



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
TEHSIL MUNICIPAL ADMINISTRATION  
DIR UPPER  
AUDIT YEAR 2013-14**

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**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

ADP	Annual Developmental Plan
AP	Advance Para
AG	Accountant General
CCB	Citizen Community Board
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDC	District Development Committee
DDO	Drawing & Disbursing Officer
DG	Director General
F&P	Finance and Planning
GFR	General Financial Rules
LGE&RDD	Local Government, Election and Rural Development Department
LGO	Local Government Ordinance
M&R	Maintenance & Repair
MFDAC	Memorandum for Departmental Accounts Committee
NHR	Net Hydrel Royalty
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
TLF	Tehsil Local Fund
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TOI	Tehsil Officer Infrastructure
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-115 of the Khyber Pakhtunkhwa Local Government Ordinance, 2001(as amended) 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 and Public Account of Tehsil/Town Municipal Administrations.

The report is based on audit of the accounts of Tehsil Municipal Administration Dir Upper for the Financial Year 2012-13. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa, Peshawar conducted audit on test check basis during 2013-14 with a view to reporting significant findings to the relevant stakeholders.

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 115 of Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended) to be laid before appropriate legislative forum.

Islamabad  
Dated:

**(Muhammad Akhtar Buland Rana)**  
**Auditor General of Pakistan**

## EXECUTIVE SUMMARY

The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa, Peshawar, is responsible to conduct the audit of all District Governments in Khyber Pakhtunkhwa, Tehsil/Town Municipal Administrations (TMAs) and Union Administrations (UAs). Its Regional Directorate of Audit Swat has audit jurisdiction of District Governments, TMAs and UAs of five Districts i.e. Swat, Shangla, Dir Upper, Chitral and Dir Lower.

The Regional Directorate has a human resource of 10 officers and staff, constituting 3030 man days and a budget of about Rs 12.680 million was allocated during 2013-14. 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 TMA Dir Upper for the Financial Year 2012-13 and the findings included in the Audit Report.

Tehsil Municipal Administration Dir Upper conducts its operations under Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended) and Local Government Act 2012. It comprises one Principal Accounting Officer (PAO) covering three groups of offices i.e. Tehsil Office Finance, Tehsil Office Infrastructure & Services and Tehsil Office Regulation. Financial provisions of the Ordinance describe the Government as Tehsil Local Fund and Public Account for which Annual Budget Statement is authorized by the Tehsil Nazim / Tehsil Council / Administrator in the form of budgetary grants.

Tehsil Municipal Administration Dir Upper comprises Tehsil Nazim, Naib Tehsil Nazim and Tehsil Municipal Officer/Administrator.

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

Out of total expenditure of the TMA Dir Upper for the Financial Year 2012-13, the auditable expenditure under the jurisdiction of RDA was Rs 134.929 million. Out of this, RDA Swat audited an expenditure of Rs 44.526 million which, in terms

of percentage, is 100% of auditable expenditure. Sample size selected for audit ranged between 15% to 30%.

The receipts of TMA Dir Upper for the Financial Year 2012-13 were Rs 5.200 million. Out of this, RDA Swat audited receipt of Rs 5.200 million which, in terms of percentage, is 100 % of auditable receipt.

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

Recovery of Rs 1.898 million was pointed out during the audit. However, no recovery was affected till the finalization of this report. Rs 1.898 million were 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 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 audit activity. Audit used desk audit techniques for analysis of compiled data and review of permanent files/record. Desk Audit greatly facilitated identification of high-risk areas for substantive testing in the field.

**d. Audit Impact**

On pointation of audit, the management of the Tehsil Municipal Administration Dir Upper agreed to conduct physical verification of the Government assets. The management also agreed to deposit various Government dues into Government Treasury. Audit stressed upon reconciliation of receipts and expenditure with the respective accounts office to which the department agreed.

**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 component of Internal Control System, as envisaged under Para 13 of GFR Volume-I, is Internal Audit which was not prevalent in TMA 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. Non production of record of Rs 2.532 million was noted in one case..<sup>1</sup>
- ii. Irregularity & non-compliance of Rs 4.757 million were noted in three cases..<sup>2</sup>
- iii. Weak Internal Control of Rs 1.898 million were noted in two cases..<sup>3</sup>

Audit paras for the Audit Year 2013-14 involving procedural violations including internal control weaknesses and irregularities which were not considered worth reporting to the PAC were included in Annex-1 (MFDAC).

**g. Recommendations**

- i. Disciplinary action needs to be taken for non production of record as well as violation of the rules and regulations in spending the public money.
- ii. Concerted efforts need to be made to recover long outstanding dues.
- iii. All sectors of TMA/District Council 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. Deduction of taxes on supplies and contracts need to be ensured.
- v. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.

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<sup>1</sup> Para 1.2.1.1

<sup>2</sup> Para 1.2.2.1,1.2.2.2, 1.2.2.3

<sup>3</sup> Para 1.2.3.1, 1.2.3.2



## SUMMARY TABLES & CHARTS

**Table 1: Audit Work Statistics**

**(Rs in million)**

S.No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	01	140.129
2	Total formations in audit jurisdiction	01	140.129
3	Total Entities(PAO) Audited	01	49.726
4	Total formations Audited	01	49.726
5	Audit & Inspection Reports	01	49.726
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 Placed under Audit Observation
1	Unsound asset management	-
2	Weak financial management	4.757
3	Weak Internal controls relating to financial management	4.430
4	Others	-
<b>Total</b>		<b>9.187</b>

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

<b>S. No</b>	<b>Description</b>	<b>Expenditure on Acquiring Physical Assets (Procurement)</b>	<b>Civil Works</b>	<b>Receipts</b>	<b>Others</b>	<b>Total for the year 2012-13</b>	<b>Total for the year 2011-12</b>
1	Outlays Audited	-	27.476	5.200	17.050	49.726	76.938
2	Amount Placed under Audit Observation /Irregularities of Audit	-	5.455	1.200	2.532	9.187	28.171
3	Recoveries Pointed Out at the instance of Audit	-	1.898	-	-	1.898	1.705
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

**Table 4: Table of Irregularities pointed out****(Rs in million)**

<b>S. No</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of Rules and regulations, principle of propriety and probity in public operation	4.757
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
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.	-
4	Quantification of weakness of internal control systems.	-
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	1.898
6	Non-production of record	2.532
7	Others, including cases of accidents, negligence etc.	-
	<b>Total</b>	<b>9.187</b>

**Table 5: Cost-Benefit****(Rs in million)**

<b>Sr. No</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited (Items 1 of Table 3)	49.726
2	Expenditure on Audit	0.177
3	Recoveries realized at the instance of Audit	-
	Cost-Benefit Ratio	1:0

## CHAPTER-1

### 1.1 Tehsil Municipal Administration Dir Upper, District Dir Upper

#### 1.1.1 Introduction

District Dir Upper is administratively divided into two Tehsils, Dir and Wari. Tehsil Municipal Administration consists of Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer. Activities of Tehsil Municipal Administrations are managed through Tehsil Municipal Officer and his subordinate staff i.e. Tehsil Officer (Finance), Tehsil Officer (Infrastructure) and Tehsil Officer (Revenue).

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

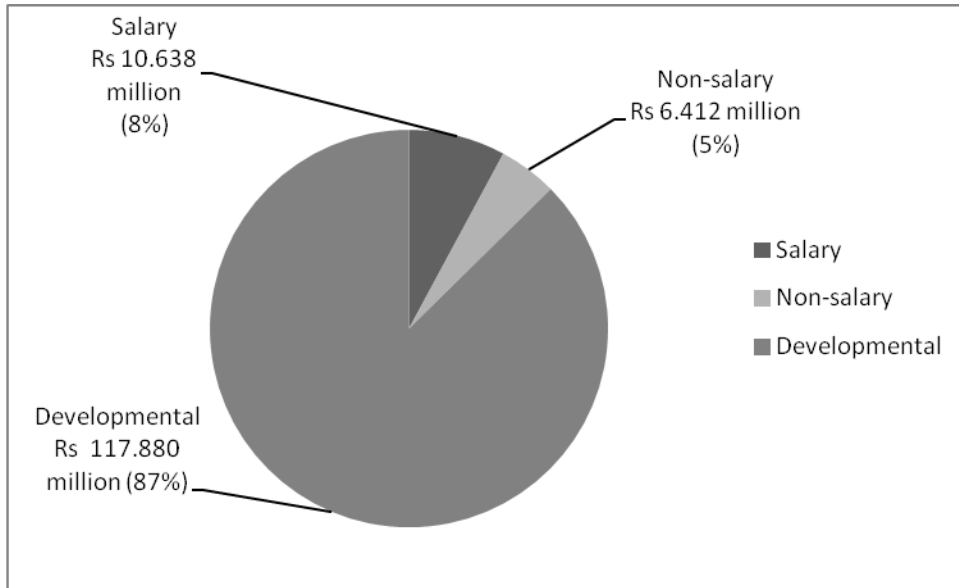
(Rs in million)

2012-13	Budget	Expenditure	Saving/Excess	%age
Salary	16.888	10.637	(6.250)	37 %
Non-salary	20.172	6.412	(13.760)	66 %
Developmental	126.781	117..879	(8.902)	7 %
<b>Total</b>	<b>163.843</b>	<b>134.929</b>	<b>(28.913)</b>	

A budget of Rs 163.843 million was allocated, against which an expenditure of Rs 134.929 million was incurred by the TMA Dir Upper with a saving of Rs 28.913 million during 2012-13.

### Expenditure 2012-13

(Rs in million)



Detail is given at Annex-3.

#### 1.1.3 Brief Comments on the status of compliance with PAC/ ZAC Directives

The audit reports on the accounts of TMA Dir Upper have not yet been discussed in PAC/ZAC.

## **1.2 AUDIT PARAS**

### **1.2.1 Non production of record**

#### **1.2.1.1 Non production of record -Rs 2.532 million**

According to Section 14 (3) of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, any person or authority hindering the auditorial functions of the Auditor-General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

During scrutiny of the Budget Book of Tehsil Municipal Administration Dir Upper for the Financial Year 2012-13, it was observed that Budget Book showed an opening balance of Rs 2,532,230 under source of funds i.e. TSP and 30% ADP. The local office did not provide relevant despite repeated requests.

Audit observed that non production of record was a violation of government rules, which resulted in non authentication of public spending.

When pointed out in February 2014, management stated that detail reply would be submitted after scrutiny of the record. However, the reply was not received till finalization of the report in November 2014.

Request for convening DAC meeting was made in February 2014. DAC meeting could not be held till finalization of this report.

Audit recommends immediate production auditable record for audit scrutiny and action against the person(s) at fault.

AP 96 (2012-13)

## **1.2.2 Irregularity & Non compliance**

### **1.2.2.1 Non execution of schemes involving advance payment -Rs 1.924 million**

According to Para 66 of the General Financial Rules Volume-I, all estimates of revenue and expenditure included in the budget are for the Financial Year.

Tehsil Municipal Administration Dir Upper paid Rs 1,923,626 as 25% advance to the Project Leaders. As per available record work on the said schemes was not yet started despite lapse of considerable time. Audit holds that the department was required to have made serious efforts to get the schemes completed or recover the 25% advance payment. Detail is in Annex- 4.

Audit observed that the irregularity was occurred due to weak financial control.

When pointed out in February 2014, management stated that Dir Upper was a snowfall area and efforts would be made to mobilize the project leaders for early completion of the schemes. Reply was not convincing as no progress was intimated till finalization of this report.

Request for convening DAC meeting was made in February 2014 but DAC meeting could not be convened till finalization of this report.

Audit recommends recovery and action against the person(s) at fault for non completion of schemes.

AP 89 & 90 (2012-13)

**1.2.2.2 Irregular execution of schemes out of TKPP fund-Rs 1.748 million**

According to serial No. 11(a) of Revised guidelines/procedure for TKPP circulated through letter No. DG(D&M)LG/1-16/TSP Guidelines/2004 dated 01/11/2004, funds would not be utilized on the schemes not falling in the eligible sectors/ sub sectors.

Tehsil Municipal Administration Dir Upper incurred Rs 1,748,000 on the purchase of Generators out of TKPP fund during Financial Year 2012-13, which was not admissible under the above criteria. Thus, expenditure from the TKPP fund was made in violation of the above mentioned guidelines. Detail is given in Annex- 5.

Audit observed that the irregularity occurred due to weak financial control.

When pointed out in February 2014, management stated that the schemes were administratively approved by the District Administrator i.e. DCO and were executed accordingly. Reply was not tenable because the guidelines for utilization of the fund were issued by the Provincial Government, which should have been complied with while approving the schemes.

Request for convening DAC meeting was made in February 2014. DAC meeting could not be convened till finalization of this report.

Audit recommends that inadmissible expenditure needs regularization from the competent forum, besides action against the person(s) at fault.

AP 83 (2012-13)



### 1.2.2.3 Unauthorized repair works out of ADP fund-Rs 1.085 million

According to Rule 55 (2) of Budget Rule 2003, Annual Development Programme indicates new developmental projects and on-going development project. Development projects on which no expenditure has been previously made shall be termed “new” development project and development projects on which expenditure has been incurred in previous years shall be termed on-going.

Tehsil Municipal Administration Dir Upper spent an amount of Rs 1,085,940 on repair of buildings, bridges etc. out of ADP fund during Financial Year 2012-13. Audit holds that ADP was meant for execution of new developmental schemes and not for repair works. A separate fund is allocated for repair and maintenance, so chances of over lapping of schemes could not be ruled out. Thus, the expenditure from ADP on repair works was held unauthorized and irregular. Detail is as under:

S. No	Name of Scheme	Name of Project Leader	Amount (Rs)
01	Repair of Channel U/C Doog Dara		612,940
02	Const./Repair of Road at U/C Sheringal	Amir Alam	230,000
03	Const./Repair of Road at Soor Kamar U/C Sawni	Bahloul	243,320
<b>Total</b>			<b>1,085,940</b>

Audit observed that the irregularity occurred due to weak financial control.

When pointed out in February 2014, management stated that the schemes had been administratively approved by the District Administrator i.e. DCO and were executed accordingly. Reply was not convincing as repair works were carried out from the developmental budget.

Request for convening DAC meeting was made in February 2014. DAC meeting could not be held till finalization of this report.

Audit recommends that the unauthorized incurrence of expenditure on repair works needs to be regularized from the competent authority/forum and action be taken against the person(s) at fault.

AP 82 (2012-13)

### **1.2.3 Internal Control Weaknesses**

#### **1.2.3.1 Non imposition of penalty on late completion of schemes-Rs 1.085 million**

According to clause 2 of the agreement executed between Municipal Committee and Project Leaders, 10% penalty is required to be deducted from the contractor on late completion of work.

Tehsil Municipal Administration Dir Upper, during the Financial Year 2012-13, did not impose and recover 10% penalty amounting to Rs 1,085,000 on the late completion of works from different Project Leaders executed under District ADP, TKKP and CMD Funds. Detail of works and penalty is given in Annex- 6.

Audit observed that non imposition of penalty occurred due to weak internal controls and undue favour to the Project Leaders for non completion of schemes within stipulated time.

When pointed out in February 2014, management stated that detail reply would be submitted after scrutiny of the record. However, the reply was not received till finalization of the report in November 2014.

Request for convening DAC meeting was made in February 2014. DAC meeting could not be held till finalization of this report.

Audit recommends recovery of the penalty from the Project Leaders and action against the person(s) at fault.

AP 87 & 88 (2012-13)

### **1.2.3.2 Non deduction of Government dues- Rs 0.813 million**

According to the decision of Provincial Finance Commission, at Serial No. IX (a) communicated vide Government of Khyber Pakhtunkhwa Local Government Department No. AO/LCB/8(89)/07 dated 22-08-2007, deduction of self help and contingency would be made @ 0.80% and 0.50% of the estimated cost.

According to Assistant Secretary Stamps Board of Revenue Khyber Pakhtunkhwa letter No. 15796/889/stamp-240 dated 29/06/2009, stamp duty shall be deducted at the prescribed rates:

Tehsil Municipal Administration Dir Upper executed various schemes under District ADP, TKPP and CMD during 2012-13 through Project Committees but did not deduct 0.80% self help and 0.50% contingency amounting to Rs 322,560 and Rs 201,600 respectively from the Project Leaders. Moreover, stamp duty amounting to Rs 289,100 realized during the Financial Year 2012-13 was also not deposited into Government treasury. Hence a total amount of Rs 813,260 remained outstanding. Detail in Annex- 7.

Audit observed that the irregularity occurred due to weak performance and control.

When pointed out in February 2014, management stated that deduction would be made from the project leaders and result would be shown to audit in due course of time. Reply was not convincing as no progress was intimated till finalization of this report.

Request for convening DAC meeting was made in February 2014. DAC meeting could not be held till finalization of this report.

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

AP 85 & 86(2012-13)

**Annex-1****MEDAC PARAS****(Rs in million)**

<b>S No</b>	<b>AP No</b>	<b>Gist of para</b>	<b>Amount</b>
1	79	Recovery on account of allowing higher rate	0.055
2	80	Irregular payment without TS	0.600
3	81	Irregular payment without completion certificates	0.460
4	84	Overpayment due to non deduction of 10% voids	0.026
5	91	Unauthentic payment on execution of scheme	0.460
6	92	Non adjustment of advances	0.070
7	93	Irregular payment out of 0.50% contingency	0.203
8	94	Irregular transfer of funds	0.410
9		Irregular expenditure over and above allocated budget	1.642

### Audit Impact Summary

S.No	Rules/System/Procedure	Audit Impact
1	According to GFR, physical verification of store/assets should be carried out once in a year.	Increase probability for safeguarding the Government assets and stock
2	According to Financial and Treasury rules all dues of the government should be correctly and promptly assessed, collected and paid into Government Treasury.	Increase in revenue collection on account of Government dues
3	According to GFR, receipts and expenditure should be reconciled.	To ensure that the departmental accounts are sufficiently accurate to render possible and efficient Departmental control of expenditure and receipts.

**Annex-3****Budget and Expenditure Summary for Financial Year 2012-13**

<b>Grant No.</b>	<b>Name of the Grant</b>	<b>Actual Expenditure (Rs)</b>	<b>%age</b>
1	Salary	10,637,803	8%
2	Non Salary	6,412,292	5%
3	Developmental	117,879,821	87%
<b>Total</b>		<b>134,929,916</b>	

**Non execution of schemes involving advance payment**

CMD			
S.No	Name of Scheme	Name of Project Leader	25% advance (Rs)
1.	DWSS at Makhai Barawal Bandai.	Shah Nawaz Khan.	12,500
2.	Water Channel at Asharay Ganori C/O Zafar Khan	Said Ahmad Jan.	25,000
3.	Water Channel at Pacha Kali C/O Farid Khan.	Farid Khan.	25,000
4.	Constt:of Road/path at Dehrai Ganori c/o khaista Rahman.	Khaista Rahman.	25,000
5.	Janazgah at Bandai khass c/o Roz Ali.	Hamzali khan	25,000
6.	Street at Kotki.	Khan Mohd.	25,000
7.	Water pond at Haidu Darikand.	Zahid ullah	25,000
8.	2 Nos w/pond at Kataro Mamosai Darikand.	Shehreen.	25,000
9.	2 Nos water pond at Bin.	Rehman Malook.	25,000
10.	2 Nos water pond at Bagh Kali Sarkoo Samkoot C/O Rahim Shah.	Said Zulfiqar Ali Shah.	42,500
11.	3 Nos water pond at Shingar Gul+Belachand Gero c/o Sher Zamin.	Sher Zamin.	37,500
12.	Water pond at Tikerkot Barawal C/o Lal Zareen.	Inayat Ur Rahman.	25,000
13.	Road/Path at Dehrai c/o Hakim wali.	Said Ahmad Jan.	25,000
14.	Link Road at Noor khail Bala c/o Mohd yar.	Bashir Ahmad.	62,500
15.	Road at Ihsan Mohla.	Masi ullah	25,000
16.	Street at Usherai Mohla c/o Gul Lali.	Gul Lali	156,126
17.	w/pond at palam c/o Bacha yousif and Niaz Malak.	Bacha Yousif.	25,000
18.	Path at Fazal Khaliq+Gul Khaliq U/C Gwaldi.	Gul Khaliq	25,000
19.	Drains/PCC Road at Sajid korona Bagligar c/o Tanzeem Nowjanan Mohla Bagligar.	Mohd Javid.	50,000
20.	Street at Kamargai.	Islam uddin.	25,000
21.	Street/path at Bagligar Mohla.	Mohd Javed.	25,000
22.	Road at Qashqari.	Paında jan.	150,000
23.	Pav of street at Rehankot payeen.	Hazrat Yousif.	25,000



<b>Continue Non execution of schemes involving advance payment)</b>			
<b>S.No</b>	<b>Name of Scheme</b>	<b>Name of Project Leader</b>	<b>25% advance (Rs)</b>
24	Street/path at Anbar Chum.	Hamid ullah.	25,000
25	Constt:of protection wall at Zulikha	Mohd Rasool	50,000
26	Protection wall at Guli Bagh.	Rehman Malook.	25,000
27.	Pav of street at Abakand c/o Sami ullah korona	Said Ahmad jan.	25,000
28.	Danga wall at Hattan c/o Mateen ullah.	Abdul Mattin.	25,000
29.	Path at Bagh kalay c/o Abdullah.	Said Ahmad jan.	25,000
30.	Pav of path at Surbot Bala c/o Nawshad.	Said Ahmad jan.	25,000
31.	Constt:of culvert/D/wall /ternow sokai.	Mohd Ijaz khan.	50,000
32.	Julla Zangoo at Tikerkot c/o Mohd Fayaz.	Shahzad Nohd fayaz	25,000
33.	Danga wall at Qadir kalay c/o Shehbaz korona.	Shahbaz	50,000
34	Danga wall at Panakot c/o Perviz and Najib ullah.	Perviz khan	25,000
35.	Pav of street at Sundrawal c/o Mubarak jan.	Mubarak jan.	25,000
36.	Pav of street at Bandai payeen.	Khan Badshah	25,000
37	Protection wall at Qanda Buttai Barawal Bamdai c/o Ajmal khan.	Bashir Ahmad	25,000
38.	Protection wall at Gurijo Darikand	Fazal Rahim.	25,000
39.	Protection wall at Hido.	Zahid ullah.	25,000
<b>Sub Total</b>			<b>1,386,126</b>
<b>TKPP and District ADP</b>			
<b>S.No</b>	<b>Name of Scheme</b>	<b>Name of Project Leader</b>	<b>25% advance (Rs)</b>
1.	Dug well at Shaw c/o Amir Shaheen.	Amjad Shaheen.	50,000
2.	Repair of Ground at Universty Boys college Sheringal.	Mohd Shahid./	25,000
3.	Cricket Acedmy at Dir Stadium Dir.	Mukhtiar Hussain.	125,000
4.	D/Wall Lal Mohammad and Habib ullah Mohla Doog.	Badshah Mohd.	25,000
5.	Pav of street at Usherai c/o Gul Lali.	Gul Lali	25,000
6.	Pav of street at Dawlat Mohla.	Dawlat khan.	25,000
7.	Road at Bilal Mohla Thall	Hazrat Bilal.	25,000
8	DWSS at Shah Zullah Malak Mohla Tarpatar.	Anwar Zaib.	25,000
9	Play Ground at Dagoor Sowni c/o Akbar khan u/c Sowni.	Fazal Said khan.	12,500
10	W/pond at Almas+Usherai Darra c/o Abdul Hassan.	Abdul Hassan.	50,000
11	Bath Room,Gussal khana Masjid Battal.	Mohd Altaf.	12,500

12	Pav of street at panakot c/o Faizur Rahman.	Badshah Amin.	25,000
13.	Danga wall at unkar c/o Fateh.	Fateh Zareen.	12,500
14.	Protection Bund at Sharingal.	Amir Alam khan.	25,000
15	DWSS at kass c/o Saleem	Muslim.	12,500
16.	Irrigation channel at Khan Bacha Mohla constt:Dug well at Dadbanr.	Abdul Ghafar./	37,500
17	Pav of street at Mohalla kalan lamoti	Shah Zeb.	25,000
<b>Sub Total</b>			<b>537,500</b>
<b>Grand Total</b>			<b>1,923,626</b>

## Construction of Generators from TKPP Fund 2012-13

S. No	Name of Scheme	Name of Project Leader	Amount (Rs)
01	Const: of Wala/ Generator at Qunj Shahoor	M. Amin	184,000
02	Generator Wire at Mangal U/C Patrak	Mateen Malak	92,000
03	Const: of Generator Watta at Pengal Patrak	Ayub Khan	184,000
04	Const: of Generator Wala at Serai Patrak	Nisar Ahmad	184,000
05	Const: of Generator Wala Maidan U/C Patrak	Murad Khan	460,000
06	Const: of Generator Lejoon Beyar U/C Barikot	Sirajuddin	276,000
07	Const: of Generator at Bela U/C Gwaldai	M. Umar	184,000
08	Generator wire at Rehmatullah Muhallah U/C Patrak	Jamal Shah	92,000
09	Generator at Doon Serai	Abdur Rauf	92,000
<b>Total</b>			<b>1,748,000</b>

## Annex-6

### Non imposition of penalty on late completion of schemes

CMD							
S.No	Name of Scheme	Name of P/Leader	Allocation (Rs)	Date of work order	Date of completion	Status	10% Penalty (Rs)
1.	DWSS at Guli Bagh Darikand.	Zahid ullah	100,000	4-12-2012	4-4-2013	On Going	10,000
2.	DWSS at Dandono khawar Darikand	Zahid ullah	100,000	4-12-2012	4-4-2013	On Going	10,000
3	DWSS at Makhamai c/o Fazal Akbar Malak.	Bashir Ahmad	100,000	26-11-2012	26-3-2013	On Going	10,000
4	DWSS at Shahikot c/o Abdur Rahman+Bakht Din	Khan Badshah	100,000	26-11-2012	26-3-2013	On Going	10,000
5.	DWSS at Jamia Masjid at Barawal Bandai.	Bashir Ahmad	100,000	26-11-2012	26-3-2013	On Going	10,000
6.	Constt:of Janazgah at Nanagarkari Chukiatan.	Khan Zada.	100,000	21-12-2012	21-4-2013	On Going	10,000
7.	Dug Well at Kotki C/O Umara Khan,Khan Zarin+Islam.	Khan Badshah	100,000			On Going	10,000
8	DWSS at Shaga,Pittow Bandai,Sowni Sorkamar.	Shafi Ullah	400,000	21-11-2012	21-3-2013	On Going	40,000
9.	Constt:of Bridge at Katair U/C Doog Darra.	Ayub Khan	150,000	20-10-2012	20-4-2013	On Going	15,000
10.	Constt:/Repair of Play Ground at Sowni Khas.	Mohd Ayoub.	100,000	21-11-2012	21-3-2013.	On Going	10,000
11.	Street at Dodba C/O Khurshid Alam and Shafi Ullah.	Khurshid Alam.	200,000	21-11-2012	21-3-2013.	On Going	20,000
12.	Protection wall and Water Pond at Khandu Kass.	Khan Mohd.	100,000	17-12-2012	17-4-2013.	On Going	10,000
13.	Water pond/Danga wall at Pacha kali c/o Akbar Said etc	Said Ahmad	100,000	21-12-2012	21-4-2013	On Going	10,000
14.	Water pond at Sowni.	Mohd Ayub Khan.	200,000	21-11-2012	21-3-2013	On Going	20,000
15	Road at Dagoor c/o Khan Bahadar Sowni.	Irshad ullah khan	100,000	21-11-2012	21-3-2013	On Going	10,000
16.	Pav of street at Sowni.	Matti Ullah Khan	200,000	21-11-2012	21-3-2013	On Going	20,000
17	Pav of way at Unkar C/O Rehmat Faraz.	Rehmat Faraz Khan	100,000	22-11-2012	22-3-2013.	On Going	10,000
18	Constt:of path/Generator Channel at Daramdala.	Mohd Zair Khan	100,000	21-11-2012	21-3-2013.	On Going,	10,000
19.	DWSS/path U/C Gwaldi at Banjo.	Ali Haider.	150,000	8-11-2013	8-3-2013	On Going	15,000
20.	Constt:of Road at Sharmai+Pittow Bandai Khas	Nasir Ullah Khan	300,000	21-11-2012	21-3-2013.	On Going	30,000
21.	Repair of Road at Sowni.	Nasir Ullah Khan	200,000	21-11-2012	21-3-2013.	On Going	20,000

<b>CMD</b>							
<b>S.No</b>	<b>Name of Scheme</b>	<b>Name of P/Leader</b>	<b>Allocation (Rs)</b>	<b>Date of work order</b>	<b>Date of completion</b>		<b>10% Penalty (Rs)</b>
22.	DWSS at Chirgali.	Mohd Ayub Khan	100,000	21-11-2012	21-3-2013.	On Going	10,000
23.	Pav of street at Kass Kali Darora.	Rasool Azam	200,000	24-1-2013	24-5-2013.	On Going	20,000
24.	Pav of street at Gundaki,Tangai Payeen Chuk.	Gul Rahim.	200,000	22-11-2012	22-3-2013	On Going	20,000
26	Street/way at Kass Bala and payeen.	Mohd Idress.	200,000	14-1-2013	14-5-2013.	On Going	20,000
27	Pav of street at Qulandi c/o Saeed ur Rahman ,Taj Rasool	Saeed ur Rahman	200,000	22-11-2012	22-3-2013	On Going	20,000
28	DWSS at Nakamai Sarfaraz korona c/o sarfaraz	Saiful Malook	100,000	26-11-2012	26-3-2013	On Going	10,000
29.	DWSS at Tenderkoon u/c Gwaldi.	Dilawar khan	100,000	1-11-2012	1-3-2013	On Going	10,000
30.	DWSS at Sonai c/o Pinda khan	Khan Badshah	100,000	26-11-2012	26-3-2012	On Going	10,000
31.	DWSS at Sabir Sonai c/o Mohd Sultan,Mashang,Hasham khan	Khan Badshah	100,000	26-11-2012	26-3-2012	On Going	10,000
<b>Sub Total</b>							<b>440,000</b>
<b>District ADP and TKPP</b>							
<b>S.No</b>	<b>Name of Scheme</b>	<b>Name of P/Leader</b>	<b>Allocation</b>	<b>Date of work order</b>	<b>Date of completion</b>		<b>10% Penalty</b>
1.	Pav of Street at Hayat Mohla	Hayat Khan	100,000	29-1-2013	29-5-2013	On Going	10,000
3	Pav of street at Miana c/o yar Mul ustaz+Umer Rahman	Taj Rasool	100,000	26-11-2012	26-3-2013	On Going	10,000
4.	Irrigation channel at Siah Galkore.	Gower khan.	100,000	24-9-2012	24-1-2013	On Going	10,000
5.	DWSS at Chukiatan	Mohd Afzal.	1,000,000	21-12-2012		On Going	100,000
6.	Pav of Path/Danga Wall at Chukiatan.	Zubir Ali.	100,000	28-11-2012	28-3-2012.	On Going	10,000
7	Water pond at Bandi Khawar C/O Muftah Uddin	Muftah uddin.	100,000	19-11-2012.	19-3-2013.	On Going	10,000
8.	DWSS at Bibywar	Mohd Khan.	100,000	22-11-2012	22-3-2013.	On Going	10,000
9	Road at Chukiatan.	Mubarak Jan.	100,000	19-11-2012	19-3-2013	On Going	10,000
10.	Protection wall at Dir C/O Ibrahim,Inama Ullah ,Salah Uddin.	Ibrahim	150,000	18-12-2012	18-4-2013	On Going	15,000
11	DWSS at Bibbywar.	Zubir	1,000,000	21-12-2012	21-4-2013	On Going	100,000
12	Street at Dir c/o Sana ullah	Sana ullah	500,000	29-1-2013	29-5-2013	On Going	50,000
13	Generator at Miana C/O Qari Mohd Zahir.	Mujahid Ali.	300,000	28-11-2012	28-3-2013	On Going	30,000

<b>District ADP and TKPP</b>							
<b>S.No</b>	<b>Name of Scheme</b>	<b>Name of P/Leader</b>	<b>Allocation</b>	<b>Date of work order</b>	<b>Date of completion</b>		<b>10% Penalty</b>
14	DWSS at Sowni u/C Sowni.	Mujahid	1,000,000	21-12-2012	21-4-2013	On Going	100,000
15	Protection wall at Miana c/o Yar Mula Haji.	Anwar Zaib.	100,000	26-11-2012	26-3-2013	On Going	10,000
16.	Pav of street at Chalal patrak.	Bacha khan.	100,000	11-10-2012	11-2-2013	On Going	10,000
17	DWSS at Qulandi.	Qarib ullah.	1,000,000	21-12-2012	21-4-2013	On Going	100,000
18	2 Nos water tank at panakot	Rahim javeed.	100,000	21-11-2012	21-3-2013	On Going	10,000
19.	Way at Belenzai+Qulandi	Mohd Zahir	100,000	7-11-2012	7-3-2013	On Going	10,000
20.	Pav of way at Rehankot pay c/o Inayatur Rahmab	Inayatur Rahman	100,000	28-11-2012	28-3-2013	On Going	10,000
21.	Pav of street at Lowari c/o Ghulam wahid.	Ghulam wahid.	100,000	7-11-2012	7-3-2013	On Going	10,000
22	Pav of street/path at Miana .	Gul Faraz khan	200,000	18-12-2012	18-4-2013	On Going	20,000
<b>Sub Total</b>							<b>645,000</b>
<b>Grand Total</b>							<b>1,085,000</b>

## Detail of self help, contingency and stamp duty

S. No	Source of Fund	Constituency	0.80% self help (Rs)	0.50% Contingency (Rs)	Stamp Duty (Rs)
01	CMD	PK-91	124,560	77,850	145,850
		PK-92	26,000	16,250	32,500
02	TKPP	PK-91	110,160	68,850	56,650
		PK-92	6,800	4,200	8,750
03	District ADP	PK-91	29,440	18,400	17,850
		PK-92	25,600	16,000	27,500
<b>Total</b>			<b>322,560</b>	<b>201,550</b>	<b>289,100</b>