



DRAFT
AUDIT REPORT
ON THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATION
BATTAGRAM

AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Developmental Plan
AP	Advance Para
CSR	Composite Schedule Rates
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDC	District Development Committee
DDO	Drawing & Disbursing Officer
DG	Director General
DO	District Officer
F&P	Finance and Planning
GFR	General Financial Rules
LCB	Local Council Board
LGA	Local Government Act
LGE&RDD	Local Government Election & Rural Development Department
LGO	Local Government Ordinance
MB	Measurement Bill
MFDAC	Memorandum for Departmental Accounts Committee
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
RDA	Regional Directorate of Audit
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
ZAC	Zilla Accounts Committee

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section-115 of the Khyber Pakhtunkhwa Local Government Ordinance, 2001(as amended) and Section 168 of Local Government Act 2012 require the Auditor-General of Pakistan to conduct audit of the receipts and expenditure of Local Fund and Public Account of Tehsil/Town Municipal Administration.

The report is based on audit of the accounts of Tehsil Municipal Administration Battagram 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) and to be laid before appropriate legislative forum.

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa, Peshawar, is responsible to conduct the audit of all District Governments in Khyber Pakhtunkhwa, Tehsil/Town Municipal Administrations (TMAs) and Union Administrations (UAs). Its Regional Directorate of Audit Abbottabad has audit jurisdiction of District Governments, TMAs and UAs of six Districts i.e. Abbottabad, Haripur, Mansehra, Battagram, Kohistan and Tor Ghar.

The Regional Directorate has a human resource of 13 officers and staff, constituting 3939 man days and a budget of about Rs 13.221 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 Abbottabad carried out audit of the accounts of TMA Battagram for the Financial Year 2012-13 and the findings included in the Audit Report.

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

a. Scope of Audit

Out of the total expenditure of TMA Battagram, for the Financial Years 2011-12 & 2012-13, the auditable expenditure under the jurisdiction of RDA

Abbottabad was Rs101.961 million. Out of this, RDA Abbottabad audited expenditure of Rs101.961 million which, in terms of percentage, was 100% of auditable expenditure. Sample size selected in the audited formations ranged between 15% to 30%.

The receipts of Tehsil Municipal Administration Battagram, for the Financial Years 2011-12 & 2012-13 were Rs 28.449 million. Out of this, RDA Abbottabad audited receipts of Rs 28.449 million, which in terms of percentage was 100% of auditable receipts.

b. Recoveries at the instance of Audit

Recoveries of Rs 44.241 million were pointed out during the audit. However, no recovery was effected till 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 Battagram 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 they 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 Battagram. 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. Misappropriation of fund amounting to Rs 21 million was noted in one case.¹
- ii. Irregularity & Non Compliance amounting to Rs 24.715 million was noted in three cases.²

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

¹ Para 1.2.1.1

² Para 1.2.2.1, 1.2.2.2, 1.2.2.3

g. Recommendations

- i. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. Department needs to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc to ensure that lapses of the kind reported in this audit report are preempted and fair value for money is obtained from public spending.
- iii. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.
- iv. Tax recovery mechanism should be strengthened.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

S. No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	01	130.410
2	Total formations in audit jurisdiction	01	130.410
3	Total Entities(PAO) Audited	01	130.410
4	Total formations Audited	01	130.410
5	Audit & Inspection Reports	01	130.410
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	23.241
3	Weak Internal controls relating to financial management	21.000
4	Others	1.474
	Total	45.715

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	-	79.920	28.449	22.041	130.410	220.579
2.	Amount Placed under Audit Observations /Irregularities of Audit	-	44.241	-	1.474	45.715	176.155
3.	Recoveries Pointed Out at the instance of Audit	-	44.241	-	-	44.241	4.08
4.	Recoveries Accepted /Established at the instance of Audit	-	10.852	12.389	-	23.241	0.993
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

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

S. No	Description	Amount under Audit Observation
1	Violation of rules and regulations, principle of propriety and probity.	1.474
2	Reported cases of fraud, embezzlement, thefts, misappropriations and misuse of public resources.	21.000
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 controls system.	-
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	23.241
6	Non production of record	-
7	Others, including cases of accidents, negligence etc.	-
	Total	45.715

Table 5: Cost-Benefit

Sr. No	Description	Amount (Rs)
1	Outlays Audited (Items 1 of Table 3)	130.410
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 Battagram

1.1.1 Introduction

Battagram is the Tehsil of District Battagram. Tehsil Municipal Administration Battagram consists of Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer/Administrator. TMA Battagram comprises two Drawing & Disbursing Officers i.e. Tehsil Municipal Administrator and Tehsil Officer Finance. According to 1998 population census, the population of Tehsil Battagram is 307,278.

1.1.2. Comments on Budget and Expenditure 2012-13 (Variance Analysis)

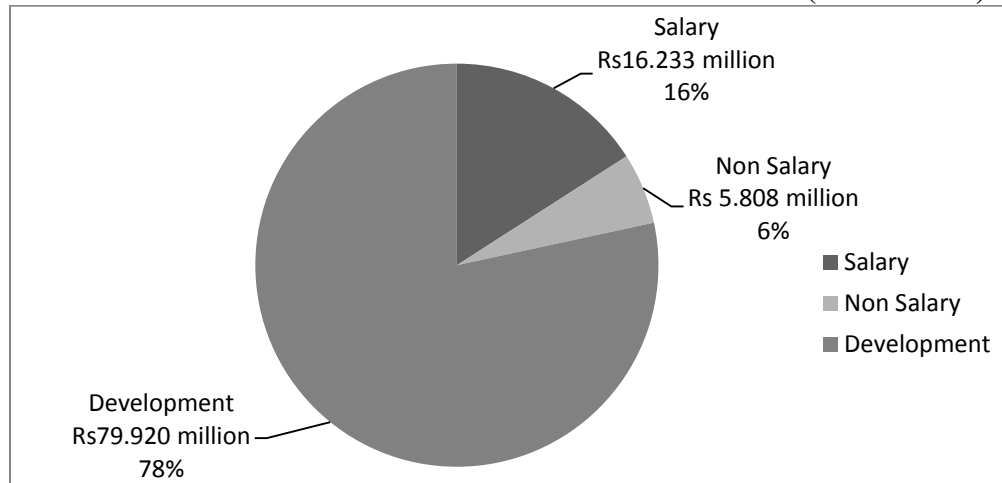
(Rs in million)

2012-13	Budget	Expenditure	(+)Excess/(-) Saving	%age Excess/ Savings
Salary	16.530	16.230	0.300	1.790
Non-salary	5.510	5.810	-0.300	5.480
Developmental	86.780	79.920	6.850	7.900
Total	108.810	101.960	-6.850	6.290

A budget of Rs 108.810 million was allocated, against which an expenditure of Rs 101.961 million was incurred by Tehsil Municipal Administration, Battagram with a saving of Rs 6.85 million, during 2012-13.

Expenditure 2012-13

(Rs in million)



Detail is given at Annexure - 3

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

The audit reports on the accounts of Tehsil Municipal Administration Battagram have not yet been discussed in PAC/ZAC.

1.2 AUDIT PARAS

1.2.1 Fraud/Misappropriation

1.2.1.1 Loss to Government substandard execution of developmental schemes-Rs 21 million

According to Para 23 of GFR Vol-I, every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government Officer.

TMO, Battagram paid Rs 21,000,000 to contractors in the following developmental schemes during 2012-13. Physical verification along with TMA staff was carried out on test check basis, photos at annexure-4, and it was revealed that the work was not executed as recorded in MB and running bills. Substandard quality of work was carried out at site. The road was found damaged in huge patches detail below:-

S.No	Name of Scheme	Amount (Rs)
1	Pavement of Street/Culverts/Sewerage Line in UC Banian, Kuzabanda, Trand, Thakot and Ajmera	4,000,000
2	PCC road Chapar gram to Karamar	2,000,000
3	Pavement of Street/Culverts/Sewerage Line in PK 59 Battagram	4,000,000
4	PCC road Kandoray	2,000,000
5	PCC road Qilla Shakir Wasma	3,000,000
6	PCC road Noshera	2,000,000
7	PCC road Pul Bazar	4,000,000
	Total	21,000,000

Audit observed that fraudulent payment occurred due to weak administrative and financial control.

When pointed out in February 2014, management stated that the work is in good condition and can be verified in joint physical verification. Reply was not

tenable as the schemes have already been physically verified along with the technical staff of TMA.

Request for convening of DAC meeting was made on 28-02-2014. DAC meeting could not be convened till finalization of this Report.

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

AP # 18 (2013-14)

1.2.2 Irregularity & Non Compliance

1.2.2.1 Loss due to overpayment - Rs 21.931 million

According to CSR 2009 and CSR 2012, market rate analysis item code 24-30-a-02, rate of supply of 25 mm HDPE pipe is Rs 48.04/meter and Rs 58.16/meter. Rate for supply of GI pipe of 2”dia, 1.5” dia is Rs 412.86 and Rs 328.51 vide item code 24-16-c-05 to 06 of CSR 2009.

TMO Battagram overpaid Rs 21,930,896 on account of developmental schemes “Water Supply Schemes in Tehsil Battagram” during 2011-12 and 2012-13. Physical verification along with TMA staff was carried out, which revealed that water supply Pipes (GI and HDPE) were laid openly for which only supply rate was to be paid, however, the contractors were paid composite rates, resulting in overpayment detail at annexure-5.

Audit observed that irregularity was initiated due to weak internal controls which resulted in loss.

When pointed out in February 2014, management stated that the pipe has been supplied and fixed by the contractor. Reply was not convincing as physical inspection along with technical staff of TMA Battagram was carried out, and it was observed that the pipes were laid openly.

Request for convening of DAC meeting was made on 28-02-2014. DAC meeting could not be convened till finalization of this Report.

Audit recommends recovery and inquiry for fixing responsibility against the person(s) at fault.

AP # 19 (2013-14)

1.2.2.2 Inadmissible payment on account of audit fee - Rs 1.474 million

According to Khyber Pakhtunkhwa LGO 2001 Section 114 Sub Section 2 (c), the District Accounts Officer, Tehsil or Town Accounts Officer and the Union Accountant shall perform pre-audit of all payments from the Funds of the District, Tehsil or, as the case may be, Town and Union before approving the disbursements of monies.

Section 115 (I) of LGO provides that “The Auditor General of Pakistan shall, on the basis of such audit as he may consider appropriate or necessary, certify the accounts compiled and prepared by the respective accounts officials of the Local Governments for each Financial Year, showing under the respective heads the annual receipts and disbursements for the purposes of each Local Government and shall submit the certified accounts with such notes, comments or recommendations as he may consider necessary to the respective Nazim”:

“Provided that the audit of the Tehsil Municipal Administration, Town Municipal Administration and Union Administration shall be conducted by the Local Fund Audit Department in the prescribed manner [¹*for such period as may be determined by the Auditor General of Pakistan*].

According to SRO issued vide No.54/30/TMAs/DAW/2009 dated 02/03/2009 Audit of the TMAs will be conducted by the Auditor General of Pakistan.

TMO Battagram, paid an amount of Rs 1,473,998 to Director Local Fund Audit on account of audit fee for the year 2011-12 and 2012-13. However, there was no provision for the payment on account of audit in the LGO 2001. Therefore payment on account of audit fee is held irregular.

Audit observed that irregularity occurred due to weak internal controls.

¹ Substituted by NWFP Local Govt. Ordinance No. II of 2005

When pointed out in February 2014, management stated that section 115 (I) of the same ordinance provides that Audit should be carried out by the local fund audit and audit fee be deposited as per prescribed manner.

Reply was not in accordance to the aforementioned criteria.

Request for convening of DAC meeting was made on 28-02-2014. DAC meeting could not be convened till finalization of this Report.

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

AP # 07 (2013-14)

1.2.2.3 Overpayment on account of developmental schemes - Rs 1.310 million

According to Para 23 of GFR Vol-I, every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government officer.

TMO Battagram paid Rs 1,310,093 on account of developmental schemes executed in tehsil Battagram during 2012-13. Physical verification of schemes was carried out on test check basis (photos attached as Annexure-6). It was revealed that the work was not carried out according to the measurements recorded on bill and MB. Audit concludes that amount was drawn on fake entries which resulted in loss to government.

Audit observed that overpayment occurred due to weak internal controls.

When pointed out in February 2014, management stated that the work is in good condition and can be verified in joint physical verification. Reply was not

tenable as the scheme has already been physically verified along with the technical staff of TMA.

Request for convening of DAC meeting was made on 28-02-2014. DAC meeting could not be convened till finalization of this Report.

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

AP # 16 (2013-14)

ANNEXURES

Annexure-1

Detail of MFDAC Paras

(Rs in million)

S.No	AP No	Caption	Amount
1	1	Less recovery on account of tender form fee, stamp duty & professional tax	0.782
2	2	Non recovery of outstanding dues from contractor	0.126
3	5	Loss to government due to non-implementation of new rates	0.75
4	17	Overpayment on account of developmental scheme	0.712
5	20	Non receipt of tax on vehicles	0.219

Annexure-2

Audit Impact Summary for the financial year 2012-113

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

Annexure-3**Expenditure Summary
TMA Battagram 2012-13**

Descriptions	Expenditure			
	Salary (Rs)	Non-Salary (Rs)	Total (Rs)	Percentage
Tehsil Municipal Administration Battagram	16,232,817	5,807,781	22,040,598	22%
Developmental Expenditure			79,920,440	78%
Grand Total			101,961,038	100%

Annexure-4

1.2.1.1 Loss to Government due to substandard execution of schemes Rs 21.00 million

1. Pavement of Street/Culverts/Sewerage Line in UC Banian, Kuzabanda, Trand, Thakot & Ajmera

Banian





Shakar Bagh





Dedal





2. PCC Road Chapar Gram to Kara Mar







3. Pavement of Street/Culvert/Sewerage Line in PK 59 Battagram
PCC Road Gidri





PCC Road Zareen Abad





4. PCC Road Kandoray







5. PCC Road Qilla Shakir Wasma



6. PCC Road Noshera



Annexure – 5

1.2.2.1 Loss due to overpayment

S.No	Name of Contractor	Name of Scheme	Item of Work	Quantity (m)	Composite Rate Rs	Admissible Rate Rs	Difference Rs	Over-payment
1	Abdul Khaliq	WSS Sham Sairi, Sargaye, Baswali Dheri, Chairu UC Thakot TKPP 2011-12 E/C 0.4 million.	HDPE Pipe	4085	91.14/m	48.04/m	43.10/m	176,064
2	Akmal Khan	DWSS Kohala Bala Shimlai, Roonta, Magri, Tranger, Dheri Hill, Khair Mhd Kuroona, TKPK 2011-12 E/C 2.3 Million	HDPE Pipe	18531.05	91.14/m	48.04/m	43.10/m	798,686
3	Tariq Aziz	WSS Syed Abad, Kargal, Abid Kuroona etc Package-II TKPP 2011-12 E/C 1 million	HDPE Pipe	8597.56	91.14/m	48.04/m	43.10/m	370,555
4	Afsar Said P/L	WSS U/C Shimlai, Battagram, Gijbori TKPP 2011-12 E/C 1 million	HDPE Pipe	10511	91.14/m	48.04/m	43.10/m	453,024
5	Khaista Baz P/L	WSS Battagram Village & Muzafat TKPP 2011-12 E/C 0.7 million	HDPE Pipe	6171	91.14/m	48.04/m	43.10/m	267,883
6	Imtiaz Muhammad P/L	WSS Danad Nadim Khan Thakot, Kamri Petao, Khat Sar Tarand, Shingli Bala Gijbori TKPP 2011-12 E/C 1 million	HDPE Pipe	7580.51	91.14/m	48.04/m	43.10/m	331,030
7	Saifur Rahman P/L	WSS Thorra Dheri, Tangi Sherin Abad, Gali Bagh Nilishang Distt: ADP 2011-12 E/C 961,731 Rs	HDPE Pipe	8867	91.14/m	48.04/m	43.10/m	382,167
8	Tariq Aziz	WSS Aghoz, Taiper sar, Jamro paiza, U/C Thakot E/C 1 million	HDPE Pipe	9082.59	91.14/m	48.04/m	43.10/m	391,460
9	Abdul Khaliq	WSS Banj, Grang, Batia & Takia U/C Banian TKPP 2011-12 E/C 0.75 million	HDPE Pipe	5973	91.14/m	48.04/m	43.10/m	257,436
10	Tariq Aziz	WSS Magra Baila, Shah Khel, Shaheed	HDPE Pipe	15879.30	91.14/m	48.04/m	43.10/m	684,398

		payien, etc U/C Shamlai TKPP 2011-12 E/C 2 million						
11	Tariq Aziz	Ext: WSS water tank Kandaway and Bakro Dab U/C Kuzabanda TKPP 2011-12 E/C 0.6 million	HDPE Pipe	3291.62	91.14/m	48.04/m	43.10/m	141,869
12	Tariq Aziz	CMD Special Package-I 2011-12 E/C 1.45 million	HDPE Pipe	15696	91.14/m	48.04/m	43.10/m	674,498
13	Abdul Khaliq	CMD Special Package-I 2011-12 E/C 1.55 million	HDPE Pipe	13311.33	91.14/m	48.04/m	43.10/m	573,718
S.No	Name of Contractor	Name of Scheme	Item of Work	Quantity	Composite Rate Rs	Admissible Rate Rs	Difference Rs	Over-payment
14	Shimlai Construction Company	WSS PK-59 Battagram CMD Special Package 2011-12 E/C 3.0 million	HDPE Pipe	25327	91.14/m	48.04/m	43.10/m	1,091,593
15	Syed Murad Shah	Wss in U/Cs Ajmera, Banian, Kuzabanda, Trand, & Thakot CMD Special Package 2012-13 E/C 3.9 million	HDPE Pipe	33511	91.14/m	48.04/m	43.10/m	1,444,324
16	M. Yaqoob P/L	WSS Arat Wali U/C Shailai TLF 2011-12	HDPE Pipe	8078	91.14/m	48.04/m	43.10/m	348,162
17	CCB Abshar	WSS Gindori 2011-12 E/C 0.4 million	HDPE Pipe	1828	91.14/m	48.04/m	43.10/m	78,786
18	Abdul Khaliq	WSS Bajno Ziarat, Khargary Bilankot, etc Distt: ADP 2011-12 E/C 2.95 million	HDPE Pipe	5649.56	91.14/m	48.04/m	43.10/m	243,496
19	Anwar Zeb P/L	WSS Takar Banda, Las Patay Khio, U/C Rajdhari PFC 2011-12 E/C 0.4 million	HDPE Pipe	3780	91.14/m	48.04/m	43.10/m	162,918
20	Akmal Khan	WSS Colony, Ajmera, Kass Palango & A. Ghafar Koruna CHapar Gram CMD Special Package 2011-12 E/C 2.5 million	HDPE Pipe	19750	91.14/m	48.04/m	43.10/m	851,225
21	Syed Murad Shah	WSS PK-59 Battagram CMD Special Package 2012-13 E/C 3.9 million	HDPE Pipe	31514.78	91.14/m	48.04/m	43.10/m	1,358,287
22	Amanullah Khan	WSS U/C Shimlai, Battamori,	HDPE Pipe	31072.84	91.14/m	48.04/m	43.10/m	1,339,239

		Battagram, Rajdhari, Paimal Sharif, Pishora E/C 3.9 million						
23	Imtiaz Muhammad P/L	WSS Damam Qadim, A.Aziz Koruna, Colony, Nili shang, etc TKPP 2012-13 E/C 1 million	HDPE Pipe	10271.22	91.14/m	48.04/m	43.10/m	442,690
24	M. Hani P/L	WSS Bori, Pan Saira, Qair Abid etc U/C Tarand E/C 1.0 million TKPP 2012- 13	HDPE Pipe	8168.24	91.14/m	48.04/m	43.10/m	352,051
25	Akmal Khan P/L	WSS Machay cum Trand E/C Rs.89922 CMD 2011-12	HDPE Pipe	1584.88	91.14/m	48.04/m	43.10/m	68,308
Sub Total								13,283,867
Add 8 % location factor								1,062,709
Sub Total								14,346,576
Add 28 % premium								4,017,041
Grand Total - A								18,363,618

S.No	Name of Contractor CSR 2012	Name of Scheme	Item of Work	Quantity	Composite Rate Rs	Admissible Rate Rs	Difference Rs	Over-payment
1	Ahmad Jan P/L	WSS Kot Gala, Oghuz Banda, Baila, Landay etc Distt: ADP 2012-13 E/C 1 million	HDPE Pipe	7954.89 m	113.96	58.16	55.8	443,883
2	Saifur Rahman P/L	WSS Gufran Shah Koruna, Bala Kot Pirari U/C Trand Distt: ADP 2012-13 E/C 0.2 million	HDPE Pipe	1981.10 m	113.96	58.16	55.8	110,545
3	M. Hayat Baz P/L	WSS Shingli Bala, Chinar Khuwar, SULTani Plaza, Gijbori etc. Distt: ADP 2012-13 2.0 million	HDPE Pipe	17220 m	113.96	58.16	55.8	960,876
4	Muqbar Shah P/L	WSS Dabri Hakim Said, Tor Patay, Kanshi Masjid etc U/C Paimal Distt: Fund 2012-13 E/C 0.9 million	HDPE Pipe	7256 m	113.96	58.16	55.8	404,885
5	Asar Jan P/L	WSS Kalam Khan Koruna, Sajid Khan, Amir Khan	HDPE Pipe	2864.96 m	113.96	58.16	55.8	159,865

		U/C Shimlai PFC 2012-13 E/C 1.5 million						
6	M. Yaqoob P/L	WSS Hotal Village	HDPE Pipe	7926.82	113.96	58.16	55.8	442,316
7	M. Farosh P/L	WSS Chairing, Bashir Bilyani, Shah Murad etc E/C 1.5 million PFC 2012-13	HDPE Pipe	1307 m	113.96	58.16	55.8	72,931
Sub Total								2,595,301
Add 8 % location factor								207,624
Grand Total - B								2,802,925

GI PIPE

S.No	Name of Contractor	Name of Scheme	Item of Work	Quantity	Composite Rate Rs	Allowed Rate Rs	Diff Rs	Over-payment
1	Akmal Khan	WSS Makaria	GI Pipe 2"	3505 m	478.88	412.86	66.02	231,400
2	-Do-	-Do-	GI Pipe 1.5"	4138.98 m	387.81	328.51	59.3	245,442
3	Akmal Khan P/L	WSS Kandar Makria	GI Pipe 1.5"	609.57 m	387.81	328.51	59.3	36,147
Sub Total								512,989
Add location factor 8 %								41,039
Add 41% primum								210,325
Grand Total - C								764,353
A+B+C								21,930,896

1.2.2.1 Photos of physical verification of WSS TMA Battagram

1. WSS, Ext, UC Shamlai, Battamori, Battagram, Raj Dhari, Paimal & Pishora



