



**AUDIT REPORT
ON THE ACCOUNTS OF
DISTRICT COUNCIL AND MUNICIPAL
COMMITTEES
MARDAN**

AUDIT YEAR 2014-2015

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
PREFACE	ii
EXECUTIVE SUMMARY	iii
SUMMARY TABLES AND CHARTS.....	vii
Table 1: Audit Work Statistics	vii
Table 2: Audit Observations classified by Categories	vii
Table 3: Outcome Statistics.....	viii
Table 4: Irregularities pointed out.....	ix
Table 5: Cost-Benefit	ix
CHAPTER-1	1
1.1 District Council &Municipal Committees District Mardan.....	1
1.1.1 Introduction	1
1.1.2 Comments on Budget and Accounts (Variance Analysis)	1
1.1.3 Brief comments on the status of compliance with PAC Directives	2
1.2 AUDIT PARAS MUNICIPAL COMMITTEE TAKHT BHAI	3
1.2.1 Non production of Record	4
1.2.2 Irregularity & non compliance	5
1.2.3 Internal Control Weaknesses	8
1.3 AUDIT PARASMUNICIPAL COMMITTEE MARDAN.....	10
1.3.1 Non production of Record	11
1.3.2 Irregularity & non compliance	13
1.3.3 Internal Control Weaknesses	14
1.4 AUDIT PARAS DISTRICT COUNCIL MARDAN.....	15
1.4.1 Irregularity and Non compliance	16
1.4.2 Internal Control Weaknesses	18
Annex-1 Detail of MFDAC Paras.....	20
Annex-2 Audit Impact Summary	21
Annex-3 Detail of record not produced for audit verification	22
Annex-4 Detail of penalty for late deposits of installments	24
Annex-5 Detail of income tax deducted from bills	27
Annex-6 Detail of penalty for late deposits of installments	28
Annex-7 Detail of less realization of profit on TDRs	29

Annex-8 Detail of Penalty for late completion/non completion of works	32
Annex-9 Detail of Professional Tax not recovered	41

ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
AP	Advance Para
BOK	Bank of Khyber
CMD	Chief Minister Directives
CMO	Chief Municipal Officer
CSR	Composite Schedule Rates
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursing Officer
DG	District Government
DP	Draft Para
KP	Khyber Pakhtunkhwa
LG&CD	Local Government and Community Development
LGA	Local Government Act
LG	Local Government
MCs	Municipal Committees
MOU	Memorandum of Understanding
MFDAC	Memorandum for Department Accounts Committee
PK	Provincial Khyber Pakhtunkhwa
TDR	Term Deposit Receipts
TKP	Tameer Khyber Pakhtunkhwa
UCs	Union Councils

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 168 of Local Government Act 2012, require the Auditor-General of Pakistan to conduct audit of the receipts and expenditure of Local Fund of District Council and Municipal Committees.

The report is based on audit of the accounts of District Council and Municipal Committees, District Mardan for the Financial Year 2013-14. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa, Peshawar conducted audit on test check basis during 2014-15 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 finding carrying value of Rs 1 million or more. Relatively less significant issues are listed in the Annexure-1 of the Audit Report. The Audit Observations listed in the Annexure-1 shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of Public Accounts Committee 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 Departments. DAC meetings could not be convened despite repeated requests.

The Audit Report is submitted to the Governor of Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 168 of Khyber Pakhtunkhwa Local Government Act 2012 to be laid before appropriate legislative forum.

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Khyber Pakhtunkhwa, Peshawar, is responsible to conduct the audit of all District Councils, Municipal Committees (MCs) and Union Councils (UCs). Its Regional Directorate of Audit Mardan has audit jurisdiction of District Councils, Municipal Committees and UCs of four Districts i.e. Mardan, Swabi, Malakand and Buner.

The Regional Directorate has a human resource of 09 officers and staff, constituting 1878 man days and a budget of Rs 11.906 million was allocated during 2014-15. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly, Regional Director Audit Mardan carried out audit of the accounts of District Council and Municipal Committees Mardan for the Financial Year 2013-14 and the findings included in the Audit Report.

District Council and Municipal Committees, District Mardan perform their functions under Khyber Pakhtunkhwa Local Government Act 2012. Administrative Secretary i.e. Secretary Local Government and Rural Development Department, Khyber Pakhtunkhwa is the Principal Accounting Officer for these local bodies. According to financial provisions of the Act the Secretary Local Government and Rural Development Department, Khyber Pakhtunkhwa authorizes the Annual Budget for these local bodies in the form of budgetary grants.

a. Scope of audit

Out of total expenditure of District Council and Municipal Committees Mardan, for the Financial Year 2013-14, the auditable expenditure under the jurisdiction of RDA was Rs 623.574 million. Out of this, RDA Mardan audited an expenditure of Rs 374.144 million which, in terms of percentage, was 60% of auditable expenditure.

The receipts of District Council and Municipal Committees, District Mardan for the Financial Year 2013-14, were Rs 143.176 million. Out of this, RDA Mardan audited receipts of Rs 85.906 million which, in terms of percentage, was 60% of auditable receipts.

The total expenditure and receipts of District Council and Municipal Committees, District Mardan, for the Financial Year 2013-14 were Rs 766.750 million. Out of this, RDA Mardan audited the expenditure and receipts of Rs 460.500 million.

b. Recoveries at the instance of Audit

Recovery of Rs 22.119 million was pointed out during the audit. However, no recovery was affected till the finalization of this report. All the recoveries pointed out were not in the notice of the executive before audit.

c. Audit Methodology

Audit was conducted after understanding the business processes of District Council and Municipal Committees, District Mardan with respect to their functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field activity. Audit used desk audit techniques for analysis of compiled data and review of permanent files/record. Desk Audit greatly facilitated identification of high-risk areas for substantive testing in the field.

d. Audit Impact

Audit pointed out various irregularities of serious nature to the management. However, no impact was visible as the management failed to respond and the irregularities could not come to the light in the proper forum i.e DAC.

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, and ensure accuracy, timeliness and reliability of financial and accounting information for decision making.

One of the basic component of Internal Control System, as envisaged under Para 13 of GFR Volume-I, is Internal Audit which was not prevalent in District Council and Municipal Committees Mardan. Neither rules for internal audit have been framed nor internal audit report as required was provided to audit.

f. Key Audit Findings of the reports:

- i. Non production of record of Rs 310.483 million was noted in two cases¹.
- ii. Irregularity & non-compliance of Rs 22.119 million was noted in six cases².
- iii. Loss due to internal control weaknesses of Rs 36.807 million was noted in four cases³.

¹Para 1.2.1.1 & 1.3.1.1

²Para 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.3.2.1, 1.4.1.1 & 1.4.1.2

³Para 1.2.3.1, 1.2.3.2, 1.3.3.1 & 1.4.2.1

g. Recommendations

- i. Disciplinary action needs to be taken for non production of record as well as violation of the rules and regulations in spending the public money.
- ii. Deduction of taxes on supplies and contracts need to be ensured.
- iii. Recoveries of taxes and outstanding amount should be recovered from the concerned besides action against the person(s) at fault.
- iv. Concerted efforts need to be made to recover long outstanding dues.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rs in million)			
S. No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	01	766.750
2	Total formations in audit jurisdiction	03	766.750
3	Total Entities (PAO) Audited	01	460.500
4	Total formations Audited	03	460.050
5	Audit and Inspection Reports	03	460.050
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2: Audit Observations classified by Categories

(Rs in million)		
S. No	Description	Amount placed under audit observation
1	Unsound asset management	-
2	Weak financial management	332.602
3	Weak Internal controls relating to financial management	36.807
4	Others	-
Total		369.409

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

S. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total for the year 2013-14	Total for the year 2012-13
1	Outlays audited	-	119.726	85.906	254.418	460.050	2,098.460
2	Amount placed under audit observation / irregularities	-	11.516	28.316	329.577	369.409	406.291
3	Recoveries pointed out at the instance of Audit	-	-	5.561	16.558	22.119	152.095
4	Recoveries accepted / established at Audit instance	-	-	-	-	-	-
5	Recoveries realized at the instance of Audit	-	-	-	-	-	-

Table 4: Irregularities pointed out

(Rs in million)		
S. No	Description	Amount placed under Audit observation
1	Violation of rules and regulations, principle of propriety and probity in public operation.	-
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal controls systems.	36.807
5	Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies.	22.119
6	Non-production of record	310.483
7	Others, including cases of accidents, negligence etc.	-
Total		369.409

Table 5: Cost-Benefit

(Rs in million)		
Sr. No	Description	Amount
1	Outlays Audited (Items 1 of Table 3)	460.50
2	Expenditure on Audit	0.177
3	Recoveries realized at the instance of Audit	0
	Cost-Benefit Ratio	1:0

CHAPTER-1

1.1 District Council & Municipal Committees District Mardan

1.1.1 Introduction

District Mardan has two tehsils i.e Mardan and Takht Bhai. There is a District Council and two Municipal Committees. District Council has a Chief Coordination Officer, District Officer (Finance), District Officer (Infrastructure) and District/ Officer (Regulation). Municipal Committees have Chief Municipal Officer, District Officer (Finance), District Officer (Infrastructure) and District/ Officer (Regulation). District Council Mardan has one Drawing and Disbursing Officer (DDO) i.e. Chief Coordination Officer & Chief Municipal Officer is the DDO of Municipal Committee. According to 1998 population census, the population of District Mardan is 1,767,309.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

An amount of Rs 562,267 million was allocated as grant in aid by the Provincial Government to District Council and Municipal Committees of District Mardan. An amount of Rs 200 million was realized during the Financial Year 2013-14. Thus making a total of Rs 762.267 million at the disposal of local councils, against which an expenditure of Rs 623.574 million was incurred by District Council and Municipal Committees Mardan with a saving of Rs138.693 million during 2013-14.

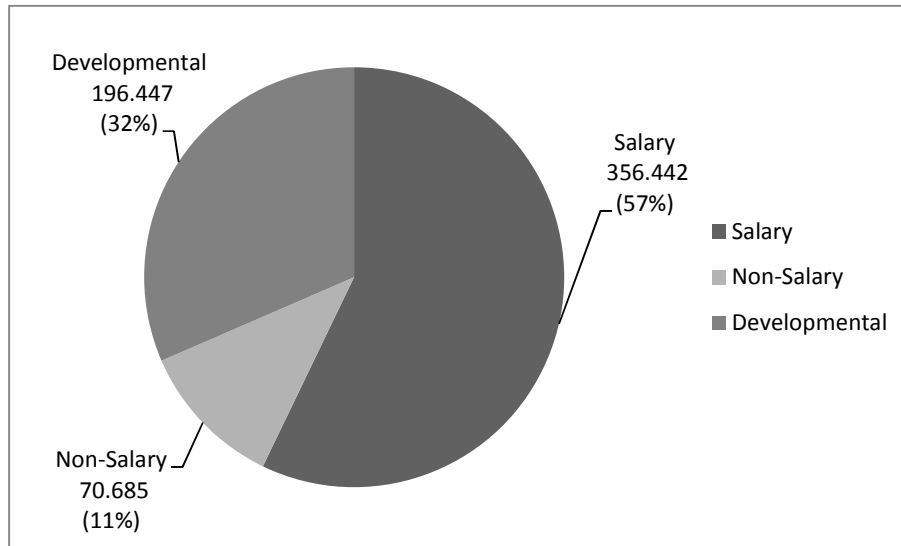
(Amount in Million)

2013-14	Budget	Expenditure	Excess / Savings	%age
Salary	371.161	356.442	-14.719	3.96
Non Salary	8.,671	70,685	-16.986	19.37
Developmental	303.435	196.447	-106.987	35.25
Total	762.267	623.574	-138.693	-18.1948
Receipts	200.000	143.175	-	-
Grand Total	962.267	766.749	-	-

The huge savings of Rs 138.693 million in all heads of accounts indicate weakness in the capacity of these local institutions to utilize the amounts allocated.

EXPENDITURE 2013-14

(Rs in million)



1.1.3 Brief comments on the status of compliance with PAC Directives

The audit reports on the accounts of newly formed District Council and Municipal Committees Mardan under the LGA 2012, have not yet been discussed in PAC.

MUNICIPAL COMMITTEE TAKHT BHAI

1.2 Audit Paras of Municipal Committee Takht Bhai

1.2.1 Non Production of Record

1.2.1.1 Non Production of Record –Rs 305.080 million

According to Section 14 (3) of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, any person or authority hindering the auditorial functions of the Auditor-General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

Chief Municipal Officer Takht Bhai paid Rs 305,080,864 for execution of 24 schemes relating to Financial Years 2012-13 and 2013-14. However, relevant record was not produced to audit for verification. Detail is given at Annex-3.

The veracity of the expenditure could not be authenticated due to non production of record.

When pointed out in October 2014, management stated that record would be produced to Audit but no progress was reported.

Requests for convening DAC meeting was made on 27.10.2014 but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this Report in March, 2015.

Audit recommends fixing responsibility and action against the person(s) at fault under intimation to audit besides immediate production of record for audit.

AP 60 (2012-14)

1.2.2 Irregularity & non compliance

1.2.2.1 Non recovery of balance amount from the contractor – Rs 3.549 million

According to serial No (xxx) of the Model Terms & Conditions for the contracts notified by the Government of Khyber Pakhtunkhwa Local Government Department vide No. AO-II/LCB/6-11/2013 dated 20/03/2013, before cancellation of contract, the local council shall provide opportunity of being heard to the contractor by the concerned local council. On cancellation of contract, the council may choose to re-auction the contract for the remaining period or may make departmental collection and in any case if the income so received is found less than the contractual amount, the difference shall be recovered from the contractor as arrears of land revenue.

Chief Municipal Officer Takht Bhai awarded the contract of 2% Property Tax to a Government contractor for Rs 6,011,000 for the financial year 2013-14. The contractor deposited only Rs 300,000 as first installment whereas the remaining installments were not deposited. The contract was cancelled in April 2014 and was run departmentally with a collection of Rs 2,902,960. In light of the criteria mentioned above an amount of Rs 3,549,356 was required to be recovered from the defaulting contractor which was not done.

(Amount in Rs)

Contractual amount for 2013-14	6,011,000
Add: Mutation Clerk Salary and Pension Contribution	441,316
Total amount recoverable from contractor	6,452,316
Less: Departmental recovery	2,602,960
Installment deposited	<u>300,000</u>
Total arrears	3,549,356

Non recovery of loss occurred due to non enforcement of relevant rules.

When pointed out in October 2014, the management stated that the contractor deposited Rs 300,000 and the remaining installments amount was not

paid which resulted in cancellation of the contract. The contractor got stay order from the court which was vacated later on. The contractor was served with notices to deposit the amount of risk and cost. The District Collector was also requested to make recovery. Reply was not satisfactory as the loss was not recovered from the contractor.

Requests for convening DAC meeting was made on 27.10.2014 but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this Report in March, 2015.

Audit recommends recovery from the defaulter under intimation to audit besides action against the person(s) at fault.

AP 57 (2012-14)

1.2.2.2 Non recovery of penalty for late deposit of monthly installments—Rs 1.325 million

According to serial No (xxx) of the Model Terms & Conditions for the contracts notified by the Government of Khyber Pakhtunkhwa Local Government Department vide No. AO-II/LCB/6-11/2013 dated 20/03/2013, 1 % per day will be liable on contractor/Firm for late deposit of the monthly installment.

Chief Municipal Officer Takht Bhai did not impose and recover penalty of Rs 1,325,047 @ 1 % per day from various contractors on account of late deposit of monthly installments as per detail given at Annex-4.

Non recovery of penalty occurred due to deviation from rules, which resulted in loss to Government.

When pointed out in October 2014, the management stated that detailed reply would be given after scrutiny of record but no progress was reported.

Requests for convening DAC meeting was made on 27.10.2014 but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this Report in March, 2015.

Audit recommends recovery of penalty for late deposit of monthly installments besides action against the person(s) at fault.

AP 51 (2012-14)

1.2.2.3 Non recovery of monthly installments of cattle fair—Rs 0.900 million

According to Para 8 and 26 of the General Financial Rules Volume-I, each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury

Chief Municipal Officer Takht Bhai awarded contract of the cattle fair Takht Bhai for the period from October 2013 to June 2014 for Rs 1,845,000. The contractor deposited Rs 976,000 and the remaining amount of Rs 869,000 was not deposited by the contractor.

Non recovery of outstanding amount occurred due to violation of rules, which resulted in loss to Government.

When pointed out in October 2014, management stated that detailed reply would be given after scrutiny of record but no progress was reported.

Requests for convening DAC meeting was made on 27.10.2014 but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this Report in March, 2015.

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

AP 49 (2012-14)

1.2.3 Internal Control Weaknesses

1.2.3.1 Non deposit of income tax deducted from contractors– Rs 11.516 million

According to Section 153(c) of Income Tax Ordinance 2001, every prescribed person shall at the time of making the payment, deduct tax from the gross amount payable (including sales tax, if any) at the rate specified in Division III of Part III of the First Schedule.

Chief Municipal Officer Takht Bhai deducted Rs 11,516,196 as income tax from contractors and project leader in execution of various development schemes during Financial Years 2012-13 & 2013-14. However, the same was not deposited into Government Treasury as no evidence was shown to audit. Detail is given at Annex-5.

Non deposit of Income Tax into the Government treasury occurred due to weak internal controls, which resulted in loss to Government.

When pointed out in October 2014, management stated that the development funds for Financial Years 2012-2013 and 2013-14 were at the disposal of DCO Mardan Office and payment was also made by the same office, hence the depositing of income tax did not relate to this office. Reply was not tenable as the schemes were executed by local office and was required to obtain the record regarding deposit of income tax from the DCO office for the audit purpose.

Requests for convening DAC meeting was made on 27.10.2014 but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this Report in March, 2015.

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

AP 42 (2012-14)

1.2.3.2 Non deduction of income tax from contractor of 2% property tax –Rs 1.444 million

According to Section 236-A of the Income Tax Ordinance, 2001, Income Tax @ 5% was required to be deducted from the contracts awarded through auction.

Chief Municipal Officer Takht Bhai awarded contract of Property Tax for Rs 16,800,000 but did not collect 5% income tax amounting to Rs 840,000 from the contractor during Financial Year 2012-13. On pointation of audit the local office produced an Income Tax Payment Receipt of the same contractor for Rs 840,000 @ 2% of the taxable value of Rs 42,000,000 bearing withholding agent name as Director General Mine and Mineral Department instead of Municipal Committee Takht Bhai, which was irrelevant and having no validity.

Furthermore, income tax of Rs 604,200 was collected from various contractors during Financial Year 2013-14 and in the cash book the tax was shown deposited but actually the tax was not deposited in to the Government treasury as no Income Tax Payment Receipt was produced to audit.

Non deposit of Income Tax was due to weak internal control, which resulted in loss to Government sustained.

When pointed out in October 2014, management stated that detailed reply would be given after scrutiny of record but no progress was reported.

Requests for convening DAC meeting was made on 27.10.2014 but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this Report in March, 2015.

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

AP 52 (2013-14)

MUNICIPAL COMMITTEE MARDAN

1.3 Audit Paras Municipal Committee Mardan

1.3.1 Non Production of Record

1.3.1.1 Non Production of Record –Rs 5.393 million

According to Section 14 (3) of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, any person or authority hindering the auditorial functions of the Auditor-General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

Chief Municipal Officer Mardan incurred expenditure Rs 5,393,332 during 2013-14 out of Annual Development Programme (ADP) fund 2009-10, 2011-12 and 2012-13. However, relevant record viz; Accounts Bills, vouchers, PC-1, measurement books and technical sanctions etc were not produced to audit for verification. Detailed as below:

S. No.	Year	Expenditure during 2013-14 (Rs)	Head of funds
1	2009-10	98,505	PFC
2	2011-12	98,010	PFC
3	2012-13	5,196,817	PFC
Total		5,393,332	

The veracity of expenditure could not be authenticated due to non production of record.

When pointed out in August 2014, management stated that record would be produced to Audit but no progress was reported.

Requests for convening DAC meeting was made on 27.08.2014 but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this Report in March, 2015.

Audit recommends fixing responsibility and action against the person(s) at fault under intimation to audit besides immediate production of record for audit.

AP 03 (2013-14)

1.3.2 Irregularity & non compliance

1.3.2.1 Non recovery of penalty for late deposit of monthly installments –Rs 1.325 million

According to serial No (xxx) of the Model Terms & Conditions for the contracts notified by the Government of Khyber Pakhtunkhwa Local Government Department vide No. AO-II/LCB/6-11/2013 dated 20/03/2013, read with clause 2 of the contract agreement, 1 % per day will be liable on contractor/Firm for late deposit of the monthly installment.

Chief Municipal Officer Mardan did not impose and recover penalty of Rs 1,129,480 @ 1 % per day from various contractors on account of late deposit of monthly installments as per detail given at Annex-6.

Non recovery of penalty was due to deviation from rules, which resulted in loss to Government.

When pointed out in August 2014, the management stated that the payment of installment was delayed due to the strike of the revenue staff resulting in the non-payment of Property Tax to the contractor. Reply was not correct as terms & conditions of agreement were violated.

Requests for convening DAC meeting was made on 27.08.2014 but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this Report in March, 2015.

Audit recommends recovery of penalty for late deposit of monthly installments besides action against the person(s) at fault.

AP 02 (2013-14)

1.3.3 Internal Control Weaknesses

1.3.3.1 Loss due to less realization of Term Deposit Receipts' profit – Rs 21.478 million

According to clause 3 of Memorandum of Understanding (MOU) signed by the authorities of Municipal Committee and Bank of Khyber, period of the Term Deposit Receipts (TDR) is for 30 years and according to clause 5, the profit rate will be 14.61 % per annum.

Chief Municipal Officer Municipal Committee Mardan entered into a contract with the Bank of Khyber, Mardan Branch for placement of an amount of Rs 250,000,000 in Terms Deposit Receipts (TDR) # 8386 @ 14.61% markup per annum and an amount of Rs 150,000,000 in TDR # 33174 @ 11.50% markup per annum for 30 years. However, the local office realized markup of Rs 69,194,576 on both TDRs instead of Rs 90,672,708 causing loss of Rs 21,478,132 as per detail at Annex-7.

Less realization of profit was due to weak internal controls, which resulted in loss to Committee.

When reported in August 2014, management stated that 2 cases have been filed against the unilateral decrease by the authorities of bank and the matter was in the court of law. Reply was not convincing as management failed to get profit as per Memorandum Of Understandig (MOU).

Requests for convening DAC meeting was made on 27.08.2014 but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this Report in March, 2015.

Audit recommends recovery of the amount with compound interest and action against the person at fault.

AP 06 (2013-14)

DISTRICT COUNCIL MARDAN

1.4 AUDIT PARAS DISTRICT COUNCIL MARDAN

1.4.1 Irregularity & non compliance

1.4.1.1 Non-recovery of penalty for late completion of schemes– Rs 14.104 million

According to Clause 2 of the Contract Agreement, penalty of 1% per day and upto maximum of 10% of the tender cost may be imposed for delay in completion of work.

Chief Coordination Officer District Council Mardan awarded 87 numbers schemes to various contractors under Chief Minister Directives (CMD), Tobacco Cess and Local fund ADP with estimated cost of Rs 141,035,000 during 2013-14. The works were awarded in February & March 2014 and the completion period was June 30, 2014. The contractors did not complete the works till September 2014. The local office was required to investigate the matter and recover 10% penalty amounting to Rs 14,103,500. Detail is given at Annex-8.

Non imposition of penalty and recovery thereof occurred due to deviation from agreement.

When pointed out in September 2014, management stated that detailed reply would be furnished after scrutiny of record but no progress was reported.

Requests for convening DAC meeting was made in on 27.10.2014 but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this Report in March, 2015.

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

AP 19 (2013-14)

1.4.1.2 Non recovery of professional tax from contractors-Rs 1.143 million

According to ETO-IV Excise & Taxation Peshawar letter No. 910/ETOIV dated 05-08-2011 Professional tax is recoverable at the prescribed rates from contractors.

Chief Coordination Officer District Council Mardan did not recover Professional Tax Rs 1,142,600 from contractors during the financial year 2013-14 as required under the rules. Detail is given at Annex-9.

Non-recovery of Professional Tax occurred due to non compliance of rules which resulted in loss to Government.

When pointed out in September 2014, management stated that detailed reply would be furnished after scrutiny of record but no progress was reported.

Requests for convening DAC meeting was made on 27.10.2014 but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this Report in March, 2015.

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

AP 22 (2013-14)

1.4.2 Internal Control Weaknesses

1.4.2.1 Loss due to delay in bidding process–Rs 2.275 million

According to Para 23 of GFR Vol.-I, every Government officer is personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff.

Chief Coordination Officer District Council Mardan advertised the contract of Sign Board for the Financial Year 2013-14 on 23.05.2013. During the auction a Government Contractor offered highest bid of Rs 4,100,000 as on 06.06.2013 and was approved by Local Government and Rural Development Department on 12.09.2013 after 03 months & 06 days. On 01.10.2013 the contractor applied for 03 months rebate in the monthly installments but the local office rejected his application and re-auctioned the contract. In 2nd bidding process another Government Contractor offered highest bid of Rs 800,000 which was accepted. Thus the Government was put into a loss of Rs 2,275,000 due to non acceptance of rebate for 3 months requested by the former contractor. Audit calculated the Committee's loss as below:

Particular	Amount (Rs)
Highest bid of the farmer contractor	4,100,000
Less rebate for 3 months (4,100,000 /12 x 3)	1,025,000
Net recoverable from first contractor	3,075,000
Recovered amount from the contractors of 2 nd bid process	800,000
Calculated loss sustained by council	2,275,000

Non award of contract to highest bidder was due to weak internal controls, which resulted in loss to the Committee.

When pointed out in September 2014, management stated that detailed reply would be furnished after scrutiny of record but no progress was reported.

Requests for convening DAC meeting was made on 27.10.2014 but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this Report in March, 2015.

Audit suggests investigation in the matter and fixing responsibility on the person(s) at fault.

AP 24 (2013-14)

ANNEXURES

Annex-1

Detail of MFDAC Paras

(Rs in million)

S. No	AP	Entity	Subject	Amount (Rs)
1	1	MC Mardan	Loss due to non-awarding contract of General Bus Stand	2.304
2	13	-do-	Non recovery of water rate fee	5.859
3	15	-do-	Blockage of Government money due to low progress	12.600
4	17	-do-	Non deposit of income tax on execution of works	24.914
5	21	-do-	Unauthentic expenditure	13.100
6	26	-do-	Loss to Government due to non award of contract	7.924
7	27	-do-	Loss to Government due to non award of contract	3.213
8	28	-do-	Doubtful execution of work	4.600
9	40	MC Takht Bhai	Loss due to award of contract of general bus stand ,cattle fair and 2 % property tax	10.350
10	46	-do-	Doubtful execution due to variation in bills and MB	3.414
11	47	-do-	Loss to Government due to execution of PCC 1.2.4 instead of PCC	4.007
12	48	-do-	Loss due to unjustified award of contract of cattle fair	9.119
13	59	-do-	Loss due to less realization of receipts from water supply schemes	11.194
14	61	-do-	Blockage of Government due to non utilization of 3 % ADP Fund	9.884
15	63	-do-	Unauthorized and unjustified payment on account of POL	2.500
16	68	-do-	Un-authorized and irregular execution of schmes	12.634
17	70	-do-	Non completion of works and non deduction of penalty	4.600

18	71	-do-	Irregular and unauthentic repair of transformers	7.000
19	72	-do-	Irregular execution /award of works to project committees	11.200
Total				160.416

Audit Impact Summary

S.No	Rules/System/Procedure	Audit Impact
1	The Auditor General has the authority to require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to transactions to which his duties in respect of audit extent.	DAC meetings could not be convened due to which audit impact is not visible.
2	According to GFR, all dues of the Government should be correctly and promptly assessed, collected and paid into Government Treasury.	-do-
3	According to terms and conditions of the contracts; the contract for the present year must have 15% increase over the bid of last year.	-do-
4	Withholding tax collection under section 236A on sale of property was required at enhanced rate of 10%.	-do-
5	The procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs 100,000.	-do-

Annex-3
(DP # 1.2.1.1)

Detail of record not produced for audit verification

S.No	Scheme/Fund	Cost of Scheme (Rs)
1	Street lights etc	50,000,000
2	Construction of community hall at Hatian	14,119,864
3	Rural Development fund (RDF) 2012-13	220,000,000
4	Construction of shed for fire brigade	477,000
5	Construction of parda wall of grave yard at Lundkhwar	484,000
6	B/P Drain culverts at Ganjai Fazal Abad	1,000,000
7	B/P at Pati,Dandao and Takkar	1,000,000
8	B/P culvert drain etc at Chiragh Din	1,000,000
9	B/P culvert drain etc at Kashmir Killi	1,000,000
10	B/P culvert drain etc at Qutab garh	1,000,000
11	B/P culvert drain etc at Tordher	2,000,000
12	B/P culvert drain etc at Shamilat	1,000,000
13	B/P culvert drain etc at Khan Qila	1,000,000
14	B/P culvert, drain etc at Spilano Dheri	1,000,000
15	B/P culvert, drain etc at	1,000,000
16	B/P culvert, drain etc at Gul Kali	1,000,000
17	B/P culvert, drain etc at Sadaat baba shah dhand	1,000,000
18	B/P culvert, drain etc at Hisha Chanchano khat	1,000,000
19	B/P culvert, drain etc at Hizar Abad Sanga	1,000,000
20	B/P culvert, drain etc at Nadar Shah Killi	1,000,000
21	B/P culvert, drain etc at Madina Colony	1,000,000
22	B/P culvert, drain etc at Hatian	1,000,000
23	B/P culvert, drain etc at Javai Hatian	1,000,000
24	B/P culvert, drain etc at Adam Khan Killi	1,000,000
Total		305,080,864

Annex-4

Detail of penalty for late deposits of installments

(DP # 1.2.2.2)

S.No	Contract Name	Installment Amount (Rs)	Due date	Deposit date	late deposit in days	Penalty @ 1% per day (Rs)	Penalty @1%/day (calculated upto the maximum of 10%) (Rs)
1	Maps fees (2012-13)	55,230	30.9.2012	03.10.2012	3	552	1,657
		55,230	30.11.2012	4.12.2012	4	552	2,209
		55,230	31.12.2012	7.1.2013	7	552	3,866
		55,230	30.01.2013	7.2.2013	7	552	3,866
		55,230	28.2.2013	4.3.2013	4	552	2,209
		55,230	31.4.2013	08.4.2013	8	552	4,418
2	Cattle fair Takht Bhai (2013-14)	230,625	31.10.2013	13.11.2013	13	2,306	23,063
		220,000	30.11.2013	09.01.2014	39	2,200	22,000
		10,625	30.11.2013	18.02.2014	79	106	1,063
		230,625	31.12.2013	18.02.2014	49	2,306	23,063
		58,750	31.01.2014	18.02.2014	18	588	5,875
		171,875	31.01.2014	20.03.2014	48	1,719	17,188
		53,500	28.02.2014	20.03.2014	20	535	5,350
		118,375	28.02.2014	0	10	1,184	11,838
		230,625	31.03.2014	0	10	2,306	23,063
		151,000	30.04.2014	0	10	1,510	15,100
3	Bus Stand Takht Bhai 2013-14	502,300	31.07.2013	12.8.2013	12	5,023	50,230
		502,300	31.08.2013	6.9.2013	6	5,023	30,138

		502,300	30.09.2013	4.10.2013	4	5,023	20,092
		502,300	31.10.2013	5.11.2013	4	5,023	20,092
		502,300	30.11.2013	6.12.2013	6	5,023	30,138
		502,300	31.12.2013	7.01.2014	7	5,023	35,161
		502,300	31.01.2014	7.02.2014	7	5,023	35,161
		502,300	28.02.2014	11.03.2014	11	5,023	50,230
		401,600	31.03.2014	10.4.2014	10	4,016	40,160
		1,527,300	31.07.2012	2.8.2012	2	15,273	30,546
		1,527,300	31.08.2012	3.9.2012	3	15,273	45,819
		1,527,300	30.09.2012	2.10.2012	2	15,273	30,546
		1,527,300	31.10.2012	2.11.2012	2	15,273	30,546
		1,527,300	30.11.2012	4.12.2012	4	15,273	61,092
		1,527,300	31.12.2012	2.1.2013	2	15,273	30,546
		1,527,300	31.01.2013	1.2.2013	1	15,273	15,273
		1,527,300	28.02.2013	4.3.2013	4	15,273	61,092
4	2% Property Tax 2012-13	1,221,600	31.03.2013	1.4.2013	1	12,216	12,216
		45000	31.07.2012	3.8.2012	3	450	1,350
		45000	31.08.2012	26.11.2012	87	450	4,500
		45000	30.09.2012	6.12.2012	73	450	4,500
		45000	31.10.2012	2.1.2013	63	450	4,500
		45000	30.11.2012		10	450	4,500
		45000	31.12.2012		10	450	4,500
5	Services Tax	45000	31.01.2013		10	450	4,500

		45000	28.02.2013		10	450	4,500
6	Load Unload Tax 2013-14	16820	31.07.2013	1.8.2013	1	168	168
		16820	31.08.2013	11.9.2013	11	168	1,682
		16820	30.09.2013	23.10.2013	23	168	1,682
		16820	31.10.2013	4.11.2013	4	168	673
		16820	30.11.2013	24.12.2013	24	168	1,682
		16820	31.12.2013	13.2.2014	44	168	1,682
		16820	31.01.2014	11.3.2014	39	168	1,682
		16820	28.02.2014	25.04.2014	56	168	1,682
		13400	31.03.2014	28.5.2014	58	134	1,340
		7	Sign Board 2012-13	20910	31.07.2012	2.8.2012	2
20910	31.08.2012			2.9.2012	2	209	418
20910	30.09.2012			2.10.2012	2	209	418
20910	31.10.2012			2.11.2012	2	209	418
20910	30.11.2012			4.12.2012	4	209	836
20910	31.12.2012			2.1.2013	2	209	418
20910	31.01.2013			1.2.2013	1	209	209
20910	28.02.2013			4.3.2013	4	209	836
16750	31.3.2013			1.4.2013	1	168	168
8	2% Property Tax 2013-14	300000	31.07.2013	20.9.2013	51	3,000	30,000
		4508800	not deposited till 9/2014			45,088	450,880
Total							1,325,047

Annex-5

Detail of income tax deducted from bills

(DP # 1.2.3.1)

Financial year 2012-13					
Name of fund	Constituency	No of Schemes	Estimated Cost (Rs)	Expenditure (Rs)	Income tax @ 6 % (Rs)
TDC	PK 26	3	3,000,000	3,000,000	180,000.00
TDC	PK 27	15	13634000	13634000	818,040
TDC	PK 28	1	396,000	396,000	23,760
CMD	PK 26	40	40,000,000	40,000,000	2,400,000
CMD	PK 27	43	40,400,000	40,400,000	2,424,000
TKPP	PK 26	22	20,000,000	20,000,000	1,200,000
TKPP	PK 28	20	20,000,000	20,000,000	1,200,000
TKPP	Reserve seat	14	19,200,000	19,200,000	1,152,000
Total		158	156,230,000	156,230,000	9,397,800
Financial year 2013-14					
Name of fund	Constituency	No of Schemes	Estimated Cost (Rs)	Expenditure (Rs)	Income tax @ 6.5 % (Rs)
Tobacco Cess	PK 27	16	15,760,000	5,373,600	349,284
CMD-ADP 771	PK 27	10	10,000,000	6,209,000	403,585
CMD-ADP 771	PK 28	8	10,000,000	7,739,800	503,087
CMD-ADP 775	PK 27	10	10,000,000	4,967,000	322,855
CMD-ADP 775	PK 28	9	10,000,000	8,301,300	539,585
Total		53	55,760,000	32,590,700	2,118,396

Annex-6

Detail of penalty for late deposits of installments

(DP # 1.3.2.1)

Installment Amount	Due date	Deposit date	No of days delayed	Daily penalty (Rs)	Total penalty (Rs)
Load Un Load					
100,000	31.12.2013	03.02.2013	33	1,000	33,000
86,000	29.02.2014	24.03.2014	23	860	19,780
100,000	31.03.2014	22.04.2014	21	1,000	21,000
113,000	31.03.2014	29.04.2014	28	1,130	31,640
Total (A)					105,420
Property Tax					
269,000	31.08.2013	20.09.2013	19	2,690	51,110
1595,000	31.08.2013	01.11.2013	61	15,950	972,950
Total (B)					1,024,060
G. Total (A+B)					1,129,480

Detail of less realization of profit on TDRs

(DP # 1.3.3.1)

TDR No.	=	8386
Amount	=	Rs250,000,000
Markup rate	=	14.61%
Monthly profit	=	Rs3,043,750

Months	Monthly profit due (RS)	Monthly profit received (Rs)	Less realization of profit (Rs)
24-9-011 to 30-9-011= 7 days	710,208	700,479	9,729
10-011	3,043,750	2,401,644	642,106
2-012	3,043,750	2,993,852	49,898
4-012	3,043,750	2,993,852	49,898
5-012	3,043,750	2,993,852	49,898
7-012	3,043,750	2,594,672	449,078
7-0`12	3,043,750	2,594,672	449,078
9-012	3,043,750	2,993,852	49,898
11-012	3,043,750	2,993,852	49,898
2-013	3,043,750	2,801,918	241,832
6-013	3,043,750	1,849,315	1,194,435
7-013	3,043,750	1,910,959	1,132,791
8-013	3,043,750	1,910,959	1,132,791
9-013	3,043,750	1,849,315	1,194,435
10-013	3,043,750	1,910,959	1,132,791
11-013	3,043,750	1,849,315	1,194,435
12-013	3,043,750	1,910,959	1,132,791

1-014	3,043,750	1,910,959	1,132,791
2-014	3,043,750	1,726,027	1,317,723
3-014	3,043,750	1,910,959	1,132,791
4-014	3,043,750	1,849,315	1,194,435
5-014	3,043,750	1,910,959	1,132,791
6-014	3,043,750	1,849,315	1,194,435
Total	67,672,708	50,411,960	17,260,748

Continued

TDR No.	=	33174
Amount	=	Rs150,000,000
Markup rate	=	11.50%
Monthly profit	=	Rs3,043,750

Months	Monthly profit due (RS)	Monthly profit received (Rs)	Less realization of profit (Rs)
11-012	1,437,500	1,431,934	5,566
2-013	1,437,500	1,323,288	114,212
4-013	1,437,500	1,417,808	19,692
6-013	1,437,500	1,109,589	327,911
7-013	1,437,500	1,146,575	290,925
8-013	1,437,500	1,146,575	290,925
9-013	1,437,500	1,109,589	327,911
10-013	1,437,500	1,146,575	290,925
11-013	1,437,500	1,109,589	327,911
12-013	1,437,500	1,146,575	290,925
1-014	1,437,500	1,146,575	290,925
2-014	1,437,500	1,035,616	401,884
3-014	1,437,500	1,146,575	290,925
4-014	1,437,500	1,109,589	327,911
5-014	1,437,500	1,146,575	290,925
6-014	1,437,500	1,109,589	327,911
Total	23,000,000	18,782,616	4,217,384

**Detail of Penalty for late completion/non completion of works
(DP # 1.4.2.1)**

S. No.	Name of Scheme	Cost (Rs)	Date of Comm.	Date of Compl	Remarks
1	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Mardan Khas.	1,000,000	18-02-2014	30-06-2014	In Progress
2	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Kas Koroona.	800,000	07-02-2014	30-06-2014	In Progress
3	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Koragh U/C Mohabat Abad.	800,000	18-02-2014	30-06-2014	In Progress
4	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Chamtar.	800,000	18-02-2014	30-06-2014	In Progress
5	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Toru.	1,500,000	18-02-2014	30-06-2014	In Progress
6	Re-Cosnt. Of Drains, Culverts at Moh. Rasheed Khan near Chowki, Moh. Abni Amin, Qasam & Zubair Aka Khel No.2, Boki Khel, Aka Khel No.1 U/C Mayar.	2,500,000	07-02-2014	30-06-2014	In Progress
7	Re-Cosnt. Of Drains, Culverts at Ganicho, Gulshin Abad Boki Khel, Nehar Abad U/C Mayar.	2,500,000	07-02-2014	30-06-2014	In Progress
8	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Gujar Garhi.	1,250,000	18-02-2014	30-06-2014	In progress
9	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Seri Behlol.	1,250,000	07-02-2014	30-06-2014	In progress
10	Cosnt. Of Street, Drains, Culverts, R.Wall &	1,250,000	07-02-2014	30-06-2014	In progress

	Shingle at U/C Jehangir Abad.				
11	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Pat Baba.	1,250,000	18-02-2014	30-06-2014	In progress
12	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Daman-e-Koh.	1,250,000	18-02-2014	30-06-2014	In progress
13	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Narai.	1,250,000	10-02-2014	30-06-2014	In progress
14	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Saro Shah.	1,250,000	18-02-2014	30-06-2014	In progress
15	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Kot Jungara.	1,250,000	18-02-2014	30-06-2014	In progress
15	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Sikandari, Purdil Abad, Faram Koroona, Bagh Killi U/C Sikandari.	909,000	18-02-2014	30-06-2014	In Progress
16	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Kata Khat, Barikab, Kotar Pan U/C Kata Khat.	909,000	18-02-2014	30-06-2014	In Progress
17	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Gul Dheri, Asar, Drab Killi, Jamra, Sada Bahar, Bakhshali U/C Bakhshali.	909,000	18-02-2014	30-06-2014	In Progress
18	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Fatma, Qazi Abad, Gaddar, Mera Banda U/C Fatma.	909,000	18-02-2014	30-06-2014	In Progress
19	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Mardan Cantt.	500,000	07-02-2014	30-06-2014	In Progress
20	Cosnt. Of Street, Drains, Culverts, R.Wall &	900,000	07-02-2014	30-06-2014	In Progress

	Shingle at U/C Mardan Khas.				
21	Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at U/C Bijli Ghar.	900,000	07-02-2014	30-06-2014	In Progress
22	Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at U/C Kas Koroona.	900,000	18-02-2014	30-06-2014	In Progress
23	Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at U/C Baghe-Iram.	800,000	07-02-2014	30-06-2014	In Progress
24	Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at U/C Chamtar.	900,000	18-02-2014	30-06-2014	In Progress
25	Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at Koragh U/C Mohabat Abad.	800,000	07-02-2014	30-06-2014	In Progress
26	Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at Belar Khel, Riaz Dhakki Mera, Mehmood Abad, Anar Beg U/C Gumbat.	1,000,000	18-02-2014	30-06-2014	In Progress
27	Const. of Janaz Gah at Mehmood Abad U/C Gumbat. (Revised)	3,000,000	07-02-2014	30-06-2014	In Progress
28	Repair of Janaz Gah at Baghecha Dheri at U/C Baghecha Dheri.	3,400,000	07-02-2014	30-06-2014	In Progress
29	Reconst. Of Drains, Culverts at Mayar from Jamia Masjid to Abdul Khaliq Kababi & Moh. Bazdin U/C Mayar.	3,000,000	10-02-2014	30-06-2014	In Progress
30	Reconst. Of Drains, Culverts at Mani Khel, Ganichi & Mayar mor to Kalpani along main Road UC Mayar.	4,000,000	07-02-2014	30-06-2014	In Progress
31	Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at U/C Gujar	2,000,000	07-02-2014	30-06-2014	In Progress

	Garhi.				
32	Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at U/C Jehangir Abad.	3,000,000	07-02-2014	30-06-2014	In Progress
33	Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at U/C Narai.	3,000,000	07-02-2014	30-06-2014	In Progress
34	Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at U/C Saro Shah.	2,000,000	10-02-2014	30-06-2014	In Progress
35	Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at U/C Daman-e-Koh.	2,000,000	07-02-2014	30-06-2014	In Progress
36	Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at U/C Kot Jungara.	3,000,000	07-02-2014	30-06-2014	In Progress
37	Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at U/C Pat Baba.	2,000,000	10-02-2014	30-06-2014	In Progress
38	Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at U/C Seri Behlol.	3,000,000	07-02-2014	30-06-2014	In Progress
39	Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at U/C Gujar Garhi.	1,000,000	07-02-2014	30-06-2014	In Progress
40	Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at U/C Jehangir Abad.	1,000,000	07-02-2014	30-06-2014	In Progress
41	Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at U/C Narai.	1,000,000	07-02-2014	30-06-2014	In Progress
42	Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at U/C Daman-e-Koh.	1,000,000	18-02-2014	30-06-2014	In Progress
43	Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at U/C Pat	1,000,000	07-02-2014	30-06-2014	In Progress

	Baba.				
44	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Zarif Khan Dheri, Adda, Shero Dheri, Babozai Katlang, Mado Lar, Shero, Bilandai U/C Katlang No.1	2,000,000	07-02-2014	30-06-2014	In Progress
45	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Chechar, Inzargai, Patorak, Kunj, Shakrai Babab, Shakar Tangi, Petai Killi, Mado U/C Katlang No.2	2,000,000	07-02-2014	30-06-2014	In Progress
46	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Guli Bagh, Sreikh, Bilandai, Umar Abad, Musa Khel, Mughal Roghani, Nehar U/C Sawal Dher.	2,000,000	18-02-2014	30-06-2014	In Progress
47	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Milandarai, Beroach, Persai, Badam, Sra Qabroona, Saeed Abad, Bazar U/C Bazar.	2,000,000	07-02-2014	30-06-2014	In Progress
48	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Khair Abad, Surkh Dheri, Peshkand, Akbar Pura, Gharib Abad U/C Charguli.	2,000,000	18-02-2014	30-06-2014	In Progress
49	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Jamra, Gujarat, Sreikh Killi U/C Gujarat.	909,000	18-02-2014	30-06-2014	In Progress
50	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Kot Ismailzai, Ishaqzai, Boki Khel U/C Kot Daulatzai.	909,000	18-02-2014	30-06-2014	In Progress

51	Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at Bagh Koroona, Purdil Abad, Fazal Colony, Swabi Road U/C Sikandari.	909,000	18-02-2014	30-06-2014	In Progress
52	Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at Baba, Garyala, Qandaro Road, Rehman Abad, Hussai Stop U/C Garyala.	1,818,000	07-02-2014	30-06-2014	In Progress
53	Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at Charguli Road, Jamra, Dobai Adda Road, Baro, Landai Gujrat U/C Gujarat.	1,818,000	07-02-2014	30-06-2014	In Progress
54	Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at Chamdheri, Bala Garhi, Akhter Abad, Bata Gram U/C Bala Garhi.	1,818,000	18-02-2014	30-06-2014	In Progress
55	Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at Noorman Khel, Sikandari, Serai Sikandari, Faram Koroona U/C Sikandari.	1,818,000	07-02-2014	30-06-2014	In Progress
56	Reconst. / Reconditioning of Road Moh. Roghani from Main Road to Roghani Chowk Sawal Dher.	4,000,000	06-03-2014	30-06-2014	In Progress
57	Reconst. / Reconditioning of Road from Moh. Miangan to Girls High School Sawal Dher.	3,000,000	30-04-2014	30-06-2014	In Progress
58	Reconst. / Reconditioning of Road from Sodher Wal Cham to Roghani Cham & from Khattak Cham to Gul Muhammad House Sawal Dher.	3,000,000	06-03-2014	30-06-2014	In Progress

59	Cosnt. Of Drains, Streets, Culverts, R. Wall at Village Toru U/C Toru.	400,000	15-05-2014	30-06-2014	In Porgress
60	Const. of Street, Drain, Culverts, Shingle, R. Wall at U/C Rorya.	750,000	06-03-2014	30-06-2014	In Progress
61	Const. of Street, Drain, Culverts, Shingle, R. Wall at Koragh, Tambulak etc. U/C Mohabat Abad.	750,000	13-03-2014	30-06-2014	In Progress
62	Const. of Street, Drain, Culverts, Shingle, R. Wall at U/C Manga.	1,500,000	06-03-2014	30-06-2014	In Progress
63	Const. of Street, Drain, Culverts, Shingle, R. Wall at U/C Khazana Dheri.	1,500,000	06-03-2014	30-06-2014	In Progress
64	Const. of Street, Drain, Culverts, Shingle, R. Wall at U/C Chamtar.	1,500,000	06-03-2014	30-06-2014	In Progress
65	Const. of Street, Drain, Culverts, Shingle, R. Wall at U/C Mohabat Abad.	1,500,000	08-04-2014	30-06-2014	In Progress
66	Const. of Street, Drain, Culverts, Shingle, R. Wall at U/C Maho Dheri.	1,500,000	13-03-2014	30-06-2014	In Progress
67	Const. of Street, Drain, Culverts, Shingle, R. Wall at U/C Toru.	1,500,000	06-03-2014	30-06-2014	In Progress
68	Const. of Street, Drain, Culverts, Shingle, R. Wall at U/C Ghalla Dher.	1,500,000	06-03-2014	30-06-2014	In Progress
69	Const. of Street, Drain, Culverts, Shingle, R. Wall at U/C Mayar.	1,000,000	06-03-2014	30-06-2014	In Progress
70	Const. of Street, Drain, Culverts, Shingle, R. Wall at U/C Mohib Banda.	1,000,000	06-03-2014	30-06-2014	In Progress
71	Const. of Street, Drain, Culverts, Shingle, R. Wall at U/C Gujar Garhi.	1,000,000	06-03-2014	30-06-2014	In Progress

72	Const. of Street, Drain, Culverts, Shingle, R. Wall at U/C Jehangir Abad.	1,000,000	06-03-2014	30-06-2014	In Progress
73	Const. of Street, Drain, Culverts, Shingle, R. Wall at U/C Narai.	1,000,000	06-03-2014	30-06-2014	In Progress
74	Const. of Street, Drain, Culverts, Shingle, R. Wall at U/C Saro Shah.	1,000,000	06-03-2014	30-06-2014	In Progress
75	Const. of Street, Drain, Culverts, Shingle, R. Wall at U/C Kot Jungara.	1,000,000	06-03-2014	30-06-2014	In Progress
76	Const. of Street, Drain, Culverts, Shingle, R. Wall at U/C Seri Behlol.	1,000,000	06-03-2014	30-06-2014	In Progress
77	Street, Drain, Cul, Shingle, R. Wall at Ahmad Gul Killi, S.Garh, Nader Sher Killi etc. U/C Sher Garh.	1,000,000	06-03-2014	30-06-2014	In Progress
78	Const. of Street, Drain, Culverts, Shingle, R. Wall at Pir Saddo Bandajat U/C Pir Saddo.	1,000,000	13-03-2014	30-06-2014	In Progress
79	Black Topping of Road, Drains, Culverts, R. Wall etc. at Barik Abad, Shamilat U/C Jalala.	2,000,000	07-03-2014	30-06-2014	In Progress
80	Black Top Road, Drains, Culverts, R. Wall etc. at Hafiz Abad, Adam Khan Koroona U/C Jalala.	1,000,000	06-03-2014	30-06-2014	In Progress
81	Black Topping of Road / Street, drains, Cul. R. Wall etc. at Khan Qilla, Ziarat Gul Banda U/C Jalala.	1,000,000	06-03-2014	30-06-2014	In Progress
82	Const. of Causeway at Chalghazay Khwar (Purana Mata U/C Shamozaai.	2,000,000	19-03-2014	30-06-2014	In Progress

83	Reconditioning of Road from T-Chowk towards S.Dher via Main Bazar Bakhshali U/C Bakhshali.	3,000,000	06-03-2014	30-06-2014	In Progress
84	Const. of Janaz Gah at Bala Miangan U/C Kohi Bermol.	4,000,000	06-03-2014	30-06-2014	In Progress
85	Const. / Remaining work in Mosque at Chek Taja Bara Jumat U/C Machai.	2,000,000	13-03-2014	30-06-2014	In Progress
86	Remaining / Repair works in Mosque District Council Office Mardan.	1,000,000	06-03-2014	30-06-2014	In Progress
87	Repair of vaious works of District Council, Mardan.	4,000,000	06-03-2014	30-06-2014	In Progress
Total		141,035,000	Penalty @ Rs 10%		14,103,500

Annex-9

Detail of Professional Tax not recovered

(DP # 1.4.1.2)

S. No	Contractor	Name of Scheme	Cost (Rs)	Total Cost (Rs)	Professional Tax (Rs)
1	A.Q Khan	Re-Cosnt. Of Drains, Culverts at Nehar Abad, Dhob, Aka Khel No.2 U/C Mayar.	2.500	15.230	25,000
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Gujar Garhi.	1.250		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Pat Baba.	1.250		
		Repair of Transformers of various KVs in PK-26	4.00		
		Cosnt. Of Drains, Streets, Culverts, R.Wall & Shingle at Kando Killi U/C Narai.	0.630		
		Cosnt. Of Drains, Streets, Culverts, R.Wall & Shingle at Muhammad Hussain Koroona U/C Jehangir Abad.	0.600		
		Const. of Street, Drain, Culverts, Shingle, R.Wall etc at Gharib Abad, Dhob, Zor Mandi etc. U/C Mayar.	1.500		
		Const. of Street, Drain, Culverts, Shingle, R.Wall at Khan Mahal Jalala, Ittihad Colony, bari Shah, Shamilat, Ashrafuddin killi Qila Miagano Killi etc.	2.500		
		Const. of Street, Drain, Culverts, Shingle, R.Wall at U/C Gujar Garhi.	1.000		
2	Abdul Nasir	Re-Cosnt. Of Drains, Culverts at Moh. Rasheed Khan near Chowki, Moh. Abni Amin, Qasam & Zubair Aka Khel No.2, Boki Khel, Aka Khel No.1 U/C Mayar.	2.500	11.310	25,000
		Re-Cosnt. Of Drains, Culverts at Ganicho, Gulshin Abad Boki Khel, Nehar Abad U/C Mayar.	2.500		

		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Ghalla Dher.	3.000		
		Cosnt. Of Drains, Streets, Culverts, R.Wall at Village Morcha, Akda U/C Garhi Daulatzai.	1.110		
		Const. of Boundery Wall around the (Malangan) Shahdand Baba Muqbara near Naseem Abad.	0.700		
		Street, Drain, Cul. Shingle etc. near Jamia Muftahul Uloom Hashnaghara Killi U/C Sher Garh.	1.500		
3	Abdul Wahab	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Bala Garhi, Narsahk, Nadan Baba, Swabi Road U/C Bala Garhi.	0.909	7.558	18,000
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Shankar, Mir Akbar Killi, Mandori, Naseer Killi U/C Babani.	0.909		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Baro, Teacher Colony, Landai, Saeed Abad, Jamal Khel, Pir Khel U/C Shahbaz Garhi.	1.900		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Akbar Pura, Pesh Kand, Sra Dheri, Ghareeb Abad, Khair Abad, Qadar Nagar U/C Charguli.	1.000		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Chechar, Inzergai, Patorak, Shekrai Baba, Shero, Kunj U/C Katlang No.2	1.000		
		Cosnt. Of Drains, Streets, Culverts, R.Wall & Shingle at Kandaro, Naseer Killi, Gharib Abad, Shankar, Babani U/C Babani.	1.090		
		Const. of Street, Drain, Culverts, Shingle, R.Wall at U/C Rorya.	0.750		
4	Afsar Khan	Const. of Street, Drain, Culverts, Shingle, R.Wall at Khan garhi, Afsar Abad, dawat Abad U/C Jehangir Abad.	1.000	2.000	6,000
		Const. of Street, Drain, Culverts, Shingle, R.Wall at U/C Mohib Banda.	1.000		

5	Akhter Ali & Co.	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Basaro Khat, Chagarzo Banda, Janai Palo road, Dobai Adda U/C Kata Khat.	1.818	3.636	18,000
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Baba, Garyala, Qandaro Road, Rehman Abad, Hussai Stop U/C Garyala.	1.818		
6	Ali Akbar	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Mohabat Abad.	3.000	3.000	18,000
7	Aman Kot	Const. of Street, Drain, Culverts, Shingle, R.Wall etc at Moh. Karim Khan, Madina Colony, Naimat Khan Killi, Qayum Abad etc. U/C Shamat Pur.	3.500	3.500	18,000
8	Amanullah Khan	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Bagh-e-Iram.	0.800	0.800	4,000
9	Amirul Islam	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Karkhani, Moh. Shaheedan, Zandi, Toot Killi U/C Mohib Banda.	1.900	4.809	18,000
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Tashqand, Islamabad, Bazar, Herawand, Baddar Banda U/C Rustam.	2.000		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Dubai, Adda, Narai, Jori Banda, Kata Khat U/C Kata Khat.	0.909		
10	Anwar Shah	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Khana, Naimat Khan Killi, Gul Bandai, Sowaryan U/C Shamat Pur.	1.900	1.900	6,000
11	Arshad Ali Charsadda	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Khazana Dheri.	0.900	4.900	18,000
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Guli Bagh, Sreikh, Bilandai, Umar Abad, Musa Khel, Mughal Roghani, Nehar U/C Sawal Dher.	2.000		
		Repair of road Jerando to Enzar Gul Killi Saleem Khan.	1.000		
		Reconditioning of Black Top Road from Shamsu Din Bhatani to H/o Malik	1.000		

		Faqooq U/C Jamal Garhi.			
12	Arshad Ali Kati Garhi	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Jaffar, Taja, Jalal, Orya, Khana, Spi Arakh, Gagre U/C Machai.	2.000	3.500	18,000
		Const. of Street, Drain, Culverts, Shingle, R.Wall at Sari Balol, Dako Dheri, Qandaro U/C Sari Bahlol.	1.000		
		Const. of Street, Drain, Culverts, Shingle, R.Wall at U/C Kander.	0.500		
13	Asim Enterprise s.	Repair of Cheena Road Rustam.	1.000	3.000	18,000
		Black Topping of Road, Drains, Culverts, R.Wall etc. at Barik Abad, Shamilat U/C Jalala.	2.000		
14	Awan Associate	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Chamtar.	0.800	23.718	25,000
		Re-Cosnt. Of Drains, Culverts at Gharib Abad, Gulshin Abad, Mani Khel, Jabba U/C Mayar.	2.500		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Kaneza, Shakh Banda, Jungara, Tekadar Killi, U/C Gujarat.	0.909		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Guli Bagh.	2.500		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Sangi Mar Mar, Jehazono Ground, Gharib Abad, Shamilat U/C Chek Hoti.	1.900		
		Repair of Janaz Gah at Baghecha Dheri at U/C Baghecha Dheri.	3.400		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Munawar Khan Banda, Zareef Khan Dheri, Zarghoon Abad, Bazar U/C Katlang No.1	1.000		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Chechar, Inzargai, Patorak, Kunj, Shakrai Babab, Shero, Bazar U/C Katlang No.2	1.000		
Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Badar Banda, Herawand, Tashqand, Neher, Pando Kotai, Bazar U/C Rustam.	1.000				

		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Fazal Colony, Mohib Road, Bibi Abai U/C Par Hoti.	0.909		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Taja, Bahadar Baba, Khana, Jalal, Gagra U/C Machai.	1.000		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Islam Abad, Bazar, Hera Wand U/C Rustam.	1.000		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Musa Khat, Nehar, Guli Bagh, Sreikh U/C Sawal Dher.	1.000		
		Cosnt. Of Drains, Streets, Culverts, R.Wall & Shingle at Subidar Killi, Chaill Banda, Shahdhand Baba U/C Mardan Rural.	1.000		
		Const. of Street, Drain, Culverts, Shingle, R.Wall at Bilanday, Chek Bilanday, Shakar Tangi U/C Katlang No.2.	1.000		
		Const. of Boundery Wall Janaz Gah at Kaki U/C Bakhshali.	0.800		
		Const. of Street, Drain, Culverts, Shingle, R.Wall at Pir Saddo Bandajat U/C Pir Saddo.	1.000		
		Const. of Street, Drain, Culverts, Shingle at Pirsaddi, Sultan Abad, Made Baba U/C Pirsaddi.	1.000		
15	A-Zeb Constructi on	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Bijli Ghar.	1.000	16.915	25,000
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Toru.	1.500		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Daman-e-Koh.	1.250		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Gul Dheri, Asar, Drab Killi, Jamra, Sada Bahar, Bakhshali U/C Bakhshali.	0.909		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Fatma, Qazi Abad, Gaddar, Mera Banda U/C Fatma.	0.909		

		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Seri Behlol.	3.000		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Jamra, Gujarat, Sreikh Killi U/C Gujarat.	0.909		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Alam Abad, Moh. Aurakzai, Gumbat Shah Baba, Jabba U/C Kot Daulatzai.	1.818		
		Repair of Transformers of various KVs in PK-24	3.10		
		Cosnt. Of Drains, Streets, Culverts, R.Wall at Khora Killi U/C Mohabat Abad.	0.420		
		Cosnt. Of Drains, Streets, Culverts, R.Wall & Shingle at Mohallah Aqal Zada, Jan Khan Killi U/C Daman-e-Koh.	0.600		
		Const. of Street, Drain, Culverts, Shingle, R.Wall at U/C Maho Dheri.	1.500		
16	Bacha Wali	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Qala, Sadar Killi, Sarfaraz Killi, Deputy Killi, Gul Bahar U/C Jamal Garhi.	1.000	4.000	18,000
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Milandarai, Beroach, Persai, Badam, Sra Qabroona, Saeed Abad, Bazar U/C Bazar.	2.000		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Janday, Pishkand U/C Charguli.	1.000		
17	Bashir Zada	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Shekrai Baba, Shakar Tangi, Shero, Patorak U/C Katlang No.2	2.000	4.650	18,000
		Cosnt. Of Drains, Streets, Culverts, R.Wall & Shingle at Sar Ghundai, Adda, Tashqand, Gulbahar, Nawan Killi, Matha U/C Rustan.	2.650		
18	Engr. Tahir Saddique	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Bicket Gunj.	3.000	5.000	18,000
		Const. of Street, Drain, Culverts, Shingle, R.Wall at Mohallah Islam Abad, Bahadar Baba, Herawand U/C Rustam.	1.000		

		Const. of Street, Drain, Culverts, Shingle, R.Wall at U/C Kot Jungara.	1.000		
19	Farooq Shah	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Jehangir Abad.	1.250	1.850	6,000
		Cosnt. Of Drains, Streets, Culverts, R.Wall & Shingle at Khushal Abad U/C Gujar Garhi	0.600		
20	Farukh Sier.	Refurnishing of Assistant Commissioner Madan Office.	0.500	1.500	6,000
		Black Top Road, Drains, Culverts, R.Wall etc. at Hafiz Abad, Adam Khan Koroona U/C Jalala.	1.000		
21	Fazli Khaliq	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Muslim Abad.	2.500	5.500	18,000
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Toru.	3.000		
22	Fazli Rahim	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Guli Bagh.	0.500	0.500	3,600
23	Five Star	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Jehangir Abad.	3.000	3.000	18,000
24	Ghaffar Ali	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Mardan Khas.	0.900	0.900	4,000
25	Gul Rukhsar	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Maho Dheri.	1.500	1.900	6,000
		Cosnt. Of Drains, Streets, Culverts, R.Wall at Village Toru U/C Toru.	0.400		
26	Gul Zada Khan	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Mohabat Abad.	3.000	3.000	18,000
27	Hamesh Gul	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Koragh U/C Mohabat Abad.	0.800	0.800	4,000
28	Hazrat Muhammad	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Kas Koroona.	0.800	9.318	18,000
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Baghdada.	0.900		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Koragh U/C Mohabat Abad.	0.800		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Chechar,	2.000		

		Inzargai, Patorak, Kunj, Shakrai Babab, Shakar Tangi, Petai Killi, Mado U/C Katlang No.2			
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Fatma, Maleez Abad, Qazi Abad, Hamza Khan, Hatiyan U/C Fatma.	1.818		
		Miantenance & Repair of Quarters, District Council Colony, Mardan.	2.500		
		Const. of Causeway & Street, Shingle etc at U/C Gumbnat.	0.500		
29	Ihsanullah Khat Killi.	Const. of Street, Drain, Culverts, Shingle, R.Wall at U/C Jehangir Abad.	1.000	5.000	18,000
		Repair of vaious works of District Council, Mardan.	4.000		
30	Imtiaz Khan	Const. of Street, Drain, Culverts, Shingle, R.Wall at Bako Dheri, new Islam Abad U/C Chek Hoti.	0.800	2.300	6,000
		Const. of Street, Drain, Culverts, Shingle, R.Wall at U/C Ghalla Dher.	1.500		
31	Ismail Shah	Const. of Janaz Gah at Mehmood Abad U/C Gumbat. (Revised)	3.000	4.500	18,000
		Const. of Street, Drain, Culverts, Shingle, R.Wall at Dil Feroz Banda, Soro Kotay U/C Narai.	1.000		
		Const. of Street, Drain, Culverts, Shingle, R.Wall at U/C Shahbaz Garhi.	0.500		
32	Kamran & Borothers	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Center, Gul Bahar, Qala, Wilayat Khan Killi, Jalam Garhi, Sarfaraz Killi U/C Jamal Garhi.	2.000	2.000	6,000
33	Kar Khan Khilji	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Bala Garhi, Bagh Koroona, Akbar Abad U/C Bala Garhi.	0.909	1.818	6,000
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Garyala, Rustam Road, Bhai Khan Stop, Kotar Pan U/C Garyala.	0.909		
34	Katlang Constructi on	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Belar Khel, Riaz Dhakki Mera, Mehmood Abad, Anar	1.000	1.000	4,000

		Beg U/C Gumbat.			
35	Kiramatullah	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Hoti.	0.500	0.500	4,000
36	M. Rafiq Builders.	Const. of Road at Village Shamilat U/C Jalala.	3.500	4.000	18,000
		Const. of Street, Drain, Culverts, Shingle, R.Wall at U/C Garhi Ismail Zai.	0.500		
37	M.S Jehanzeb.	Construction of PCC Road, Street, R/Wall, Culverts, at Qamar Gai U/C Sher Garh.	1.000	3.000	18,000
		Const. / Remaining work in Mosque at Chek Taja Bara Jumat U/C Machai.	2.000		
38	M.S Umar Hayat.	Repair work in District Council Office Madan.	0.600	2.600	18,000
		Const. of Causeway at Chalghazay Khwar (Purana Mata U/C Shamoza).	2.000		
39	Mahboob Ali Afridi	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Kot Jungara.	3.000	3.000	18,000
40	Mahboobur Rehman	Reconst. Of Drains, Culverts at Mayar from Jamia Masjid to Abdul Khaliq Kababi & Moh. Bazdin U/C Mayar.	3.000	3.300	18,000
		Const. of Drain, Street, Culverts, R.Wall & Shingle Road at Dhoob, Jaba Killi, Mayar U/C Mayar.	0.300		
41	Malik Aman	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Muslim Abad.	2.000	3.818	18,000
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Charguli Road, Jamra, Dobai Adda Road, Baro, Landai Gujrat U/C Gujarat.	1.818		
42	Mir Azam Shah	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Garona, Shago Killi, Bunr, Salak, Dara, Mufti Banda, Purana Shero U/C Kati Garhi.	1.000	2.000	6,000
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Badam, Petao, Milandarai, Salim Khan Banda U/C Bazar.	1.000		
43	Jehanzeb & Sons	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Yakhya Khan Killi, Charbanda, Haji Muhammad Killi U/C Babani.	0.909	0.909	4,000

44	M. Ibrahim	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Darra, Landai Shah, Salak, Miagano Killi, Quresh Abad, Pandheri U/C Kati Garhi.	2.000	8.727	18,000
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Khair Abad, Surkh Dheri, Peshkand, Akbar Pura, Gharib Abad U/C Charguli.	2.000		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Maleez Abad, Hamza Khan, Gaddar, Fatma U/C Fatma.	0.909		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Chamdheri, Bala Garhi, Akhter Abad, Bata Gram U/C Bala Garhi.	1.818		
		Cosnt. Of Drains, Streets, Culverts, R.Wall & Shingle at Chungi Baba, Check Post, Zarin Abad, Bakro, Irfan Nagar U/C Bazar.	2.000		
45	Muhamma d Ishaq.	Reconst. / Reconditioning of Road Moh. Roghani from Main Road to Roghani Chowk Sawal Dher.	4.000	4.000	18,000
46	Kamal & Sons.	Const. of Street, Drain, Culverts, Shingle, R.Wall at Mohallah Morcha, Akda,etc U/C Garhi Daultzai.	0.700	2.200	6,000
		Const. of Street, Drain, Culverts, Shingle, R.Wall at U/C Toru.	1.500		
47	Muhamma d Latif	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Bhai Khan, Hussai, Gara Kol U/C Garyala.	0.909	0.909	4,000
48	Muhamma d Nawaz	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Malandrai, Sra Qabroona, Badam, Bazar, Beroach, Persai U/C Bazar.	1.000	2.000	6,000
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Dara, Landai Shah, Salak, Miagano Killi U/C Kati Garhi.	1.000		
49	Muhamma d Rafiq	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Saro Shah.	1.000	1.000	4,000
50	Mukamil Shah	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Narai Surang, Spin Killi, Cheena, Serai, Alai, Zoor Abad U/C Palo Dheri.	2.000	2.000	6,000

51	Mukhtiar Ghani	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Pat Baba.	1.000	1.000	4,000
52	Mukhtiar Nabi	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Bari Cham.	2.000	4.000	18,000
		Const. of Street, Drain, Culverts, Shingle, R.Wall at Amzarai Banda, Surkh Dheri, Pra Khai Abad, etc U/C Char Gulli.	1.000		
		Const. of Street, Drain, Culverts, Shingle, R.Wall at U/C Saro Shah.	1.000		
53	Murad Ali	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Bijli Ghar.	0.900	0.900	4,000
54	Musawir Khan	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Seri Behlol.	1.250	1.850	6,000
		Cosnt. Of Drains, Streets, Culverts, R.Wall & Shingle at Exchange Killi, Haider Khan Killi U/C Saro Shah	0.600		
55	Naeem Anwar	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Noorman Khel, Sikandari, Serai Sikandari, Faram Koroona U/C Sikandari.	1.818	1.818	6,000
56	New Fazli Akbar	Repair Work in Masjid Sahheedano U/C Rustam.	0.500	3.500	18,000
		Refurnishing of Mardan Club.	1.000		
		Const. of Street, Drain, Culverts, Shingle, R.Wall at U/C Seri Behlol.	1.000		
		Black Topping of Road / Street, drains, Cul. R.Wall etc. at Khan Qilla, Ziarat Gul Banda U/C Jalala.	1.000		
57	Nisar Muhammad	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Charguli, Janai, Surkh Dheri, Gharib Abad, Khair Abad, Amzerai U/C Charguli.	2.000	12.000	25,000
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Zarif Khan Dheri, Adda, Shero Dheri, Babozai Katlang, Mado Lar, Shero, Bilandai U/C Katlang No.1	2.000		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Miagano, Adda, Pndero, Toor Gul Mian Killi, Setano, Malakanano Cham, Darra, Salak, Shero U/C Kati Garhi.	2.000		

		Repair of Transformers of various KVs in PK-29	2.00		
		Cosnt. Of Drains, Streets, Culverts, R.Wall & Shingle at Jaffar Abad, Khana, Taja, Spi Arrakh, Gargo, Gujar Banda U/C Machai.	4.000		
58	Noman Habib	Const. of Street, Drain, Culverts, Shingle, R.Wall at Saro Shah, Baido Killi, Shah Zaman Koroona, Sultan Abad, Sardar Killi, Pul Koroona, U/C Saro Shah.	1.500	2.000	6,000
		Const. of Street, Drain, Culverts, Shingle, R.Wall at U/C Chek Hoti.	0.500		
59	Qadeem Shah	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Maho Dheri.	3.000	3.000	18,000
60	Rahim Khan	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Kot, Boot Gram, Saidan Cham, Main Bazar U/C Kot Daulatzai.	0.909	6.909	18,000
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Sreikh, Guli Bagh, Bara Jumat Lar, Bilandai, Babani Koroona U/C Sawal Dher.	1.000		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Narai Surang, Spenkai, Cheena, Alai U/C Palo Dheri.	1.000		
		Const. of Road Qamar Gai U/C jalala.	2.000		
		Const. of Street, Drain, Culverts, Shingle, R.Wall at U/C Khazana Dheri.	1.500		
		Const. of Street, Drain, Culverts, Shingle, R.Wall at U/C Garhi Daulatzai.	0.500		
61	Raza Khan	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Drab Killi, Gul Dheri, Zubair Abad, Bakhshali U/C Bakhshali.	0.909	5.409	18,000
		Construction of Drain at Salim Khan adda, Charsada road, Mardan.	0.500		
		Reconditioning of Road from T-Chowk towards S.Dher via Main Bazar Bakhshali U/C Bakhshali.	3.000		
		Remaining / Repair works in Mosque District Council Office Mardan.	1.000		

62	S. Asim Ali Bacha	Const. of Street, Drain, Culverts, Shingll at farm Koroona, Noorman Khail, Serai, etc U/C Sikandaray.	1.500	4.818	18,000
		Const. of Street, Drain, Culverts, Shingll at Miangano Killi, Quresh Abad, Pandhero U/C Kati Garhi.	1.500		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Mohtasib Baba, Asar, Gujrano Cham, Pandero U/C Bakhshali.	1.818		
63	S.J.K Constructi on	Reconst. Of Drains, Culverts at Jamia Masjid to Ganicho along main road U/C Mayar.	3.000	6.000	18,000
		Const. of Janaz Gah at Zoormandi U/C Mayar.	3.000		
64	Saeed Muhamma d	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Ghalla Dher.	2.000	12.100	25,000
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Narai.	1.000		
		Cosnt. Of Drains, Streets, Culverts, R.Wall at Bagh Killi U/C Maho Dheri.	0.600		
		Repair of Transformers of verious KV's in Pk-30.	3.000		
		Const. of Street, Drain, Culverts, Shingle, R.Wall at Rab Nawaz Banda U/C Sher Garh.	1.000		
		Cleanless Main Drain G. Daulatzai near Jamia Muftahul Uloom Hashnaghara Killi U/C Garhi Daulatzai.	0.500		
		Const. of Janaz Gah at Bala Miangan U/C Kohi Bermol.	4.000		
65	Saeed Ullah	Const. of Street, Drain, Culverts, Shingle, R.Wall etc at Sarband, Shamilat, Bakri Banda etc. U/C Maho Dheri.	2.000	3.500	18,000
66	Saeedur Rehman	Const. of Street, Drain, Culverts, Shingle, R.Wall at Manzoor Abad U/C Daman-e-Koh.	1.000		
		Const. of Street, Drain, Culverts, Shingle, R.Wall at U/C Baghecha Dheri.	0.500		
67	Sahkeel Ahmad	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Sikandari, Purdil	0.909	0.909	4,000

		Abad, Faram Koroona, Bagh Killi U/C Sikandari.			
68	Said Wahab	Const. of Street, Drain, Culverts, Shingle, R.Wall etc at Afsar-e-Mal Killi, Toru Khas etc. U/C Toru.	1.000	1.000	4,000
69	Saifur Rehman	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Chamtar.	0.900	1.809	6,000
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Kot Ismailzai, Ishaqzai, Boki Khel U/C Kot Daulatzai.	0.909		
70	Sajad Ahmad	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Alai, Zor Abad, Cheena, Narai Surang, Spin Killi U/C Palo Dheri.	1.000	2.000	6,000
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Sarfaraz Killi, Qilla, Wilayat Khan Killi U/C Jamal Garhi.	1.000		
71	Sajid Ali	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Jehangir Abad.	1.000	10.000	18,000
		Const. of Street, Drain, Culverts, Shingle, R.Wall at Dara, Shamsi, Pandero, Salak, U/C Kati Gari.	1.500		
		Const. of Street, Drain, Culverts, Shingle at Shankar, Sabzi Mandi, Juma Khan killi, U/C Mardan Rural.	1.000		
		Street, Drain, Cul, Shingle, R.Wall at Ahmad Gul Killi, S.Garh, Nader Sher Killi etc. U/C Sher Garh.	1.000		
		Const. of Street, Drain, Culverts, Shingle at Surkhabi, Sra Qabroona, Landai etc. U/C Bazar.	1.500		
		Repair of Transformers of various KV's in PK-25	4.00		
72	Sawab Gul	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Rorya.	0.800	0.800	4,000
73	Shah Builders.	Reconst. / Reconditioning of Road from Sodher Wal Cham to Roghani Cham & from Khattak Cham to Gul Muhammad House Sawal Dher.	3.000	3.000	18,000

74	Shah Zamin	Cosnt. Of Street, Drains, Culverts, R.Wall &Shingle at U/C Narai.	1.250	5.850	18,000
		Cosnt. Of Street, Drains, Culverts, R.Wall &Shingle at U/C Saro Shah.	2.000		
		Cosnt. Of Street, Drains, Culverts, R.Wall &Shingle at U/C Pat Baba.	2.000		
		Cosnt. Of Drains, Streets, Culverts, R.Wall &Shingle at Shadab Colony U/C Kot Jungara.	0.600		
75	Shamsul Tamrez	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Mardan Khas.	1.000	12.545	25,000
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Bagh-e-Iram.	0.800		
		Cosnt. Of Street, Drains, Culverts, R.Wall &Shingle at U/C Saro Shah.	1.250		
		Cosnt. Of Street, Drains, Culverts, R.Wall &Shingle at U/C Kot Jungara.	1.250		
		Cosnt. Of Street, Drains, Culverts, R.Wall &Shingle at Kata Khat, Barikab, Kotar Pan U/C Kata Khat.	0.909		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Mardan Cantt.	0.500		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Pir Garhi, Ejara, Jalil Abad, Guli Bagh U/C Mardan Rural.	0.909		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Bagh Koroona, Purdil Abad, Fazal Colony, Swabi Road U/C Sikandari.	0.909		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Daggar, Moh. Nobat Abad, Alla Yar, Mulyano Koroona, Muqbara Road U/C Par Hoti.	1.818		
		Cosnt. Of Drains, Streets, Culverts, R.Wall &Shingle at Kamran Killi U/C Pat Baba.	0.600		
		Cosnt. Of Drains, Streets, Culverts, R.Wall &Shingle at Arabi Banda, Janglo Koroona U/C Seri Behlol.	0.600		

		Const. of Street, Drain, Culverts, Shingle, R.Wall at Said Abad, Qudrat Killi, Kot killi U/C Kot Jongaray.	1.000		
		Const. of Street, Drain, Culverts, Shingle, R.Wall at U/C Mayar.	1.000		
76	Sher Afzal	Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at Ajab Gul Killi, Yakhya Jadeed, Sheikhan Killi, Jabba Babani U/C Babani.	1.818	1.818	6,000
77	Sher Rehman	Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at Gulshan Abad, Mohib Road, Swabi Road, Mausam Koroona, Fazal Colony U/C Par Hoti.	0.909	0.909	4,000
78	Shtaman Khan	Const. of Street, Drain, Culverts, Shingle, R.Wall at U/C Manga.	1.500	1.500	6,000
79	Sultan Muhammad	Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at U/C Manga.	0.800	1.600	6,000
		Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at U/C Manga.	0.800		
80	Super Hoti	Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at U/C Dagai.	0.800	11.000	25,000
		Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at U/C Dagai.	0.900		
		Reconst. Of Drains, Culverts at Mani Khel, Ganichi & Mayar mor to Kalpani along main Road UC Mayar.	4.000		
		Const. of Drain, Street, Culverts, R. Wall & Shingle Road at Gargar, Dagar, Khana U/C Shamat Pur.	2.300		
		Reconst. / Reconditioning of Road from Moh. Miangan to Girls High School Sawal Dher.	3.000		
81	Tahir Ali Hussai	Const. of Street, Drain, Culverts, Shingle at Bala Garhi, Cham Dheri, Akhtar Abad, U/C Bala Garhi.	1.000	2.000	6,000
		Const. of Street, Drain, Culverts, Shingle at Khaliq Abad, Islamabad, Herwand U/C Rustam.	1.000		
82	Tahir Shah	Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at Mardan Cantt.	0.800	10.418	25,000
		Cosnt. Of Street, Drains, Culverts, R. Wall & Shingle at U/C Baghdada.	0.800		

		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Narai.	3.000		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Daman-e-Koh.	2.000		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Taja, Bahadar Baba, Jalal, Neher, Khana U/C Machai.	1.000		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Sultan Muhammad Killi, Juma Khan Killi, Bochai U/C Mardan Rural.	1.818		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Zarif Khan Dheri, Munawar Khan Banda, Zarghoon Abad U/C Katlang No.1	1.000		
83	Taj Gul	Const. of Street, Drain, Culverts, Shingle, R.Wall at U/C Mohabat Abad.	1.500	1.500	6,000
84	Waheed Ahmad	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Khazana Dheri.	0.800	0.800	4,000
85	Waheedullah	Const. of Street, Drain, Culverts, Shingle, R.Wall at Koragh, Tambulak etc. U/C Mohabat Abad.	0.750	0.750	4,000
86	Wazir Zada	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Rorya.	0.800	0.800	4,000
87	Z.M Company	Const. of Street, Drain, Culverts, Shingle, R.Wall etc at Khali Rokhan, Khat Killi, Bago Banda etc U/C Rorya.	2.500	2.500	6,000
88	Zabita Khan	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Kas Koroona.	0.900		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Daman-e-Koh.	1.000		
		Construction of PCC Road, Street, R/Wall, Culverts, at Sarband Nissata Road Mardan.	1.000	5.900	18,000
		Reconditioning of Road from T-Chowk towards Gujrat Vill. at Bakhshali Main Bazar U/C Bakhshali.	3.000		
89	Zahir	Cosnt. Of Street, Drains, Culverts,	2.000		

	Shah & Brothers	R.Wall & Shingle at U/C Gujar Garhi.		2.000	6,000
90	Zia Muhammad.	Const. of Street, Drain, Culverts, Shingle, R.Wall at Hamza Kot, Kochay naray Soorang, Spinkai U/C Palo Dheri.	1.000	3.500	18,000
		Const. of Street, Drain, Culverts, Shingle, R.Wall at U/C Chamtar.	1.500		
		Const. of Street, Drain, Culverts, Shingle, R.Wall at U/C Narai.	1.000		
91	Zubair Mardan Khas	Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Chail Banda, Dang Dang, Bara Khel, Samarqand, Jalil Abad, Charsadda Road U/C Mardan Rural.	0.909	7.909	18,000
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Hoti.	3.000		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at Qasam, Sharif Abad, Mera, Baratha, Gujrano Cham U/C Kander.	1.000		
		Cosnt. Of Street, Drains, Culverts, R.Wall & Shingle at U/C Gujar Garhi.	1.000		
		Const. of Janaz Gah at U/C Janaz Gah.	1.500		
		Const. of Street, Drain, Culverts, Shingle, R.Wall at U/C Shamat Pur.	0.500		
Total			369.896	369.896	1,142,600