12,000
13	Sanitation Scheme/ Pitty Works etc in Govt: Girls High School ManeriBala.	1,500,000	14	1,250	17,500
14	Sanitation Scheme in DandokaKalay U/C Dagai	1,000,000	15	1,000	15,000
15	Sanitation Scheme at YarHussain near Bilal House.	1,000,000	17	1,000	17,000
16	Sanitation Scheme at DagaiJunaid Khan Cricket Academy.	1,000,000	20	1,000	20,000
17	Sanitation Scheme/ R.Wall at Dagai near Said Qamar House.	500,000	12	1,000	12,000
18	Sanitation Scheme at Dara U/C Panjpir.	2,000,000	20	1,500	30,000
19	Sanitation Scheme at Khoro U/C Panjpir.	1,000,000	17	1,000	17,000
20	Sanitation Scheme at various Places U/C Panjpir.	2,000,000	14	1,500	21,000
21	Sanitation Scheme at U/C Shahmansoor.	3,000,000	19	2,000	38,000
22	Sanitation Scheme at U/C SwabiKhas.	2,000,000	17	1,500	25,500

23	Sanitation Scheme at Pakistan Kotey U/C SikandaryBachai.	2,000,000	13	1,500	19,500
24	Sanitation Scheme at U/C Chaknodha.	3,000,000	19	2,000	38,000
25	Sanitation Scheme at U/C Swabi Maneri.	3,000,000	19	2,000	38,000
26	Sanitation Scheme R/Wall, Culverts at U/C ManeriPayan .	3,000,000	18	2,000	36,000
27	Sanitation Scheme R/Wall, Culverts at U/C Saleem Khan.	3,000,000	23	2,000	46,000
28	Sanitation Scheme at U/C ManeriBala.	5,000,000	17	3,000	51,000
29	Sanitation Scheme VR Culverts, Pitty Works, RCC Culverts, R/Wall at U/C ManeriBala, U/C Swabi Maneri, U/C ManeriPayan, U/C Swabi Khas.	2,000,000	12	1,500	18,000
30	Sanitation Scheme at U/C Thandkoi.	2,000,000	14	1,500	21,000
31	Construction of Drain at U/C Marghuz.	250,000	8	1,000	8,000
32	Cons. Of Tauheedabad road ManeriPayan (Provin. ADPs)	30,000,000	11	15,500	170,500
33	Imp. Of WSS at Swabi Maneri (Provin. ADPs)	8,410,000	18	4,705	84,690
34	Imp. Of WSS at UC Swabi Khas (Provin. ADPs)	14,070,000	7	7,535	52,745
<b>Total Recoverable</b>					<b>1,031,885</b>
<b>Total Recovered</b>					<b>18,000</b>
<b>Total Outstanding</b>					<b>1,013,885</b>

**Annex-10**  
**Para 1.5.3.3**

**Non-imposition of penalty for late completion –Rs 1.000 million**

<b>S#</b>	<b>Name of scheme</b>	<b>Cost (Rs)</b>	<b>Date of completion as per Work Order</b>	<b>Date of actual completion</b>	<b>Penalty @ 10% (Rs)</b>
1	Sanitation scheme at UC Saleem Khan	3,000,000	30.6.2016	28.8.2016	300,000
2	Sanitation scheme at UC Panjpir	1,000,000	30.6.2016	8.8.2016	100,000
3	sanitation scheme with allied works at UC Thand Koi	1,000,000	30.6.2016	20.8.2016	100,000
4	Construction of RCC culverts sanitation scheme at Sadraykaly U/C dagai	500,000	30.6.2016	In progress till 01/2017	50,000
5	Construction /Filling/arrangement of Foot ball Poles in ground U/C Maneri Payan	1,500,000	30.6.2016	In progress till 01/2017	150,000
6	Construction of retaining walls at U/C Dagai	1,000,000	30.6.2016	In progress till 01/2017	100,000
7	Construction/ Filling/ arrangement of Football Poles in ground in U/C Maneri Bala.	2,000,000	30.6.2016	In progress till 01/2017	200,000
<b>Total</b>					<b>1,000,000</b>