



DRAFT

AUDIT REPORT

ON THE ACCOUNTS OF

TEHSIL MUNICIPAL ADMINISTRATION

KOHISTAN

AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AP	Advance Para
BOQ	Bill of Quantity
CMO	Chief Municipal Officer
CSR	Composite Schedule Rates
CTR	Central Treasury Rules
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursing Officer
DG	Director General
GFR	General Financial Rules
IPSAS	International Public Sector Accounting Standards
LGA	Local Government Act
LDO	Local Government Ordinance
MC	Municipal Committee
MEFDAC	Memorandum for Departmental Accounts Committee
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
RDA	Regional Directorate of Audit
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TOF	Tehsil Officer Finance
TOI	Tehsil Officer Infrastructure
TOR	Tehsil Officer Regulations
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 Dasso, District Kohistan 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 Abbottabad has audit jurisdiction of District Governments, TMAs and UAs of six Districts i.e. Abbottabad, Haripur, Mansehra, Battagram, Kohistan and Tor Ghar.

The Regional Directorate has a human resource of 13 officers and staff, constituting 3939 man days. A budget of Rs 13.221 million was allocated to this office during Financial Year 2013-14. It has 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 Abbottabad carried out audit of the accounts of TMA Haripur for the Financial Year 2012-13 and the findings are included in the Audit Report.

Tehsil Municipal Administration, Dasso 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 and 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 Haripur comprises Tehsil Nazim, Niab Tehsil Nazim and Tehsil Municipal Officer/Administrator.

a. Scope of Audit

Out of the total expenditure of the TMA Dassu, for the Financial Year 2012-13, the auditable expenditure under the jurisdiction of RDA was Rs 313.032 million. Out of this, RDA Abbottabad audited an expenditure of Rs 313.032 million on test check basis which, in terms of percentage, was 100% of auditable expenditure. Sample size selected in the audited formations ranged between 15% to 30%.

The receipts of Tehsil Municipal Administration Dassu for the Financial Year 2012-13, were nil.

b. Recoveries at the instance of audit

Recovery of Rs 7.945 million was pointed out during the audit. However, no recovery was effected till the finalization of this report.

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 Dassu 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 Dassu. 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 156.547 million were noted in two cases.¹
- ii. Weak internal control of Rs 8.580 million was noted in four cases.²

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

¹ 1.2.1.1, 1.2.1.2,

² 1.2.2.1, 1.2.2.2, 1.2.2.3 and 1.2.2.4

g. Recommendations

- i. Disciplinary actions need to be taken for 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 needs to be ensured.
- v. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.

SUMMARY TABLES and CHARTS

Table 1: Audit Work Statistics

S. No	Description	No.	(Rs in million)
			Budget
1	Total Entities (PAO) in Audit Jurisdiction	01	313.032
2	Total formations in audit jurisdiction	01	313.032
3	Total Entities(PAO/EDOs) Audited	01	244.165
4	Total formations Audited	01	244.165
5	Audit and Inspection Reports	01	244.165
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2: Audit Observations classified by categories

S. No	Description	(Rs in million)
		Amount Placed under Audit Observation
1.	Unsound asset management	-
2.	Weak financial management	156.547
3.	Weak Internal controls relating to financial management	8.580
4.	Others	-
	Total	165.127

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

S. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total for the year 2012-13	Total for the year 2011-12
1.	Outlays Audited	-	233.985	-	10.180	244.165	296.25
2.	Amount Placed under Audit Observation /Irregularities of Audit	-	165.127	-	-	165.127	17.814
3.	Recoveries Pointed Out at the instance of Audit	-	7.945	-	-	7.945	11.951
4.	Recoveries Accepted /Established at the instance of Audit	-	7.945	-	-	7.945	4.426
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

Table 4: Table of Irregularities pointed out

(Rs in million)		
S. No	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation	5.976
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	0
3	Accounting Errors (accounting policy departure from NAM, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weakness of internal control systems.	151.206
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	7.945
6	Non production of record	0
7	Others, including cases of accidents, negligence etc.	0
	Total	165.127

Table 5: Cost-Benefit

(Rs in million)		
Sr. No	Description	Amount
1	Outlays Audited (Items 1 of Table 3)	244.165
2	Expenditure on Audit	0.213
3	Recoveries realized at the instance of Audit	0
	Cost-Benefit Ratio	1 : 0

CHAPTER-1

1.1 Tehsil Municipal Administration Dassu Kohistan

1.1.1 Introduction

Dassu is the Tehsil of District Kohistan. Municipal Committee Dassu consists of one Chief Municipal Officer. MC Dassu comprises one drawing and Disbursing Officers i.e. Chief Municipal Officer. According to 1998 population census the population of Tehsil Dassu is 125870.

1.1.2 Brief Comments on Budget and Accounts (variance analysis)

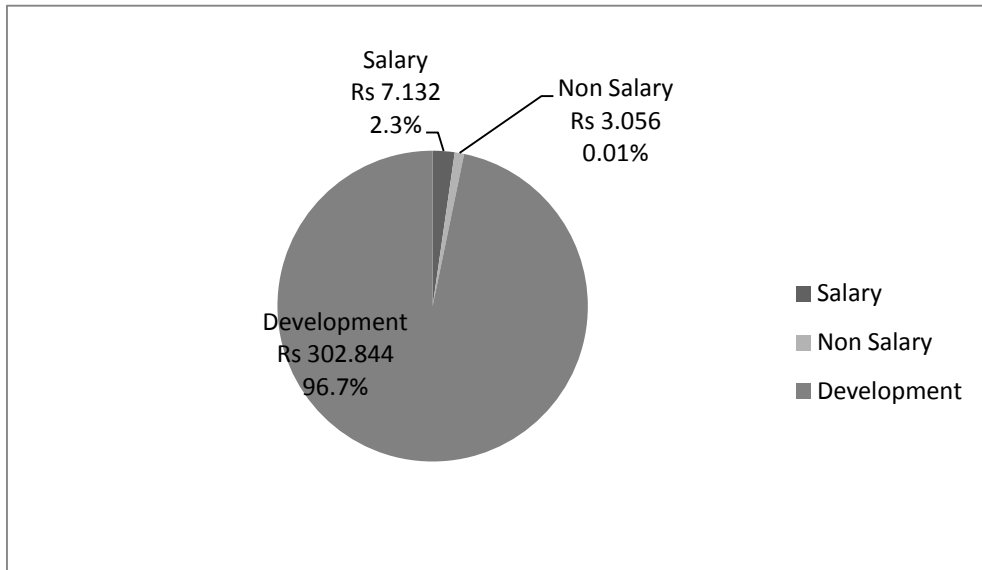
(Rs in million)

2012-13	Budget	Expenditure	(+)Excess (-) Saving	Percentage of Saving/excess of Budget
Salary	7.132	7.132	0	0.000
Non salary	3.056	3.056	0	0.000
Developmental	306.180	302.844	-3.336	-1.089
Total	316.368	313.032	-3.175	-1.089

A budget of Rs 316.368 million was allocated against which an expenditure of Rs 313.032 million was incurred by the MC Dassu with a saving of Rs 3.175 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 Municipal Committee Dassu, have not yet been discussed in PAC/ZAC.

1.2 AUDIT PARAS

1.2.1 Irregularity & Non Compliance

1.2.1.1 Unauthorized payment before Administrative Approval and Sanction of payment-Rs 5.341 million

Para 178 of GFR stipulates that work shall not be commenced unless it is administratively approved and technically sanctioned. Similarly Treasury Rule 290 provides that no money shall be drawn from the treasury unless it is required for immediate disbursement

Chief Municipal Officer Dassu Kohistan paid Rs 5.341 million to different contractors under Peoples Works Program-II (PMD 533) during the year 2012-13. Audit held the payment as unauthorized since the payments were made before Administrative Approval of work and sanction of payment (detail given in Annexure-4).

Audit observed that unauthorized payment was made due to weak management and financial control.

When pointed out in January 2014, management stated that all the schemes were executed after getting the Administrative Approval. The AA would be shown at the time of next audit. Reply was not convincing as the payments were made before AA and sanction of payment.

Request for convening DAC was made on 04.02.2014, which could not be held till finalization of this report.

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

AP-01 2012-13

1.2.1.2 Irregular payment on account of various schemes-Rs 151.206 million

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

Chief Municipal Officer Dassu Kohistan during the year 2012-13 paid Rs 151,206,660 on account of completion of various developmental schemes under PWP-II program. Audit held the payments irregular as the payments were made without completion certificate. Audit is of the opinion that the schemes were not physically checked/verified by the technical officer as no completion certificate was found on record.

Audit observed that unauthorized payment was made due to weak management and financial control.

When pointed out in January 2014, management stated that completion certificates would be produced to next audit. Reply was not convincing as the completion certificate should have been produced to audit which was not produced till finalization of this report.

Request for convening DAC was made on 04.02.2014, which could not be held till finalization of this report.

Audit recommends inquiry and fixing of responsibility on persons at fault besides regularization of expenditure.

AP-04 2012-13

1.2.2 Internal Control Weaknesses

1.2.2.1 Loss due to non deduction of professional tax -Rs 1.253 million

According to Finance Department letter No. 766/PT dated 26.09.2011 issued vide Excise and taxation, the contractors are liable to pay Professional tax on total payments as per following rates:

S.No.	Range	Rate in Rs
1	Rs 10,000 to 0.5 million	3600
2	0.5 to 1 million	4000
3	1 to 2.5 Million	6000
4	2.5 to 10 million	18,000
5	10 to 25 million	25,000

Chief Municipal Officer Dasso Kohistan during the year 2012-13 executed various schemes amounting to Rs 371.520 millions but did not deduct professional tax amounting to Rs 1,253,400 as detail in Annexure-5

Govt. sustained loss of Rs 1,253,400 due to non deduction of professional Tax.

Audit observed that loss accrued due to weak internal Control.

When pointed out in January 2014, management stated that Kohistan being the backward area is exempted from all type of taxes. Department should have produced exemption certificate from relevant authorities in support of the reply which was not done till finalization of this report.

Request for convening DAC was made on 04.02.2014, which could not be held till finalization of this report.

Audit recommends that Tax exemption certificate should be produced otherwise professional tax amounting to Rs 1,253,400 should be recovered.

AP-02 2012-13

1.2.2.2 Overpayment on account of higher rates-Rs 2.818 million

According CSR 2012, the rate of an item of work “providing, laying, cutting, joint test and disinfecting of G.I. Pipes 1” dia using light quality in Water supply work” (24-16C-03) is Rs 343.81 per meter. Furthermore, rate for “excavation in shingle gravel” is Rs 249 per sqt ft and “excavation in hard rock” is Rs 299 per sqt ft.

Chief Municipal Officer Dassu Kohistan during the year 2012-13 overpaid Rs 2,818,990 due to misapplication of rates on execution of various developmental schemes as per detail given in Annexure-6.

Audit observed that overpayment was due to weak internal control

When pointed out in January 2014, management stated that reply would be submitted after checking the record. Reply of the department was not convincing as higher rate was allowed instead of admissible rate.

Request for convening DAC was made on 04.02.2014, which could not be held till finalization of this report.

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

AP 05 2012-13

1.2.2.3 Loss due to non execution of schemes-Rs 2.465 million

Clause 2 of conditions of contract (Form 28) provides, “ the time allowed for carrying out the work as entered in the tender shall be strictly observed by the contractor, and shall be reckoned from the date on which the orders to commence work is given to the contractor. The work shall throughout the stipulated period of the contract be proceeded with due diligence”.

Furthermore, clause 11 states that, “the contractor shall execute the whole and every part of the work in the most substantial and workmanlike manner and both as regards materials and otherwise in every respect in strict accordance with the specification”.

Chief Municipal Officer Dassu Kohistan paid Rs 2,465,000 as 1st advance to contractors against various schemes with an estimated cost of Rs 3,955,000 during the year 2012-13. Neither the schemes were executed nor any progress intimated till date of audit, as is evident from the progress report. (Detail is given in Annexure-7).

Due to weak internal control, the schemes were not executed and advance payment was not recovered resulting loss of Rs 2,465,177 to government.

Audit observed that advances were not recovered due to weak internal control.

When pointed out in January 2014, Management stated that the 25% of the contract amount was given as advance and the schemes were completed and after

measurement in the measurement Book, the advances were adjusted. Some schemes were unadjusted due to local disputes. Department admitted the loss but no action/progress has been intimated till finalization of this report.

Request for convening DAC was made on 04.02.2014, which could not be held till finalization of this report.

Audit recommends the immediate completion of schemes, imposition of penalty or recovery of advance payments.

AP 07 2012-13

1.2.2.4 Non collection of revenues-Rs 2.044 million

Para 8 and 26 of the General Financial Rules VOL-I Volume I require each administrative deptt; that all the dues of the govt. are correctly and promptly assessed, collected and paid into treasury.

Budget estimates of Chief Municipal Officer Dassu Kohistan for the year 2012-13 revealed that Rs. 2,044,165 were required to be collected and deposited into Govt. treasury on account of Tax and Non tax revenues which was not done detail below:

S.No	Particulars	Target/Budget 12-13 (Rs)	Actual receipts
1	Property Tax	400,000	0
2	Others (Refection of mobile Poles)	471,000	0
3	Registration/Enlistment of Contractors	477,165	0
4	Interest on Profit and Loss Account	16,000	0
5	Tender form fee	680,000	0
Total		2,044,165	0

Audit observed that non collection of revenue occurred due to weak internal control

When pointed out in January 2014, management stated that the budget was estimated. Reply was not convincing, as not even a single penny was shown collected according to estimated budget figures.

Request for convening DAC was made on 04.02.2014, which could not be held till finalization of this report.

Audit recommends that recoveries of revenues should be ensured.

AP 08 (2012-13)

ANNEXURE

Annexure-1

MFDAC PARAS

(Rs million)

S.No	AP No	Caption	Amount
1	3	Loss due to non deposit of tender form fee	0.331
2	6	Loss due to non deduction of stamp duty	0.123
3	9	Unjustified/irregular drawl and disbursement	2.230
4	10	Irregular /doubtful expenditure	0.870
Total			3.554

Annexure-2 Audit Impact Summary for the financial year 2012-113

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 and render an effective Departmental control of expenditure and receipts.

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

Fund	BUDGET	Expenditure	Balance
Non Developmental	10,188,987	10,188,987	0
Developmental	0	0	0
TKPP/TSP	20,000,000	19,030,000	1,045,000
CMD	40,000,000	38,557,500	1,442,500
ADP TMA Palas	9,090,000	9,090,000	0
ADP TMA Pattan	750,000	750,000	0
ADP TMA Dassu	6,380,500	6,380,500	0
Total ADP	16,220,500	16,220,500	0
PWP-II	0	0	0
TMA Palas PSDP MPA	12,263,763	12,263,763	0
TMA Dassu (MNA)	24,440,589	24,440,589	0
TMA Pattan (DPM)	100,000,000	99,237,677	762,323
TMA Palas (PMD)	76,872,618	76,872,618	0
	316,206,957	313,032,134	3,249,823

Annexure-4**Detail of payment before AA and Sanction of Expenditure**

S.No	Name of Scheme				Amount Paid Rs
		Date of Payment	Date of Administrative Approval	Date of sanction of payment	
1	Construction of Chinari Road Potion-02	20.12.12	21.12.12	15.02.13	1,682,381
2	Construction of Misham Shingle Road Potion-01	20.12.12	21.12.12	15.02.13	1,206,461
3	Construction of Misham Shingle Road Potion-02	20.12.12	21.12.12	15.02.13	1,034,334
4	Construction of Water Supply Scheme Kolai	20.12.12	21.12.12	15.02.13	354,572
5	Construction of Water Supply Scheme Tawa	20.12.12	21.12.12	15.02.13	354,572
6	Construction of Water Supply Scheme Batara Masham	20.12.12	21.12.12	15.02.13	354,572
7	Construction of Water Supply Scheme Ber Sheral	20.12.12	21.12.12	15.02.13	354,572
Total					5,341,464

Annexure-5

Detail of Professional Tax during 2012-13

S.No.	Fund	Scheme	E.Cost (Rs)	P.Tax (Rs)
1	CMD PK-61	Construction of Galgan road pattan	2,000,000	6,000
2	CMD PK-61	construction of shingle road chorlak to chorana Bankad	10,000,000	18,000
3	CMD PK-61	Const. of Harigan road kayal	4,000,000	18,000
4	CMD PK-61	Const. of Kawi road pattan phase III	2,000,000	6,000
5	CMD PK-61	Cons. Of shingle road Khwar Jijal	2,000,000	6,000
6	CMD PK-61	Cont. of kokiayal road	1,000,000	4,000
7	CMD PK-61	Repair/pcc of Road at Pashwa kayal	550,000	4,000
8	CMD PK-61	Cont. of Link Road Bandloo kayal	800,000	4,000
9	CMD PK-61	Const. of link raod at Falik Fazal Haqabad	1,000,000	4,000
10	CMD PK-61	Const. lind raod gul khan abad Pattan	2,000,000	6,000
11	CMD PK-61	Cont. of link raod mir Afzal Abad	1,000,000	4,000
12	CMD PK-61	Construction of Two No. of Pedestran Bridge Pattan	1,600,000	6,000
13	CMD PK-61	Cont. of Foot Path and Kandoa to Shangai	600,000	4,000
14	CMD PK-61	Cont. of Foot Path and Kandoa to Khan	600,000	4,000
15	CMD PK-61	Repair of Mosque at Pattan	9,150,000	25,000
16	CMD PK-61	WSS Kail Khur to leo Pattan	500,000	4,000
17	CMD PK-61	Repair of Water Channel at Bela Rstam Khan	600,000	4,000
18	CMD PK-61	Repair of Water Channel at Churlandi	600,000	4,000
		Total-1	0	131,000
19	CMD PK-62	Cons. Of shingle road	4,000,000	18,000
20	CMD PK-62	Re/Reh Mehran Bridge Vill Kota Kot	2,380,000	6,000
21	CMD PK-62	Reh Sorramabad to Kolai Vill Shingle Road	1,880,000	6,000
22	CMD PK-62	Removal and Land Slides and big boulders Kolai Road	3,620,000	18,000
23	CMD PK-62	Const; of Masham Shingle Road Portion-1	4,000,000	6,000

24	CMD PK-62	Const; of Masham Shingle Road Portion-II	4,000,000	6,000
25	CMD PK-62	Const. Battal Shingle Road	2,000,000	6,000
26	CMD PK-62	Cont. of Bela Shingle Road	3,500,000	18,000
27	CMD PK-62	Const. of Bela Chunari Road Portion-1	3,500,000	18,000
28	CMD PK-62	Const. of Bela Chunari Road Portion-II	3,000,000	18,000
		Total-2	0	120,000
29	TSP PK-61	Installation of 16 no Hydrel Power genrato	10,200,000	6,000
30	TSP PK-61	WSS at Metha Pani to ChakaiPattan	1,400,000	6,000
31	TSP PK-61	WSS at ThaPPAN Ranolia	4,000,000	18,000
32	TSP PK-61	WSS/Water Tank at Harganj Abad Kyal	100,000	4,000
33	TSP PK-61	WSS Water Tank at Gul Mohammad Abad	100,000	4,000
S.No.	fund	Scheme	E.Cost	P.Tax
34	TSP PK-61	WSS Mian Sulemanabad	200,000	4,000
35	TSP PK-61	WSS at Bela Bela Banked	400,000	4,000
36	TSP PK-61	WSS at bari Chali	40,000	4,000
37	TSP PK-61	Const. of flood Protecdtion Wall at Bela Gabrail	300,000	4,000
38	TSP PK-61	Const. of Flood Protecdtion Wall at Delber abad	400,000	4,000
39	TSP PK-61	Const. of flood Protection wall at Dartoo	200,000	4,000
40	TSP PK-61	Const. of flood Protection wall at Sherajabad	200,000	4,000
41	TSP PK-61	Const. of flood Protection wall at Tahirabad	500,000	4,000
42	TSP PK-61	Const. of flood Protection wall at Motabarabad	500,000	4,000
43	TSP PK-61	Const. of flood Protection wall at Jan Mian Abad	200,000	4,000
44	TSP PK-61	Cont. of retaining wall at gravyard	500,000	4,000
45	TSP PK-61	Const. of flood Protection wall at danoo	400,000	4,000
		Total-3	0	86,000
		Total-4 PWP-II	280,000,000	916,400
		Grand Total 1+2+3+4	371,520,000	1,253,400

Annexure-6

Detail of overpayment due to higher rates

(Amount in Rs)

Name of Sch:	Item of work executed	Rate paid (Rs)	Rate Allowed (Rs)	Difference (Rs)	Qty executed	Overpayment
WSS Kolai	S/F G.I.Pipe 1" dia	379.90 (Sanitary and Gas Fitting Schemes Rates)	343.81 (Water Supply schemes Rate)	36.09	1160 per M	41864
WSS Barkhakar	S/F G.I.Pipe 1" dia	379.90	343.81	36.09	1160 per M	41,864
Wss Sherakot	S/F G.I.Pipe 1" dia	379.90	343.81	36.09	1160 per M	41,864
WSS Medakhel	S/F G.I.Pipe 1" dia	379.90	343.81	36.09	1160 per M	41,864
WSS Gali Bagh	S/F G.I.Pipe 1" dia	379.90	343.81	36.09	1160 per M	41,864
WSS Khaliar	S/F G.I.Pipe 1" dia	379.90	343.81	36.09	1160 per M	41,864
WSS Shuraid	S/F G.I.Pipe 1" dia	379.90	343.81	36.09	1160 per M	41,864
WSS Barshrail	S/F G.I.Pipe 1" dia	379.90	343.81	36.09	1160 per M	41,864
WSS Beech Bala	S/F G.I.Pipe 1" dia	379.90	343.81	36.09	1160 per M	41,864
WSS Masham Barale	S/F G.I.Pipe 1" dia	379.90	343.81	36.09	1160 per M	41,864
WSS Mehreen	S/F G.I.Pipe 1" dia	379.90	343.81	36.09	1160 per M	41,864
WSS Bera	S/F G.I.Pipe 1" dia	379.90	343.81	36.09	1160 per M	41,864
						502,368
	Add 14% above					70,331
	Total (A)					572,699
Construction of shingle road Shatial P-II	Excavation of shingle gravel	301	249	52	5669 per M ³	294,780

Do	Excavation in Hard Rock	432	299	133	3082 per M ³	409,906
Construction of shingle raod Shatial P- III	Excavation of shingle gravel	301	249	52	6658 per M ³	346,216
Do	Excavation in Hard Rock	432	299	133	3585 per M ³	476,805
Construction of shingle raod Shatial P- I	Excavation of shingle gravel	301	249	52	5813.35 per M ³	302,294
Do	Excavation in Hard Rock	432	299	133	3130.26 per M ³	416,290
	Total (B)					2246,291
	Grand Total A+B					2,818,990

Annexure7**Detail of advances**

S.N O	Name of Scheme	Funds released Rs	Payment Rs	Balance Rs
1	Construction of Madrassa mirtab	100,000	25,000	75,000
2	Construction of WSS Sanabad Kolai	150,000	37,500	112,500
3	Construction of WSS Kanalabad Kena	50,000	12,500	37,500
4	Construction of Footpath Shanti	100,000	25,000	75,000
5	Construction of Footpath Kunsher	100,000	25,000	75,000
6	Construction of Footpath Mareen	100,000	25,000	75,000
7	Construction of Footpath Madekhel Bandi	90,000	22,500	67,500
8	Construction of Irrigation Channel shamal Bala to Gano	70,000	17,500	52,500
9	Construction of Footpath Kaneer to jangli	80,000	20,000	60,000
10	Construction of Footpath Aakhirkelabad to madan Gulsherabad	70,000	17,500	52,500
11	Construction of Water Tank Dhar Jijal	3,000,000	2,237,677	762,323
	Total	3,910,000	2,465,177	1,444,823