



AUDIT REPORT
ON THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATIONS
IN DISTRICT MALAKAND
KHYBER PAKHTUNKHWA
AUDIT YEAR 2017-18

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATION AND ACRONYMS

ADP	Annual Developmental Programme
AIR	Audit and Inspection Report
BOQ	Bill of quantity
CMD	Chief Minister's Directives
DAC	Departmental Accounts Committee
DAO	District Accounts Officer
DG	Director General
GFR	General Financial Rules
LGA	Local government Act
MFDAC	Memorandum for Departmental Accounts Committee
MPA	Member Provincial Assembly
MRS	Market Rate System
PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PFC	Provincial Finance Commission
PESCO	Peshawar Electric Supply Company
PVC	Poly Vinyl Chloride
PLA	Personal Ledger Account
RDA	Regional Directorate of Audit
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
VC	Village Council
NC	Neighborhood Council
ZAC	Zilla Accounts Committee

Preface

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 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/ Town Municipal Administrations.

The report is based on audit of the accounts of TMAs, in District Malakand for the Financial Year 2016-17. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa, conducted audit on test check basis during 2017-18 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 and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of respective appropriate legislative forum 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 TMAs. DAC meetings were not convened despite request.

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, carries out the audit of all Tehsil Municipal Administrations. The Regional Directorate of Audit Mardan, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out the audit of four District Governments, TMAs and VCs/NCs in the Districts Mardan, Swabi, Malakand and Buner respectively.

The Regional Directorate of Audit Mardan has a human resource of thirteen officers and staff with a total of 3289 man days. The annual budget amounting to Rs 13.692 million was allocated to RDA during financial year 2017-18. The directorate is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programmes and projects.

Tehsil Municipal Administrations in the District Malakand i.e. Batkhela and Dargai perform their functions under Khyber Pakhtunkhwa Local Government Act 2013. Each TMA has one Principal Accounting Officer (PAO) as provided in Rule 8(1) (p) 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 Administration. Annual budget is authorized by the Tehsil Council in the form of budgetary grants.

a. Scope of Audited

The total expenditure of the Tehsil Municipal Administrations Batkhela and Dargai, in District Malakand for the Financial Year 2016-17 was Rs 313.859 million. Out of this, RDA Mardan audited an expenditure of Rs 156.929 million which, in terms of percentage, was 50 % of auditable expenditure.

The total receipts of Tehsil Municipal Administrations Batkhela and Dargai, in District Malakand for the Financial Year 2016-17, were Rs 58.715 million. which, in terms of percentage, were 100% of auditable own receipts.

The total expenditure and receipts of Tehsil Municipal Administrations Batkhela and Dargai in District Malakand, for the Financial Year 2016-17 was Rs 372.574 million. Out of this, RDA Mardan audited transactions of Rs 215.644 million which, in terms of percentage, was 57.87 % of auditable amount.

b. Recoveries at the instance of audit

Recovery of Rs 14.985 million was pointed out during the audit. However, no recoveries were affected till the finalization of this report. Out of the total recoveries, Rs 2.661 million was not in the notice of the executive before audit.

c. Audit Methodology

Audit was conducted after understanding the business processes of TMAs, with respect to their functions, 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.

a. Audit Impact

Audit pointed out various irregularities of serious nature. Cases related to weak internal controls 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 thus irregularities could not come to the light in the proper forum i.e. DAC and PAC.

d. 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. Deficiencies were observed in the internal control system as depicted in audit findings.

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.

e. Key Audit Findings

- i. Irregularity & Non-compliance of Rs 397.476 million were noticed in eight cases.¹
- ii. Weak Internal Control of Rs 14.985 million were noticed in four cases.²

f. Recommendations

- i. Action needs to be taken for violation of the rules and regulations in spending the public money.
- ii All sections of TMAs need to strengthen internal controls 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.
- iii Responsibilities need to be fixed for unauthorized withdrawals and losses sustained by the administration due to overpayments and non realization of receipts.
- Iv Deductions of taxes may be ensured and responsibility be fixed for non award of contracts of receipts.

¹ Para: 1.2.1.1 to 1.2.1.3 & Para 1.3.1.1 to 1.3.1.5

² Para: 1.2.2.1 & Para 1.3.2.1 to 1.3.2.3

SUMMARY TABLES AND CHARTS

I: Audit Work Statistics

(Rs in million)

S. No	Description	No.	Budget
1	Total Entities (PAO)in Audit Jurisdiction	02	372.574
2	Total formations in audit jurisdiction	02	372.574
3	Total Entities (PAO)Audited	02	215.644
4	Total formations Audited	02	215.644
5	Audit and Inspection reports	02	215.644
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

II: Audit observations classified by Categories

(Rs in million)

Sr. No.	Description	Amount under audit observation
1	Asset management	-
2	Financial management	82.707
3	Internal controls	14.985
4	Others	314.769
Total		412.461

III: Outcome Statistics

(Rs in million)

S#	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total for year (2016-17)	Total for the year (2015-16)
1	Outlays Audited	-	61.463	35.229	118.952	215.644	204.284
2	Amount Placed under Audit Observation /Irregularities of Audit	-	34.263	-	378.198	412.461	67.086
3	Recoveries Pointed Out at the instance of Audit	-	2.661	-	12.324	14.985	17.976
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	13.328
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

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.	76.207
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	-
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.	313.848
4	Quantification of weaknesses of internal controls system.	12.96
5	Recoverable, overpayments, or unauthorized payments of public money.	3.386
6	Non-production of record to Audit	-
7	Others, including cases of accidents, negligence etc.	6.06
Total		412.461

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

S. No	Description	Amount
1	Outlays Audited	204.878
2	Expenditure on audit	0.507
3	Recoveries realized at the instance of Audit	0
4	Cost Benefit Ratio	1:0

CHAPTER-1

1.1 Tehsil Municipal Administrations, in District Malakand

1.1.1 Introduction, Functions and powers of Tehsil Municipal Administration:

District Malakand has two tehsils i.e. Batkhela and Dargai. Each Tehsil is managed by a Tehsil Municipal Officer. Each Tehsil has its own Tehsil Officers (Finance), Tehsil Officers (Infrastructure) and Tehsil Officers (Regulation).

According to the section 22 of the LGA 2013, the functions and powers of Tehsil Municipal Administration are as under;

- (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 Comments on Budget and Accounts (Variance Analysis)

The budget and expenditure position of Tehsil Municipal Administrations in District Malakand for the financial year 2016-17 is as under:

Detail of budget and expenditure during Financial Year 2016-17

(Rs in million)

Head	Budget	Expenditure	Excess / (Saving)	(Saving)
Salary	79.710	71.769	(7.941)	(9.9)
Non-salary	53.311	39.661	(13.650)	(25.6)
Development	407.426	202.429	(204.996)	(50.3)
Total	540.447	313.859	(226.587)	

Detail of receipts realized during Financial Year 2016-17

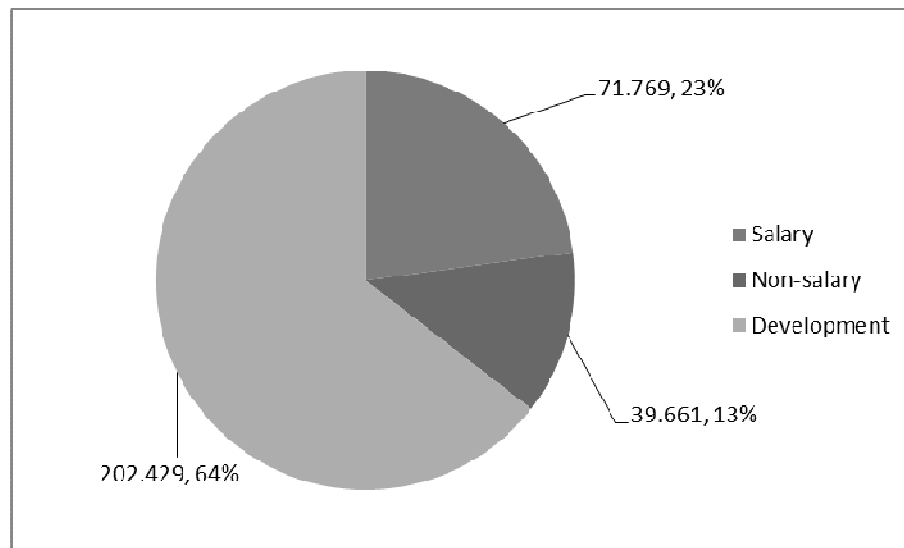
(Rs in million)

2016-17	Provincial Grant in aid	Realization from own sources	Total
Receipts	255.134	58.715	313.849

The huge savings of Rs 226.587 million in all heads of accounts indicate weakness in the capacity of these local institutions to utilize the allocated budget.

Expenditure 2016-17

(Rs in million)



1.1.3 Brief comments on the status of compliance with PAC/DAC Directives

The Audit Reports pertaining to Financial Years 2014-16 on accounts of Tehsil Municipal Administration/Municipal Committees were prepared under the Khyber Pakhtunkhwa Local Government Act, 2013 and submitted to Governor Khyber Pakhtunkhwa but have not yet been discussed in PAC. Provincial Assembly of Khyber Pakhtunkhwa vide letter No PA/KP/PAC/GEN. DISTT

GOV/17/7935 dated 23.02.2017 has returned the Audit Reports with the remarks that the same may be examined by the respective Accounts committees of councils as provided under Khyber Pakhtunkhwa Local Government Act,2013. Under the direction of the PAC the reports have been submitted to the Tehsil Nazim for placing before the Tehsil Accounts Committee constituted under LGA 2013.

1.2 TEHSIL MUNICIPAL ADMINISTRATION BATKHELA

1.2 TMA Batkhela

1.2.1 Irregularity & Non-compliance

1.2.1.1 Non submission of Accounts of Local Government –Rs 177.791 million

According to section 36(2)(b) read with Section 36(3) of Local Government Act 2013, the Tehsil Accounts Officer shall maintain the accounts of Tehsil Municipal Administration and submit to DAO concerned for consolidation of the accounts of local governments at the District Accounts Office quarterly and annually separately for receipts from the Government and local resources and send to Government, Accountant General and Nazim District Council.

Tehsil Municipal Officer Batkhela during the financial year 2016-17 failed to submit the accounts of Government and local receipts amounting to Rs 177,791,551 for consolidation by DAO Malakand as required under the rules. Non compilation of receipts accounts caused non reflection/unfair view of the financial information, which needs justification. Detail given below:

Period	Particulars	Receipts (Rs)
2016-17	Own Receipts	22,634,551
	Government receipts	155,157,000
Total		177,791,551

Irregularity occurred due to violation of LGA 2013, which caused non reflection of accounting information in the financial statements of the District.

The irregularity was pointed out in January 2018. Management did not respond to audit observation.

Request for convening DAC meeting was made in March 2018, however meeting of DAC could not be convened till finalization of this report.

Audit suggests to fix responsibility besides action against the person(s) at fault.

AIR Para No. 20 (2016-17)

1.2.1.2 Non-allocation of funds out of 30 % PFC share- Rs 39.089 million

According to Government of Khyber Pakhtunkhwa Local Government Election and Rural Development Department letter No.AO/LCB/ADP/2013-14 Dated 13/05/2014, 25 % funds out of 30 % PFC share should be allocated for schemes to improve, upgrade, and rehabilitate public parks, green belts and playground.

Tehsil Municipal Officer Batkhela during the financial year 2016-17 failed to allocate 25 % share amounting to Rs 39.089 million out of total Rs 130.298 million 30 % PFC share for execution of schemes for improvement, rehabilitation and up gradation of public parks, green belts and play grounds under the jurisdiction of TMA.

The irregularity occurred due to non-compliance of Government instructions which resulted in depriving the community from welfare in general and recreation in particular.

The irregularity was pointed out in January 2018. Management did not respond to audit Observation.

Request for convening DAC meeting was made in March 2018, however meeting of DAC could not be convened till finalization of this report.

Audit Suggests fixing of responsibility and action against the person(s) at fault.

AIR Para No. 12 (2016-17)

1.2.1.3 Non surrender of savings into Government Treasury Rs 2.047 million

According to Para 95 of General Financial Rules volume I, 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 Batkhela during financial year 2016-17, failed to surrender saving of Rs 2,047,694 to Finance Department under the head District ADP. Detail as per annexure-2

The irregularity occurred due to non-compliance of government rules, which resulted in blockage of funds.

The irregularity was pointed out in January 2018. Management did not respond to audit Observation.

Request for convening DAC meeting was made in March 2018, however meeting of DAC could not be convened till finalization of this report.

Audit suggests fixing of responsibility and action against the person(s) at fault.

AIR Para No. 04 (2016-17)

1.2.2 Internal Control Weaknesses

1.2.2.1 Non deposit of income tax -Rs 5.897 million

According to Finance Department Khyber Pakhtunkhwa Notification No. SO(Dev-11)FD/12-6/2014-15 dated 5-1-2015, all provincial works departments while preparing cost estimates of development projects which fall in the tax exempted areas, shall frame the same on market rate system but with less relevant percentage cost to defray the amount added in rate analysis of all works/ supply items to meet withholding tax.

Tehsil Municipal Officer Bathhela during the financial year 2016-17 deducted Rs 5,897,815 from various contractors bills on account of adjustment of income tax. But the amount was not deposited in to Government treasury and retained in PLA. Detail as per annexure-3

The irregularity occurred due to weak internal control, which resulted in financial loss to Government.

The irregularity was pointed out in January 2018. Management did not respond to audit observation.

Request for convening DAC meeting was made in March 2018, however meeting of DAC could not be convened till finalization of this report.

Audit suggests depositing of tax into government treasury and action against the person(s) at fault.

AIR Para No. 01 (2016-17)

1.3 TEHSIL MUNICIPAL ADMINISTRATION DARGAI

1.3 TMA Dargai

1.3.1 Irregularity & Non-compliance

1.3.1.1 Non submission of Accounts of Local Government –Rs 136.978 million

According to section 36(2)(b) read with 36(3) of Local Government Act 2013, the Tehsil Accounts Officer shall maintain the accounts of Tehsil Municipal Administration and submit to DAO concerned for consolidation of the accounts of local governments at the District Accounts Office quarterly and annually separately for receipts from the Government and local resources and send to Government, Accountant General and Nazim District Council.

Tehsil Municipal Officer Dargai during the financial year 2016-17 failed to submit the accounts of Government and local receipts amounting to Rs 136,056,978 for consolidation by DAO Malakand as required under the rules. Non compilation of receipts accounts caused non reflection/unfair view of the financial information, which needs justification. Detail given below:

Period	Particulars	Receipts (Rs)
2016-17	Own Receipts	36,079,978
	Government receipts	99,977,000
Total		136,056,978

Irregularity occurred due to violation of LGA 2013, which caused non reflection of accounting information in the financial statements of the District.

The irregularity was pointed out in January 2018. Management did not respond to audit observation.

Request for convening DAC meeting was made in March 2018, however meeting of DAC could not be convened till finalization of this report.

Audit suggests fixing of responsibility besides action against the person(s) at fault.

AIR Para No. 28 (2016-17)

1.3.1.2 Non-allocation of funds for beautification out of 30 % PFC share - Rs 24.34 million

According to Government of Khyber Pakhtunkhwa Local Government Election and Rural Development Department letter No.AO/LCB/ADP/2013-14 Dated 13/05/2014, 25 % funds out of 30 % PFC share should be allocated for schemes to improve, upgrade, and rehabilitate public parks, green belts and playground.

Tehsil Municipal Officer Dargai during the financial year 2016-17 failed to allocate 25 % share amounting to Rs 24.34 million out of total Rs 97.361 million 30 % PFC share for execution of schemes for improvement, rehabilitation and up gradation of public parks, green belts and play grounds under the jurisdiction of TMA.

The irregularity occurred due to non-compliance of government instructions, which resulted in depriving the community from welfare in general and recreation in particular.

The irregularity was pointed out in February 2018. Management stated that the subject amount for the year 2016-17 allocated for the execution of schemes for improvement and rehabilitation of public parks by the council, therefore the para may be settled. Reply was not convincing as no allocation for the subject works was shown to audit.

Request for convening DAC meeting was made in March 2018, however meeting of DAC could not be convened till finalization of this report.

Audit suggests fixing of responsibility and action against the person(s) at fault

AIR Para No. 19 (2016-17)

1.3.1.3 Non surrender of savings into Government Treasury Rs 10.731 million

According to Para 95 of General Financial Rules volume I, 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 Dargai during financial year 2016-17, failed to surrender saving of Rs 10,731,405 to Finance Department under the head tobacco Cess and CMD. Detail as per Annexure-4.

The irregularity occurred due to non-compliance of government rules, which resulted in blockage of funds.

The irregularity was pointed out in February 2018. Management stated that the local MPA identifies the developmental schemes for the saved amount and this office tenders these schemes against the amount. Reply was not convincing as it is the duty of TMA to forecast excess/saving and act timely in accordingly manner.

Request for convening DAC meeting was made in March 2018, however meeting of DAC could not be convened till finalization of this report.

Audit suggests fixing of responsibility and action against the person(s) at fault.

AIR Para No. 04 (2016-17)

1.3.1.4 Doubtful award of contract Rs 4.0 million

According to Para 23 of GFR Vol-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 Dargai dubiously awarded contracts amounting to Rs 4,000,000 to various contractors during 2016-17. The contractors who actually participated were not recorded on comparative statement without any reason and the work was awarded to choice contractors.

S No	Name of work	Contractor participated actually	Contractor as per comparative statement	Amount (Rs)
1	Darul ul Uloom Subhania	3	2	1,000,000
2	Pavement of street retaining wall at UC Sakhakot jaded	9	5	1,500,000
3	Pavement of street retaining wall at UC Meherdi	6	3	1,500,000
Total				4,000,000

The irregularity occurred due to non-compliance of government rules, which resulted in undue favour to the contractor and suspected loss to the exchequer.

The irregularity was pointed out in February 2018. Management did not respond to the audit observation.

Request for convening DAC meeting was made in March 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 26 (2016-17)

1.3.1.5 Unauthentic and un-justified expenditure on account of repair of transformer Rs 2.5 million

According to Para 10 (i) of General Financial Rules Volume I, 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 Dargai during the financial year 2016-17 incurred expenditure of Rs 2,500,000 on account of repair of various transformers. The expenditure is held unauthentic and unjustified due to the following reasons:

1. Public demand was not available on record
2. Site location was not shown
3. Replaced parts were neither taken on stock register nor shown to audit
4. Being property of the PESCO, repair should have been made by PESCO out of its own funds.

The irregularity was occurred due to non-compliance of government rules, which resulted in risk of double draws by the TMA and PESCO authorities respectively.

The irregularity was pointed out to in February 2018. Management did not respond to audit observation.

Request for convening DAC meeting was made in March 2018, however meeting of DAC could not be convened till finalization of this report.

Audit suggests justification in the matter as well as to carryout investigation to rule out chance of double draws.

AIR Para No. 13 (2016-17)

1.3.2 Internal Control Weaknesses

1.3.2.1 Loss to Government due to non-adjustment of income tax - Rs 6.427 million

According to Finance Department of Khyber Pakhtunkhwa Notification No. SO(Dev-11)FD/12-6/2014-15 dated 5-1-2015, all provincial works departments while preparing cost estimates of development projects which fall in the tax exempted areas, shall frame the same on market rate system but with less relevant percentage cost to defray the amount added in rate analysis of all works/ supply items to meet withholding tax

Tehsil Municipal Officer Dargai during the financial year 2016-17 failed to adjust/ deduct income tax while preparing cost estimates of development projects. Thus government sustained loss of Rs 6,427,766. Detail as per annexure-5.

The irregularity occurred due to weak internal control, which resulted in loss to Government.

The irregularity was pointed out in February 2018. Management did not respond to audit Observation.

Request for convening DAC meeting was made in March 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 01 (2016-17)

1.3.2.2 Overpayment due to allowing higher rate – Rs 1.365 million

According to MRS 2016, item code 24-18-C-03, the rate for PVC 2” dia pipe is Rs 287.37 per R/ M.

Tehsil Municipal Officer, Dargai overpaid an amount of Rs 1,365,361 by allowing rate of Rs 795.99/M, item code of 24-16-C-6 instead of admissible rate of Rs 287.37 per M, for item of work PVC class-D 2” dia pipe in various schemes during the financial year 2016-17. Detail as per annexure-6

The irregularity occurred due to weak internal control, which resulted in loss to exchequer.

The irregularity was pointed out in February 2018. Management did not respond to audit Observation.

Request for convening DAC meeting was made in March 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 22 (2016-17)

1.3.2.3 Loss to government due to awarding contract on high rate Rs 1.296 million

According to Para 23 of GFR Vol-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.

According to KPPRA Rules 2014, Chapter-V, Each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders in accordance with section 22 of the Act.

Tehsil Municipal Officer Dargai during the financial year 2016-17 rejected lowest rate and accepted high rate in the award of developmental works contracts and government sustained loss of Rs 1,296,100. Detail as per annexure-7.

The irregularity occurred due to weak internal control, which resulted in loss to exchequer.

The irregularity was pointed out in February 2018. Management did not respond to audit Observation.

Request for convening DAC meeting was made in March 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 27 (2016-17)

ANNEXURE

Annexure-1

MFDAC Paras

Sr. No.	AIR Para No	Department	Caption	(Rs in million)
1.	60	TMA Batkhela	Non-Deduction of Disable Person Rehabilitation Fund	0.092
2.	61	-do-	Non-deposit of stamp duty amount in government treasury	0.269
3.	63	-do-	Non recovery of Penalty for late deposit of monthly installment	7.467
4.	64	-do-	Non recovery of contractual amount	0.941
5.	65	-do-	Unauthorized allowing of Technical Sanction beyond competency	1.80
6.	66	-do-	Loss to government due to non-achieving the target	0.266
7.	67	-do-	Difference in Demand Collection Register and receipts statement on account of General Bus Stand	0.183
8.	68	-do-	Payment beyond Technical Sanction	0.362
9.	69	-do-	Overpayment due to allowing higher Rate	0.456
10.	71	-do-	Non-deposit of RTA share	0.636
11.	72	-do-	Non recovery of Annual Tax from Petrol Pumps	0.675
12.	73	-do-	Non –recovery/ Adjustment of Advances	0.135
13.	74	-do-	Non-recovery of outstanding Water Charges	0.495
14.	75	-do-	Unauthorized award of contracts due to non-deposit of additional earnest money	0.173
15.	76	-do	Non –recovery of rent of Buildings	0.377
16.	77	I	Non recovery of penalty for late completion of works	0.330
17.	79	TMA Dargai	Non-Deduction of Disable Person Rehabilitation Fund	0.150
18.	80	-do-	Non-deposit of stamp duty amount in government treasury	0.291
19.	82	-do-	Non recovery of Penalty for late deposit of monthly installment	4.831
20.	83	-do-	Non recovery of rent of shops	0.074
21.	84	-do-	Non-recovery of contractual amount	0.725
22.	85	-do-	Non-deposit of RTA share	0.412
23.	86	-do-	Overpayment due to allowing unjustified item of work	0.153

24.	87	-do-	Loss to government due to missing of one tube well	0.084
25.	88	-do-	Overpayment due to allowing excess quantity than required	0.108
26.	89	-do-	Loss to government due to unjustified expenditure	0.131
27.	91	-do-	Non Imposition of penalty for late completion of work	0.150
28.	92	-do-	Irregular expenditure without Technical Sanction	7.00
29.	93	-do-	Overpayment due to wrong calculation	0.037
30.	94	-do-	Overpayment on account of conveyance allowance	0.045
31.	95	-do-	Loss to Government due to non- deduction of Sales tax and Income Tax	0.365
32.	97	-do-	Overpayment due to allowing higher rate	0.127
33.	98	-do-	Misappropriation on account of drain excavation	0.074
34.	100	-do-	Overpayment due to non deduction of PCC 1:3:6 quantity from various roads items	0.082
35.	101	-do-	Overpayment due to manipulation in tender	0.101
36.	102	-do-	Unjustified expenditure on account of non-BOQ items	0.127

Annexure-2
Para No. (1.2.1.2)

Detail of Non surrender of Savings into Government treasury

S No	Name of work	Estimated cost	Expenditure	Saving
1	Janazgah shed at Alladand	1,600,000	1,598,166	1,834
2	M&R of Totkan Janazgah	600,000	547,762	52,238
3	Repair of Christian Grave yard	1,000,000	999,402	598
4	Wall at Janazgah of Pir khel	300,000	289,773	10,227
5	Street Julagram	300,000	280,051	19,949
6	Grilalongwith Batkhela khwar	50,000	46,053	3,947
7	Janazgah at Thana Bandajat	1,700,000	1,630,823	69,177
8	GI wire Julagram	500,000	490,834	9,166
9	Clearance of silt of Bandajato wala at Thana Bandajat	600,000	584,963	15,037
10	Goat wala Irrigation Channel	600,000	597,674	2,326
11	Janazgah at Gumbat	1,050,000	648,909	401,091
12	Janazgah shed at Upper Batkhela	800,000	554,809	245,191
13	Protection band at Giro shah	400,000	288,821	111,179
14	Flooring at Janazgah at Gharib abad	500,000	418,827	81,173
15	Irrigation channel Sholgara	400,000	380,722	19,278
16	Installation of Hand Pump	300,000	214,106	85,894
17	Retaining wall near Agricultural land	1,500,000	978,141	521,859
18	Raising of wall of BHU	200,000	169,574	30,426
19	M&R of Irrigation Channel	500,000	340,896	159,104
20	Construction of Irrigation channel at Julagram	400,000	312,000	88,000
21	Irrigation Channel at Julagram	400,000	352,000	48,000
22	Irrigation Channel at Julagram	400,000	328,000	72,000
Total				2,047,694

Annexure – 3
Para No. (1.2.2.1)

Non deposit of income tax

S No	Name of work	Expenditure (Rs)	I/ Tax (Rs)
1	Excavation Removal and Transportation of Solid waste from Batkhela	899,398	62,957
2	Drain RCC Culverts at Totakan Chowk	1,792,129	125,449
3	RCC Culverts side wall etc at Selai Patay	652,500	45,675
4	Surface tank at VC Shedar Selay Patay	244,324	17,102
5	DWSS at Khanodhry kor Selay Patay	663,327	46,432
6	Retaining wall and Shingle road at Shedar Selai Patay	679,534	47,567
7	7 numbers of Pressure Pumps at Selay Patay	964,791	67,535
8	Culverts and streets at Lower Batkhela	458,900	32,123
9	Drain Pipe Culverts and street at Maizara	979,360	68,555
10	Drain street at Gulshanabad	517,000	36,190
11	DWSS at Sharif Abad	878,638	61,504
12	DWSS Arshad Koroona	313,775	21,964
13	Drain and street at Ittehad Colony	403,504	28,245
14	PCC road at Asghar shah link road	794,194	55,593
15	R Wall dara khawar UC Kot	275,200	19,264
16	Drain street at Maina	704,650	49,325
17	Drain side wall at Grave yard Kot	133,286	9,330
18	8 Number of H Pump	398,409	27,888
19	Drain RCC Pipe Jolagram	740,220	51,815
20	Drain Rcc Pipe at Dheri Jolagram	516,387	36,147
21	Drain RCC slab street at Jolagram	1,260,000	88,200
22	Instalation of 8 numbers of Hand Pumps	538,080	37,665
23	PCC road at Jolagram	445,386	31,177
24	DWSS Jolagram	627,250	43,907
25	Side wall culverts at Kama Agra	297,448	20,821
26	PCC road Akbar Hussain Koroona	374,854	26,239
27	Retaining wall at Haji Abad Agra	443,700	31,059
28	Retaining wall Ihsanullah Koroona	560,291	39,220
29	6 Numbers of Hand Pumps at Khar	382,836	26,798
30	8 Numbers of Hand Pumps at UC Khar	542,659	37,986

31	Drain Side Wall at UC Khar	2,062,989	144,409
32	Retaining Wall at UC Totakan	586,460	41,052
33	Drain Street and Slab at UC Totakan	444,070	31,084
34	HDPE Pipe at Totakan	311,871	21,830
35	Drain Pipe Culverts at UC Palai	538,818	37,717
36	Drain Culverts at Palai	1,025,157	71,760
37	7 Numbers of Hand Pumps	933,136	65,319
38	Drain Culverts at Lower Bazara Palai	799,695	55,978
39	Drain Side wall at UC Alladand	775,270	54,268
40	RCC Culverts at UC Alladand	1,342,510	93,975
41	PCC Road at at Gul Badshah Mohalla Alladand	364,980	25,548
42	DWSS at Alladand	1,058,200	74,074
43	Drain Culverts at Thana Jaded	1,474,959	103,247
44	Drain side wall at Thana Bandajat	1,605,332	112,373
45	PCC Road at Arshad Koroona	746,385	52,246
46	11 Numbers of Hand Pumps	915,984	64,118
47	Drain Culverts Streets at Thana Khas	1,204,980	84,348
48	PCC Road at Shahi Koroona Thana Khass	688,013	48,160
49	6 Numbers of Hand Pumps at Thana Khas	451,592	31,611
50	Surface Water tank at Thana Khas	1,106,507	77,455
51	Drain Side wall Street at Parana Malakand	720,020	50,401
52	Drain side wall and street at rasta Peran Malakand	445,084	31,155
53	Resurfacing of Road at Shakeel Koroona	164,936	11,545
54	6 Numbers of Hand Pumps at Malakand	427,852	29,949
55	Drain Side wall GGPS Hatam Banda	181,518	12,706
56	Street Side wall at Sarbiland Khan Koroona	173,220	12,125
57	Shingle Road at Banju Banda	394,095	27,586
58	DWSS at UC Malakand Piran	678,781	47,514
59	Drain side wall at Middle Batkhela	1,222,899	85,602
60	Drain Pipe Culverts at Middle Batkhela	988,750	69,212
61	Tube well Boring at Middle Batkhela	308,460	21,592
62	6 Numbers of Hand Pumps at Middle Batkhela	333,108	23,317
63	Drain Pipe Culverts Streets at Aladand	1,015,487	71,084
64	6 numbers of hand pumps at alladand	474,118	33,188
65	Drain side wall at Kandaro Malakand	196,538	13,757
66	RCC Culverts and side wall at Banju Banda	643,350	45,034
67	Street and steel shed of Shurch Malakand	1,053,630	73,754
68	8 Numbers of Hand Pumps at Pir Khel	631,577	44,210

69	DWSS Pir Khel	499,844	34,989
70	Streets culverts Pir Khel	657,820	46,047
71	PCC road at Pir Khel	375,434	26,280
72	Drain pipe culverts Pir Khel	689,940	48,295
73	Drain streets at Upper Batkhela	882,027	61,741
74	Drain culverts Gul Baba	1,432,528	100,277
75	Drain culverts at Toatkan etc	861,130	60,279
76	PCC road at Palai Khpa	870,587	60,941
77	1 number hand pumps at Ehsan Koroona	127,487	8,924
78	Drain streets at Wisal Ahmad Koroona	365,080	25,555
79	Drain wall grill at Nawab Mama Koroona	3,755,551	262,888
80	Drain culverts at Muslim Abad	514,495	36,014
81	Drain side wall culverts at Thana Khas	633,600	44,352
82	Drain side wall at Nawab Koroona	757,763	53,043
83	Drain street Gul Baba Sadabahar	638,696	44,708
84	Drain street at uc Totakan	516,000	36,120
85	1 Number Hand pump at Thana Jaded	70,497	4,934
86	Drain street at Gul baba	639,284	44,749
87	Drain Sports Ground	217,050	15,193
88	Drain street at Uardher Thana Bandajat	700,128	49,008
89	Purchase of Submarsable pumps	948,600	66,402
90	Water supply line of TMA	1,245,000	87,150
91	M&R of electrical work	265,664	18,596
92	supply and fixing of starters to tube well	272,723	19,090
93	Street drain at lower Batkhela	151,884	10,631
94	Sanitation scheme for TMA	990,000	69,300
95	Srain RCC culverts at Jolagram	748,688	52,408
96	Drain wall street at Shah Dheri	902,110	63,147
97	1 number pressure pump	425,504	29,785
98	DWSS at Agra	658,877	46,121
99	DWSS Khaliq Abad	360,000	25,200
100	2 number hand pump at Batkhela	218,700	15,309
101	Retaining wall at Gumbad upper Batkhela	123,726	8,660
102	shingle cutting of road	86,400	6,048
103	drain street at Serai Piran	817,184	57,202
104	Water supply line Ghundai Malakand	344,600	24,122
105	Drain street at Middle Batkhela	410,006	28,700
106	Drain culverts at Zia Rehman Doctor	656,000	45,920

107	Drain street at Aziz Khel Dheri	400,000	28,000
108	Janazgah shed at Alladand	1,598,166	111,871
109	M&R of Totkan Janazgah	547,762	38,343
110	Repair of Christian grave yard	999,402	69,958
111	Wall at Janazgah of Pir Khel	289,773	20,284
112	Street Julagram	280,051	19,603
113	Gril alongwith Batkhela Khwar	46,053	3,223
114	Janazgah at Thana Bandajat	1,630,823	114,157
115	GI wire Julagram	490,834	34,358
116	Clearance of silt of Bandajato wala at Thana Bandajat	584,963	40,947
117	Goat wala Irrigation channel	597,674	41,837
118	Janazgah at Gumbat	648,909	45,423
119	Janazgah shed at upper Batkhela	554,809	38,836
120	Protection band at Giro Shah	288,821	20,217
121	Flooring at Janazgah at Gharib Abad	418,827	29,317
122	Irrigation channel Sholgara	380,722	26,650
123	Installation of Hand Pump	214,106	14,987
124	Retaining wall near agricultural land	978,141	68,469
125	Raising of wall of BHU	169,574	11,870
126	M&R of Irrigation Channel	340,896	23,862
127	Construction of Irrigation channel at Julagram	312,000	21,840
128	Irrigation channel at Julagram	352,000	24,640
129	Irrigation Channel at Julagram	328,000	22,960
			5,897,815

Annexure-4
Para No. (1.3.1.2)

Detail of non-surrender of savings into Government Treasury

S No	Name of work	E. Cost	Expenditure	Saving	Remarks
1	Shed Extension for Janazgah at Hero shah	400,000	390,000	10,000	NHS
2	Tuff tiles for Janazgah at Totai	500,000	375,000	125,000	
3	Culverts at Marjan Kalay	1,000,000	620,000	380,000	
4	Culverts at Shingrai UC Badraga	1,000,000	750,000	250,000	
5	Drain Streets at Aman Shah Koroona	600,000	576,000	24,000	
6	Retaining wall at Shingrai Aslam Koroona	300,000	291,600	8,400	
7	Drain street at Utman khel	500,000	335,000	165,000	
8	Drain street at Abdul Manan Banda	400,000	272,000	128,000	
9	Drain street at Bakri UC Badraga	700,000	469,000	231,000	
10	Retaining wall at UC Heroshah	150,000	146,550	3,450	
11	Retaining wall at Faqir Khan	250,000	162,500	87,500	
12	Retaining wall at UC GU Khel	250,000	162,500	87,500	
13	Drain near Afghan Refugee	300,000	290,100	9,900	
14	Drain at Saidra UC GU Khel	800,000	549,600	250,400	
15	Retaining wall Degarh at Hero Shah	200,000	152,800	47,200	
16	Irrigation Channel at UC Hero Shah	250,000	241,600	8,400	
17	Retaining wall c/o Nawab Munshi	200,000	147,400	52,600	
18	Kacha road at Alogai Toati	550,000	374,000	176,000	
19	Beautification at Dargai	500,000	484,050	15,950	
20	Drain street at Wartair	500,000	410,000	90,000	
21	Black Topping of Dobandai Road	5,000,000	3,662,500	1,337,500	
22	Renovation of Darul uloom Subhania	1,000,000	990,000	10,000	
23	Renovation of Darul uloom Rahmania	500,000	479,750	20,250	
24	Remaining work at UC Meherdi	400,000	394,880	5,120	
25	Instalation of hand pump at Sakhakot Khas	1,000,000	992,980	7,020	
26	Pavement of street at Wazir Abad	500,000	335,000	165,000	

27	Retaining wall at Heroshah	150,000	145,950	4,050	
28	Retaining wall at Musa Baba	200,000	184,000	16,000	
29	Pavement of street at Hero Shah	200,000	128,000	72,000	
30	Pavement of street at Bahar Colony	1,000,000	900,000	100,000	
31	Drain at Maina	500,000	363,500	136,500	
32	Drain at Patwari Kili	800,000	536,000	264,000	
33	Hand pump at GU Khel	200,000	185,588	14,412	
34	Culverts at Kot	100,000	90,250	9,750	
35	Hand pump Meherdi	500,000	487,500	12,500	
36	Hand pump at Kharkai	1,000,000	980,000	20,000	
37	Drain street at Sakhakot Jaded	1,200,000	1,183,440	16,560	CMD
38	Drain street at Sakhakot Bandajat	1,200,000	1,172,400	27,600	
39	Drain street at Wartair	1,200,000	1,182,240	17,760	
40	Drain street at Kopar	1,200,000	1,174,800	25,200	
41	Drain street at UC Dargai	1,200,000	1,111,800	88,200	
42	Drain street at UC Hero Shah	1,200,000	1,170,000	30,000	
43	Drain street at UC Badraga	1,600,000	1,577,440	22,560	
44	Rehabilitation of road at Badraga	8,100,000	4,100,000	4,000,000	Tobacco Cess
45	Protection wal at Kharkai	1,000,000	987,833	12,167	CMD
46	Protection wal at Sakhakot Khas	1,000,000	984,556	15,444	
47	Repair of Transformor	5,000,000	4,895,655	104,345	
48	Street drain at Dargai	1,000,000	960,000	40,000	
49	Street drain at Sakhakot Jaded	1,500,000	1,435,200	64,800	
50	Street drain at Meherdi	1,500,000	1,464,450	35,550	
51	Street drain at G U Khel	1,500,000	1,035,000	465,000	
52	Culverts at UC Badraga	800,000	790,003	9,997	
53	Culverts at Jameel Koroona	700,000	686,990	13,010	
54	Culverts at Muslim Abad	1,000,000	981,107	18,893	
55	PCC road Sakhakot	1,000,000	986,500	13,500	
56	PCC road at GU Khel	1,315,000	1,307,040	7,960	
57	Culverts Retaining wall at G U Khel	2,000,000	1,994,165	5,835	
58	Culverts retaining wall at Koper	1,000,000	974,607	25,393	
59	Culverts retaining wall at Sakhakot Jadeed	1,500,000	1,478,444	21,556	

60	Culverts Retaining wall at Meherdi	1,000,000	979,763	20,237	
61	Culverts Retaining wall Wartair	1,500,000	1,475,239	24,761	
62	PCC Road at Sakhakot	1,000,000	986,500	13,500	
63	PCC Road at GU Khel	1,315,000	1,295,275	19,725	
64	Street Retaining wall Selai Patay	2,500,000	2,442,500	57,500	
65	Street Retaining wall at UC Kot	2,500,000	2,470,000	30,000	
66	Street Retaining wall at UC Hero Shah	1,500,000	930,000	570,000	
67	Street Retaining wall at UC Koper	2,000,000	1,930,000	70,000	
68	Street retaining wall at S Bandajat	1,500,000	1,000,050	499,950	
	Total			10,731,405	

Annexure-5**Para No. (1.3.2.1)****Detail showing non-adjustment of income tax**

S No	Name of work	Expenditure	Income tax
1	Shed Extension for Janazgah at Hero Shah	390,000	29,250
2	Tuf Tiles for Janazgah at Totai	375,000	28,125
3	Culverts at Marjan kalay	620,000	46,500
4	Culverts at Shingrai UC Badraga	750,000	56,250
5	Drain Streets at Aman Shah Koroona	576,000	43,200
6	Retaining wall at Shingrai Aslam Koroona	291,600	21,870
7	Drain Street at Utmankhel	335,000	25,125
8	Drain Street at Abdul Manan Banda	272,000	20,400
9	Drain Street at Bakri UC Badraga	469,000	35,175
10	Retaining wall at UC Heroshah	146,550	10,991
11	Retaining wall at Faqir Khan	162,500	12,187
12	Retaining wall at UC GU Khel	162,500	12,187
13	Drain near Afghan Refugee	290,100	21,757
14	Drain at Saidra UC GU Khel	549,600	41,220
15	Retaining wall Degarh at Heroshah	152,800	11,460
16	Waiting shed at Sakhakot	854,000	64,050
17	Irrigation Channel at UC Hero shah	241,600	18,120
18	Retaining wall c/o Nawab Munshi	147,400	11,055
19	Kacha Road at Alogai Toati	374,000	28,050
20	Drain near House of Akif Saeed	200,000	15,000
21	Beautification at Dargai	484,050	36,303
22	Drain Street at Wartair	410,000	30,750
23	Repairing of Transformor	2,500,000	187,500
24	Black Topping of Dobandai Road	3,662,500	274,687
25	Renovation of Darul uloom Subhania	990,000	74,250
26	Renovation of Darul uloom Rahmania	479,750	35,981
27	Remaining work at UC Meherdi	394,880	29,616
28	Land of Graveyard at Badraga	532,000	39,900
29	Installation of Hand Pump at Sakhakot Khas	992,980	74,473

30	Pavement of Street at Wazir Abad	335,000	25,125
31	Retaining Wall at Heroshah	145,950	10,946
32	Retaining wall at Musa Baba	184,000	13,800
33	Pavement of Street at Ghandero Shah	128,000	9,600
34	Pavement of Street at Bahar Colony	900,000	67,500
35	Drain at Maina	363,500	27,262
36	Drain at Patwari kili	536,000	40,200
37	Hand Pump at GU Khel	185,588	13,919
38	Culverts at Kot	90,250	6,768
39	Hand Pump Meherdi	487,500	36,562
40	Hand Pump at Kharkai	980,000	73,500
41	Hand Pump at Dargai	491,250	36,843
42	Hand Pump at Kharkai	490,000	36,750
43	Hand Pump at Wartair	492,150	36,911
44	Hand Pump at Meherdi	492,150	36,911
45	Hand Pump at GU Khel	492,150	36,911
46	Hand Pump at Koper	487,150	36,536
47	Hand Pump at Sakhakot	490,000	36,750
48	Hand Pump at Badraga	488,500	36,637
49	Hand Pump at Hero Shah	487,150	36,536
50	Hand Pump at Sakhakot Bandajat	485,000	36,375
51	Hand Pump at Sakhakot jaded	492,100	36,907
52	Drain at Koper	960,000	72,000
53	Remaining work at MC Office	3,977,397	298,304
54	Hand Pump at Tehsil Dargai	970,000	72,750
55	Hand Pump at Wartair	502,790	37,709
56	Hand Pump at Meherdi	984,400	73,830
57	Hand Pump at GU Khel	480,000	36,000
58	Hand Pump at Koper	945,000	70,875
59	Hand Pump at Badraga	480,000	36,000
60	Boundary wall at MC Office	1,500,000	112,500
61	Drain Street at Sakhakot Jaded	1,183,440	88,758
62	Drain Street at Sakhakot Bandajat	1,172,400	87,930

63	Drain Street at Wartair	1,182,240	88,668
64	Drain Street at Kopar	1,174,800	88,110
65	Drain Street at UC Dargai	1,111,800	83,385
66	Drain Street at UC Hero Shah	1,170,000	87,750
67	Drain Street at UC Badraga	1,577,440	118,308
68	Rehabilitation of Road at Badraga	4,100,000	307,500
69	Protection wal at Kharkai	987,833	74,087
70	Protection wal at Sakhakot Khas	984,556	73,841
71	Repair of Transformor	4,895,655	367,174
72	PCC Road at GU Khel	232,000	17,400
73	Street Drain at Dargai	960,000	72,000
74	Street Drain at Sakhakot Jaded	1,435,200	107,640
75	Street Drain at Meherdi	1,464,450	109,833
76	Street Drain at G U Khel	1,035,000	77,625
77	Culverts at UC Badraga	790,003	59,250
78	Culverts at Jameel Koroonna	686,990	51,524
79	Culverts at Muslim Abad	981,107	73,583
80	PCC Road Sakhakot	986,500	73,987
81	PCC Road at GU Khel	1,307,040	98,028
82	Culverts Retaining wall at G U Khel	1,994,165	149,562
83	Culverts Retaining wall at Koper	974,607	73,095
84	Culverts Retaining wall at Sakhakot Jaded	1,478,444	110,883
85	Culverts Retaining wall at Meherdi	979,763	73,482
86	Culverts Retaining wall Wartair	1,475,239	110,642
87	PCC Road at Sakhakot	986,500	73,987
88	PCC Road at GU Khel	1,295,275	97,145
89	Street Retaining wall Selai Patay	2,442,500	183,187
90	Street Retaining wall at UC Kot	2,470,000	185,250
91	Street Retaining wall at UC Hero Shah	930,000	69,750
92	Street Retaining wall at UC Koper	1,930,000	144,750
93	Street Retaining wall at Bandajat	1,000,050	75,003
	Total		6,427,766

Annexure-6
Para No. (1.3.2.2)

Detail showing overpayment due to allowing high rate

S.No	Scheme	Item	Qty/RM	Paid rate (Rs)	Admis rate (Rs)	Diff (Rs)	Total (Rs)	Below%	O/payment (Rs)
1	Installation of Hand Pump at U/C Koper	PVC 2" dia	243.82	795.99	287.37	508.62	124011	5.5	117,191
2	Installation of Hand Pump at U/C GU Khail	PVC 2" dia	222.49	795.99	287.37	508.62	113,162	52	54,318
3	Installation of Hand Pump at U/C Kharkai	PVC 2" dia	252.67	795.99	287.37	508.62	128513	1.49	126,598
4	Installation of Hand Pump at U/C Gu Khail	PVC 2" dia	137.15	795.99	287.37	508.62	69,757	1.57	68,672
5	Installation of Hand Pump at U/C Skha kot Jaded	PVC 2" dia	137.15	795.99	287.37	508.62	69,757	1.58	68,655
6	Installation of Hand Pump at U/C Kharkai	PVC 2" dia	123.74	795.99	287.37	508.62	62,936	2	61,678
7	Installation of Hand Pump at U/C Koper	PVC 2" dia	121.91	795.99	287.37	508.62	62,005	2.5	60,455
8	Installation of Hand	PVC 2"	121.91	795.99	287.37	508.62	62,005	2.5	60,455

	Pump at U/C Hero Shah	dia							
9	Installation of Hand Pump at U/C Mehrdai	PVC 2" dia	137.15	795.99	287.37	508.62	69,757	1.57	68,672
10	Installation of Hand Pump at U/C Wartair	PVC 2" dia	137.15	795.99	287.37	508.62	69,757	1.57	68,672
11	Installation of Hand Pump at U/C Badraga	PVC 2" dia	109.75	795.99	287.37	508.62	55,821	2.30	54,537
12	Installation of Hand Pump at U/C Dargai	PVC 2" dia	266.68	795.99	287.37	508.62	135,638	3	131,569
13	Installation of Hand Pump at U/C Dargai	PVC 2" dia	118.29	795.99	287.37	508.62	60,164	1.75	59,111
14	Installation of Hand Pump at U/C Dargai	PVC 2" dia	246.88	795.99	287.37	508.62	125,568	5	119,290
15	Installation of Hand Pump at U/C mehrday	PVC 2" dia	219	795.99	287.37	508.62	111,387	0.60	110,719
16	Installation of Hand Pump at U/C Skhakot Khass	PVC 2" dia	123.17	795.99	287.37	508.62	62,646	2	61,363
17	Installation	PVC	240.54	795.99	287.37	508.62	122,343	40	73,406

	of Hand Pump at U/C Wartair	2" dia							
Total									1,365,361

Annexure-7
Para No. (1.3.2.3)

Detail showing loss due to awarding contract on high rate

S No	Name of work	Allowed %	Rejected %	Diff	E. cost (Rs)	Loss (Rs)
1	Drain Street etc at UC Heroshah	3.9	36	32	600,000	192,600
2	DWSS at Ghundo UC Agra	At par	22	22	200,000	44,000
3	Street at Wazir abad UC Meherdi	33	35	35	500,000	10,000
4	Street at Gandero Shah	36	40	40	200,000	8,000
5	Drain Street at Patwari Kili	33	35	35	800,000	16,000
6	Drain Street at Maina	27.3	40	40	500,000	63,500
7	Hand Pump at UC Kharkai	2	6.4	6.4	500,000	22,000
8	Street Drain at UC Koper	3.5	35	35	2,000,000	630,000
9	Hand Pump at UC Koper	5.5	36.5	36.5	1,000,000	310,000
Total						1,296,100