



**AUDIT REPORT
ON
THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATION
SWAT**

AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
AP	Advance Para
B&R Code	Buildings and Roads Code
CMD	Chief Minister Directives
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CSR	Composite Schedule of Rate
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
ETO	Excise and Taxation Officer
FMD	Finance Minister Directives
FTR	Federal Treasury Rules
GFR	General Financial Rules
LCB	Local Council Board
LGO	Local Government Ordinance
LG&RD	Local Government and Rural Development
MB	Measurement Book
PAO	Principal Accounting Officer
PC-I	Planning Commission document-I
PCC	Plain Cement Concrete
RDA	Regional Directorate of Audit
SDA	Special Drawing Authority
TKPP	Tameer Khyber Pakhtunkhwa Programme
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
UAs	Union Administrations
UCs	Union Councils
ZAC	Zila 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 Timergara 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 Lower, Dir Upper and Chitral.

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 Timergara for the Financial Year 2012-13 and the findings included in the Audit Report.

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

a. Scope of audit

Out of the total expenditure of the TMA, Timergara, Dir Lower for the Financial Year 2012-13, the auditable expenditure under the jurisdiction of RDA was Rs 61.540 million. Out of this, RDA Swat audited an expenditure of Rs 43.078 million which, in terms of percentage, was 70% of auditable expenditure. Sample size selected in the audited formations ranged between 15% to 30%.

The receipts of TMA Timergara, for the Financial Year 2012-13, were Rs 46.731 million. Out of this, RDA Swat audited receipts of Rs 46.731 million which, in terms of percentage, was 100 % of auditable receipts.

b. Recoveries at the instance of audit

Recovery of Rs 17.096 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 Timergara 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 Timergara. 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 30.474 million were noted in nine cases.¹
- ii. Weak internal control of Rs 2.735 million was noted in two 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-1 (MFDAC).

¹ 1.2.1.1, 1.2.1.2, 1.2.1.3, 1.2.1.4, 1.2. 1.5, 1.2.1.6, 1.2. 1.7, 1.2. 1.8, 1.2.1.9

² 1.2.2.1, 1.2.2.2

g. Recommendations

- i. Efforts need to be made by the department to recover long outstanding dues on account of water charges, rents, fee etc.
- ii. Deduction of taxes on supplies and contracts needs to be ensured.
- iii. All sectors of Municipal Committee need to strengthen internal controls to ensure that reported lapses are pre-empted and fair value for money is obtained from public spending.
- iv. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.

SUMMARY TABLES & CHARTS

Table 1 Audit Work Statistics

(Rs in million)

S.No	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	01	108.271
2	Total formations in audit jurisdiction	01	108.271
3	Total Entities(PAO/EDOs) Audited	01	89.809
4	Total formations Audited	01	89.809
5	Audit & Inspection Reports	01	89.809
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	30.474
3.	Weak Internal controls relating to financial management	2.735
4.	Others	-
	Total	33.209

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 2010-11
1.	Outlays Audited		9.550	46.731	33.528	89.809	68.415
2.	Amount Placed under Audit Observation /Irregularities of Audit	-	8.850	10.484	13.875	33.209	11.859
3.	Recoveries Pointed Out at the instance of Audit	-	6.612	10.484	-	17.096	11.859
4.	Recoveries Accepted /Established at the instance of Audit	-	-	10.484	-	10.484	-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

Table 4: 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	19.990
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 weaknesses of internal control systems.	2.735
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	10.484
6	Non-production of record	
7	Others, including cases of accidents, negligence etc.	-
	Total	33.209

Table 5 Cost benefit**(Rs in million)**

S #	Description	Amount
1	Outlays Audited (item 1 of Table 3)	89.809
2	Expenditure on audit	0.177
3	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	1:0

CHAPTER-1

1.1 Tehsil Municipal Administration Timergara

1.1.1 Introduction

Timergara is a Tehsil of District Dir lower. Tehsil Municipal Administration, Timergara consists of Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer. TMA Timergara comprises two Drawing & Disbursing Officers i.e. Town Municipal Administrator and Town Officer Finance. According to 1998 population census the population of Tehsil Timergara is 528292.

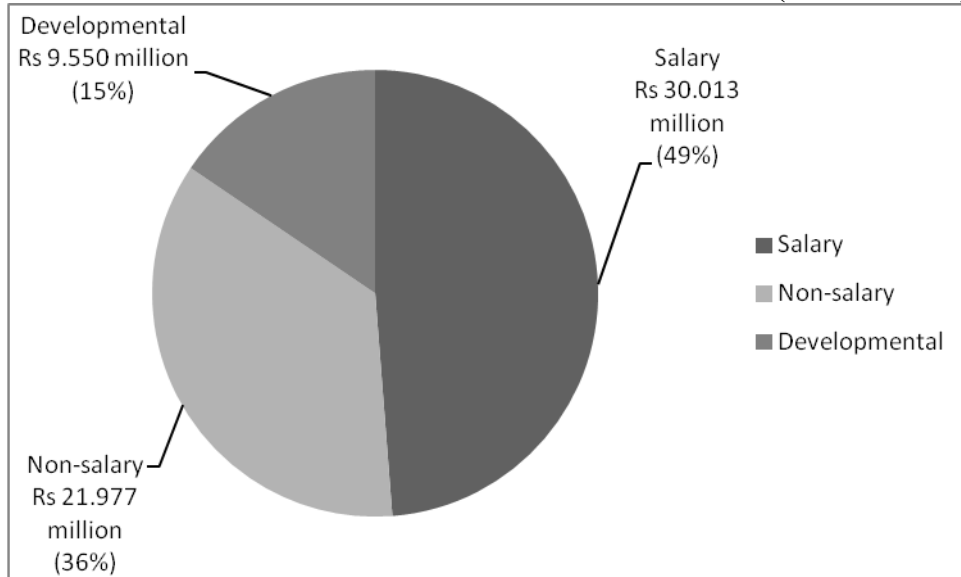
1.1.2 Comments on Budget and Accounts (variance analysis)

(Rs in million)				
2012-13	Budget	Expenditure	(+)Excess/(-)Saving	Percentage
Salary	29.847	30.013	0.166	0.556 %
Non-salary	21.968	21.977	0.08	0.364 %
Developmental	9.333	9.550	0.217	2.325 %
Total	61.148	61.540	0.392	0.641 %

A budget of Rs 61.148 million was allocated against which an expenditure of Rs 61.540 million was incurred by the TMA Timergara with an excess of Rs 0.392 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 Tehsil Municipal Administration Timergara have not yet been discussed in PAC/ZAC.

1.2 AUDIT PARAS

1.2.1 Irregularity & Non compliance

1.2.1.1 Non-imposition of penalty on account of late deposits of installments by contractors Rs 11.075 million

According to Sub Para IV (b) of part II of Government of Khyber Pakhtunkhwa Local Government Department memo No.AO-II/LCB/6-II/2009 dated 12-01-2010, and terms of the contract agreement, the contractor will have to deposit the monthly installment on the last day of the month failing which penalty of 1% of the installment per day for the late deposit will be imposed.

Tehsil Municipal Officer Dir Lower awarded contracts of public places to different contractors during 2011-12 & 2012-13. Demand & Collection Register revealed that the contractors had not deposited their monthly installments on due dates. Still the local office had not imposed 1% penalty on contractors for late deposits as per the above criteria due to which the Local Council was deprived of Rs 11,075,786 extra receipts as per detail given at Annexure-4.

Audit observed that non-imposition of penalty was occurred due to non compliance of rules, which resulted in loss to public exchequer.

When reported in February 2014, management stated that contribution amount has been recovered from the contractor during the same Financial Year. The administrator is empowered under the agreement to waive off the penalty. The Provincial Government has also issued direction in this regard that when the principal amount is recovered, the penalty may be waived off. Reply was not convincing as no documentary proof was provided to audit.

Request for the convening of DAC meeting was made in March 2014. DAC meeting was not convened till finalization of this report

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

AP 55 (2012-13)

1.2.1.2 Non-recovery of long outstanding water charges -Rs 9.387 million

According to Para 8 and 26 of the General Financial Rules Volume I, each administrative department/controlling officer to see that the dues of the Government are correctly and promptly assessed, collected and paid into Government Treasury/Public Account.

Tehsil Municipal Officer Timergara did not recover water user charges amounting to Rs 9,387,360 from consumers of various water supply schemes during Financial Year 2011-12 & 2012-13. Detail is given at Annexure-5.

Audit observed that non-realization of water charges occurred due to non-compliance of rules which resulted in loss to Government.

When reported in February 2014, management stated that efforts would be made to recover the outstanding dues from the defaulter consumers and progress would be shown to audit. Reply was not satisfactory as no efforts were on record.

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

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

AP 53(2012-13)

1.2.1.3 Non execution of schemes involving advance payment - Rs 5.037 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.

TMO Timergara paid Rs 5,037,500 to project leaders as 25% advance payment during 2011-12 & 2012-13 against the approved cost of Rs 27,310,000

for sixty two (62) schemes executed under head TKPP, District ADP and Chief Minister Directives. 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 25% advance payment. Detail given at Annexure-6

Audit observed that non execution of schemes occurred due to weak internal controls, which resulted in loss to Government.

When reported in February 2014, management stated that the works are in progress and the record would be produced to the audit as and when the schemes are completed. No progress was intimated till finalization of this report.

Request for the convening of DAC meeting was made in March 2014. DAC meeting was not convened till finalization of this report.

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

AP 51 (2012-13)

1.2.1.4 Non deposit of self help amount into Government treasury- Rs 1.880 million

According to Para 8 and 26 of GFR Vol-I, Administrative Department/Controlling Officer is required to see that the dues of the Government are correctly and promptly assessed, collected and paid into Government Treasury/Public Account.

TMO Timergara Dir Lower did not deposit Rs 1,880,080 on account of 0.8% self help amount into Government treasury deducted on execution of developmental schemes during 2011-12 & 2012-13 as per detailed in Annexure-7.

Audit observed that non deposit of amount into Government Treasury was occurred due to weak internal controls and non compliance of rules which resulted in loss to Government.

When reported in February 2014, management stated that the amount in question has been deducted from the project leaders but project committee rules are quite silent regarding the amount deducted as the amount is a part of the fund provided to the MPAs and who have the right to execute the schemes from this amount. Reply was not satisfactory as the self help was not meant for execution of developmental schemes.

Request for the convening of DAC meeting was made in March 2014. DAC meeting was not convened till finalization of this report.

Audit recommends that the amount be deposited into the Government treasury and action be taken against the person(s) at fault.

AP 54 (2012-13)

1.2.1.5 Non-recovery of rent of shops at General Bus Stand Timergara – Rs 1.097 million

According to Para 28 of GFR Vol-I, no amount due to Government should be left outstanding without sufficient reason, and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought.

Tehsil Municipal Officer Timergara rented out seventy six (70) shops at General Bus Stand Timergara. Perusal of the demand & collection register of the concerned shops and cabins on 30.06.2013 revealed that a huge amount of Rs 1,097,580 was outstanding since long against various shopkeepers as per abstract given below.

S.No	Location of shops	No. of Shops	Outstanding Amount upto 30-06-2013 (Rs)
1.	Ground Floor	13	112,860
2.	First Floor	19	278,520
3.	West Side	26	549,120
4.	North Side	2	38,280
5.	South Side	10	118,800
	Total	70	1,097,580

Audit observed that non recovery of outstanding rent charges occurred due to non compliance of rules which resulted in loss to Government.

When reported in February 2014, management stated that the outstanding amount would be recovered from the defaulters shortly. No progress was intimated till finalization of this report.

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

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

AP No 52 (2012-13)

1.2.1.6 Non deduction of stamp duty-Rs 0.920 million

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:

TMO Timergara did not deduct Rs 920,400 on account of stamp duty on execution of developmental schemes during 2011-12 & 2012-13. Detail at Annexure-8.

Audit observed that non deduction of Stamp duty was occurred due to weak internal controls and non compliance of rules which resulted in loss to Government.

When reported in February 2014, management stated that the Malakand Division is tax free zone. Project committee rules are also silent in this regard the project committee executes works on no profit basis. The project leaders have also been exempted even from the earnest money. Reply was not convincing as no documentary proof as regards exemption was provided.

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

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

AP 64 (2012-13)

1.2.1.7 Overpayment by allowing higher rate -Rs 0.536 million

According to CSR 2009 item No.16-69, rate for “Providing & laying stone & compaction complete is 1,228.80-13.5% (compaction by Road Roller) = 1,064/M³”.

TMO Timergara Dir Lower, overpaid Rs 536,757 to different project leaders on account of various developmental works by allowing higher rate in item of works Stone/boulder soling in Pavement of Street/PCC roads as per detail given below:

Name of Item	Rate Paid (Rs)	Rate Admissible (Rs)	Difference (Rs)	Quantity	Overpaid amount (Rs)
Filling of Stone/boulders	1,246/M ³	1,064/M ³	182/M ³	2,275.63 M ³	414,165
Add 1.08 Cost Factor					447,298
Add 20% Premium					89,460
Total					536,757

Audit observed that overpayment occurred due to weak financial control.

When reported in February 2014, management stated that the rate has been given from CSR-2009, item No.08-15, which is correct. Reply was not convincing as the rate paid by the department was “stone filling behind retaining wall” instead of “stone soling”

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

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

AP No 58 (2012-13)

1.2.1.8 Non deduction of 10% voids -Rs 0.372 million

According to Clause 20 (d) of the contract agreement voids @10% of the total cost should be deducted from dry stone masonry.

Tehsil Municipal Officer Timergara did not deduct voids @ 10% amounting to Rs 372,576 in various schemes during 2011-12 & 2012-13 as per detail at annexure-9.

Audit observed that non deduction of voids occurred due to non compliance of rules which resulted in loss to Government.

When reported in February 2014, management stated that compacted work had been carried out, rate has been given from CSR which has already been technically sanctioned by the competent authority. Reply was not convincing as deduction was not made as per contract agreement.

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

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

AP No 57 (2012-13)

**1.2.1.9 Overpayment due to allowing higher rate of RRM dry-
Rs 0.169 million**

Para 220 &221 of the CPWA Code require that the Sub-Divisional Officer, before making payments to the contractor is required to compare the quantities in the bills and see that all the rates are correctly entered and that all the calculations have been checked arithmetically.

TMO Timergara Dir Lower, overpaid Rs 169,524 on account of work “Pavt of Street Dushkhel” to Project Leader Bakht Karam by allowing full rate instead of labour rate in the item of work “RR Masonry dry” as the stone were available at site due to hard rock cutting as per details given below:

Item of work	Rate Paid	Rate Admissible	diff	Qty	Amount(Rs)
RRM	1,596.12/m ³	711/m ³	885/m ³	151.47m ³	134,051
RRM		Voids		229,168	22,916
Total					156,967
Add 8 % Cost factor					12,557
G.Total					169,524

Audit observed that overpayment occurred due to weak financial control.

When reported in February 2014, management stated that the rate has been given from CSR-2009 and was technically sanctioned by the competent authority. However detail reply would be furnished after perusal of all relevant record. Reply was not convincing as payment at higher rate inspite of availability sufficient material at site was not admissible.

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

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

AP No 65 (2012-13)

1.2.2 Internal Control Weaknesses

1.2.2.1 Loss to Government due to non-recovery of penalty –Rs 2.560 million

Clause-2 of the Contract Agreement clearly provides that the contractor have to pay compensation @ 1 to 10% of the estimated cost per day for the delay in completion of work.

Tehsil Municipal Officer Timergara, did not impose 2% penalty amounting to Rs 2,560,000 on contractors and Project leaders who failed to complete the works in stipulated period of time during 2011-12 & 2012-13. Detail at Annexure-1

Audit observed that non imposition of penalty occurred due to weak internal controls, which resulted into loss to Government.

When pointed out in October 2013, management stated that time extension for the scheme have been obtained from the competent authority and would be shown to audit. Reply was not convincing as no documentary evidence was provided.

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

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

AP 60 (2012-13)

1.2.2.2 Loss to Government due to non deduction of Professional tax - Rs 0.175 million

According to ETO-IV Excise & Taxation Peshawar letter No 910/ETOIV dated 050811 Professional tax is recoverable at the prescribed rates from contractors.

TMO Timergara Dir Lower did not deduct Rs 175,000 on account of professional tax from the contractor bills during 2011-12 which resulted in loss to Government. Detail is as under:

S.No	Name of Scheme	Name of Contractor	E/Cost (Rs)	Professional tax (Rs)
1	B/T Road Sarai Bala to Nagrai Payeen Bala	Naik Muhammad	10.00	25,000
2	BT Road of matta Talash to Banda Talash	Gul Muhammad	10.00	25,000
3	BT of Otala to Pingal road	Farid Ahmed	10.00	25,000
4	Const of Burani Road U/C Lal Qilla	Usrar uddin	10.00	25,000
5	Const of Darbar Dara Link Road	Nisurllah	10.00	25,000
6	Cosnt of Badwan Khakdkzai link road	Sardar Hussain	10.00	25,000
7	Cosnt of Gul Abad, Asbanr Link road	Jan Const	10.00	25,000
Total				175,000

Audit observed that non deduction of professional tax was occurred due to weak internal controls and non compliance of rules which resulted in loss to Government.

When reported in February 2014, management stated that Malakand is a tax free zone and professional tax has not been entertained to Malakand Division. Reply was not convincing as no documentary evidence was produced regarding exemption of professional tax.

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

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

AP 59 (2012-13)

ANNEXURE

Annex-1

Detail of MFDAC Paras

(Rs in million)

S. No	AP No	Caption	Amount
1	56	Irregular payment out of local fund	0.759
2	61	Execution of schemes without technical sanction	15.000
3	62	Non imposition of penalty due to late completion	1.000
4	63	Irregular execution of schemes under TKPP	310.000
5	66	Overpayment on account of incorrect item of work	0.896
6	67	Award/ Execution of Civil Works without adopting open tender system	50.000
7	68	Irregular purchase of regulator for Rs 120,000 and non deposit of Income tax and Sales Tax	0.120
8	69	Execution of personal schemes	1.050

Annex-2

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

**EXPENDITURE SUMMARY OF TMA TIMERGARA
FOR THE FINANCIAL YEAR 2012-13**

2012-13	Budget	Expenditure	Percentage
Salary	29.847	30.013	49 %
Non-salary	21.968	21.977	36 %
Developmental	9.333	9.550	15 %
Total	61.148	61.540	100 %

Annex-4
(DP# 1.2.1.1)

Detail of penalty on account of late deposit of installments

(Amount in Rs)

Month	Installment	Due date of Payment	Actual date of Payment	Days Delayed	Penalty per Day	Total Penalty
General bus Stand at Timergara 2011-12						
July, 2011	2,846,000	31.7.2011	20.8.2011	20	28,460	569,200
August, 2011	2,846,000	31.8.11	20.9.11	20	28,460	569,200
September, 2011	2,846,000	30.9.11	11.10.11	11	28,460	313,060
February, 2011	2,846,000	28.2.2012	22.3.12	22	28,460	626,120
						2,077,580
General bus Stand at Timergara 2012-13						
July, 2012	3,200,000	31-7-12	27.8.2012	27	32,000	864,000
August, 2012	3,200,000	31-8-12	25.9.2012	25	32,000	800,000
September, 2012	3,200,000	30-9-12	23.10.2012	23	32,000	736,000
October, 2012	3,200,000	31-10-12	27.11.2012	27	32,000	864,000
November, 2012	3,200,000	30-11-12	20.12.2012	20	32,000	640,000
December, 2012	3,200,000	31-12-12	21.1.13	21	32,000	672,000
January, 2013	3,200,000	31-1-13	25.2.13	25	32,000	800,000
February, 2013	3,200,000	28-2-13	28.3.13	28	32,000	896,000
March, 2013	2,501,106	31-3-13	8/4/2011	109	25,011	2,726,206
						8,998,206
Total						11,075,786

Annex-5
(DP# 1.2.1.2)

Detail of water supply schemes

S.No	Name of Scheme	Amount (Rs)
1	WSS Pase-I Timergara kaz Kelly	1,690,050
2	WSS Pase-II Timeragar Nawy Kelly	2,629,430
3	WSS Mian Banda, Shangry Bala	1,799,990
4	WSS Tora Taiga	669,830
5	WSS Hasny Dehri	106,350
6	WSS balambat Chargory	327,680
7	WSS Khangy	256,640
8	WSS Shakolay Dabar	350,850
9	WSS Tarai	220,940
10	WSS Shakolay	431,200
11	WSS Khandaro	222,350
12	WSS Astantana Mandi	261,900
13	WSS Khema Jabgai	420,150
Total		9,387,360

Annex-6
(DP# 1.2.1.3)

Detail of 25% Advance

Special Package Mohammad Zamin Khan Ex-MPA for the F.Year 2011-12 As on 30/06/2013

S.No	Name of Scheme	Name of Project Leader	Approved Cost	Expenditure	Balance	Physical Progress
1	Retaining Wall Janazga Dehro Habib Abad Khona	Mohammad arshad	150,000	37,500	112,500	25%
2	Kacha Road Zandral.	Wahid ullah	600,000	150,000	450,000	25%
3	Kacha Road Damir Salam Korona Lajbook	Mir Salam	100,000	25,000	75,000	25%
4	Pavement of Street Qadar khan Korona	Qadar Khan	100,000	25,000	75,000	25%
5	Dug well Sangolai Bala.	Shafi Ullah	100,000	25,000	75,000	25%
6	WSS Shadas	Saleem Jan	100,000	25,000	75,000	25%
7	WSS Chinar Kot changed to pavt; of streets haji Abad	Zahir Muhammad	100,000	25,000	75,000	25%
8	PCC Road Taran	Mohd Sajid	200,000	50,000	150,000	25%
9	Pavement of Street Meragam	Mohad Alam	200,000	50,000	150,000	25%
10	Culvert Dapur Balo khan	Mohd Sajid	150,000	37,500	112,500	25%
11	Kacha Road U/C Bishgram	Ghulam Nabi	300,000	75,000	225,000	25%
	Total		2,100,000	525,000	1,575,000	
TKPP Mehmood Zeb Khan Minister 2012-2013						
S.No	Name of Scheme	Name of Project Leader	Approved Cost	Expenditure	Balance	Physical Progress
1	DWSS /open well Nageen khan Korona Rani U/C Munjai	Imran Khan	150,000	37,500	112,500	25%

2	DWSS /open well Sahibzada korona Rani U/C Munjai	Sahib Zada	100,000	66,000	34,000	60%
3	DWSS/ open well Noor Mohammad Korona/ Rehan Korona Rani U/C Munjai	Inayat Ullah	100,000	25,000	75,000	25%
4	i)Open/DWSS Shakir Ullah Korona Rani Munjai	Shakir Ullah	100,000	57,000	43,000	60%
5	PCC Road/ Pavt: of Streets Dub Rani U/C Munjai	Ihsan Ullah	600,000	150,000	450,000	25%
6	Open wells Munjai	Rizwan Ullah	200,000	81,000	119,000	50%

Detail of 25% Advance

S.No	Name of Scheme	Name of Project Leader	Approved Cost	Expenditure	Remarks	Physical Progress
7	Const: of Kacha / PCC Road Wah Tangai Bala / Payeen U/C Munjai	Bad Shah Munir	500,000	125,000	375,000	25%
8	Ext: of DWSS/ Open Well Wah Tangai Bala/ Payeen U/C Mujai	Bad Shah Munir	500,000	125,000	375,000	25%
9	Open well/ DWSS Jamia Faroqia Haji Abad	Ifthekhar Hussain	200,000	50,000	150,000	25%
10	Ext: of Pipes Safaray Malakand U/C Balambat	Ghulam Mohd	200,000	50,000	150,000	25%
11	PCC Road/ Kacha Road Dandona Khema U/C Balambat	Mohd Rafiq	200,000	50,000	150,000	25%
12	Const: of Kacha/ PCC Road Rabani Korona Khema	Mohd Rafiq	100,000	25,000	75,000	25%
13	PCC Road/ Streets Polling Station Khema U/C Balambat	Mohd Rafiq	200,000	50,000	150,000	25%
14	PCC Road/ Pavt: of Streets Kandaro U/C Balambat	Bakhtawr Jan	300,000	75,000	225,000	25%
15	PCC Road/ Mirza Abad Kandaro U/C Balambat	Mohd Rafiq	200,000	50,000	150,000	25%
16	Ext: of Pipes Polling Station Kandaro U/C Balambat	Mohd Rafiq	200,000	50,000	150,000	25%
Total			3,850,000	1,066,500	2,783,500	

SPECIAL PACKAGE PROGRAMME MEHMOOD ZEB KHAN MPA PK-94 FOR THE YEAR 2012-2013						
S.No	Name of Scheme	Name of Project Leader	Approved Cost	Expenditure	Remarks	Physical Progress
1	Const: of Kacha/ PCC Road Chinarono Kattan U/C Dushkhail	Ghulam Nabi	200,000	50,000	150,000	25%
2	Const: of Jarga Hall U/C Shahi Khail	Khaild Hussan	1,000,000	250,000	750,000	25%
3	PCC / Streets Shamshi Khan U/C Shahi Khail	Nameen ullah	1,000,000	250,000	750,000	25%
S.No	Name of Scheme	Name of Project Leader	Approved Cost	Expenditure	Remarks	Physical Progress
4	PCC Road/ Streets Ziarat Talash U/C Shahi Khail	Farhat ullah	500,000	125,000	375,000	25%
5	Ext: of DWSS/ Open well Ziarat Talash U/C Shahi Khail	Ghulam Mehood	500,000	125,000	375,000	25%
6	PCC Road Gumbat Talash U/C Shahi Khail	Mohd Ayoub	250,000	62,500	187,500	25%
7	Pavt: of Streets Macho Talash Shahi Khail	Mohd Ayoub	250,000	62,500	187,500	25%
8	PCC Road/ Streets Amlookdara Talash Shahi Khail	Faqir Mohd	500,000	125,000	375,000	25%
9	Const: of Kacha Road Khadango Shahi Khail	Farhat ullah	200,000	50,000	150,000	25%
10	Const: of Kacha / PCC Road/ Streets U/C Shahi Khail	Faqir Mohd	500,000	125,000	375,000	25%

11	Ext; of DWSS/ open well U/C Shahi Khail	Ghulam Mehmood	500,000	125,000	375,000	25%
12	Const: of Kacha Road / PCC Raod/ Streets U/C Noora Khail	Rahman Said	1,000,000	250,000	750,000	25%
13	Open well/ Pressure Pumps U/C Noora Khail	Farman Ali	1,000,000	437,000	563,000	50%
14	PCC / Kacha Road U/C Noora Khail	Ali Haider	800,000	541,000	259,000	60%
15	PCC Road / Streets U/C Noora Khail	Hamid Ullah	800,000	200,000	600,000	25%
16	PCC Road / Streets/ Ext: of DWSS/ Open well Paito Dara	Hayat Khan	1,000,000	250,000	750,000	25%
17	Const: of Kacha Road / PCC Raod Trai U/C Khungai	Imad Ullah	400,000	230,000	170,000	60%
18	PCC Road / Streets Rehan Kot U/C Khungai	Iqbal Alam	200,000	50,000	150,000	25%
19	Open well Shahekolai Khisro Korona U/C Khungai	Khisro	100,000	25,000	75,000	25%
20	Kahca / PCC Road Waris Bacha Korona U/C Khungai	Syed Sajad Ahmad	100,000	25,000	75,000	25%
21	Const: of Kacha Road Shengrai, Hawa Dherai U/C Urban Council Timergara	Jan Sawab	1,000,000	250,000	750,000	25%

22	Const: of Kacha/ PCC Road/ Kazo Pola Shekhan U/C Urban Council Timergara	Fazal Rauf	1,000,000	250,000	750,000	25%
23	Ext: of Pipes/ DWSS Kouz Kalay Timergara	Mohd Akbar	1,000,000	250,000	750,000	25%
24	PCC/ Kacha Road/ Streets Mian Banda, Hawa Deherai,Hassani Deherai	Saqib-ul-Wahab	1,000,000	250,000	750,000	25%
25	Const: of PCC Khawar Road/ Streets Shekan U/C Urban Council Timergara	Mohd Wazir	1,000,000	726,000	274,000	70%
26	Ext: of Pipes Urban Council Balambat	Said Hamid Jan	500,000	125,000	375,000	25%
27	Ext: of Pipes Naway Kalay/ Store Tank Urban Council Timergara	Said Hamid Jan	500,000	125,000	375,000	25%
28	Const: of Kacha/ PCC Road/ Streets Pk-94	Khysta Rahman	1,000,000	250,000	750,000	25%
29	Pavt; of Streets & Drains U/C Balambat	Zakir Ullah	240,000	60,000	180,000	25%
30	Extn; DWSS/Pressure Pump/Pipes U/C Balambat	Fidayat Ullah	390,000	97,500	292,500	25%
31	Pavt; of Streets & Drains U/C Munjai	Fidayat Ullah	390,000	97,500	292,500	25%

32	Extn; DWSS/Pressure Pump/Pipes U.C Khungay	Khalil Ullah	390,000	97,500	292,500	25%
33	Boundary Wall Amlook Dara Grave Yard U/C Shahi Khail	Mohd Anwar Khan	150,000	37,500	112,500	25%
34	Kas Bocha khail Road Pase-X		1,000,000	250,000	750,000	25%
35	Balo Khan Road Pase-X		1,000,000	250,000	750,000	25%
Grand Total			27,310,000	5,037,500	19,244,500	

Annex-7
(DP# 1.2.1.4)

Detail of 0.8% self help

S.No	Funds	Budget (Rs)	0.8% Self Help (Rs)
1	Special Package Programme Mohammad Zamin Khan 2011-12	20,000,000	160,000
2	TKPP Mehmood Zeb Khan Minister 2012-2013	20,000,000	160,000
3	SP DR. Zakirullah khan mpa pf-97 2011-12	20,000,000	160,000
4	TKPP Mehmood Zeb Khan Minister 2011-2012	20,000,000	160,000
5	Special Package Programme Mohammad Zamin Khan 2012-13	39,000,000	312,000
6	TKPP uzma khan mpa 2012-13	9,230,000	73,840
7	TKPP uzma khan mpa 2011-12	4,200,000	33,600
8	Special package mehmood zeb khan 2011-12	20,000,000	160,000
9	TKPP mohad zamin khan 2011-12	18,000,000	144,000
10	CM Directive 2011-12	50,000,000	400,000
11	ADP 2012-13	14,580,000	116,640
	Total	235,010,000	1,880,080

Annex-8
(DP# 1.2.1.6)

Detail of Stamp duty

Package Name	No of Schemes	Budget (Rs)	Stamp Duty (Rs)
Special package programme mohammad zamin khan 2011-12	94	20,000,000	121,100
TKPP Mehmood Zeb Khan Minister 2012-2013	57	20,000,000	76,700
SP DR. Zakirullah khan mpa pf-97 2011-12	20	20,000,000	37,000
TKPP Mehmood Zeb Khan Minister 2011-2012	46	20,000,000	62,850
Special package programme Mohammad Zamin Khan 2012-13	84	39,000,000	118,750
TKPP Uzma Khan MPA 2012-13	55	9,230,000	68,750
TKPP Uzma Khan MPA 2011-12	32	4,200,000	43,750
Special Package Mehmood zeb khan 2011-12	84	20,000,000	67,900
TKPP MOHAD ZAMIN KHAN 2011-12	20	18,000,000	37,000
CM Directive 2011-12	50	50,000,000	92,500
TKPP Mohad Zamin Khan 2011-12	5	5,000,000	12,500
CM Directive 2011-12	7	70,000,000	131,250
ADP 2012-13	35	14,580,000	50,350
Total	589	310,010,000	920,400

Annex- 9
(DP# 1.2.1.8)

Non Deduction of Voids

S.No	Particular	P/L	Amount (Rs)
1	Const: of Kacha Road U/C Rabat	Sardar Hamid	333,036
2	Const: of PCC Road/ Retaining Wall U/C Rabat	Sahib Ullah	20,690
3	ii)PCC Road/ Pavt: of Streets Rani U/C Munjai	Niaz Malook	9,528
4	ii)PCC Road/ Pavt: of Streets Rani U/C Munjai	Niaz Malook	75,230
5	ii)PCC Road/ Pavt: of Streets Rani U/C Munjai	Niaz Malook	32,910
6	Pavt: of Streets U/C Dushkhail	Azam Khan	199,434
7	Const: of PCC Khawar Road/ Streets Shekan U/C Urban Council Timergara	Mohd Wazir	178,522
8	Const: of PCC Road Sarai Payeen U/C Noora Khail	Pir Imtiaz	95,342
9	Const: of Kacha/ PCC Road/ Streets U/C Bagh Dushkhail	Azam Khan	176,656
10	PCC Road U/C Rabat Change to PCC road/ Dunga wall UC Rabat	Mohd layas	294,500
11	PCC / Kacha Road PK- 94 Dir lower Change to Dunga wall Barai Timergara to Shikhan Road Rs=300000/- (ii) PCC Kacha road Pk-94 Rs=700000/-	Abdul ullah	15,368
12	Imp of Road/Street Baroon Munjai	Khalid Hamid	132,210
13	Kacha / PCC Road U/C Munjai Change to Irrigation Channel Band Uc Munjai Rs=200000/- (ii) PCC/Kacha Road U/C Munjai Rs=300000/-	Bad Shah Munir	105,423
14	Extn: / Impovt: of Road U/C Rabat	Mohammad Fulil	511,189
15	Do	do	58,448
16	Back filling R/W	Mohammad Ilyas	172,909
17	filling for calvert	Asmat	40,784
18	behind R/Wall		196,061
19	Back filling R/W	Rahim Badshah	147,580
20	Cosnt of Badwan Khakdkzai link road	Sardar Hussain	856,575
21	Cosnt of Badwan Khakdkzai link road	Do	73,363
	Total		3,725,758
	10% Voids		372,576

Annex-10
(DP# 1.2.2.1)

Detail of non recovery of penalty

S.No	Name of work	Name of P/L Contractors	E/Cost (Rs)	Date of commencement	completion date	Date of completion	Penalty (Rs)
1	Const of Darbar Dara Link Road	Nasrullah	10,000,000	1.10.2011	30.04.12	15.6.12	1,000,000
2	Remaining portion of Kass Pochakhil Road Pase-4	Rehan ullah	1,000,000	12.10.2011	11.05.12	5.10.12	100,000
3	Remaining portion of Kass Pochakhil Road Pase-X	Gul Shehzada Khan	1,000,000	12.10.2011	11.05.12	13.2.13	100,000
4	Remaining portion of Kass Pochakhil Road Pase-IX	Mohammad Zahir	1,000,000	12.10.2011	11.05.12	2.10.12	100,000
5	Const of Burani Road U/C Lal Qilla	Usrar uddin	10,000,000	12.09.2011	11.03.12	3.10.12	1,000,000
6	Remaining portion of Kass Pochakhil Road Pase-IX	Gauhar Ayoub	1000,000	12.10.2011	11.05.12	2.10.12	100,000
7	Pav of Street Bandagai	Masal Khan	800,000	31.10.11	30.04.12	18.5.12	80,000
8	PCC Kacha Road U/C Bandagai	Ziaullah	800,000	31.10.11	30.04.12	18.5.12	80,000
Total							2,560,000