



**AUDIT REPORT
ON THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATIONS
IN DISTRICT TOR GHAR**

KHYBER PAKHTUNKHWA

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
PREFACE	ii
EXECUTIVE SUMMARY	iii
I: Audit Work Statistics	vi
II: Audit observation Classified by Categories	vi
III: Outcome Statistics	vii
IV: Table of Irregularities pointed out	viii
V: Table of Irregularities pointed out	viii
1. CHAPTER – 1	1
1.1 Tehsil Municipal Administrations, in District Tor Ghar	1
1.1.1 Introduction	1
1.1.2. Comparison of budget and expenditure 2015-16 (Variance analysis)	2
1.2 TEHSIL MUNICIPAL ADMINISTRATION, JUDBAH	11
1.2.1 Irregularities / Non-Compliance	12
1.2.2 Weak Internal Control	15
1.3 TEHSIL MUNICIPAL ADMINISTRATION, HASSAN ZAI	19
1.3.1 Weak Internal Control	20
ANNEXURE	23
Annex-1 Detail of MFDAC Paras	23
Annex-2 Detail of income tax and stamp duty	24
Annex-3 Detail of Non-imposition of penalty	27
Annex-4 Detail of overpayment	29
Annex-5 Detail of less deduction of income tax	30
Annex-6 Loss due to retention of money into current account	34

ABBREVIATIONS AND ACRONYMS

AC	Assistant Commissioner
ADP	Annual Development Plan
AP	Advance Para
BOQ	Bill of Quantity
CPWA Code	Central Public Works Account Code
CSR	Composite Schedule of Rate
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DDO	Drawing and Disbursing Officer
GFR	General Financial Rules
HRA	House Rent Allowance
KP	Khyber Pakhtunkhwa
KPPRA	Khyber Pakhtunkhwa Public Procurement Regulatory Authority
LGA	Local Government Act
LGE&RDD	Local Government Election and Rural Development Department
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PCC	Plain Cement Concrete
RCC	Reinforced Concrete Cement
RDA	Regional Directorate of Audit
TS	Technical Sanction
DWSS	Drinking Water Supply Scheme
ZAC	Zilla Accounts Committee

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, require the Auditor General of Pakistan to conduct audit of the receipts and expenditure of Local Fund Tehsil / Town Municipal Administrations.

The report is based on audit of the accounts of TMAs in District Tor Ghar 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, the 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 2,250 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 & compliance with authority audit) and performance audit of programs and projects.

Tehsil Municipal Administrations, Judba and Hassan Zai in District Tor Ghar conducts 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 of expenditures of the TMAs Judba and Hassan Zai in District Tor Ghar for the financial year 2015-16 was Rs 117.129 million. RDA Abbottabad audited entire expenditure of Rs 117.129 million which, in terms of percentage, is 100% of auditable expenditure.

The receipts of the TMAs District Tor Ghar for the financial year 2015-16 were nil.

b. Recoveries at the instance of audit

Recovery of Rs 9.973 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 process of TMAs, District Tor Ghar 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 found in 3 cases amounting to Rs 129.609 million.¹
- ii. Internal control weaknesses were noticed in 7 cases amounting to Rs 21.992 million.²

g. Recommendations

- i. Inquiries to be conducted for fixing responsibility and disciplinary action against person(s) at fault besides recovery.
- ii. Deduction of income tax from contractors needs to be ensured.
- iii. Corrective actions/ Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- iv. 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 1.2.1.1,1.2.1.2,1.2.1.3

² 1.2.2.1,1.2.2.2,1.2.2.3,1.2.2.4,1.3.1.1,1.3.1.2,1.3.1.3

SUMMARY TABLES & CHARTS

I: Audit Work Statistics

(Rs in million)

S.No	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	02	117.129
2	Total formations in audit jurisdiction	02	117.129
3	Total Entities(PAOs) Audited	02	117.129
4	Total formations Audited	02	117.129
5	Audit & Inspection Reports	02	117.129
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

II: Audit observation Classified by Categories

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	-
2.	Weak financial management	82.079
3.	Weak Internal controls relating to financial management	69.522
4.	Others	-
	Total	151.601

III: Outcome Statistics

(Rs in million)

S. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total For the year 2015-16	Total for the year 2014-15
1.	Outlays Audited	-	106.396		10.733	117.129	37.533
2.	Amount Placed under Audit Observation /Irregularities of Audit*	-	145.107	-	6.494	151.601	25.353
3.	Recoveries Pointed Out at the instance of Audit	-	5.144	-	4.829	9.973	14.306
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	92.052
2.	Report cases of fraud, embezzlement, thefts and misuse of public resources.	-
3.	Accounting Errors (accounting policy departure from NAM ³ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4.	Quantification of weakness of internal control systems.	59.549
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	
6.	Non production of record	-
7.	Others, including cases of accidents, negligence etc.	-
	Total	151.601

V: Cost Benefit Ratio

(Rs in million)

S. No	Description	Amount
1	Outlays Audited (item 1 of Table 3)	117.129
2	Expenditure on audit	0.150
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 Tor Ghar

1.1.1 Introduction

District Tor Ghar has two TMAs i.e. Judbah & Hassanzai. Each Tehsil office is managed by a Tehsil Municipal Officer. Each Tehsi has its own Tehsil Officers (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.

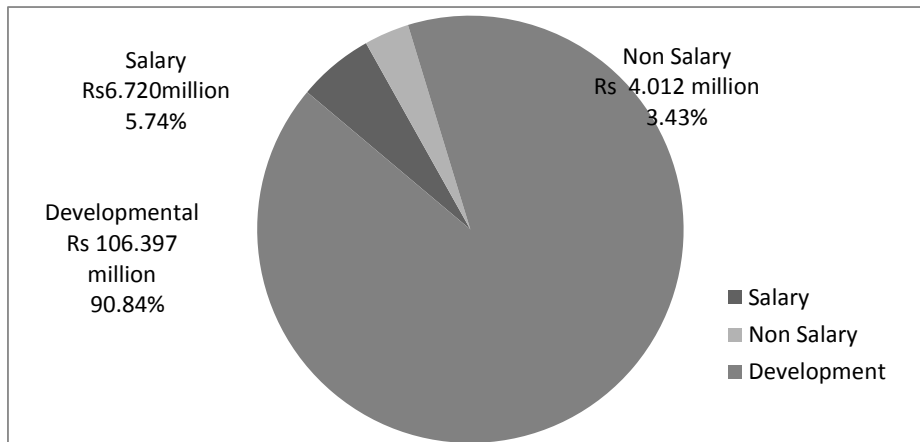
1.1.2. Comparison of budget and expenditure 2015-16 (Variance analysis)

The budget and expenditure position of Tehsil Municipal Administrations District Tor Ghar for the year is as under:

2015-16	Budget	Actual Exp/receipts	Rs in million	
			Excess/(Saving)	%age
Salary	7.119	6.720	(0.399)	5.60%
Non-salary	18.006	4.012	(13.994)	77.72%
Developmental	195.644	106.397	(89.247)	45.62%
Total	220.769	117.129	(103.641)	46.95%

The savings of Rs 103.641 million indicate weakness in the capacity of these local institutions to utilize the allocated budget.

Expenditure 2015-16



1.1.3 Brief comments on the status of Compliance with PAC/ZAC 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.

TMA JUDBAH

1.2 Audit Paras TMA Judbah

1.2.1 Irregularities / Non-Compliance

1.2.1.1 Irregular award of developmental schemes – Rs 47.530 million

According to S. No. 14 of the NIT, incomplete tender forms will not be accepted. BOQ should be signed by contractor and TO (Infrastructure). Work should not be commenced before signing of contract agreement.

Tehsil Municipal Officer, Judbah awarded developmental schemes worth Rs 47,530,000 to various contractors during 2015-16. The following discrepancies were noticed:

1. Tender forms were blank and not signed by the contractors.
2. BOQs were not signed by contractors.
3. Contracts agreements were not signed by contractors and management.
4. Work orders were not issued to the contractors.
5. Note sheets were silent about the dates of tenders, award of schemes and approval of the Nazim was also not obtained.

Doubtful tendering and mismanagement of record occurred due to weak internal control and lake of interest in government work.

The irregularity was pointed out to the management in March 2017, management stated that detailed reply would be furnished after consultation of record. The reply was not submitted. Request for convening DAC meeting was made in March 2017, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 21/TMA Judbah/2015-16

**1.2.1.2 Unauthorized retention of income tax and stamp duty –
Rs 3.374 million**

Para 8 and 26 of the General Financial Rules Volume I require each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

Tehsil Municipal Officer TMA Judbah deducted Rs 3,230,305 and Rs 143,500 on account of 10% income tax and stamp duty from various contractors during 2015-16. The amount was retained instead of depositing under relevant head of accounts into treasury. Detail is at Annexure-2.

Retention of income tax and stamp duty occurred due to weak internal control, which is held unauthorized.

The irregularity was pointed out to the management in March 2017, management stated that detailed reply would be furnished after consultation of record. The reply was not submitted. Request for convening DAC meeting was made in March 2017, however meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry and action against the person (s) at fault beside deposit of taxes and duties into government treasury.

AIR Para No. 10/TMA Judbah/2015-16

1.2.1.3 Irregular expenditure without technical sanction – Rs 78.705 million

Para 32 of CPWA Code Volume I, no work shall be executed without Administrative Approval / Technical Sanction and Budget allotment.

Tehsil Municipal Officer, Judbah incurred expenditure of Rs 78,705,190 on account of execution of various developmental schemes during 2015-16 without obtaining technical sanction. Expenditure without technical sanction was irregular. Detail is as below:

S. No	Name of scheme	Estimated Cost (Rs)	Expenditure (Rs)
1	PFC 2015-16	47,530,000	6,318,858
2	District Development Initiative	107,755,844	72,386,332
	Total	155,285,844	78,705,190

Expenditure without obtaining technical sanction occurred due to weak internal control and was not authorized.

The irregularity was pointed out to the management in March 2017, management stated that detailed reply would be furnished after consultation of record. The reply was not submitted. Request for convening DAC meeting was made in March 2017, however meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation and action against the persons at fault.

AIR Para No. 19/TMA Judbah/2015-16

1.2.2 Internal Control Weakness

1.2.2.1 Non-recovery of penalty for delay in completion of schemes – Rs 1.835 million

According to clause 2 of the conditions of contract agreement, 1% should be deducted from the contractor's bill for every day delay. The penalty is subject to maximum of 10%.

Tehsil Municipal Officer, Judbah awarded contracts of various developmental schemes with estimated cost of Rs 18,350,000 during 2015-16. The schemes were not completed in stipulated period, however penalty @ 10% amounting to Rs 1,835,000 was not recovered. Detail is given at Annexure-3.

Penalty was not imposed in violation of contract agreement which resulted in loss to Government.

The irregularity was pointed out to the management in March 2017, management stated that detailed reply would be furnished after consultation of record. The reply was not submitted. Request for convening DAC meeting was made in March 2017, however meeting of DAC could not be convened till finalization of this report.

Audit recommends imposition of penalty and immediate recovery besides action against responsible officials.

AIR Para No. 11/TMA Judbah/2015-16

1.2.2.2 Overpayment to contractors on account of execution of developmental schemes – Rs 1.709 million

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, Judbah overpaid Rs 1,709,914 during 2015-16 to various contractors on account of execution of developmental schemes by

allowing excess rates than the rates offered by the contractors. Detail is given at annex - 4:

Overpayment to contractors occurred due to weak internal control and financial mismanagement, which resulted in loss to Government.

The irregularity was pointed out to the management in March 2017, management stated that detailed reply would be furnished after consultation of record. The reply was not submitted. Request for convening DAC meeting was made in March 2017, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 13/TMA Judbah/2015-16

1.2. 2.3 Less deduction of income tax – Rs 803,444

According to Income Tax Ordinance 2001 duly amended from time to time, Income tax @ 10% should be deducted from contractors of developmental schemes with effect from 01-07-2015.

Tehsil Municipal Officer Judbah deducted Rs 2,410,337 on account of income tax @ 7.5% instead of 10% from contractors of developmental schemes during 2015-16. Less recovery resulted in loss of Rs 803,444. Detail is given at Annexure-5.

Less deduction of income tax occurred due to weak internal control.

The irregularity was pointed out to the management in March 2017, management stated that detailed reply would be furnished after consultation of record. The reply was not submitted. Request for convening DAC meeting was made in March 2017, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 16/TMA Judbah/2015-16

1.2.2.4 Loss to Government due to unauthorized retention of funds into current account – Rs 13.007 million

According to Government of Khyber Pakhtunkhwa Finance Department letter No 2/3-(F/L)-FD/2007-2008/Vol-IX dated 10-02-2014, current accounts should be converted to PLS mode and the profit earned be deposited in Government treasury under relevant head of account immediately.

Tehsil Municipal Officer Judbah retained Rs 38,163,680 into current account during 2015-16 in violation of Government instructions, which resulted in loss of interest of Rs 13,007,770. Detail is given at annex-6:

Irregularity occurred due to violation of Government orders which resulted in loss to Government.

The irregularity was pointed out to the management in March 2017, management stated that detailed reply would be furnished after consultation of record. The reply was not submitted. Request for convening DAC meeting was made in March 2017, however meeting of DAC could not be convened till finalization of this report.

Audit recommends immediate conversion of current account into Profit & Loss Sharing account and recovery of interest amount from persons at fault.

AIR Para No. 06/TMA Judbah/2015-16

TMA Hassan Zai

1.3 TMA Hassan Zai

1.3.1 Weak Internal Control

1.3.1.1 Non-recovery of Sales Tax-Rs 1.329 million.

According to Government of Pakistan Collectorate of Sales Tax & Federal Excise letter No.ST(Tech)Misc.Purchase.06/6097 dated 10/10/2006 there is no sales tax on services of repair and Fixation of Pipes etc, however the material used in such services are chargeable to sales tax.

Tehsil Municipal Officer, Hassan Zai (Kandar) paid Rs 7,818,381 to various contractors for supply of GI Pipes for execution DWSS schemes during 2015-16. However, Sales Tax @17% amounting Rs. 1,329,123 was not deducted.

Audit observed that non-recovery of sales tax occurred due to lack of managerial control, which resulted into loss to government.

The irregularity was pointed out to the management in March 2017, management stated that detailed reply would be furnished after consultation of record. The reply was not submitted. Request for convening DAC meeting was made in March 2017, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 05/TMA Kandar/2015-16

1.3.1.2 Loss to Government due to award of contract at higher rates – Rs 1.152 million.

According to KPPPRA Rules 2014, contract should be awarded to lowest bidder. In case, the contractor could not execute the scheme, his earnest money should be forfeited and blacklisted for participation in bidding in future.

Tehsil Municipal Officer, Hassan Zai (Kandar) awarded contract of scheme “Construction of Road Piranjai to Dadam M/Khel” at an estimated cost of Rs 4,141,993 to contractor M/S Gulab Zada during the year 2015-16. The first

lowest bidder was M/S Younas Gwandla who offered rate of Rs 2,989,998 but did not execute the work at site. The local office awarded contract to M/s Gulab Zada (2nd lowest bidder) who offered rate of Rs 4,141,993. However, no action was taken against the defaulting contractor, resulting in loss to Government.

Audit observed that doubtful tendering process occurred due to lack of managerial control, which resulted into loss of Rs 1,151,995 to Government.

The irregularity was pointed out to the management in March 2017, management stated that detailed reply would be furnished after consultation of record. The reply was not submitted. Request for convening DAC meeting was made in March 2017, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 07/TMA Kandar/2015-16

1.3.1.3 Loss due to execution of substandard work –Rs 2.157 million.

Para 12 of GFR Vol-I requires that a controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

Tehsil Municipal Officer, Hassan Zai (Kandar) paid Rs.2,157,115 in the scheme PCC Link Road at village Tilli Kandao to Tilli village during the year 2015-16. The contractor executed substandard work. However, no efforts regarding rectification of defective work were found.

Audit observed that defective execution of work occurred due to weak managerial control, which resulted in wastage of Government money.

The irregularity was pointed out to the management in March 2017, management stated that detailed reply would be furnished after consultation of record. The reply was not submitted. Request for convening DAC meeting was

made in March 2017, however meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry regarding physical progress and quality of the schemes and action against the person (s) at fault.

AIR Para No. 08/TMA Kandar/2015-16

ANNEXURE

**Annex-1
Para 1.2.1.2**

Detail of MFDAC Paras

(Rs in million)

S. No	AIR Para No.	Department	Caption	Amount
1.	01	TMA Judba	Unauthorized expenditure on account of repair of vehicle	0.024
2.	03	do	Irregular expenditure on account of pay & allowances	0.844
3.	04	do	Irregular payment of pension contribution	0.437
4.	07	do	Variation between cash balances	0.562
5.	08	do	Overpayment on account of POL	0.034
6.	12	do	Wastage of development fund on incomplete scheme	0.369
7.	14	do	Non-forfeiture of earnest money	0.069
8.	15	do	Overpayment than administrative approval of scheme	0.209
				2.548

Detail of income tax and stamp duty

S. No	Name of scheme	Expenditure (Rs)	Income Tax (Rs)	Stamp Duty (Rs)
1	Const of 2 bathrooms Charkot Madakhel	200,000	20,000	1,250
2	WSS Kamisar Tangey	400,000	40,000	1,250
3	DWSS Nawagai Dakhli Shagai	394,391	39,439	1,250
4	PCC street Mohallah Iqbal Mian	499,703	49,970	1,850
5	DWSS Kalash Nusratkhel	799,372	79,937	1,850
6	2 Bathrooms Pizza Gatto	184,263	18,426	1,250
7	2 Bathrooms Tittay Madakhel	199,995	20,000	1,250
8	1 Bathrooms Dareko Akbar	68,772	6,877	1,250
9	DWSS Maglay A/Zai	448,000	44,800	1,850
10	Street pavement kund bala Mashooq	368,978	36,898	1,850
11	Street pavement village Barigey	188,353	18,835	1,250
12	DWSS Bain Gali Nusrat Khel	399,862	39,968	1,250
13	Pavement of street Mathray Shah Nawaz	394,529	39,453	1,250
14	2 Bathrooms at Shalun Nusratkhel	199,188	19,919	1,250
15	DWSS Koi Phase 1	1,698,813	127,411	6,250
16	DWSS Abai Banda	300,000	22,500	1,250
17	DWSS Paiza Abdul Wahab	700,000	52,500	1,850
18	DWSS Bilkot Nusrat Khel	1,049,327	78,700	6,250
19	DWSS Berada Judbah	857,800	64,335	1,850
20	Constt: of road Pagggar shagai	500,000	37,500	1,850
21	DWSS at Lonian	500,000	37,500	1,850
22	Path way shatal khawr to masjid	495,000	37,125	1,250
23	Foot Path Gitto to Paiza	124,000	9,300	1,250
24	Impr: Repair of Road Maina to Gitto	997,000	74,775	1,850
25	Imp: Repair of Road Harair dakhli zizarai	486,000	36,450	1,250
26	P.C.C Streets Sargai	507,500	38,063	1,850
27	P.C.C Streets Mohallah Iqbal Mian	500,000	37,500	1,850
28	Impp: Repair of Khadang Road	920,000	69,000	1,850
29	Impp: Repair of Cheer Road	950,000	71,250	1,850

30	Boundry Wall Hujra Shah Dag	398,000	29,850	1,250
31	DWSS Dolzair	390,000	29,250	1,250
32	Dwss Harair Dakhli Zizaray	400,000	30,000	1,250
33	DWSS at Jamia Muhmudia Shadag	500,000	37,500	1,850
34	DWSS at Ghanoo Shagai Dakhli Shagai	475,000	35,625	1,250
35	Sewerage Line Jamia Masjid Karoor Madakhel	294,000	22,050	1,250
36	DWSS Navagai Dakhli Shagai	600,000	45,000	1,850
37	DWSS at Soray Qamar	816,000	61,200	1,850
38	DWSS at Jamia Taleemul Quran	598,000	44,850	1,850
39	DWSS at Haleema Dada	598,000	44,850	1,850
40	DWSS at Cheer Dab	100,000	7,500	1,250
41	Bath Room Cheer Dab	100,000	7,500	1,250
42	Bath Rooms Madrassa Jwahir taleemul Quran Dada Seri	950,000	71,250	1,850
43	Constt:L of Protection wall Madrassa Jamia Talimul nQuran Judbah	353,173	26,488	1,250
44	PCC Path Chund Madakhel	506,933	38,020	1,850
45	Repair of Hydrel Power station Darbani	340,679	25,551	1,250
46	Repair of Hydrel Power Judbah	396,413	29,731	1,250
47	PCC streets Mangano Killay Judbah	412,000	30,900	1,250
48	PCC Streets Prinjil	422,893	31,717	1,250
49	Pavtt: of Streets Dadam M/K	674,395	50,580	1,850
50	Constt: of 2 No Bath Rooms Getto B/K	97,059	7,279	1,250
51	DWSS Madrassa Jawahir ul Quran	360,116	27,009	1,250
52	PCC Drain Dada Sery Qayyum Mian	108,613	8,146	1,250

53	DWSS Safoor Peza Bartuni	850,000	63,750	1,850
54	Extn: DWSS Bano	719,918	53,994	1,850
55	Pavtt: of Streets Mohabra Main Kalay	508,016	38,101	1,850
56	DWSS shadat shah kotlai	198,560	14,892	1,250
57	DWSS at Afsar Mangano Kalay Shagai	360,002	27,000	1,250
58	DWSS Mangra Lonian	529,596	39,720	1,850
59	DWSS Dada Bartuni	591,803	44,385	1,850
60	Bath Room Mujarrab Khan	81,140	6,086	1,250
61	Constrution of Shingle Road Shagai colon no 1 to colony 2	480,000	36,000	1,250
62	Construction of Shingle Road Reyar Bartuni	1,350,000	101,250	6,250
63	Construction Of PCC Road Main Road To Areer dour Maira	785,000	58,875	1,850
64	Construction of link Road Palosa no 1,2,3	500,000	37,500	1,850
65	Construction of Road From sulmani madakhail Road to Village	250,000	18,750	1,250
66	Construction of Zreef Madakhail Road To Village	150,000	11,250	1,250
67	PCC Road Dadam Madakhail	350,000	26,250	1,250
68	Widening & Repari of Road from Maira Akazai to Bimblal	500,000	37,500	1,850
69	Constructon of ink Road Bayo Hasanzai	785,000	58,875	1,850
70	Constructon of Link Road From Khanaka Kandao to Khanakay village	1,134,000	85,050	6,250
71	Repair and Rehabilitation of Tegram Tilli Road	750,000	56,250	1,850
72	Construction Of PCC Road Jigal to Jhatkot Bridge	1,600,000	120,000	6,250
73	Widening & Repair Of Karor to gudar Road	750,000	56,250	1,850
74	Constrction Of Shingle Road To Machine	640,000	48,000	1,850
75	Construction of Road From petao Asharay to Soray Aharay	488,000	36,600	1,250

76	WSS Toray Patay, Chapray, Shagai Bartuni	812,000	60,900	1,850
77	Pveement of Street Village Dilyari Akazai	208,000	15,600	1,250
78	Constrction Of Link Road From Geeto kasia sar to sallo	896,000	67,200	1,850
	Total	41,489,155	3,230,305	143,500

Annex-3
Para 1.2.2.3

Detail of Non-imposition of penalty

S. No	Name of Scheme	Name of Contractor	Estimated cost (Rs)	Date of Commencement	Time allowed	Actual date of completion	Penalty @ 10% (Rs)
1	DWSS Kalash Nusratkhel	Gul Hakim	800,000	20-05-2015	6 months	22-03-2016	80,000
2	DWSS Nawagai	Shagai Const Co	400,000	20-05-2015	-do-	27-01-2016	40,000
3	2 Bathrooms Pizza Gatto	Judbah Const Co	200,000	20-05-2015	-do-	12-03-2016	20,000
4	1 Bathroom Dareko Akbar	Shagai Const Co	100,000	20-05-2015	-do-	In Progress	10,000
5	Street pavement kund bala Mashooq	Judbah Const Co	500,000	20-05-2015	-do-	13-11-2016	50,000
6	Street pavement village Barigey	Jehanzeb	200,000	20-05-2015	-do-	18-05-2016	20,000
7	DWSS Bain Gali Nusrat Khel	Gulab Zada	400,000	20-05-2015	-do-	08-04-2016	40,000
8	2 Bathrooms Shalun Nusratkhel	Judbah Const Co	200,000	20-05-2015	-do-	12-02-2016	20,000
9	DWSS Surban Doda	Gulabzada & Co	250,000	20-05-2016	31-12-2016	In Progress	25,000
10	DWSS Salo	Judbah Const Co	300,000	20-05-2016	31-12-2016	In Progress	30,000
11	DWSS Piza Shangal Dar	Gulabzada & Co	200,000	20-05-2016	31-12-2016	In Progress	20,000
12	Package 2 SDPI	Rehman Malik	1,900,000	20-05-2016	31-12-2016	In Progress	190,000
13	Package 21 SDPI	Gul Hakim	400,000	20-05-2016	31-12-2016	In Progress	40,000
14	Package 3 SDPI	Shagai Const	900,000	20-05-2016	31-12-2016	In Progress	90,000
15	Package 12 SDPI	Rehman Malik	1,600,000	20-05-2016	31-12-2016	In Progress	160,000
16	Package 13 SDPI	Gulab Zada	1,000,000	20-05-2016	31-12-2016	In Progress	100,000
17	DWSS Mand Banda	Gul Hakim	8,000,000	20-05-2016	31-12-2016	In Progress	800,000
18	DWSS Gambad	Amir Muhammad	1,000,000	20-05-2016	31-12-2016	In Progress	100,000
						Total	1,835,000

Annex-4
Para 1.2.2.2

Detail of overpayment

S. No	Name of scheme	Paid Amount (Rs)	Contractor's offer (Rs)	Overpayment (Rs)
1	DWSS Koi Village Phase – 1	1,698,813	1,572,512	126,301
2	DWSS Abai Banda	300,000	264,000	36,000
3	DWSS Paiza Abdul Wahab	699,955	595,000	104,955
4	DWSS Bilkot Nusrat Khel	1,200,000	1,080,171	119,829
5	DWSS Judbah Khaira No 1	300,000	263,999	36,001
6	DWSS Berada Judbah	857,800	729,123	128,677
7	DWSS Dadam Madakhel	2,709,821	2,087,890	621,931
8	Package No 2 SDPI 2015-16	1,626,117	1,480,950	145,167
9	Package No 9 SDPI	800,000	700,000	100,000
10	Package No 6 SDPI	300,000	262,499	37,501
11	Janaz Gah Shagai	1,500,000	1,446,080	53,920
12	DWSS Chamyarano Besikhel	1,400,000	1,245,365	154,635
13	DWSS Mori Village	600,000	555,003	44,997
	Total	13,992,506	12,282,592	1,709,914

Annex-5
Para 1.2.2.3

Detail of less deduction of income tax

S. No	Name of Scheme	Expenditure (Rs)	Income Tax @ 10% (Rs)	Income Tax deducted (Rs)	Less deduction (Rs)
1	Constt: of road Paggar shagai	500,000	50,000	37,500	12,500
2	DWSS at Lonian	500,000	50,000	37,500	12,500
3	Path way shatal khawr to masjid	495,000	49,500	37,125	12,375
4	Foot Path Gitto to Paiza	124,000	12,400	9,300	3,100
5	Impr: Repair of Road Maina to Gitto	997,000	99,700	74,775	24,925
6	Imp: Repair of Road Harair dakhli zizarai	486,000	48,600	36,450	12,150
7	P.C.C Streets Sargai	507,500	50,750	38,063	12,688
8	P.C.C Streets Mohallah Iqbal Mian	500,000	50,000	37,500	12,500
9	Imp: Repair of Khadang Road	920,000	92,000	69,000	23,000
10	Imp: Repair of Cheer Road	950,000	95,000	71,250	23,750
11	Boundry Wall Hujra Shah Dag	398,000	39,800	29,850	9,950
12	DWSS Dolzair	390,000	39,000	29,250	9,750
13	Dwss Harair Dakhli Zizaray	400,000	40,000	30,000	10,000
14	DWSS at Jamia Muhmudia Shadag	500,000	50,000	37,500	12,500
15	DWSS at Ghanoo Shagai Dakhli Shagai	475,000	47,500	35,625	11,875
16	Sewerage Line Jamia Masjid Karoor Madakhel	294,000	29,400	22,050	7,350
17	DWSS Navagai Dakhli Shagai	600,000	60,000	45,000	15,000
18	DWSS at Soray Qamar	816,000	81,600	61,200	20,400

19	DWSS at Jamia Taleemul Quran	598,000	59,800	44,850	14,950
20	DWSS at Haleema Dada	598,000	59,800	44,850	14,950
21	DWSS at Cheer Dab	100,000	10,000	7,500	2,500
22	Bath Room Cheer Dab	100,000	10,000	7,500	2,500
23	Bath Rooms Madrassa Jwahir taleemul Quran Dada Seri	950,000	95,000	71,250	23,750
24	Constt:L of Protection wall Madrassa Jamia Talimul nQuran Judbah	353,173	35,317	26,488	8,829
25	PCC Path Chund Madakhel	506,933	50,693	38,020	12,673
26	Repair of Hydrel Power station Darbani	340,679	34,068	25,551	8,517
27	Repair of Hydrel Power Judbah	396,413	39,641	29,731	9,910
28	PCC streets Mangano Killay Judbah	412,000	41,200	30,900	10,300
29	PCC Streets Prinjil	422,893	42,289	31,717	10,572
30	Pavtt: of Streets Dadam M/K	674,395	67,440	50,580	16,860
31	Constt: of 2 No Bath Rooms Getto B/K	97,059	9,706	7,279	2,426
32	DWSS Madrassa Jawahir ul Quran	360,116	36,012	27,009	9,003
33	PCC Drain Dada Sery Qayyum Mian	108,613	10,861	8,146	2,715
34	DWSS Safoor Peza Bartuni	850,000	85,000	63,750	21,250
35	Extn: DWSS Bano	719,918	71,992	53,994	17,998
36	Pavtt: of Streets Mohabra Main Kalay	508,016	50,802	38,101	12,700
37	DWSS shadat shah kotlai	198,560	19,856	14,892	4,964
38	DWSS at Afsar Mangano Kalay Shagai	360,002	36,000	27,000	9,000
39	DWSS Mangra Lonian	529,596	52,960	39,720	13,240
40	DWSS Dada Bartuni	591,803	59,180	44,385	14,795
41	Bath Room Mujarrab Khan	81,140	8,114		

				6,086	2,029
42	Construction of Shingle Road Shagai colon no 1 to colony 2	480,000	48,000	36,000	12,000
43	Construction of Shingle Road Reyar Bartuni	1,350,000	135,000	101,250	33,750
44	Construction Of PCC Road Main Road To Areer dour Maira	785,000	78,500	58,875	19,625
45	Construction of link Road Palosa no 1,2,3	500,000	50,000	37,500	12,500
46	Construction of Road From sulmani madakhail Road to Village	250,000	25,000	18,750	6,250
47	Construction of Zreef Madakhail Road To Village	150,000	15,000	11,250	3,750
48	PCC Road Dadam Madakhail	350,000	35,000	26,250	8,750
49	Widening & Repari of Road from Maira Akazai to Bimblal	500,000	50,000	37,500	12,500
50	Construction of ink Road Bayo Hasanzai	785,000	78,500	58,875	19,625
51	Constructon of Link Road From Khanaka Kandao to Khanakay village	1,134,000	113,400	85,050	28,350
52	Repair and Rehabilitation of Tegram Tilli Road	750,000	75,000	56,250	18,750
53	Construction Of PCC Road Jigal to Jhatkot Bridge	1,600,000	160,000	120,000	40,000
54	Widening & Repair Of Karor to gudar Road	750,000	75,000	56,250	18,750
55	Construction Of Shingle Road To Machine	640,000	64,000	48,000	16,000
56	Construction of Road From petao Asharay to Soray Aharay	488,000	48,800	36,600	12,200
57	WSS Toray Patay, Chapray, Shagai Bartuni	812,000	81,200	60,900	20,300
58	Pveement of Street Village Dilyari Akazai	208,000	20,800	15,600	5,200
59	Construction Of Link Road From Geeto kasia sar to sallo	896,000	89,600	67,200	22,400
	Total	32,137,809	3,213,781	2,410,337	803,444

Loss due to retention of money into current account

Date	Name of Bank	Account No	Balance Available (Rs)	Interest @ 4.0% 01-01-16 to 31-05-16 (Rs)	Interest @ 3.75% 01-06-16 to 30-06-16 (Rs)
31-05-2016	BOK Tor Ghar	CD 0021-00-4	6,579,250	263,170	
30-06-2016	-do-	-do-	6,978,370		261,689
31-05-2016	BOK Tor Ghar	CD 0022-00-4	32,836,574	11,313,462	
30-06-2016	-do-	-do-	31,185,310		1,169,449
			Total	11,576,632	1,431,138
				Grand Total	13,007,770