



**PERFORMANCE AUDIT REPORT  
ON  
EFFECTIVENESS OF WATER SUPPLY  
AND SANITATION PROGRAM (WSSP)  
IN PROVISION OF MUNICIPAL  
SERVICES IN  
DISTRICT MARDAN**

**AUDIT YEAR 2020-21**

**AUDITOR GENERAL OF PAKISTAN**

## **PREFACE**

The Auditor General of Pakistan conducts audit in accordance with Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Sections 8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001 and Section 37 of the Khyber Pakhtunkhwa Local Government Act, 2013. The Performance Audit of "Effectiveness of Water Supply and Sanitation Program (WSSP) in Provision of Municipal Services at district level" was carried out accordingly.

The Directorate General Audit, District Governments, Khyber Pakhtunkhwa conducted Performance Audit of "Effectiveness of Water Supply and Sanitation Program (WSSP) in Provision of Municipal Services at district level" in District Mardan during March 2021 for the FY 2019-20 with a view to report significant findings to stakeholders. Audit examined the economy, efficiency and effectiveness aspects of the services for provision of water supply facilities. Audit also assessed on test check basis, whether the management complied with the applicable laws, rules and regulations in providing and managing the services for provision of water supply facilities efficiently and effectively. The Audit report indicates specific actionable measures if taken, will help the management to realize the objectives accordingly.

Most of the observations included in this report were finalized in the light of written replies of the department. However, DAC meeting was not convened despite repeated requests.

The performance audit report is submitted to the Governor Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973, for causing it to be laid before the appropriate Legislative/ Executive forum.

Islamabad  
Dated:

**(Javaid Jehangir)**  
**Auditor General of Pakistan**

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## ABBREVIATIONS AND ACRONYMS

AGP	Auditor General of Pakistan
AOM&R	Annual Ordinary Maintenance and Repair
BOD	Board of Directors
DAC	Departmental Accounts Committee
DG	Director General
INTOSAI	International Organization of Supreme Audit Institutions
IRRC	Integrated Resource Recovery Center
KP	Khyber Pakhtunkhwa
KPCIP	Khyber Pakhtunkhwa Cities Improvement Project
KPIs	Key Performance Indicators
LGA	Local Government Act
MGD	Million Gallons per Day
MOU	Memorandum of Understanding
NC	Neighborhood Council
NCA	Norwegian Church Aid
PCRWR	Pakistan Council of Research in Water Resources
PCSIR	Pakistan Council of Scientific & Industrial Research
PHE	Public Health Engineering
PC-1	Panning and Commmsion-1
SAMA	Services and Assets Management Agreement
SOPs	Standard Operating Procedures
STP	Sewerage Treatment Plant
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TORs	Term of References
VC	Village Council
WAPDA	Water and Power Development Authority
WSSCM	Water and Sanitation Services Company Mardan
WSSC	Water Supply and Sanitation Company

## EXECUTIVE SUMMARY

The Director General Audit, District Governments, Khyber Pakhtunkhwa conducted Performance Audit titled “Effectiveness of Water Supply and Sanitation Program (WSSP) in Provision of Municipal Services at District Level in Khyber Pakhtunkhwa selected districts at regional HQ base” during March, 2021. The main objectives of audit were to evaluate planning, designing, construction, operation and maintenance of water supply, sewerage, drainage and solid waste system and allied facilities, examining HR policies especially in context of new hiring and managing, controlling and supervising persons whose services were placed at the disposal of WSSC and performance of the department against intended objectives and overall provision of services with respect to economy, efficiency & effectiveness. The audit was conducted in accordance with INTOSAI Auditing Standards as adopted by the Department of the Auditor General of Pakistan.

Water and Sanitation Services Company, Mardan has been established in 2015 as a corporate sector company owned by the Khyber Pakhtunkhwa Government. WSSC is governed by Board of Directors (BoD). They formulate the policies for adoption by the company. The company was created as separate entity out of the respective Town Municipal Administrations to deliver integrated water supply, sanitation and solid waste management services through the signing of services and asset management agreements (SAMA) with the respective TMAs in 14 union councils of the urban area.

Expenditure of the WSSC incurred on water supply in district Mardan is as under:

Rs in million

Financial Year	Budget	Amount Rs.	Expenditure	Amount
2019-20	Opening balance	174.297		-
	Own Sources receipt	5.750	Salary	239.020
	Grant from TMA	112.860	Non-Salary	137.510
	Government Grants	199.750	AOM&R	34.811
	<b>Totals</b>		<b>492.657</b>	

As far as analytical review is concerned, all the relevant analytical procedures were performed on the financial and non-financial data of audited entity to analyze the affectivity, sustainability and profitability of functional and proposed water supply schemes under WSSC.

### **Key Audit Findings and Recommendations**

Key Audit Findings are as follows:

- i. The facility of Water filtration/Water treatment plants was not available at district Mardan.
- ii. The Department/company failed to initiate public awareness in community about safe hygiene practices.
- iii. WSSCM failed to make some (10) tube wells functional.
- iv. The Department failed to enhance water supply for the community.
- v. The Department failed to establish water quality testing laboratories in District Mardan.
- vi. The Department did not take initiatives to enhance capacity building of staff.
- vii. Some of the staff members remained absent for a long time and no disciplinary action was taken.
- viii. The Department failed to establish and operate complete Management Information System.
- ix. The revenue generation mechanism from water supply services was deficient and highly ineffective and inefficient.
- x. The Company failed to make the sanitation vehicles functional.
- xi. There was wastage of government assets as most of them remained nonfunctional.
- xii. Various Water Supply Schemes that fall in the jurisdiction of the Company were not taken over from Public Health Engineering Department Mardan.
- xiii. The company failed to take over the IRRC in stipulated time for solid waste management in district Mardan.
- xiv. The water supply schemes were not solarized.

- xv. The Company failed to dispose of condemned movable assets.
- xvi. Standard Operating Procedures (SOPs) and guidelines were not developed/implemented for effective services delivery.
- xvii. The solid waste management plant and dumping ground (landfill) was not functional for a long time.
- xviii. The Sewerage Treatment Plant was non-functional since 1999.

Audit recommends that:

- i. Installation of water filtration plant is required for the supply of clean drinking water to the public.
- ii. Informative and educational campaigns to bring awareness among the community about safe hygiene practices is required to be arranged.
- iii. The nonfunctional tube wells are required to be made functional to ensure water supply to the community.
- iv. Steps may also be taken for enhancing water supply to the public by introducing new schemes. .
- v. Efforts may also be made for the establishment of testing laboratories to check the quality of water.
- vi. Extensive training programs are required to be arranged for capacity building of the staff to ensure efficient and effective service delivery.
- vii. Disciplinary proceedings may be initiated against the staff who remained absent without sanctioned leave.
- viii. Appropriate actions may also be taken against the defaulters of water charges and ensure early recovery of the long outstanding water charges.
- ix. Efforts may be taken for making the vehicles functional.
- x. Audit suggests proper and immediate taking over of the schemes from PHE Department Mardan.
- xi. Audit suggests taking over of IRRC and making functional the same immediately to generate the revenue for the Company.
- xii. Audit recommends shifting water supply schemes from WAPDA to solarization.
- xiii. Audit recommends immediate disposal of condemned assets.

- xiv. SOPs and guidelines may be developed and implemented in order to provide excellent service delivery to the community.
- xv. Efforts may be expedited for improving waste management practices through implementing community-based waste management collection, recycling and supporting the community to design cost-effective systems to collect and dispose of garbage and other solid wastes.



# **1. INTRODUCTION**

## **1.1 Background**

WSSCM was established in 2015 as a corporate sector company owned by the Khyber Pakhtunkhwa Government, and became fully operational in November 2016. WSSCM is governed by Board of Directors (BOD) who formulates policies for the Company. The goal of WSSCM is to bring sustained improvement in water and sanitation and effectively address the basic needs of the citizens of Mardan. Geographical focus of WSSCM is urban population, covering about 31 sq.km including (14 Union Councils) 39 Neighborhood Councils (NCs) and Sheikh Maltoon Town, with a total population around 380'000. The WSSCM signed a Services and Assets Management Agreement (SAMA) on 10 November 2016 with Tehsil Municipal Administration, Mardan & Department of Local Government Khyber Pakhtunkhwa. Provision of water to the Mardan city's households, commercial, institutional and industrial properties is one of the prime functions of WSSCM. As per current data, there are around 5200 identified connections (including 3500 registered and rest are yet to be registered). WSSCM also provides services in Solid and Water Waste Management. The sewerage & drainage services include collection and disposal of sewerage from open and piped drains, rain and surface water from private properties & public places within the city. Most of the drainage is made from the public places like streets, roads, and parks etc., through a network of nullahs and sewers.

## **1.2 Organizational Structure**

WSSC Mardan is managed by the Chief Executive Officer. He is assisted by General Manger, Manager Services, Chief Financial Officer, Manager Admin and Manager Technical. All managerial staffs are assisted by Assistant Manager Services, Assistant Manager Finance, and Assistant Manager Admin.

# **2. AUDIT OBJECTIVES**

Objective of this audit is to find the Effectiveness of WSSC in provision of municipal services in district Abbottabad. The following were main objectives of audit:

- i. Examine managing, controlling, maintaining machinery, equipment, tools, plants, vehicles, lands, buildings, structures and other moveable and immovable assets owned managed or controlled previously.
- ii. Assess the steps taken to safeguard public health through effective water supply services and reduction, collection, transportation, recycling and disposing of waste water and solid waste in environmentally sound manner in the district.
- iii. Ensure the provision of safe drinking water facilities to the people of District Mardan in an efficient manner at an affordable cost without any discrimination and access of every citizen to potable water facilities.
- iv. Evaluate status of water supply schemes being functional and dysfunctional, reasons for being dysfunctional and assess the efficient utilization of organizational capabilities for expansion and improvement of municipal services in line of approved budget.
- v. Assess the impacts of campaigns launched to promote public awareness on the importance of water conservation, waste reduction, resource recovery and comprehensive and efficient performance of the services.

### **3. AUDIT SCOPE AND METHODOLOGY**

#### **3.1 Audit Scope**

Audit focused on the “Effectiveness of Municipal Services of Water & Sanitation Services Company in district Mardan. The factors of economy, efficiency, and effectiveness were focused while conducting the audit. Audit covers the period from July 2019 to June 2020.

#### **3.2 Audit Methodology**

The audit was conducted in accordance with International Organization of Supreme Audit Institutions (INTOSAI) Auditing Standards as adopted by the Department of the Auditor General of Pakistan. These standards require comprehensive planning to ensure that an audit of high quality is carried out in an economic, efficient and effective way within the planned time and cost. Data was collected as per methodology explained below:

### **3.2.1 Documents Review**

Various documents were reviewed to gain an understanding regarding Effectiveness of Water Supply and Sanitation Programs are Laws, rules and regulations relevant to the subject audit. Documents includes Water Policy 2015, MOU of WSSCM ,funds Utilization report, budget and releases for water supply and sanitation programs, websites of WSSCM, progress reports/ Annual Performance Report and Business plan of WSSCM.

### **3.2.2 Site Visits**

The office of the Chief Executive Officer WSSCM and various sites of Tube wells, Sewerage Treatment Plant, Dumping ground and IRRC were visited by the audit team. The objectives of the inspection were to observe physically the effectiveness of water supply and sanitation programs.

### **3.2.3 Interviews**

A number of officers/officials of WSSCM were contacted and interviewed with a view to obtain information as to how they fulfilled their obligations.

## **4. AUDIT FINDINGS AND RECOMMENDATIONS**

### **4.1 Organization and Management**

#### **4.1.1 Non-availability of Water filtration/Water treatment plants facility.**

According to Clause-3(vii) of the Services and Assets Management Agreement (SAMA), WSSCM is responsible for taking all such steps necessary for safeguarding public health.

According to Serial No. 9 (iii) of Khyber Pakhtunkhwa Drinking Water Policy 2015, Efforts will be made to replicate and disseminate international best practices and technologies in drinking water and sanitation sector.

During performance audit of Effectiveness of water supply and sanitation programs in provision of municipal services provided by Water & Sanitation Services Company Mardan (WSSCM), it was noticed that not even a single Water filtration plant has been installed by the department in district Mardan. No efforts have been made to install water filtration plants in order to provide clean drinking water facility.

Non-installation of water filtration plant was due to weak management, which resulted deprivation of public from good health facilities.

When pointed out in May 2021, management stated that TMA had not handed over any filtration plant to WSSCM and water quality of tube wells was tested through PCRWR, the water quality of tube wells is good and safe. Reply was not convincing as no efforts have been taken to install water filtration plant in order to provide clean drinking water facility as required and mentioned above. No documentary proofs were provided in support of their reply.

Request for convening of DAC meeting was made in May 2021, however, meeting of DAC was not convened till finalization of this report.

Audit recommends installation of water filtration plant facility for provision of clean drinking water facility to the public.

#### **4.1.2 Failure to initiate public awareness in community about safe hygiene practices**

According to Para 8.3 (i) of Khyber Pakhtunkhwa Drinking Water Policy Mass information, education and communication campaigns shall be arranged and implemented to promote water safety, water conservation and hygiene practices.

During performance audit of Effectiveness of water supply and sanitation programs in provision of municipal services provided by Water & Sanitation Services Company Mardan (WSSCM), it was noticed that Company failed to arrange any awareness campaign and training programs about water conservation, waste reduction and safe hygiene practices in the community.

Non arrangement of campaigns for awareness of public was due to weak planning which resulted in lack of awareness about safe hygiene practices in the community.

When pointed out in May 2021, management stated that WSSCM has established a proper community liaison cell. The field team works on daily basis for awareness of the community for good hygiene practices. Reply was not convincing as no documentary evidence/development was shown regarding mass information, education and communication campaigns to promote water safety, water conservation and hygiene practices.

Request for convening of DAC meeting was made in May 2021, however, meeting of DAC was not convened till finalization of this report.

Audit recommends that informative and educational campaigns for awareness about safe hygiene practices in the community shall be arranged.

### 4.1.3 Failure to make functional the tube wells

According to Clause-3(i) of the Services and Assets Management Agreement (SAMA), WSSCM is exclusively responsible for operation and maintenance of water supply in the area of operations determined.

During performance audit of Effectiveness of water supply and sanitation programs in provision of municipal services provided by Water & Sanitation Services Company Mardan (WSSCM), it was noticed that 10 water supply schemes/tube wells were dysfunctional and community was deprived from clean drinking water. Detail is as under:-

#	Name of tube well	Union Council	Status
1	Eid Gah Road Pump House	Bari Cham	Non-functional
2	Eid Gah Tube Well (Inside)	Bari Cham	Non-functional
3	Old Fire Brigade Tube Well	Bari Cham	Non-functional
4	Old Janabad Tube Well Pump House	Bijli Ghar	Non-functional
5	Faram Korona Pump House	Dagai	Non-functional
6	Old District Council Colony Tube Well	Muslim Abad	Non-functional
7	Guli Bagh No.1	Guli Bagh	Non-functional
8	Guli Bagh No.2	Guli Bagh	Non-functional
9	New Islamabad	Par Hoti	Non-functional
10	Dang Baba No.2	Hoti	Non-functional

Non-functional tube wells were due to weak administrative and managerial controls, which deprived the community from provision of clean drinking water.

When pointed out in May 2021, management stated that WSSCM made video investigation of the non-functional tube wells and according to report the failed bores could not be made functional. However, the water supply to the community has been continued through available distribution system. Reply was not convincing as neither investigation reports were shown nor any steps were taken to make the tube wells functional for provision of clean water to the community. No documentary proof was provided in support of reply.

Request for convening of DAC meeting was made in May 2021, however, meeting of DAC was not convened till finalization of this report.

Audit recommends immediate action for making the tube wells functional and provision of water supply to the community.

#### **4.1.4 Failure to enhance water supply.**

According to Clause-3(iii) of the Services and Assets Management Agreement (SAMA), WSSCM is responsible for expansion, increase, enhancement and improvement in existing organizational and financial capability for water and sanitation, introduction of new schemes, plans, programs, operations, activities, rates, actions, procedures, processes and decision to downsize, discontinue or re design schemes, plans, programs, operations, procedures, processes for the transferred services in accordance with the provisions of the approved budget.

During performance audit of Effectiveness of water supply and sanitation programs in provision of municipal services provided by Water & Sanitation Services Company Mardan (WSSCM), it was noticed that WSSC Mardan is currently providing Water Supply to population about 2.40 million gallons per day (MGD) through 27 Nos of Tube Wells while the population demand is 14.59 (MGD) having a deficit of about 12.19 (MGD). In order meet the demand of the population in the determined area, 137 more Tube Wells are required to be established. Detail is given below:

<b>S.NO.</b>	<b>Department</b>	<b>Available/Functional WSS</b>	<b>Total Nos of WSS Required</b>	<b>Shortage of WSS</b>
1	WSSC Mardan	27	164	137

Failure to enhance water supply was due to violation of agreement, which caused depriving of public from provision of clean drinking water.

When pointed out in May 2021, management stated that WSSCM is supplying water to the community as per existing public demands in the available resources. Reply was not convincing as the department was responsible for expansion, increase, enhancement and improvement in existing organizational and financial capability for water and sanitation, introduction of new schemes, plans, and programs as per SAMA, which was not done.

Request for convening of DAC meeting was made in May 2021, however, meeting of DAC was not convened till finalization of this report.

Audit recommends enhancing water supply by introducing new schemes as well as functionalizing the existing abandoned tube wells.

#### **4.1.5 Failure in establishment of water quality testing laboratories**

According to Khyber Pakhtunkhwa drinking Water Policy 2015, Para 7.10 (ii) each organization /department will establish water quality testing laboratories and arrange required staff and equipment to ensure regular water quality monitoring and provision of safe water to the community.

During performance audit of Effectiveness of water supply and sanitation programs in provision of municipal services provided by Water & Sanitation Services Company Mardan (WSSCM), it was observed that water quality testing laboratories were not established by the WSSCM in order to provide safe water to the community.

Non-establishment of water quality testing laboratories occurred due to weak managerial and administrative controls, which resulted in provision of unhygienic water to the community.

When pointed out in May 2021, management stated that WSSCM regularly conducted water quality testing through Government owned laboratories. Reply was not convincing as according to KP Drinking Water Policy 2015, the department failed to establish water quality testing laboratory to ensure regular water quality monitoring and provision of safe water to the communities furthermore, no documentary proofs were shown to support the department's reply.

Request for convening of DAC meeting was made in May 2021, however, meeting of DAC was not convened till finalization of this report.



Audit recommends that efforts must be expedited for establishment of water quality testing laboratories.

#### **4.1.6 Failure to enhance capacity building of the staff**

According to Clause-3(iii) of the Services and Assets Management Agreement (SAMA), WSSCM is responsible for expansion, enhancement, and improvement in organizational and operational capacity.

During performance audit of Effectiveness of water supply and sanitation programs in provision of municipal services provided by Water & Sanitation Services Company Mardan (WSSCM), it was observed that no training program was arranged for the capacity building of staff to develop and enhance their skills and operational capacities and performing their responsibilities effectively in provision of municipal services to the community.

Non-enhancement of capacity building of staff was due to weak managerial and administrative controls, which resulted in ineffectiveness in provision of municipal services to the community.

When pointed out in May 2021, management stated that WSSCM regularly imparts capacity building training to its management and deputed staff. No documentary proofs were shown in support of reply till finalization of this report.

Request for convening of DAC meeting was made in May 2021, however, meeting of DAC was not convened till finalization of this report.

Audit recommends extensive training programs for capacity building of the staff in order to provide excellent service delivery to the community.

#### **4.1.7 Prolonged and Unauthorized absence of staff.**

According to Clause-4(vi) of the Services and Assets Management Agreement (SAMA), the First Party (TMA Mardan) is responsible to carry out

disciplinary proceedings against the deputed employees by constituting a committee comprising of First Party and Second Party (WSSCM).

According to Clause- 9.3 of the Services and Assets Management Agreement (SAMA), the Second Party may repatriate any person whose services are placed by the First Party at the disposal of the Second Party. If repatriation is ordered on account of charges of inefficiency, disobedience and misconduct, the Second Party must initiate complete disciplinary proceedings as elaborated in clause-4 above.

During performance audit of Effectiveness of water supply and sanitation programs in provision of municipal services provided by Water & Sanitation Services Company Mardan (WSSCM), it was observed 14 employees of water supply & sanitation section at the disposal of WSSCM were illegally absent since 2016, 2017, 2018 & 2019 till date. The Company stopped their pay and initiated some inquiries in light of clause 9.3 of the agreement. However, neither fruitful results achieved in carrying out proceedings against the absent staff nor the staff was repatriated till the finalization of this report. Detail of staff at Annexure-1.

Illegal absence of the staff was due to weak managerial and administrative controls, which resulted in ineffectiveness in provision of municipal services to the community.

When pointed out in May 2021, management stated that WSSCM has already reported the absentees to its parent department i.e TMA Mardan for taking action against these employees. Reply was not convincing as the department did not take any action against the absent employees and also did not provide any documentary proofs in support of reply till finalization of this report.

Request for convening of DAC meeting was made in May 2021, however, meeting of DAC was not convened till finalization of this report.

Audit recommends disciplinary proceedings against the staff in light of clause-4(vi) of the agreement for unauthorized absence.

#### **4.1.8 Failure to establish and operate complete Management Information System**

According to Clause-13 of the Services and Assets Management Agreement (SAMA), WSSCM shall achieve the agreed Key Performance Indicators (KPIs as specified in the agreement) in the qualitative as well as quantitative terms.

During performance audit of Effectiveness of water supply and sanitation programs in provision of municipal services provided by Water & Sanitation Services Company Mardan (WSSCM), it was noticed that as per KPIs specified in the agreement, WSSCM was required to establish and operate Management Information System including maintenance of asset register through system and provide log in facilities for requests of new connections up to June 2018, which was not done till date.

Non-establishment and non operation of a comprehensive system of GIS based MIS was due to weak managerial and administrative controls, which resulted in ineffectiveness in provision of municipal services to the community.

When pointed out in May 2021, management stated that assets register has already been maintained through system (copy will be provided). Similarly, WSSCM system has the provision to facilitate the consumers to apply for new connection or disconnection. Reply was not convincing as no documentary proofs were shown regarding achievement of the above KPIs till finalization of this report.

Request for convening of DAC meeting was made in May 2021, however, meeting of DAC was not convened till finalization of this report.

Audit recommends establishment and operation of complete management information system in order to provide excellent service delivery to the community.

#### **4.1.9 Non-shifting of water supply schemes from WAPDA to solar system**

According to clause 3(iii) of the SAMA the second party i.e. WSSC has entrusted the function and responsibility for expansion, increase, enhancement and improvement in existing organizational capability of water and sanitation, introduction of new schemes, plans, programs, operations, activities, actions, procedures, processes for water and sanitation. According to clause 12.2 of the SAMA the second party i.e. WSSC shall ensure use of resources provided by the First Party, bring in efficiency in water supply, sanitation and waste collection, treatment and disposal and level of services delivery.

WSSC Mardan took over 37 water supply schemes from TMA Mardan run through WAPDA by paying huge expenditure of Rs 30,363,039 per annum. However, local office did not take any step to shift from WAPDA to solar system to minimize consumption of electricity and expenditures. Audit holds that solarization of water supply schemes would not have only ensured uninterrupted supply of power but also would have decreased the burden of payment of electricity bills.

Non-solarization of water supply schemes occurred due to weak administrative and managerial controls, which resulted in heavy electricity consumption for running the tube wells.

When pointed out in May 2021, management stated that TORs for energy audit of all tube wells are in process. Based on the recommendations of the energy audit report, the solarization of tube wells will be decided. Reply was not convincing as the recurring cost of electricity bills was a huge burden and also the public remained deprived of the water in various areas due to load shedding of electricity.

Request for convening of DAC meeting was made in May 2021, however, meeting of DAC was not convened till finalization of this report.

Audit recommends shifting water supply schemes from WAPDA to solar system.

## **4.2 Financial Management**

### **4.2.1 In-effective system for recovery of water charges**

According to Clause-3(ix) of the Services and Assets Management Agreement (SAMA), WSSCM is exclusively responsible for proposing and determining cost recovery measures for the services provided by or on behalf of the Company and suggesting actions regarding taxes, fees, user charges etc, receiving and appropriating all receipts and recoveries in respect thereof.

During performance audit of Effectiveness of water supply and sanitation programs in provision of municipal services provided by Water & Sanitation Services Company Mardan (WSSCM), it was noticed that the local office did not determine the effective measures and actions to collect a huge amount of Rs 8,117,331 as water charges, which were outstanding to various domestic consumers since long. Detail as per Annexure-2

Water charges recovery system was ineffective due to lack of effective measures and action, which resulted into loss to the Government.

When pointed out in May 2021, management stated that since it is an ongoing process, efforts are being made to recover the water charges from the community. Progress will be shown accordingly. No documentary proofs were shown in support of reply till finalization of this report.

Request for convening of DAC meeting was made in May 2021, however, meeting of DAC was not convened till finalization of this report.

Audit recommends appropriate action against the defaulters for early recovery of long outstanding water charges.

#### **4.2.2 Deficiency in revenue generated from water supply services – Rs. 30.064 million**

According to Clause-3(ix) of the Services and Assets Management Agreement (SAMA), WSSCM is exclusively responsible for proposing and determining cost recovery measures for the services provided by or on behalf of the Company and suggesting actions regarding taxes, fees, user charges etc, receiving and appropriating all receipts and recoveries in respect thereof.

According to Section-C Para 1.1.2 of the Financial Manual of WSSC Mardan, the Company may charge its customers for various types of services provided by WSSCM. The key elements of revenue receipts for the WSSCM are connection fee charges from the customers; water/solid waste/conservancy charges from the customers; security deposits; sale from water tankers; arrears from defaulters; sale of solid waste and compost; recovery from outsourcing and other receipts.

During performance audit of Effectiveness of water supply and sanitation programs in provision of municipal services provided by Water & Sanitation Services Company Mardan (WSSCM), it was noticed that there was deficit of Rs. 30,064,072 in revenue of water charges against the expenditure incurred for provision of water supply services by WSSC Mardan for financial year 2019-20. Detail given below:

#	Particulars for the year 2019-20	Amount in Rs
1	Water supply electrical bills expenditure	30,363,039
2	Water supply repair & maintenance	2,376,302
<b>Total Expenditure</b>		<b>32,739,341</b>
3	Water rate recovery (revenue generated from water supply)	2,675,269
<b>Deficiency in revenue for financial year 2019-20</b>		<b>30,064,072</b>

Deficiency in revenue was due to weak administrative and managerial controls, which resulted in loss to the Company.

When pointed out in May 2021, management stated that since it is an ongoing process, efforts are being made to recover the water charges from the

community. Progress will be shown accordingly. No progress was shown till finalization of this report.

Request for convening of DAC meeting was made in May 2021, however, meeting of DAC was not convened till finalization of this report.

Audit recommends that the Company must take initiatives to propose and determine cost recovery measures for the services provided and improve recovery system to increase the revenue.

### 4.3 Assets Management

#### 4.3.1 Failure to make the sanitation vehicles functional.

According to Clause-3(iv) of the Services and Assets Management Agreement (SAMA), WSSCM is exclusively responsible for managing, controlling, maintaining machinery, equipment, tools, plants and vehicles.

During performance audit of Effectiveness of water supply and sanitation programs in provision of municipal services provided by Water & Sanitation Services Company Mardan (WSSCM), it was noticed that 06 sanitation vehicles were dysfunctional/ unserviceable, which caused ineffective provision of municipal services in determined area. Detail is given below:

S. No.	Name of Vehicles	Section	Status
1.	Hino-I	SWM	Non-functional
2.	Hino-II	SWM	Non-functional
3.	Dongfeng-5	SWM/WWM	Non-functional
4.	Dongfeng-7	SWM/WWM	Non-functional
5.	Dongfeng-8	SWM/WWM	Non-functional
6.	Fiat Tractor	SWM	Non-functional

Non-functioning of vehicles was due to weak administrative and managerial controls, which deprived the community from provision of efficient municipal services.

When pointed out in May 2021, management stated that the fiat tractor has been made functional whereas for repair of remaining vehicles, various workshops have been approached for inspection and assessment of the repair. Progress will be shown accordingly. No documentary proofs in support of reply and no progress were shown till finalization of this report.

Request for convening of DAC meeting was made in May 2021, however, meeting of DAC was not convened till finalization of this report.

Audit recommends immediate functionalization of vehicles.



#### 4.3.2 Waste of government assets worth –Rs 63.019 million

According to Clause-3(i) of the Services and Assets Management Agreement (SAMA), WSSCM is exclusively responsible for planning, designing, construction, operation and maintenance of water supply in territorial jurisdiction of the Company.

During performance audit of Effectiveness of water supply and sanitation programs in provision of municipal services provided by Water & Sanitation Services Company Mardan (WSSCM), it was noticed that a “water supply scheme near Muqbara Guli Bagh” completed in all respect by PHE Department Mardan at a cost of Rs 63.019 million under ADP # 184/100100(2012-13) was not functional, hence, handed over to WSSCM for making it functional up to 19.03.2019 in compliance with the decision of Honorable High Court Peshawar dated 21.02.2019 in W.P No.6081-P/2018. However, the same scheme was not functional till date of audit i.e. April 2021 after lapse of two years, which leads to waste of government assets. Detail of scheme is given below:

<b>Item wise physical achievement/progress of WSS Guli Bagh</b>			
<b>S #</b>	<b>Item</b>	<b>Unit</b>	<b>Actual cost (Rs in million)</b>
1	Tube Well	1 No	9.102
2	Pump House	1 No	0.785
3	Pump Machinery and Voltage Regulator	1 Job	7.580
4	Electrification	1 Job	2.300
5	Distribution System	1 Job	43.252
<b>Total</b>			<b>63.019</b>

Non-functioning of water supply scheme was due to weak administrative and managerial controls, which deprived the community from provision of clean drinking water.

When pointed out in May 2021, management stated that WSSCM has started public campaign for motivation of the community for taking water connections. Reply was not convincing as the tube could not be made functional in compliance with the High Court decision till finalization of this report.

Request for convening of DAC meeting was made in May 2021, however, meeting of DAC was not convened till finalization of this report.

Audit recommends immediate functionalization of tube well to save the government assets from further waste.

#### **4.3.3 Non taking over of the Water Supply Schemes from Public Health Engineering Department**

According to Clause-7.1 of the Services and Assets Management Agreement (SAMA), the possession, management, use, maintenance and control of machinery, equipment, tools and plants must be transferred to WSSCM.

During performance audit of Effectiveness of water supply and sanitation programs in provision of municipal services provided by Water & Sanitation Services Company Mardan (WSSCM), it was noticed that 15 Water Supply Schemes situated in the urban area were still in the control of Public Health Engineering Department Mardan. The Company did not take over the possession of these Water Supply Schemes to make it functional as the operation of WSS in the urban area is the responsibility of WSSCM. Detail at Annexure-3.

Non taking over of water supply schemes from PHED Mardan was due to weak administrative and managerial controls, which badly affected the provision of municipal services in the jurisdiction of the Company.

When pointed out in May 2021, management stated that correspondence has already been made with TMA Mardan. Progress in this regard will be shown accordingly. No progress was shown till finalization of this report.

Request for convening of DAC meeting was made in May 2021, however, meeting of DAC was not convened till finalization of this report.

Audit suggests proper and immediate taking over of the schemes from PHE Department Mardan.

#### **4.3.4 Failure to take over the IRRC for solid waste management in Mardan.**

According to the MOU signed with Norwegian Church Aid (NCA) for establishment of Integrated Resource Recovery Center (IRRC), the WSSCM will run the facility independently after taking over the Center after completion in December 2019.

During performance audit of Effectiveness of water supply and sanitation programs in provision of municipal services provided by Water & Sanitation Services Company Mardan (WSSCM), it was noticed that the Company signed a MoU on 15.02.2019 with Norwegian Church Aid (NCA) for establishment of Integrated Resource Recovery Center (IRRC) a composite plant for waste recycling as a pilot project on 5 kanal piece of land in existing non-functional Sewerage Treatment Plant (STP). The NCA was responsible for providing overall guidance and financial resources for the establishment of IRRC. WSSCM was required to take over the Center in December 2019 after its completion to run the facility independently and make it functional completely. However, the same was not taken over from NCA till date of audit i.e April 2021 as per MOU.

Non taking over of the center was due to weak administrative and managerial controls, which badly affected the provision of municipal services in the jurisdiction of the Company.

When pointed out in May 2021, management stated that WSSCM has already taken over the IRRC from NCA in March 2021. Reply was not convincing as the WSSCM failed to take over IRRC in the stipulated time as per MOU. Documentary proofs and reasons for not taking over the center were not provided till finalization of this report.

Request for convening of DAC meeting was made in May 2021, however, meeting of DAC was not convened till finalization of this report.

Audit suggests taking over of the center and functionalize the same immediately to generate the revenue for the Company.

#### **4.3.5 Failure to dispose of condemned movable assets**

According to Clause-3(iv) of the Services and Assets Management Agreement (SAMA), WSSCM is exclusively responsible for managing, controlling, maintaining machinery, equipment, tools plants vehicles and shall act as a legal successor-in-interest to dispose of the condemned movable assets.

During performance audit of Effectiveness of water supply and sanitation programs in provision of municipal services provided by Water & Sanitation Services Company Mardan (WSSCM), it was noticed that various items (movable assets) like vehicles, tractors, transformers, containers and many other assets relating HR, Sanitation & Water Supply Sections of the company were condemned and unserviceable. The company was required to act as legal successor of the first party to dispose of these condemned assets and adjust the proceeds in own assets to be used for the performance of its functions. However, the same was not done, which badly affected the efficient provision of municipal services. Detail of condemned assets given at Annexure-4

Non-disposal of condemned assets was due to weak administrative and managerial controls, which deprived the community from provision of efficient municipal services.

When pointed out in May 2021, management stated that WSSCM has safely stored the condemned assets and efforts will be made for auction/disposal. Reply was not convincing as the WSSCM was exclusively responsible for disposal of condemned movable assets. No progress was shown in the matter till finalization of this report.

Request for convening of DAC meeting was made in May 2021, however, meeting of DAC was not convened till finalization of this report.

Audit recommends immediate disposal condemned assets as required above.

## **4.4 Monitoring & Evaluation**

### **4.4.1 Failure to develop/implement Standard Operating Procedures (SOPs) and guidelines for effective services delivery**

According to serial No.4.2.1 of the Business Plan of Water & Sanitation Services Company Mardan, for development of basic framework of the company within which the officers and staff have to perform and deliver the services, includes developing SOPs and guidelines.

During performance audit of Effectiveness of water supply and sanitation programs in provision of municipal services provided by Water & Sanitation Services Company Mardan (WSSCM), it was noticed that no Standard Operating Procedures (SOPs) and guidelines were developed in order to provide and deliver the effective services in the area under its jurisdiction after lapse of 4 years. Non development of SOPs and guidelines for operations, badly affected the services delivery in the area.

Non-development of SOPs and guidelines occurred due to weak managerial and administrative controls, which resulted in ineffectiveness in provision of municipal services to the community.

When pointed out in May 2021, management stated that WSSCM has developed SOPs for provision water & sanitation services with the achievement of its targets as per stipulated time. Reply was not convincing as the SOPs have not yet been developed as required under Business Plan till finalization of this report.

Request for convening of DAC meeting was made in May 2021, however, meeting of DAC was not convened till finalization of this report.

Audit recommends development and implementation of SOPs and guidelines in order to provide excellent service delivery to the community.

## **4.5 Environment**

### **4.5.1 Non-functional solid waste management plant and dumping ground.**

According to serial No 2 of the Services and Assets Management Agreement (SAMA), WSSCM shall provide the services in operational areas falling within the territorial jurisdiction of the District and as per serial No 3(vii) of the agreement; WSSCM must take all necessary steps for effective management of the services in order to safeguard public health. To ensure that municipal services is effectively managed, waste water and solid waste is reduced, recycled or disposed-off in environment friendly manner and promoting safety standards.

WSSCM is responsible to collect, transfer and dispose solid waste from 14 urban union councils of Mardan. The estimated solid waste generation in WSSCM jurisdiction is 300 tons per day while WSSCM claimed collection upto maximum 180 tons per day with a collection efficiency of 60%. The staff collects waste through hand cart and mini dumpers from roads, streets and shifts the same to containers. However, solid waste management plant was did not exist and the dumping ground (228 kanal area) was not functional to dispose of the solid wastes in environment friendly manners in District Mardan. The dumping ground was not functional due to lodging of court case by the locals on the plea that Mardan city generates 300 tons of waste per day dumping of which in the ground surrounded by many villages, situated at a very small distance will cause health issues among the inhabitants of nearby villages. No concrete efforts have been made to make functional the waste recycling plant/dumping ground and dispose of the waste immediately in environment friendly manner and reduce the adverse per capita environmental impact.

Non-functional solid waste management plants and dumping ground was due to weak internal controls, which resulted in adverse environmental impacts on the community.

When pointed out in May 2021, management stated that the establishment of sanitary landfill site is in the design stage under Khyber Pakhtunkhwa Cities

Improvement Project (KPCIP) on the available 228 kanal land. Reply was not convincing as the dumping ground/sanitary landfill was not functional. No progress was shown in the matter till finalization of this report.

Request for convening of DAC meeting was made in May 2021, however, meeting of DAC was not convened till finalization of this report.

Audit recommends improving waste management practices through community-based waste management system and supporting the community to design cost-effective systems to collect and dispose of garbage and other solid wastes.

#### **4.5.2 Non-functional Sewerage Treatment Plant**

According to Clause-3(i) of the agreement; WSSCM is exclusively responsible for planning, designing, construction, operation and maintenance of water supply, sanitation, sewerage, drainage in territorial jurisdiction of the Company.

During performance audit of Effectiveness of water supply and sanitation programs in provision of municipal services provided by Water & Sanitation Services Company Mardan (WSSCM), it was noticed that the project of sewerage treatment plant was handed over to TMA Mardan in June 1999, which was later on handed over to WSSC Mardan in December 2016. However, the same plant was dysfunctional since 1999 till date of audit i.e. April 2021. No concrete efforts have been made to make functional the sewerage treatment plant and reduce the adverse per capita environmental impact.

Non-functional of sewerage treatment plant was due to weak internal controls, which resulted in adverse environmental impacts on the community.

When pointed out in May 2021, management stated that establishment of Sewerage Treatment Plant (STP) along with distribution system is in the design stage under KPCIP which will soon be made functional as per international

standards. Reply was not convincing as the STP is still non-functional and no progress was shown till finalization of this report.

Request for convening of DAC meeting was made in May 2021, however, meeting of DAC was not convened till finalization of this report.

Audit recommends functionalizing the plant immediately.



#### 4.6 Overall Assessment

The overall performance of WSSC, Mardan in effectiveness of water supply & sanitation programs (WSSPs) in provision of municipal services at District level in Khyber Pakhtunkhwa District Mardan were not up to the mark due to poor planning, assets management and absence of master plans of water supply and sanitation programs for the area under its command. The objective criteria for rating the company role in provision of municipal services is as under:-

- i. **Relevance:** The overall process of provision of municipal services was in line with the Government Policy.
- ii. **Efficacy:** WSSC was unable to achieve the basic objectives and purposes to overcome the shortage of municipal services of water supply & sanitation in different areas of Mardan.
- iii. **Efficiency:** The management of WSSC Mardan struggled to overcome the lack of municipal services within appropriate budget provision and given time line.
- iv. **Economy:** The Company failed in provision of municipal services in the provided budget.
- v. **Effectiveness:** The overall performance was not satisfactory and targeted municipal services have not been successfully achieved.
- vi. **Compliance with Rules & Regulations:** In most of the cases the rules and regulations were followed as per policy of Government of Khyber Pakhtunkhwa and agreement signed between company and Government.
- vii. **Performance Rating:** The overall performance of the WSSC role in provision of municipal services was not satisfactory.
- viii. **Risk Rating:** The risk rating of the WSSC regarding provision of municipal services was medium.

## 5. CONCLUSION

The overall conclusion of performance audit of “WSSC role in effectiveness of water supply & sanitation programs (WSSPs) in provision of municipal services at District level in Khyber Pakhtunkhwa District Mardan” is as under:-

**5.1 Key issues for future:** The main issue which hampers the performance of WSSC in provision of municipal services is lack of planning, funds and weak asset management and non-coordination of activities with line departments.

**5.2 Lesson Identified:** In view of the observations, it is concluded that WSSC Mardan failed in provision of municipal services economically, efficiently and effectively. The failure in providing municipal services was occurred due to weak planning, inappropriate allocation of funds and weak assets management. The weak planning, mismanagement, weak internal controls, weak monitoring for provision of services resulted in heaps of garbage, poor sanitation, non-availability of water and sewerage treatment plants. It is recommended that the deficiencies pointed out in the report may be kept in mind while planning for the provision of municipal services in future.

## **6. RECOMMENDATION**

- i. Installation of water filtration plant is required for the supply of clean drinking water to the public.
- ii. Informative and educational campaigns to bring awareness among the community about safe hygiene practices is required to be arranged.
- iii. The nonfunctional tube wells are required to be made functional to ensure water supply to the community.
- iv. Steps may also be taken for enhancing water supply to the public by introducing new schemes. .
- v. Efforts may also be made for the establishment of testing laboratories to check the quality of water.
- vi. Extensive training programs are required to be arranged for capacity building of the staff to ensure efficient and effective service delivery.
- vii. Disciplinary proceedings may be initiated against the staff who remained absent without sanctioned leave.
- viii. Appropriate actions may also be taken against the defaulters of water charges and ensure early recovery of the long outstanding water charges.
- ix. Efforts may be taken for making the vehicles functional.
  - x. Audit suggests proper and immediate taking over of the schemes from PHE Department Mardan.
  - xi. Audit suggests taking over of IRRC and making functional the same immediately to generate the revenue for the Company.
  - xii. Audit recommends shifting water supply schemes from WAPDA to solarization.
  - xiii. Audit recommends immediate disposal of condemned assets.
  - xiv. SOPs and guidelines may be developed and implemented in order to provide excellent service delivery to the community.
  - xv. Efforts may be expedited for improving waste management practices through implementing community-based waste management collection, recycling and supporting the community to design cost-effective systems to collect and dispose of garbage and other solid wastes.

## **ACKNOWLEDGEMENT**

We wish to express our appreciation to the management and staff of Water & Sanitation Services Company Mardan for the assistance and cooperation with the auditors during this assignment.

## RESPONSE AND IMPLEMENTATION OF RRECOMMENDATIONS

<b>Audit of effectiveness of water supply &amp; sanitation programs in provision of municipal services at district level</b>				
<b>Para No.</b>	<b>Recommendation</b>	<b>Accepted (Yes/No)</b>	<b>Implementation Date</b>	<b>Client Comments</b>
4.1.1	Installation of water filtration plant needs for good health of the public.	Yes	Nil	TMA had not handed over any filtration plant to WSSCM. This office time and again tested the water quality of tube wells through PCRWR, the water quality of tube wells is safe.
4.1.2	Informative and educational campaigns for awareness about safe hygiene practices in the community shall be arranged.	Yes	Nil	WSSCM has established a proper community liaison cell. The field team works on daily basis for awareness of the community for good hygiene practices.
4.1.3	Immediate functionalization of tube wells and provision of water supply to the community is needed.	Yes	Nil	WSSCM carried out video investigation of these non-functional tube wells and according to report the failed bores cannot be made functional. However, the water supply to the community has been continued through available distribution system.
4.1.4	Steps must be taken for enhancing water supply by introducing new schemes as well as functionalizing the existing abandoned tube wells.	No	Nil	WSSCM is supplying water to the community as per existing public demands in the available resources.
4.1.5	Efforts must be expedited for establishment of water quality testing laboratories.	Yes	Nil	WSSCM regularly conducted water quality testing through Government owned laboratories.
4.1.6	Extensive training programs needs to be arranged for capacity building of staff in order to provide excellent	No	Nil	WSSCM regularly imparts capacity building training to its management and deputed staff.

	service delivery to the community.			
4.1.7	Proceedings must be initiated against the absent staff and fixing responsibilities against the person(s) at fault.	Yes	Nil	WSSCM has already reported the absentees of staff to its parent department i.e TMA Mardan for taking action against these employees.
4.1.8	Complete management information system shall be established in order to provide excellent service delivery to the community.	Yes	Nil	WSSCM system has the provision to facilitate the consumers to apply for new connection or disconnection.
4.2.1	Appropriate actions must be taken against the defaulters for early recovery of long outstanding water charges.	Yes	Nil	WSSCM stated that it is an ongoing process; efforts are being made to recover the water charges from the community.
4.2.2	Company must take initiatives to propose and determine cost recovery measures for the services provided and improve recovery system to increase the revenue.	Yes	Nil	WSSCM stated that it is an ongoing process; efforts are being made to recover the water charges from the community.
4.3.1	Efforts must be expedited for immediate functionalization of vehicles.	Yes	Nil	The tractor has been functionalized whereas for repair of remaining vehicles workshops have been approached for inspection and assessment of the repair expenditure.
4.3.2	Audit recommends immediate functionalization of tube well to save the government assets from further waste.	Yes	Nil	WSSCM has started public campaign for motivation of the community for taking water connections.
4.3.3	Audit suggests proper and immediate taking over of the schemes from PHE Department Mardan.	Yes	Nil	The correspondence has already been made with TMA Mardan in this regard.
4.3.4	Audit suggests taking over of IRRC and	Yes	Nil	WSSCM has already taken over

	functionalize the same immediately to generate the revenue for the Company.			the IRRC from NCA in March 2021.
4.3.5	Audit recommends shifting water supply schemes from electricity to solar system.	Yes	Nil	TORs for energy audit of all tube wells are in process. Based on the recommendations of the energy audit report, the solarization of tube wells will be decided.
4.3.6	Audit recommends immediate disposal of condemned assets.	Yes	Nil	WSSCM has safely stored the condemned assets and efforts will be made for auction/disposal.
4.4.1	SOPs and guidelines shall be developed and implemented in order to provide excellent service delivery to the community.	Yes	Nil	WSSCM has developed SOPs for provision water & sanitation services with the achievement of its targets as per stipulated time.
4.5.1	Efforts may be expedited for improving waste management practices through implementing community-based waste management collection, recycling and supporting the community to design cost-effective systems to collect and dispose of garbage and other solid wastes.	Yes	Nil	The establishment of sanitary landfill site is in the design stage under Khyber Pakhtunkhwa Cities Improvement Project (KPCIP) on the available 228 kanal land.
4.5.2	Audit recommends functionalizing the plant immediately.	Yes	Nil	The establishment of Sewerage Treatment Plant (STP) along with distribution system is in design stage under KPCIP which will soon be made functional as per international standards.

## ANNEXURES

### Annexure-1

#### Detail of absent staff

S.No.	Name of officials	Designation	From	To
1.	Shoaib-Ul-Hassan S/o Sultan Mehmood	Beldar	12/2016	Till date
2.	Kamran S/o Sangi Marmar	Beldar	05/2017	Till date
3.	Talat Irshad W/o Irshad Masih	Sanitary Worker	03/2017	Till date
4.	Rahmat Khan S/o Ghafoor Khan	Head Mechanic	02/2017	Till date
5.	Kamran Khan S/o Hanif Ullah	Senior Supervisor	12/2016	Till date
6.	Kamaluddin S/o Muhammad Yousaf	Beldar	12/2016	Till date
7.	Naeem Masih S/o Rasheed Masih	Sanitary Worker	07/2018	Till date
8.	Haroon Masih S/o Pervez Masih	Sanitary Worker	07/2018	Till date
9	Asif Khan S/o Miraj Muhammad	Beldar	04/2019	Till date
10.	Jamshed Masih s/o Javed Masih	Sanitary Worker	-	Till date
11	Salman S/O Nazeer	Pump operator	07/2018	Till date
12	Aurangzeb s/o Perveez	Sanitary worker	07/2018	Till date
13	Ijaz Ahmad s/o Amantullah	Asstt. Fitter	09/2020	Till date
14	Arshad Masih s/o Jamshid Masih	Sanitary Worker	07/2018	Till date



**Annexure-2****Detail of outstanding water charges**

<b>S.No.</b>	<b>Name of Union Council</b>	<b>Connections</b>	<b>Detail of Arrears W.e.f. 01.12.2016 to 31.12.2019</b>	<b>Water Rate Demand W.e.f. 01.01.2020 to 30.06.2020</b>	<b>Total Arrears Amount Rs.</b>
1.	Baghdad	276	446,019	347,760	793,779
2.	Baghirum	125	65,410	158,280	223,690
3.	Bari Cham	340	446,080	433,860	879,940
4.	Bijli Ghar	112	78,060	148,920	226,980
5.	Bikat Ganj	530	606,895	675,600	1,282,495
6.	Dagai	351	484,892	443,820	928,712
7.	Hoti	555	929,435	699,300	1,628,735
8.	Kaskorona	25	97,650	31,500	129,150
9.	Mardan Khass	426	274,250	536,760	811,010
10.	Muslim Abad	434	666,000	546,840	1,212,840
<b>Grand Total</b>		<b>3,174</b>	<b>4,094,691</b>	<b>4,022,640</b>	<b>8,117,331</b>

**Annexure-3****Detail of Water Supply Schemes pending for handing over to WSSCM**

<b>S.#</b>	<b>Name of Scheme</b>
1	WSS: Janaz Gah Sikandari
2	WSS: Mustafa Abad
3	WSS: Faram Koroona
4	WSS: Gulshan Abad
5	WSS: Piarono Park
6	WSS: Guli Bagh
7	WSS: Muslim Abad
8	WSS: Guli Bagh (Police Station)
9	WSS: Guli Bagh (Arshad Koroona)
10	WSS: Mohmand Nazim
11	WSS: Kass Koroona (Haidar Road)
12	WSS: Dagai Kass Koroona
13	WSS: Islam u Din (Hujra)
14	WSS: Akbar Plaza
15	WSS: Sikandari (Mashriqi School)

**Annexure-4****Detail of un-serviceable items/condemned assets at the office of WSSC  
Mardan**

<b>S.No.</b>	<b>Name of Items</b>	<b>Section</b>	<b>No. Quantity</b>
1.	Handcarts	HR	15
2.	Steel Grating	HR	49
3.	Spades	HR	79
4.	Containers	Sanitation	26
5.	Mix Tyres	Sanitation	78
6.	Mix Tube	Sanitation	305
7.	Battery (85,100&180)	Sanitation	29
8.	Filter Jolly	Sanitation	18
9.	Gir box (Tractor)	Sanitation	01
10.	Hydraulic Detro	Sanitation	01
11.	Suzuki Petrol Tanki	Sanitation	01
12.	Fiat Tractor Axil	Sanitation	01
13.	Trolley Jack	Sanitation	01
14.	Tractor Tube (Iron)	Sanitation	01
15.	Salainser (Hino)	Sanitation	01
16.	Blade Jack	Sanitation	01
17.	Jack	Sanitation	01
18.	Hino Engine (Complete)	Sanitation	01
19.	Tyres	Sanitation	02
20.	Battery (80&100)	Sanitation	04
21.	Pocket -375 Engine Instruments	Sanitation	01
22.	Battery	Sanitation	07
23.	Tubes-75016	Sanitation	60
24.	Break Patty Leather Barring Mix Scrap	Sanitation	01 (Bag)
25.	Hydraulic Pipe Clutch Cable Complete Scrap	Sanitation	01 (Bag)
26.	Kami, Patta and Generator Instruments	Sanitation	17(Bags)
27.	Tubes-75016 (Mix)	Sanitation	29
28.	C-Oil 20 litres	Sanitation	08
29.	C-Oil 03 litres	Sanitation	27
30.	Seats	Sanitation	02
31.	Clutch Palate Barring	Sanitation	01
32.	Fan	Sanitation	01
33.	Starter	Water Supply	10
34.	Motor-(Tip) 40/HP	Water Supply	01
35.	Motor-(Tip) 20/HP	Water Supply	03
36.	Motor-(Tip) 30/HP	Water Supply	06
37.	Pump Head	Water Supply	10
38.	Pipe (4-Inch, 6-Inch & Kalam Shaft)	Water Supply	140
39.	Service Wire	Water Supply	1,555 (Feets)
40.	Shaft & Ampler	Water Supply	08
41.	Starter Trailer & Conductor	Water Supply	11

42.	Andy	Water Supply	03
43.	Transfer Quail Wire	Water Supply	02
44.	Kablay	Water Supply	30
45.	Timer	Water Supply	01
46.	Assembly Ampler	Water Supply	02
47.	Rubber Bush Ring	Water Supply	12
48.	Assembly	Water Supply	07
49.	HT Bush Condemn	Water Supply	02
50.	Condemn Unit	Water Supply	01
51.	Starter Button	Water Supply	01
52.	Relay	Water Supply	02
53.	Voltage Meter	Water Supply	02
54.	Circuit Breaker	Water Supply	01
55.	Over Load Relay	Water Supply	04
56.	50 KV Transfer Quail Wire	Water Supply	02
57.	25 KV Transfer Quail Wire	Water Supply	01
58.	Starter Dimer	Water Supply	01
59.	Condemn Barring	Water Supply	02
60.	Starter Quail	Water Supply	01
61.	Starter Button	Water Supply	01
62.	Pipe-2 Inch	Water Supply	257
63.	Pipe-3 Inch	Water Supply	260
64.	Pipe-4 Inch	Water Supply	52
65.	Pipe-1 Inch	Water Supply	48
66.	Hino-1	Water Supply	01
67.	Hino-2	Water Supply	01
68.	Dongfeng-5	Water Supply	01
69.	Dongfeng-7	Water Supply	01
70.	Dongfeng-8	Water Supply	01
71.	FIAT Tractor Mardan-A 1667	Water Supply	01
<b>Total</b>			<b>720</b>