



**DRAFT**

**AUDIT REPORT**

**ON THE ACCOUNTS OF**

**TEHSIL MUNICIPAL ADMINISTRATION**

**TORGHAR**

**AUDIT YEAR 2013-14**

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**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

AP	Advance Para
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CTR	Central Treasury Rules
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursing Officer
DG	Director General
DO	District Officer
GFR	General Financial Rules
LG and RDD	Local Government and Rural Development Department
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model
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) require the Auditor General of Pakistan to conduct audit of the receipts and expenditure of Local Fund and Public Account of Tehsil Municipal Administration/ Town Municipal Administration.

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

Audit findings indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities.

The observations included in this Report have been finalized in the light of written replies of the Departments. DAC meetings could not be convened despite repeated requests.

The Audit Report is submitted to the Governor of Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended), to be laid before appropriate legislative forum.

Islamabad  
Dated:

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

## **EXECUTIVE SUMMARY**

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

The Regional Directorate has a human resource of 13 officers and staff, constituting 3939 man days and a budget of about Rs 13.974 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 accounts of TMA Judbah for the Financial Year 2012-13 and the findings are included in the Audit Report.

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

Tehsil Municipal Administration Judbah, District Tor Ghar comprises Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer/ Administrator.

**a. Scope of audit**

Out of total expenditure of the TMA, Judbah District Tor Ghar for the Financial Year 2012-13, the auditable expenditure under the jurisdiction of RDA was Rs 17.041 million. Out of this, RDA Abbottabad audited an expenditure of Rs 17.041 million on test check basis which, in terms of percentage, is 100% of auditable expenditure.

The receipts of Tehsil Municipal Administration Judbah, District Tor Ghar for the Financial Year 2012-13 was Nil.

**b. Recoveries at the instant of Audit**

Recovery of Rs 1.988 million was pointed out during the audit. However, no recovery was affected 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 Judbah, District Tor Ghar 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 Judbah, District Tor Ghar. Neither rules for internal audit have been framed nor internal audit report as required was provided to audit.

**f. Key Audit Findings of the report;**

- i. Non-production of record was noted in one case.<sup>1</sup>
- ii. Internal Control Weaknesses was noted in five cases amounting to Rs 3.036 million<sup>2</sup>.

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

**g. Recommendations**

- i. Disciplinary action needs to be taken for non production of record as well as violation of the rules and regulations in spending the public money.
- ii. Concerted efforts need to be made to recover long outstanding dues.

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<sup>1</sup> Para 1.2.1.1

<sup>2</sup>Paras 1.2.2.1 to 1.2.2.5

- iii. All sectors of TMA/District Council need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc to ensure that reported lapses are preempted and fair value for money is obtained from public spending.
- iv. Deduction of taxes on supplies and contracts needs to be ensured.
- v. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.



## SUMMARY TABLES and CHARTS

**Table 1: Audit Work Statistics**

(Rs in million)

S.No	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	01	21.847
2	Total formations in audit jurisdiction	01	21.847
3	Total Entities(PAO) Audited	01	17.041
4	Total formations Audited	01	17.041
5	Audit and Inspection Reports	01	17.041
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	0.558
3	Weak Internal controls	2,478
4	Others	-
<b>Total</b>		<b>3.036</b>

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

S.No.	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total For the year 2012-13	Total for the year 2011-12
1	Outlays Audited	-	16.026	-	1.015	17.041	-Nil-
2	Amount Placed under Audit Observation /Irregularities of Audit	-	2.905	-	0.131	3.036	-Nil-
3	Recoveries Pointed Out at the instance of Audit	-	1.857	-	0.131	1.988	-Nil-
4	Recoveries Accepted /Established at the instance of Audit	-	0.337	-	-	0.337	-Nil-
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	-Nil-

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

<b>S.No.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of Rules and regulations, principle of propriety and probity in public operation	0
2	Report cases of fraud, embezzlement, thefts and misuse of public resources.	0
3	Accounting Errors (accounting policy departure from NAM, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal control systems.	2.699
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	0.337
6	Non-production of record	0
7	Others, including cases of accidents, negligence etc.	0
	<b>Total</b>	<b>3.036</b>

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

<b>S. No</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited (Items 1 of Table 3)	17.041
2	Expenditure on Audit	0.213
3	Recoveries realized at the instance of Audit	0
	<b>Cost- Benefit Ratio</b>	<b>1:0</b>

## CHAPTER-1

### 1.1 Tehsil Municipal Administration Judbah, District Tor Ghar

#### 1.1.1 Introduction

Judbah is a Tehsil of District Tor Ghar. Tehsil Municipal Administration consists of Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer. TMA Judbah comprises one Drawing and Disbursing Officers i.e. Tehsil Municipal Officer/ Administrator.

#### 1.1.2 Comments on Budget and Accounts 2012-13 (Variance Analysis)

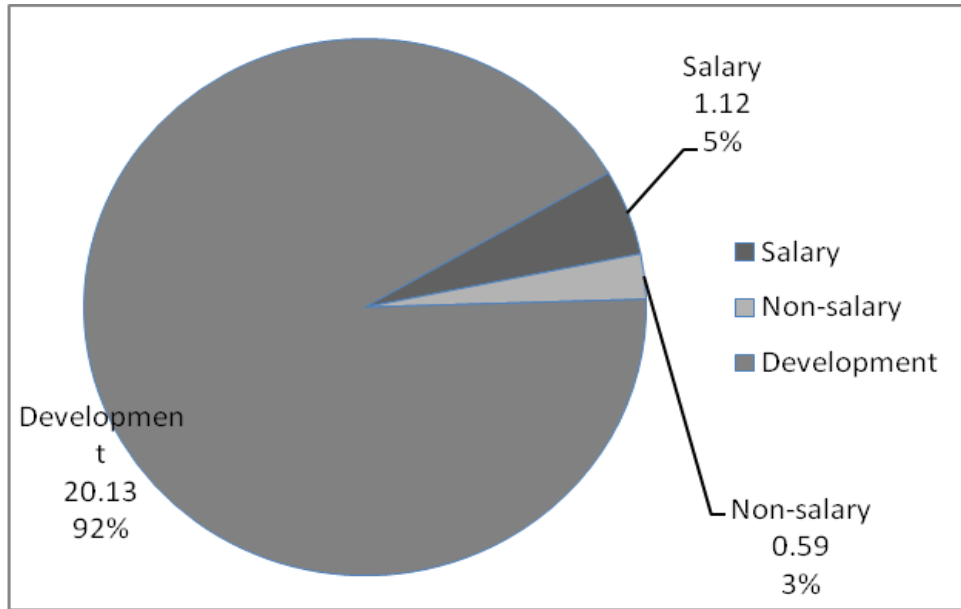
(Rs in million)

2012-13	Budget	Expenditure	Saving/Excess	% age Saving/ Excess
Salary	8.545	1.122	(7.423)	(86.868)
Non-salary	1.089	0.594	(0.495)	(45.455)
Developmental	37.350	20.131	(17.219)	(46.102)
<b>Total</b>	<b>46.984</b>	<b>21.847</b>	<b>(25.137)</b>	<b>(53.501)</b>

A budget of Rs 46.984 million was allocated against which an expenditure of Rs 21.847 million was incurred by Tehsil Municipal Administration, Judbah with a saving of Rs 25.137 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 ZAC/PAC Directives

This is the 1<sup>st</sup> Audit Report of TMA Judbah District Tor Ghar.

## **1.2 AUDIT PARAS**

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

#### **1.2.1.1 Non production of auditable record**

According to Section 14(1-b) and (3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 the Auditor General has the authority to require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to transactions to which his duties in respect of audit extend hence any person or authority hindering the auditorial functions of the Auditor General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

Tehsil Municipal Officer Judbah did not produce auditable record pertaining to Financial Year 2012-13 despite repeated written as well as verbal requests. Detail is given below:

1. Budget Book
2. Pay/ Allowances and Contingencies record from July, 2012 to December 2012
3. Sanction strength
4. Contractors enlistment register
5. Detail of local receipts under jurisdiction

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

When pointed out in February 2014, management stated that record was available in the office and would be produced to audit. Reply was not tenable as no record was produced to audit for verification till finalization of this report.

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

Audit recommends fixing responsibility on person(s) at fault besides immediate production of record for audit.

AP 11 (2012-13)

## **1.2.2 Internal Control Weaknesses**

### **1.2.2.1 Non-Imposition of penalty amounting to Rs 1.430 million**

According to work order No. 15, 06, 13, 14, 17, 09 dated 27-07-2012 and No. 1932, 1933, 1934, 1935, 1936 dated 11-10-2012, the works shall be completed up to 30-05-2013 and 30-06-2013 respectively otherwise, 10% penalty shall be imposed on default contractors for delay in completion work.

Tehsil Municipal Officer Judbah awarded nineteen (19) developmental schemes with an estimated cost of Rs 14,300,000 to contractors/ Project Leaders during Financial Year 2012-13. The work orders were issued in August and October 2012 with completion period in May and June 2013, respectively. However, the contractors/ Project Leaders failed to complete the schemes within stipulated period of time i.e up to May and June, 2013 and local authorities did not impose penalty amounting to Rs 1,430,000 for delay in completion of works. (Detail at Annexure-4)

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

When pointed in February 2014, management stated that action would be taken after finalization of schemes. Reply was not satisfactory as no action was intimated till finalization of this report.

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

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

AP 2 (2012-13)



### 1.2.2.2 Non-recovery of 25% advance payment – Rs 0.206 million

According to Para 10 (i) of General Financial Rules Volume I provides that every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Tehsil Municipal Officer Judbah paid Rs 206,250 to project leaders on account of 25% advance payment during 2012-13 against the approved cost of Rs 825,000. The work orders were issued in July 2012 with completion period of twelve (12) months i.e 30-06-2-13 . However, the works were neither started till the date of audit (January, 2014) nor the advance was recovered. Detail is given below:

<b>Project Leader</b>	<b>Name of CCB</b>	<b>Approved cost (Rs)</b>	<b>Advance (Rs)</b>
Gul Ro Khan	Irrig: Channel at Dheri Kaka Khail	425,000	106,250
Gul Qadir	Pavt: of Street taigram Pain HussanZai	400,000	100,000
<b>Total</b>		<b>825,000</b>	<b>206,250</b>

Audit observed that non-recovery of advance payment occurred due to weak internal controls which resulted in loss to the Government.

When pointed in February 2014, management stated that recovery should be made. Reply was not satisfactory as no action was intimated till finalization of this report.

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

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

AP 01, 09 (2012-13)

### **1.2.2.3 Non-deposit of income tax – Rs 0.221 million**

According to Para 26 of GFR Vol-I requires that it is the duty of the Departmental Controlling Officer to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

Tehsil Municipal Officer Judbah deducted Rs 1,225,620 from various contractors/ project leaders on account of income tax out of which Rs 220,685 was not deposited into Government Treasury during the Financial Year 2012-13. (Detail at Annexure-5)

Audit observed that non-deposit of income tax occurred due to weak internal controls which resulted in loss to Government.

When pointed in February 2014, management stated that progress would be shown to audit after scrutiny of record. Reply was not satisfactory as no progress was shown to audit till finalization of this report.

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

Audit recommends deposit of income tax and action against the person(s) at fault.

AP 08 (2012-13)

### **1.2.2.4 Doubtful payment on account of income tax and Professional tax – Rs1.048 million**

According to Rule 174 of CTR Volume-I, all payments must be supported with acknowledgements.

Tehsil Municipal Officer Judbah paid Rs 1,004,935 and Rs 42,600 on account of Income Tax and Professional Tax to Income Tax Officer and Excise and Taxation Officer Mansehra during 2012-13. However, acknowledge receipts of the Departments were not available on record. Detail is given below:

S.No.	Cheque No. and date	To whom paid	Particular	Amount (Rs)
1.	A-136632 25-06-2013	Income Tax Officer, Mansehra	Income Tax	674,216
2.	A-136607 30-04-2013	Income Tax Officer, Mansehra	-do-	330,719
3.	A-136608 30-04-2013	Excise and Taxation Officer, Mansehra	Professional Tax	18,000
4.	A-136634 25-06-2013	Excise and Taxation Officer, Mansehra	-do-	24,600
<b>Total</b>				<b>1,047,535</b>

Audit observed that non-availability acknowledge receipt occurred due to weak internal control which resulted in doubtful payment.

When pointed in February 2014, management stated that acknowledge receipts would be obtained. Reply was not satisfactory as no progress was intimated to audit till finalization of this report.

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

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

AP 07 (2012-13)

**1.2.2.5 Loss due to less collection of registration and tender form fee- Rs 0.131 million**

According to Rule No.7(4) of Part-VI of Government of Khyber Pakhtunkhwa, LG and RDD Notification No.AO-LG/LCB/5-36 dated 14/12/2001 “every application for registration/renewal shall be accompanied by a registration/renewal fee fixed by the Government in case of Works and Services Department for different class of contractors. According to Notification No. SOG/C and W/11-129/ CONTRACTOR/VOL-IV/2010 dated 08-07-2011 of Communication and Works Department of Government of Khyber Pakhtunkhwa the Cost of Tender Form is to be deducted @ Rs 1,000 up to the estimated cost of 1 million and @ 0.05% above Rs 1 million of estimated cost.

According to Works and Services department circular, the registration/renewal fee fixed for different class of contractors is as under:

S.#	Contractor Class/ Category	Fee Fixed (Rs)
1.	A – Class	20,000
2.	B – Class	10,000
3.	C – Class	7,000
4.	D – Class	3,000

Tehsil Municipal Officer Judbah realized Rs 188,000 instead of Rs 272,000 on account of enlisted/renewed fee from thirty one (31) contractors of different categories during 2012-13. Resultantly, Government sustained a loss of Rs 84,000 due to charging at lesser rates than fixed by the Works and Services Department. (Detail at Annexure-6).

Similarly, TMO Judbah realized Rs 17,550 on account of Cost of Tender Form fee instead of Rs 65,000 at the rates by Government which resulted loss of Rs 47,450. (Detail at Annexure-7).

Audit observed that less realization of enlistment fee and tender form fee occurred due to non-observance of Government rules/ instructions which resulted in loss to Government.

When pointed in February 2014, management stated that the matter would be investigated and recovery would be made accordingly. Reply was not satisfactory as no progress was intimated to audit till finalization of this report.

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

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

AP 04, 10 (2012-13)

## ANNEXURE

Annexure-1

### Detail of MFDAC Paras

(Rs in million)

S. No	AP No.	Caption	Amount
1.	03	Grant of Technical Sanction beyond competency	2.100
2.	05	Non-deduction of Professional tax from contractors	0.044
3.	06	Illegal retention of Annual Registration Fee	0.188
<b>Total</b>			<b>2.332</b>

### Audit Impact Summary

S.No	Rules/System/Procedure	Audit Impact
1.	According to GFR, it is the duty of the Departmental Controlling Officer to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.	Increase in revenue collection on account of Government dues
2.	According to CTR, all payments must be supported with acknowledgements.	Ensures payments and receipts of all Government money
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****Summary of Appropriation Account by Grants and Appropriations  
Year 2012-13 of TMA Judbah Tor Ghar****(Rupees in million)**

<b>2012-13</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Saving/Excess</b>	<b>%age</b>
Salary	8.545	1.122	(7.423)	5
Non-salary	1.089	0.594	(0.495)	3
Developmental	37.350	20.131	(17.219)	92
<b>Total</b>	<b>46.984</b>	<b>21.847</b>	<b>(25.137)</b>	<b>100</b>



**Annexure-4**

**(DP # 1.2.2.1)**

**Detail of penalty recoverable**

S. No	Name of scheme	Contractor	Due date of completion	Actual date of completion	E/Cost (Rs)	Penalty (Rs)
1.	Pavt: of Street Bartonir Bassi Khail	Sikandari Const:	30-06-2013	In progress	900,000	90,000
2.	12 Nos Latrine at Bassi Khail	Naseebro Khan	30-05-2013	In progress	600,000	60,000
3.	DWSS Mangri Dada	Sherferoz	30-05-2013	In progress	500,000	50,000
4.	06 Nos Latrine at Akazai Area	Nawabzada	30-05-2013	In progress	300,000	30,000
5.	06 Nos Latrine at Nusrat Khail Area	Muhammad Rehman	30-05-2013	In progress	300,000	30,000
6.	Const: of Janaz Gahand B/Wall at Akazai	Lal Sharif	30-05-2013	In progress	300,000	30,000
7.	Pavt: of Street at Shingal Dar	Muhammad Rehman	30-05-2013	In progress	600,000	60,000
8.	Pavt: of Street at Door Bala	Sikandari Const:	30-06-2013	27-07-2013	900,000	90,000
9.	Pavt: of Street at Door Payeen	Sikandari Const:	30-06-2013	25-07-2013	900,000	90,000
10.	Pavt: of Street at Gul Dhari	Sikandari Const:	30-06-2013	25-07-2013	900,000	90,000
11.	Pavt: of Street at Door Maira	Sikandari Const:	30-06-2013	26-07-2013	900,000	90,000
12.	Pavt: of Street at Sadu Khan B/ Khail	Sikandari Const:	30-06-2013	27-07-2013	900,000	90,000
13.	Pavt: of Street at Zizari Bala	Sikandari Const:	30-06-2013	26-07-2013	900,000	90,000
14.	Pavt: of Street at Gito B/ Khail	Sikandari Const:	30-06-2013	In progress	900,000	90,000
15.	Pavt: of Street at Pata to Asharay	Sikandari Const:	30-06-2013	In progress	900,000	90,000
16.	Pavt: of Street at	Taj Ur Rehman	30-06-2013	In progress	900,000	90,000

	Zangia Pain B/K					
17.	Pavt: of Street at Zangia Bala B/K	Sikandari Const:	30-06-2013	In progress	900,000	90,000
18.	Pavt: of Street at Village Kalash B/K	SarwarGul	30-06-2013	In progress	900,000	90,000
19.	Pavt: of Street at Hernail N/K	Shafqat Shereen	30-06-2013	In progress	900,000	90,000
<b>Total</b>					<b>14,300,000</b>	<b>1,430,000</b>

**Annexure-5**

**(DP # 1.2.2.3)**

**Detail of Income tax deduction from contractors**

**(Rs in million)**

<b>Particular</b>	<b>S. No.</b>	<b>Name of scheme</b>	<b>E/cost</b>	<b>Expenditure</b>	<b>Income Tax deducted</b>
<b>District ADP</b>	1	Pavement of street karna Akazai	0.600	0.542	0.033
	2	Pavement of street teetamada khail	0.600	0.000	0.000
	3	Pavement of Street Yarkand Shingaldar Yarkand Bassi Khail	0.600	0.450	0.027
	4	Pavement of Street Tegram Payeen H/Zai	0.400	0.100	0.006
	5	DWSS Shergarh Sar Bala and Payeen	0.900	0.900	0.054
	6	DWSS Moola Patay Pizza Akazai	0.500	0.500	0.030
	7	DWSS Banda Lal Sharif	0.200	0.132	0.008
	8	DWSS Jabara Bala and Payeen Bassi Khail	0.600	0.600	0.036
	9	DWSS Dadda Banda Bassi Khail	0.600	0.600	0.036
	10	DWSS MangriDaddaBassi Khail	0.500	0.500	0.030
	11	Const: of B/Wall JinazaDor Maira Bassi Khail	0.300	0.300	0.018
	12	Const: of Jinaza Beembal Akazai	0.300	0.300	0.018
	13	Const: of Shingle Road Bartooni to Sambat Bassi Khail	0.475	0.119	0.007
	14	Irrigation Channel Dheri Kaka Khail	0.425	0.105	0.006
	15	12 Nos Laterine Madda Khail	0.600	0.540	0.032
	16	10 Nos Laterine at Hassan Area	0.500	0.416	0.025
	17	06 Nos Laterine at Akazai Area	0.300	0.250	0.015
	18	06 Nos Laterine at Nusrat Khail Area	0.300	0.250	0.015
	19	12 Nos Laterine Bassi Khail Area	0.600	0.500	0.030
<b>Special Package</b>	20	Pavement of Street Bateela Nusrat Khail	0.900	0.886	0.053
	21	Pavement of Street Sachka Nusrat Khail	0.900	0.889	0.054
	22	Pavement of Street Chawang Nusrat Khail	0.900	0.900	0.054
	23	Pavement of Street Harnail Bassi Khail	0.900	0.643	0.039
	24	Pavement of Street Cheer Bassi Khail	0.900	0.900	0.054
	25	Pavement of Street Kalash Bassi Khail	0.900	0.254	0.016
	26	Pavement of Street Zangia Bala Bassi Khail	0.900	0.532	0.032
	27	Pavement of Street Zangia Payeen Bassi Khail	0.900	0.594	0.036

28	Pavement of Street PitaoAsharay Bassi Khail	0.900	0.588	0.036
29	Pavement of Street Sandaray Bassi Khail	0.900	0.900	0.054
30	Pavement of Street Gitto Bassi Khail	0.900	0.616	0.037
31	Pavement of Street Jiggall Bassi Khail	0.900	0.567	0.034
32	Pavement of Street Zeezari Bassi Khail	0.900	0.605	0.036
33	Pavement of Street DorBala Bassi Khail	0.900	0.900	0.054
34	Pavement of Street DorPayeen Bassi Khail	0.900	0.900	0.054
35	Pavement of Street GulDheri Bassi Khail	0.900	0.900	0.054
36	Pavement of Street DorMaira Bassi Khail	0.900	0.617	0.037
37	Pavement of Street Sadoo Khan Bassi Khail	0.900	0.900	0.054
38	Pavement of Street Bartooni Bassi Khail	0.900	0.236	0.015
<b>Total</b>		<b>26.4</b>	<b>20.431</b>	<b>1.226</b>

(DP # 1.2.2.5)

**Detail of less realization of Enlistment Fee**

S. No.	Name of Contractor	Class	Enlistment Fee required (Rs)	Enlistment Fee realized (Rs)	Loss/ less realization (Rs)
1	G.D and Co.	B	10,000	7,000	3,000
2	Syed Akbar Shah	B	10,000	7,000	3,000
3	Riaz Ahmad	B	10,000	7,000	3,000
4	Abdul HaqTrand	B	10,000	7,000	3,000
5	Syed Malook Shah	B	10,000	7,000	3,000
6	Al-khidmat Builders and Co	B	10,000	7,000	3,000
7	M/S SikandariConst:	B	10,000	7,000	3,000
8	ShafqatSheren	B	10,000	7,000	3,000
9	M/S MominGul	C	7,000	5,000	2,000
10	GulSawabZar	B	10,000	7,000	3,000
11	Sawab Din	B	10,000	7,000	3,000
12	AbizarConst: Co.	B	10,000	7,000	3,000
13	TajurRehmanBassiKhail	B	10,000	7,000	3,000
14	Rafiq	C	7,000	5,000	2,000
15	HidayatullahBassiKhail	B	10,000	7,000	3,000
16	SarwarGul	A	20,000	10,000	10,000
17	Syed GulDarband	C	7,000	5,000	2,000
18	Gul Muhammad Khan	C	7,000	5,000	2,000
19	BassiKhailConst:	B	10,000	7,000	3,000
20	S. Feroz Ali Shah	C	7,000	5,000	2,000
21	Qasim Khan and Co.	C	7,000	5,000	2,000
22	Khan SarwarConst: Co.	C	7,000	5,000	2,000

23	Younas	C	7,000	5,000	2,000
24	Hazrat Khan Const:	C	7,000	5,000	2,000
25	Muntazir Khan	C	7,000	5,000	2,000
26	Anwar Khan	C	7,000	5,000	2,000
27	Gul Bad Shah	C	7,000	5,000	2,000
28	Umar Khitab	C	7,000	5,000	2,000
29	Syed Ghufraan Shah	C	7,000	5,000	2,000
30	Tamur Khan Const: Co.	C	7,000	5,000	2,000
31	Noor Muhammad Khan	C	7,000	5,000	2,000
<b>Total</b>			<b>272,000</b>	<b>188,000</b>	<b>84,000</b>

## Annexure-7

(DP # 1.2.2.5)

## Detail of less realization of Tender Form Fee

S.No	Name of Scheme	E/Cost	No. of Participants	Rate / Tender Form	T. Form/ Participant (Rs)	Total T. Form Fee (Rs)
1	Pavement of Street at Bateela	900,000	4	0.05%	1,000	4,000
2	Pavement of Street at Sachka	900,000	4	0.05%	1,000	4,000
3	Pavement of Street at Chewing	900,000	3	0.05%	1,000	3,000
4	Pavement of Street at Harnial	900,000	4	0.05%	1,000	4,000
5	Pavement of Street at Cheer	900,000	4	0.05%	1,000	4,000
6	Pavement of Street at Kalesh	900,000	4	0.05%	1,000	4,000
7	Pavement of Street at zangiaBaza	900,000	3	0.05%	1,000	3,000
8	Pavement of Street at zangian	900,000	3	0.05%	1,000	3,000
9	Pavement of Street at Pata to Asharay	900,000	3	0.05%	1,000	3,000
10	Pavement of Street at Sandray	900,000	3	0.05%	1,000	3,000
11	Pavement of Street at Gillio	900,000	3	0.05%	1,000	3,000
12	Pavement of Street at Jagal	900,000	3	0.05%	1,000	3,000
13	Pavement of Street at Zezarai	900,000	4	0.05%	1,000	4,000
14	Pavement of Street at Dozbaza	900,000	3	0.05%	1,000	3,000
15	Pavement of Street at Dorpain	900,000	3	0.05%	1,000	3,000
16	Pavement of Street at GulDheray	900,000	4	0.05%	1,000	4,000
17	Pavement of Street at DorMera	900,000	3	0.05%	1,000	3,000
18	Pavement of Street at Sadu Khan	900,000	4	0.05%	1,000	4,000
19	Pavement of Street at Bartoon	900,000	3	0.05%	1,000	3,000
<b>Total Realizable amount of Tender Form</b>						<b>65,000</b>
<b>Total realized and deposited into Government treasury</b>						<b>17,550</b>
<b>Less deposited amount during the year</b>						<b>47,450</b>

