



**AUDIT REPORT  
ON THE ACCOUNTS OF  
TEHSIL MUNICIPAL ADMINISTRATIONS  
IN DISTRICT NOWSHERA**

**KHYBER PAKHTUNKHWA**

**AUDIT YEAR 2017-18**

**AUDITOR GENERAL OF PAKISTAN**

## TABLE OF CONTENTS

Preface.....	iii
EXECUTIVESUMMARY .....	iv
I: Audit Work Statistics .....	vii
II: Audit observations classified by Categories.....	vii
III: Outcome Statistics .....	viii
IV: Irregularities pointed out.....	ix
V: Cost-Benefit.....	ix
CHAPTER-1 .....	1
1.1 Tehsil Municipal Administrations, District Nowshera.....	1
1.1.1 Introduction .....	1
1.1.2 Comments on Budget and Accounts (Variance Analysis).....	2
1.1.3 Brief comments on the status of compliance with PAC/DAC Directives.....	3
1.2 <b>Audit Paras</b> .....	5
1.2.1 Misappropriation/Fraud.....	5
1.2.2 Irregularity and Non-compliance.....	11
1.2.3 Internal Control Weaknesses .....	18
1.3 <b>Audit Paras of TMA Jehangira</b> .....	24
1.3.1 Irregularity & non-compliance .....	24
1.3.2 Internal Control Weaknesses .....	31
1.4 <b>Audit Paras of TMA Nowshera</b> .....	37
1.4.1 Irregularity & non-compliance .....	37
1.4.2 Internal Control Weaknesses .....	43
ANNEXURE .....	47
Annex-1 MFDAC .....	47
Annex-2 Details of overpayment.....	49

Annex-3 Details of non recovery of withholding tax .....	51
Annex 4 Details list of new appointment employees in TMA Jahengira .....	53
Annex 5 Statement showing irregular and unjustified expenditure of pay .....	54
Annex 6 Estimated cost, expenditure and saving.....	72

## ABBREVIATIONS AND ACRONYMS

AIR	Audit and Inspection Report
ADP	Annual Development Programme
BOQ	Bill of Quantity
C&W	Communication and Works
CMD	Chief Minister Directives
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DDC	District Development Committee
DDI	District Development Initiative
FBR	Federal Board of Revenue
GFRs	General Financial Rules
KPPRA	Khyber Pakhtunkhwa Public Procurement Authority
LCB	Local Council Board
LGA	Local Government Act
M <sup>3</sup>	Cubic Meter
MB	Measurement Book
MC	Municipal Committee
MPA	Member Provincial Assembly
NIT	Notice Inviting Notice
PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PC-I	Planning Commission Proforma-I
PCC	Plain, Cement and Concrete
PEC	Pakistan Engineering Council
PFC	Provincial Finance Commission
PHE	Public Health Department
PLA	Personal Ledger Account
RCC	Reinforced Concrete Cement

RDA	Regional Director Audit
RRM	Random Rubber Masonry
SDO	Sub-Divisional Officer
SE	Superintendent Engineer
TS	Technical Sanction
TMA	Town Municipal Administrator
TAC	Tehsil Accounts Committee
TMO	Tehsil Municipal Officer
TO (I)	Tehsil Officer (Infrastructure)
TO (R)	Tehsil Officer (Revenue)
U/C	Union Council
WAPDA	Water and Power Development Authority
DAC	District 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 (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 37 of Khyber Pakhtunkhwa Local Government Act 2013, require the Auditor-General of Pakistan to conduct audit of the receipts and expenditure of Local Fund of Tehsil / Town Municipal Administrations.

The report is based on audit of the accounts of TMAs in District Nowshera for the financial year 2016-17. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit on test check basis during 2017-18 with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings. Relatively less significant issues are listed in the Annex-1 of the Audit Report. The Audit observations listed in the Annex-1 shall be pursued with the Principal Accounting Officer at the DAC level. In all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of appropriate legislative forum through the next year's Audit Report.

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 TMAs. DAC meetings were not 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 37 of Khyber Pakhtunkhwa Local Government Act 2013 to be laid before appropriate legislative forum.

Islamabad  
Dated:

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

## EXECUTIVESUMMARY

The Directorate General Audit, District Governments, Khyber Pakhtunkhwa carries out the audit of all Tehsil Municipal Administrations. The Regional Directorate of Audit Peshawar, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out the audit of one City District Government, two District Governments, TMAs and VCs/NCs of three Districts i.e. Peshawar, Charsadda and Nowshera, respectively.

The Regional Directorate of Audit Peshawar has a human resource of 10 officers and staff with a total of 2500 person days. The annual budget amounting to Rs 16.877 million was allocated to the RDA during financial year 2016-17. The directorate is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programmes and projects.

Tehsil Municipal Administrations in the District Nowshera, i.e. Nowshera, Pabbi and Jehangira perform their functions under Khyber Pakhtunkhwa Local Government Act 2013. Each TMA has one Principal Accounting Officer (PAO) as provided in Section Rule 8 (1) (p) of the Khyber Pakhtunkhwa Tehsil and Town Municipal Administration Rules of Business 2015. Financial provisions of the Act establish a local fund for each Tehsil Administration. Annual budget is authorized by the Tehsil Council in the form of budgetary grants.

### **a. Scope of Audit**

The total expenditure of TMAs Pabbi, Jehangira and Nowshera in District Nowshera for the financial year 2016-17 was Rs695.826million. Out of this, RDA Peshawar audited an expenditure of Rs556.66 million which, in terms of percentage, was 80% of auditable expenditure.

The total of receipts of TMAs Pabbi, Jehangira and Nowshera in District Nowshera for the financial year 2016-17 were Rs121.837million. Out of this, RDA Peshawar audited receipts of Rs 121.837 million which, in terms of percentage, was 100% of auditable receipts.

The total of expenditure and receipts of TMAs Pabbi, Jehangira and Nowshera in District Nowshera for the financial year 2016-17 was 817.663 million. Out of this RDA Peshawar audited transactions of Rs 678.497 million which, in terms of percentage, was 82.98 % of auditable amount.

**b. Recoveries at the instance of audit**

Recovery of Rs63.075 million was pointed out during the audit. However, no recovery was effected till finalization of this report. Out of the total recoveries, Rs3.669 million was not in the notice of the executive before audit.

**c. Audit Methodology**

Audit was conducted after understanding the business processes of TMAs, with respect to their functions, prioritization of risk areas by determining their significance and key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting the audit. Audit used desk audit techniques for analysis of compiled data and review of actual vouchers called for during scrutiny and substantive testing in the field.

**d. Audit Impact**

Audit pointed out various irregularities of serious nature. Cases related to weak internal controls were also pointed out, to which management has been sensitized. In certain cases management has taken action which may further be verified. However, no impact was visible as the management failed to reply and thus irregularities could not come to the light in the proper forum i.e. DAC and PAC.

**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. Deficiencies were observed in the internal controls system as depicted in audit findings.



Another basic component of internal control, as envisaged under section 37(4) of LGA 2013, is internal audit which was not found in place in the domain of TMAs.

**f. Key audit findings of the report**

- i. Misappropriation / Fraud was found in 3 cases amounting to Rs24.104 million<sup>1</sup>
- ii. Irregularities and non-compliance were noted in 20 cases amounting to Rs335.75 million<sup>2</sup>
- iii. Internal control weaknesses were noted in 14 cases amounting to Rs66.712million<sup>3</sup>

**g. Recommendations**

- i. Enquiries on urgent basis to be initiated against the responsible officers and officials.
- ii. Concerted efforts need to be made to recover long outstanding dues.
- iii. The developmental schemes should be timely completed and penalty be imposed for non-completion.
- iv. All sectors of TMAs 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.
- v. Taxes should be properly deducted and deposited into government treasury

## SUMMARY TABLES AND CHARTS

### 1: Audit Work Statistics

(Rs in million)

S.No	Description	No.	Budget
1	Total Entities in (PAO) Audit Jurisdiction	03	1360.103
2	Total formations in audit jurisdiction	03	1360.103
3	Total Entities in (PAO) Audited	03	678.497
4	Total formations Audited	03	678.497
5	Audit and Inspection Reports	03	678.497
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

### II: Audit observations classified by Categories

(Rs in million)

S.No.	Description	Amount Placed under Audit Observation
1.	Misappropriation and Fraud	24.104
2.	Weak financial management	335.75
3.	Weak Internal controls relating to financial management	66.712
4.	Others	
<b>Total</b>		<b>426.566</b>

### III: Outcome Statistics

(Rs in million)

S. No	Description	Expenditure on Acquiring Physical Assets Procurement	Civil Works	Receipts	Others	Total for the year 2016-17	Total for the year 2015-16
1.	Outlays Audited	-	334.754	95.033	221.906	651.693	714.036
2.	Amount Placed under Audit Observation /Irregularities of Audit	-	319.541	82.972	24.053	426.566	791.870
3.	Recoveries Pointed Out at the instance of Audit	-	9.841	46.092	7.142	63.075	61.379
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

**IV: 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	335.75
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	24.104
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.	66.712
5.	Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies	
6.	Non-production of record	-
7.	Others, including cases of accidents, negligence etc.	
<b>Total</b>		<b>426.566</b>

**V: Cost-Benefit****(Rs in million)**

<b>S.No.</b>	<b>Description</b>	<b>Amount</b>
1.	Outlays Audited (items 1 of Table-3)	678.497
2.	Expenditure on Audit	0.485
3.	Recoveries realized at the instance of Audit	0
4.	Cost-Benefit Ratio	1:0

## CHAPTER-1

### 1.1 Tehsil Municipal Administrations, District Nowshera

#### 1.1.1 Introduction

District Nowshera has three tehsils i.e. Nowshera, Jehangira and Pabbi besides a District Council. Each tehsil office is managed by a Tehsil Municipal Officer. Each Tehsil has its own Tehsil Officer (Finance), Tehsil Officer (Infrastructure) and Tehsil Officer (Regulation).

**According to the section 22 of the LGA 2013, the functions and powers of TMAs are as under;**

- (a) Monitor and supervise the performance of functionaries of Government offices located in the Tehsil and hold them accountable by making inquiries and reports to the district government or, as the case may be, Government for consideration and action;
- (b) Prepare spatial plans for the Tehsil including plans for land use and zoning and disseminate these plans for public enquiry;
- (c) Execute and manage development plans for improvement of municipal services and infrastructure;
- (d) Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commercial markets, shopping centers; residential, recreation, parks, entertainment, passenger and freight transport and transit stations;
- (e) Enforce municipal laws, rules and bye-laws;
- (f) Prevent and remove encroachments;
- (g) Regulate affixing of sign-boards and advertisements;
- (h) Provide, manage, operate, maintain and improve municipal services;
- (i) Prepare budget, long term and annual municipal development programmes;

- (j) Maintain a comprehensive data base and information system on services in the Tehsil municipal record and archives and provide public access to it on nominal charges;
- (k) Collect taxes, fines and penalties provided under this Act;
- (l) Organize sports, cultural, recreational events, fairs and shows;
- (m) Organize cattle fairs and cattle markets;
- (n) Co-ordinate and support municipal functions amongst village and neighborhood councils;
- (o) Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof;
- (p) Manage municipal properties, assets and funds;
- (q) Develop and manage schemes, including site development in collaboration with district government;
- (r) Authorize officers to issue notice, prosecute, sue and follow up criminal, civil and recovery proceedings against violators of municipal laws; and
- (s) Prepare financial statements and present them for audit.

#### 1.1.2 Comments on Budget and Accounts (Variance Analysis)

The budget and expenditure position of Tehsil Municipal Administrations in District Nowshera for the year 2016-17 is as under:

(Rs in million)

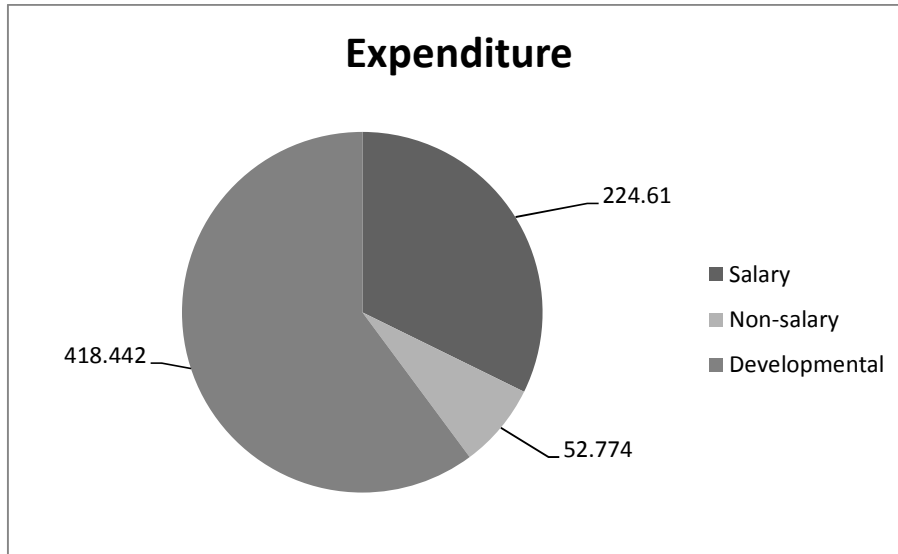
2016-17	Budget	Expenditure	Excess/ (Saving)	%age
Salary	260.305	224.61	(35.695)	(13.71)
Non-salary	106.17	52.774	(53.396)	(50.29)
Developmental	766.73	418.442	(348.288)	(45.43)
<b>Total</b>	<b>1133.205</b>	<b>695.826</b>	<b>(437.379)</b>	

2016-17	Budgeted Receipts	Actual Receipts	Variation	%age
	226.898	121.837	105.061	46.30

The savings of Rs437.379 million and less realization of receipts of Rs. 105.061 million indicates weakness in the capacity of these local institutions.

### Expenditure 2016-17

(Rs in million)



#### 1.1.3 Brief comments on the status of compliance with PAC/DAC Directives.

The Audit Reports pertaining to Financial Years 2009-10 to 2015-16 on accounts of Tehsil Municipal Administration/Municipal Committees Nowshera were prepared under Khyber Pakhtunkhwa Local Government Act, 2013 and submitted to Governor Khyber Pakhtunkhwa but have not yet been discussed in PAC. Provincial Assembly of Khyber Pakhtunkhwa vide letter No PA/KP/PAC/GEN. DISTT GOV/17/7935 dated 23.02.2017 has returned the Audit Reports with the remarks that the same may be examined by respective Accounts Committees of councils as provided under Khyber Pakhtunkhwa Local Government Act, 2013. Under the direction of the PAC the reports have been submitted to the District Nazim for placing before the District Accounts Committee constituted under LGA 2013.

# **TMA PABBI**



## **1.2 Audit Paras**

### **1.2.1 Misappropriation/Fraud**

#### **1.2.1.1 Fraudulent expenditure on repair of transformers–Rs 9.20 million and loss to Government due to rejecting lowest bid of Rs 5.207 million**

Para 23 of GFR Vol I provides that every public officer is personally responsible for any loss sustained by government through fraud or negligence on his own part or on the part of subordinate disbursing officers.

According to para-5 of Administrative Approval, work shall not be started before obtaining Technical Sanction.

According to para-6 of Administrative Approval, work shall be completed within stipulated time upto 30-06-2017.

Para-12 of NIT condition that repair bills shall be verified by local Sub-divisional Officer PESCO & MPA concerned. Certificate shall be obtained from M&T Lab PESCO before dismantling of the out of order transformers.

TMO Pabbi incurred an expenditure of Rs. 9,200,000 on a work “Repair of Transformers at various UCs, of PK-12” out of CMD fund during Financial Year 2016-17. The following irregularities were noticed:

1. A fake Technical Sanction (TS) was obtained from Nowshera Electric Supply Company, which does not exist. Moreover, the fake TS pertained to 2014-15 of District ADP, which was maliciously customized for this scheme of CMD fund.
2. PESCO was responsible of repair of transformers being specialized in the field. The staffs of TMA were not qualified for repair of WAPDA transformers.
3. No specific locations of the repair work were shown in the documents as it was required by S. No. 3 of Administrative approval.
4. The items executed were Non Scheduled Items but the rate analysis was not carried out.

5. The claims/bills were not verified by SDO PESCO Pabbi Circle and by the MPA concerned as required in notice inviting tender (NIT).
6. License of the contractor from Pakistan Engineering Council was expired on 31-12-2016 before applying for the contract but was not rejected as per NIT condition.
7. PC-1 para 12 state that scheme shall be started in financial year 2016-17 and shall be completed in June 2016-17, but scheme was started on 23-01-2017 and completed on 13-09-2017 in violation of PC-1.
8. The PC-I was not signed by the TMO. A single signature was carried out on behalf of all authorities.
9. PC-1 of the scheme was not approved by District Development Committee.

Audit further observed that the work was awarded to a contractor M/s Alhaseeb Electric Engineering @ 20 below on estimate by rejecting the bid of lowest bidder M/s Wajid Ali Khan & Sons @ 76% below with the plea that he has failed to submit M&T report to TMA Pabbi in previous contract. However, the M&T report of successful bidder M/s Al haseeb was not available on record. Hence Government was put to loss of Rs 5,207,334 as per following details:

Gross Expenditure	Below deducted @ 20%	Below @ 76% below	Loss
9,298,810	1,859,762	7,067,096	5,207,334

Fraudulent expenditure occurred due to weak internal controls resulted in loss to Government.

The irregularity was pointed out to management in January 2018. Management did not reply till finalization of this report.

Request for convening DAC meeting was made in January 2018, however, meeting of DAC could not be convened till finalization of this report.

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

**AIR Para No.3/2017-18**

### **1.2.1.2 Fraudulent expenditure on repair of transformers–Rs 8.897 million**

Para 23 of GFR Vol I provides that every public officer is personally responsible for any loss sustained by government through fraud or negligence on his own part or on the part of subordinate disbursing officers.

According to para-4 of Administrative Approval, work shall not be started before obtaining Technical Sanction.

According to para-5 of Administrative Approval, work shall be completed within stipulated time upto 30-06-2017.

Para-5 of standards procedure for repair of transformers states that the repaired transformers should be re checked from M&T lab before installation by the executing agency.

Para-13 of standards procedure for repair of transformers states that the payment of repaired work shall be made after the authentication of the committee from MPA concerned, AMO PESCO and TOI TMA Pabbi.

TMO Pabbi incurred an expenditure of Rs. 8,897,503/- on a work “Repair of Transformers at UC Pabbi I & II, Dag Behsood, Shahkot, Akbar Pura, Chowki Mumrez, Balu, Speen Khak, Shahkot, Jalozei, Dak Ismail Khel, Taru jabba, District Nowshera” out of CMD during Financial Year 2016-17 of PK-12, through High Power Transformer reclamation work. Audit observed that:

1. A fake Technical Sanction was placed in file issued from Superintending Engineer Peshawar Electric Supply Company, which does not bear any number and dated. Technical Sanction was awarded on plain paper instead of PESCO official letter pad.
2. Fake CDR for additional security was attached, of which no proof was available in security register and date on CDR was also manipulated. The contractor was required to be declared non-responsive as per NIT condition.

3. The fake Technical Sanction of District ADP was changed & attached, while this scheme was funded by CMD.
  4. The inspection report obtained from Manager M&T Lab PESCO was fake as dates & numbers were left blank in the covering letter & in the inspection report. The signatures of the manager did not tally with inspection report of the schemes executed through al-Haseeb contractor.
  5. Rs 3,932,350/- was paid to the contractor showing repair of 100 KV transformers, however in Inspection report 100KV transformers were not available.
  6. PESCO was responsible of repair of transformers, hence repair by TMA was irregular.
  7. No specific locations of the repair work were shown. in the documents.
  8. The items executed were Non Scheduled Items but the rates analysis were not carried out for NSI.
  9. The bills were paid without authentication of the committee from MPA concerned, AMO PESCO and TOI TMA Pabbi.
  10. Report from M&T Lab of PESCO for out of order/damage transformers was not obtained as required under standards procedure for repair of transformers.
  11. Payment was made without authentication from the committee consists of concerned MPA, AMO PESCO and TO (Infrastructure) TMA Pabbi.
  12. PC-1 of the scheme was also not approved by the DDC.
- Fraudulent expenditure occurred due to weak internal control.

The irregularity was pointed out to management in January 2018. Management did not reply till finalization of this report.

Request for convening DAC meeting was made in January 2018, however, meeting of DAC could not be convened till finalization of this report.

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

**AIR Para No.4/2017-18**

### **1.2.1.3 Fraudulent and irregular expenditure on repair of transformers-Rs 10.00 million**

Para 23 of GFR Vol I provides that every public officer is personally responsible for any loss sustained by government through fraud or negligence on his own part or on the part of subordinate disbursing officers.

According to para-5 of Administrative Approval, work shall not be started before obtaining Technical Sanction.

According to para-6 of Administrative Approval, work shall be completed within stipulated time upto 30-06-2017.

Para-13 of standards procedure for repair of transformers states that the payment of repaired work shall be made after the authentication of the committee from MPA concerned, AMO PESCO and TOI TMA Pabbi.

TMO Pabbi, tendered a work "Repair of Transformers at various UCs of PK-12 with estimated cost of Rs 10,000,000 during Financial Year 2016-17. Audit observed that:

1. The technical sanction was fake the signature of Executive Engineer (MNT) PESCO Khyber circle Peshawar on TS and standard test of repaired transformers report did not tally each other.
2. The said fake TS pertain to 2014-15 of District ADP, which was maliciously customized for this scheme of CMD fund.
3. The inspection report was fake as First & final bill was paid to contractor on 25.10.2017 before inspection as inspection was shown carried out on 28.12.2017 at the workshop of contractor.
4. PESCO was responsible for repair of transformers, hence repair by TMA was irregular and illegal.
5. The contractor was not registered with PEC under relevant category i.e EE-05.
6. The items executed were Non Scheduled but the basis of cost analysis/PESCO approved rates was not available on record.

Fraudulent and Irregular expenditure occurred due to weak internal controls.

The irregularity was pointed out to management in January 2018. Management did not reply till finalization of this report.

Request for convening DAC meeting was made in January 2018, however, meeting of DAC could not be convened till finalization of this report.

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

**AIR Para No.12/2017-18**

## 1.2.2 Irregularity and Non-compliance

### 1.2.2.1 Loss to Government due to cancellation & retendering of contracts to compensate favorite contractors-Rs 2.47 million.

Policy guidelines of contracts para 2 circulated by LGRD- Local Council Board KP vide Number AO-II/LCB/6-11/2013 dated 14-03-2016. The local council shall fix different dates in one advertisement for auction of the contract of local taxes. If no reasonable bid is offered then another advertisement be got published in the renewed and widely circulated newspapers through information department. The same practice shall continue to achieve the maximum increase or up to minimum of 20% over the last year approved bid/income. The Nazim being head of the TMA and TMO being the principal accounting officer as well as concerned elected council shall ensure competition among the bidder to achieve the maximum bid.

TMO Pabbi, advertised various contracts of own source receipts in April 2017 with bid opening dates as 2/5/2016, 4/5/2016, 6/5/2016. Bidding process was completed and successful bidders were announced. However some contractors who did not participate in the bidding process came to Tehsil Nazim Pabbi and offered higher rates than the successful bidders. The Tehsil Nazim canceled all the previous bids and announced re-advertisement of bids without giving any reason. The receipts contracts were re-advertised and opened on 27-06-2016. In the second time, some contractors offered higher bids than previous but later on refused to accept the contracts. The contracts were offered to previous bidders on 30% above of the previous year bids. However, the first bid contractor also refused to accept the bids on belated stage. Resultantly, departmental collection was started and the Government sustained loss of Rs 2,470,326. Detail as below:

S#	Name of Contracts	Bid value	Income Tax	Total	Departmental collection	Loss in revenue
1	BakraMela Station BazaarPabbi	155,000	15,500	170,500	107,480	63,020
2	Mandi Maal Maveshi Pabbi	2,379,000	237,900	2,616,900	1,912,440	704,460
3	Parking Fee Pabbi	6,305,000	630,500	6,935,500	5,618,734	1,316,766
4	Local adda Taro to	1,016,000	101,600	1,117,600	766,680	350,920

	Peshawar					
5	TehhBazariMahajir Bazar Jaloza	275,000	27,500	302,500	267,340	35,160
<b>Total</b>						<b>2,470,326</b>

Irregularities occurred due to non-compliance of policy guidelines.

The irregularity was pointed out to management in January 2018. Management did not reply till finalization of this report.

Request for convening DAC meeting was made in January 2018, however, meeting of DAC could not be convened till finalization of this report.

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

**AIR Para No.2 / 2017-18**

**1.2.2.2 Irregular award of work to non-responsive contractor for Rs 01.00 million from district ADP 2016-17**

According to NIT, Photo copy of registration with Pakistan Engineering Council for the year 2016-17 shall be accompanied by CDR 02% bid cost and an additional security @ 08% of the bid cost in the name of TMO Pabbi.

TMA Pabbi during 2016-17 irregularly awarded a work contract of district ADP “161708-Sanitation works, pavements of street & pressure pumps etc at district Nowshera” to contractor Mr. Abdur Rahman with estimated cost of Rs 1,000,000. The following irregularities were noticed:

1. CDR was not submitted by the successful bidder and was liable to be declared as non-responsive. Instead of rejecting the bid, CDRs of another contractor i.e. New Muhammad Asif Enterprises were attached with documents.
2. The contractor was also non-responsive as the PEC registration certificate was expired on 31-12-2016, before applying for tender. Moreover, neither NTN certificate nor LGRD department registration were available on record as prerequisite of NIT.

The irregularity occurred due to weak internal control.



The irregularity was pointed out to management in January 2018. Management did not reply till finalization of this report.

Request for convening DAC meeting was made in January 2018, however, meeting of DAC could not be convened till finalization of this report.

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

**AIR Para No.07/2017-18**

### 1.2.2.3 Overpayment to contractor-Rs 1.472 million

Para 220 and 221 of CPWA Code, the Sub Divisional Officer, before making payments to the contractors 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 Pabbi overpaid Rs 781,034 during Financial Year 2016-17 due to abnormal increase in the quantity of item of work 'backfilling using granular material b/outside' in the work Pavement of street, shingle road etc at UC Mohib Banda funded by District ADP.

Qty in BOQ/PC-I	Qty in bill	Diff	Rate	Overpayment	%age increase
433.16	1748.39	1315.23	1120.45	1,473,649	303.64%
Less 47% below				692,615	
<b>Overpayment</b>				<b>781,034</b>	

Moreover, Rs 604,823 was overpaid in the same work due to increase of thickness of PCC 1:2:4 from 0.25" to 0.33" and from 0.5" to 0.58" from BOQ to MB which resulted in increase of quantity of PCC 1:2:4 as compared to PCC 1:4:8 as per detail below:

Qty of PCC 1:4:8	Qty of PCC 1:2:4	diff	Rate	Overpayment	%age increase
123.48	292.34	168.86	6758.12	1,141,176	136.75%
Less 47% below				536,353	
<b>Overpayment</b>				<b>604,823</b>	

Furthermore, Rs 86,608 was overpaid to contractor in the same work due to extra showing of site in MB No.12 page-112. The PCC 1:2:4 was paid for the site Ghari muhallal omar khel, sadiq, shams-ul-qamar and quraish but in the GPS location, the said locations were not available.

Overpayment occurred due to weak internal controls.

The irregularity was pointed out to management in January 2018. Management did not reply till finalization of this report.

Request for convening DAC meeting was made in January 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery of overpayment under intimation to audit.

**AIR Para No.11/ 2017-18**

#### **1.2.2.4 Non transparent tender of work-Rs 3.948 million**

According to Rule 30 of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders.

TMO Pabbi, invited tender for Rs 3,948,000 of a work Disposal of Garbage dums at UC Chowk Maumriz, Dag Besud, Jaloza during Financial Year 2016-17. Audit observed that:

1. The tender and bid form of successful bidder M/s Anwar Ullah was not signed by the contractor. Hence it was non-responsive and required to be rejected which was not done.
2. The above/below was not mentioned in tender form of successful bidder.
3. The signature of another two contractors M/s Mehfooz-ul-Hassan and M/s Prince Traders in tender and bid forms did not match each other.

Non transparent tender occurred due to weak internal controls

The irregularity was pointed out to management in January 2018. Management did not reply till finalization of this report.

Request for convening DAC meeting was made in January 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends detail inquiry into the matter.

**AIR Para No.14/ 2017-18**

#### **1.2.2.5 Overpayment to contractors-Rs 3.027 million**

Para 220 and 221 of CPWA Code, the Sub Divisional Officer, before making payments to the contractors 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 Pabbi overpaid Rs 3,027,246 to various contractors during Financial Year 2016-17 due allowing 6" i/d boring for insertion of 1.5" i/d PVC pipe. Audit held that 3" boring was sufficient for insertion of 1.5" i/d pipe. The rate of 3" boring in MRS-2016 was Rs 436.38/meter which was not applied. Moreover, only one shrouding material was paid in the work Pavement of streets & Pressure pump/hand pump etc at UC Khansher Ghari and no shrouding material was paid in the work at UC Mohib banda and UC Amankot which make the expenditure dubious. Hence undue favor was extended to contractors at the cost of public exchequer and chance of misappropriation could not be ruled out. Details are in annexure.

It is worth mentioning here that there were 09 deep well water pump was provided in the BOQs/PCs-I. However, one water pump, 82 and 44 handsets respectively were paid in the bill. Hence scopes of works were changed without approval of competent forum. Details are at Annex 2.

Overpayment occurred due to weak internal controls.

The irregularity was pointed out to management in January 2018. Management did not reply till finalization of this report.

Request for convening DAC meeting was made in January 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends recovery of overpayment under intimation to audit.

**AIR Para No. 15/2017-18**

#### **1.2.2.6 Irregular expenditure of Rs 54.985 million**

According to para-56 of CPWA code, the work should not be started/executed without technical sanction.

TMO Pabbi incurred expenditure of Rs 54,895,126 on various developmental works during Financial Year 2016-17. However, Technical Sanctions were not accorded by the competent authority till date of audit i.e 19.01.2018. Expenditure without TS was irregular and may lead to misappropriation of money. Details are as under:

S#	Name of work	Name of contractor	Expenditure
1	Disposal of Garbage dums at UC Dagai, Pabbi-I, Pabbi-II	M/s Malik Aftab	3,948,000
2	Disposal of Garbage dums at UC AkberPura, Balu, Taru	M/s Prince Traders	3,948,000
3	Disposal of Garbage dums at UC Amankot, Mohib Banda, Kurvi	M/s HasnainQadir	3,948,000
4	Disposal of Garbage dums at UC ChowkMaumriz, Dag besud, Jalozi	M/s Anwarullah	3,948,000
5	Disposal of Garbage dums at UC Spin khak, Dag ismailkhel, Shahkot	M/s Prince Traders	3,948,000
6	Pavement of street, shingle road etc at UC Mohib Banda	M/s HazratGul	5,750,000
7	Pavement of street, & Pressure/hand pumps etc at UC KhansherGhari	M/s Wajid Ali	5,750,000
8	Pavement of street, & Pressure/hand pumps etc at UC KhansherBalu	M/s HasnainQadir	5,750,000
9	Pavement of street, & Pressure/hand pumps etc at UC Spin khak	M/s Amir Akberr	5,750,000
10	Pavement of street, & Pressure/hand pumps etc at UC Spin khak	M/s Prince Traders	5,000,000
11	Pavement of street, & Pressure/hand pumps etc at UC Mohabi Banda	M/s Imdadullah	2,649,788
12	Pavement of street, & Pressure/hand pumps etc at	M/s HasnainQadir	2,649,778

	UC Dag Ismail khel	
	<b>Total</b>	<b>54,895,126</b>

The irregularity occurred due to non observance of Government rules.

The irregularity was pointed out to management in January 2018. Management did not reply till finalization of this report.

Request for convening DAC meeting was made in January 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends detail inquiry into the matter and action against the person (s) at fault for non-obtaining of Technical Sanctions.

**AIR Para No.18/2017-18**

### 1.2.3 Internal Control Weaknesses

#### 1.2.3.1 Non recovery of outstanding amount against receipts contractors-Rs 10.251 million.

According to Rule 51 of TMA Budget Rules 2016, the primary obligation TO (R) shall be to ensure that all revenue due is claimed, realized and credited immediately into the Tehsil Fund under proper receipt head.

Para-7 of model terms and condition for contracts states that 2% penalty per day will be liable on contractor/Firm for late deposit of the monthly installment. If the contractor/firm fails to clear dues by 10th of each month to which monthly installment relates, the contract may be cancelled and his security and advances deposited by the contractor shall be forfeited.

TMO Pabbi awarded receipts contracts to various contractors during Financial Year 2016-17. However Rs 10,251,460 was outstanding against contractors till date of audit i.e. 23.01.2018. The TOR failed to collect the tehsil receipts and imposed penalty on the defaulted contractors. Detailed as below:

S#	Name of contract	Name of contractor	Outstanding Amount	Penalty @ 2% per day for 204 days	Total outstanding
1	Local Suzuki Datson Ada Chirat Road	M/s Shah Fahad	484,880	1,978,310	2,463,190
2	Local Ada Tarutnear TMA office Pabbi	M/s Shah Fahad	532,330	2,171,906	2,704,236
3	Local Ada Akberpura	M/s Nawab Ali	111,019	452,958	563,977
4	Chinchi Stand Pabbi	M/s Nawab Ali	105,030	428,522	533,552
5	Local Ada Taru to Pabbi	M/s Nawab Ali	91,820	374,626	466,446
6	Local Ada Taru to Banda Sheikh Ismail	M/s KhaistaGul	89,770	366,262	456,032
7	Local Ada Pabbi to Amankot	M/s Shah Fahad	105,810	431,705	537,515
8	Cattle fair Muhajir Bazar Jalozei	M/s KhaistaGul	165,500	675,240	840,740
11	Public Latrine Station Bazar	M/s Wilayat khan	88,250	360,060	448,310

12	Public Latrine near TMA office	M/s Wilayat khan	92,997	379,428	472,425
13	Local Ada Taru to Peshawar	M/s Azizulhaq	150,598	614,440	765,038
<b>Total</b>			<b>2,018,004</b>	<b>8,233,456</b>	<b>10,251,460</b>

Non-recovery of outstanding dues occurred due to weak internal controls

The irregularity was pointed out to management in January 2018. Management did not reply till finalization of this report.

Request for convening DAC meeting was made in January 2018, however, meeting of DAC could not be convened till finalization of this report

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

**AIR Para No.01/2017-18**

### **1.2.3.2 Wastage of money on unhygienic activities-Rs 21.596 million**

According to rule 3 sub rule-10 (b) of TMA budget rules-2106, the TMO shall be responsible for ensuring strict financial control. Further according to rule 3 sub rule-10 (j) TMO shall be responsible for guarding against waste and loss of public money.

TMO Pabbi spent developmental fund of Rs 21,595,560 during Financial Year 2016-17 on disposal of garbage from one location to other. Audit observed that:

1. There was no dumping site in the Tehsil Pabbi and garbage was shown lifted from one point and disposed off at a distance of 0.5-1.5 kilometer. Audit held that the waste disposal near public residence was not proper treatment which might create environmental hazards besides cost to public exchequer.
2. The disposal of garbage was routine activity of the TMA, which was supposed to be carried out from the available resources of the office as there were four (04) tractor trolleys in the office and expenditure of Rs 650,303 was incurred on the POL of tractors. Hence diverting the

developmental budget to routine activity/non salary was irregular and chance of misappropriation could not be rule out.

Wastage of money occurred due to ill planning for waste management in the area.

The irregularity was pointed out to management in January 2018. Management did not reply till finalization of this report.

Request for convening DAC meeting was made in January 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends detail inquiry into the matter.

**AIR Para No.09/2017-18**

**1.2.3.3 Less recovery of income tax - Rs 3.426 million**

According to Deputy Commissioner, FBR Regional Tax Office Peshawar letter No. WHU-II/RTO-PR/2015-16/396 dated 12.11.2015, Income tax from non-filer contractor shall be deducted @ 10% on the execution of contract referred to in clause (c) of section 153(1).

TMO Pabbi incurred expenditure of Rs 148.818 million on execution of various developmental schemes during Financial Year 2016-17. Income tax was deducted @7.5% amounting to Rs 10.418 million instead of @10% amounting to Rs 13.844 million resulted less recovery of Rs3.426 million as record was silent regarding the status of contractors whether they were filer or non-filer. NTN and CNIC photocopies were not available on record to verify the status of contractors. Details are as under:

<b>Exp including 7.5% income tax</b>	<b>Expenditure excluding income tax</b>	<b>7.5% income tax deducted</b>	<b>Required income tax @ 10%</b>	<b>Less deduction</b>
148.818	138.435	10.418	13.844	3.426

Less recovery of income tax occurred due to weak financial management which resulted in loss to government.



The irregularity was pointed out to management in January 2018. Management did not reply till finalization of this report.

Request for convening DAC meeting was made in January 2018, however, meeting of DAC could not be convened till finalization of this report

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

**AIR Para No.17/2017-18**

#### **1.2.3.4 Non imposition of late penalty-Rs 3.857 million**

According to Administrative approvals dated 08.11.2016, 27.12.2016 and 16.05.2017 the works were required to be completed up to 30.06.2017. Clause 2 of the Contract Agreement requires that penalty of 1% per day and up to maximum of 10% of the tender cost may be imposed for delay in completion of work.

TMO Pabbi awarded developmental works of Rs 38,567,160 to various contractors during Financial Year 2016-17. However, the contractor did not completed the works within stipulated period mentioned in Administrative Approvals. The local office failed to impose late penalty of Rs 3,856,716 as per detail below.

S #	Name of work	Name of contractor	Due date of completion as per AA	Actual date of completion	Delays in days	Cost	Penalty
1	Disposal of Garbage dumps UC Dagai, Pabbi-I, Pabbi-II	M/s Malik Aftab	30.06.2017	29.08.2017	60 days	4,342,800	434,280
2	Disposal of Garbage dumps UC Chowki Mamriz, Dag besud, Jalozei	M/s Anwarullah	30.06.2017	17.07.2017	17 days	4,224,360	422,436
3	Repair of transformer in UC Dag ismailkhel, shahkot, jalozei, spin khak, dag besud, pabbi, khanshergharietc	M/s Alhaseeb	30.06.2017	13.09.2017	73 days	10,000,000	1,000,000

4	Repair of transformer in various Ucs PK-12	M/s Alhaseeb	30.06.2017	18.09.2017	78 days	10,000,000	1,000,000
5	Pavement of street, & Pressure/hand pumps etc at UC KhansherGhari	M/s Wajid Ali	30.06.2017	21.07.2017	21 days	5,000,000	500,000
6	Pavement of street, & Pressure/hand pumps etc at UC KhansherBalu	M/s HasnainQadir	30.06.2017	not completed till 22.01.2018	7 months	5,000,000	500,000
<b>Total</b>						<b>38,567,160</b>	<b>3,856,716</b>

Non imposition of penalty occurred due to weak internal controls.

The irregularity was pointed out to management in January 2018. Management did not reply till finalization of this report.

Request for convening DAC meeting was made in January 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends imposition of penalty and recovery from contractors under intimation to audit.

**AIR Para No.19/2017-18**

## **TMA JEHANGIRA**

### 1.3 Audit Paras of TMA Jehangira

#### 1.3.1 Irregularity & non-compliance

##### 1.3.1.1 Loss due to cancellation of contracts–Rs 13.904 million

According to Section 41(1) of LGA 2013, every official or servant of a local government, every member of a local council, and every person charged with administration and management of property of a local government shall be personally responsible for any loss or waste, financial or otherwise.

TMO Jehangira awarded 03 receipt contracts at a total bid cost of Rs17,060,000 to three contractors during the financial year 2016-17. However the contracts were cancelled and departmental recovery was started with realization of Rs4,862,055, which resulted into a loss of Rs12,197,945 in receipt of principal amount and loss of Rs1,706,000 as withholding Tax. Detail is below:

S. No.	Name of contract	Bid amount	Departmenta recovery	Loss in contract	Loss 10% withholding tax	Total loss
1	Parking fees AkoraKhattak	11,000,000	2,918,935	8,081,065	1,100,000	9,181,065
2	Parking fees Khairabad	1,500,000	402,550	1,097,450	150,000	1,247,450
3	Richshaw/Chingchi standJehangira	4,560,000	1540570	3,019,430	456,000	3,475,430
<b>Grand total</b>		<b>17,060,000</b>	<b>4,862,055</b>	<b>12197945</b>	<b>1,706,000</b>	<b>13,903,945</b>

Loss occurred due to weak internal control

The irregularity was pointed out to management in January 2018. Management did not reply till finalization of this report.

Request for convening DAC meeting was made in January 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends inquiry and appropriate action besides fixing responsibilities on person(s) at fault

**.AIR Para No.01/2017-18**

**1.3.1.2 Illegal award of contract Rs 30 million and loss of Rs 11.975 million**

According to the Supreme Court of Pakistan orders circulated by LCB vide No. AOII/LCB/6-11/16/ dated 29/6/16, the levy of license fee on manufacture of cement, and the fee on loading and unloading of cement as well as minerals was not within the power of Tehsil Council, Nowshera. The appeals are therefore allowed. The impugned notification to the extent of imposition of license fee on manufacture of cement and tax on loading and unloading of cement and other minerals are set aside having being issued without lawful authority

According to Section 49 of the LGA, 2013, all taxes and other charges levied by a local government shall be imposed, assessed, leased, compounded, administered and regulated in such a manner as may be prescribed by rules which may, among other matters, provide for the obligation of the tax payer and the duties and powers of the officials responsible for the assessment and collection of taxes.

TMO Jehangira awarded the contract of “Excavation of minerals at MianEssa” at a bid of Rs 30,000,000 for the period w.e.f. 1-7-16 to 30.06.17 during Financial Year 2016-17. Awarding of such contract is illegal and violation of the order of Supreme Court. Moreover, an amount of Rs 11,975,968 was less recovered against the bid. This resulted in loss to government. Detail is below

<b>Particular</b>	<b>Bid amount Rs</b>	<b>Total collection during the year</b>	<b>short recovery</b>
Contract amount	30,000,000	18,024,032	11,975,968

Short recovery occurred due to weak internal control.

The irregularity was pointed out to management in January 2018. Management did not reply till finalization of this report.

Request for convening DAC meeting was made in January 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends recovery and fixing of responsibility under intimation to audit.

**AIR Para No.02/2017-18**

**1.3.1.3 Loss due to non-auctioning contract of 2% property tax Rs 2.481 million**

According to Para (ii) of policy guidelines for the auction of local councils contracts circulated vide Local Government Department, Government of Khyber Pakhtunkhwa letter No. AO-II/LCB/6-11/2013 dated 14-03-2016; the contract for the present year must have an increase over the bid of last year to the minimum of 20%.

TMO Jehangira collected Rs 18,110,008 departmentally on account of 2% property tax during Financial Year 2016-17. Audit observed that a loss of Rs2,481,992 occurred due to non-auctioning of the contract as per following details

Particular	Recovery during 2015-16	20% increase	Target for 2016-17	Actual receipt during 2016-17	Loss
2% property tax	15,600,000	3,120,000	18,720,000	18,110,008	609,992
Add 10% Income tax			1,872,000	-	1,872,000
<b>Total</b>					<b>2,481,992</b>

The contract was shown advertised but not auctioned due to non-participation of contractors. Audit is of the view that the contract proceedings were not actually done as neither participation of NAB, Ehtesab Commission, Anti-corruption was ensured nor video/photograph of the auction proceeding was made/recorded which would have been a proof of actual auction as required under Para 1 of the Terms & Conditions of auction circulated vide AO-II/LCB/6-11/2013 dated 14-03-2016.

Moreover, the receipts of Rs18,110,008 were not reconciled with the revenue department for actual number of mutation.

Loss occurred due to weak internal controls.

The irregularity was pointed out to management in January 2018. Management did not reply till finalization of this report.

Request for convening DAC meeting was made in January 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends fixing responsibility against the person(s) at and inquiry under intimation to audit.

**AIR Para No.06/2017-18**

**1.3.1.4 Irregular payment on account of purchase of land-Rs 5.815 million**

According to section 23(2) of Land Acquisition Act 1894, in addition to the market value of the land as above provided, the court shall in every case award a sum of 15% on such market value, in consideration of the compulsory nature of acquisition.

According to TMO Jehangira letter No. 309-11/TMO/TMA/JHR dated 10-02-2017 addressed to the Secretary LCB Khyber Pakhtunkhwa Peshawar, the rate of Rs.17,753 per marla has been worked out on kind wise ausat yaksala for the period w.e.f 22-12- 2015 to 21-12-2016.

TMO Jehangira paid Rs 5,815,991 to Deputy Commissioner Nowshera for acquisition of 14 kanal land for dumping ground vide cheque No.318435 dated 27-02-17 during the Financial Year 2016-17. However, audit noticed the following irregularities:

1. The payment was made at the rate of Rs. 17,753.3 per marla based on ausatyaksala for the period (w.e.f. 22-12-2015 to 21-12-2016). However, supporting documents of the rate assessment were not available on record.

2. Rs 745,639 was paid as 15% compulsory acquisition charges in acquisition of land but the compulsory acquisition charges were not approved by the court as required under section 23(2) of the Act.
3. Actual Payee Receipt of the land owner was not available on record.

The irregularity occurred due to weak internal control which resulted in loss to Government.

The irregularity was pointed out to management in January 2018. Management did not reply till finalization of this report.

Request for convening DAC meeting was made in January 2018, however, meeting of DAC could not be convened till finalization of this report

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

**AIR Para No. 08/2017-18**

**1.3.1.5 Unauthorized payment on account of repair of Transformers- Rs 3.061**

The SOPs for execution of repair of transformers schemes states that on receipt of written request from member of zilla council regarding a damaged transformer the representative of PESCO will personally inspect the transformer and will write the detail of transformer i.e. Make, Serial no, PO No, Date and Year of manufacturing, location, capacity and fault in a separate register to be maintained for this purpose. After repair, the transformer will be checked by the committee including representative of PESCO, & Zilla council member concerned regarding all the tests and ensure the quality of repair of transformer.

According to NIT Condition No.04, the contractor shall ensure the repair work through M&T Lab of PESCO and the damage and repair work identified by the M&T lab should be carried out from the authorized/Approved workshops of PESCO and the repaired transformer shall be rechecked from M&T Lab before installation. Condition 05 says that the claims/bills of repair shall be verified by local SDO of PESCO and MPA concerned.



TMO Jehangira incurred expenditure of Rs 3,061,130 on account of “Repair of transformers at various Places at PK-12” vide cheque no.A231578 dated 24-08-2016 during Financial Year 2016-17. However, all the requirements mentioned in the SOP for the repair of transformer were not fulfilled by the local office. Moreover, PC-I, Measurement book, Technical Sanction and PC-IV were not available at record to authenticate the expenditure.

Audit is of the view that payment was made in violation of rules which resulted an authorize payment.

The irregularity was pointed out to management in January 2018. Management did not reply till finalization of this report.

Request for convening DAC meeting was made in January 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends inquiry and fixing responsibility on the person (s) at fault.

**AIR Para No.09/2017-18**

**1.3.1.6 Unauthentic/unverified expenditure on account of developmental fund-Rs74.839 million**

Para 23 of GFR Vol I provides that every public officer is personally responsible for any loss sustained by government through fraud or negligence on his own part or on the part of subordinate disbursing officers.

TMO Jehangira, incurred an expenditure of Rs74,838,998 during the Financial Year 2016-17. However relevant record in support of the expenditure i.e. Administrative approval, PC-I/Detail cost estimate, Technical sanction, Measurement books, PC-IV ,contract agreement, tender process and progress report were not produced by the TMO/TO(I) for detail scrutiny despite repeated verbal and written requests. Therefore, the authenticity of the expenditure could not be verified. Details are as under;

S.No	Month	Amount
1	July 2016	50,000
2	Aug	2,744,655

3	Sep	329,585
4	Oct	3,566,460
5	Nov	50,000
6	Dec	10,129,630
7	Jan 2017	5,835,342
8	Feb	2,754,218
9	Mar	9,506,691
10	Apr	7,942,460
11	May	22,936,739
12	June	8,993,218
<b>Total</b>		<b>74,838,998</b>

The irregularity was pointed out to management in January 2018. Management did not reply till finalization of this report.

Request for convening DAC meeting was made in January 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends inquiry and fixing responsibility against the person at fault for deliberate hinder the auditorial function.

**AIR Para No.11/2017-18**

## **1.3.2 Internal Control Weaknesses**

### **1.3.2.1 Loss due to non-recovery of Withholding Tax-Rs 3.669 Million**

According to Section 49 of the LGA, 2013, all taxes and other charges levied by a local government shall be imposed, assessed, leased, compounded, administered and regulated in such a manner as may be prescribed by rules which may, among other matters, provide for the obligation of the tax payer and the duties and powers of the officials responsible for the assessment and collection of taxes.

According to Clause 04 of the Agreement signed between TMA Jehangira and the contractors, 10% withholding tax will be levied.

TMO Jehangira awarded 04 contracts of receipts during Financial Year 2016-17. However, withholding tax @ 10% amounting to Rs3,668,500 was not recovered which resulted in loss to government. Details are at annex 3.

It was noted that less recovery of withholding tax was due to negligence and weak administrative and financial control.

The irregularity was pointed out to management in January 2018. Management did not reply till finalization of this report.

Request for convening DAC meeting was made in January 2018, however, meeting of DAC could not be convened till finalization of this report

It is recommended that recovery of Rs3.669 million be made besides appropriate action taken against the person(s) at fault.

**AIR Para No. 03/2017-18**

### **1.3.2.2 Non recovery of Rs 2.245 million**

According to schedule of annual license fee of TMA Jahingera for the year 2016-17, the rate of license fee for CNG and petrol pumps is Rs.15,000/-per annum and the rate for mobile towers and marble factories is Rs 10,000 per annum.

TMO Jehangira failed to recover an amount of Rs2,245,000 from the owners of 15 CNG & Fuel stations, 05 mobile towers and 197 marble & chips factories for the year 2016-17 as per detail below.

S. No	Particular	Rate	Number	Amount
01	CNG & Fuel station	15,000	15	225,000
02	Mobile towers	10,000	05	50,000
03	Marble & chips factories	10,000	197	1,970,000
<b>Total</b>				<b>2,245,000</b>

Non recovery occurred due to weak financial management.

The irregularity was pointed out to management in January 2018. Management did not reply till finalization of this report.

Request for convening DAC meeting was made in January 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends recovery besides fixing responsibilities on person(s) at fault

**AIR Para No.04/2017-18**

### **1.3.2.3 Loss due to less realization of receipts Rs 3.624 million**

According to Section 49 of the LGA, 2013, all taxes and other charges levied by a local government shall be imposed, assessed, leased, compounded, administered and regulated in such a manner as may be prescribed by rules which may, among other matters, provide for the obligation of the tax payer and the duties and powers of the officials responsible for the assessment and collection of taxes.

TMO Jehangira awarded 02 contracts of receipts at a bid cost of Rs8,410,000 to the contractors during Financial Year 2016-17. However, an amount of Rs4,786,122 was realized against the bid, showing less realization of Rs3,623,878, which resulted in loss to government. Detail is below;

Particular	Bid amount Rs	Total collection during the year	Less recovery
Excavation of minerals Khairabad	5,800,000	2,392,300	3,407,700
Tehbazari Akora khattak	2,610,000	2,393,822	216,178
<b>Total</b>	<b>8,410,000</b>	<b>4,786,122</b>	<b>3,623,878</b>

Loss occurred due to weak internal control.

The irregularity was pointed out to management in January 2018. Management did not reply till finalization of this report.

Request for convening DAC meeting was made in January 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends recovery and fixing of responsibility under intimation to audit.

#### **AIR Para No.05/2017-18**

#### **1.3.2.4 Loss due to less realization of targeted receipt Rs 2.843 million**

According to Para (ii) of policy guidelines for the auction of local councils contracts circulated vide Local Government Department, Government of Khyber Pakhtunkhwa letter No. AO-II/LCB/6-11/2013 dated 14-03-2016; the contract for the present year must have an increase over the bid of last year to the minimum of 20%.

TMO Jehangira collected Rs 4,866,200 departmentally on account of Parking Fees Jehangira during Financial Year 2016-17. Audit observed that a loss of Rs2,842,600 occurred due to less realization of targeted receipts as per following details.

Particular	Recovery during 2015-16	20% increase	Target for 2016-17	Actual receipt during 2016-17	Loss
Parking Fees Jehangira	5,840,000	1,168,000	7,008,000	4,866,200	2,141,800
Add 10% Income tax			700,800	-	700,800
<b>Total</b>					<b>2,842,600</b>

More over neither the record of parking fees Jehangira nor the challans of departmental receipt were available on record.

Loss occurred due to weak internal controls.

The irregularity was pointed out to management in January 2018. Management did not reply till finalization of this report.

Request for convening DAC meeting was made in January 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends fixing responsibility against the person(s) at and inquiry under intimation to audit.

**AIR Para No.07/2017-18**

**1.3.2.5 Irregular appointment of 20 class-IV staff**

According to clause A(iii) of Notification No. SOS 6(E&AD) 1-3/2007 dated 22.03.2007 issued by Administration Department (Regulation Wing) Govt. of KP, a Departmental Selection Committee will be bound to recruit employees from BPS 1 to 4 through District Employment Exchange. In absence of District Employment Exchange, the recruitment will be made through Departmental Selection Committee after vacancies have been advertised in newspapers.

According to Finance Department Government of KP letter No. BO.I/FD/5-8/2016-17 dated 04.07.2016, there shall be complete ban on creation of posts. No appointment shall be made against leave and vacant posts without prior approval from Finance Department KP and obtaining NOC from the concerned surplus pool.

Under Rule 10 (2) of the KP Civil Servants (Appointment, Promotion and Transfer) Rules, 1989, the initial recruitment to posts that do not fall within the purview of the KP Public Service Commission shall be made on the recommendation of the Departmental Selection Committee, after vacancies have been advertised in newspapers.

TMO Jehangira appointed 20 individuals as class IV during Financial Year 2016-17 as per details at annex-4. Audit noticed the following irregularities:

1. The appointments were made without prior approval of the Finance Department KP and obtaining NOC from the Surplus Pool concerned.
2. Open merit system was not adopted as appointments were made without advertisement in the local dailies and thus eligible persons were deprived of appointment opportunity
3. Merit list of the District employment exchange was neither available nor followed.
4. Screening process was not observed.
5. Medical fitness certificate and police verification certificate were also not available on record.

The irregularity was pointed out to management in January 2018. Management did not reply till finalization of this report.

Request for convening DAC meeting was made in January 2018, however, meeting of DAC could not be convened till finalization of this report

Disciplinary action may be initiated against the person(s) responsible for irregular appointments besides conducting inquiry under intimation to Audit.

**AIR Para No10/2017-18**

## **TMA NOWSHERA**



## **1.4 Audit Paras of TMA Nowshera**

### **1.4.1 Irregularity & non-compliance**

#### **1.4.1.1 Irregular and unjustified expenditure of pay and allowances, Rs 9.447 million**

According to Rule-157 of Treasury Rules Vol-I the cheques for more than Rs 200/- drawn in favor of local bodies, firms, private persons or Government servants (in respect of their personal Claims) shall be crossed "Payees A/C only".

TMO Nowshera paid Rs**9,447,064** on account of pay & allowances to the staff through DDO open cheques during Financial Year 2016-17, instead of payment through their bank accounts. Moreover, the sanctioned strength of the staff was not produced to audit. Details are at Annex 5

The lapse occurred due to weak internal control.

The irregularity was pointed out in June, 2018. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

Request for convening DAC meeting was made in June 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends fixing responsibility against the person(s) at and inquiry under intimation to audit.

**AIR Para No.01/2017-18**

#### **1.4.1.2 Irregular tender process of Rs 5 million and overpayment of Rs 1.921 million to contractor**

Para 220 & 221 of CPWA Code Provides that the Sub Divisional Officer, before making payments to the contractors 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 Nowshera Paid Rs 3,455,750 for Construction of Protection Wall & Pavement of Street at U/C NizamPur, Nowshera under District ADP during Financial Year 2016-17. The estimated cost of the schemes was Rs 5.00 million.

The following irregularities were noticed.

1. An item of work 'shingle filling' 430.91 M<sup>3</sup> was paid for Rs.386,431@ of 896.74 per m<sup>3</sup>, whereas shingle gravel 277.95 M<sup>3</sup> was available at site from excavation, which was ignored. This resulted into overpayment of Rs 249,249 (277.95\*896.74).
2. The tender process was not transparent as BOQ was not signed by any member of Tender Committee.
3. The bid amount was neither written in words nor in figures on the tender form.
4. 15% of the saving of Rs. 450,750 paid to contractor without carrying out any additional work.
5. The Scheme was Technically sanctioned for Rs. 3,455,750 against the estimated cost of Rs. 5,000,000 by TO (I), after the execution of work.
6. RRM 1:6 was paid for Rs.3,171,022 against the provision of Rs. 1,140,229, which resulted in overpayment of Rs. 1,220,507 (2,030,793-39.9%)

The lapse occurred due to weak internal control

The irregularity was pointed out in June, 2018. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

The audit is recommends reported for recovery of recovery of emoluments from the contractor.

**AIR Para No.07/2017-18**

### 1.4.1.3 Irregular tender process of Rs 5 million and overpayment of Rs 2.673 M to contractor

Para 220 & 221 of CPWA Code Provides that “The Sub Divisional Officer, before making payments to the contractors 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 Nowshera Paid Rs 3,386,750 in final bill for Construction of Protection Wall & Pavement of Street at U/C Kahi, Nowshera during Financial Year 2016-17, against an estimated cost of Rs 5.00 million.

The following irregularities were noticed.

1. The bid amount was neither written in words nor in figures on the tender form.
2. 15% of the saving of Rs. 441,750 paid to contractor without carrying out any additional work.
3. The Scheme was Technically sanctioned for Rs. 5,000,000 by TO (I), who was not authorized.
4. Overpayment of Rs. 2,230,860 on execution of excess quantity as per the following details: -

S No	Item Name	Quantity Paid	Quantity Required as per PC-I	Difference	Rate	Overpayment
1	Earth Excavation in open cut	445.92	70.78	375.14	213.15	79,961
2	RRM 1:6	902.80	212.34	690.46	5369.72	3,707,577
	Total Amount					<b>3,787,538</b>
	Deduction of 41.10 below					<b>1,556,678</b>
<b>Total</b>						<b>2,230,860</b>

The lapse occurred due to weak internal control

The irregularity was pointed out in June, 2018. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

The audit is recommends reported for recovery of recovery of emoluments from the contractor.

**AIR Para No.11/2017-18**

**1.4.1.4 Irregular expenditure of Rs 2.884 million on account of purchase of vehicles.**

According to Para 8 of Summary for Chief Minister submitted by the Local Government Elections and Rural Development Department Khyber Pakhtunkhwa, Finance Department had issued NOC on 19.06.2017 and Administration Department as on 18.07.2017 for the purchase of vehicles.

TMO NowsherapaidRs2,883,500 for purchase of Vehicles for Tehsil Nazim and TMO during Financial Year 2016-17. Audit observed the following irregularities.

1. The purchase was made during ban imposed by the government on purchase of vehicles. The payment for purchase of vehicles for Tehsil Nazim and TMO was made on 13/4/2017 through cheque No. 27585442 and cheque No. 28515547 respectively. The ban was waived off on 18.07.2017 by government.

2. The vehicles were purchased without surrendering and auction of existing vehicles.

The lapse occurred due to weak internal control.

The irregularity was pointed out in June, 2018. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

Audit recommends inquiry into the matter and action against the person(s) at fault.

**AIR Para No.13/2017-18**

**1.4.1.5 Irregular expenditure Rs 108.174 million and overpayment of Rs 7.632 million.**

Para 95 of General Financial Rules Volume I provides that all anticipated savings should be surrendered well before close of financial year.

TMO Nowshera received development funds of Rs167,625,500 under District ADP and 30% share of PFC during Financial Year 2016-17 for 88 schemes as per detail below.

S No	Description	No of Scheme	Budget	Expenditure	Savings
1	District ADP	33	83,100,500	52,950,936	30,149,564
2	PFC 30% Share	58	84,525,000	55,223,239	29,301,769
	<b>Total</b>	<b>91</b>	<b>167,625,500</b>	<b>108,174,575</b>	<b>59,451,333</b>

The following irregularities were noticed.

1. During tendering process in most of the cases, rebated rates ranging from 30% to 54% were received. These rates were accepted without details/ work plans from the contractors. Audit views that such rates are non-workable, which might result in substandard work.
2. The estimated cost of these scheme was Rs 167,625,500 , against which expenditure of Rs 108,174,575 was incurred, resulted into savings of Rs59,451,333. The savings were required to be surrendered to Government.
3. In most of the cases 15% from the saving was paid to contractors with the plea of execution of extra work than estimated cost. Which resulted into overpayment of Rs7,632,184. Detail annexed.
4. Income tax @7.5% was deducted from the contractors without verifying their status of filer and non-filer. Income tax @10% was required to be

deducted. Non deduction of tax at prescribed rate resulted into less deduction of tax Rs2,704,354. Details are at **Annex 6**

5. 12 schemes of estimated cost of Rs59,750,000 were not technically sanctioned from the competent authority. i.e. Chief Engineer. This resulted into irregular payment of Rs35,428,521. Furthermore expenditure of 108,174,575 was made without obtaining technical sanction before start of work as required under CPWD code.

The lapse occurred due to weak internal control

The irregularity was pointed out in June, 2018. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

The audit is recommends reported for justification and recovery of overpayment under intimation to audit.

**AIR Para No.18/2017-18**

## **1.4.2 Internal Control Weaknesses**

### **1.4.2.1 Less realization of receipts -Rs. 4.542 million and late deposit of tax**

According to Clause 2 of the Policy Guidelines for the auction of local councils contracts of cattle fair, bust stand, 2% tax on transfer of immovable property and other local taxes for the year 2016-17 in Khyber Pakhtunkhwa of the Government of Khyber Pakhtunkhwa Local Government & Rural Development Department, Local Council Board Notification No. AO-II/LCB/6-11/2013 dated Peshawar, the 14-03-2016 the Local Council shall fix different dates in one advertisement for auction fo the contract of local taxes. If no reasonable bid is offered the another advertisement be got published in the renowned and widely circulated newspaper through information Department. The same practice shall continue to achieve the maximum increase or up to minimum of 20% over the last year approved bid/income.

TMO Nowshra realized an amount of Rs. 43,000,000 from the contract of “Cattle fare khatkallay” which was awarded for Rs. 39,618,160 during Financial Year 2016-17. As per model terms and conditions of contract the reserve bid price was required to be Rs 47,541,792 (20% higher than previous year), against which an amount of Rs 43,000,000 was realized, which resulted into less realization of receipts amounting to Rs. 4,541,792.

Less realization of receipts occurred due weak financial control.

The irregularity was pointed out, the management June 2018. Management did not reply.

Request for convening DAC meeting was made in June 2018, however, meeting of DAC could not be convened till finalization of this report

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

**AIR Para No.02/2017-18**

#### 1.4.2.2 Less Realization of Receipts Rs. 3.2 million

According to Clause 2 of the Policy Guidelines for the auction of local councils contracts of cattle fair, bust stand, 2% tax on transfer of immovable property and other local taxes for the year 2016-17 in Khyber Pakhtunkhwa of the Government of Khyber Pakhtunkhwa Local Government & Rural Development Department, Local Council Board Notification No. AO-II/LCB/6-11/2013 dated Peshawar, the 14-03-2016 the Local Council shall fix different dates in one advertisement for auction for the contract of local taxes. If no reasonable bid is offered the another advertisement be got published in the renowned and widely circulated newspaper through information Department. The same practice shall continue to achieve the maximum increase or up to minimum of 20% over the last year approved bid/income.

TMO Nowshera realized an amount of Rs. 366,800 from the contracts of “Sign Board and License Fee” which were ran departmentally during 2016-17. As per model terms and conditions of contract the reserve bid price was required to be Rs3,567,072, against which an amount of Rs 366,800 was realized, which resulted into less realization of receipts amounting to Rs. 3,200,272 as per the following details: -

Description	Income for the year 2015-16	Target without income tax 2016-17	Amount realized as per income & expenditure	Less Realized
Sign Board	2,768,560	3,322,272	224,000	3,098,272
License Fee	204,000	244,800	142,800	102,000
<b>Total</b>	<b>3,567,072</b>	<b>366,800</b>		<b>3,200,272</b>

The less realization occurred due weak financial control

The irregularity was pointed out, the management June 2018. Management did not reply.

Request for convening DAC meeting was made in June 2018, however, meeting of DAC could not be convened till finalization of this report

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

**AIR Para No.03/2017-18**



### **1.4.2.3 Non recovery of outstanding amount from contractors-Rs 3.047 million**

According to Clause 7 of the Policy Guidelines for the auction of local councils contracts of cattle fair, bust stand, 2% tax on transfer of immovable property and other local taxes for the year 2016-17 in Khyber Pakhtunkhwa of the Government of Khyber Pakhtunkhwa Local Government & Rural Development Department, Local Council Board Notification No. AO-II/LCB/6-11/2013 dated Peshawar, the 14-03-2016, 2% penalty per day will be liable on contractor/firm for late deposit of the monthly installment, if the contractor/firm fails to clear dues by 10<sup>th</sup> of each to which monthly installment relates, the contract may be cancelled and his security and advances deposited by the contractor shall be forfeited.

TMO Nowshera awarded receipts contract of Cattle Fare Khesghi during the Financial Year 2016-17 for a bid price of Rs 1,250,000. The contractor was required to submit the bid amount in 11 equal monthly installments of Rs113,640 each. However, the monthly installments were not deposited on due dates i.e. 5<sup>th</sup> of each following month. Moreover, Rs. 151,000 was also outstanding against the contractor till the date of audit i.e. May 2018. Neither the contracts were cancelled on risk and cost of contractors nor was penalty imposed for late payment of Rs 2,896,373. Due to non-deposit of the government receipt in time, a loss of Rs 3,047,373 was sustained. Details are at **Annex 7**

Non recovery of outstanding amount occurred due to weak financial management which resulted in loss.

The irregularity was pointed out, the management June 2018. Management did not reply.

Request for convening DAC meeting was made in June 2018, however, meeting of DAC could not be convened till finalization of this report

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

**AIR Para No.04/2017-18**

#### 1.4.2.4 Less-realization of water charges -Rs 2.991 million

Rule-7 of GFR Vol-I provides that Government receipts should be properly assessed, realized and credited into Government treasury.

TMO Nowshera failed to recover outstanding dues to the tune of Rs.2,990,915 on accounts of water charges during Financial Year 2016-17, as per the following details: -

Area	Liability upto 30.06.2016	No of connections	Monthly rate (Rs)	Annual amount due	Total amount due	Realized (Rs)		Outstanding (Rs)
						2016-17		
1	2	3	4	5=(3x4)	6 = 2 + 5	7		6-7
AmanGarh	863,200	711	150	1,279,800	2,143,000	567,455		1,575,545
Nowshera City	704,200	850	150	1,530,000	2,234,200	896,900		1,337,300
KhatKaley	107,550	318	150	572,400	679,950	601,880		78,070
<b>Total</b>				<b>3,382,200</b>	<b>5,057,150</b>	<b>2,209,607</b>		<b>2,990,915</b>

Non-recovery of outstanding dues occurred due to weak internal controls.

The irregularity was pointed out, the management June 2018. Management did not reply.

Request for convening DAC meeting was made in June 2018, however, meeting of DAC could not be convened till finalization of this report

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

**AIR Para No.05/2017-18**

## ANNEXURE

**Annex-1**

### MFDAC

**(Rs. in million)**

S.No.	AP.	Name of Office	Caption of Para	Amount
1.	108	TMA Pabbi	Irregular expenditure on execution of work from Tehsil ADP 2016-17 and non imposition of Penalty	3.44 & 0.440
2.	109		Irregular expenditure on execution of work from Tehsil ADP 2016-17 and non imposition of Penalty	3.162 & 0.50
3.	111		Weak Budgeting and weak performance in collection own source receipts	031.310 & 14.075
4.	98	TMA Jehangira	Irregular purchase of transport	2.804
5.	99		Non realization of water user charges	0.427
6.	100		Irregular and unverified expenditure on account of pay and allowances	61.540
7.	101		Un authorized transfer of fund to pension account	6.6
8.	102		Weak performance	
9.	103		Defective budgeting	
10.		TMA Nowshera	Irregular Payment of Personal Advance	1.0400
11.			Non obtaining additional security from bidders of contract of receipts	<b>1.120</b>
12.			Overpayment on account of LCB 2% share and irregular payment of training	0,758 & 0,300
13.			Non-recovery of staff emoluments from contractor	0.619
14.			Irregular expenditure on account	0.387
15.			Non-realization of receipt	0.870
16.			Less recovery from Marble factories, CNG station and POL	0.895

			pumps	
17.			Non-deposit of Bank profit	4.213
18.		TMA Nowshera	Irregular appointments of Class-IV staff and Irregular Promotion	
19.			Non compliance with Local Govt Act 2013, Rules of Business 2015 & Budget Rules	
20.			Irregular/unauthorized payment of Entertainment to Tehsil Members	0.330

**Annex-2**  
**AIR Para No. 1.2.2.7**

**Details of overpayment**

<b>Name of work</b>	<b>Rate of Tube well boring in all soils except shingle/rock From ground upto 100' below ground : 3" i/d</b>	<b>Rate of Tube well boring in all soils except shingle/rock From ground upto 100' below ground : 6" i/d</b>	<b>Diff</b>	<b>Qty Paid</b>	<b>Overpayment</b>	<b>Contractor rebate deducted</b>	<b>Net overpayment</b>
Pavement of streets & Pressure pump/hand pump etc at UC Khansher Ghari	436.38	1426.55	990.17	1758.2	1,740,917	870,458	870,458
Pavement of streets & Pressure pump/hand pump etc at UC Balu	436.38	1426.55	990.17	1005.4	995,517	447983	547,534
Pavement of streets & Pressure pump/hand pump etc at UC Muhib banda	436.38	1426.55	990.17	1219	1,207,017	551,003	656,014
Pavement of streets & Pressure pump/hand pump etc at UC Muhib banda	436.38	1426.55	990.17	1813	1,795,178	841,939	953,240
<b>Total</b>							<b>3,027,246</b>

**Annex-3****AIR Para No.1.3.2.1****Detail of non-recovery of withholding tax**

<b>Sr. No.</b>	<b>Name of Contract</b>	<b>Bid amount</b>	<b>Withholding tax @10%</b>
1	Excavation of minerals MianaEssa	30,000,000	3,000,000
2	Excavation of minerals khairabad	5,800,000	580,000
3	Weekly Tehbazari Khairabad	300,000	30,000
4	Cattle fair Jehangira	585,000	58,500
<b>Total</b>			<b>3,668,500</b>

**Annex-4**  
**AIR Para No.1.3.2.5**

<b>Detail List of new appointed employees in schedule Of establishment of TMA Jehangira</b>				
<b>S#</b>	<b>Name of employee</b>	<b>Designation</b>	<b>BPS</b>	<b>Date of appointment</b>
<b>ADMINISTRATION BRANCH</b>				
1	Muhammad Nouman	NaibQasid	3	18/01/2017
2	Nida Muhammad	Chowkidar	1	10/5/2017
<b>FINANCE BRANCH</b>				
3	Syed Amjad Ali Shah	NaibQasid	1	6/9/2017
<b>INFRASTRUCTURE BRANCH</b>				
4	Muhammad Tufail	Mali	1	10/5/2017
5	GoharAkhtar	Mali	1	10/5/2017
<b>STREET LIGHT BRANCH</b>				
6	Muhammad Arshad	Line Man (Helper)	1	10/5/2017
<b>WATER SUPPLY BRANCH</b>				
6	HafeezUllah	Pipe Fitter (Helper)	1	7/8/2017
<b>SANITATION BRANCH</b>				
7	Shams UIQamar	Sanitary Worker	1	10/5/2017
8	Salim Khan	Sanitary Worker	1	10/5/2017
9	Farhad Ali	Sanitary Worker	1	10/5/2017

10	Sajjad Khan	Sanitary Worker	1	10/5/2017
11	Malik Adnan	Sanitary Worker	1	10/5/2017
12	SherazSaddiqui	Sanitary Worker	1	10/5/2017
13	Muhammad Fahim	Sanitary Worker	1	10/5/2017
14	AmanatMasih	Sanitary Worker	1	10/5/2017
15	ZahidMasih	Sanitary Worker	1	10/5/2017
16	AsadZaman	Sanitary Worker	1	10/5/2017
<b>FIXED PAY STAFF</b>				
17	Nawab Ali Khan	Driver	Fixed	/05/2017
18	Shehzad	Driver	Fixed	/05/2017
19	Bilal UIHaq	Khateeb	Fixed	/05/2017
20	Khalid	Sanitary Worker	Fixed	28/11/2017



**Annex 5****AIR Para No. 1.4.1.1****Statement showing irregular and unjustified expenditure of pay and allowances**

<b>S#</b>	<b>Month</b>	<b>Cheque No &amp; date</b>	<b>Amount (RS)</b>	<b>Cash payment(Rs)</b>
1	July 2016	25968269	990107	990107
2	August 2016	26694098	1,283,458	1,283,458
3	Sep 2016	26694188	786,260	786,260
4	Oct2016	27068706	663,712	663,712
5	Nov 2016	27298039	724,530	724,530
6	Dec 2016	27298085	557,671	557,671
7	Jan 2017	27519976	754,910	754,910
8	Feb 2017	27520015	636,842	636,842
9	March 2017	27520043	782,791	782,791
10	April 2017	10009359	771799	771799
11	May 2017	28515551	865489	865489
12	June 2017	28515573	629,495	629,495
		<b>Total</b>	<b>9,447,064</b>	<b>9,447,064</b>

**Annex 6**  
**AIR Para No.1.4.1.5**

**Estimated Cost, Expenditure and Saving**

S.No	E/Agy:	Name of Scheme	E/Cost	Saving/ Below	T-Cost	Expendit:	Balance
1	TMA Nowshera	Construction of Protection Wall & Pavement of street at U/C Nizampur	5,000,000	1,544,000	3,456,000	3,455,750	1,544,250
2	-Do-	Construction of Protection Wall & Pavement of street at U/C Kahi	5,000,000	1,613,000	3,387,000	3,386,750	1,613,250
3	-Do-	Pavement of street and Construction of Drain, Culverts Side wall at Different Places in U/C Aza Khel Payan	2,000,000	490,000	1,510,000	1,510,410	489,590
4	-Do-	Installation of Pressure Pumps at Different Places in U/C Aza Khel Payan.	3,000,000	1,361,000	1,639,000	1,627,207	1,372,793
5	-Do-	Pavement of street Various Paces at Inzari	5,000,000	2,120,500	2,879,500	2,879,500	2,120,500
6	-Do-	Installation of Pressure Pumps at Different Places in Khatt Kili	1,050,000	412,000	638,000	389,788	660,212
7	-Do-	Pavement of street and Construction of Drain Filling Pipe Culverts, Installation of Pressure Pumps at U/C Pir Sabaq	5,000,000	1,927,000	3,073,000	3,070,900	1,929,100
8	-Do-	Installation of Pressure pumps at Different places in Badrashi District Nowshera	1,000,000	356,000	644,000	644,000	356,000
9	-Do-	Installation of Pressure pumps at Different places U/C Gandheri	4,350,000	2,075,000	2,275,000	2,274,636	2,075,364
10	-Do-	Pavement of street and Construction of Drain, P/Wall & Installation of Pressure pumps at	5,000,000	1,342,000	3,658,000	1,940,065	3,059,935

		U/C Kabul River					
11	-Do-	Installation of Pressure Pumps, Street Pavement, Drains and flood protection wall at various places of U/C Manki Sharif	5,000,000	1,862,000	3,138,000	3,138,000	1,862,000
12	-Do-	Installation of pressure pumps, Street Pavement, drains and flood protection wall at various places of U/C Ziarat KaKa Sahib	1,785,000	785,000	1,000,000	1,000,046	784,954
13	-Do-	Installation of pressure pumps, Pavement of street and Construction of drain and Flood protection wall at Various places of U/C Aza Khel Bala.	5,000,000	1,740,000	3,260,000	3,260,251	1,739,749
14	-Do-	Installation of pressure pumps, Pavement of street and Construction of drain and Flood protection wall at Various places of U/C Badrashi	3,000,000	979,000	2,021,000	2,021,355	978,645
15	-Do-	Construction of Masjid at Badrashi	2,000,000	172,000	1,828,000	1,533,546	466,454
16	-Do-	Installation of Pressure Pumps at Different places in U/C Amangarh	4,000,000	1,953,000	2,047,000	2,047,460	1,952,540
17	-Do-	S/F of Water Supply pipeline in different places in U/C amangarh	1,000,000	127,000	848,000	848,250	151,750
18	-Do-	Construction of room at Masjid Shamsul Quran and Madina Masjid Bara Khel at Chowki Town.	260,000	-	260,000	257,400	2,600

19	-Do-	Supply and fixing Solar System in Masjid Hoti khel Bazaar, Shah Gul Baba Masjid, Sara Fakhar Masjid, Masjid Nabi Ul Haq, Abu Hurara Mohallah Qasaban, Tehseen Ul Quran U/C Chowki Town	1,950,000	517,000	1,433,000	1,432,956	517,044
20	-Do-	Construction of Room at Masjid Shah Hussaini at Chowki Town	460,000	-	460,000	455,400	4,600
21	-Do-	Construction of bathrooms and others works in masjid maki U/C Chowki Town	1,638,000	18,000	1,620,000	1,619,819	18,181
22	-Do-	Construction of room at Masjid Zaman Khel at Chowki Town	285,000	-	285,000	282,150	2,850
23	-Do-	Construction of Veranda at Madina Masjid Mohallah Gujran U/C Chowki Town	407,500	-	407,500	403,425	4,075
24	-Do-	Supply and Fixing of Solar System in Differnet Masjid at Khat killi	1,950,000	760,500	1,189,500	1,189,500	760,500
25	-Do-	Existing of Janazgah at Talab Abad Khat Kili U/C Dheri Katti khel	600,000	48,000	552,000	552,000	48,000
26	-Do-	Supply and Fixing of Solar System in Different Masjid Vilalge spiinkane Kallan V/C Spin kane Kallan	1,100,000	256,000	844,000	836,167	263,833
27	-Do-	Supply and Fixing of 2Nos Solar System in Differnet Masjid at U/C Gandheri	650,000	214,000	436,000	436,117	213,883
28	-Do-	Supply and Fixing of Solar System for Different masjid at U/C Nawan Kili	6,000,000	1,607,000	4,393,000	4,392,540	1,607,460

29	-Do-	Construction of Masjid Allahbaad, Ziarat KaKa Sahib, District Nowshera.	1,500,000	-	1,500,000	925,359	574,641
30	-Do-	Construction/Renovation of Masjid Tar Khel Bala, Ziarat KaKa sahib, District Nowshera	1,500,000	-	1,500,000	1,500,000	-
31	-Do-	Construction of Waiting Shed and Speed Breakers at Aba Khel Stop, Walai U/C Ziarat KaKa Sahib.	215,000	25,000	190,000	-	215,000
32	-Do-	Supply and Fixing of Solar Street Lights at Khat Kili	1,400,000	403,000	997,000	996,660	403,340
33	-Do-	Supply and Fixing of Solar Street Lights in U/C Kheshki Bala	5,000,000	2,325,000	2,675,000	2,643,529	2,356,471
		<b>Total</b>	<b>83,100,500</b>	<b>27,032,000</b>	<b>56,043,500</b>	<b>52,950,936</b>	<b>30,149,564</b>
		<b>PFC 30% Share</b>					
34	TMA NSR	Installation of Pressure Pumps in Different Places in U/C Nowshera City	1,000,000	321,500	678,500	678,500	321,500
35	-Do-	Installation of Pressure Pumps at Rashakai	500,000	137,750	362,250	362,250	137,750
36	-Do-	Construction of water Tank at Palosai Payan	418,000	38,247	379,753	379,753	38,247
37	-Do-	S/Fixing Water Cooler at Kheshki Payan	1,300,000	410,475	889,525	889,525	410,475
38	-Do-	Installation of Pressure Pumps at Kheshki Bala	2,350,000	1,176,034	1,173,966	1,173,966	1,176,034
39	-Do-	Installation of Pressure Pumps at Different Places in U/C Nawan Kili	3,000,000	1,361,940	1,638,060	1,638,060	1,361,940
40	-Do-	Installation of Pressure Pumps, Pipes Tanki etc at Sheikhi U/C Pahari Katti Khel	2,800,000	332,514	2,467,486	2,467,486	332,514

41	-Do-	Drilling /Bore work of Tubewell at Haji Abad Palosai	1,200,000	17,190	1,182,810	1,182,810	17,190
42	-Do-	Installation of Pressure Pumps at Different Places in U/C Aza Khel Payan	2,700,000	1,302,750	1,397,250	1,397,250	1,302,750
43	-Do-	Installation of Pressure Pumps at Different Places in Zara Maina	2,000,000	758,000	1,242,000	1,242,000	758,000
44	-Do-	Installation of Pressure Pumps in Differnet Places in Tehsil Nowshera	1,500,000	603,000	897,000	897,000	603,000
45	-Do-	Installation of Pressure Pumps in Different Places in Badrashi	2,150,000	814,850	1,335,150	1,335,150	814,850
46	-Do-	Installation of Solar System in Different Masjid at Bara Banda	3,180,000	1,132,080	2,047,920	2,047,920	1,132,080
47	TMA NSR	Installation of Solar System in Different Masjid at Nowshera City	1,590,000	301,812	1,288,188	1,288,188	301,812
48	-Do-	Installation of Solar Street Lights U/C Nowshera City	2,110,000	1,033,900	1,076,100	1,076,100	1,033,900
49	-Do-	Installation of Solar lights Different Places & solar System for Masjid in Differnet places in Khashki Bala	2,050,000	718,013	1,331,987	1,331,987	718,013
50	-Do-	Installation of Solar Street Lights & Solar System in Masjid U/C Nawan Kili	1,700,000	448,801	1,251,199	1,251,199	448,801
51	-Do-	Installation of Solar Street Lights & Solar System in Masjid U/C Chowki Town	2,000,000	606,600	1,393,400	1,393,400	606,600
52	-Do-	Installation of Solar System in Madrassa Mohallah Regi U/C Badrashi	325,000	90,327	234,673	234,673	90,327

53	-Do-	Installation of Solar System in Madrassa Zahor Abad U/C Badrashi	325,000	90,327	234,673	234,673	90,327
54	-Do-	Installation of Solar System in Masjid Mohallah Zarif Khel Payan	325,000	90,327	234,673	234,673	90,327
55	-Do-	Installation of Solar System in Differnet Masjid U/C Dheri Katti Khel	1,590,000	482,088	1,107,912	1,107,912	482,088
56	-Do-	Installation of Solar Street Lights U/C Pir Piai	400,000	81,480	318,520	318,520	81,480
57	-Do-	Supply & Fixing Solar System in Different Masjid U/C Amangarh	975,000	178,913	796,087	796,087	178,913
58	-Do-	Suppy & Fixing of Solar System at Madrassa Zia Ul Uloom at Amangarh	325,000	59,638	265,362	265,362	59,638
59	-Do-	Renovation/Rehabilitation & Beatification of Community Center at Tanki Main Bazar Amangarh	200,000	3,380	196,620	196,620	3,380
60	-Do-	Construction of Bab-e-Khyber at Kheshki Payan	2,000,000	600,000	1,400,000	514,612	1,485,388
61	-Do-	Construction of Chowk at Kheshki Payan	1,000,000	269,523	730,477	730,477	269,523
62	-Do-	Renovation/Rehabilitation & Beatification of Masjid at Aza Khel bala	950,000	238,768	711,232	711,232	238,768
63	-Do-	Construction of PCC/Shingle Road Culverts at U/C Bara Banda	1,520,000	471,200	1,048,800	1,048,800	471,200
64	-Do-	Construction of Boundery Wall and Repair of Mandar in Risalpur	500,000	109,439	390,561	390,561	109,439
65	-Do-	Construction of Shingle road at Kheshki Bala	300,000	65,400	234,600	234,600	65,400

66	-Do-	Renovation /Rehabilitation of Masjid Awan Badrashi	500,000	17,000	483,000	483,000	17,000
67	-Do-	Renovation /Rehabilitation of Masjid Imam Azam Khattak Colony U/C Badrashi	500,000	17,000	483,000	483,000	17,000
68	-Do-	Renovation /Rehabilitation of Masjid Alla Abad U/C Badrashi	300,000	10,200	289,800	289,800	10,200
69	-Do-	Renovation /Rehabilitation of Masjid Alla Abad Qari Painda Khan U/C Badrashi	300,000	10,200	289,800	289,800	10,200
70	-Do-	Pavement of street and Construction of drain, P/Wall at eid Gah qabristan U/C Badrashi	300,000	61,950	238,050	238,050	61,950
71	-Do-	Installation of Solar System in Masjid Mohallah Baba Jee Zando Banda, Zando Payan, Tarkan, Sabz Ali Khan Multan Koroona, Gujran Ghala Dher, labab Kaka Ghala Dher, Talsh Ustad, Masjid Janazgah mohallah banaras, Samandar Khan Sanobar Kaly, Mulana Sadiq Shah Mohallah Piran U/C Pir Sabaq	3,000,000	1,001,700	1,998,300	1,998,300	1,001,700
72	-Do-	Construction of protection wall at Pahari Katti Khel	1,900,000	750,909	1,149,091	1,149,091	750,909
73	-Do-	Pavement of street and Construction of drain, R/Wall at U/C Aza Khel Payan	1,675,000	564,325	1,110,675	1,110,675	564,325
74	-Do-	Installation of Pressure Pumps at Different Places in Ziarat Ka Ka Sahib	4,700,000	1,981,050	2,718,950	2,718,950	1,981,050



75	-Do-	Pavement of street and Construction of Drain, Installation of Pressure Pumps in Differnet Places in U/C Dheri Katti Khel	3,110,000	1,178,690	1,931,310	1,931,310	1,178,690
76	-Do-	Pavement of street and Construction of Drain, R/Wall , Installation of Pressure Pumps at Manki Sharif	4,700,000	2,272,450	2,427,550	2,427,550	2,272,450
77	-Do-	Construction of Protection Wall at Palosai Payan	1,560,000	733,200	826,800	801,653	758,347
78	-Do-	Construction of Room at Haji Abad Palosai	322,000	54,740	267,260	267,260	54,740
79	-Do-	Installation of Pressure Pumps at Different Places in U/C Pir Piai	3,800,000	1,798,540	2,001,460	2,001,460	1,798,540
80	-Do-	Construction of Masjid Luqman Jan Abad Pir Piai	500,000	1,785	498,215	498,215	1,785
81	-Do-	Renovation/Rehabilitation of Masjid Mohallah Khattak U/C Amangarh.	500,000	8,000	492,000	492,000	8,000
82	-Do-	Renovation/Rehabilitation of Masjid Labour Colony Amangarh	325,000	4,027	320,973	320,973	4,027
83	-Do-	Installation of Solar System at Different Masjid Kabul River	2,000,000	392,300	1,607,700	1,607,700	392,300
84	-Do-	Installation of Solar System at Different Masjid Gandheri	2,000,000	392,300	1,607,700	1,607,700	392,300
85	-Do-	Rehabilitation/Const ruction of Roof at Masjid Aza Khel Bala	600,000	7,554	592,446	592,446	7,554
86	-Do-	Construction of Water Course for irrigation porpos at Aza Khel Bala	700,000	235,515	464,485	464,485	235,515
87	-Do-	Installation of Pressure Pump at Aza Khel Bala	600,000	314,700	285,300	251,883	348,117

88	-Do-	Pavement of street and Construction of Drain, Installation of Pressure Pumps in Different Places in U/C Aza Khel Bala	2,800,000	1,075,541	1,724,459	1,724,459	1,075,541
89	-Do-	Construction of Boundery Wall at Umarzi Qabristan U/C Ksheshki Payan	500,000	156,650	343,350	322,918	177,082
90	-Do-	Pavement of street and Construction of Drain, Filling etc at Rashakai	2,000,000	608,500	1,391,500	1,391,500	608,500
91	-Do-	Supply & Fixing Solar System at Different Masjid & Solar Street Light at Aza Khel Bala	1,050,000	342,285	707,715	707,715	342,285
<b>Total PFC</b>			<b>84,525,000</b>	<b>28,337,377</b>	<b>56,187,623</b>	<b>55,223,239</b>	<b>29,301,761</b>
<b>G Total ADP+PFC</b>			<b>167,625,500</b>	<b>55,369,377</b>	<b>112,231,123</b>	<b>108,174,175</b>	<b>59,451,325</b>

**Income tax @ 10% was required to be deducted.**

S. No	E/Agy :	Name of Scheme	E/Cost	Expendit:	Income tax 7.5	Income tax 10%	difference
1	TMA Nows hera	Construction of Protection Wall & Pavement of street at U/C Nizampur	5,000,000	3,455,750	259,181	345,575	(86,394)
2	-Do-	Construction of Protection Wall & Pavement of street at U/C Kahi	5,000,000	3,386,750	254,006	338,675	(84,669)
3	-Do-	Pavement of street and Construction of Drain, Culverts Side wall at Different Places in U/C Aza Khel Payan	2,000,000	1,510,410	113,281	151,041	(37,760)
4	-Do-	Installation of Pressure Pumps at Different Places in U/C Aza Khel Payan.	3,000,000	1,627,207	122,041	162,721	(40,680)
5	-Do-	Pavement of street Various Paces at Inzari	5,000,000	2,879,500	215,963	287,950	(71,988)

6	-Do-	Installation of Pressure Pumps at Different Places in Khatt Kili	1,050,000	389,788	29,234	38,979	(9,745)
7	-Do-	Pavement of street and Construction of Drain Filling Pipe Culverts, Installation of Pressure Pumps at U/C Pir Sabaq	5,000,000	3,070,900	230,318	307,090	(76,773)
8	-Do-	Installation of Pressure pumps at Different places in Badrashi District Nowshera	1,000,000	644,000	48,300	64,400	(16,100)
9	-Do-	Installation of Pressure pumps at Different places U/C Gandheri	4,350,000	2,274,636	170,598	227,464	(56,866)
10	-Do-	Pavement of street and Construction of Drain, P/Wall & Installation of Pressure pumps at U/C Kabul River	5,000,000	1,940,065	145,505	194,007	(48,502)
11	-Do-	Installation of Pressure Pumps, Street Pavement, Drains and flood protection wall at various places of U/C Manki Sharif	5,000,000	3,138,000	235,350	313,800	(78,450)
12	-Do-	Installation of pressure pumps, Street Pavement, drains and flood protection wall at various places of U/C Ziarat KaKa Sahib	1,785,000	1,000,046	75,003	100,005	(25,001)
13	-Do-	Installation of pressure pumps, Pavement of street and Construction of drain and Flood protection wall at Various places of U/C Aza Khel Bala.	5,000,000	3,260,251	244,519	326,025	(81,506)

14	-Do-	Installation of pressure pumps, Pavement of street and Construction of drain and Flood protection wall at Various places of U/C Badrashi	3,000,000	2,021,355	151,602	202,136	(50,534)
15	-Do-	Construction of Masjid at Badrashi	2,000,000	1,533,546	115,016	153,355	(38,339)
16	-Do-	Installation of Pressure Pumps at Different places in U/C Amangarh	4,000,000	2,047,460	153,560	204,746	(51,187)
17	-Do-	S/F of Water Supply pipeline in different places in U/C amangarh	1,000,000	848,250	63,619	84,825	(21,206)
18	-Do-	Construction of room at Masjid Shamsul Quran and Madina Masjid Bara Khel at Chowki Town.	260,000	257,400	19,305	25,740	(6,435)
19	-Do-	Supply and fixing Solar System in Masjid Hoti khel Bazaar, Shah Gul Baba Masjid, Sara Fakhar Masjid, Masjid Nabi Ul Haq, Abu Hurara Mohallah Qasaban, Tehseen Ul Quran U/C Chowki Town	1,950,000	1,432,956	107,472	143,296	(35,824)
20	-Do-	Construction of Room at Masjid Shah Hussaini at Chowki Town	460,000	455,400	34,155	45,540	(11,385)
21	-Do-	Construction of bathrooms and others works in masjid maki U/C Chowki Town	1,638,000	1,619,819	121,486	161,982	(40,495)
22	-Do-	Construction of room at Masjid Zaman Khel at Chowki Town	285,000	282,150	21,161	28,215	(7,054)
23	-Do-	Construction of Veranda at Madina Masjid Mohallah	407,500	403,425	30,257	40,343	(10,086)

		Gujran U/C Chowki Town					
24	-Do-	Supply and Fixing of Solar System in Different Masjid at Khat killi	1,950,000	1,189,500	89,213	118,950	(29,738)
25	-Do-	Existing of Janazgah at Talab Abad Khat Kili U/C Dheri Katti khel	600,000	552,000	41,400	55,200	(13,800)
26	-Do-	Supply and Fixing of Solar System in Different Masjid Vilalge spiinkane Kallan V/C Spin kane Kallan	1,100,000	836,167	62,713	83,617	(20,904)
27	-Do-	Supply and Fixing of 2Nos Solar System in Differnet Masjid at U/C Gandheri	650,000	436,117	32,709	43,612	(10,903)
28	-Do-	Supply and Fixing of Solar System for Different masjid at U/C Nawan Kili	6,000,000	4,392,540	329,441	439,254	(109,814)
29	-Do-	Construction of Masjid Allahbaad, Ziarat KaKa Sahib, District Nowshera.	1,500,000	925,359	69,402	92,536	(23,134)
30	-Do-	Construction/Reno vation of Masjid Tar Khel Bala, Ziarat KaKa sahib, District Nowshera	1,500,000	1,500,000	112,500	150,000	(37,500)
31	-Do-	Construction of Waiting Shed and Speed Breakers at Aba Khel Stop, Walai U/C Ziarat KaKa Sahib.	215,000	-	-	-	-
32	-Do-	Supply and Fixing of Solar Street Lights at Khat Kili	1,400,000	996,660	74,750	99,666	(24,917)
33	-Do-	Supply and Fixing of Solar Street Lights in U/C Khashki Bala	5,000,000	2,643,529	198,265	264,353	(66,088)
		<b>Total</b>					

			83,100,500	52,950,936	3,971,320	5,295,094	(1,323,773)
		<b>PFC 30% Share</b>					
34	TMA NSR	Installation of Pressure Pumps in Differnet Places in U/C Nowshera City	1,000,000	678,500	50,888	67,850	(16,963)
35	-Do-	Installation of Pressure Pumps at Rashakai	500,000	362,250	27,169	36,225	(9,056)
36	-Do-	Construction of water Tank at Palosai Payan	418,000	379,753	28,481	37,975	(9,494)
37	-Do-	S/Fixing Water Cooler at Kheskhi Payan	1,300,000	889,525	66,714	88,953	(22,238)
38	-Do-	Installation of Pressure Pumps at Kheskhi Bala	2,350,000	1,173,966	88,047	117,397	(29,349)
39	-Do-	Installation of Pressure Pumps at Different Places in U/C Nawan Kili	3,000,000	1,638,060	122,855	163,806	(40,952)
40	-Do-	Installation of Pressure Pumps, Pipes Tanki etc at Sheikhi U/C Pahari Katti Khel	2,800,000	2,467,486	185,061	246,749	(61,687)
41	-Do-	Drilling /Bore work of Tubewell at Haji Abad Palosai	1,200,000	1,182,810	88,711	118,281	(29,570)
42	-Do-	Installation of Pressure Pumps at Different Places in U/C Aza Khel Payan	2,700,000	1,397,250	104,794	139,725	(34,931)
43	-Do-	Installation of Pressure Pumps at Different Places in Zara Maina	2,000,000	1,242,000	93,150	124,200	(31,050)
44	-Do-	Installation of Pressure Pumps in Differnet Places in Tehsil Nowshera	1,500,000	897,000	67,275	89,700	(22,425)
45	-Do-	Installation of Pressure Pumps in Different Places in Badrashi	2,150,000	1,335,150	100,136	133,515	(33,379)
46	-Do-	Installation of					

		Solar System in Different Masjid at Bara Banda	3,180,000	2,047,920	153,594	204,792	(51,198)
47	TMA NSR	Installation of Solar System in Different Masjid at Nowshera City	1,590,000	1,288,188	96,614	128,819	(32,205)
48	-Do-	Installation of Solar Street Lights U/C Nowshera City	2,110,000	1,076,100	80,708	107,610	(26,903)
49	-Do-	Installation of Solar lights Different Places & solar System for Masjid in Differnet places in Keshki Bala	2,050,000	1,331,987	99,899	133,199	(33,300)
50	-Do-	Installation of Solar Street Lights & Solar System in Masjid U/C Nawan Kili	1,700,000	1,251,199	93,840	125,120	(31,280)
51	-Do-	Installation of Solar Street Lights & Solar System in Masjid U/C Chowki Town	2,000,000	1,393,400	104,505	139,340	(34,835)
52	-Do-	Installation of Solar System in Madrassa Mohallah Regi U/C Badrashi	325,000	234,673	17,600	23,467	(5,867)
53	-Do-	Installation of Solar System in Madrassa Zahor Abad U/C Badrashi	325,000	234,673	17,600	23,467	(5,867)
54	-Do-	Installation of Solar System in Masjid Mohallah Zarif Khel Payan	325,000	234,673	17,600	23,467	(5,867)
55	-Do-	Installation of Solar System in Differnet Masjid U/C Dheri Katti Khel	1,590,000	1,107,912	83,093	110,791	(27,698)
56	-Do-	Installation of Solar Street Lights U/C Pir Piai	400,000	318,520	23,889	31,852	(7,963)
57	-Do-	Supply & Fixing Solar System in	975,000	796,087	59,707	79,609	(19,902)

		Different Masjid U/C Amangarh					
58	-Do-	Suppy & Fixing of Solar System at Madrassa Zia Ul Uloom at Amangarh	325,000	265,362	19,902	26,536	(6,634)
59	-Do-	Renovation/Rehab ilitation & Beatification of Community Center at Tanki Main Bazar Amangarh	200,000	196,620	14,747	19,662	(4,916)
60	-Do-	Construction of Bab-e-Khyber at Kheshki Payan	2,000,000	514,612	38,596	51,461	(12,865)
61	-Do-	Construction of Chowk at Kheshki Payan	1,000,000	730,477	54,786	73,048	(18,262)
62	-Do-	Renovation/Rehab ilitation & Beatification of Masjid at Aza Khel bala	950,000	711,232	53,342	71,123	(17,781)
63	-Do-	Construction of PCC/Shingle Road Culverts at U/C Bara Banda	1,520,000	1,048,800	78,660	104,880	(26,220)
64	-Do-	Construction of Boundery Wall and Repair of Mandar in Risalpur	500,000	390,561	29,292	39,056	(9,764)
65	-Do-	Construction of Shingle road at Kheshki Bala	300,000	234,600	17,595	23,460	(5,865)
66	-Do-	Renovation /Rehabilitation of Masjid Awan Badrashi	500,000	483,000	36,225	48,300	(12,075)
67	-Do-	Renovation /Rehabilitation of Masjid Imam Azam Khattak Colony U/C Badrashi	500,000	483,000	36,225	48,300	(12,075)
68	-Do-	Renovation /Rehabilitation of Masjid Alla Abad U/C Badrashi	300,000	289,800	21,735	28,980	(7,245)



69	-Do-	Renovation /Rehabilitation of Masjid Alla Abad Qari Painsa Khan U/C Badrashi	300,000	289,800	21,735	28,980	(7,245)
70	-Do-	Pavement of street and Construction of drain, P/Wall at eid Gah qabristan U/C Badrashi	300,000	238,050	17,854	23,805	(5,951)
71	-Do-	Installation of Solar System in Masjid Mohallah Baba Jee Zando Banda, Zando Payan, Tarkanan, Sabz Ali Khan Multan Koroona, Gujran Ghala Dher, labab Kaka Ghala Dher, Talsh Ustad, Masjid Janazgah mohallah banaras, Samandar Khan Sanobar Kaly, Mulana Sadiq Shah Mohallah Piran U/C Pir Sabaq	3,000,000	1,998,300	149,873	199,830	(49,958)
72	-Do-	Construction of protection wall at Pahari Katti Khel	1,900,000	1,149,091	86,182	114,909	(28,727)
73	-Do-	Pavement of street and Construction of drain, R/Wall at U/C Aza Khel Payan	1,675,000	1,110,675	83,301	111,068	(27,767)
74	-Do-	Installation of Pressure Pumps at Different Places in Ziarat Ka Ka Sahib	4,700,000	2,718,950	203,921	271,895	(67,974)
75	-Do-	Pavement of street and Construction of Drain, Installation of Pressure Pumps in Differnet Places in U/C Dheri Katti Khel	3,110,000	1,931,310	144,848	193,131	(48,283)
76	-Do-	Pavement of street and Construction	4,700,000	2,427,550	182,066	242,755	(60,689)

		of Drain, R/Wall , Installation of Pressure Pumps at Manki Sharif					
77	-Do-	Construction of Protection Wall at Palosai Payan	1,560,000	801,653	60,124	80,165	(20,041)
78	-Do-	Construction of Room at Haji Abad Palosai	322,000	267,260	20,045	26,726	(6,682)
79	-Do-	Installation of Pressure Pumps at Different Places in U/C Pir Piai	3,800,000	2,001,460	150,110	200,146	(50,037)
80	-Do-	Construction of Masjid Luqman Jan Abad Pir Piai	500,000	498,215	37,366	49,822	(12,455)
81	-Do-	Renovation/Rehab ilitation of Masjid Mohallah Khattak U/C Amangarh.	500,000	492,000	36,900	49,200	(12,300)
82	-Do-	Renovation/Rehab ilitation of Masjid Labour Colony Amangarh	325,000	320,973	24,073	32,097	(8,024)
83	-Do-	Installation of Solar System at Different Masjid Kabul River	2,000,000	1,607,700	120,578	160,770	(40,193)
84	-Do-	Installation of Solar System at Different Masjid Gandheri	2,000,000	1,607,700	120,578	160,770	(40,193)
85	-Do-	Rehabilitation/Con struction of Roof at Masjid Aza Khel Bala	600,000	592,446	44,433	59,245	(14,811)
86	-Do-	Construction of Water Course for irrigation porpos at Aza Khel Bala	700,000	464,485	34,836	46,449	(11,612)
87	-Do-	Installation of Pressure Pump at Aza Khel Bala	600,000	251,883	18,891	25,188	(6,297)
88	-Do-	Pavement of street and Construction of Drain, Installation of Pressure Pumps in Differnet Places in U/C Aza Khel Bala	2,800,000	1,724,459	129,334	172,446	(43,111)

89	-Do-	Construction of Boundery Wall at Umarzi Qabristan U/C Ksheshki Payan	500,000	322,918	24,219	32,292	(8,073)
90	-Do-	Pavement of street and Construction of Drain, Filling etc at Rashakai	2,000,000	1,391,500	104,363	139,150	(34,788)
91	-Do-	Supply & Fixing Solar System at Different Masjid & Solar Street Light at Aza Khel Bala	1,050,000	707,715	53,079	70,772	(17,693)
		<b>Total PFC</b>	<b>84,525,000</b>	<b>55,223,239</b>	4,141,743	5,522,324	(1,380,581)
		G Total ADP+PFC	167,625,500	108,174,175	8,113,063	10,817,418	(2,704,354)

**Annex 7**  
**AIR Para No.1.4.2.3**

Month of Installment	Monthly Installment	Amount Deposited within due date	Outstanding Amount	Due Date	Date of Deposit	Total days of delay	Penalty 2% per day	Calculation for penalty
Jul-16	113,640	0	113,640	5/8/2016	22/8/2016	17	0.02	38,638
	113,640	60000	53,640	23/8/2016	19/10/2016	57	0.02	61,150
	53,640	30000	23,640	20/10/2016	27/10/2016	7	0.02	3,310
	23,640	42000	(18,360)					
Aug-16	113,640		113,640	5/9/2016	27/10/2016	52	0.02	118,186
	113,640	18360	95,280	28/10/2016	28/10/2016	1	0.02	1,906
	95,280	28000	67,280	29/10/2016	31/10/2016	3	0.02	4,037
	67,280	20000	47,280	1/11/2016	7/11/2016	7	0.02	6,619
	47,280	20000	27,280	8/11/2016	14/11/2016	6	0.02	3,274
	27,280	10000	17,280	15/11/2016	24/1/2017	70	0.02	24,192
	17,280	30000	(12,720)					
Sep-16	113,640	0	113,640	5/10/2016	24/1/2017	111	0.02	252,281
	113,640	12720	100,920	25/1/2017	30/1/2017	5	0.02	10,092
	100,920	10000	90,920	31/1/2017	14/2/2017	14	0.02	25,458
	90,920	9000	81,920	15/2/2017	28/2/2017	13	0.02	21,299
	81,920	60000	21,920	1/3/2017	7/3/2017	7	0.02	3,069
	21,920	25000	(3,080)					-

Oct-16	113,640		113,640	5/11/2016	7/3/2017	122	0.02	277,282
	113,640	3080	110,560	8/3/2017	17/3/2017	9	0.02	19,901
	110,560	25000	85,560	18/3/2017	21/3/2017	3	0.02	5,134
	85,560	25000	60,560	22/3/2017	29/3/2017	7	0.02	8,478
	60,560	25000	35,560	30/3/2017	7/4/2017	8	0.02	5,690
	35,560	25000	10,560	8/4/2017	14/4/2017	6	0.02	1,267
	10,560	20000	(9,440)					
Nov-16	113,640		113,640	5/12/2016	14/4/2017	120	0.02	272,736
	113,640	9440	104,200	15/4/2017	21/4/2017	6	0.02	12,504
	104,200	20000	84,200	22/4/2017	9/5/2017	17	0.02	28,628
	84,200	59000	25,200	10/5/2017	17/5/2017	7	0.02	3,528
	25,200	20000	5,200	18/5/2017	26/5/2017	8	0.02	832
	5,200	42000	(36,800)					
Dec-16	113,640		113,640	5/1/2017	26/5/2017	141	0.02	320,465
	113,640	36800	76,840	27/5/2017	16/6/2017	20	0.02	30,736
	76,840	50000	26,840	17/6/2017	23/6/2017	6	0.02	3,221
	26,840	20000	6,840	24/6/2017	29/6/2017	5	0.02	684
	6,840	49000	(42,160)					
Jan-17	113,640		113,640	5/2/2017	29/6/2017	144	0.02	327,283
	113,640	42160	71,480	30/6/2017	17/5/2018	321	0.02	458,902
Feb-17	79,520		79,520	5/3/2017	17/5/2018	438	0.02	696,595
<b>Total</b>								<b>3,047,373</b>

