



**AUDIT REPORT  
ON THE ACCOUNTS OF  
DISTRICT COUNCIL  
AND  
MUNICIPAL COMMITTEES,  
DIR UPPER**

**AUDIT YEAR 2015-16**

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**AUDITOR GENERAL OF PAKISTAN**

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# TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS .....	iii
PREFACE .....	iv
PREFACE .....	iv
EXECUTIVESUMMARY .....	v
SUMMARY OF TABLES & CHARTS .....	viii
I Audit Work Statistics .....	viii
II Audit Observations classified by Categories .....	viii
III Outcome Statistics .....	ix
IV Irregularities reported.....	x
V Cost- Benefit.....	x
CHAPTER 1.....	1
1.1 District Council and Municipal Committees Dir Upper .....	1
1.1.1 Introduction .....	1
1.1.3 Brief comments on the status of compliance with PAC Directives.....	2
1.2 Municipal Committee Wari Dir Upper .....	4
1.2.1 Irregularity & Non Compliance .....	4
1.2.2 Internal Control Weaknesses.....	8
1.3 Municipal Committee Dir Upper .....	10
1.3.1 Irregularity & Non Compliance .....	10
1.4 District Council Dir Upper .....	12
1.4.1 Irregularity & non Compliance .....	12
1.4.2 Internal Control Weaknesses.....	17
ANNEXURES.....	18
Annexure-1 Detail of MFDAC Paras .....	18
Annexure-2 Detail of loss due to cancellation and re-auction at lesser rates.....	21
Annexure- 3 Detail of payment before deposit of additional security .....	22
Annexure- 4 Detail of checques payments made to Departmental Officials.....	28

## ABBREVIATIONS AND ACRONYMS

AP	Advance Para
BOQ	Bill of Quantity
CMO	Chief Municipal Officer
CCB	Citizen Community Board
CPWA	Central Public Works Account
DAC	Departmental Accounts Committee
DCR	Demand & Collection Register
DDC	District Development Committee
DDO	Drawing and Disbursing Officer
DG	District Government
KPK	Khyber Pakhtunkhwa
LGE&RDD	Local Government Elections & Rural Developmental Department
LGO	Local Government Ordinance
LC	Local Council
LCB	Local Council Board
MCs	Municipal Committees
MRC	Medical Reimbursement Charges
MRS	Market Rate System
MFDAC	Memorandum for Department Accounts Committee Khyber Pakhtunkhwa
NIT	Notice Inviting Tenders
PAO	Principal Accounting Officer
PLA	Personal Ledger Accounts
PFC	Provincial Finance Commission
RDA	Regional Directorate of Audit
UCs	Union Councils

## **PREFACE**

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor-General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 168 of Local Government Act 2012, require the Auditor-General of Pakistan to conduct audit of the receipts and expenditure of Local Fund of District Council and Municipal Committees.

The report is based on audit of the accounts of District Council Dir Upper and Municipal Committees in district Dir Upper for the Financial Year 2014-15. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa, Peshawar conducted audit on test check basis during 2015-16 with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit finding carrying value of Rs. 1 million or more. Relatively less significant issues are listed in the Annexure-1 of the Audit Report. The Audit observation listed in the Annexure-1 shall be pursued with the Principal Accounting Officer at the DAC level and in all observations will be brought to the notice of Public Accounts Committee through the next year's Audit Report.

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

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

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

**(Rana Assad Amin)**

**Auditor General of Pakistan**

Dated:

## EXECUTIVESUMMARY

The Directorate General Audit, District Governments, Khyber Pakhtunkhwa, Peshawar, is responsible to conduct the audit of all District Councils, Municipal Committees (MCs) and Union Councils (UCs). Its Regional Directorate of Audit Swat has audit jurisdiction of District Councils, Municipal Committees and UCs of five Districts i.e. Swat, Shangla, Dir Lower, Dir Upper and Chitral.

The Regional Directorate Swat has a human resource of 07 officers and staff, constituting 251 man days per person. A budget of about Rs 11.002 million was allocated during 2015-16. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly Regional Director Audit Swat carried out audit of the accounts of District Council Dir and Municipal Committees in District Dir Upper for the Financial Year 2014-15 and the findings included in the Audit Report.

District Council Dir Upper and Municipal Committees in District Dir Upper perform their functions under Khyber Pakhtunkhwa Local Government Act 2012. Administrative Secretary i.e. Secretary Local Government Elections and Rural Development Department, Khyber Pakhtunkhwa is the Principal Accounting Officer of the Municipal Committees and the Deputy Commissioner is the Principal Accounting Officer of the District Council. Financial provisions of the Act describe the Local Government as District Councils, Municipal Committees and Union Councils Local Fund and Public Account for which Annual Budget Statement is authorized by the Secretary LG&RDD Government of Khyber Pakhtunkhwa, Peshawar in the form of budgetary grants.

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

Out of total expenditure of District Council and Municipal Committees Dir Upper, for the Financial Year 2014-15, the auditable expenditure under the jurisdiction of RDA was Rs 129.519 million. Out of this, RDA Swat audited an expenditure of Rs 90.663 million which, in terms of percentage, was 70% of auditable expenditure.

The receipts of District Council and Municipal Committees Dir Upper for the Financial Year 2014-15, were Rs 27.591 million. Out of this, RDA Swat audited receipts of Rs 19.313 million which, in terms of percentage, was 70% of auditable receipts.

The total expenditure and receipts of District Council and Municipal Committees, District Dir Upper, for the financial year was Rs 157.059 million. Out of this, RDA Swat audited the expenditure and receipts of Rs 109.941 million.

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

Recovery of Rs 7.02 million were reported during the audit. Recovery of Rs 0.837 million was affected at the instance of audit. Out of the total recoveries Rs 7.02 million were not in the notice of the executives prior to audit.

**c. Audit Methodology**

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

**d. Audit Impact**

Audit reported various irregularities of serious nature to the management. However, no impact was visible as the management failed to reply and the irregularities could not come to the light in the proper forum i.e. DAC.

**e. Comments on Internal Control and Internal Audit department**

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

One of the basic components of Internal Control System, as envisaged under Para 13 of GFR Volume-I, is internal audit which was not found prevalent in District Council and Municipal Committees, District Dir Upper. Neither rules for internal audit have been framed nor internal audit report as required was provided to audit.

**f. Key audit findings of the report**

- i. Irregularity & Non-compliance of Rs 168.564 million was noted in thirteen cases.<sup>1</sup>
- ii. Internal Control Weaknesses of Rs 5.939 million was noted in two cases.<sup>2</sup>

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<sup>1</sup> 1.2.1.1, 1.2.1.2, 1.2.1.3, 1.2.1.4, 1.3.1.1, 1.4.1.1, 1.4.1.2, 1.4.1.3, 1.4.1.4, 1.4.1.5 & 1.4.1.6

<sup>2</sup> 1.2.2.1 & 1.4.2.1

**g. Recommendations**

- i. Disciplinary action needs to be taken for violation of rules and regulations.
- ii. Inquiries need to be held to fix responsibility for losses and irregular payments.
- iii. All sectors of District Council/MCs 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.
- iv. Concerted efforts need to be made to recover long outstanding dues.
- v. Deduction of taxes on supplies and contracts need to be ensured.

## SUMMARY OF TABLES & CHARTS

**Table 1: Audit Work Statistics**

(Rs in million)

S.No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	01	187.842
2	Total formations in audit jurisdiction	03	187.842
3	Total Entities (PAO) Audited	01	109.976
4	Total formations Audited	03	109.976
5	Audit & Inspection Reports	03	109.976
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

**Table 2: Audit Observations classified by Categories**

(Rs in million)

S.No	Description	Amount
1	Unsound assets management	-
2	Weak financial management	0
3	Weak Internal controls relating to financial management	5.669
4	Violation of Rules	65.828
5	Others	103.006
	<b>Total</b>	<b>174.503</b>



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

<b>S#</b>	<b>Description</b>	<b>Expenditure on Acquiring Physical Assets (Procurement)</b>	<b>Civil Works</b>	<b>Receipts</b>	<b>Others</b>	<b>Total Current year</b>	<b>Total last year</b>
1.	Outlays Audited	-	70.853	27.59	58.666	157.109	218.448
2.	Amount Placed under Audit Observation /Irregularities of Audit	-	85.454	45.203	43.846	174.503	34.853
3.	Recoveries Reported at the instance of Audit	-	2.071	4.036	0.913	7.02	6.887
4.	Recoveries Accepted /Established at the instance of Audit	-	0	0	0	0	-
5.	Recoveries Realized at the instance of Audit	-	0.160	0.041	0.636	0.837	-

**Table 4: Irregularities reported****(Rs in million)**

<b>S.No</b>	<b>Description</b>	<b>Amount</b>
1	Violation of Rules and regulations, principles of propriety and probity in public operations.	65.828
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	0
3	Accounting Errors (accounting policy departure from IPSAS, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weakness of internal control systems	5.619
5	Recoveries and overpayments, representing cases of established overpayment or misappropriation of public monies	7.02
6	Non –production of record.	0
7	Others, including cases of accidents, negligence etc.	96.036
<b>Total</b>		<b>174.503</b>

**Table 5 Cost- Benefit**

<b>S No</b>	<b>Description</b>	<b>Amount(Rs in million)</b>
1	Outlays Audited	157.109
2	Expenditure on Audit	0.315
3	Recoveries realized at the instance of Audit	0.837
4	Cost-Benefit	1:2.66

## CHAPTER 1

### 1.1 District Council and Municipal Committees Dir Upper

#### 1.1.1 Introduction

District Dir Upper has two tehsils i.e. Wari and Dir. There is a District Council and two Municipal Committees. District Council has a Chief Coordination Officer, District Officer (Finance), District Officer (Infrastructure & Services) and District Officer (Regulation). Municipal Committees have Chief Municipal Officers, Municipal Officers (Finance), Municipal Officers (Infrastructure & Services) and Municipal Officers (Regulation). District Council Swat has one Drawing and Disbursing Officer (DDO) i.e. Chief Coordination Officer & Chief Municipal Officer is the DDO of Municipal Committee. According to 1998 population census the population of District Dir Upper, is 1,360,000.

#### 1.1.2 Comments on Budget and Accounts (variance analysis)

A budget of Rs 154.951 million was allocated, against which an expenditure of Rs 129.468 million was incurred by the District Council and Municipal Committee Dir Upper, with Rs 25.432 million saving during 2014-15. Receipts of Rs 31.732 million were budgeted, however, the actual receipts for the Financial Year 2014-15 were Rs 27.591 million. Detail is given below:

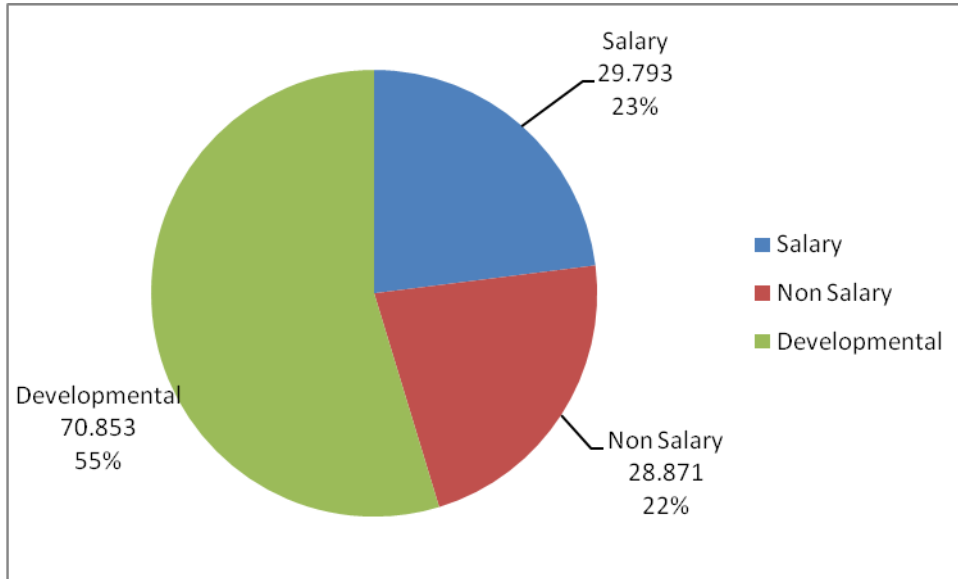
(Rs in million)

2014-15	Budget	Expenditure	Saving/Excess	% of Saving/ Excess
Salary	35.188	29.794	5.394	21
Non-salary	33.886	28.821	5.014	20
Developmental	85.877	70.853	15.024	59
<b>Total</b>	<b>154.951</b>	<b>129.468</b>	<b>25.432</b>	<b>100</b>
Receipts	31.732	27.591	4.141	
<b>Grand Total</b>	<b>186.683</b>	<b>157.059</b>	<b>21.291</b>	

The huge savings of Rs 25.432 million in all heads of accounts indicate weakness in the capacity of these local institutions to utilize the amounts allocated.

## EXPENDITURE 204-15

Rs in million



### 1.1.3 Comments on the status of compliance with PAC Directives

The audit report pertaining to the Audit Year 2014-15 has been submitted to the Governor of Khyber Pakhtunkhwa. Detail is as under:

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

## **MUNICIPAL COMMITTEE WARI**

## 1.2 Municipal Committee Wari Dir Upper

### 1.2.1 Irregularity & Non Compliance

#### 1.2.1.1 Irregular payment without technical sanctions - Rs 63.356 million

According to Para 56 of GFR Volume-1, no work should be commenced without obtaining technical sanction.

Chief Municipal Officer, Municipal Committee Wari during 2014-15 awarded four (04) developmental works of estimated cost of Rs 96,500,000 and paid Rs- 63,355,624 without obtaining technical sanctions from the competent authority. Audit held that in the absence of technical sanctions, award and execution of works and payments were irregular. Detail is as under:

S.No.	Name of work	Name of contractor	Estimated cost (Rs)	Paid amount up to June 2015 (Rs)	%age of payment
01	Black Topping of Road at Roghano Dara	Malik Construction	20,000,000	11,743,586	59 %
02	Construction/Widening/PCC Road at Molvi Katigam	Shir Baz Khan	2,500,000	1,312,042	52.48 %
03	Improvement/BTR at Wari to Manzai & Bando Shung Tatogram Road	Noor Construction	42,000,000	28,528,825	68 %
04	Improvement/BTR at Wari to Kakad North & Kakad South	Noor Construction	32,000,000	21,771,171	68 %
<b>Total</b>			<b>96,500,000</b>	<b>63,355,624</b>	<b>65.65 %</b>

Audit observed that execution of works and payment of 66% thereof without technical sanctions occurred due to violation of rules which resulted in unauthentic payments.

When pointed out in September 2015, management failed to respond to the audit observation.

Request for convening DAC meeting was made on 29<sup>th</sup> October 2015 which was not convened till finalization of this report.

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

**AP No.19/2014-15**

### 1.2.1.2 Irregular cash payments in violation of rules –Rs 6.592 million

According to Rule 12 (1) of Chapter- IV of the Khyber Pakhtunkhwa Local Councils Accounts Rules 1980, where the Local Fund is kept in a Treasury or Bank, no payment exceeding Rs 500 shall be made except by means of a Cheque.

Chief Municipal Officer, Municipal Committee Wari during 2014-15 incurred expenditure of Rs 6,592,568 on salary and non salary components and cash disbursements were made instead of payments by means of Cheques. Detail is as under:

S.No	Description	Amount (Rs)
01	Pay & allowances	5,623,807
02	Hot & Cold Weather Charges	466,506
03	Stationary	158,360
04	Repair of Transport	274,570
05	Entertainment	69,325
<b>Total</b>		<b>6,592,568</b>

Audit observed that cash disbursements were made in violation of rules which may lead to misappropriation.

When pointed out in September 2015, management failed to respond to the audit observation.

Request for convening DAC meeting was made on 29<sup>th</sup> October 21015, but DAC meeting could not convened till finalization of this report.

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

**AP No.11/2014-15**

### 1.2.1.3 Unjustified deduction of contingency charges from developmental schemes - Rs 2.883 million

According to Government of Khyber Pakhtunkhwa Finance Department letter No. BOI/2-1/2005-2006/FD dated 09.05.2006, addressed to all Administrative Secretaries and DCOs that provision of 0.5% contingency in the PC-I(s) was violation of decisions/Government policy.

Chief Municipal Officer, Municipal Committee Wari during 2014-15 deducted Rs 2,882,715 on account of contingency @ 1.5% of the estimated cost from the bills of the contractors in 135 developmental schemes. Deduction of contingency was not admissible in the works executed through contractors and rate of 1.5% was also incorrect. Local office could not produce utilization of Contingency Charges duly supported with Government rules. Detail is as under:

S.No	ADP No./source of fund	No of Schemes	Allocation (Rs)	Contingency deduction @ 1.5% of estimated cost (Rs)
01	Finance Minister Directives	05	5,000,000	75,000
02	30% ADP	10	6,615,000	99,225
03	ADP NO. 703	10	9,500,000	142,500
04	ADP NO. 703	39	54,066,000	810,990
05	ADP NO. 713	17	3,000,000	45,000
06	ADP NO. 713	52	40,000,000	600,000
07	ADP NO. 1119	02	74,000,000	1,110,000
<b>Total</b>		<b>135</b>	<b>192,181,000</b>	<b>2,882,715</b>

Audit observed that deductions of contingency at higher rate and non accountal in the books was occurred due to violation of Government rules which could lead to misappropriation.

When pointed out in September 2015, management failed to respond to the audit observation.

Request for convening DAC meeting was made on 29<sup>th</sup> October 2015, but DAC meeting could not convened till finalization of this report.

Audit recommends that previously deducted amount shall be deposited in Government Treasury and further deductions be stopped forthwith, besides action be taken against the person (s) at fault.

**AP No.25/2014-15**

**1.2.1.4 Loss due to cancellation and re-auction of the contract of larri adda – Rs 1.066 million**

According to Serial No. 8 of the Model Terms and Conditions for the contracts of cattle fair, bus stand, 2% tax on transfer of immovable property and other taxes for the year 2014-15, the successful bidder within seven days of the acceptance of his bid, shall produce a surety bond to the extent of the bid amount and shall execute an agreement with the Municipal Committee. In case, the contractor/firm does not deposit advances or does not enter into an agreement within specified period, the contract shall stand cancelled and loss if any shall be recouped at the risk and cost of the contractor and recoverable under land revenue act, alongwith blacklisting of the contractor/firm.

Chief Municipal Officer, Municipal Committee Wari during 2014-15 auctioned the contract of Larri Adda Wari on 18<sup>th</sup> June 2014 and highest bid of Rs 3,627,000 was accepted. Since the highest bidder M/S Shah Faisal failed to deposit Rs 723,000 as 5% security and 15% advance thus the contract was re-auctioned on 11<sup>th</sup> September 2014 for the remaining period of the financial year 2014-15 (15.09.2014 to 30.06.2015) and awarded to the highest bidder for Rs 2,561,000. The



contractor M/S Muhammad Shoaib also failed to deposit Rs 512,200 on account of 5% security and 15% advance but his case was sent to Provincial Government for approval. Resultantly, loss of Rs 1,066,000 (Rs 3,627,000 – Rs 2,561,000) was sustained. Detail at **Annexure-2**.

Audit observed that award of contract without fulfilling the condition of depositing security amount occurred due to undue favour to the second contractor which resulted in loss to the Council.

When pointed out in September 2015, management failed to respond to the audit observation.

Request for convening DAC meeting was made on 29<sup>th</sup> October 21015, but DAC meeting could not convened till finalization of this report.

Audit recommends to probe into the matter besides recovery and fixing responsibility on the person (s) at fault to audit.

**AP No.31/2014-15**

## **1.2.2 Internal Control Weaknesses**

### **1.2.2.1 Irregular award & payment without deposit of additional security - Rs 2.791 million and non forfeiture of 2% earnest money – Rs 188,000**

According to condition No.4 of the NIT, in case a contractor quotes his rate below the tender cost he is bound to deposit additional security in shape of call deposit in the name of CMO, equal to the amount below the tender cost within three days otherwise his 2% earnest money will be forfeited and the tender will be cancelled.

Chief Municipal Officer, Municipal Committee Wari during 2014-15 irregularly awarded sixteen (16) works of estimated cost of Rs 9,400,000 to contractors at per detail given at **Annex-3**. Audit held that:

- i. The contractors failed to deposit additional securities of Rs 2,818,681 and even then works were awarded to them and payment of Rs 2,790,931 was made which was irregular.
- ii. 2% earnest money (call deposits) of Rs 188,000 ( $9,400,000 \times 2/100$ ) was required to be forfeited and the works were required to be retendered which was not done.

Audit observed that irregular award of Contracts/Works and payment prior to getting Additional Security and non forfeiture of 2% earnest money was occurred due to violation of rules which resulted in irregular award of Contracts and loss to the Committee.

When pointed out in September 2015, management failed to respond to the audit observation.

Request for convening DAC meeting was made on 29<sup>th</sup> October 21015, but DAC meeting could not convened till finalization of this report.

Audit recommends to probe into the matter besides recovery and fixing responsibility on the persons at fault to audit.

**AP No.30/2014-15**

**MUNICIPAL COMMITTEE DIR UPPER**

### **1.3 Municipal Committee Dir Upper**

#### **1.3.1 Irregularity & Non Compliance**

##### **1.3.1.1 Irregular payment without technical sanction - Rs 2.50 million**

According to Para 56 of GFR Volume-1, no work should be commenced without obtaining technical sanction.

Chief Municipal Officer, Municipal Committee Dir Upper during 2014-15 paid Rs 2,500,000 to Government contractor for execution of scheme "Rehabilitation/Improvement of Sori Pawo Road Hattan Dara" without obtaining technical sanction from the competent authority. Audit held that in the absence of technical sanction award an execution of work and payment was irregular.

Audit observed that execution of work and 100 % payment thereof without technical sanction occurred due to violation of rules which resulted in unauthentic payment.

When pointed out in August 2015, management stated that technical sanction would be obtained from competent authority and would be shown to audit. Technical sanction was not provided till finalization of this report.

Request for convening DAC meeting was made on 10<sup>th</sup> September 21015, but DAC meeting could not convened till finalization of this report.

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

**AP 01/2014-15**

**DISTRICT COUNCIL DIR UPPER**

#### **1.4 District Council Dir Upper**

##### **1.4.1 Irregularity & non Compliance**

###### **1.4.1.1 Irregular cash payments in violation of rules –Rs 12.339 million**

According to Rule 12 (1) of Chapter- IV of the Khyber Pakhtunkhwa Local Councils Accounts Rules 1980, where the Local Fund is kept in a Treasury or Bank no payment exceeding Rs 500 shall be made except by means of a Cheque.

Chief Coordination Officer, District Council Upper Dir during 2014-15 incurred expenditure of Rs 25,498,644 on salary and non salary components out of which cash disbursements of Rs 12,339,070 were shown instead of payments by means of Cheques. Detail is as under:

<b>S.No</b>	<b>Description</b>	<b>Amount (Rs)</b>
01	Salary	10,074,526
02	Hot & Cold Weather Charges	1,042,624
03	Uniform & clothing	214,500
04	Exhibition, Fairs and other National celebrations	759,420
05	I.T. equipments	248,000
<b>Total</b>		<b>12,339,070</b>

Audit observed that cash disbursements were made in violation of rules which may lead to misappropriation.

When pointed out in September 2015, management failed to respond to the audit observation.

Request for convening DAC meeting was made on 29<sup>th</sup> October 21015, but DAC meeting could not convened till finalization of this report.

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

**AP No. 37/2014-15**

###### **1.4.1.2 Non transfer of 90% share of union councils in zilla tax -Rs 41.976 million**

According to Government of Khyber Pakhtunkhwa Local Government Elections and Rural Development Department letter No. Director (LG)3-3 UCB/2013/353 dated 14<sup>th</sup> May 2014, addressed to all Deputy Commissioners/Administrators District Councils KPK duly signed by the Secretary LG&RDD, on abolition of Octroi and Zilla Tax, PFC funds are directly released to all Chief Coordination Officers, District Councils. After deduction of 10% share from PFC funds for Zilla Council, the rest of 90% may be released to all the Assistant Directors, LG&RDD/ Administrators Union Councils on lump sum basis.

Chief Coordination Officer, District Council Upper Dir during 2014-15 received Rs 46,641,000 from the Government of Khyber Pakhtunkhwa during the period from January 2013 to June 2015 as PFC funds on abolition of Zilla Tax. The

local office instead of transferring the 90% share amounting to Rs 41,976,900 to Assistant Director LGE&RDD Upper Dir for onward distribution among the Union Councils unauthorizedly retained. Detail is given below:

S.No	PFC funds transferred during	Months	Amount (Rs)	90% share (Rs)
01	January 2013 to June 2013	06	12,814,000	11,532,600
02	July 2013 to June 2014	12	16,108,000	14,497,200
03	July 2014 to June 2015	12	17,719,000	15,947,100
<b>Total</b>			<b>46,641,000</b>	<b>41,976,900</b>

Audit observed that unauthorized retention of 90% share of Union Councils was violation of rules which resulted in financial crises in the Union Councils.

When pointed out in September 2015, management failed to respond to the audit observation.

Request for convening DAC meeting was made on 29<sup>th</sup> October 21015, but DAC meeting could not convened till finalization of this report.

Audit recommends fixing responsibility on the person (s) at fault.

**AP No.40/2014-15**

#### **1.4.1.3 Irregular payment without technical sanctions – Rs 16.708 million**

According to Para 56 of GFR Volume-1, no work should be commenced without obtaining technical sanction.

Chief Coordination Officer, District Council Upper Dir during 2014-15 awarded two works of the estimated cost of Rs 20,000,000 and completed. Payment of Rs 16,708,243 was made up to 30<sup>th</sup> June 2015 without obtaining technical sanctions from the competent authority. Audit held that in the absence of technical sanctions, award and execution of works and payments were irregular. Detail is as under:

S.No	Name of work	Name of contractor	Estimated cost (Rs)	Expenditure up to 30.06.2015 (Rs)	%age of payment	Physical progress
01	Construction of PCC Road at Makarala Lamotai	Zahoor Ahmad	10,000,000	6,708,243	67.08%	100 % complete
02	Construction of PCC Road/Drains at Dir Main Bazar.	Ayazor	10,000,000	10,000,000	100%	100 % complete
<b>Total</b>			<b>20,000,000</b>	<b>16,708,243</b>	<b>84%</b>	

Audit observed that execution of works and payment of 84% thereof without technical sanctions occurred due to violation of rules which resulted in unauthentic payments.

When pointed out in September 2015, management failed to respond the audit observation.

Request for convening DAC meeting was made on 29<sup>th</sup> October 21015, but DAC meeting could not convened till finalization of this report.

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

**AP No.48/2014-15**

**1.4.1.4 Loss to Government due to non exclusion of income tax in cost estimates- Rs 2.662 million**

According to Finance Department Khyber Pakhtunkhwa Notification NO.SO(Dev-II) FD/12-6/14-5 dated 05.01.2015, the Competent Authority has been pleased to direct that all Provincial Works Departments, while preparing Cost Estimates of developmental projects which fall in the tax exempted areas such as PATA, shall frame the same on Market Rate System-2013 (MRS-2013) but with 6% less cost to defray the amount added in the rate analysis of all works/construction/supply items to meet withholding tax.

Chief Coordination Officer, District Council Upper Dir during 2014-15 tendered 69 developmental schemes under "District Development Fund 2013-14" with the estimated cost of Rs 44,369,000. The schemes were approved in District Development Committee (DDC) meeting held on 30.03.2015 and administrative approval was issued on 03.04.2015. Income tax @ 6% of the estimated cost amounting to Rs 2,662,140 was not excluded from the cost estimates due to which Government sustained loss.

Audi observed that non exclusion of income tax was occurred due to violation of rules which resulted in loss to Government.

When pointed out in September 2015, management failed to respond the audit observation.

Request for convening DAC meeting was made on 29<sup>th</sup> October 21015, but DAC meeting could not convened till finalization of this report.

Audit recommends recovery of income tax besides actin against the person (s) at fault.

**AP No.52/2014-15**



#### **1.4.1.5 Irregular and unverified developmental expenditure through CCBS - Rs 3.700 million**

According to Rule 1 of Chapter-III of Khyber Pakhtunkhwa Public procurement of Goods, Works and Services Rules, 2014, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs 100,000/ rupees one hundred thousand.

Chief Coordination Officer, District Council Upper Dir during 2014-15 executed various developmental Works/Schemes through CCBs and made payment of Rs 3,700,000 instead of adopting open tender system. Moreover, relevant record of the works were not provided to audit despite repeated requests and hence remained unverified. Detail of payments as per cash book and cheque summary are given below:

<b>S.No</b>	<b>Name of Fund</b>	<b>Name of Payee i.e. Head of CCB</b>	<b>Cheque No</b>	<b>Date</b>	<b>Amount (Rs)</b>
01	District PFC ADP	Ajmal Khan president and Afzal khan Secretary Punkoro CCB	A283660	23-9-2014	952,500
02	District Development fund.2013-14	Ajmal khan president and Afzal khan Secretary. Punkoro CCB	A284086	7-1-2015	2,000,000
03	-	CCB Rehanko Bala 1 <sup>st</sup> advance for incomplete bridge	A285028	24-4-2015	500,000
04	District Development Fund 2013-14	Ajmal Khan president and Afzal khan Secretary punkoro CCB- 3 <sup>rd</sup> running bill for Beidge at Lamchar	A285257	23-6-2015	247,500
<b>Total</b>					<b>3,700000</b>

Audit observed that irregular execution of Works through CCBs and non production of record occurred due to violation of rules which resulted in unverified and unauthentic expenditure.

When pointed out in September 2015, management failed to respond to the audit observation.

Request for convening DAC meeting was made on 29<sup>th</sup> October 21015, but DAC meeting could not be convened till finalization of this report.

Audit recommends to probe into the matter and action against the person (s) at fault.

**AP No.56/2014-15**

#### **1.4.1.6 Irregular execution of works without adopting open tender system - Rs 14.782 million**

According to Rule 1 of Chapter-III of Khyber Pakhtunkhwa Public procurement of Goods, Works and Services Rules, 2014, the procuring entity shall

use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs 100,000/ rupees one hundred thousand.

During scrutiny of the accounts record of Chief Coordination Officer, District Council, Upper Dir, during 2014-15 it was noticed that various Works/Schemes were executed through Departmental Officers/Officials and payment of Rs 14,781,801 was made without adopting open tender system, in violation of above criteria. Detail is given in the **Annexure-4**.

Moreover, payments were made on the basis of MRS 2013 which also includes 10% contractor's profit of Rs 1,478,180 which was not excluded. Income tax of Rs 886,908 @ 6% was also not excluded.

Audit observed that irregular execution of Works and non exclusion of 10% profit and 6% Income Tax occurred due to violation of rules which resulted in loss to the Government.

When pointed out in September 2015, management failed to respond the audit observation.

Request for convening DAC meeting was made on 29<sup>th</sup> October 2015, however, DAC meeting could not be convened till finalization of this report.

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

**AP No.57/2014-15**

## **1.4.2 Internal Control Weaknesses**

### **1.4.2.1 Loss due to award of contract at lesser rate – Rs 2.890 million and non forfeiture of call deposit – Rs 70,000**

According to Serial No.30 of the Model Terms and Conditions for the contracts of Cattle Fair, Bus Stand, 2% tax on Transfer of Immovable Property and other taxes for the year 2014-15, before cancellation of contract, the Local Council shall provide opportunity of being heard to the contractor by the concerned local council. On cancellation of contract, the Local Council may choose to re-auction the contract for the remaining period or may make departmental collections and in any case if the income so received is found less than the contractual amount, the difference shall be recovered from the contractor as arrears of land revenue. According to Chief Coordination Officer, District Council, Upper Dir letter No.319-22/DCL/Dir (U) dated 10.04.2014 addressed to the contractor (Mr. Akhtar Munir), Call Deposit of Rs 54,000 was forfeited and the contract was cancelled and will be re-advertised for open auction on his own risk and cost.

Chief Coordination Officer, District Council, Upper Dir, during 2014-15 awarded the contract of Furniture Tax to M/S Akhtar Munir at Rs 4,510,000 and asked him to deposit additional earnest money as increase over the last year's bid was more than 30%. Due to non deposit of additional security his contract was cancelled and awarded to M/S Nawab Sher for Rs 1,620,000 resulting loss of Rs 2,890,000 ( Rs 4,510,000 – Rs 1,620,000). The local office neither recovered loss from the 1<sup>st</sup> contractor nor blacklisted him rather he was awarded contract of Larri Adda Darora and other contracts of developmental Works/Schemes. Moreover, call deposit of Rs 70,000 of the defaulting contractor was not actually forfeited.

Audit observed that loss was occurred on account of award of contract at lesser rate and non forfeiture of earnest money due to violation of rules which resulted in loss to the Council.

When pointed out in September 2015, management failed to respond the audit observation.

Request for convening DAC meeting was made on 29<sup>th</sup> October 21015, but DAC meeting could not convened till finalization of this report.

Audit recommends recovery and fixing responsibility on the person (s) at fault.

**AP No.60/2014-15**

## ANNEXURES

### Annexure-1

#### Detail of MFDAC Paras

(Rs in million)

Sr. No.	AP No.	Caption	Amount
01	02	Irregular payment without agreements	4.150
02	03	Non deposit of stamp duty	0.179
03	04	Non deposit of Cost of tender forms	2.161
04	05	Blockage of government money	2.800
05	06	Irregular award of works	1.700
06	07	Irregular maintenance of cash book	10.338
07	08	Non deposit of additional securities	0.772
08	09	Non forfeiture of 2% earnest money	0.089
09	10	Unjustified payment of fixed pays at unapproved lesser rates	0.684
10	12	Non refund of loan to District Council	2.00
11	13	Irregular cash payments on account of uniform & clothing	0.090
12	14	Irregular and unjustified purchase of stationary	0.098
13	15	Loss due to excess drawl of POL over & above permissible limits – Rs 361,348 Loss due use of POL in holidays and due to non accountal in log book Rs 220,382	0.581
14	16	Unverified expenditure on repair of transport	0.360
15	17	Non repayment of loan from pension account	0.400
16	18	Overpayment due non deduction of voids in RRM Dry	0.069
17	20	Irregular payment without pre-audit	43.510
18	21	Overpayment due to wrong calculation	0.071
19	22	Overpayment due to allowing higher rates than approved	0.284

20	23	Overpayment due to wrong calculation	0.065
21	24	Irregular payment of secured advance without work done	3.673
22	26	Loss to government due to non deposit of stamp duty	0.271
23	27	Non deduction of professional tax from the contractors	0.633
24	28	Loss to government due to non deduction of DPR fund	0.330
25	29	Non surrender of savings in developmental schemes	5.787
26	32	Non deposit of 5% security and 15% advance	0.512
27	33	Fake deposit in DCR in contract of lorry adda	0.453
28	34	Non recovery of outstanding government dues of lorry adda	0.898
29	35	Loss due to deviation from the approval of the Provincial Government	0.222
30	36	Non deduction of income tax from the salaries	0.019
31	38	Irregular payments of family pension at lesser rates than approved	0.083
32	39	Irregular reduced payment of salaries in basic pay scales Unjustified conversion of appointees of Basic Pay Scales in fixed pay	1.168
33	41	Unjustified payment of crop compensation of lawn of DC office from the budget of the District Council	0.044
34	42	Unjustified drawl of TA/DA, MRC and firewood charges	0.612
35	43	Illegal payment of MRC from current security account	0.118
36	44	Irregular and doubtful expenditure on repair of fire brigade	0.300
37	45	Overpayment due to allowing higher rate of non available stone in RR Dry	0.217
38	46	Overpayment due to excess payment over & above bid cost	0.180
39	47	Non deposit of deducted penalty into Government treasury	0.061
40	49	Irregular payment without pre-audit	3,473
41	50	Fake payment of PCC 1:3:6 with 50% boulders in 1 <sup>st</sup> running bill – Rs 248,212 Non surrender of saving Rs 1.00 million Non imposition of penalty Rs 100,000	1.348
42	51	Loss to government due to non deposit of stamp duty	0.407
43	53	Loss to government due to non deduction of DPR fund	0.178

44	54	Non deduction of professional tax from the contractors– Rs 394,000	0.394
45	55	Unauthorized deduction of contingency in developmental schemes	0.821
46	58	Irregular re-deposit of savings of developmental works – Rs 3.477 million	3.477
47	59	Unjustified expenditure on celebration of national days – Rs 611,568 Misappropriation due to drawl on fake bills - Rs 239,315	0.851
48	61	Loss due to unjustified expenditure on repair of bathrooms and water supply system in Darora Adda – Rs 150,000	0.150
49	62	Loss due to unnecessary payment of rent of open land without revenues	0.840
50	63	Non recovery of loan from the MCs	5.00
<b>Total</b>			<b>3,572.359</b>

**Annexure-2**  
**(Para No. 1.2.1.4)**

**Detail of loss of Rs 1,066,000 due to cancellation and re-auction at lesser rates**

**A: 1<sup>st</sup> auction on 18.06.2014:**

Description	Amount of bid (Rs)	Remarks
1 <sup>st</sup> highest bidder	3,627,000	Cancelled due to non deposit of Rs 723,000 as 5% security & 15% advance. Call deposit of Rs 100,000 shown forfeited. Tow notices were issued on 18.06.2014 and 24.06.2014. In the 1 <sup>st</sup> notice only two days gap between the date of letter and date of deposit was given while the contractor was resident of Peshawar. In the 2 <sup>nd</sup> notice, no gap of even a single day was given for deposit of the amount. The contract was not sent to Local Government for approval but cancelled at his own level.
2 <sup>nd</sup> highest bidder	3,626,000	Ignored/ rejected
3 <sup>rd</sup> highest bidder	3,620,000	Ignored/rejected

**2nd auction on 11.09.2014:**

Description	Amount of bid (Rs)	Remarks
1 <sup>st</sup> highest bidder	2,561,000	Accepted and approved despite the fact the he did not deposit Rs 512,200 as 5% security and 15% advance till completion of the contract period. Misstatement was made by the Administrator in letter sent to Provincial Government seeking approval that the contractor had deposited Rs 512,200 while no such amount was actually deposited as evident from the relevant record.
2 <sup>nd</sup> highest bidder	2,556,000	Ignored/ rejected
3 <sup>rd</sup> highest bidder	2,500,000	Ignored/rejected
<b>Loss</b>	<b>1,066,000</b>	<b>(Rs 3,627,000 – Rs 2,561,000)</b>

**Annexure- 3**  
**(Para No. 1.2.2.1)**

**Detail of payment before deposit of additional security and release of securities**

S.No	Name of Scheme	Estimated cost (Rs)	Paid amount before release of additional security		Additional Security (Rs)	Date of deposit	Date of release
			Amount (Rs)	Date			
01	DWSS at Jughabanj	200,000	83,720	22.06.2015	102,000	30.07.2015	12.08.2015
02	Pavement of street Charkoom	200,000	72,956	22.06.2015	51,500	30.07.2015	12.08.2015
03	DWSS at Beshamai	200,000	58,190	22.06.2015	65,500	30.07.2015	12.08.2015
04	Construction of Kacha Road Bandan	300,000	209,736	27.07.2015	90,500	30.07.2015	12.08.2015
05	DWSS Seri Nasafa	1,000,000	296,063	20.05.2015	362,300	21.05.2015	02.06.2015
06	Const:Wid?PCC road Mathar to Barkha	1,000,000	297,840	02.06.2015	348,632	04.06.2015	09.06.2015
07	Const:Wid?PCC road at Sundal	1,000,000	210,827	10.06.2015	366,978	10.06.2015	11.06.2015
08	Pavement of street at Panjkoro, Sadokai	1,000,000	289,770	10.06.2015	255,000	10.06.2015	11.06.2015
09	Const:Wid?PCC road at Sankore Kass to karbadai	1,000,000	252,172	02.06.2015	230,592	04.06.2015	09.06.2015
10	Const:Wid?PCC road at Kharkhandool gogyal	500,000	153,610	02.06.2015	143,941	04.06.2015	09.06.2015
11	Const:Wid?PCC road at Mitroira	500,000	152,530	22.06.2015	158,500	30.07.2015	12.08.2015



12	Const:Wid?PCC road at Kagano Khwar Gogyal	500,000	158,286	10.06.2015	114,707	11.06.2015	11.06.2015
13	Construction of Janazgah at Toormang	500,000	115,372	10.06.2015	157,531	11.06.2015	11.06.2015
14	Pavement of street at Pataw	500,000	145,257	14.07.2015	100,000	10.07.2015	15.07.2015
15	Const:Wid?PCC road at Galkore	500,000	123,464	20.05.2015	110,000	19.05.2015	20.05.2015
16	Const:Wid?PCC road at Chindog	500,000	171,120	22.06.2015	161,000	30.07.2015	12.08.2015
<b>Total</b>		<b>9,400,000</b>	<b>2,790,913</b>		<b>2,818,681</b>		
<b>2% earnest money of 9,400,000</b>							<b>188,000</b>

**Annexure- 4**  
**(Para No. 1.4.1.6)**

**Detail of cheques payments made to Departmental Officials for execution of developmental schemes.**

S.No.	Name of Schemes/Works	Fund	Cheque No.	Date	Name of Payee	Amount (Rs)
01	Rehabilitation of micro hydel station at panakot	Distt:Dev:fund	A235718	8-7-2014	Safi Ullah S.E	100,000
02	Removal of encroachment of Adda Darora	Distt:Dev:fund	A235727	10-7-2014	Ali Akbar S.E	150,000
03	Repair charges.	Zilla Tax	A235732	16-7-2014	Ali Akbar S.E	27,500
04	Rehabilitation of micro hydel station at panakot	Zilla Tax	A235758	12-8-2014	Safi Ullah S.E	100,000
05	Construction of Jama Masjid Serai UC Darora	Zilla Tax.	A235759	18-8-2014	Safi ullsh S.E	50,000
06	Repair of Bridge at Siah Sheringal	District Dev Fund 13-14	A235785	27-8-2014	Safi Ullah S.E	460,210
07	Construction of open well at Elo Kass	Distt:Local fund	A235787	3-9-2014	Hazrat Ghulam S.E	50,000
08	Removal & disposal of Garbage from Barawal Bandai	Zilla Tax	A283623	8-9-2014	Ali Shir. DOI	249,000
09	Culvert at Nagha Payeen	Zilla Tax	A283629	9-9-2014	Safi Ullah S.E	150,000
10	Advance for pavement of street Plli Baba	District PFC ADP 13-14	A283632	15-9-2014	Hazrat Ghulam S.E	30,000
11	Advance for construction of open well at Bin Kass	District PFC ADP 13-14	A283633	15-9-2014	Hazrat Ghulam S.E	30,000
12	Advance for protection wall at Kharow Zarin Korona	District PFC ADP 13-14	A283634	15-9-2014	Hazrat Ghulam S.E	30,000
13	Advance for extention of generator at Nray khawar	District PFC ADP 13-14	A283635	15-9-2014	Hazrat Ghulam S.E	30,000

14	Advance for protection wall near badshah mir khan	District PFC ADP 13-14	A283636	15-9-2014	Hazrat Ghulam S.E	30,000
15	Advance for pavement of street at Dilawar Bakhti Alam	District PFC ADP 13-14	A283637	15-9-2014	Hazrat Ghulam S.E	30,000
16	Advance for protection wall at Dogal Toori khan	District PFC ADP 13-14	A283638	15-9-2014	Hazrat Ghulam S.E	30,000
17	Advance for provision of open well at Garrawari	District PFC ADP 13-14	A283639	15-9-2014	Hazrat Ghulam S.E	30,000
18	Advance for pavement of street at Asmara	District PFC ADP 13-14	A283640	15-9-2014	Hazrat Ghulam S.E	30,000
19	Advance for pavement of irrigation channel at spen	District PFC ADP 13-14	A283641	15-9-2014	Hazrat Ghulam S.E	30,000
20	Advance for repair of road at nawa	District PFC ADP 13-14	A283642	15-9-2014	Hazrat Ghulam S.E	30,000
21	Advance for irrigation Channel at Spen Korona	District PFC ADP 13-14	A283643	15-9-2014	Hazrat Ghulam S.E	30,000
22	Advance for protection wall at Bandagai kata Baz 26Khan	District PFC ADP 13-14	A283644	15-9-2014	Hazrat Ghulam S.E	30,000
23	Advance for protection wll at play Ground GHS Sharmai	District PFC ADP 13-14	A283645	15-9-2014	Hazrat Ghulam S.E	30,000
24	Advance for provision of irrigation Pipe at Batoor	District PFC ADP 13-14	A283646	15-9-2014	Hazrat Ghulam S.E	30,000
25	Advance for protection wall near Bandagai	District PFC ADP 13-14	A283647	15-9-2014	Hazrat Ghulam S.E	30,000
27	Suspension Bridge at Bin Banda	Zilla Tax	A283650	17-9-2014	Mohd Ayub S.E	735,150
28	Construction of flooring at Deputy Commissioner office.	Zilla Tax	A283659	22-9-2014	Safi Ullah SE	490,000

29	Advance for open well at Dir Furniture Makat Dir	Zilla Tax	A283666	26-9-2014	Hazrat Ghulam. SE	50,000
30	PCC near gate side Drainin the parking area	Zilla Tax	A283667	1-10-2014	Safi ullah SE	80,000
31	Supply of pipe for water supply at Barawal	Zilla Tax	A283674	9-10-2014	Ali Shir DOI	84,000
32	Micro Hydel Power Station at panakot	Zilla Tax	A283675	1-10-2014	Safi Ullah SE	115,377
33	Suspension Bridge at Shamargar	Zilla Tax	A283678	9-10-2014	Safi Ullah S.E	500,000
34	2 <sup>nd</sup> bill for open well Elo Kass	District PFC ADP 13-14	A283699	9-10-2014	Hazrat Ghulam S.E	50,000
35	Advance for Culvert Road at Gentool uc Samkot	Zilla Tax	A283700	9-10-2014	Hazrat Ghulam S.E	50,000
36	1 <sup>st</sup> running bill for protection wall at Doogal Toor Korona	District PFC ADP 13-14	A283744	20-10-2014	Hazrat Ghulam S.E	48,788
37	DWSS at Gandigar UC Darora	Zilla Tax	A283760	28-10-2014	Ali Akbar S.E	50,000
38	1 <sup>st</sup> running bill for pavement of street at Asmara Nawra	District PFC fund 13-14	A283769	11-11-2014	Hazrat Ghulam S.E	43,697
39	Final bill of pavement of street at Poli Baba	District PFC fund 13-14	A283770	11-11-2014	Hazrat Ghulam S.E	70,000
40	1 <sup>st</sup> running bill for protection well at near Bandagai	District PFC fund 13-14	A283771	11-11-2014	Hazrat Ghulam S.E	57,856
41	Extention of Generator channel at Narray Khawar	District PFC fund 13-14	A283772	11-11-2014	Hazrat Ghulam S.E	33,570
42	Pavement of street at Dila kass	District PFC fund 13-14	A283773	11-11-2014	Hazrat Ghulam S.E	70,000
43	DWSS at Bin C/O War Koti Khan	Zilla Tax	A283792	19-11-2014	Hazrat Ghulam S.E	50,000
44	Advance for DWSS at Jan Butti C/O irfanul Haq	Zilla Tax	A283793	19-11-2014	Hazrat Ghulam S.E	50,000
45	Advance for open well at Gurowni	Zilla Tax	A283794	19-11-2014	Hazrat Ghulam S.E	150,000
46	Advance for ext: Reh: of DWSS at Wari payeen	Zilla Tax	A284013	18-12-2014	Ali Akbar S.E	100,000
47	Final bill open Well Elo kass	Distt:PFC Fund 13-	A284040	18-12-2014	Hazrat Ghulam S.E	50,000

		14				
48	Removal of slides & cleanness of road at Hattan	Zilla Tax	A284056	30-12-2014	Hazrat Ghulam S.E	45,500
49	Final bill of protection of wall at kharaw c/o M.Zarin	Distt:PFC Fund 13-14	A284061	1-1-2015	Hazrat Ghulam S.E	70,000
50	Final bill of protection of wall near Bandago Mosque	Distt:PFC Fund 13-14	A284062	1-1-2015	Hazrat Ghulam S.E	70,000
51	Final bill of protection of wall Bandagai C,OKatta Baz khan	Distt:PFC Fund 13-14	A284063	1-1-2015	Hazrat Ghulam S.E	70,000
52	Road Dehrai Nagril	Zilla Tax	A284074	1-1-2015	Mohd Ayub S.E	100,000
53	Final bill for open well at khass arshad korona	Distt:PFC Fund 13-14	A284075	1-1-2015	Hazrat Ghulam S.E	70,000
54	F.bill for provision of open well at Garrawoni	Distt:PFC Fund 13-14	A284076	1-1-2015	Hazrat Ghulam S.E	70,000
55	F. bill for Irrigation pipe Batoor	Distt:PFC Fund 13-14	A284077	1-1-2015	Hazrat Ghulam S.E	70,000
56	Advance for Dug Well at Barawal	Zilla Tax	A284083	01-01-2015	Hazrat Ghulam S.E	62,500
57	F.Bill for protection wall at Dogal	Distt:PFC Fund 13-14	A284084	01-01-2015	Hazrat Ghulam S.E	21,212
58	F.Bill for Carpet Jamia Masjid Amlooknar		A284088	01.01.2015	Hazrat Ghulam SE	50,000
59	F.bill for Rehabilitation of Hydel Power at Panakot	Zilla Tax	A284090	12-1-2015	Mohd Safi Ullah S.E	34,623
60	Play Ground at GHS Sharmai 1 <sup>st</sup> Running bill	Distt:PFC Fund 13-14	A284091	12-1-2015	Hazrat Ghulam S.E	103,542
61	!st & Final bill for Sum Room	Zilla Tax	A284092	14-1-2015	Mohd Safi Ullah. S.E	1,000,000
62	Irrigation channel Roohum Amin bila Doog	Zilla Tax	A284216	22-1-2015	Mohd Safi Ullah S.E	666,240

63	Protection wall near Bamda Gul Mosque	Distt:PFC Fund 13-14	A284218	3-2-20115	Hazrat Ghulam S.E	70,000
64	Culvert Road at Getool	Zilla Tax	A284261	23-2-2015	Hazrat Ghulam S.E	150,000
65	Remaining work of Bridge at Kamoo	Disstt:Dev Fund 13-14	A284262	23-2-2015	Mohd Ayub S.E	250,000
66	Road at Bandai Khwar	Disstt:Dev Fund 13-14	A284265	23-2-2015	Mohd Ayub S.E	150,000
67	Ext: Generator Channel Naray Khwar	Distt:Local Fund 13-14	A284268	2-3-2015	Hazrat Ghulam S.E	36,430
68	Suspension Bridge at Shamorgar	Zilla Tax	A284283	6-3-2015	Safi Ullah S.E	500,000
69	Breast Wall of road at Bin Khawar	Zilla Tax	A284287	12-3-2015	Hazrat Ghulam S.E	100,000
70	Shuhda Package Dir Levy line kass		A284608	17-3-2015	Mohd Safi Ullah S.E	125,000
71	Road kochkal	Zilla Tax	A284609	17-3-2015	Ali Shir DOI	125,000
72	Road at Jetkool	Zilla Tax	A284610	17-3-2015	Ali Shir DOI	250,000
73	Kacha Road at Salico Hayagi	Zilla Tax	A284611	17-3-2015	Ali Shir DOI	125,000
74	Retaining wall at Sadiq Banda Gero Khawar	Zilla Tax	A284612	17-3-2015	Mohd Safi Ullah S.E	250,000
75	Carpetting of Mosque Amlooknar	Zilla Tax	A284636	17-3-2015	Hazrat Ghulam S.E	50,000
76	Road Jabba	Zilla Tax	A284648	20-3-2015	Ali Akbar S.E	50,000
77	DWSS at Wari Payeen	Zilla Tax	A284649	25-3-2015	Ali Akbar S.E	200,000
78	Suspension Bridge at Kamoo bin	Distt:Dev fund 2013-14	A284672	1-4-2015	Mohd Ayub S.E	750,000
79	Retaining Wall at Sadiq Banda	Distt:Dev fund 2013-14	A284676	1-4-2015	Safi Ullah S.E	250,000
80	Firebrigade station at Barawal	Zilla Tax.	A284678	1-4-2015	Ayub khan S.E	46,170
81	Removal of Rubbish from Darora Bibyaware	Zilla Tax	A284688	2-4-2015	Ali Akbar S.E	204,000

82	Flood Protection Bund Bath Room at Administrator.....	Distt:Dev:Fund 13-14	A284695	20-4-2015	Safi Ullah S.E	375,000
83	Road Asmara	Distt:Dev fund 2013-14	A284696	22-4-2015	Hazrat Ghulam S.E	12,144
84	Pavement of street at Nawrai	Distt:Dev fund 2013-14	A284697	22-4-2015	Hazrat Ghulam S.E	26,303
85	Road at Kochkal		A285034	4-5-2015	Ali Shir DOI	375,000
86	Kacha Road at Salico hayagi		A285035	4-5-2015	Ali Shir DOI	204,746
87	Final Bill Flood Protection Bund Bathroom ....	Distt Dev Fund 14-15	A285040	4-5-2015	Safi Ullah S.E	375,000
88	Dug Well at Sundal baba	Distt Dev Fund 14-15	A285053	6-5-2015	Ali Akbar S.E	100,000
89	Road at Jetkool	Zilla Tax	A285057	11-5-2015	Ali Shir DOI	514,793
90	Final bill for Breast wall of Raad at Bin khawar		A285082	25-5-2015	Hazrat Ghulams S.E	182,000
91	Cleanliness and removal of encroachment		A285083	25-5-2015	Ali Akbar S.E	128,500
92	Final Bill Play Ground at GHS Sharmai	Distt:Dev:Fund 2013-14.	A285209	16-6-2015	Hazrat Ghulam S.E	66,450
93	F.Bill for Open Well at Garwani uc Barawal	Zilla Tax.	A285210	16-6-2015	Hazrat Ghulam S.E	250,000
94	Irregation channel at Tilawat Korona	Distt:Dev:Fund 2013-14.	A285211	16-6-2015	Hazrat Ghulam S.E	65,000
95	Irregation channel spen korona	Distt:Dev:Fund 2013-14	A285212	16-6-2015	Hazrat Ghulam S.E	70,000
96	DWSS at Jan Butti	Zilla Tax.	A285213	16-6-2015	Hazrat Ghulam S.E	49,000
97	Dug well at Barawal Bandai	Zilla Tax.	A285214	16-6-2015	Hazrat Ghulam S.E	187,500
98	DWSS at panakot	Distt:Dev:Fund 2014-15 Saving	A285217	17-6-2015	Hazrat Ghulam S.E	40,000
99	Open Well Bin Bala	Distt:Dev:Fund	A285222	17-6-2015	Hazrat Ghulam	30,000

		2013-14 Saving				
100	Bathroom Police station Gandigar	Distt:Dev:Fund 2014-15	A285223	19-6-2015	Ali Akbar S.E	100,000
101	Construction of Dug Well at Sundal Babagi	Distt:Dev:Fund 2014-15	A285229	19-6-2015	Ali Akbar S.E	200,000
102	Construction of one Room at Zanana hospital	MLDG	A285258	23-6-2015	Safi Ullah S.E	500,000
<b>Total</b>						<b>14,781,801</b>