



**AUDIT REPORT
ON THE ACCOUNTS OF
DISTRICT COUNCIL AND MUNICIPAL
COMMITTEES
TORGHAR
AUDIT YEAR 2014-2015**

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS.....	i
PREFACE.....	ii
EXECUTIVE SUMMARY.....	iii
SUMMARY TABLE AND CHARTS.....	vi
I: <i>Audit Work Statistics</i>	vi
II: <i>Audit observations classified by categories</i>	vi
III: Outcome statistics.....	vii
IV: Irregularities pointed out.....	viii
V: Cost-Benefit.....	viii
1. CHAPTER-I.....	1
1.1 District Council & Municipal Committees District Tor Ghar.....	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 Judbah.....	3
1.2.1 Internal Control Weaknesses.....	4
1.3 Audit Paras District Council Tor Ghar.....	7
1.3.1 Internal Control Weakness	8
ANNEXURE.....	10
Annex-1 Detail of MFDAC paras.....	10
Annex-2 Audit Impact summary.....	11
Annex-3 Detail of penalty.....	12
Annex-4 Detail showing less realization of tender form fee.....	13
Annex-5 Detail of non collection of stamp duty.....	14
Annex-6 Detail of Detail of non collection of DPR	17
...	

ABBREVIATIONS AND ACRONYMS

AP	Advance Para
CTR	Central Treasury Rules
DAC	Departmental Accounts Committee
DC	District Council
DPR	Disabled Persons Rehabilitation
GFR	General Financial Rules
LG & RDD	Local Government and Rural Development Department
LG	Local Government
MFDAC	Memorandum for Departmental Accounts Committee
MC	Municipal Committee
DC	District Council
NAM	New Accounting Model
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
CCO	Chief Coordination Officer
CMO	Chief Municipal Officer
RDA	Regional Directorate of Audit
UCs	Union Councils
ZAC	Zilla Accounts Committee

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 and 12 of the Auditor-General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 168 Khyber Pakhtunkhwa 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.

This report is based on audit of the accounts of District Council Tor Ghar and Municipal Committee Judbah, District Tor Ghar 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 Annexure-1 shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO done not initiate appropriate action, the Audit observation will be brought to the notice of Public Accounts Committee through the next year' 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 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 Abbottabad has audit jurisdiction of District Councils, Municipal Committees and UCs of six Districts i.e. Abbottabad, Haripur, Mansehra, Battagram, Kohistan and Tor Ghar.

The Regional Directorate has a human resource of 13 officers and staff, constituting 3939 man days and budget of Rs 17.195 million was allocated to this office during Financial Year 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 Abbottabad carried out audit of the accounts of district Tor Ghar for the Financial Year 2013-14 and the findings included in the Audit Report.

District Council and Municipal Committee Judbah District Tor Ghar conduct their operations 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 Statement for these local bodies in the form of budgetary grants.

a. Scope of audit

Out of total expenditure of District Council and Municipal Committee Tor Ghar for the Financial Year 2013-14, the auditable expenditure under the jurisdiction of RDA was Rs 114.758 million. Out of this, RDA Abbottabad audited an expenditure of Rs 91.806 million which, in terms of percentage, is 80% of auditable expenditure.

The receipts of the Municipal Committee Judbah and District Council of District Tor Ghar for the Financial Year 2013-14 was Nil.

The total expenditure of District Council and Municipal Committee Judbah District Tor Ghar, for the Financial Year 2013-14 were Rs 114.758. Out of this, RDA Abbottabad audited the expenditure of Rs 91.806 million.

b. Recoveries at the instant of Audit

Recovery of Rs 2.465 million was pointed out during the audit. However, no recovery was affected till finalization of this report. Out of the total recoveries Rs 0.931 million was not in the notice of the executives before audit.

c. Audit Methodology

Audit was conducted after understanding the business processes of District Council and Municipal Committees, District Tor Ghar, with respect to its functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field 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 reply 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, ensure accuracy, timeliness and reliability of financial and accounting information for decision making.

One of the basic components of Internal Control System, as envisaged under Para 13 of GFR Volume-I, is internal audit which was not found prevalent in District Council and Municipal Committee, District Tor Ghar. Neither rules for

internal audit have been framed nor internal audit report as required was provided to audit.

f. Key Audit Findings of the report;

- i. Loss due to Internal Control Weaknesses was noted in four cases amounting to Rs 2.465 million.¹

Recommendations

- i. Disciplinary action needs to be taken for violation of the rules and regulations in spending the public money.
- ii. All sectors of MC/District Council need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc to ensure that reported lapses are preempted and fair value for money is obtained from public spending.
- iii. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure

¹ Para 1.2.1.1, 1.2.1.2, 1.2.1.3, & 1.3.1.1

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rs in million)

S.No	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	01	114.758
2	Total formations in audit jurisdiction	02	114.758
3	Total Entities(PAO) Audited	01	91.806
4	Total formations Audited	02	91.806
5	Audit and Inspection Reports	02	91.806
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	-
3	Weak Internal controls	2.465
4	Others	-
Total		2.465

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	-	78.711	-	13.095	91.806	17.041
2	Amount Placed under Audit Observation /Irregularities of Audit	-	2.465	-	-	2.465	3.036
3	Recoveries Pointed Out at the instance of Audit	-	2.465	-	-	2.465	1.988
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

Table 4: Table of 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	0
2	Report cases of fraud, embezzlement, thefts and misuse of public resources.	0
3	Accounting Errors (accounting policy departure from NAM, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal control systems.	2.349
5	Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies	0.116
6	Non-production of record	0
7	Others, including cases of accidents, negligence etc.	0
	Total	2.465

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

S. No	Description	Amount
1	Outlays Audited	91.806
2	Expenditure on Audit	0.344
3	Recoveries realized at the instance of Audit	-
	Cost-Benefit Ratio	1:0

CHAPTER-1

1.1 Municipal Committee Judbah and District Council Tor Ghar

1.1.1 Introduction

District Tor Ghar consists of two tehsils i.e. Judbah and Kandari. There is a District Council and one Municipal Committee. District Council has a Chief Coordination Officer, District Officer (Finance), District Officer (Infrastructure) and District Officer (Regulation). Municipal Committee has Chief Municipal Officer, Municipal Officer (Finance), Municipal Officer (Infrastructure) and Municipal Officer (Regulation). District Council Tor Ghar 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 Tor Ghar is 185,000.

1.1.2 Comments on Budget and Accounts 2013-14 (Variance Analysis)

An amount of Rs 189.157 million was allocated as grant in aid by the Provincial Government to District Council and Municipal Committee of District Tor Ghar. Own receipt of the councils during the financial year 2013-14 was nil. Thus making a total of Rs 189.157 million at the disposal of local councils, against which an expenditure of Rs 114.758 million was incurred by the District Council and Municipal Committee Tor Ghar with a saving of Rs 74.400 million during financial Year 2013-14. Detail is given below:

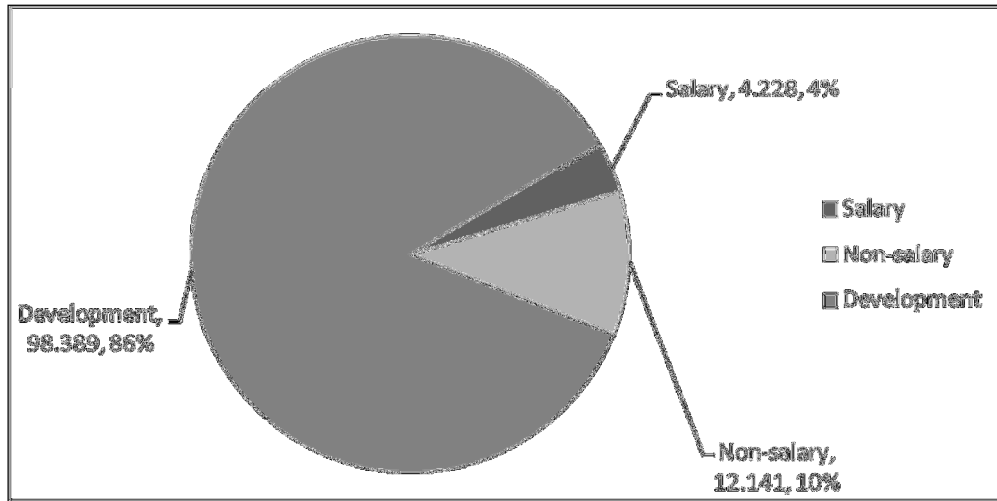
(Rs in million)

2014-15	Budget	Expenditure	Excess/ (Saving)	%age
Salary	12.456	4.228	(8.230)	66.06
Non-salary	44.643	12.141	(32.500)	72.80
Developmental	132.058	98.389	(33.670)	25.50
Total	189.157	114.758	(74.400)	39.33
Receipts	-	-	-	-
Grand Total	189.157	114.758	-	-

The huge savings of Rs 74.400 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 ZAC/PAC Directives

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

MUNICIPAL COMMITTEE JUDBAH

1.2.1 Internal Control Weakness

1.2.1.1 Non-Imposition of penalty – Rs 1.040 million

According to work order, the works shall be completed upto 30-05-2013 and 30-06-2013 otherwise, 10% penalty shall be imposed on default contractors for delay in completion of works.

Chief Municipal Officer Judbah awarded ten (10) developmental schemes to various contractors during 2013-14. The work orders were issued in July & October 2012 with completion period in May and June 2013 respectively. However, the contractors failed to complete the schemes within stipulated period of time i.e up to May and June, 2013. The competent authorities did not impose penalty amounting to Rs 1,040,000 on concerned contractors for delay in completion of works. Detail is given at annexure-3.

Non imposition of penalty occurred due to weak internal control, which resulted in loss to the Government.

When reported in October 2014, management stated that detail reply would be furnished after scrutiny of record. However, no progress was reported.

Request for convening DAC meeting was made on 14-10- 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 January, 2015.

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

AP 10 (2013-14)

1.2.1.2 Non deduction Income Tax - Rs 0.216 million

According to FBR Pakistan Notification No. E&C-VI(Withholding) RTO/253 dated 18-07-2013, the rate of income tax on execution of works contract has been enhanced from 6% to 6.5% w.e.f. 01-07-2013.

Chief Municipal Officer Judbah did not deduct income tax @6.5% amounting to Rs 215,919 from two contractors during 2013-14 which resulted in loss to Government treasury. Detail is given below:

Name of Scheme	Contractor	Cheque No. & date	Work done (Rs)	Income Tax (Rs)
Suspension Bridge at Jatka	Umar Khitab	<u>A-136692</u> 25-06-2014	1,910,233	124,165
Suspension Bridge at Kalash	Noor Muhammad	<u>A-136688</u> 25-06-2014	1,411,598	91,754
Total			3,321,831	215,919

Non deduction of Income Tax occurred due to weak internal control, which resulted in loss to the Government.

When reported in October 2014, management stated that tax exemption certificate would be shown. However, no progress was shown to audit.

Request for convening DAC meeting was made on 14-10- 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 January, 2015.

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

AP 11 (2013-14)

1.2.1.3 Non deposit of tender form fee – Rs 0.931 million

According to Notification No. SOG/C & W/11-129/ Contractor/Vol-IV/2010 dated 08-07-2011 of Communication & Works Department of Government of Khyber Pakhtunkhwa the Cost of Tender Form is to be deducted @ Rs 1,000 up to the estimated cost of 1 million and @ 0.05% above Rs. 1 million of estimated cost.

Chief Municipal Officer Judbah realized Rs 931,115 on account of Cost of tender form during 2013-14. However, the amount so realized was not deposited into proper head of accounts resulting in loss to the Council. Detail is given at annexure-4.

Non deposit of tender form fee occurred due to weak internal control, which resulted in loss to the Government.

When reported in October 2014, management stated that detail reply would be furnished after scrutiny of record. However, no progress was reported.

Request for convening DAC meeting was made on 14-10- 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 January, 2015.

Audit recommends recovery of tender form fee and action against the person(s) at fault.

AP 17 (2013-14)

DISTRICT COUNCIL TOR GHAR

1.3.1 Internal Control Weaknesses

1.3.1.1 Non deposit of stamp duty and DPR fund amounting to Rs 0.278 million

According to Assistant secretary stamps Board of Revenue NWFP letter No. 15796/889/stamp-240 dated 29/06/2009, stamp duty shall be deducted at the following rates:

Slab	Stamp duty Rate
Re 1 to 50,000	250
50,001 to 500,000	1,250
500,001 to 2,000,000	1,850
2,000,001 to 5,000,000	6,250
5,000,001 and above	18,750

ii. According to Directorate of Social Welfare Special Education and Women Empowerment Department, KPK, Peshawar letter No. DPR/ Pub/ PCRDP/15374-403 dated 23.01.2012, DPR fund @ Rs 2000 each per million will be deducted from the contractors/firms on execution of works and the amount will be deposited in Account No. 2626-5 National Bank of Pakistan, University Town, Peshawar.

Chief Coordination Officer Tor Ghar executed various developmental schemes during 2013-14. The local office was required to deduct Rs 162,050 as stamp duty from the contractors and deposit the same into the Government treasury but failed to do so. Detail is given at Annexure-5.

Similarly, Chief Coordination Officer Tor Ghar did not deduct Disabled Rehabilitation Fund @ Rs 2,000 each per million amounting to Rs 116,000 from 55 contractors as required under the rule. Detail is given at the annexure-6.

Non deposit of Stamp duty and DPR fund occurred due to weak internal control, which resulted in loss to Government.

When reported in October 2014, management stated that the amount would be deposited into Government treasury. However, no progress was reported.

Request for convening DAC meeting was made on 16-10- 2014 but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till finalization in January, 2015.

Audit recommends recovery of stamp duty and DPR fund and action against the person(s) at fault.

AP 02 & 03 (2013-14)

ANNEXURE

Annexure-1

Detail of MFDAC Paras

(Rs in million)

S. No	AP No.	Entity	Subject	Amount
1	07	DC Tor Ghar	Non deduction of sales tax	0.606
2	12	MC Judbah	Non deposit of income tax	0.319
3	14	MC Judbah	Doubtful payment on account of taxes	0.550
4	20	MC Judbah	Non deposit of 2 % pool fund	0.274
			Total	1.749

District Council & Municipal Committee Tor Ghar

Audit Impact Summary

S.No	Rules/System/Procedure	Audit Impact
1	According to Directorate of Social Welfare Special Education and Women Empowerment Department, KPK, DPR fund @ Rs 2000 each per million will be deducted from the contractors/firms on execution of works.	DAC meeting could not be conveyed, therefore, audit impact is not visible.
2	According to Communication & Works Department of Government of Khyber Pakhtunkhwa the Cost of Tender Form is to be deducted @ Rs 1,000 up to the estimated cost of 1 million and @ 0.05% above Rs. 1 million of estimated cost.	-do-
3	According to FBR Pakistan the rate of income tax on execution of works contract has been enhanced from 6% to 6.5% w.e.f. 01-07-2013.	-do-
4	According to work order, the works shall be completed up to 30-05-2013 and 30-06-2013 otherwise, 10% penalty shall be imposed on default contractors for delay in completion of works.	-do-

Annexure-3

(DP # 1.2.1.1)

Detail of non-imposition of penalty

S.No.	Name of scheme	Contractor	Due date of completion	Actual date of completion	E/Cost (Rs)	Penalty (Rs)
1.	Pavt: of Street at Gito B/ Khail	SikandariConst:	30-06-2013	15-02-2014	900,000	90,000
2.	Pavt: of Street at Pata to Asharay	SikandariConst:	30-06-2013	15-02-2014	900,000	90,000
3.	Pavt: of Street Jagal	Amrullah	30-06-2013	In progress	900,000	90,000
4.	DWSS Mangri Dada B/Khel	Sher Ferooz Khan	30-05-2013	30-06-2013	500,000	50,000
5.	Pavt: of Street Sado Khan BassiKhail	SikandariConst:	30-06-2013	27-07-2013	900,000	90,000
6.	Pavt: of Street at Door Bala	SikandariConst:	30-06-2013	27-07-2013	900,000	90,000
7.	Pavt: of Street at Door Payeen	SikandariConst:	30-06-2013	25-07-2013	900,000	90,000
8.	Pavt: of Street at GulDhari	SikandariConst:	30-06-2013	25-07-2013	900,000	90,000
9.	Pavt: of Street at Door Maira	SikandariConst:	30-06-2013	26-07-2013	900,000	90,000
10.	Pavt: of Street at Zizari	SikandariConst:	30-06-2013	26-07-2013	900,000	90,000
11.	Pavt: of Street at Zangia Pain B/K	Taj Ur Rehman	30-06-2013	In progress	900,000	90,000
12.	Pavt: of Street at Hernail N/K	ShafqatShereen	30-06-2013	20-09-2013	900,000	90,000
Total					10,400,000	1,040,000

Annexure-4

(DP # 1.2.1.3)

Detail showing less realization of Cost of Tender Form fee

Page # of TFR	Name of Work	E/Cost (Rs.)	Name of Contractor	No. of partici pants	T. Form / Particip ant (Rs.)	Total T. Form (Rs.)
1 O f 9	DWSS Nusrat khel	1,375,000	Amir Muhammad & Co	20	1,188	23,750
2 O f 9	DWSS Bassi Khel	1,360,000	Faqir Muhammad	20	1,180	23,600
3 O f 9	WSS at Khan Asharay	1,385,000	Sarwar Gul	26	1,193	31,005
4 O f 9	Bridge at Nusrat Khel	2,750,000	M.Saeed & Brothers	38	1,875	71,250
5 O f 9	Bridge at Nusrat Khel	2,600,000	Amjad Islam & Bro	37	1,800	66,600
6 O f 9	Bridge at Basi Khel	3,300,000	Shafaq Sherin	37	2,150	79,550
7 O f 9	Bridge at Basi Khel	3,630,000	AlJan CC	32	2,315	74,080
8 O f 9	Bridge at Basi Khel	4,000,000	Kala Dhaka CC	43	2,500	107,500
9 O f 9	Bridge at Basi Khel	3,100,000	Sabir Dad	35	2,050	71,750
1 O f 7	DWSS at Basi Khel	1,360,000	Basi Khe ICC	15	1,180	17,700
2 O f 7	DWSS at Basi Khel	1,350,000	Shang CC	22	1,175	25,850
3 O f 7	DWSS at Basi Khel	1,340,000	Taimur Khan	14	1,170	16,380
4 O f 7	Bridge at Basi Khel	4,200,000	Hidayatullah	31	2,600	80,600
5 O f 7	Bridge at Basi Khel	3,850,000	Umar Khitab	34	2,425	82,450
6 O f 7	Bridge at Basi Khel	3,550,000	Ahmad Nawaz	34	2,275	77,350
7 O f 7	Bridge at Basi Khel	3,300,000	Noor Muhammad	38	2,150	81,700
Total		42,450,000		476		931,115

Annexure -5**(DP # 1.3.1.1)****Detail of non collection of stamp duty**

S.No	NAME OF SCHEMES	Estimated Cost Rs	Stamp duty Rs.
1.	DWSS Derko Saifullah B/Khail	600,000	1,850
2.	DWSS Sora qamar Molvi Sadiquallah B/Khail	600,000	1,850
3.	DWSSS Kohistano Cum Gigani B/Khail	300,000	1,250
4.	DWSS Khannakay Molvi Jamil Rehman	200,000	1,250
5.	DWSS Khadajay Banda Akazi	500,000	1,250
6.	Ext: of DWSS Shahkot Domial B/k	600,000	1,850
7.	Ext: of DWSS Mikan Hospital BHU Mera	600,000	1,850
8.	Ext: of DWSS New Kilay H/2 M/K	500,000	1,250
9.	Ext: of repair of DWSS Pitow Asheray B/K	600,000	1,850
10.	Ext: of DWSS Shagai Colony B/K	500,000	1,250
11.	Ext: of DWSS Seri Arsullah Khan M/K	200,000	1,250
12.	Ext: of DWSS Machina Haji Dost Mu:Mera	200,000	1,250
13.	Ext: Of DWSS Mugarab Khan Kianai H/2	500,000	1,250
14.	Ext: of DWSS Shangal Dar Muh:Bacha Zar Khan Basi Khail	200,000	1,250
15.	Ext: of DWSS Shamsu to Basti Pitaw Asharey Basi Khail	200,000	1,250
16.	Pav: of Street Asharay Basi khail	1,000,000	1,850
17.	Pav: of Street Cheer B/khail Molvi Farid	200,000	1,250
18.	Pav:of Street Dour Mera Moh: Syed Muhammad Din	200,000	1,250
19.	Pav: of Street Qambo Dour Mera B/khail	200,000	1,250
20.	Sewerage line of Masjid Karoor M/K	200,000	1,250

21.	Sewerage line of Khan Khail Hujra Manja Kat M/K	200,000	1,250
22.	Boundry Wall Shazai Dehran Basi Khail	400,000	1,250
23.	Rep: of i/Channa Maira Mianana Kaloy Shazai Basi Khail	300,000	1,250
24.	Rep: of i/Channal Shazai Bala Molvi Tahir	800,000	1,850
25.	Constriction of Janazgah Lashora Akazai	800,000	1,850
26.	Pav: of Street Kunhar Sharif	1,000,000	1,850
27.	Pav: of Street Shania M/K	1,000,000	1,850
28.	DWSS Sallay Kato Khan	1,370,000	1,850
29.	DWSS Tillian M/ Khail	1,400,000	1,850
30.	Suspension of Bridge Bilyani Aka Zai	2,000,000	1,850
31.	Suspension Bridge Wand H/Z	3,630,000	6,250
32.	Suspension Bridge Brando Khawar	5,550,000	18,750
33.	Suspension Bridge Sonia Mada Khail	3,800,000	6,250
34.	Suspension Bridge Chand Mada Khail	3,100,000	6,250
35.	Suspension Bridge Kalsone Mada Khail	3,100,000	6,250
36.	Suspension Bridge Tara Mada Khail	3,100,000	6,250
37.	Suspension Bridge Dialo Mada Khail	3,100,000	6,250
38.	Suspension Bridge Dillo Mada Khail	3,100,000	6,250
39.	DWSS Kind Tilu	1,175,000	1,850
40.	DWSS Bakai Mada Khail	1,320,000	1,850
41.	Suspension Bridge Laid A/2	2,650,000	6,250
42.	Suspension Bridge Shargarh A/2	2,750,000	6,250
43.	Suspension Bridge Mera Khan Khail	2,530,000	6,250
44.	Suspension Bridge Kunhar Sharif H/2	3,565,000	6,250
45.	Suspension Bridge Chera Kot Mada kahil	3,850,000	6,250
46.	Imp:& repair of Road of Amber Ghari to Bio Kundar to 2.50 km H/Zai	2,000,000	1,850
47.	Construction of Bio Kandaw to Daga Road (2 KM) H/Zai	4,800,000	6,250

48.	DWSS Khan Pai A/2	400,000	1,250
49.	Ext:of DWSS Kaka Sar B/Khail	200,000	1,250
50.	Ext:of DWSS Moh: Ghaxi Said Ali	300,000	1,250
51.	DWSS Lar Nusrat Khan	300,000	1,250
52.	Ext:of DWSS Sokar Akazai	700,000	1,850
53.	Ext:of DWSS Gigani B/ khail	600,000	1,850
54.	Ext:of DWSS Cham B/Khail	500,000	1,250
55.	Ext:of DWSS Moh: Rehmat h/Zai	200,000	1,250
Total			162,050

Annexure-6

(DP # 1.3.1.1)

Detail of non collection of DPR

S#	Name of Contractors	Name of schemes	Approved Cost	DPR amount @ 2000 on each million
1	Abdul Qadir Shah	DWSS Kind Tilu	1,175,000	2,000
2	Ameer Muhammad	Suspension Bridge Tara Mada Khail	3,100,000	
		Suspension Bridge Laid A/2	2,650,000	
Total			5,750,000	10,000
3	Dr Qahir Shah	DWSS Tillian M/ Khail	1,400,000	2,000
4	Gul Muhammad Khan	Imp:& repair of Road of Amber Ghari to Bio Kundar to 2.50 km H/Zai	2,000,000	
	Gul Muhammad Khan	Constriction of Bio Kandaw to Daga Road (2 KM) H/Zai	4,800,000	
Total			6,800,000	12,000
5	Gul Nawab Zar	Suspension Bridge Wand H/Z	3,630,000	6,000
6	Jahanzeb	Suspension Bridge Mera Khan Khail	2,530,000	4,000
7	Kala Dahka Const: Co:	Pav: of Street Kunhar Sharif	1,000,000	2,000
8	Mada Khail Constration Co:	Suspension Bridge Chand Mada Khail	3,100,000	6,000
9	Momin Gul	Suspension Bridge Brando Khawar	5,550,000	10,000
10	Rehman Malik	DWSS Bakai Mada Khail	1,320,000	2,000

11	Sarwar Gul	Suspension of Bridge Bilyani Aka Zai	2,000,000	4,000
12	Shafaqat Sharin	Constractionof Janazgah Lashora Akazai	800,000	
13	Shafaqat Sharin	Suspension Bridge Sonia Mada Khail	3,800,000	
	Total		4,600,000	8,000
14	Shams Tammraiz	Suspension Bridge Shargarh A/2	2,750,000	4,000
15	Sultan Muhammad	Suspension Bridge Kunhar Sharif H/2	3,565,000	6,000
16	Swab Din	Ext: of DWSS New Kilay H/2 M/K	500,000	
17	Swab Din	Ext: Of DWSS Mugarab Khan Kianai H/2	500,000	
	Total		1,000,000	2,000
18	Syed Mir Gul	Suspension Bridge Kalsone Mada Khail	3,100,000	6,000
19	Taimor Khan	Pav: of Street Asharay Basi khail	1,000,000	2,000
20	Umar Khatab	DWSS Sallay Kato Khan	1,370,000	2,000
21	Umar Khatab	Suspension Bridge Dialo Mada Khail	3,100,000	6,000
22	Younis	Suspension Bridge Dillo Mada Khail	3,100,000	6,000
23	Younis	Suspension Bridge Chera Kot Mada kahil	3,850,000	6,000
24	Zahir Shah	Ext: of repair of DWSS Pitow Asheray B/K	600,000	
		Pav: of Street Shania M/K	1,000,000	
		DWSS Khan Pai A/2		

		400,000	
	Ext:of DWSS Kaka Sar B/Khail	200,000	
	Ext:of DWSS Moh: Ghaxi Said Ali	300,000	
	DWSS Lar Nusral Khan	300,000	
	Ext:of DWSS Sokar Akazai	700,000	
	Ext:of DWSS Gigani B/ khail	600,000	
	Ext:of DWSS Cham B/Khail	500,000	
	Ext:of DWSS Moh: Rehmat h/Zai	200,000	
		4,800,000	8,000
		Total	116,000