



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
LOCAL GOVERNMENTS  
DISTRICT MARDAN**

**AUDIT YEAR 2018-19**

**AUDITOR GENERAL OF PAKISTAN**

## TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS.....	i
Preface.....	iii
EXECUTIVE SUMMARY.....	iv
SUMMARY TABLES & CHARTS.....	viii
I: Audit Work Statistics.....	viii
II: Audit observations Classified by Categories.....	viii
III: Outcome Statistics.....	ix
IV: Table of Irregularities pointed out.....	x
V: Cost Benefit Ratio.....	x
CHAPTER-1.....	1
1.1 LOCAL GOVERNMENTS.....	1
1.1.1 Introduction.....	1
1.1.2 Comments on Budget and Accounts (Variance Analysis).....	5
1.1.3 Comments on the status of compliance with DAC / TAC Directives.....	8
1.2. DISTRICT GOVERNMENT.....	9
1.2.1 Irregularity/non-compliance.....	10
1.2.2 Internal Control Weaknesses.....	27
1.3 TMAs MARDAN/TAKHT BHAI/KATLANG.....	52
1.3.1 Irregularity/Non-compliance.....	53
1.3.2 Internal Control Weaknesses.....	60
1.4 AD LGE&RDD AND VCs/NCs Mardan.....	80
1.4.1 Internal Control Weaknesses.....	81
1.5 DEVELOPMENT AUTHORITIES.....	86
1.5.1 Internal Control Weaknesses.....	87
Annex-1 MFDAC.....	92
Annex-2 Non reconciliation of expenditure made on account of land acquisition.....	102
Annex-3 Unauthorized drawl from treasury.....	103
Annex-4 Irregular drawl and disbursement of pay and allowances.....	105
Annex-5 Unauthorized purchase from un-registered firms.....	106
Annex-6 Non deduction/deposit of Income Tax from contractors.....	107
Annex-7 Non deposit of Capital Value Tax.....	120
Annex-8 Non transfer of 2% Property Tax.....	122
Annex-9 loss due to allowing Compulsory Land Acquisition Charges.....	124
Annex-10 Non recovery of penalty on late deposit of installments.....	125
Annex-11 House Rent Allowance and 5% maintenance charges.....	126
Annex-12 Non recovery of Health Professional Allowance.....	129
Annex-13 Non imposition of penalty on late supply of equipments.....	132
Annex-14 Loss due non auction of old material of damaged schools.....	134
Annex-15 Loss to Government due to irregular appointments.....	135

Annex-16 Non collection/Non-deposit of Stamp Duty .....	136
Annex-17 Non deduction of Conveyance and Mess/Uniform Allowance .....	149
Annex-18 Non deduction/non deposit of Sales Tax and Income Tax .....	152
Annex-19 Less deposit of 1% tax on registry amount.....	153
Annex-20 Loss due to less realization of receipts .....	154
Annex-21 Detail of non-imposition of penalty.....	155
Annex-22 Loss due to less realization of receipts .....	156
Annex-23 Non recovery of Income Tax from shopkeepers .....	157
Annex-24 Detail of non-deduction of income tax .....	159
Annex-25 Non deposit of Sales Tax and non deposit of Income Tax .....	160
Annex-26 Detail of petrol/ CNG pumps under the jurisdiction of TMA .....	161
Annex-27 Detail of non-imposition of penalty.....	164
Annex-28 Non recovery of rent of shops .....	165
Annex-29 Detail of petrol/ CNG pumps during the jurisdiction of TMA .....	167
Annex-30 Detail of non-imposition of penalty.....	170
Annex-31 Non-deduction of income tax .....	171
Annex-32 Detail of non deduction of conveyance Allowance .....	172
Annex-33 Irregular award of contracts.....	173
Annex-34 Non deposit of income tax, stamp duty and DPR fund .....	174
Annex-35 Non deduction of income tax, sales tax and stamp duty.....	176
Annex-36 Non deposit of Bank profit into Government Treasury.....	177
Annex-37 Overpayment due to non deduction of Vibrator charges.....	178
Annex-38 Non recovery of water, conservancy and sewerage charges .....	180
Annex-39 Detail of loss due to investment of surplus funds on lower rate.....	181

## ABBREVIATIONS AND ACRONYMS

AIR	Audit and Inspection Report
APPM	Accounting Policies and Procedures Manual
ASTM	American Society for Testing and Materials
AG	Accountant General
BHUs	Basic Health Units
CMD	Chief Minister Directive
CPWA Code	Central Public Works Accounts Code
CVT	Capital Value Tax
DAC	Departmental Accounts Committee
DAC	District Accounts Committee
DG	Director General
DEO	District Education Officer
DHO	District Health Officer
DO	District Officer
DPR	Disabled Person Rehabilitation
DRAP	Drug Regularity Authority of Pakistan
GHSS	Government Higher Secondary School
GFR	General Financial Rules
E& SE	Elementary & Secondary Education
FTR	Federal Treasury Rules
KPPRA	Khyber Pakhtunkhwa Public Procurement Rules Authority
LCB	Local Council Board
LED	Light Emitting Diode
LGE & RDD	Local Government, Election & Rural Development Department
LGA	Local Government Act
MCC	Medicine Coordination Cell
MDA	Mardan Development Authority
MFDAC	Memorandum for Departmental Accounts Committee
MRS	Market Rate System
PD	Project Director
PAC	Public Accounts Committee
PAO	Principal Accounting Officer

PCC	Plain Concrete Cement
PLS	Profit & Loss Sharing
PTC	Parents Teachers Council
SIDB	Small Industrial Development Board
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TAC	Tehsil Accounts Committee
TDR	Term Deposit Receipt
TS	Technical Sanction

## 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-37 of Khyber Pakhtunkhwa Local Government Act 2013 require the Auditor General of Pakistan to conduct audit of the receipts and expenditure of Local Governments of each District of the Khyber Pakhtunkhwa.

The report is based on audit of the accounts of various offices of Local Governments i.e District Governments, Tehsil Municipal Administrations, Assistant Director Local Government Elections and Rural Development Department, VCs/NCs and Mardan Development Authority Mardan for the financial year 2017-18. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2018-19 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes the systemic issues and significant audit findings. Relatively less significant issues are listed in the Annex-1 of the Audit Report. The audit observations listed in the Annex-1 shall be pursued with the Principal Accounting Officers at the DAC level. In all cases where PAO's do not initiate appropriate action, the audit observations will be brought to the notice of appropriate forum through the next year's Audit Report.

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

The observations included in this Report have been finalized in the light of written replies of the departments. However, in a few cases certain departments did not submit written replies, except Developmental Authorities. DAC meetings were not convened despite repeated requests.

The Audit Report is submitted to the Governor, Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 37 of Khyber Pakhtunkhwa Local Government Act, 2013, for laying before the appropriate legislative forum.

Islamabad  
Dated:

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

## EXECUTIVE SUMMARY

The Director General Audit District Governments, Khyber Pakhtunkhwa carries out the audit of Local Governments of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) Mardan, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carried out the audit of four Local Governments namely district Mardan, Swabi, Malakand, Buner.

The Regional Directorate has a human resource of eleven officers and staff with a total of 2794 person days. The annual budget amounting to Rs 12.835 million was allocated to the office during financial year 2018-19. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audits of programs/ projects.

Local Governments of district Mardan consist of three tiers which perform their functions under Khyber Pakhtunkhwa Local Government Act 2013. Tier one- the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District government, who is Officer in charge of the offices of nine departments devolved to local governments. Financial provisions of the Act describe the Government fund as District Local Fund and District Public Account for which Annual Budget Statement is authorized by the District Council in the form of budgetary grants. The second Tier-Town/Tehsil Municipal Administrations have one PAO i.e Tehsil Municipal Officer for each administration. There are three tehsil administrations in district Mardan. The tier-three Village and Neighborhood Councils have one principal accounting officer for development funds of these councils. There are 231 NCs/VCs in district Mardan. In addition district Mardan has one development authority i.e. Mardan Development Authority Mardan and Secretary Local Government Khyber Pakhtunkhwa is the PAO.

### **a. Scope of audit**

There are nine offices in District Government Mardan, three Tehsil Municipal Administrations, one AD LGE&RDD and 231 VCs/NCs out of which the accounts of 09 offices of district government, three TMAs, one AD LGE

&RDD and 23 VCs/NCs were examined in detail. These entities were selected for detailed audit keeping in view the materiality and auditable man days.

The total expenditure of District Government Mardan for the Financial Year 2017-18 was Rs 10,304.102 million against available budget of Rs 12,068.364 million. Out of this, RDA Mardan audited an expenditure of Rs 7,315.1816 million which, in terms of percentage, was 71% of auditable expenditure. The total expenditure of three TMAs for the Financial Year 2017-18 was Rs 1,283.202 million against available budget of Rs 1,537.932 million. Out of this, RDA Mardan audited an expenditure of Rs 295.135 million which, in terms of percentage, was 23% of auditable expenditure. The total expenditure of AD LGE & RDD Mardan for the Financial Year 2017-18 was Rs 127 million against available budget of Rs 128 million. Out of this, RDA Mardan audited an expenditure of Rs 24.09 million which, in terms of percentage, was 19% of auditable expenditure. The total expenditure of Mardan Development Authority Mardan for the Financial Year 2016-17 was Rs 67.431 million against available budget of Rs 70.189 million. Out of this, RDA Mardan audited an expenditure of Rs 47.000 million which, in terms of percentage, was 70% of auditable expenditure

The receipts of the District Government Mardan, for the Financial Year 2017-18 were Rs.46.307 million. Out of this, RDA Mardan audited Rs.40.234 million which in terms of percentage was 87% of the auditable receipts. The receipts of three TMAs for the Financial Year 2017-18 were Rs 384.921 million. Out of which Rs 300.456 million were audited which, in terms of percentage, were 78% of the auditable receipts. The total receipts of 23 VCs/NCs for the Financial Year 2017-18 were Rs 0.423 million. Out of which Rs 0.423 million were audited which, in terms of percentage, was 100% of auditable receipts. The total receipts of Mardan Development authority Mardan were Rs 145.483 million. Out of which Rs 87.29 million were audited which, in terms of percentage, was 60% of auditable receipts.



The total expenditure of local governments of district Mardan for the financial year 2017-18 was Rs 11,781.735 million against available budget of Rs 13,804.485 million. Out of this, RDA Mardan audited an expenditure of Rs 7,681.4066 million, which in terms of the percentage was 65% of auditable expenditure. The total receipts of the local governments of district Mardan for the financial year 2017-18 were Rs 576.71 million. Out of this, RDA Mardan audited receipts of Rs 428.380 million, which in terms of percentage was 74 % of auditable receipts.

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

Recovery of Rs 432.976 million was pointed out during the audit. Out of the total recoveries pointed out, Rs 133.080 million were not in the notice of the executives before audit. However, Rs 1.102 million were recovered till finalization of this report.

**c. Audit Methodology**

Audit was conducted after understanding the business processes of Local Governments Mardan with respect to their functions, control structure and key controls. This helped auditors in understanding the systems, procedures, environment of the audited entity before starting the audit. Audit used desk audit techniques for analysis of compiled data and review of actual vouchers called for scrutiny and substantive testing.

**d. Audit Impact**

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

#### **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; accuracy, timeliness and reliability of financial and accounting information for decision making.

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

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

- i. <sup>1</sup>Irregularities & Non-Compliance were noted in 22 cases amounting to Rs 1586.846 million.<sup>1</sup>
- ii. Weak Internal Control was noted in 54 cases amounting to Rs 942.227 million.<sup>2</sup>

Minor irregularities/ weaknesses pointed during the audit are being pursued separately with the authorities concerned, as detailed in Annex-1.

#### **g. Recommendations**

- i. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- iii. Deduction of taxes on supplies and contracts need to be ensured. .
- iv. Lapsed deposits need to be timely credited into treasury.
- v. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to ensure that lapses of the kind reported in this audit report are pre-empted and fair value for money is obtained from public spending.

---

<sup>1</sup> Para 1.2.1.1 to 1.2.1.16, 1.3.1.1 to 1.3.1.6

<sup>2</sup> Para 1.2.2.1 to 1.2.2.24, 1.3.2.1 to 1.3.2.20, 1.4.1.1 to 1.4.1.5 , 1.5.1.1 to 1.5.1.5

## SUMMARY TABLES & CHARTS

### I: AUDIT WORK STATISTICS

(Rs in million)

S. No.	Description	No.	Budget		
			Expenditure	Receipts	Total
1.	Total Entities (PAO) in Audit Jurisdiction	06	1,1781.735	576.711	12358.446
2.	Total formations in audit jurisdiction	245	1,1781.735	576.711	12358.446
3.	Total Entities (PAO) Audited	06	7,681.4066	428.380	8109.787
4.	Total formations Audited	36	7,681.4066	428.380	8109.787
5.	Audit & Inspection Reports	36	7,681.4066	428.380	8109.787

### II: Audit observations Classified by Categories

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	345.454
2	Weak financial management	534.445
3	Weak Internal controls	1233.44
4	Others	415.734
	<b>Total:</b>	<b>2529.073</b>

**III: Outcome Statistics****(Rs in million)**

<b>S. No</b>	<b>Description</b>	<b>Expenditure on Acquiring Physical Assets (Procurement)</b>	<b>Civil Works</b>	<b>Receipts</b>	<b>Others</b>	<b>Total Current year (2017- 18)</b>	<b>Total last year (2016- 17)</b>
1	Outlays Audited	2310.223	2170.653	428.7866	3200.124	8109.787	4478.738
2	Amount Placed under Audit Observations /Irregularities of Audit	345.454	654.789	211.3	1317.53	2529.073	2581.07
3	Recoveries Pointed Out at the instance of Audit	54.595	124.436	211.3	42.645	432.976	427.768
4	Recoveries Accepted /Established at the instance of Audit	0	0	0	1.102	1.102	0
5	Recoveries Realized at the instance of Audit	0	0	0	1.102	1.102	0

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

<b>S. No.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of Rules and regulations, principle of propriety and probity in public operation	675.342
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	0
3	Accounting Errors (accounting policy departure from NAM[1], 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	70.454
4	Quantification of weaknesses of internal control systems.	921.011
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public	432.976
6	Non-production of record	0
7	Others, including cases of accidents, negligence etc.	429.29
	<b>Total</b>	<b>2529.073</b>

**V: COST BENEFIT RATIO****(Rs in million)**

<b>S.No</b>	<b>Description</b>	<b>Amount</b>
1.	Outlays Audited (item 1 of Table 3)	8109.787
2.	Expenditure on audit	2.2
3.	Recoveries realized at the instance of audit	1.102
	Cost-Benefit Ratio	2:1

## **CHAPTER-1**

### **1.1 Local Governments**

#### **1.1.1 Introduction**

Under Khyber Pakhtunkhwa Local Government Act 2013, activities of District Government are managed through offices of Deputy Commissioner and District Officers. Each group of District Offices is headed by a District Officer (DO). The DO, according to Rules of Business of District Government 2015, distributes the work among the officers, branches, and/or sections of each district office. The offices which manage the activities of District Government are Deputy Commissioner (DC), District Officers Agriculture, Education, Health, Water Management, Fisheries, Population Welfare, LGE & RDD, Sports, Live Stock & DD, Soil Conservation, Cooperation, Social Welfare and Municipal Services.

District Mardan has three Tehsils i.e. Mardan, Takht Bhai and Katlang. The office of a Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil Officer (Finance), a Tehsil Officer (Regulation) and a Tehsil Officer (Infrastructure).

**According to section 22 of Local Government Act, 2013 the functions and powers of TMAs are as under:-**

- (a) Monitor and supervise the performance of functionaries of Government offices located in the Tehsil and hold them accountable by making inquiries and reports to the district government or, as the case may be, Government for consideration and action;
- (b) Prepare spatial plans for the Tehsil including plans for land use and zoning and disseminate these plans for public enquiry;
- (c) Execute and manage development plans for improvement of municipal services and infrastructure;

- (d) Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commercial markets, shopping centers; residential, recreation, parks, entertainment, passenger and freight transport and transit stations;
- (e) Enforce municipal laws, rules and bye-laws;
- (f) Prevent and remove encroachments;
- (g) Regulate affixing of sign-boards and advertisements;
- (h) Provide, manage, operate, maintain and improve municipal services;
- (i) Prepare budget, long term and annual municipal development programmes;
- (j) Maintain a comprehensive data base and information system on services in the Tehsil municipal record and archives and provide public access to it on nominal charges;
- (k) Collect taxes, fines and penalties provided under this Act;
- (l) Organize sports, cultural, recreational events, fairs and shows;
- (m) Organize cattle fairs and cattle markets;
- (n) Co-ordinate and support municipal functions amongst village and neighborhood councils;
- (o) Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof;
- (p) Manage municipal properties, assets and funds;
- (q) Develop and manage schemes, including site development in collaboration with district government;

There is an Assistant Director Local Government Election & Rural Development Department and 231 VCs/NCs. Each VC/NC has a Secretary. Assistant Director Local Government Election & Rural Development Department is Drawing and Disbursing Officer (DDO) for his office and PAO for VCs/NCs of the District Mardan.

**Functions and Powers of Assistant Director, Local Government Election and Rural Development Department.**

- i. Providing secretarial support to the Council

- ii. Matters relating to Local Government Commission
- iii. Matters relating to local taxes and local rate
- iv. Coordination and supervision of village and neighborhood councils
- v. Grants, establishment and budget of village and neighborhood councils
- vi. Coordination of activities relating to local council elections, population census and surveys in the district
- vii. Rural Development Works including water supply, rural access roads, embankment and drainage works
- viii. Overseeing registration of births, deaths and marriages in village and neighborhood councils
- ix. Working as interface for knowledge management and communication on local governance issues in the district
- x. Review, evaluation and assessment of local government system, processes and procedures in the district particularly at the village and neighborhood level
- xi. Collection, compilation and dissemination of primary data Training and research in the areas of local governance

**Functions and Powers of the Village Council or Neighborhood Council:**

Functions of the village council and neighborhood council, as the case may be, shall be to:

- i. Monitor and supervise the performance of functionaries of all government offices located in the area of the respective village council or neighborhood council, including education, health, public health engineering, agriculture, livestock, police and revenue, and hold them accountable by making inquiries and reports to the Tehsil municipal administration, district government or, as the case may be, the Government for consideration and action;
- ii. Provide effective forum for out of court amicable settlement of disputes and, for this purpose, constitute panels of members as conciliators;
- iii. Register births, deaths and marriages;
- iv. Implement and monitor village level development works;



- v. Improve water supply sources, maintain water supply distribution system and take measures to prevent contamination of water;
- vi. Maintain village level infrastructure, footpaths, tracks, streets, prevent and abate nuisances and encroachments in public ways, public streets and public places.
- vii. Maintain and improve collective property including playgrounds, graveyards, funeral places, eid-gah, parks, public open spaces and community centers;
- viii. Identify development needs of the area for use by municipal administration and district government in prioritizing development plans;
- ix. Make arrangements for sanitation, cleanliness, disposal of garbage and carcasses, drainage and sewerage system;
- x. Display land transactions in the area for public information;
- xi. Mobilize community for maintaining public ways, public streets, culverts, bridges and public buildings, de-silting of canals and other development activities;
- xii. Develop sites for drinking and bathing of cattle;
- xiii. Organize cattle fairs and agriculture produce markets;
- xiv. Organize sports teams, cultural and recreational activities;
- xv. Organize watch and ward in the area;
- xvi. Promote plantation of trees, landscaping and beautification of public places;
- xvii. Regulate grazing areas, establish cattle ponds and provide protection against stray animals and animal trespass;
- xviii. Consider and approve annual budget presented by the respective Nazim, village council or neighborhood council;
- xix. Facilitate formation of voluntary organizations for assistance in functions assigned to it;
- xx. Facilitate the formation of co-operatives for improving economic returns and reduction of poverty;
- xxi. Elect an Accounts Committee and review its recommendations on the annual statement of accounts and audit reports; and

- xxii. Report cases of handicapped, destitute and of extreme poverty to district government.

**Functions and Powers of the Mardan Development Authority  
Mardan:**

- i. To provide infrastructural and civic facilities such as water supply draining waste management, roads, streetlights, parking and development of parks in the Sheikh Maltoon town beside planning / zoning of unplanned area in to new resorts / township schemes.
- ii. To levy and collect taxes.
- iii. To sell, lease, exchange or dispose off any property vested in it.
- iv. To exercise and control building regulation through BCA and building bye-laws.
- v. To undertake any other functions which provincial government may assign to it

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

**District Government**

**(Rs in million)**

<b>2017-18</b>	<b>Budget</b>	<b>Actual Expenditure/ Receipts</b>	<b>Excess/ (Saving)</b>	<b>%age</b>
Salary	9,521.985	8,103.323	1418.661	15
Non-salary	2,233.552	1,900.779	332.772	15
Developmental (A/C-IV)	312.827	300	12.695	4
Developmental (A/C-I)	0	0	0	0
<b>Total</b>	<b>12,068.364</b>	<b>10,304.102</b>	<b>1,763.433</b>	<b>15</b>
<b>Receipts</b>	46.307	46.307	<b>0</b>	<b>0</b>

**TMA****(Rs in million)**

2017-18	Budget	Actual Expenditure/ Receipts	Excess/ (Saving)	%age
Salary	556.982	530.523	(926.459)	5
Non-salary	141.654	125.486	(16.168)	11
Developmental (A/C-IV)	839.296	627.192	(212.102)	25
Developmental (A/C-I)	0	0	0	
<b>Total</b>	<b>1,537.932</b>	<b>1,283.202</b>	<b>(254.730)</b>	<b>17</b>
<b>Receipts</b>	<b>434.444</b>	<b>384.921</b>	<b>49.523</b>	<b>11</b>

**AD LGE&RDD****(Rs in million)**

2017-18	Budget	Actual Expenditure/ Receipts	Excess/ (Saving)	%age
Salary	93	93	0	0
Non-salary	3	2	(1)	33
Developmental (A/C-IV)	32	32	0	0
Developmental (A/C-I)	0	0	0	
<b>Total</b>	<b>128</b>	<b>127</b>	<b>(1)</b>	<b>0.8</b>
Receipts	0	0	0	0

**Developmental Authority****(Rs in million)**

2017-18	Budget	Actual Expenditure/ Receipts	Excess/ (Saving)	%age
Salary	56.786	54.999	(1.787)	3%
Non-salary	13.403	12.431	(0.972)	7%
Developmental (A/C-IV)	0	0	0	0
Developmental (A/C-I)	0	0	0	0
<b>Total</b>	<b>70.189</b>	<b>67.430</b>	<b>(2.759)</b>	<b>4%</b>
Receipts	145.483	145.483	0	

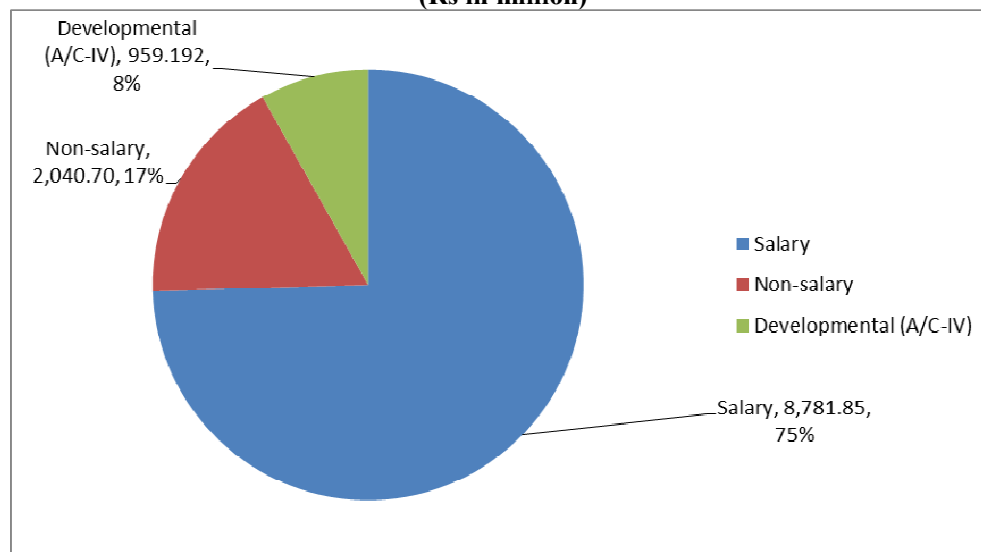
**Grant Total Expenditure and Receipts (Distt Govt, TMAs, AD LGE&RDD & Developmental Authority)**

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	Excess/ (Saving)	%age
Salary	10,228.753	8,781.847	(1,445.53)	14%
Non-salary	2,391.609	2,040.696	(351.040)	15%
Developmental (A/C-IV)	1,184.123	959.192	(224.93)	19%
Developmental (A/C-I)	0	0	0	
<b>Total</b>	<b>1,3804.485</b>	<b>1,1781.735</b>	<b>(2, 022.750)</b>	<b>15%</b>
<b>Receipts</b>	<b>625.234</b>	<b>576.711</b>	<b>48.523</b>	<b>8%</b>

The savings of Rs 2,022.775 million indicate inefficiency in the capacity of Local Government Departments to utilize the amount of allocated funds.

**EXPENDITURE 2017-18  
(Rs in million)**



### 1.1.3 Comments on the status of compliance with DAC / TAC Directives

The audit reports pertaining to following years have been submitted to the Governor of Khyber Pakhtunkhwa. Detail of DAC/TAC meetings are given below:

<b>Sr. No.</b>	<b>Audit Year</b>	<b>DAC/TAC meeting</b>
1.	2002-03	Not Convened
2.	2003-04	Not Convened
3.	2005-06	Not Convened
4.	2006-07	Not Convened
5.	2007-08	Not Convened
6.	2008-09	Not Convened
7.	2009-10	Not Convened
8.	2010-11	Not Convened
9.	2011-12	Not Convened
10.	2012-13	Not convened
11.	2013-14	Not Convened
12.	2016-17	Not Convened
13.	2017-18	Not Convened

# **DISTRICT GOVERNMENT**

**1.2.1 Irregularity/non-compliance**

**1.2.1.1 Non reconciliation of expenditure incurred on acquisition of land-Rs 342.227 million**

According to Rule 644 of FTR, all kind of transaction should be reconciled with treasury / District Accounts Office.

Deputy Commissioner Mardan made payment of Rs 342,226,917 to the land owners on account of purchase of land for different departments during financial year 2017-18 but the expenditure was not reconciled with DAO. Thus, audit was unable to authenticate the expenditure under the said head of accounts. Detail is in annexure-2.

Non reconciliation of expenditure was due to weak financial control which resulted in un-authenticity of expenditure.

The irregularity was pointed out in July 2018, management stated that the concerned dealing hands were asked to reconcile the expenditure and progress would be shown to audit. No progress in the matter was intimated till finalization of this report.

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

Audit recommends to carry out reconciliation of the above account with DAO.

**AIR No. 19 AC-IV(2017-18)**

**1.2.1.2 Non reconciliation of developmental expenditure–Rs. 133.948 million**

According to rule 644 of FTR, all kind of transaction should be reconciled with treasury / district accounts office.

According to rule 77 of Central Treasury Rules Vol-I provides that a cashbook in the form TR 04, should be maintained ... All monetary transactions should be entered in the cashbook duly attested by the head of the office.

District Education Officer (Female) Mardan incurred an expenditure of Rs 133,948,634 during financial year 2017-18 but the expenditures were not reconciled with District Accounts office. Separate cash book was required to be maintained for each developmental fund which was not done. Detail of the funds is as under:

<b>Fund</b>	<b>Budget (Rs)</b>	<b>Expenditure Rs</b>
Conditional Grant (Boundary wall, Group latrine, etc Distt ADP	8,010,000	8,010,000
Conditional grant Provincial ADP (Play area) MR 5093	30,000,000	28,080,000
Conditional grant Provincial ADP (Play area) MR 5093		1,920,000
Conditional Grant (Boundary wall, Group latrine, etc Distt ADP	1,935,000	1,935,000
Financially weak students	8,974,000	8,974,000
Furniture (SIDB)	170,046,900	85,029,634
<b>Total</b>	<b>218,965,900</b>	<b>133,948,634</b>

Non maintenance of cash book and non reconciliation of funds occurred due to non observance of rules.

The irregularity was pointed out in August 2018, management stated that reconciliation would be produced to audit. Reply was not convincing as no reconciliation was produced till finalization of this report.

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



Audit recommends maintenance of cash book and reconciliation of funds.

**AIR No. 09 AC-IV(2017-18)**

**1.2.1.3 Irregular payment to suppliers without Pre-Audit-Rs 92.578 million**

According to Section 36(2) (e) of Local Government Act 2013, all the payments from the respective funds shall be pre-audited by District Accounts Officer in case of District Government.

According to the standing instructions of the Controller General of Accounts and the office of the Accountant General Khyber Pakhtunkhwa vide letter No. 11-24(74)Adr:Gen:/vol/1224 dated 26.1.1998, all types of contractors' payments shall be made through cheques or credited through bank account of suppliers.

DHO Mardan received Rs 92,578,000 from DG Health Services Khyber Pakhtunkhwa through cross cheque No. 12058517 dated 17.05.2018 under the ADP No 560/150513(Completed ADP) for purchase of medical equipments during financial year 2017-18. The DHO deposited cheque/amount in his designated bank account wherefrom the suppliers were paid for supply of equipments. Audit observed that neither pre-audit of above payments was conducted by AG/DAO nor any assignment account was opened for the purpose. Rather the entire amount was directly deposited in designated bank account of DDO in violation of LGA 2013 and instructions of CGA/AG. Therefore the placement of heavy amounts into designated bank accounts without pre-audit/assignment account is irregular and unjustified.

Payment without pre-audit occurred to weak financial controls which resulted in irregular payment.

The irregularity was pointed out in August 2018, management stated that detailed reply would be given later on. No reply in the matter was furnished till finalization of this report.

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

Audit recommends inquiry in the matter for fixing of responsibility against the person (s) at fault.

**AIR No. 23 AC-IV(2017-18)**

**1.2.1.4 Non reconciliation of development funds-Rs 53.087 million**

According to para 89(4)(iii) of GFR, the head of department / Accountant General will jointly be responsible for the reconciliation of figure given in the accounts maintained by head of department.

District Education Officer (Male) Mardan incurred expenditure of Rs 53,087,054 under different developmental heads during financial year 2017-18. The expenditure was not reconciled with District Accounts Office. Detail is as under:

S#	Name of Fund	Releases (Rs)	Expenditure (Rs)
1	Furniture	170,369,600	32,048,460
2	Furniture (Provincial ADP)	3,101,153	1,919,294
3	Purchase of uniform for financially weak students	9,902,000	9,902,000
4	Play Area in Primary Schools	16561000	6,960,000
5	Capacity building fund by British Council	5,255,700	2,257,300
	<b>Total</b>	<b>205,189,453</b>	<b>53,087,054</b>

Non reconciliation of development fund occurred due to weak financial management which resulted in unauthentic expenditure.

The irregularity was pointed out in August 2018, management stated that reconciliation would be made with DAO and would be shown to audit but no reconciliation was shown till finalization of this report.

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

Audit recommends reconciliation of the expenditure and action against the person(s) at fault.

**AIR No. 16 AC-IV(2017-18)**

**1.2.1.5 Unauthentic/unauthorized re-appropriation of PTC funds from/to schools' PTCs Accounts-Rs 53.006 million**

According to 4B of the Financial Procedure for PTC issued by Finance Department, PTC funds shall be transferred/credited upfront in the bank account of the councils by the respective District Accounts Officers (DAO).

According to Government of Khyber Pakhtunkhwa Elementary and Secondary Education Department letter No. SO (B&A) I-6/2017-18/CG releases dated 18.12.2017, the competent authority released amounts to concerned schools PTC accounts for early utilization as per school wise and facilities wise list.

District Education Officer (Male) Mardan re-appropriated an amount of Rs 53,006,000 from PTCs accounts of some schools to PTCs' accounts of other schools during financial year 2017-18. The audit holds that the re-appropriation of fund by District Education Officer (Male) was unauthorized as transfer of PTC funds, from one school to another school by DEO (Male), was made without approval of Elementary and Secondary Education Department/Finance Department Khyber Pakhtunkhwa and bypassing District Accounts Office.

Unauthentic and unauthorized re-appropriation of fund was due to weak internal controls which resulted in marring the transparency in the release and utilization of PTC funds.

The irregularity was pointed out in August 2018, management stated that detailed reply would be given later on. No reply in the matter was furnished till finalization of this report.

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

Audit recommends to conduct investigation for fixing responsibility and action against the person(s) at fault.

**AIR No. 09 AC-IV(2017-18)**

**1.2.1.6 Unjustified balance in bank account-Rs 44.463 million**

According to Treasury Rule 290, no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

Deputy Commissioner Mardan's designated bank account No. 4045167735 at NBP Mardan revealed a closing balance of Rs 89,490,191 as on 30.06.2018, out of which a balance of Rs 44,462,539 was unknown and the local office was not in position to mention the source and purpose of the balance. Audit holds that the local office drew money from the treasury in anticipation of demands or to prevent the lapse of budget which was not required for immediate disbursement. Detail is as under:

S#	Particulars	Amount (Rs)
1	Closing balance as on 30.6.2018	89,490,191
2	Less: Security Feeding and transportation charges(Polio2018) Rs 42,580,000 Saving of Feeding and transportation charges (Cesus 2017) <u>Rs 2,447,652</u> Rs 45,027,652	(45,027,652)
	<b>Unjustified balance</b>	<b>44,462,539</b>

Unknown balance in bank account was due to weak financial controls which resulted in blockage of Government money.

The irregularity was pointed out in July 2018, management stated that progress would be shown to audit in due course of time. No progress in the matter was intimated till finalization of this report.

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

Audit recommends that the unjustified balance should be investigated and clarified in accordance with law.

**AIR No. 18 AC-IV(2017-18)**

**1.2.1.7 Unauthorized drawl from treasury –Rs 43.045 million**

According to Treasury Rule 290, no money shall be drawn from the Treasury unless it is required for immediate disbursement. It is not permissible to draw money from the Treasury in anticipation of demands or to prevent the lapse of budget grants.

District Health Officer Mardan drew Rs 43,045,165 on account of purchase of medicines and other contingencies during the year 2017-18. The amount was deposited into designated bank account of DDO instead of paying to suppliers after the supply. Furthermore, in some cases payment was shown to various suppliers, however the cheques of the subject firms were still in the custody of local office. This showed that the supply was not completed till close of financial year and the amount was drawn just to avoid lapse of the fund. Detail is in annexure-3.

Unauthorized drawl from treasury occurred due to weak financial controls which resulted in violation of rules.

The irregularity was pointed out in August 2018, management stated that detailed reply will be furnished after scrutiny of record. No progress in the matter was intimated till finalization of this report.

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

Audit recommends investigating balances in DDO bank account, immediate release of cheques to supplier and stopping the practice of drawing cheques in the name of DDO, besides action against the person (s) at fault.

**AIR No. 08 AC-IV(2017-18)**

**1.2.1.8 Unauthorized/irregular release of CMD fund to Cantonment Board-Rs 20.00 million**

According to para 12 of the General Financial Rules Volume-I, a controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

Deputy Commissioner Mardan released Rs 20,000,000 out of CMD fund to Cantonment Board Mardan for 'Establishment of Baghdada Park' situated in the Cantonment Area (Federal entity) during financial year 2017-18. Audit holds that spending of Provincial Government fund in the Cantonment area was unauthorized and irregular. Furthermore utilization and progress reports of the released fund were not available in the office.

Unauthorized and irregular release of funds occurred due to lack of vision which resulted in financial burden on Provincial Government.

The irregularity was pointed out in July 2018, management stated that detailed reply would be given after scrutiny of record. No reply in the matter was furnished till finalization of this report.

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

Audit recommends regularization of the release of fund from competent forum.

**AIR No. 12 AC-IV(2017-18)**

**1.2.1.9 Irregular transfer/purchase of Teaching Learning Material / Uniform and stationery -Rs 19.712 million**

According to rule 10 of Government of Khyber Pakhtunkhwa Public Procurement Rules 2014, the procuring entity shall use open competitive bidding as the principal method of procurement of goods over the value of Rs 100,000.

DEO (Male) Mardan transferred Rs 9,810,000 to PTCs accounts of the schools for purchase of Teaching Learning Materials and Rs 9,902,000 for purchase of uniform and stationery for financially weak students during financial year 2017-18. The local office was required to purchase the material through open tender system which was not done. Furthermore, utilization reports from the schools were also not available.

Irregular transfer and purchase of goods occurred due to weak internal controls which resulted in violation of Procurement rules and compromised the quality and economy of procurement.

The irregularity was pointed out in August 2018, management stated that the funds were transferred in accordance with attached lists provided by the Directorate of E&SE Peshawar. Reply is irrelevant because the material was

required to be purchased through open competitive bidding and then sent to the schools in accordance with the attached lists.

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

Audit recommends investigation in the matter besides action against the person(s) at fault.

**AIR No. 15 AC-IV(2017-18)**

**1.2.1.10 Irregular drawl and disbursement of pay and allowances – Rs 9.698 million**

Para 4.6.3.1 of APPM requires that the normal method of payment of monthly salaries of all government employees shall be by credit transfer direct to a bank account nominated by the employee.

During audit of the accounts of District Health Officer Mardan for the financial year 2017-18 it was observed that Rs 9,698,350 was drawn from treasury on account of pay and allowances of officials & staff through DDO in lump sum and disbursed in cash to staff. Detail is in annexure-4.

Audit holds that the pay and allowances were required to be credited to the respective bank accounts of employees as required above, which was not done.

The irregular drawl and disbursement occurred due to lack of internal and administrative controls which resulted in risk of misappropriation and depriving the staff from the facility of drawl of monthly salary in the most convenient and transparent manner.



The irregularity was pointed out in August 2018, management stated that detailed reply will be furnished after scrutiny of record. No further progress was communicated till finalization of this report.

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

Audit recommends to immediately shift the monthly salary of staff to their bank accounts, and stop the drawl of pay and allowances through DDO, besides action against the person(s) at fault.

**AIR No. 05 AC-IV(2017-18)**

**1.2.1.11 Non disbursement of Capacity Building and Assessment fund-  
Rs 5.255 million**

According to GFR 14 Volume-I, delay in the payment of money indisputably due by Government is contrary to all rules and budgetary principles and should be avoided.

District Education Officer Male Mardan did not disburse Rs 5,255,700 released by Provincial Government for “English Language Training Programme for Primary Schools Teachers through British Council” during financial year 2017-18. Audit observed the following irregularities:

1. Rs 1,524,800 were sent to Sub Divisional Education Officers for further disbursement to the master trainers and trainees but no detail /evidence of further disbursement was shown.
2. Rs 512,500 were still lying with DEO in designated bank account.
3. An amount of Rs 2,998,400 of the said fund remained un-utilized which was not surrendered before the close of year to the quarter concerned.

Non disbursement of fund occurred due to lack of financial controls which resulted in violation budgetary principles.

The irregularity was pointed out in August 2018, management stated that payment would be made to concerned and Actual Payee Receipts/ attendance would be obtained. No progress in the matter was made till finalization of this report.

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

Audit recommends immediate disbursement of fund to the concerned besides action against the person(s) at fault.

**AIR No. 17 AC-IV(2017-18)**

**1.2.1.12 Irregular expenditure on account of Mardan Festival –Rs 4.200 million and non deduction of Taxes Rs 608,534**

Para 3.4.2.4 of APPM requires that all payments will be made by cheque, transfer or direct debit unless otherwise authorized by Ministry of Finance or the Accountant General.

According to Para 06 Chapter 2 of KPPRA Rules 2014, the procuring entity shall use open competitive bidding as the principal method of procurement of goods over the value of Rs 100,000 (rupees one hundred thousands).

DO Sports Mardan drew Rs 4,200,000 on Simple Receipts from treasury under District ADP Sports share and deposited in designated bank account during financial year 2017-18. The drawn amount was shown paid to different individuals and suppliers. Audit observed the following discrepancies:

1. The amount was drawn from bank account and paid in cash to Sport Officer as organizer of the festival for onward disbursement for conducting various activities of the 03 days festival. The sport officer also made cash payments to various persons. Hence,

- payments in cash were unauthorized as per standing orders which needs justification.
2. An amount Rs 3,120,690 was spent on procurement of goods and services without conducting open tender system in violation of above rules.
  3. Rs 608,534 Income tax, sale tax on procurement of goods and services was not deducted.

The irregular expenditure occurred due to weak internal controls which marred transparency in the utilization of funds besides causing loss to government.

The irregularity was pointed out in October 2018, management stated that detailed reply would be given after checking of record. No reply was furnished till finalization of this report.

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

Audit recommends probe in the matter and action against the person(s) at fault.

**AIR No. 06 AC-IV(2017-18)**

**1.2.1.13 Non surrendering of saving and Illegal retention of unutilized Census fund-Rs 2.448 million**

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

Deputy Commissioner Mardan released Rs 30,119,652 to District Police Officer Mardan on account of Feeding and Transportation Charges for security personals during census duty 2017. Later on, District Police Officer Mardan returned a saving of Rs 2,447,652 to Deputy Commissioner Mardan for onward

surrender to Provincial Government as the fund was initially released by Provincial Government which was not surrendered till date.

Non surrender of savings and illegal retention was due to weak financial controls which resulted in blockage and illegal retention of public money.

The irregularity was pointed out in July 2018, management stated that progress would be shown to audit in due course of time. No progress in the matter was intimated till finalization of this report.

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

Audit recommends immediate surrender of savings to the Provincial Government besides action against the person(s) at fault.

**AIR No. 13 AC-IV(2017-18)**

**1.2.1.14 Unauthorized purchase from un-registered firms –Rs 2.135 million**

According to DG Health Department of Khyber Pakhtunkhwa Peshawar's letter No. 884/DD(preq/Reg/Drugs dated 13.07.2017, medicines, laboratory chemicals and other stores shall be procured from the firms approved by MCC.

District Health Officer Mardan purchased Lab Chemicals, Bedding/clothing and other medical instruments worth Rs 2,135,673 from local suppliers who were neither registered with DRAP nor included in the MMC approved list of suppliers. Furthermore, no quotation/tender was called for the specific supply which needs justification. Detail is in annexure-5.

The unauthorized purchase occurred due to weak internal controls which had serious implications on the quality and economy of purchased items

The irregularity was pointed out in August 2018, management stated that detailed reply will be furnished after scrutiny of record. No further progress was communicated till finalization of this report.

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

Audit recommends fixing of responsibility for action against the person (s) at fault.

**AIR No. 11 AC-IV(2017-18)**

**1.2.1.15 Irregular/excess expenditure than authorized budget Rs 1.1 million and non deduction of taxes –Rs 508,601**

According to District Officer Finance & Planning Mardan officer letter No. 8171-75/DO(F&P)/BS-II dated 21.11.2017, the allocated fund out of District ADP for sports events, tournaments & other was Rs 5 million

DO Sports Mardan was released an amount of Rs 5,000,000 by District Officer Finance & Planning for sport events, tournaments & other during financial year 2017-18, The amount was drawn and deposited into designated account. An expenditure of Rs 6,100,000 was made under the said head of account for conducting of tournaments in 61 union councils causing an excess payment of Rs 1,100,000 than the allocated budget. The excess expenditure was met out from the year's balances. Further more taxes amounting to Rs 508,601 on account of Sales Tax and Income Taxes were not deducted on procurements of sport equipments.

The excess expenditure than the budget occurred due to weak internal controls which caused loss to public exchequer.

The irregularity was pointed out in October 2018, management stated that detailed reply would be given after checking of record. No reply was furnished till finalization of this report.

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

Audit recommends probe into the matter, recovery of taxes from the concerned and action against the person(s) at fault.

**AIR No. 08 AC-IV(2017-18)**

**1.2.1.16 Irregular conversion of plaza into Shadi Hall and illegal subletting of shopping plaza.**

According to clause 20 and 19 of Agreement dated 1<sup>st</sup> March 2009, between District Sports Officer Mardan and M/s Midrar & Brothers, the lessee shall not make any addition or changes of any kind of existing structure without prior approval of the District Government and the lessee is not allowed to sublet any shop to an individual.

District Officer Sports Mardan leased out a shopping plaza at Mardan Sports Complex to M/s Midrar & Brothers for a period of 33 years. The said shopping plaza was converted by lessee into Shadi Hall without approval of the District Government and without revision of agreement and monthly lease. Furthermore, the lessee subletted the contract of lease of shopping plaza to Mr. Suresh Kumar thus violating above mentioned clauses of the agreement.

Irregular conversion of plaza into Shadi Hall and illegal subletting occurred due to lack of internal and managerial controls, which resulted in loss to Government property.

The irregularity was pointed out in October 2018, management stated that management stated that detailed reply would be given after checking of record. No reply was furnished till finalization of this report.

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

Audit recommends enquiry in the matter and action against the person(s) at fault.

**AIR No. 02 AC-IV(2017-18)**

## 1.2.2 Internal Control Weaknesses

### 1.2.2.1 Non supply of furniture-Rs 160.375 million and non recovery of penalty-Rs 6.415 million

According to clause 18 of the agreement deed between the District Education Officer Mardan and M/S Ajab Noor Furniture Maker Baghdada Mardan dated 21.03.2018 and subsequent Supply order No.2664/9/P&D/E.No/270 dated 27/03/2018, supply will be completed within stipulated time period i.e 20.06.2018 to the concerned schools failing which 2 % penalty will be imposed on the residual furniture, after each 30 days 01% penalty will be enhanced.

District Education Officer (Male) Mardan awarded contract of supply of furniture to M/S Ajab Noor Furniture Maker Baghdada Mardan for Rs 170,369,600 during financial year 2017-18. The furniture was required to be supplied till 20.06.2018 but the supply of furniture valuing Rs 157,274,880 was not made till August 2018. Detail is as under:

S#	Name of item	Quantity	Rate (Rs)	Number of items supplied	Number of items not supplied	Value of furniture not supplied (Rs)
1	Tablet chair	3,000	2,355	0	3000	7,065,000
2	2 seaters desk & bench	30,130	5,420	2416	27714	150,209,880
<b>Total</b>						<b>157,274,880</b>

In addition, a repeat order was placed on 06.06.2018 for supply of furniture for Rs 3,101,153 out of Provincial ADPs to the said supplier but supply was not made till date of audit.

The local office was required to recover Rs 6,415,041 (157,274,880+3,101,153x4/100) as 4% penalty from the supplier for delay in supply as per agreement deed.



The sub inspection committee which inspected the supply was not in accordance with the composition of the committee constituted by the Provincial Government.

Non supply of furniture and non imposition of penalty occurred due to weak internal controls which resulted in depriving the students of the furniture facility and loss to Government.

The irregularity was pointed out in August 2018, management stated that payment of Rs 32,048,460 was made to the supplier for which supply was completed. So far as the remaining supply and penalty are concerned, a detailed reply would be submitted later on in this respect. No progress in the matter intimated till finalization of this report.

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

Audit recommends immediate completion of the supply followed by inspection alongwith recovery of penalty for late supply as per agreement deed.

**AIR No. 01 & 02 AC-IV(2017-18)**

**1.2.2.2 Non-supply of furniture- Rs 158.179 million**

According to contract agreement between DEO (Female) and Pak German Wood Working Center Peshawar, 50% advance payment of the contract will be made to the supplier, while the remaining 30% of the total contract will be paid by the purchaser to the supplier after completion/delivery of 50% supply. The remaining 20% amount will be paid after completion of 90% supply upto 30.05.2018.

District Education Officer (Female) Mardan made agreement with SIDB Wood Working Center (Pak German) for purchase of furniture worth Rs Rs

170,049,195 and made 50% advance payment of Rs 85,029,634 vide cheque No. 1506572 dated 11.04.2018. SIDB Wood Working Center was required to complete the supply up to 30.05.2018 but supply of Rs 11,870,195 was made whereas remaining supply of Rs 158,179,000 was not made till date of audit i.e August 07,2018 as no delivery challan, supply completion report and purchase committee inspection report was available on the record.

<b>Budget allocation</b>	<b>Advance payment (50%)</b>	<b>Supply completed</b>	<b>Non supply till 07.08.2018</b>
170.049195	85,029,634	11,870,195	158,179,000

Non supply of furniture occurred due to weak internal controls, which resulted in risk of loss in case of non supply, besides depriving the students from the benefits of furniture facility.

The irregularity was pointed out in August 2018, management stated that, “50% supply was completed and record will be produced”. Reply was not valid as no proof was shown to audit till finalization of this report.

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

Audit recommends immediate supply of furniture, proper stocktaking and inspection, besides imposition of penalty on supplier for delay in supply of furniture.

**AIR No. 02 AC-IV(2017-18)**

**1.2.2.3 Doubtful and unauthentic supply of medicines and other stores –Rs 61.196 million**

According to Para 148 of GFR Vol-I all material received should be examined, counted, measured, weighed as the case may be, when delivery is taken, and they should be taken on charge by a responsible government officer

who should see that quantities are correct and their quality is good, and record a certificate to that effect.

District Health Officer Mardan purchased medicines, surgical disposables etc of Rs. 61,196,316 during financial year 2017-18. The following shortcomings were noted:

- i. The completion report of the store keeper regarding examining counting, measuring, weighting, quantity and quality of the supply, delivery challan and detail of belty of the supply were not available on record.
- ii. Cash book was not maintained for these payments.
- iii. Main stock register was not maintained.

Audit could not verify the supply in absence of the above mentioned documents.

The doubtful and unauthentic supply occurred due to weak internal controls which marred the transparency in the procurement process.

The irregularity was pointed out in August 2018, management stated that detailed reply will be furnished after scrutiny of record. No further progress was communicated till finalization of this report.

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

Audit recommends investigation in the matter, maintenance of proper record and action against the person (s) at fault.

**AIR No. 09 AC-IV(2017-18)**

**1.2.2.4 Non deduction of Income Tax from contractors-Rs 59.958 million**

According to section 153(1)(c) Income Tax 2001, 7.5% Income Tax shall be deducted on execution of civil works.

According to Government of Khyber PakhtunKhawa Finance department letter No.SO(DEV.1)FD/6-50/2005-06/spl Package/Transfer, 18.09.2006, Deputy Commissioner was declared as DDO for CMD fund.

Deputy Commissioner Mardan transferred developmental fund, on work done basis, for Rs 799,452,760 under the heads CMD and District ADP to TMAs and Cantonment Board during financial year 2017-18. Audit observed that the gross amount was paid to TMAs and Cantonment Board through simple receipts without making deduction of Income Tax. Being DDO of the funds, Deputy Commissioner was required to deduct 7.5% Income Tax for Rs 59,958,957 but neither he deducted the tax nor any evidence regarding deduction/deposit of tax by TMAs was provided. Detail is in annexure-6.

Non deduction of Income Tax was due to weak internal controls which resulted in loss to Government.

The irregularity was pointed out in July 2018, management stated that progress would be shown to audit in due course of time. No progress in the matter was intimated till finalization of this report.

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

Audit recommends deposit of the Income Tax under the relevant head of account besides action against the person(s) at fault.

**AIR No. 11 AC-IV(2017-18)**

#### **1.2.2.5 Non deposit of Capital Value Tax-Rs 28.550 million**

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

Deputy Commissioner Mardan collected Capital Value Tax for Rs 28,550,238 from acquiring departments while acquiring land during financial years 2016-17 but failed to deposit the CVT into Government treasury under relevant head of account. Detail is in annexure-7.

Non deposit of the CVT to the concerned quarter occurred due to weak internal control which resulted in illegal retention of money and loss to Government.

The irregularity was pointed out in July 2018, management stated that detailed reply would be given after scrutiny of record. No progress in the matter was intimated till finalization of this report.

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

Audit recommends immediate deposit of the CVT under the relevant head of account besides action against the person(s) at fault.

**AIR No. 10 AC-IV(2017-18)**

**1.2.2.6 Non recovery of outstanding loans –Rs 24.812 million**

According to section 59 of Cooperative Societies Act 1925, the Registrar/Assistant Registrar shall exercise the power of collector for collecting the cooperatives dues.

Assistant Registrar Cooperative Mardan did not recover loans amounting to Rs 24,812,000 outstanding to various cooperative societies since long. The amount was required to be recovered as per rules, however, the same was not recovered.

Non recovery of loans occurred due to weak internal controls, which caused loss to government.

The irregularity was pointed out in October 2018, management stated that the recovery pertains to late 80's and 90's and field staff struggle for recovery of the loan amount on monthly basis and handsome amount was recovered. Reply is not tenable as the department must have recovered the outstanding loans by now.

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

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

**AIR No. 01 AC-IV(2017-18)**

**1.2.2.7 Non deduction of Income Tax-Rs 22.119 million**

According to section 153(1)(c) Income Tax 2001, 10% Income Tax shall be deducted on execution of works contract (non filer)

District Education Officer (Female) Mardan transferred Rs 294,926,685 to PTCs' accounts of district schools for utilization on construction group latrines, boundary walls, additional class rooms and water supply works during financial year 2017-18. The local office was required to make sure the deposit of 7.5% Income Tax for Rs 22,119,501 on the execution of above mentioned civil works but it failed to provide any evidence regarding deposit of the Income Tax into Government treasury. As detailed below:

<b>Fund</b>	<b>Work</b>	<b>Expenditure (Rs)</b>	<b>Income Tax (Rs)</b>
Provincial ADP	Play areas in GGPSs District Mardan	28,080,000	2,106,000
		1,920,000	144,000
Provincial ADP	Basic facilities (Boundary wall, additional class rooms, latrine, solar panel & electrification	184,227,685	13,817,076
Provincial ADP	Basic facilities (Boundary wall, additional class rooms, solar panel & electrification	70,754,000	5,306,550
District ADP	Basic facilities (Boundary wall, water supply, latrine & electrification	8,010,000	600,750

District ADP	Basic facilities (Boundary wall, water supply, latrine & electrification)	1,935,000	145,125
<b>Total</b>		<b>294,926,685</b>	<b>22,119,501</b>

Non deduction of Income Tax occurred due to non observance of Government rules which resulted in loss to Government.

The irregularity was pointed out in August 2018, management stated that Income Tax deduction record would be checked and action would be taken accordingly. No progress in the matter was intimated till finalization of this report.

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

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

**AIR No. 11 AC-IV(2017-18)**

#### **1.2.2.8 Non deduction of Income Tax and Sales Tax-Rs 21.580 million**

According to section 153(1)(c) Income Tax 2001, 10% Income Tax shall be deducted on execution of works contract (non filer).

According to section 153(1)(a) Income Tax 2001, Income Tax @ 7.5% shall be deducted on supply of goods (non filer) and according to section 3 of Sales Tax Act 1990, Sales Tax @ 17% shall be deducted on supply of goods.

District Education Officer (Male) Mardan transferred Rs 143,257,000 under the head “Conditional Grants” for civil works and Rs 29,312,000 for purchase of different materials to PTCs’ accounts during financial year 2017-18. Income Tax for Rs 16,597,380 and Sale Tax for Rs 4,983,040 thereon was required to be deducted and deposited into the Government treasury but the local

office failed to provide any evidence regarding collection and deposit of Taxes. Detail is as under:

S#	Name items purchased	Cost (Rs)	Income Tax @10% on civil work (non filer) Rs	Income Tax @ 7.75% on supply (non filer) Rs	17% Sales Tax (Rs)	Total (Rs)
1	Conditional Grants (civil work)	143,257,000	14,325,700	-	-	14,325,700
2	Teaching Learning Materials	9,810,000	-	760,275	1,667,700	2,427,975
3	Uniform and stationery for financially weak students/ Distt ADP	9,902,000	-	767,405	1,683,340	2,450,745
4	children toys and equipments/Play area	9,600,000	-	744,000	1,632,000	2,376,000
	<b>Total</b>	<b>172,569,000</b>	<b>14,325,700</b>	<b>2,271,680</b>	<b>4,983,040</b>	<b>21,580,420</b>

Non deposit of Income Tax and Sales Tax was due to lack of knowledge of tax law and managerial controls which resulted in loss to Government.

The irregularity was pointed out in August 2018, management stated that the concerned PTCs would be asked to produce their utilization of record. Reply is not valid as the observation relates to non deduction of Income tax and not utilization of PTC funds.

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

Audit recommends deduction and depositing of Income Tax and Sales Tax into the Government treasury or produce evidence that tax has been deducted on the execution of the development schemes.

**AIR No. 10 AC-IV(2017-18)**



### **1.2.2.9 Non transfer of 2% Property Tax-Rs 15.754 million**

According to policy guidelines issued by Local Council Board KP vide letter No.AO-II/LCB/6-11/2017 dated 20.2.2017, 2% tax on transfer of immovable property shall be paid to TMA concerned.

Deputy Commissioner Mardan acquired land for different departments and deducted Rs 15,754,943 as 2% Property Tax on acquisition/purchase of land from the land owners. The 2% property tax was required to be transferred to the concerned TMAs but the tax amount was retained and not transferred to the concerned TMAs. Detail is in annexure-8

Non transfer of the 2% property tax to the quarter concerned occurred due to weak internal controls which resulted in illegal retaining and blockage of money.

The irregularity was pointed out in July 2018, management stated that detailed reply would be given after scrutiny of record. No progress in the matter was intimated till finalization of this report.

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

Audit recommends immediate transfer of the amount of 2% property tax to concerned TMAs besides action against the person(s) at fault.

**AIR No. 08 AC-IV(2017-18)**

### **1.2.2.10 Loss due to allowing Compulsory Land Acquisition Charges without due process of law –Rs 5.908 million**

According to section 18(1) of Land Acquisition Act 1894, any person interested who has not accepted the award may, by written application to the

collector, require that the matter be referred by the collector for the determination of the Court.

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

According to section 3(d) of the Act, the expression of "Court" means Principal Civil Court of original jurisdiction, and includes the court of any Additional District Judge and any Civil judge whom the Provincial Government may appoint, by name or by virtue of his office, to perform concurrently with any such Principal Civil Court, all or any of the functions of the court under this Act, within any specified area.

Deputy Commissioner Mardan paid Rs 5,908,337 as 15% compulsory acquisition charges in addition to the compensation of land while acquiring land for different departments during financial year 2017-18. Audit holds that the Deputy Commissioner/Collector was not competent/authorised to allow the 15% Compulsory Acquisition Charges. Only the Court of law could allow the said charges under section 23(2) of the Land Acquisition Act. Furthermore, the compulsory acquisition charges were paid at initial stage of land acquisition without written objection, obstruction, refusal or appeal regarding compensation of land by the land owners. Detail is in annexure-9.

The unauthorised payment of 15% compulsory acquisition charges occurred due to weak internal controls which resulted in loss to Government.

The irregularity was pointed out in July 2018, management stated that the concerned dealing hand was asked for rectification. No progress in the matter was intimated till finalization of this report.

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

Audit recommends immediate stoppage of the illegal practice and to effect recovery besides action against the person(s) at fault.

**AIR No. 06 AC-IV(2017-18)**

**1.2.2.11 Non recovery of penalty on account of late deposit of monthly installments of shopping plaza -Rs 4.040 million**

According to clause 7 of agreement deed dated 1<sup>st</sup> March 2009 between District Sports Officer Mardan and M/s Midrar & Brothers, in case of delay in the payment of rent surcharge of 3% per day will be levied.

During audit of the accounts record of District Sports Officer Mardan for the financial year 2017-18, it was noticed that tenant of shopping plaza at Mardan Sports Complex did not deposit monthly installments in time. Penalty @3% per day amounting to Rs 4,040,160 as required under the Agreement deed was not recovered from the lessee of the Shopping Plaza. Detail is in annexure-10.

Non recovery of penalty for late deposit of installments was due to weak internal controls, which caused loss to Government.

The irregularity was pointed out in October 2018, management stated that detailed reply would be given after checking of record. No reply was furnished till finalization of this report.

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

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

**AIR No. 01 AC-IV(2017-18)**

**1.2.2.12 Non deduction of House Rent and Conveyance Allowances and 5% maintenance charges – Rs 3.586 million**

As per Finance Department letter No BXIV/1-4/97-98/FD/Vol-IV dated 14-04-2000, House Rent Allowance should be deducted from the officials living in the government residence.

According to Accountant General of KPK letter No.Computer/HR-LAB/CIC/203 dated 04/8/2011, Conveyance Allowance is not admissible to the Government Servants residing in the office premises.

According to Finance Department of KPK letter No. FD(SR-II)2-1/78-Vol:V dated 15.02.1987, 5% House Rent (maintenance charges ) shall be deducted from the basic pay of the Government servant (allottee)

District Health Officer Mardan allotted residential accommodations to various employees during financial year 2017-18, but deductions on account of House Rent Allowance, Conveyance Allowance and 5% maintenance charges amounting to Rs 3,586,489 were not made. Detail in annexure-11.

The non deduction of allowances occurred due to weak internal controls which resulted in loss to government.

The irregularity was pointed out August 2018, management stated that detailed reply will be furnished after scrutiny of record. No further progress was communicated till finalization of this report.

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

Audit recommends immediate stoppage of the above allowances and to ensure recovery of overpayment besides administrative action against the person(s) at fault.

**AIR No. 12 AC-IV(2017-18)**

**1.2.2.13 Overpayment of Health Professional Allowance-Rs 3.548 million**

According to Notification No.FD(SOSR-II)8-18/2015-16 dated 15.04.2016, Health Professional Allowance is not admissible during leave.

DHO Mardan paid Health Professional Allowance of Rs 3,548,399 to the employees in the course of leave during financial year 2017-18 which was not admissible. Detail is in annexure-12.

Overpayment of Health Professional Allowance occurred due to weak internal controls which resulted in loss to Government.

The irregularity was pointed out in August 2018, management stated that detailed reply would be given later on. No reply in the matter was furnished till finalization of this report.

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

Audit recommends recovery of the overpaid amount and deposit into the Government treasury besides action against the person(s) at fault.

**AIR No. 18 AC-IV(2017-18)**

**1.2.2.14 Non imposition/recovery of penalty on late supply of equipments-Rs 3.090 million**

According to Director General Health Services (Procurement Cell ) KP Peshawar letter No.701-760/proc/Cell dated 1/03/2018 read with clause No. 18 of the agreement deed dated 18/09/2017 between the health Department and bidders, supply of the locally manufactured equipments shall be made within two months whereas supply of the imported equipments shall be made within three months from the date of the issuance of supply orders failing which 3% penalty shall be imposed on value of supply on the supplier.

DHO Mardan awarded contract of supply of imported equipments for Rs 103,000,438 to different suppliers during financial year 2017-18. The suppliers failed to supply the equipments in the stipulated time period i.e 03 months from the date of issuance of supply order. A penalty for Rs 3,090,013 at the rate of 3% was required to be imposed for late supply which was not done. The penalty needs to be recovered and deposited into the Government treasury. Detail is in annexure-13.

Non imposition/recovery of penalty from the suppliers for late supply occurred due to weak internal controls which resulted in loss to Government.

The irregularity was pointed out in August 2018, management stated that detailed reply would be given later on. No reply in the matter was furnished till finalization of this report.

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

Audit recommends recovery of the penalty from the suppliers for late supply and deposit of the same into Government treasury.

**AIR No. 17 AC-IV(2017-18)**

**1.2.2.15 Non deposit of Departmental Receipts into Government treasury Rs 2.799 million**

According to Para 8 and 26 of GFR Vol-I, each administrative Department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

District Officer Sports realized Rs 2,798,900 from various sources like play land, shopping plaza, car parking etc during financial year 2017-18 but the receipts were retained in designated bank account instead of depositing into government treasury.

Non deposit of receipts occurred due to weak internal controls which caused blockage of public money and loss to exchequer.

The irregularity was pointed out in October 2018, management stated that detailed reply would be given after checking of record. No reply was furnished till finalization of this report.

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

Audit recommends immediate deposit of departmental receipts into government treasury and action against the person(s) at fault.

**AIR No. 07 AC-IV(2017-18)**

**1.2.2.16 Loss due non auction of old material of damaged schools –Rs 1.824 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.

District Education Officer (Female) Mardan advertised demolition and auction of old material of 32 damaged Schools but out of these schools, material

of the 11 schools was not auctioned till date of audit i.e. august 2018, which needs to be auctioned. Detail is in annexure-14.

Non auction of old material occurred due weak financial controls which resulted in loss to Government.

The irregularity was pointed out in August 2018, management stated that record of P& D section would be checked and auction process would be persued. Reply was not convincing as no progress in the matter was intimated till finalization of this report.

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

Audit recommends auction of the old material of the above mentioned schools.

**AIR No. 05 AC-IV(2017-18)**

**1.2.2.17 Loss to Government due to non allotment of hostel's rooms- Rs 1.671 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 part of his subordinate staff.

DO Social Welfare Mardan realized Rs 489,000 on account of room rent of working women hostel during financial year 2017-18. Audit observed that the hostel comprises 30 residential rooms other than the office portion. Had all the 30 rooms been rented out, the Government would have gained Rs 2,160,000. Thus, Government sustained a loss of Rs 1,671,000 due to non utilization of the hostel to its full capacity. Detail is as given.

Number of Rooms	Room capacity	Rate per bed/year as per PC-I	Total Rent (Rs)
30	2 bedded room	3000x12=36000	2,160,000



Collected	489000
<b>Collectable rent</b>	<b>1,671,000</b>

Furthermore, rent assessment certificates were not obtained from C&W Department and Excise & Taxation Department.

Non allotment of hostel rooms occurred due to weak internal controls which resulted in loss to Government.

The irregularity was pointed out in October 2018, management stated that the detailed reply would be submitted after scrutiny of record. No reply was furnished till finalization of this report.

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

Audit recommends optimal utilization of hostel rooms besides action against the person(s) at fault.

**AIR No. 03 AC-IV(2017-18)**

**1.2.2.18 Loss to Government due to irregular appointments-Rs 1.310 million**

Note 05 (A) to Serial no 06 of Delegation of Powers under the Financial Rules, 2001, the schemes involve creation of new posts of staff or purchase of vehicles or equipment, that portion of such schemes shall be separately got cleared from the Finance Department before the scheme is considered even if it is within the competence of Departmental Development Working Party, Administrative Departments, Category-I Officers, or District Development Committee.

DHO Mardan appointed 12 clinical technicians in May 2018 for RHC Bakhshali and RHC Khazana Dheri which were being upgraded but the RHCs were under construction and not completed yet as completion report from the

works department was not available in local office. Audit holds that appointment of staff before completion/functioning of the units was irregular which resulted in loss of Rs 1,310,436 on account pay and allowance of the newly recruited staff. Detail is in annexure-15.

Loss due to irregular appoints occurred due to weak internal controls, which caused loss to government.

The irregularity was pointed out in August 2018, management stated that detailed reply will be furnished after scrutiny of record. No further progress was communicated till finalization of this report.

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

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

**AIR No. 15 AC-IV(2017-18)**

**1.2.2.19 Non deduction/deposit of Stamp Duty into Government treasury – Rs 1.264 million**

According to Finance Act 2007 of Khyber Pakhtunkhwa, any instrument of the nature of memorandum of agreement, made or entered into by a contractor with Government to execute any work shall pay stamp duty as per following rates:

S#	Contract value (Rs)	Stamp duty (Rs)
1	1 to 50,000	250
2	5,001 to 500,000	1250
3	500,001 to 1000000	1850
4	1000001 to 5,000,000	6250
5	5,000,001 and above	18750

Deputy Commissioner Mardan transferred developmental funds under the head CMD and District ADP to TMAs through simple receipts, on work done basis, during financial year 2017-18. Deputy Commissioner, being the DDO, was required to deduct stamp duty for Rs 1,264,350 but neither he deducted the stamp duty nor any evidence regarding deduction/deposit of the same by TMAs was provided. Detail is in Annexure-16.

Non-depositing of stamp duty was occurred due to weak internal control, which resulted in loss to the Government.

The irregularity was pointed out in July 2018, management stated that detailed reply would be given after having clarification from concerned TMAs. No progress in the matter was intimated till finalization of this report.

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

Audit recommends deposit of stamp into government treasury and action against the person(s) at fault.

**AIR No. 16 AC-IV(2017-18)**

**1.2.2.20 Non deposit of collected dues into Government treasury – Rs 1.137 million**

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

During financial year 2017-18 District Health Officer Mardan collected Rs 1,137,979, on account of OPD, admission fee, X-Ray, Laboratory and Ambulance charges etc, from various medical units but did not deposit into Government treasury. Detail is given as below:

S. No	Head of account	Amount (Rs)
1	Indoor/OPD	335,008
2	OPD Dental	6,860
3	OPD BHUs	234,180
4	Govt share	475,618
5	25% Doctor share	59,957
6	3% X-Ray share	17,026
7	Ambulance	9,330
<b>Total</b>		<b>1,137,979</b>

The non deposit of dues in to Government treasury occurred due to weak internal controls, which resulted in illegal retention of government dues with chance of misappropriation and loss to government.

The irregularity was pointed out in August 2018, management stated that detailed reply will be furnished after scrutiny of record. No further progress was communicated till finalization of this report.

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

Audit recommends immediate deposit of collected money into government treasury under relevant head of accounts besides action against the person(s) at fault.

**AIR No. 14 AC-IV(2017-18)**

**1.2.2.21 Overpayment of account of irregular Pay & Allowances -Rs 1.074 million**

According to para 12 of the Civil Servants Revised Leave Rules, 1981, Extraordinary Leave may be granted without Pay.

According to Finance Department letter No. FD(SR-II)8-2/70 dated 06.06.1977 endorsed by Accountant General Khyber Pakhtunkhwa vide letter

No. Computer/HR-LAB/CIC /203 dated 04.8.2011, Conveyance Allowance is not admissible during leave with full/half pay.

According to Notification No.FD(SOSR-II)8-18/2015-16 dated 15.04.2016, Health Professional Allowance will be admissible during period of their posting against the sanctioned posts at health Department.

According to Notification No.FD(SOSR-II)8-18/2015-16 dated 15.04.2016, Health Professional Allowance will be admissible to Doctors and para medics staff.

District Health Officer Mardan overpaid Rs 1,073,833 on account of Pay & Allowances, Conveyance Allowance, Mess Allowance, Uniform Allowance and Health Professional Allowance during financial year 2017-18 which are elaborated below:

1. Payment of Pay & Allowances was made for Rs 167,689 to Dr. Zarmina Aslam while she was on Extra Ordinary Leave w.e.f 01.12.2017 to 14.01.2018. Thus, payment of pay for leave period resulted in overpayment.
2. Conveyance Allowance of Rs 259,432, Mess Allowance for Rs 59,612 and Uniform Allowance for Rs 23,100 totaling to Rs 342,144 were paid to the employees during the course of their leave. Detail is in annexure-17.
3. Health Professional Allowance of Rs 444,000 was paid to Dr Huma Irum Dental Surgeon for the waiting period w.e.f 02/1/2017 to 06/8/2017.
4. Rs 120,000 were paid on account of Health Professional Allowance Mr Khalil Ahmad who was working on the post of Sanitary Supervisor BPS-11 later on, he was reappointed as junior clerk on the grounds that he was not technical. Audit holds that payment of Health Professional Allowance to non technical person was irregular.

Overpayments occurred due to weak internal controls which resulted in loss to Government.

The irregularity was pointed out in August 2018, management stated that detailed reply would be given later on. No reply in the matter was furnished till finalization of this report.

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

Audit recommends recovery of the overpaid amount and deposit into the Government treasury

**AIR No. 13, 19 & 22 AC-IV(2017-18)**

**1.2.2.22 Non deduction/non deposit of Sales Tax and Income Tax-Rs 1.003 million**

According to Section 3(1) of Sales Tax Act 1990, there shall be charged, levied and paid a tax known as Sales Tax @ 17% of the value of taxable.

According to Section 336 A of Income Tax Ordinance, 2001, any person making sale by public auction or tender any property or goods shall deduct tax at the time of making payments (to non filer), deduct tax @ 15% from the gross amount payable.

District Education Officer (Female) Mardan auctioned old material of damaged schools for Rs 3,135,100 during Financial year 2017-18 but did not deduct Sales Tax @ 17% and Income Tax @ 15% for Rs 532,967 and Rs 470,265 respectively. Detail is in annexure-18.

Non deduction of Sales Tax and Income Tax occurred due to non observance of Government rules which resulted in loss to Government.

The irregularity was pointed out in August 2018, management stated that tax would be collected from the contractor and would be deposited in

Government treasury. Reply was not tenable as no progress in the matter was intimated till finalization of this report.

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

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

**AIR No. 07 AC-IV(2017-18)**

**1.2.2.23 Less deposit of auction money-Rs 1.000 million**

According to rule 1 of Annexure A to para 38 of GFR Vol.-I, departmental authorities to see that all revenues due to Government which have been brought to account are correctly and promptly assessed, realized and credited to government account.

District Education Officer (Male) Mardan auctioned old material of GHSS Ghala Dher during financial year 2017-18. Audit observed that Fard-e-boli (bidding statement) revealed the bidding amount as Rs 1,200,000 whereas the local office deposited Rs 200,000 which resulted in less deposit of Rs 1,000,000.

Less deposit of auction money occurred due to weak internal controls which resulted in loss to Government.

The irregularity was pointed out in August 2018, management stated that C&W department assessment for the said material was Rs 186,000 which was auctioned for Rs 200,000. The figure was erroneously written as Rs 1,200,000 instead of Rs 200,000. Reply is not satisfactory as the fard e boli (bidding statement) clearly depicts the bidding amount as Rs 1,200,000.

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

Audit recommends investigation for fixing responsibility for action against the person(s) at fault.

**AIR No. 07 AC-IV(2017-18)**

**1.2.2.24 Less deposit of 1% tax on registry amount-Rs. 997,740**

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.

Deputy Commissioner Mardan received Rs 46,307,715 on account of 1% district tax on registration of land (registry) during financial year 2017-18, out of which Rs 45,309,975 were deposited in Government treasury making a less deposit of Rs 997,740. Detail is in annexure-19.

Less deposit of tax occurred due to weak internal controls which resulted in loss to Government.

The irregularity was pointed out in July 2018, management stated that para would be referred to the concerned sub registrar and detailed reply would be given as and when received. No progress in the matter was intimated till finalization of this report.

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

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

**AIR No. 04 AC-IV(2017-18)**



**TMA<sub>s</sub> MARDAN/  
TAKHT BHAI/KATLANG**

### **1.3.1 Irregularity/Non-compliance**

#### **1.3.1.1 Non submission of Accounts of Local Government by TMA Mardan –Rs 512.738 million**

According to section 36(2)(b) read with section 36(3) of Local Government Act 2013, the Tehsil Accounts Officer shall maintain the accounts of Tehsil Municipal Administration and submit to DAO concerned for consolidation of the accounts of local governments at the District Accounts Office quarterly and annually separately for receipts from the Government and local resources and send to Government, Accountant General and Nazim District Council.

Tehsil Municipal Officer, TMA Mardan did not submit the accounts of receipts from the Government and own resources amounting to Rs 512,738,170 during Financial Year 2017-18, for consolidation of receipts' accounts by DAO Mardan as required above. Detail is given below:

<b>S.No.</b>	<b>Particular</b>	<b>Amount (Rs)</b>
1.	Receipts from own Source	276,697,170
2.	Receipts from Government	236,041,000
<b>Total</b>		<b>512,738,170</b>

Non submission of Accounts occurred due to lake of accounting procedure, which caused non reflection of financial information in the financial statements of the District.

The irregularity was pointed out in November 2018, management did not respond to audit observation.

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

Audit recommends consolidation of TMA accounts in District Financial Statements, fixing responsibility and action against the person(s) at fault.

**AIR No. 06(2017-18)**

**1.3.1.2 Non submission of Accounts of Local Government by TMA Takhtbhai –Rs 156.016 million**

According to section 36(2)(b) read with section 36(3) of Local Government Act 2013, the Tehsil Accounts Officer shall maintain the accounts of Tehsil Municipal Administration and submit to DAO concerned for consolidation of the accounts of local governments at the District Accounts Office quarterly and annually separately for receipts from the Government and local resources and send to Government, Accountant General and Nazim District Council.

Tehsil Municipal Officer, TMA Takhtbhai did not submit the accounts of receipts from the Government and own resources amounting to Rs 156,016,190 during Financial Year 2017-18, for consolidation of receipts' accounts by DAO Mardan as required above. Detail is given below:

S.No.	Particular	Amount (Rs)
1.	Receipts from own Source	70,888,542
2.	Receipts from Government	85,127,648
<b>Total</b>		<b>156,016,190</b>

Non-submission of accounts occurred due to lack of accounting procedure, which caused non-reflection of financial information in the financial statements of the District.

The irregularity was pointed out in November 2018, the management stated that detailed reply would be submitted after scrutiny of the relevant record. However, no progress was shown to audit till finalization of this report.

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

Audit recommends consolidation of TMA accounts in District Financial Statements, fixing responsibility and action against the person(s) at fault.

**AIR No. 04 (2017-18)**

**1.3.1.3 Non submission of Accounts of Local Government by TMA Katlang –Rs 59.111 million**

According to section 36(2)(b) read with section 36(3) of Local Government Act 2013, the Tehsil Accounts Officer shall maintain the accounts of Tehsil Municipal Administration and submit to DAO concerned for consolidation of the accounts of local governments at the District Accounts Office quarterly and annually separately for receipts from the Government and local resources and send to Government, Accountant General and Nazim District Council.

Tehsil Municipal Officer, TMA Katlang did not submit the accounts of receipts from the Government and own resources amounting to Rs 59,110,771 during Financial Year 2017-18, for consolidation of receipts' accounts by DAO Mardan as required above. Detail is given below:

<b>S.No.</b>	<b>Particular</b>	<b>Amount (Rs)</b>
1.	Receipts from own Source	14,733,978
2.	Receipts from Government	44,376,793
<b>Total</b>		<b>59,110,771</b>

Non-submission of accounts occurred due to lack of accounting procedure, which caused non-reflection of financial information in the financial statements of the District.

The irregularity was pointed out in November 2018, the management stated that detailed reply would be submitted in due course of time. However, no progress was shown to audit till finalization of this report.

Audit recommends consolidation of TMA accounts in District Financial Statements, fixing responsibility and action against the person(s) at fault.

**AIR No. 03 (2017-18)**

#### **1.3.1.4 Irregular purchase of street light items and Generic Consumable Accessories –Rs 22.039 million**

According to rule 6 of Khyber Pakhtunkhwa Public Procurement Rules 2014, 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.

TMO Mardan spent Rs 20,680,579 on purchase of street light items and Rs 1,358,956 on purchase of Generic Consumable Accessories totaling to Rs 22,039,535 during financial year 2017-18. The purchases were made in piecemeal to avoid the open tender system. Audit holds that the purchases were required to be made through open tender system in order to achieve the economical rates which was not done.

Irregular purchase of various items occurred due to lack of internal controls which compromised the standard and economy in purchases.

The irregularity was pointed out in December 2018, management did not respond to audit observation.

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

Audit recommends investigation in the matter besides fixing of responsibility for action against person(s) at fault.

**AIR No. 30(2017-18)**

### 1.3.1.5 Irregular expenditure on renovation of Awami Hujra – Rs 6.840 million

According to S.No. 2 of the Administrative Approval issued by the Deputy Commissioner Mardan, the Executing Agency shall ensure the transfer of land for Awami Hujra/ Community Center in the name of Government before execution of developmental work.

Tehsil Municipal Officer, TMA Mardan spent Rs 6,839,800 on renovation/ additional work in different Awami Hujras/ Community Centers during Financial Year 2017-18. However, the land of the Hujras was not transferred in the name of government through Mutation deed. Hence, the expenditure on community centers without transferring of land was held irregular which put the government investment at risk. Detail is given below:

S.No.	Name of scheme	E/Cost (Rs)	Expenditure till date (Rs)
1.	Renovation work at Awami Hujra Ghareeb Abad	1,000,000	810,000
2.	Renovation work at Awami Hujra Guli Bagh	2,000,000	1,520,000
3.	Renovation work at Awami Hujra Mandoori	1,561,000	1,186,000
4.	Addl: work at Mayar Community Center Mayar	2,500,000	1,973,000
5.	Renovation work at Community Center Sadi Khel	2,000,000	1,350,800
<b>Total</b>		<b>9,061,000</b>	<b>6,839,800</b>

Irregular expenditure occurred due to weak internal and financial control which resulted in risk to Government investment..

The irregularity was pointed out in November 2018, management stated that the matter would be referred to the relevant forum and audit will be intimated accordingly. However, no progress was shown to audit till finalization of this report.

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

Audit recommends immediate transfer of the land in the name of the government and action against the person (s) at fault.

**AIR No. 09 (2017-18)**

**1.3.1.6 Irregular award of contract of GBS Katlang-Rs 2.592 million**

According to serial No. 2 of the policy guidelines issued by Local Council Board KP vide letter No.AO-II/LCB/6-11/2017 dated 20.2.2017, the bidding process shall continue to achieve the maximum increase or upto minimum of 20% over the last year approved bid/income.

According to serial No. 5 & 6 of the policy guidelines issued by Local Council Board KP vide letter No.AO-II/LCB/6-11/2017 dated 20.2.2017, the contractor shall deposit 5% earnest money and the successful bidder shall deposit 15% of the bid amount in advance.

TMO Katlang awarded contract of GBS Katlang for Rs 2,591,500 (@ Rs 7,100 per day) during financial year 2017-18. The following irregularities were observed:

1. The contract was awarded on the basis of simple application of the contractor. The contract had also been awarded to the same contractor on the same rate in the previous year 2016-17 and no increase in the rate was made for the current year.
2. The contractor was not enlisted with department
3. No agreement was executed with contractor
4. 5% earnest money was not deposited by the contractor
5. 15% advance as required under the contract policy was not deposited by the contractor.

Furthermore, as per agreement deed with land owner, shops were to be constructed by land owner in the vicinity of the GBS and the income thereof would be shared between the two parties but the TMA record was silent in this regard as no income was shown realized on account rent of shops.

The irregularity was pointed out in November 2018, management stated that detailed reply would be submitted later on. Reply was not tenable as no reply was submitted till finalization of this report.

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

Audit recommends investigation in the matter for appropriate measure against the contractor and action against the person(s) at fault.

**AIR No. 06 (2017-18)**



### 1.3.2 Internal Control Weaknesses

#### 1.3.2.1 Non recovery of arrears of water charges-Rs 39.280 million

According to Para 28 of GFR Vol.-I, no amount due to government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought.

Tehsil Municipal Officer Mardan did not recover arrears of water charges of Rs 39,280,595 from consumers of water supply schemes upto the financial year 2017-18. Detail of the arrears is as under:

S#	Particulars	Amount (Rs)
1	Previous years' arrears	39,683,475
2	Arrears from 01-07-2017 to June 2018	402,880
<b>Total</b>		<b>39,280,595</b>

Non recovery of water charges occurred due to lack of management interest towards TMA's receipts which resulted in loss to TMA.

The irregularity was pointed out in December 2018, management stated that recovery was in progress and detailed reply would be given after scrutiny of record. No progress in the matter was intimated till finalization of this report.

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

Audit suggests recovery of water charges and action against the person(s) at fault under intimation to audit.

**AIR No. 32 (2017-18)**

### **1.3.2.2 Loss due to less realization of receipts-Rs 37.555 million**

According to serial No. 2 of the policy guidelines issued by Local Council Board KP vide letter No.AO-II/LCB/6-11/2017 dated 20.2.2017, the bidding process shall continue to achieve the maximum increase or upto minimum of 20% over the last year approved bid/income.

During financial year 2017-18, TMO Takht Bhai did not achieve 20% increase (over the previous financial year) in the targets from various contracts/receipts' sources. Audit observed a continuous decrease in collection of receipts targets since financial year 2015-16 which resulted in loss of Rs 37,550,316 to TMA. Detailed comparative analysis as per annexure-20.

Less realization of receipts occurred due to weak internal controls and lack of management interest which resulted in loss to TMA.

The irregularity was pointed out in November 2108, management stated that the contracts were widely publicized in the print media, but no contractor participated in the bidding process, therefore, the 10 contracts were run departmentally. Reply was not relevant as TMA should have mobilized all available resources to achieve the receipt target.

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

Audit recommends fixing of responsibility for action against the person(s) at fault.

**AIR No. 08 (2017-18)**

**1.3.2.3 Non-imposition of penalty for non completion of works – Rs 17.895 million**

According to clause 2 of the contract agreement and work orders, penalty of 1% per day and up to maximum of 10% of the bid cost shall be imposed for delay in completion of work.

During Financial Year 2017-18, Tehsil Municipal Officer, Mardan awarded contracts of thirteen (13) schemes worth Rs 178,951,000 to various contractors. The schemes were required to be completed in stipulated period of time. However, the works were not completed within the stipulated period of time. The local office was required to take initiatives to speed up the works besides imposing penalty of Rs 17,895,100 @10% on bid cost of the works, which was not done. Detail is given in annexure-21.

Non-imposition of penalty occurred due to weak internal control, which resulted in depriving the public from the benefits of the schemes and caused loss to Government.

The irregularity was pointed out in November 2018, management stated that the relevant record will be scrutinized and action will be taken accordingly. However, no progress was shown to audit till finalization of this report.

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

Audit recommends immediate completion of development schemes and recovery of penalty besides action against the person(s) at fault.

**AIR No. 03 (2017-18)**

#### 1.3.2.4 Loss due to less crediting of profit on TDR-Rs 17.775 million

According to MoUs entered into 24.9.2011 and 10.9.2012 between The Bank of Khyber and TMA Mardan, TMA Mardan placed Rs 250,000,000 and Rs 150,000,000 as fixed deposit for 30 years with the Bank of Khyber Mardan @14.61% and 11.50% profit per annum respectively.

TMO Mardan did not recover a profit of Rs 17,775,001 from the Bank of Khyber on fixed deposits during financial year 2017-18. The Bank of Khyber Mardan was required to credit a profit of Rs 53,775,000 but it credited Rs 35,999,999 into TMA account which resulted in less credit of profit for Rs 17,775,001. Detail is as under:

S#	TDR No. & date	Principal amount Rs)	Rate of Profit	Profit earned for year 2017-18	Profit credited to TMA account	Difference (less Credit)
1	TDR NO 8386 dated 24.9.2011	250,000,000	14.61%	36,525,000	22,500,000	14,025,000
2	TDR NO 33174 dated 10.09.2012	50,000,000	11.50%	17,250,000	13,499,999	3,750,001
<b>Total</b>				<b>3,775,000</b>	<b>5,999,999</b>	<b>17,775,001</b>

Less crediting of profit occurred due to lack of financial management which resulted in loss to TMA.

The irregularity was pointed out in December 2018, management did not respond to audit observation.

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

Audit recommends recovery of the short paid profit besides action against person(s) at fault.

**AIR No. 27(2017-18)**

**1.3.2.5 Loss due to less realization of receipts-Rs 13.253 million**

According to serial No. 2 of the policy guidelines issued by Local Council Board KP vide letter No.AO-II/LCB/6-11/2017 dated 20.2.2017, the bidding process shall continue to achieve the maximum increase or upto minimum of 20% over the last year approved bid/income.

TMO Mardan did not achieve 20% increase (over the previous financial year) in the targets from various contracts/receipts' sources. Audit observed a decrease in collection of receipts targets during financial year 2017-18 which resulted in loss of Rs 13,253,910 to TMA. Detailed comparative analysis in annexure-22. Furthermore, audit observed that GBS Mardan's receipts can be increased many times by banning the private bus stands established in various localities of the Mardan city for which no efforts were observed.

Less realization of receipts occurred due to weak internal controls and lack of management interest which resulted in loss to TMA.

The irregularity was pointed out in December 2018, management stated that the contracts were put to open auction time and again but due to non participation of the contractors the contracts remained un-auctioned resultantly the contracts were run departmentally and efforts were made to increase the revenue. Reply was not tenable as the downfall in revenue reflected that serious efforts were not made.

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

Audit recommends fixing of responsibility for action against the person(s) at fault.

**AIR No. 23(2017-18)**

**1.3.2.6 Loss due to non achievement of target-Rs 11.166 million**

According to serial No. 2 of the policy guidelines issued by Local Council Board of KP vide letter No.AO-II/LCB/6-11/2017 dated 20.2.2017, the bidding process shall continue to achieve the maximum increase or upto minimum of 20% over the last year approved bid/income.

TMO Katlang realized Rs 11,316,555 from the contracts of GBS Katlang, cattle fair Katlang and 2% Property Tax during financial year 2017-18, making less realization of Rs 11,166,561 by non achieving of target of Rs 22,483,116 i.e 20% increase over the previous year's receipts. Detail is as under:

S#	Name contract	Previous year's contract amount (Rs)	Target for 2017-18 with 20% increase (Rs)	Current year's collection (Rs)	Less collection (Rs)
1	GBS Katlang	2,196,740	2,636,088	2,591,500	44,588
2	Cattle fair Katlang	2,489,190	2,987,028	2,656,620	330,408
3	2% property tax	14,050,000	16,860,000	6,068,435	10,791,565
<b>Total</b>		<b>18,735,930</b>	<b>22,483,116</b>	<b>11,316,555</b>	<b>11,166,561</b>

Non achieving of target occurred due to lack of internal controls and management interest which resulted in loss to TMA.

The irregularity was pointed out in November 2018, management stated that detailed reply would be submitted later on. Reply was not tenable as no reply was submitted till finalization of this report.

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

Audit recommends fixing of responsibility for action against the person(s) at fault.

**AIR No. 07 (2017-18)**

**1.3.2.7 Non recovery of 10% share of premium from investor-Rs 9.900 million**

According to Tehsil Officer Regulation TMA Mardan letter No. 10086/TMA Mardan dated 23.10.2017, Rs 9,900,000 would be due from investor of Medical and shopping Plaza Mardan as 10% TMA share in Premium of shops.

TMO Mardan did not recover long outstanding dues of Rs 9,900,000 from the investor on account of 10% TMA share of premium realized from the auction of shops of Medical and shopping Plaza Mardan. As per agreement, TMA was required to collect the premium and deposit the same in joint account which was not done.

Non recovery of 10% share of premium occurred due to weak internal controls which resulted in loss to TMA.

The irregularity was pointed out in December 2018, management stated that recovery was in progress as Finance Committee of Tehsil Council Mardan recommended that the whole recovery would be made in the forthcoming auction of shops. No progress in the matter was intimated till finalization of this report.

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

Audit recommends recovery from the investor and deposit into the TMA account besides action against the person at fault.

**AIR No. 22 (2017-18)**

**1.3.2.8 Non recovery of Income Tax from shopkeepers-Rs 5.553 million**

According to section of 336 A of Income Tax Ordinance 2001, any person making sale by public auction/tender of any property or goods including award of lease to any person, shall deduct Income Tax @ 10% .

TMO Mardan did not recover Rs 5,553,000 as Income Tax @ 10% on auction of shops of TMA Medical and Shopping Complex Shamsi Road Mardan from the shopkeepers. It is pertinent to mention that FBR has already withheld said Income Tax from the TMA bank account however, TMA did not recover the said tax amount from the shopkeepers till date of audit. Detail is as given in annexure-23.

Non recovery of Income Tax from shopkeepers occurred due to weak internal controls which resulted in loss to TMA.

The irregularity was pointed out in December 2018, management stated that recovery was in progress and a detailed reply would be given soon. No progress in the matter was intimated till finalization of this report.

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

Audit recommends immediate recovery of the Income Tax from the shopkeepers besides action against the person(s) at fault.

**AIR No. 26(2017-18)**



### **1.3.2.9 Loss due to non-deduction of Income Tax – Rs 5.255 million**

According to Rate Analysis (1 to 8) & (1 to 10) , 22% of Market rate was added as contractor's profit (15%) and overhead (7% income tax) in rates for various items of work.

During audit of the accounts record of TMA Mardan, it was observed that the local office added 7% income tax in the rate analysis of various items of work in two development schemes awarded to different contractors. However, the management did not deduct the income tax from the bills of the contractors which caused loss to the government amounting to Rs 5,255,327. Detail is given in xure-24.

Loss due to non deduction of Income Tax occurred due to weak financial and internal controls which resulted in loss to Government.

The irregularity was pointed out in November 2018, management stated that the case would be referred to Provincial Government for clarification. Reply was not satisfactory, income tax was required to be deducted from the bills of the contractor as the rate paid to the contractor was inclusive of income tax.

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

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

**AIR No. 02(2017-18)**

### **1.3.2.10 Non deposit of Sales Tax-Rs 4.107 million and non deposit of Income Tax –Rs 1.872 million**

According to section 3(1) of Sales Tax Act 1990, there shall be charged, levied and paid Sales Tax @ 17% on the supply goods.

According to section 153(1)(a) A of Income Tax Ordinance 2001, Income Tax @ 7.75% shall be deducted on sale of any other goods from non filer. .

TMO Mardan purchased various items of Rs 24,160,641 from different suppliers during financial year 2017-18. Local office deducted Sales Tax @ 17% for Rs 4,107,309 and Income Tax @ 7.75% for Rs 1,872,451 from the suppliers but failed to produce any evidence regarding deposit of the same into Government treasury. Detail is as in annexure-25.

Non deduction of Sales Tax and Income Tax occurred due to lack of internal controls which resulted in loss to Government.

The irregularity was pointed out in December 2018, management did not respond to audit observation.

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

Audit recommends deposit of Sales Tax and Income Tax into the Government treasury or produce the documentary evidence showing Sales Tax deposit.

**AIR No. 30(2017-18)**

**1.3.2.11 Non recovery of Annual Tax and NOC Fee from Petrol Pumps  
- Rs 4.050 million**

According to Government of KPK, Local Government Department Letter No. AOII/LCB/2-15/3008 date 07.04.2008, annual tax & NOC fee on petrol/ CNG pumps has been fixed as Rs 50,000 & Rs 25,000 respectively.

According to Local Council Board Government of Khyber Pakhtunkhwa office memo No. AOII/LCB/6-11/2010 dated 21-04-2011, & instruction of

Senior Minister in Minutes of Meeting vide Para No. 05, tax shall be imposed on Petrol/ CNG pumps by all TMAs/ MCs in KPK at the prescribed rate.

Tehsil Municipal Officer, TMA Mardan did not realize Rs 4,050,000 on account of NOC fee and annual tax from the owners of 54 Petrol/ CNG Pumps situated at the approach roads under the jurisdiction of TMA Mardan during Financial Year 2017-18. Detail is given in annexure-26.

The irregularity occurred due to lack of interest of the controlling officer towards generation of revenue which resulted in loss to the Council.

The irregularity was pointed out in November 2018, management stated that the owners of CNG & Petrol pumps are paying annual fee. Reply was not satisfactory as no documentary proof of receiving such fee has been produced to audit till finalization of this report.

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

Audit recommends recovery of NOC and annual fee from the owners of CNG/Petrol pumps besides action against the person (s) at fault.

**AIR No. 01(2017-18)**

**1.3.2.12 Loss due to unauthorized purchase of official vehicles beyond entitlement—Rs 3.780 million**

According to the Government of Khyber Pakhtunkhwa, Local Government Elections & Rural Development Department Notification No. SOG(LG)7-1/ Misc:/2016/Vol-II dated 08-08-2016 and No. Dir (L.G) Transport Committee Report/2015-16 dated 14.10.2016, Nazim of Tehsil Government was entitled for 1300 CC M/T Car and TMO for Suzuki Cultus 1000 CC.

Tehsil Municipal Officer, TMA Mardan spent Rs 6,980,000 on purchase of two vehicles i.e Suzuki Vitara 1600 CC for Tehsil Nazim and TMO from Suzuki Motors Peshawar during the Financial Year 2017-18 whereas Tehsil Nazim was entitled for 1300 CC M/T Car i.e Toyota XLI/GLI, maximum cost of which was Rs 1,800,000 and TMO for 1000 CC M/T Car i.e Suzuki Cultus, maximum cost of which was Rs 1,400,000. Audit observed that not only the purchase was unauthorized but also caused loss of Rs 3,780,000 (Rs 6,980,000 – Rs 1,800,000 – Rs 1,400,000).

Loss due to unauthorized purchase occurred due to lack of administrative and internal controls which resulted in loss to the government.

The irregularity was pointed out in November 2018, management stated that the vehicles were purchased in light of resolution passed by the Tehsil Council. Reply was not satisfactory as vehicles were purchased beyond the entitlement fixed by the Provincial Government.

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

Audit recommends fixing of responsibility for action against the person (s) at fault.

**AIR No. 10(2017-18)**

**1.3.2.13 Non-imposition of penalty for non completion of works – Rs 3.296 million**

According to clause 2 of the contract agreement and work orders, penalty of 1% per day and up to maximum of 10% of the bid cost shall be imposed for delay in completion of work.

Tehsil Municipal Officer, Takhtbhai awarded contract of fifteen (15) schemes worth Rs 32,959,600 to various contractors during Financial Year 2017-

18. The schemes were required to be completed in stipulated period of time. However, the works were not completed within the stipulated period of time. The local office was required to take initiatives to speed up the works besides imposing penalty of Rs 3,295,960 @10% on bid cost of the works, which was not done. Detail is given in annexure-27.

Non-imposition of penalty occurred due to weak internal control, which resulted in depriving the public from the benefits of the schemes and caused loss to Government.

The irregularity was pointed out in November 2018, the management stated that detailed reply would be submitted after scrutiny of the relevant record. However, no progress was shown to audit till finalization of this report.

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

Audit recommends immediate completion of development schemes and recovery of penalty besides action against the person(s) at fault.

**AIR No. 02(2017-18)**

**1.3.2.14 Non recovery of rent of shops –Rs 2.546 million**

According to rule 1 of Annexure A to para 38 of GFR Vol.-I, the departmental authorities are primarily responsible to see that all revenues are correctly and promptly assessed, realized and credited to government treasury.

TMO Mardan did not recover Rs 2,545,806 on account of rent of TMA shops in various localities during financial year 2017-18. Detail is in annexure-28.

Non recovery of rent occurred due to lack of internal controls which resulted in loss to TMA.

The irregularity was pointed out in December 2018, management stated that recovery was in progress, the less recovery was due to court cases and the arrears would be recovered. Neither any documentary evidence regarding court case was produced nor was any progress in the matter intimated till finalization of this report.

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

Audit recommends immediate recovery of the rent of shops besides action against the person(s) at fault.

**AIR No. 24(2017-18)**

**1.3.2.15 Non recovery of Annual Tax and NOC Fee from Petrol Pumps  
- Rs 2.160 million**

According to Government of KPK, Local Government Department Letter No. AOII/LCB/2-15/3008 date 07.04.2008, annual tax & NOC fee on petrol/ CNG pumps has been fixed as Rs 15,000 & Rs 30,000 respectively.

According to Local Council Board Government of Khyber Pakhtunkhwa office memo No. AOII/LCB/6-11/2010 dated 21-04-2011, & instruction of Senior Minister in Minutes of Meeting vide Para No. 05, tax shall be imposed on Petrol/ CNG pumps by all TMAs/ MCs in KPK at the prescribed rate.

Tehsil Municipal Officer, TMA Takhtbhai did not realize Rs 2,160,000 on account of NOC fee and annual tax from the owners of 48 Petrol/ CNG Pumps situated at the approach roads under the jurisdiction of TMA Takhtbhai during Financial Year 2017-18. Detail is given in annexure-29.

The irregularity occurred due to lack of interest of the controlling officer towards generation of revenue which resulted in loss to the Council.

The irregularity was pointed out in November 2018, the management replied that the relevant record would be scrutinized and action would be taken accordingly. However, no progress was shown to audit till finalization of this report.

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

Audit recommends recovery of the NOC and annual fee from the owners of CNG/Petrol pumps and action against the person (s) at fault.

**AIR No. 01 (2017-18)**

**1.3.2.16 Non deposit of sales tax, Professional Tax, DPR and stamp duty of Rs 410,029 and non deduction of sales tax – Rs 715,2020**

According to Para 8 of Treasury rule, each administrative department to see that the dues of the Government are correctly and promptly assessed collected and paid into Government Treasury.

Tehsil Municipal Officer, TMA Takhtbhai deducted Rs 410,029 on account of 1/5<sup>th</sup> sales tax, Stamp duty, Professional Tax & DPR fund from M/S Collaborative Heavy Industries Private Limited Government contractor on account of supply of Tractors, Trolley & Multi Loader during Financial Year 2017-18. The amount was retained in designated bank account of the TMO concerned instead of depositing into Government treasury under proper head of accounts. Detail is given below:

<b>S.No.</b>	<b>Particular</b>	<b>Amount (Rs)</b>
1.	Sales tax	276,864
2.	Stamp Duty	81,427
3.	Professional Tax	36,000
4.	DPR Fund	16,000
	<b>Total</b>	<b>410,291</b>

Similarly, Rs 8,142,675 was paid to contractor for the supply of Tractors without deduction of sales tax of Rs 715,202 at the prescribed rate.

The irregularity occurred due to weak internal controls which resulted in loss to the government.

The irregularity was pointed out in November 2018, the management replied that the sales tax has already been deposited into proper head of accounts and sales tax invoices would be collected from the concerned firm in due course of time. However, the management did not show any progress till finalization of this report.

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

Audit recommends immediate deposit of sales tax, stamp duty, Professional Tax & DPR Fund into Government treasury and recover Sales Tax amount of Rs. 715,202 from supplier or produce Sales Tax Invoice.

**AIR No. 07 (2017-18)**

**1.3.2.17 Non-imposition of penalty for non completion of works – Rs 1.223 million**

According to clause 6 of the contract agreement and work orders, penalty of 1% per day and up to maximum of 10% of the bid cost shall be imposed for delay in completion of work.

During Financial Year 2017-18, Tehsil Municipal Officer, Katlang awarded contract of six (06) schemes worth Rs 12,225,500 to various contractors. The schemes were required to be completed in stipulated period of time. However, the works were not completed within the stipulated period of time. The local office was required to take initiatives to speed up the works besides



imposing penalty of Rs 1,222,500 @10% on bid cost of the works, which was not done. Detail is given in annexure-30.

Non-imposition of penalty occurred due to weak internal controls, which resulted in depriving the public of the benefits of the schemes and caused loss to Government.

The irregularity was pointed out in November 2018, the management replied that the relevant record would be scrutinized and action would be taken accordingly. However, no progress was shown to audit till finalization of this report.

Audit recommends immediate completion of development schemes and recovery of penalty besides action against the person(s) at fault.

**AIR No. 02 (2017-18)**

**1.3.2.18 Non-deduction of Income Tax - Rs 1.209 million**

According to Government of Pakistan, Revenue Division FBR SRO No. 363 dated 19-03-2011, income tax deduction is exempted on supply of various solar items either imported or locally manufactured including solar torch, Solar Panel, LED lights, inverters, batteries, charge controllers, PV Module, Wind Turbines.

According to Deputy Commissioner, Regional Tax Office, Peshawar Letter No WHU-II/ RTO-PR/2017-18/12 dated 11-07-2017, income tax @ 7.5% shall be recovered from the contractors w.e.f 1<sup>st</sup> July, 2017.

Tehsil Municipal Officer, TMA Mardan paid Rs 157,702,905 to different contractors for execution of various Solarization schemes in the district during Financial Year 2017-18. The contractor executed various items of work in the subject schemes which were not exempted from the deduction of income tax as per the above criteria, but the TMA Mardan did not deduct Income Tax @ 7.5% of Rs 1,208,895. Detail is given in annexure-31.

Non deduction of Income Tax occurred due to weak internal and financial controls which resulted in loss to the government.

The irregularity was pointed out in November 2018, management stated that the case would be referred to Provincial Government for clarification. Reply was not satisfactory, Income Tax was required to be deducted from the bills of the contractors on items of work not exempted from Income Tax.

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

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

**AIR No. 15(2017-18)**

**1.3.2.19 Loss to Government due to non-deduction of Conveyance Allowance – Rs 719,832**

According to the Government of KP, Finance Department letter No. FD(SR-II) 8-2170 date 20-11-1983 and No.FD(SOSR-II) 8-52/2013 date 02-04-2013, a civil servant who is provided official accommodation within the office premises will not be entitled to House Rent Allowance and conveyance allowance.

According to Government of KP, Finance Department letter No. FD(PRC)1-1/2011 dated 19-07-2011 endorsed by the Accountant General Khyber Pakhtunkhwa vide letter No. Computer/HR-LAB/C/203 dated 04-08-2011, Government servants who reside within the office premises are not entitled for Conveyance Allowance.

During Financial Year 2017-18, Tehsil Municipal Officer, TMA Mardan did not deduct Conveyance Allowance from the pay of those employees to whom Government accommodations were allotted in the TMA Colony which are in the

premises of the office where they performed duty. Due to non-deduction of Conveyance Allowance, Government sustained a loss of Rs 719,832. Detail is given in annexure-32.

Loss due to non deduction of Conveyance allowance occurred due to weak internal and financial controls which resulted in loss to Government.

The irregularity was pointed out in November 2018, management stated that the relevant record would be scrutinized and action will be taken accordingly. However, no progress was shown to audit till finalization of this report.

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

Audit recommends immediate stoppage of the conveyance allowance, recovery of overpayment and action against the person(s) at fault.

**AIR No. 14(2017-18)**

**1.3.2.20 Non deduction of Income Tax -Rs 656,015**

According to section 153(1)C of Income Tax Ordinance 2001, 12.5% Income Tax shall be levied on contracts (non filer).

TMO Katlang did not deduct Income Tax for Rs 656,015 from contractors of GBS Katlang and cattle fair Katlang during financial year 2017-18 as per detail below:

S#	Name contract	Contract amount Rs	Income Tax @ 12.5% (RS)
1	GBS Katlang	2,591,500	323,938
2	Cattle fair Katlang	2,656,620	332,078
	<b>Total</b>	<b>5,248,120</b>	<b>656,015</b>

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

The irregularity was pointed out in November 2018, management stated that detailed reply would be submitted later on. Reply was not tenable as no reply was submitted till finalization of this report.

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

Audit recommends recovery of Income Tax from the contractor and action against person(s) at fault.

**AIR No. 08 (2017-18)**

**AD LGE&RDD AND VCS/NCs**  
**MARDAN**

## **1.4.1 Internal Control Weaknesses**

### **1.4.1.1 Irregular award of contracts- Rs 55.810 millions**

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

During audit of the accounts record of the office of Assistant Director Local Government and Rural Development Department Mardan for the year 2017-18, it was noticed that bids of various contractors were not incorporated in the comparative statements without assigning any reason and despite their bid offers for the said work as evident from the list issued by the office of Director General LGE&RDD Khyber Pakhtunkhwa,. Thus fair competition and economical rates were not maintained in the award of these contracts. Detail is in annexure-33.

Irregular award of contracts indicated weak financial control, which marred transparency in the award of contracts and risk of loss to the government.

The irregularity was pointed out in December 2018, management stated that the original tender documents of the above contractors were not received to this office, therefore their firm names were not included in the comparative statement. Reply is not tenable as name of all those contractors who did not submit their documents to DG office were clearly rejected as evident from the remarks column of the comparative statement.

Request for convening of DAC was made January 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends probe into the matter for action against the person(s) at fault.

**AIR No. 11(2017-18)**

**1.4.1.2 Non deposit of income tax, stamp duty and DPR fund- Rs 6.242 million**

According to Para 28 of GFR Vol.-I, no amount due to government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought.

During Financial Year 2017-18, Secretaries of various Village Councils, working under the administrative control of Assistant Director LGE & RDD Mardan, failed to deposit an amount of Rs 6,242,200 on account of income tax, stamp duty and DPR fund in to government treasury, which was deducted from the contractors bills. The amount was retained in designated bank account. Detail as per annexure-34.

Non-deposit of Government taxes indicated weak financial control, which resulted in loss to the government.

The irregularity was pointed out in December 2018, management stated that the outstanding amount will be deposited through challan and will be shown to audit. Reply was not tenable as no progress was intimated till finalization of this report.

Request for convening of DAC was made January 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends immediate deposit of government dues in treasury and action against the person(s) at fault.

**AIR No. 2,2,2,1,2,2,2,2,2,2,2,2,2,2,2,2,2,2,2,2,2,2 & 2(2017-18)**

**1.4.1.3 Non deduction of Income Tax, Sales Tax and Stamp Duty  
Rs 1.314 million**

According to Finance Act 2017, income tax @ 7.75 was required to be deducted on supply under section 153(1)(a) and Sales Tax @17% is deductible from unregistered supplier.

According to Revenue and Estate Department Khyber Pakhtunkhwa letter No. 10837-52/AS(s)/3/240-C/III dated 01.06.2010, stamp duty @1% is required to be deducted on supply of stores and material

During financial year 2017-18 Secretaries of various village councils working under the administrative control of Assistant Director LGE & RDD Mardan failed to deduct an amount of Rs 1,314,801 on account of income tax, sales tax and stamp duty on account of various purchases made by them. Detail as per annexure-35.

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

The irregularity was pointed out in December 2018, management stated that the taxes will be deposited into government treasury. However no progress was intimated till finalization of this report.

Request for convening of DAC was made January 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends immediate recovery and deposit of income tax, sales tax and stamp duty into government treasury under proper head of accounts besides action against the person(s) at fault.

**AIR No. 4,5,3,4,2,3,4,4,3,4,3,4,5,4,3,5,3,4,4,3,3(2017-18)**



**1.4.1.4 Non deposit of Bank profit into Government Treasury –  
Rs 1.226 million**

According to Finance Department Khyber Pakhtunkhwa Peshawar letter No. 2/3-(F/L)/FD/2007-08/vol-IX dated 10.02.2014 Finance Department has allowed sanction of bank accounts in commercial banks for various departments/autonomous/corporation in Khyber Pakhtunkhwa. Now such accounts may be converted into PLS mode and profit earned may be deposited into government treasury under the relevant head of account not later than a week when declared by the bank.

During financial year 2017-18, Secretaries of various village councils, working under the administrative control of Assistant Director LGE & RDD Mardan realized Rs 1,226,673 as profit on bank account. The profit was required to be deposited into government treasury under proper head of accounts which was not done. Detail as per annexure-36.

Non deposit of bank profit into government treasury occurred due to weak internal controls which resulted in loss to Government.

The irregularity was pointed out in December 2018, management stated that the profit will be deposited into government treasury. However no progress was intimated till finalization of this report.

Request for convening of DAC was made January 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends immediate deposit of bank profit into Government treasury under proper head of accounts and action against the person(s) at fault.

**AIR No. 6,7,7,5,7,6,6,8,6,8,6,8,8,6(2017-18)**

#### **1.4.1.5 Overpayment due to non-deduction of vibrator charges – Rs 920,991**

According to items No. (06-05-f), (06-05-h) and (06-05-i) of MRS analysis, rate of Rs 84.96/ M<sup>3</sup> on account of vibrator charges was included in the composite rate for PCC(1:2:4), PCC(1:3:6) and PCC(1:4:8).

During Financial Year 2017-18, Secretaries of various Village Councils, working under the administrative control of Assistant Director LGE & RDD Mardan, overpaid Rs 920,991 to contractors in various developmental works due to non-deduction of vibrator charges from rate paid for PCC. In PCC rate, vibrator charges were included, whereas vibrator is not used in the schemes, hence the vibrator charges were required to be deducted from the contractors bills but was not done. Thus overpayment was made. Detail as per Annex-37.

Overpayment indicated weak financial control, which resulted in loss to the government.

The irregularity was pointed out in December 2018, management stated that mass concrete has been well tamped/ramped and ASTM C331 states that vibrator is allowed for PCC not less than 0.6 meter. Reply was not tenable as the management itself agreed that vibrator is feasible for PCC having height of more than 0.6 meter hence the vibrator charges were required to be deducted.

Request for convening of DAC was made January 2019, however meeting of DAC could not be convened till finalization of this report.

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

**AIR No. 1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1(2017-18)**

## **DEVELOPMENT AUTHORITIES**

## 1.5.1 Internal Control Weaknesses

### 1.5.1.1 Non-recovery of long outstanding arrears – Rs 60.096 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.

During Financial Year 2015-16, Project Director Mardan Development Authority did not recover long outstanding arrears of Rs 60,096,245 on account of Non User Charges. The arrears were neither reflected in the current year's financial statements nor shown in the ledgers and hence the chances of misappropriation of fund cannot be ruled out. Detail is given below:

Head of Account	Total recoverable as on 30-6-2016 (Rs)	Recovery made in 2015-16 (Rs)	Balance as on 30-06-2016 (Rs)
Non User Charges	70,206,165	10,109,920	60,096,245

Non recovery of arrears of Non User Charges and non-maintenance of record was due to weak internal control, which resulted in loss to the Authority and unfair view of financial information.

The irregularity was pointed out in May 2017, management stated that the matter would be discussed with the Chartered Accountant and Financial Statements would be rectified accordingly. However, no progress was shown till date.

Request for convening DAC meeting was made in June 2017, however meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery of long outstanding arrears of Non User Charges and proper maintenance of record besides action against the person(s) at fault.

**AIR No.17 (2015-16)**

**1.5.1.2 Non adjustment/recovery of Mobilization Advance-Rs 13.295 million**

According to para 118 of CPWA, the advance paid by the Government should be recovered from the bills of the contractors for the value of work done or supplies made before final payment is made.

Project Director Mardan Development Authority paid Rs 30,416,428 as Mobilization Advance to the contractor for the scheme “Establishment of Ameer Muhammad Khan Park at Mardan” during the year 2012. The advance was required to be fully adjusted, however, Rs 13,295,524 is still unadjusted/outstanding despite lapse of 5 years.

Non adjustment/recovery of mobilization advance occurred due to lack of internal control which resulted in loss to Government.

The irregularity was pointed out in May 2017, management stated that the matter was sub judice in the court of law and action would be taken as per court decision. However no copy of the case proceedings was provided, therefore, audit could not ascertain whether the court had stopped the recovery of mobilization advance or otherwise.

Request for convening DAC meeting was made in June 2017, however meeting of DAC could not be convened till finalization of this report.

Audit suggests to inquire the matter and to initiate appropriate action in light of the court orders.

**AIR No.19 (2015-16)**

### **1.5.1.3 Loss due to late investment of surplus fund – Rs 10.725 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.

During Financial Year 2015-16, PD MDA invited rates of interest for investment of surplus fund of Rs 195,000,000. Khushali Bank Mardan offered the highest annual interest rate of 11 % in April 2015. However, the Authority did not accept this rate till October, 2015. Had the amount been invested at the said rate in April 2015 the Authority would have gained interest of Rs 10,725,000 ( $195,000,000 \times 11\% \times 6/12$ ), which was not done. Thus, the delay/laxity on part of PD put the authority in loss of Rs 10,725,000.

Late investment of fund occurred due to weak financial and internal controls, which resulted in loss to the Authority.

The irregularity was pointed out in May 2017, management stated that detailed reply would be furnished after scrutiny of record. However, no progress was shown till date.

Request for convening DAC meeting was made in June 2017, however meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery of loss from the person(s) at fault besides action against them.

**AIR No.06 (2015-16)**

### **1.5.1.4 Non recovery of water, conservancy and sewerage charges –Rs 10.109 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 public account.

During Financial Year 2015-16, Project Director Mardan Development Authority did not recover Rs 10,108,736 as water, conservancy and sewerage charges along with 10 % surcharge from various allottees, which resulted in loss to the Authority. Detail is in annexure-38.

Non recovery of charges occurred due to weak internal and financial controls, which resulted in loss to the Authority.

The irregularity was pointed out in May 2017, management stated that detailed reply would be furnished after scrutiny of record. However, no progress was shown till date.

Request for convening DAC meeting was made in June 2017, however meeting of DAC could not be convened till finalization of this report.

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

**AIR No.08 (2015-16)**

**1.5.1.5 Loss due to investment of surplus funds at lower rate –Rs 8.872 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.

During Financial Year 2015-16, Project Director, Mardan Development Authority invited rates of interest from various banks for investment of surplus funds of Rs 195,000,000. Interest rate of 6.45% offered by National Bank of Pakistan was accepted whereas the highest rate of 11% offered by Khushali Bank Mardan was rejected without assigning any cogent reason. Acceptance of lower rate resulted in loss of Rs 8,872,500 to the Authority. Detail is in annexure-39.

Investment of funds at lower rate occurred due to weak financial and internal control which resulted in loss to the Authority.

The irregularity was pointed out in May 2017, management did not respond to audit observation.

Request for convening DAC meeting was made in June 2017, however meeting of DAC could not be convened till finalization of this report.

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

**AIR No.05 (2015-16)**



## ANNEXURES

Annex-1

### MFDAC

MFD AC No	AIR No.	DC Mardan	Subject	Amount (Rs in million)
1.	1	-do-	Non recovery of conveyance allowance, HRA and 5% charges	0.142
2.	2	-do-	Overpayment in excess of admissible share of incentive	0.394
3.	3	-do-	Excess payment than actual on account of incentive	0.185
4.	5	-do-	Unauthorized payment of Executive Allowance	0.226
5.	7	-do-	Irregular grant of administrative approval for execution of development schemes	82.000
6.	9	-do-	Difference in payment of AC-IV between Bank and DAO figure	4.255
7.	12	-do-	Unauthorized/irregular release of CMD fund to Cantonment Board	20.000
8.	14	-do-	Non collection/deposit of Disabled Person Rehabilitation fund	0.404
9.	15	-do-	Non payment of Financial Assistance to the legal heirs	4.416
10.	17	-do-	Non surrendering of residual amount on account of 2% property tax on land acquisition	0.280
11.	20	-do-	Difference in Developmental expenditure figure	25.970
12.	21	-do-	Unauthorized allocation of fund to non-devolved departments	5.133
13.	22	-do-	Irregular lump sum provision of fund out of district Account IV	361.730
14.	23	-do-	Difference in 1% District receipts figure	1.254
15.	24	-do-	Loss to government due to non conversion of current account into PLS	-
16.	03	<b>DO Male</b>	Less deduction/ deposit of Income Tax from Supplier	0.147
17.	04	-do-	Advance payment on account of supply of furniture	20.870
18.	05	-do-	Nonpayment of awards to the students	0.275
19.	06	-do-	Non deduction/non deposit of Sales Tax and Income Tax on Auction	0.639
20.	08	-do-	Less deposit of Tuition and Admission fee	0.768

21.	11	-do-	Blockage of money due to non transfer of Conditional Grant to PTCs	32.000
22.	12	-do-	Non deposit of Scouts Registration/Affiliation Fee and Shaheen Fund	0.487
23.	13	-do-	Non deposit of Red Crescent Fund	0.147
24.	14	-do-	Non deduction of Conveyance Allowance	0.075
25.	18	-do-	Loss to government due to non conversion of current account into PLS	-
26.	01	<b>DEO Female</b>	Non utilization of fund	16.200
27.	03	-do-	Non arrangement of inspection of furniture	11.870
28.	04	-do-	Unauthentic expenditure	294.942
29.	05	-do-	Unjustified transfer on account of petty repair	0.690
30.	07	-do-	Non deduction/non deposit of Sales Tax and Income Tax-	1.003
31.	08	-do-	Unauthentic disbursement of money	8.974
32.	10	-do-	Non-transfer of Girls Guide fund –Rs 594,692, Irregular Expenditure	0.765
33.	01	<b>DHO</b>	Non conducting of lab test of medicines:	26.277
34.	02	-do-	Non reporting of clinical efficacy of medicines	50.484
35.	03	-do-	Irregular payment on account of purchase of medicines	61.196
36.	04	-do-	Wastage of public assets.	-
37.	06	-do-	Irregular payment on account of 25% Doctor Share	0.154
38.	07	-do-	Non deposit of OPD/X-Ray receipts	0.291
39.	10	-do-	Non maintenance of assets stock register	-
40.	16	-do-	Non deposit of Income Tax	0.181
41.	20	-do-	Irregular repair of vehicles	2.770
42.	21	-do-	Unauthentic expenditure on repair of building (civil work)	2.534
43.	24	-do-	Non mutation of land in the name of acquiring department	22.549
44.	25	-do-	Loss due to non recovery of penalty for late supply of medicines	0.106
45.	26	-do-	Unauthentic supply of medical equipments	14.381
46.	27	-do-	Irregular payment without obtaining Contract Execution Certificate	111.792

47.	28	-do-	Irregular expenditure on account of Printing Charges	0.829
48.	01	<b>Agriculture</b>	Non deduction/less deduction of Income Tax	0.997
49.	02	-do-	Non deposit of receipts realized from maize crop	0.514
50.	03	-do-	Loss due to non allotment of Government accommodations	0.320
51.	04	-do-	Loss to government due to non conversion of current account into PLS	-
52.	05	-do-	Loss to Government due to non repair of bungalows and quarters	-
53.	06	-do-	Non deposit of profit into Government treasury	0.057
54.	07	-do-	Loss due to sale of Maize produce at lower rate	0.034
55.	08	-do-	Unauthorized expenditure	4.000
56.	09	-do-	Unauthorized award of work without adopting open tender system	4.163
57.	01	<b>Fisheries</b>	Loss to government due to non achieving of receipts target	0.678
58.	02	-do-	Loss to government due to non realization of receipts	0.240
59.	03	-do-	Non recovery of conveyance allowance	0.115
60.	04	-do-	Unjustified payment on account of Daily allowance and POL	0.810
61.	01	<b>Social welfare</b>	Non Reconciliation of Receipts	0.489
62.	02	-do-	Non conversion of current bank accounts into PLS and loss to exchequer	-
63.	03	-do-	Non deduction of Conveyance Allowance	0.009
64.	05	-do-	Irregular drawl and disbursement of rent of building	0.459
65.	03	<b>Sports</b>	Non deposit of bank profit into to government treasury	0.653
66.	04	-do-	Non reconciliation of closing balances in designated bank accounts	13.295
67.	05	-do-	Unauthorized cash payments	13.889
68.	01	<b>Live stock</b>	Irregular expenditure on account of purchase of medicine	4.500
69.	02	-do-	Non-conversion of current bank account into saving account	-

70.	03	-do-	Less realization of receipt target	0.374
71.	04	-do-	Irregular payment of Pay and Allowances in cash	2.150
72.	05	-do-	Non-reconciliation of closing balances with the Finance Department	0.413
73.	01	<b>Populati on</b>	Irregular Expenditure on account of rent of office buildings	2.938
74.	02	-do-	Unverified balances in Bank Account-	2.682
75.	03	-do-	Loss to government due to non-conversion of current account into PLS	-
76.	04	-do-	Non Surrender of Savings	3.359
77.	05	-do-	Irregular payment on account of pay and allowances through DDO	0.287
78.	06	-do-	Overpayment on account of Conveyance Allowance	0.060
79.	07	-do-	Loss to Government due to non-auction/ non surrender of condemned vehicles	-
80.	04	<b>TMA Katlang</b>	Unauthorized expenditure without Technical Sanction	3.324
81.	05	-do-	Irregular payment to LCB on a/c of 1% T.S cost	0.060
82.	09	-do-	Non payment of 2% LCB Pool Share-Rs 294,780 and Non deposit of 3% RTA Share	0.077
83.	10	-do-	Non recovery of penalty on account of late payment of installments	0.379
84.	03	<b>TMA Takhtba hi</b>	Unauthorized placement of fund in bank accounts	10.236
85.	05	-do-	Unauthorized expenditure without Technical Sanction	14.483
86.	06	-do-	Overpayment due to allowing higher rate	0.449
87.	09	-do-	Non recovery of monthly installments and penalty from the contractors	0.382
88.	10	-do-	Non deduction of Income Tax	0.120
89.	11	-do-	Non payment of 2% LCB Pool Share-Rs 1.060 million and Non deposit of 3% RTA Share	0.324
90.	12	-do-	Non recovery of water charges	0.259
91.	13	-do-	Unjustified balance of Developmental Fund in PLA	19.793
92.	04	<b>TMA Mardan</b>	Non-deduction of stamp duty on purchase of vehicles	0.119

93.	05	-do-	Unauthorized placement of fund in bank accounts	112.564
94.	07	-do-	Unauthorized expenditure without Technical Sanction	81.820
95.	08	-do-	Overpayment due to allowing higher rate	0.076
96.	11	-do-	Illegal retention of Government money	0.240
97.	12	-do-	Loss to due to non-deduction of HRA and 5% maintenance charges	0.102
98.	13	-do-	Non conversion of current bank accounts into PLS	-
99.	16	-do-	Overpayment due to non-deduction of voids	0.048
100.	17	-do-	Loss due to less deduction on account of DPR fund	0.233
101.	18	-do-	Irregular payment to LCB on a/c of 1% T.S cost	1.670
102.	19	-do-	Loss to government due to non-utilization of available earth	0.282
103.	20	-do-	Loss due to non-deduction of sales tax and allowing higher rate	0.113
104.	21	-do-	No-recovery of Secured Advance	1.954
105.	25	-do-	Unjustified balance of Developmental Fund in PLA	165.135
106.	28	-do-	Loss due to lease of land at higher rate-Rs 2.151 million and Non deduction of Income Tax on lease of land	0.340
107.	31	-do-	Unauthentic expenditure on account of purchase of various items and others activities	4.457
108.	33	-do-	Irregular award of contract of cattle fair Toru	0.636
109.	34	-do-	Non deposit of 3% RTA Share	1.271
110.	35	-do-	Unjustified expenditure on account of legal fee	1.152
111.	36	-do-	Overstatement of expenditure	22.227
112.	37	-do-	Non recoupment of loan from TMA Rustam	5.000
113.	01	<b>AD LGE&amp; RDD</b>	Non deposit of bank account profit in to Government treasury	0.887
114.	02	-do-	Irregular expenditure without TS	7.000
115.	03	-do-	Unauthentic/ unverified payment	38.196
116.	04	-do-	Overpayment due to allowing excess form work than required	0.165

117.	05	-do-	Overpayment due to non-deduction of old materials from filling	0.344
118.	06	-do-	Overpayment due to non-deduction of vibrator charges from PCC rate	0.327
119.	07	-do-	Overpayment due to allowing unjustified item	0.088
120.	08	-do-	Overpayment due to allowing high rate	0.027
121.	09	-do-	Overpayment due to allowing unjustified item	0.051
122.	10	-do-	Overpayment due to allowing inadmissible item	0.144
123.	12	-do-	Non deposit of Income tax, stamp duty and DPR fund millions of rupees	-
124.	13	-do-	Loss to Government due to allowing unjustified item	0.053
125.	14	-do-	Overpayment due to allowing unjustified filling of common material	0.268
126.	15	-do-	Unauthentic payment on account of PCC	0.253
127.	16	-do-	Unauthorized allotment of government vehicle to AD (J) and overpayment due to non-deduction of conveyance allowance	0.098
128.	17	-do-	Non-supply of Furniture & Machinery and equipment	0.793
129.	18	-do-	Unverified balances in Bank Account	9.880
130.	19	-do-	Irregular grant of increment and overpayment	0.079
131.	20	-do-	Non/ less deduction of sales tax on account of purchase of machinery & equipment	0.005
132.	03	<b>VC Rustam</b>	Loss due to awarding the work on higher rate	0.270
133.	07	do	Non submission of Accounts of Local Government	0.162
134.	03	<b>VC Daman e Koh</b>	Unverified and unauthentic expenditure on account of developmental works	2.25
135.	04	<b>do</b>	Granting of TS beyond competency	3.2
136.	07	<b>do</b>	Irregular expenditure out of developmental fund	0.242
137.	09	<b>do</b>	Non submission of Accounts of Local Government	0.264
138.	05	<b>VC Fatima-I</b>	Unauthorized transfer of fund out of developmental fund	0.384

139	06	do	Irregular expenditure out of developmental fund	0.239
140	09	do	Non submission of Accounts of Local Government	0.258
141	02	<b>VC Roria-I</b>	Unjustified expenditure on account of sanitation Rs- 351,782	
142	03	do	Non imposition of penalty due to late completion of work	0.250
143	05	do	Unauthorized transfer of fund out of developmental fund	0.559
144	08	do	Non submission of Accounts of Local Government	0.190
145	03		Unauthorized transfer of fund out of developmental fund	0.350
146	06	<b>VC Palo Dheri</b>	Non submission of Accounts of Local Government	0.140
147	05	<b>VC Bakri Banda</b>	Unauthorized transfer of fund out of developmental fund	0.150
148	08	do	Non submission of Accounts of Local Government	0.262
149	05	<b>VC Takkar-II</b>	Unauthorized transfer of fund out of developmental fund	0.500
150	06	do	Irregular expenditure out of developmental fund	0.113
151	07	<b>Do</b>	Non submission of Accounts of Local Government	0.258
152	03	<b>Jalala -I</b>	Loss to government due to manipulation in lowest rate and awarding the work on high rate	0.132
153	06	<b>Do</b>	Unauthorized transfer of fund out of developmental fund	0.474
154	07	<b>Do</b>	Irregular expenditure out of developmental fund	0.196
155	09	<b>Baghdad a-I</b>	Non submission of Accounts of Local Government	0.130
156	05	do	Unauthorized transfer of fund out of developmental fund	0.450
157	08	do	Non submission of Accounts of Local Government	0.267
158	03	<b>Hathian-I</b>	Loss to government due to awarding the work on high rate and rejecting the lowest rate	0.270
159	04	do	Unauthentic and Unverified expenditure on account of developmental works	2.000

160.	07	do	Non submission of Accounts of Local Government	0.249
161.	04	<b>Dagai-I</b>	Irregular expenditure out of developmental fund	0.278
162.	05	do	Non submission of Accounts of Local Government	0.314
163.	03	<b>Gumbat-I</b>	Unauthorized transfer of fund out of developmental fund	0.500
164.	06	do	Non submission of Accounts of Local Government	0.187
165.	04	<b>Mian Khan</b>	Unauthorized transfer of fund out of developmental fund	0.450
166.	05	do	Irregular expenditure out of developmental fund	0.109
167.	07	do	Non submission of Accounts of Local Government	0.271
168.	03	<b>VC Nodeh</b>	Non imposition of penalty due to late completion of work	0.330
169.	07	do	Non submission of Accounts of Local Government	0.258
170.	03	<b>VC ALO-II</b>	Loss to government due to awarding the work on high rate and rejecting the lowest rate	0.764
171.	04	do	Non imposition of penalty due to late completion of work	0.240
172.	06	do	Unauthorized transfer of fund out of developmental fund	0.380
173.	07	do	Irregular expenditure out of developmental fund	0.149
174.	09	do	Non submission of Accounts of Local Government	0.247
175.	03	<b>VC Beroch</b>	Non imposition of penalty due to late completion of work	0.500
176.	05	do	Unauthorized transfer of fund out of developmental fund	0.413
177.	06	do	Irregular expenditure out of developmental fund	.300
178.	07	do	Non submission of Accounts of Local Government	0.248
179.	04	<b>VC Makori</b>	Unauthorized transfer of fund out of developmental fund	0.400
180.	05	do	Irregular expenditure out of developmental fund	0.430
181.	07	do	Non submission of Accounts of Local Government	0.319



182.	03	do	Loss to government due to manipulation in tender form rate and awarding the work on high rate and rejecting the lowest rate	.200
183.	06	<b>VC Mayar-II</b>	Unauthorized transfer of fund out of developmental fund	.400
184.	09	do	Non submission of Accounts of Local Government	0.256
185.	04	do	Unauthorized transfer of fund out of developmental fund	0.519
186.	05	<b>VC Shero</b>	Irregular expenditure out of developmental fund	0.170
187.	06	do	Non submission of Accounts of Local Government	0.255
188.	03	<b>VC Kohi Barmol-I</b>	Non submission of Accounts of Local Government	0.255
189.	06	do	Unauthorized transfer of fund out of developmental fund	0.420
190.	08	do	Irregular expenditure out of developmental fund	0.165
191.	09	do	Non submission of Accounts of Local Government	0.411
192.	06	<b>VC Mata Odigram</b>	Unauthorized transfer of fund out of developmental fund	0.500
193.	07	do	Irregular expenditure out of developmental fund	0.175
194.	08	do	Non submission of Accounts of Local Government	0.269
195.	04	<b>VC Katlang-I</b>	Unauthorized transfer of fund out of developmental fund	0.388
196.	05	do	Irregular expenditure out of developmental fund	0.261
197.	07	do	Non submission of Accounts of Local Government	0.262
198.	04	<b>VC Rustam-II</b>	Unauthorized transfer of fund out of developmental fund	0.514
199.	05	do	Irregular expenditure out of developmental fund	0.176
200.	06	do	Non submission of Accounts of Local Government	0.241

201.	15	<b>MDA Mardan</b>	Non achievement of receipts' target	8.862
202.	16	do	Variation between Financial Statements' and Ledgers' figures	6.941
203.	02	do	Non-payment of Interest to Provincial Government	5.890
204.	10	do	Non forfeiture of lapsed construction security	5.561
205.	01	do	Non recovery of long outstanding receivables	3.783
206.	04	do	Less collection of Non User Charges	1.996
207.	07	do	Loss to Government due to non-deduction of Income Tax	1.258
208.	03	do	Illegal retention of Government fund	0.799
209.	09	do	Non recovery Sui Gas charges	0.962
210.	11	do	Non recovery of rent of shops	0.189
211.	12	do	Non-depositing of Income Tax into Government treasury	0.270
212.	13	do	Loss to Government due to non-surrender of condemned vehicles	0
213.	15	do	Loss to Authority due to non-auction of contracts	0
214.	18	do	Non-imposition of penalty for late completion	0.558
215.	20	do	Non recovery of 1% penalty from the consultants	0.079
216.	21	do	Unauthentic deposit of Income Tax and Sales Tax	0.675

**Annex-2**  
**Para 1.2.1.1**

**Non reconciliation of expenditure made on account of land acquisition**

S#	Particulars	Amount paid (Rs)
1	Acquisition of land for Swat Express Way at Mauza Hosai Tehsil Mardan	38,325,287
2	Acquisition of land for Swat Express Way at Mauza Gaddar Tehsil Mardan	256,883
3	Acquisition of land for Swat Express Way at Mauza Gujar Garhi Tehsil Mardan	774,108
4	Acquisition of land for Swat Express Way at Mauza Hamza Kahan Tehsil Mardan	33,716,338
5	Acquisition of land for Swat Express Way at Mauza Sawal Dher Tehsil Mardan	1,222,640
6	Acquisition of land for Swat Express Way at Mauza Babozai Bharat Khel Tehsil Katlang	4,569,899
7	Acquisition of land for Swat Express Way at Mauza Shakar Tangi Tehsil Katlang	27,784,296
8	Acquisition of land for Swat Express Way at Mauza Kohi Tehsil Katlang	981,301
9	Acquisition of land for Swat Express Way at Mauza Babozai Bharat Khel Tehsil Katlang	27,666,500
10	Acquisition of land for Swat Express Way at Mauza Bulandai Tehsil Katlang	64,724,893
11	Acquisition of land for Swat Express Way at Mauza Jamal Garhi Tehsil Katlang	14,506,679
12	Acquisition of land for Swat Express Way at Mauza Matha Odigram Tehsil Katlang	1,330,939
13	Acquisition of land for construction of bridge linking Shamilat Zarifee & Safi Abad at Mauza Jalala	1,017,900
14	Acquisition of land for construction of Mardan bypass road from Rashakai interchange to NCC Road at Jalala Sub head from Western	9,563,425
15	Acquisition of land for construction of Mardan bypass road from Rashakai interchange to NCC Road at Jalala Sub head from Western	6,500,184
16	Acquisition of land for construction of Mardan bypass road from Rashakai interchange to NCC Road at Jalala Sub head from Western	18,061,096
17	Acquisition of land for construction of Mardan bypass road from Rashakai interchange to Jalala at Mauza Fazal Abad Takht Bhai.	28,409,124
18	Acquisition of land for construction of Mardan bypass road from Rashakai interchange to Jalala at Mauza Takar Takht Bhai.	62,815,425
	<b>Total</b>	<b>342,226,917</b>

**Annex-3**  
**Para 1.2.1.7**

**Unauthorized drawl from treasury**

<b>S. No</b>	<b>Cheque in the name</b>	<b>Head of Account as per Cash book</b>	<b>Chq No</b>	<b>Date</b>	<b>Amount (Rs)</b>
1	DHO	Medicines	755783	27.06.2018	1,975,614
2	-do-	Electricity, Gas, Telephone ,etc	755784	27.06.2018	238,098
3	-do-	MRC	755745	27.06.2018	11,560
4	-do-	Medicines	755803	27.06.2018	772,350
5	-do-	Medicines	755788	27.06.2018	330,734
6	-do-	Electricity, Telephone	755787	27.06.2018	291,605
7	-do-	Medicines, POL, etc	755789	27.06.2018	1,567,981
8	-do-	POL, TA	755782	27.06.2018	488,848
9	-do-	Electricity Medicines	755866	27.06.2018	757,007
10	-do-	Medicines	755778	27.06.2018	1,102,305
11	-do-	Medicines	755776	27.06.2018	563,838
12	-do-	POL, Medicines and X-Ray	755779	27.06.2018	626,159
13	-do-	Medicines	755798	27.06.2018	5,488,340
14	-do-	Medicines	755797	27.06.2018	698,250
15	-do-	Medicines	755799	27.06.2018	3,317,666
16	-do-	POL, Bidding Stationary	755780	27.06.2018	1,954,917
17	-do-	Medicines	755796	27.06.2018	3,745,185
18	-do-	Medicines	755801	27.06.2018	527,725
19	-do-	Medicines	755802	27.06.2018	550,620
20	-do-	Medicines	755781	27.06.2018	1,101,434
21	-do-	Medicines	755777	27.06.2018	709,503
22	-do-	POL, Medicines	755804	27.06.2018	394,383
23	-do-	TA, Contingencies	755806	27.06.2018	233,697
24	-do-	Medicines	755795	27.06.2018	2,211,077
25	-do-	POL transportation etc	755790	27.06.2018	793,687
26	-do-	POL transportation etc	755808	27.06.2018	579,585

27	-do-	Medicines	755794	27.06.2018	2,912,271
28	-do-	Medicines	755805	27.06.2018	2,456,681
29	-do-	Repair furniture	755810	27.06.2018	8,330
30	-do-	Medicines	755793	27.06.2018	559,835
31	-do-	POL, stationery	755807	27.06.2018	458,078
32	-do-	Medicines	755791	27.06.2018	2,888,000
33	-do-	Medicines	755792	27.06.2018	527,012
34	-do-	Medicines, contingencies	755771	27.06.2018	256,155
35	-do-	Tele, stationary etc	755809	27.06.2018	436,032
36	-do-	Medicines	755800	27.06.2018	1,510,603
<b>Total</b>					<b>43,045,165</b>

**Annex-4**  
**Para 1.2.1.10**

**Irregular drawl and disbursement of pay and allowances**

#	Date	Amount (Rs)
1	July 2017	1,217,436
2	August 2017	Payroll not provided
3	September 2017	1,228,444
4	October 2017	1,793,753
5	November 2017	1,701,650
6	December 2017	Payroll not provided
7	January 2018	838,296
8	February 2018	357,250
9	March 2018	675,068
10	April 2018	750,704
11	May 2018	357,470
12	June 2018	778,279
<b>Total</b>		<b>9,698,350</b>

**Annex-5**  
**Para 1.2.1.14**

**Unauthorized purchase from un-registered firms**

<b>Center</b>	<b>Name of firm</b>	<b>Items</b>	<b>Amount (Rs.)</b>
CH	Zaman enterprise Mardan	Lab Chemical	512,105
CH	Salman enterprises Mardan	Lab Chemical	119,262
CH	Zaman enterprise Mardan	Bedding Clothing	405,800
CH	Zaman enterprise Mardan	Spirit	297,600
CH	Salman enterprises Mardan	Chemical/apparatus'	142,992
THQ	Zaman enterprise Mardan	Spirit	18,000
THQ	Zaman enterprise Mardan	Bedding Clothing	446,750
RHC	Zaman enterprise Mardan	Bedding Clothing	50,000
RHC	Zaman enterprise Mardan	Spirit	26,620
RHC	Al-khair medicines Mardan n	Medical Gas	6,650
TDH	Al-khair medicines Mardan	Medical Gas	27,550
TDH	Al-khair medicines Mardan	Medical Gas	6,650
RHC	Zaman enterprise Mardan	Chemical/apparatus'	24,164
THQ	Zaman enterprise Mardan	Chemical/apparatus'	51,530
<b>Total</b>			<b>2,135,673</b>

**Annex-6**  
**Para 1.2.2.4**

**Non deduction/deposit of Income Tax from contractors**

	<b>Name of fund</b>	<b>Cost (Rs)</b>	<b>7.5% Income Tax (Rs)</b>
1	District ADP released to TMA Katlang	29,649,793	2,223,734
2	District ADP fund released to TMA Takht Bhai	40,620,801	3,046,560
3	District ADP fund released to TMA Mardan	155,625,671	11,671,925
4	CMD released to TMA Mardan	544,951,495	40,871,362
5	CMD released to TMA Takht Bhai	8,605,000	645,375
6	CMD released to Cantonment Board Mardan	20,000,000	1,500,000
	<b>Total</b>	<b>799,452,760</b>	<b>59,958,956</b>

**Detail of the schemes**

<b>1. District ADP released to TMA Katlang</b>			
<b>S #</b>	<b>Scheme Name</b>	<b>Amount (Rs)</b>	<b>Income tax @ 7.5 % Income</b>
1	Sanitation scheme UC Babozai		
2	Construction/Improvement of Roads at Village Sadar Sahib Koroona		
3	Construction of cause way at Village Pillagai UC Shamoza		
4	Sanitation scheme at Sheikh Bab, Bajawro, Chargulli UC Kharakai		
5	Const of R/Wall at UC Babozai		
6	Sanittaion scheme and Const of r/Wall at Moh: Malogergo, Moh:		
7	Sanitation work at Deputy Koroona UC sawal dher		
8	Sanittaion scheme at Pirano Banda, Shaheed Abad, alo Khass, Ghala,		
9	Purchase of laptop and furniture for press club Katlang		
1	Const of shed/bathroom and other at Bar Room New Tehsil Building		
1	Sanitation scheme at Village Kati Garhi UC Kati Garhi		
1	Sanitation scheme at Village Kati Garhi UC Kati Garhi		
1	Construction/ improvement of roads at Village Kati Garhi		
1	Sanittaion scheme at Bahar banda, Pillgai, wali Abad, Pirano banda,		
1	Sanitation scheme UC Babozai		
1	Sanitation scheme at Matta, Haji Abad, Khan Zamir Banda, Badar		
1	Const: of causeway drain, and pavt: of Street Shamoza, Koti/Landi		



1	Sanitation Schem at Kohi barmol, Mian Khan, Sangahoo UC Kohi		
1	Sanittaion schem at Pirano Banda, Shaheed Abad, Alo Khass, Ghala,		
2	Sanitation scheme at village Zarif Khan Dheri, Moh: Barooz, Gharib		
2	Const: of Retaining wall, Pavt: of street at Jalal Abad, Charoo, babozai		
2	Sanitation scheme at village Katlang Moh. Zatghonabad, Azekhel,		
2	Sanitation Scheme at Madad Khan Banda, Kandoo Baba, Tazagram,		
2	Sanittaion Scheme at Madoo, Zarghon Abad, Azikheil, Gul Abad, Khat		
2	Sanitation scheme near Dr. Nisar Khan Koroona, Moh: Hanifullah		
2	Const: of shed/bathroom and other at Bar room New Tehsil Building		
2	Sanitation scheme at jamal Ghari Moh: Kattak palo UC Jamal Garhi		
2	Const of boundary wall at Babozai College UC babozai		
	<b>Total</b>	<b>29,649,79</b>	<b>2,223,734</b>
1	<b>2. District ADP fund released to TMA Takht Bhai</b>		-
2	Pavement of streets, drains, culverts R/wall at UC Jehangir Abad		
3	Pavement of streets, drains, culverts R/wall at Gul Ahmad Shah Kaly,		
4	Pavement of streets, drains, culverts R/wall at Rahid Abad, Bhatai		
5	Pavement of streets, drains, culverts R/wall at Miangano Serai, Umar		
6	Pavement of streets, drains, culverts R/wall at Umar kaly, Khan Qilla,		
7	Pavement of streets, drains, culverts R/wall at malakand road, Tor Gul		
8	Pavement of streets, drains, culverts R/wall at UC Jehangir Abad		
9	Pavement of styreets, drains, culverts, R/Wall at Jharo Kaly UC		
1	Pavement of streets, drains, culverts R/wall at Rahid Abad, Bhatai		
1	Pavement of streets, drains, culverts R/wall at Miangano Serai, Umar		
1	Pavement of streets, drains, culverts R/wall at Umar kaly, Khan Qilla,		
1	Pavement of streets, drains, culverts R/wall at malakand road, Tor Gul		
1	Pavement of streets, drains, culverts R/wall at UC Jehangir Abad		
1	Pavement of streets, drains, culverts R/wall at Shah Kheil baba banda,		
1	Const of PCC Road, R/Wall at Ashnagaro Kaly UC Hathian		
1	Pavt: of streets, drains, culverts, R/Wall at gujar Nagar Behlol Road		
1	Pavt: of streets, drains, culverts, R/Wall at Jharo Kaly UC Hathian		
1	Pavement of streets, drains, culverts R/wall at Rahid Abad, Bhatai		
2	Pavement of streets, drains, culverts R/wall at Miangano Serai, Umar		
2	Pavement of streets, drains, culverts R/wall at Umar kaly, Khan Qilla,		
2	Pavement of streets, drains, culverts R/wall at malakand road, Tor Gul	580,000	
2	Const of PCC Road, R/Wall at Ashnagharo Kaly UC Hathian		
2	Const of PCC Road, R/Wall at Garo Shah, Mian Safdar, Haji Norab		
2	Const of PCC Road, R/Wall at Norr Zaman Haji Koroona, Umer Khan		

2	Pavt: of street, drain, culverts, R/Wall at Village Essa Khan UC Madey		
2	Pavt: of streets, drains, culverts, R/Wall at Ashnagaro Kaly UC Hathian		
2	Pavt: of streets, drains, culverts, R/Wall at Gujar Nagar Behloli Road		
2	Pavt of streets, drains, culverts, R/Wall, Hand Pump at UC Saro Shah		
3	Pavt of streets, drains, culverts, R/Wall at Sharif Abad, Gul bahar		
3	pavt of streets, drains, culverts, R/Wall at Kocha Syed Nawas		
3	pavt: of street, drains, culverts, R/Wall at Khan Garhi, Pump koroona		
3	Const of PCC Road, Culverts at Kashmir Kaly UC Madey baba		
3	Pavement of streets, drains, culverts, R/Wall at Muhammad Shah Kaly,		
3	Pavement of streets, drains, culverts, R/Wall at Shah Kheil baba Banda,		
3	Pavt: of street, drains, culverts, retaining wall at Moh: Suliman, Hazrat		
3	Pavt: of street, drains, culverts, retaining wall, shingle, UC Koroona,		
3	Pavement of streets, drains, culverts R/wall at Muhammad Shah kaly,		
3	Const of PCC Road, R/Wall at Norr Zaman Haji Koroona, Umer Khan		
4	Pavement of streets, drains, culverts R/wall at Muhammad Shah kaly,		
4	Pavement of streets Momin Kaly UC Sher Garh Mardan		
4	Const of rooms at Jamia Miftah ul Uloom Hashtangro Kaly Sher Garh		
4	Const of approach road, from Mian Jalala road to Oswa School Jalala		
4	Const of drains, culverts, R/Wall and pavement of streets in Ghano		
	<b>Total</b>	<b>40,620,80</b>	<b>3,046,560</b>
	<b>1. District ADP fund released to TMA Mardan</b>		-
1	Const./improvement of road at Bhai Khan road Masjid to House		
2	Const./ Remaining works of Masjid Meher Shad near Landaki Malak		
3	Additional work of Masjid Usman Ghani near civil Dispensary Guli		
4	Const of drains, streets, culverts, S/Wall at Guli Bagh UC Guli Bagh		
5	Const: of sheds/bathrooms & others for Bar room Mardan		
6	Const: of offices for lawyers at District Courts Mardan		
7	Const of drains, street, culverts, road chamrang, Bakal Kaheil, Balar		
8	Const: of drains, street, culverts, S/wall at canal road, Majeed Abad,		
9	Repair & maintenance of Bunglow No. 1, DC colony Mardan		
1	Remaining:/addl: work in Masjid Quba Moh: Shahi bagh  Guli bagh		
1	Remaining: Addl: work in masjid Aqsa Chakaro Pul Guli bagh Uc Guli		
1	Remaning: Addl/Work in Masjid ittefaq Colony Guli Bagh UC Guli		
1	Const:of Community Centers at Moh: Rawani, Aurangzeb Khan, Islam		
1	Const: of Community Centers at Moh: sadi Kheil, Sangar baba,		
1	Maintenance & Repair of Community Centers at Moh: Amo Kheil,		
1	Const:/Improvement of road at Sultan Muhammd Kaly, Chek Mardan		

1	Const of drains, culverts, street, S/wall, filling, Shingle at village		
1	Const: of drains, streets, culverts, slab at Wazir Abad garyala UC		
1	Const of drains, culverts, streets, S/wall filling shingle at katlang road		
2	Const/improvement of road and sanitation works UC Bari Cham		
2	Renovation:/Addl Work at darul Uloom Islamia Zia ul Uloom Dhero		
2	Const: of store bath room at Shamshan Ghat Canal road Muslim Abad		
2	Renovation works at masjid noor Moh: Wazir Abad near Police Post		
2	Pavt: of street, drains, culverts, culverts at Chamrang, Terwato, Jaba,		
2	Const of streets, drains, culverts, steel grill at Moh: Sajjad member,		
2	additional work at madrassah mido bibi landaki guli bagh uc guli bagh		
2	Const: improvement of road at Sher Abad UC Hoti		
2	Improvement of Himayatullah mayar Stadium Mayar		
2	Pavt: of streets, drains, culverts, S/Wall, Shiungle at Moh: New Bah		
3	Remanining/ Addl: works at Mayar Community Center UC Mayar		
3	Const:/improvement of road at Bhai Khan road Masjid to House		
3	Const: renovation work of Masjid Al-Mansoor Mistry Abad road Guli		
3	Const: of main drains, culverts at Ghalla Dher and Machine Koroona		
3	Const improvement of road at Seray Koroona Baghdada UC Baghdada		
3	Const/ Remaning works of Madrassa Darul Uloom Sadiqui Gargar UC		
3	Additional work of Masjid Abu Khanifa Fazal Abad Chakaro Pul Guli		
3	Const:/Improvement of road bed clearance near Dero Banda, Shamako,		
3	Const of drains, street, culverts, road chamrang, Bakal Kaheil, Balar		
3	Const: of drains, street, culverts, at Mohd: Nabi, Malak Abad Koragh		
4	Improvement in community center at Sreikh Palao Saddi Kheil Mayar		
4	Pavt: of streets, culverts, draoins, at malik Noordel, St#09, Skindary		
4	Const of drains, street, culverts at Moh Ameen abad, Guli Bagh UC		
4	Const: of drains, culverts, street pavt: shingle, R/wall at GHS Guli		
4	Cosnt: of Janazgah at Guli Bagh		
4	Maintenance & repair/white wash/water supply/ electrification at BHU		
4	Repair, const: of watch tower, installation of secuirty cameras at		
4	Const: of main drains, culverts, street at Moh: Baka Kheil UC Garhi		
4	Const: of drains, street, culverts, side wall RCC slab at Bala Garhi		
4	Const: of drains, street, culverts at Mayar Uc mayar		
5	Const of Drains, streets, culverts, S/Wall at Sultan Abad Ring Road		
5	Const:/improvement of road, street, drains, culvert, slab Karkwand,		
5	Repair & maintenance of Bunglow No. 1, DC colony Mardan		
5	Const:/Improvement of road at Shutal Banda erab Ghara, Bakri Banda		

5	Const: of drains, streets, culverts, at Moh: Arshad Abad, Mistry Abad		
5	Maintenance & repair/white wash/water supply/ electrification at BHU		
5	Const: of drain, street, culverts at Dir Colony, Gul Bahar Colony, main		
5	Const./Improvement of road at Machi		
5	Const: of drains, street, culverts at Barikaab, Kotarpan, kata Khat UC		
5	Const: /improve: of road from University road to Gulshan Abad UC		
6	Const: of drains, culverts, street, S/Wall at Mohib Road near Dheri Kali		
6	Pavt of streets, drains, culverts, S/Wall, Shingle at Nobat abad, Majeed		
6	Remaning/ addl: work at Community Center Moh: Sadi Khel Mayar		
6	Const of drains, culverts, slab at Shubat abad, Bago Ghalla dher UC		
6	Pavt: of street, drains, culverts, S/wall at Cham Rang, Sher Wali Street,		
6	Const: work of Awami hujra at Qayum Abad UC Shamat Pur		
6	Const: work of awami Hujra at Nazim abad Landai Cham UC Shamat		
6	Const of drains, culverts, street, S/wall, filling, Shingle at village		
6	Const: of drains, street, culverts at st#19,8,5 & street Sajjad Sikandary		
6	Const of drains, culverts, streets, S/wall filling shingle at katlang road		
7	Const: of drains, streets, culverts, slab at Wazir Abad garyala UC		
7	Const: of drains, culverts, streets, S/Wall, filling, shingle at UC		
7	Const: of drains, culverts, slab at Moh: Muslim Abad, Bahistran,		
7	Const: of drains, culverts, slab at Bacha Rahman House Anwar Sher		
7	Const: of drains, culverts, slab at Abid Ali street Purana meland and		
7	Const of drains, street, culverts, S/Wall at Charcha kaly Nisatta Road		
7	Const/ renovation works in hujra Awami at Ghareeb abad UC Mayar		
7	Construction of room & bathroom at BHU Ghalla Dher Mardan		
7	Renovation:/Addl Work at darul Uloom Islamia Zia ul Uloom Dhero		
7	Const of drains, culverts, streets, S/Wall, filling, grill at Moh: Mulyan,		
8	Remaining/Addl: works at Mayar Community Center UC Mayar		
8	Remaining works at masjid Sange Marmar Swabi Road Mardan		
8	Development Works in Press Club Sudam Rustam		
8	Const:/imprtovenmet of road at Poswal Gujar Garhi UC Gujar garhi		
8	Const: of drains, street, culvers at Nawan kaly road Gujar Garhi UC		
8	Const: of PCC road at Gulshan Abad road Mayar UC Mayar		
8	Const: of drains, street, culverts, S/Wall, Filling Shingle at Village		
8	Const of drains, culverts, street pavt: shingle, R/Wall at GGHS		
8	Const: of Janazgah at Nawan kaly UC Rustam		
8	Pavt of streets, drains, culverts, S/Wall, shingle, silt clerance at bagh		
9	Pavt: of streets, drains, culverts, S/Wall, Shiungle at Moh: New Bah		

9	Developmental work at Masjid (Fazale Quran) Tekadar Kaly UC		
9	Additional work at Awami Hujra Guli Bagh UC Guli Bagh		
9	Const: of drains, street, culverts, shingle at Nazar Bostan Baba, Pohan		
9	Pavt: of streets, drains, culverts, S/wall, shingle, slit clearance at		
9	Const: of drain street, culverts at Moh: Akbar Abad Mohib Banda UC		
9	Const: of drains, street, culverts at Tariq Colony, UC Muslim Abad		
9	Const:/remaining work of Masjid Abu Bakkar Moh: Shahi Bagh UC		
9	Maintenance & Repair/white wash/water supply/electrification at BHU		
9	Const:/improvement of road at Khandary kaly Ayub Koroona UC		
1	Const; improvement of road at Drab killi sawal Dher road Bakhshali		
1	Const:/ improvement of road link at Parkho kaly/ Landay Shah/ Akhtar		
1	Const of drains, streets, culverts at janazgah Chowk, Iqbal Abad,		
1	Pavt of streets, drains, culverts, S/Wall, shingle, silt clarence at bagh		
1	Const/ improvement of road at Sultan Muhammad kaly, Chak Mardan		
1	Const works of Madina Masjid Madina Colony Guli Bagh UC Guli		
1	Const: of Hujra Sardar Khan Moh: Mandori Mayar		
1	Const/ remanining works of Masjid Quba Neher Kinara Guli Bagh UC		
1	Const: work in Masjid Khatoone Jannat Sadat Colony babeni road Par		
1	Const of drains, streets, culverts, S/Wall at Amo Khail, Aka Kheil 1 &		
1	Flooring at Hujra Meher Muhammad Gulshan Abad UC mayar		
1	Const; of drains, streets, culverts, R.Wall at mahal Parkho/ Mahal		
1	Const; of drains, streets, culverts, slab at Moh: Telyan, Bari Cham UC		
1	Const: odf shed at jamia Masjid Moh: Muhammad Hussain Gujar		
1	Const:/improvement of road at Rorya Jadeed Nowshera road UC Rorya		
1	Construction of additional room at Civil Dispensary Guli Bagh UC guli		
1	Const of drains, culverts, streets, S/Wall, filling shingle at Moh: Raidi		
1	Const of drains, streets, culverts, S/Wall at Sultan Abad Ring Road		
1	Const/ improvement fo road, street, drains, culverts, slab at Ghalla		
1	Const of drains, streets, culvrets, shingle at Kospital Koroona, amin		
1	Const:/improvement of road at Khandary kaly Ayub Koroona UC		
1	Const:/improvement of Moqbara road Mistry Abad Rorya Muslim		
1	Const; of drains, streets, culverts, S/wall at Ghareeb Abad UC Mayar		
1	Const/ improvement of road Shareek Abad Gazi baba road Mohib		
1	Const:/renovation work of Madrassa Mariful Quran Khawo road		
1	Additional work at Masjid Mubarak Guli Bagh UC Guli Bagh		
1	Const: works of Madina Masjid Madina Colony Guli Bagh UC Guli		
1	Const: of drains, street, culverts, S/Wall, Filling Shingle at Village		

1	Const of drains, culverts, street pavt: shingle, R/Wall at GGHS		
1	Const improvement of road / street Sangar Baba road Hoti UC Hoti		
1	Const: renovation work of Masjid al Mansoor Mistry Abad road Guli		
1	Const./Additional work at Madrassa Farooq-e-Azam Chamrang UC		
1	Const: improvement of road at Pakhtunkhwa colony Katlang road UC		
1	Const: of main drain and culverts at Ghalla Dher and moh: Jabliwal UC		
1	Const; of flooring at Masjid Khalida Yousaf Moh: Wazir Abad near		
1	Const./improvement of road at Janazgah UC Guli Bagh		
1	Repair & maintenance of Bunglow No. 1, Distrcit Council colony		
1	Const./improvement of road, street, drains, culvert, slab Karkwand,		
1	Const: of drains, culverts, streets, S/Wall, filling, shingle at UC		
1	Const: of PCC road at Gulshan Abad road Mayar UC Mayar		
1	Const of drains, culverts, streets, S/Wall, filling, grill at Moh: Mulyan,		
1	Const: of drain, culverts at New Bagh Colony Ashraf Abad road UC		
1	Const./Improvement of road at Shutal Banda erab Ghara, Bakri Banda		
1	Const: of drain, street, culverts at Dir Colony, Gul Bahar Colony, main		
1	Providing and fixing of ultra-filtration water purification system at		
1	Const of drains, streets, culverts, S/Wall at Amo Khail, Aka Kheil 1 &		
1	Improvemnet of playground at Kandari		
1	Const: of drains, street, culvers at Nawan kaly road Gujar Garhi UC		
1	Const: remanining work of Madrassa Gul bibi Guli Bagh UC guli Bagh		
1	Const of drains, streets, culverts, S/wall at Charcha kaly Nisatta Road		
1	Const of drains, streets, culverts, S/Wall at Moh: Waqar Khan Shahi		
1	Const./improvement of road link at Parkho Kaly, Landay Shah, akhtar		
1	Improvement of playground at district Council Colony, Mardan		
1	Construction of additional room at Civil dispensary Guli Bgah UC guli		
1	Const./improvement of road at Drab Killi Sawal dher road Bakhshali		
1	Const of drains, culverts, streets, shingle at Nazar Bostan baba, Pohan		
1	Const of drains, streets, culverts, S/Wall at Guli Bagh UC Guli Bagh		
1	Constructionwork of Madrassa Darul Uloom Islamia Fazal Abad		
1	Additional works of Masjid Ruhullah Guli Bagh near Haji Shamshad		
1	Const of drains, streets, culverts, s/Wall at amo Kheil, Aka Khaeil 1& 2		
1	Const of room and bathroom at BHU Ghalla Dher, Mardan		
1	Additional work of Masjid Abu Khanifa Fazal Abad Chakaro Pul Guli		
1	Const of drains, streets, culverts at Faqir Abad, Toru road Sowaryan		
1	Const: improvement of road/ Street Singer baba road Hoti UC Hoti		
1	Const: work of Madrsassa darul Uloom Islamia Fazal abad Chakaro		

1	additional works at madrassah ummul hassanat lil banat moh:member		
1	Maintenance & repair/white wash/water supply/ electrification at BHU		
1	Repair, const: of watch tower, installation of secuirty cameras at		
1	Renovational / additional work in masjid abu hanifa near GHS Guli		
1	Construction of streets, drains, culverts s/wall at serial koorona,Zakir		
1	Improvemnet of playground at Kandari		
1	Constt: remaining work at Madrassah/ MASAJID Al ihsan AL khaira,		
1	Constt/reaining works at Masjid AL-Haaj Abdullah Bagh Colony street		
1	Const of shed at Shamshadgot Canal road Muslim Abad		
1	Developmental/electrification work at Gaju Khan Road/Bazar Mardan		
1	Constt: work at masjid salman farsi landaki chakaro pul road arshullah		
1	Renovational / additional work in masjid abu hanifa near GHS Guli		
1	Additional work of Masjid Usman Ghani near civil Dispensary Guli		
1	Additional/remaining work in Masjid Sheikhan Kumbar Moh:		
1	Additional/remaining work in Masjid Abu Bakkar Moh: Kareem Khan		
1	Const:/additional work in Masjid near Janazgah Qasam UC Kandar		
1	Const: of drains, streets, culverts, shingle s/wall at Zoor Mandi UC		
1	Const: of Madrassa Kanzul Eman Shahbaz Garhi		
1	Const:/Additional work in Madrassa Dar UI Uloom Islamia UC Mayar		
1	Const:/Additional work in Madrassa Ummi Sulaim Mayar		
1	Additional/remaining work in Masjid Mohammadi Moh: Kareem		
1	Const:/Additional work in Masjid Mustafa Mohmand Abad Dir		
1	Const: of drains, culverts, streets, s/wall at Qasam Kaly Toru UC		
	<b>Total</b>	<b>155,625,6</b>	<b>11,671,925</b>
1	<b>2. CMD released to TMA Mardan</b>		-
2	Const of Madrassa Jamia Faridia Uc Mayar	375,251	
3	Const of Janazgah at Bhai Khan UC Garyala	140,479	
4	Maintenance & reapiir of transformer at PK-30	874,075	
5	Const of drains, streets, culverts at Misri Abad UC Guli Bagh	655,053	
6	Repair of transformers at Mian Essa, Baizo Kharaki, Alo PK-28	1,000,000	
7	Repair of transformers at U/Cs Khazana Dheri, Chamtar, Mardan Khas,	400,000	
8	Repair of transformers in U/Cs Baghdad, Bijli Ghar, Baghe Irum,	541,907	
9	Repair of Transformers at U/cs Par Hoti, sikandari, purdil abad,	1,274,703	
1	Repair & Maintenance of transformers of various capacities at PK-28	1,010,000	
1	Repair of transformers of various capaciteis in differnet places at UC	961,479	
1	Reconditioning of road from Sher Aslam Khattak House towards New	1,532,122	
1	const: of drain, culverts, pavt: street, shungle, R/Wall at ali colony	455,633	

1	improvement of Jamia Masjid Darul Uloom Nooria Qasim	50,000	
1	Const: of street, drain, culevrts, R/Wall etc at Shamshad Abad, Toru,	134,151	
1	Const;/Rehabilitation of Black Top Road at Mechanay UC Mohib	6,200,000	
1	Const/rehabilitation of road (BTR) at Kander UC Kander	5,500,000	
1	Const off streets, drains, culverts, shingle, S.Wall at Bako Banda Main	1,696,430	
1	Repair & mainteence of transformers of various capacities at PK-26	1,767,500	
2	Const of road shoulder & reconst RCC slab along with Taja drain	984,000	
2	Repair of transformers at Hathian, Lund Khwar, Sher garh, Makori PK-	1,075,000	
2	Reapir of Transformers at Mian Essa, baizo Kharki, Alo PK-28	1,075,000	
2	Repair of transformers at Khazana Dheri, Chamtar, Mardan Khass, Kas	808,135	
2	Construction of road from main gazi baab road via gul mera upto koz	1,980,000	
2	improvement of drainage system alongwith Kalpani near Pirano Daga	1,200,000	
2	Const: of drains, culverts, Streets at Bakri Banda, Bagh Kaly, Sarband,	59,786	
2	const of drains, streets, culverts at Sham Gunj 1 & 2 Khaksar, Wazir	692,340	
2	Construction of Janazgah at Jungara UC Gujrat	463,797	
2	improvement of drainage system alongwith Kalpani near Pirano Daga	200,000	
3	Const of drains, streets, culverts, shingle, R/Wall at UC Toru	88,305	
3	Const of drains, streets, culverts, shingle, R/Wall at UC Damane Koh	134,938	
3	Const of drains, streets, culverts, shingle, R/Wall at UC seri Bahlol	358,125	
3	Additional work in Baro Hujra Madrassa & Koz boko Madrassaa UC	840,172	
3	Installation of Single Arm Solar Street Lights in UC Rustam	2,113,200	
3	Installation of Single Arm Solar Street Lights in UC Katlang-1	2,845,000	
3	Const/ additional work in Masjid Chargulli Main Road Rustam	840,000	
3	Construction of street, drains, culverts at Koragh UC Mohabat Abad	1,266,388	
3	Constrcution of Janazgah at Kati Garhi	329,899	
3	Pav. Of streets, steel grills, tuff tiles at Ram Bagh, Islam bagh UC	944,425	
4	Const of streets, drains, culverts, steel grill, street lights at Moh: Haji	1,800,000	
4	Const: of drains, streets, culverts, R.Wall at tahir Abad, Iran Abad, Arif	750,235	
4	Construction of drains, streets, culverts at Swato Killi, Chal Gazi, Chail	1,082,000	
4	Const of Janazgah at Babani Village UC Babani	1,875,000	
4	Construction of drains, streets, S/Wall from Shabat Khel Mosque to	1,700,000	
4	Repair of Transfortmers of various capacities in Pk-29, Mardan	2,734,253	
4	Const of drains, streets, culverts at Redi Gul, Mohbuda Khan, Dand	1,193,718	
4	const/ rehabilitation of BT road at Mechanay UC Mohib Banda	1,300,000	
4	Const of Janazagah at Samarqand Killi Fatma road UC Mardan Rural	2,500,000	
4	Recoinstruction of road Baizo Kharki upto Main village UC Baizo	2,220,000	
5	Const: of Janazgah at Gurdas Killi UC Mardan Rural	2,500,000	



5	Construction of Janazagah at Chargulli	114,044	
5	Repair of transformers of various capacities in Pk-29, Mardan	1,065,614	
5	Construction of Janazgah at Sheikhan Killi UC Babani	3,000,000	
5	Construction of street, drains, culverts at Moh: Gul Bahar UC	1,500,000	
5	Const of street, drains, culverts, dismantling, steel grill at uc Muslim	4,000,000	
5	Construction of Janazgah at Kotar Pan UC Kata Khat	1,395,000	
5	Const of street, drains, culverts etc steel grill, street lights at Moh: haji	1,750,559	
5	Conbstruction of road from Main Gazi baba road (via Gul Mera) upto	359,652	
5	Construction/rehabilitation of Black top road at Kandar	1,970,000	
6	Construction of streets, drains, culverts R/wall at Dhop Mayar	2,722,865	
6	Construction of streets, drains, culverts R/wall at Ghareeb abad,	849,358	
6	installation of street lights (complete bodies at PK-24	772,920	
6	Construction of janazgah at Samarqand Killi Fatima Road UC Mardan	868,000	
6	Construction of Janazgah at Gurdas Killi UC Mardan Rural	278,600	
6	Construction of drains, streets, culverts R/Wall etc at Sohbat Khel	548,140	
6	Construction of Janazgah at Jungara UC Gujrat	518,571	
6	Installation of Single Arm Solar Street lights in UC Kati Garhi	1,896,694	
6	P/F of raiser wire around MPA House, P/F gate and barrier in MPA	858,194	
6	Construction of streets, drains, culverts dismantling, steel grill UC	977750	
7	construction of drains, streets, culverts, R/Wall etc at Shabat Kheil	421860	
7	Constructions of drains, culverts, filling R/Wall at AlKhidmat Hospital	710,125	
7	Renovation/ construction of Janazgah at Bala Garhi Village UC Bala	2,946,000	
7	Mega Park at Mardan Phase-I	60,000,00	
7	Extension/uplift of roads at congested areas/public buildings in Mardan	4,000,000	
7	Solarization of various roads at District Mardan	50,000,00	
7	615/6: S/F grill at veious places/drains UC Muslim Abad	3,022,400	
7	586/4: Const: of drains, streets, culverts, S/Wall, filling UC Muslim	1,527,500	
7	34/7: Const: of drains, culverts, street pavt., shingle, R/wall at Aka	2,714,600	
7	34/8: Const: of drains, culverts, street pavt., shingle, R/wall at Wali	945,800	
8	34/9: Const: of drains, culverts, street pavt., shingle, R/wall at Ghareeb	2,326,800	
8	34/6: Const: of drains, culverts, street pavt., shingle, R/wall at	1,000,000	
8	Const: of drains, streets, culverts, s/wall, filling UC Sari Bahlol	5,576,000	
8	Const: of drains, streets, culverts, S/wall, filling UC Mian Essa	1,565,625	
8	Const: of drains, culverts, street pavt., shingle, R/wall at Shaik Abad	2,489,400	
8	Const: of drains, culverts, street pavt., shingle, R/wall at Islam Khan	2,489,400	
8	Const: of drains, culverts, street pavt., shingle, R/wall at Kando Lara,	2,489,400	
8	Const: of drains, culverts, street pavt., shingle, R/wall at Main Shahbaz	3,319,200	

8	Const: of drains, culverts, street pavt:, shingle, R/wall at Narshak,	2,489,400	
8	Construction of indoor sports hall for female in Sheikh Maltoon	19,411,95	
9	Construction of public toilets in Mardan	2,000,000	
9	Provisio n of water cooler to Masjid Ucs Guli Bagh, Mohabat abad &	4,000,000	
9	Provision of water coolers to Masjid Ucs Toru, Ghalla Dher & Hoti	2,079,000	
9	Purchase of Acs/ Generator/ Sound system/ Karakery for Panchaiti	1,000,000	
9	Repair of Transformers in UCs Muslimabad, Bicket Gunj, Baricham,	5,000,000	
9	Repair of transformers in UCs Qasmi, Alo, Kohi Barmol, Mian Esa,	2,000,000	
9	Repair of strnsformers of varios capacities in differenct places UCs Par	5,000,000	
9	Repair of transformers of various capacities in UCs Gujar Garhi,	5,000,000	
9	Repair of transformers of various capacities in UCs Pat Baba, Damani	4,101,000	
9	Const of drains, streets, culverts, S/Wall filling UC Hoti	3,000,000	
1	Const./Additional of work in Madrassa Bakero UC Bazar	250,000	
1	Const./Additional of work in Madrass Khair Abad UC Charguli	500,000	
1	Const./Additional of work in Saeed Abad Surkh Dheri UC Charguli	219,000	
1	Const./Additional of work in Masjid Tala wand UC Machi	230,000	
1	Const./Additional of work in Masjid Rasheed UC Machi	250,000	
1	Const./Additional of work in Masjid Tauheed Abad UC Rustam	450,000	
1	Const: of drains, culverts, street pavt:, shingle, R/wall at Sangar, Juna	1,200,000	
1	Const: of drains, culverts, street pavt:, shingle, R/wall at Charcham	900,000	
1	Const: of drains, culverts, street pav, shingle, R/wall at V/C Taja UC	1,200,000	
1	Const: of drains, culverts, street pav, shingle, R/wall at Khan	1,500,000	
1	Const: of Janazgah UC Gujrat	2,000,000	
1	Const: of Janazgah UC Bakhshali	2,000,000	
1	Const./Additional work in Madrassa/Masjid at Defence Colony	600,000	
1	Const./Additional work in Madrassa/Masjid Dheri Baba	700,000	
1	Const./Additional of work in Madrass Khairul Banat UC Garhi	270,000	
1	Const: of drains, culverts, street pavt:, shingle, R/wall at Moh: Hamid	1,500,000	
1	Const: of drains, culverts, street pavt:, shingle, R/wall at Moh: Fateh	1,500,000	
1	Const./Additional work in Madrassa/Masjid Al-Imran at Baghicha	850,000	
1	Const./Additional work in Madrassa/Masjid at Mubarak kheil	450,000	
1	Const./Additional work in Madrassa/Masjid at Dir Colony UC Mayar	200,000	
1	Const of drains, streets, culverrts, S/Wall, filling UC kofi Barmol	1,650,000	
1	342/1: Installation of Electric Water Coolers for Masjids and	500,000	
1	395/1: Purchase of Generator for Saint Paul Sarhadi Church, District	910,000	
1	Const: of drains, culverts, street pav, shingle, R/wall at Peshkando	2,550,000	
1	Const: of drains, culverts, street pavt:, shingle, R/wall at Iqdaam	1,760,000	

1	Const: of drains, culverts, street pav, shingle, R/wall at Chungay Baba,	3,520,000	
1	Const: of drains, streets, culverts, S/wall, filling UC Babozai	800,000	
1	Construction & Renovation of Saint Paul Sarhadi Church, District	700,000	
1	Const: of drains, culverts, street pav, shingle, R/wall at Chena Killi,	1,400,000	
1	Const: of drains, streets, culverts, S/wall, filling UC Babozai	1,350,000	
1	Const: of drains, streets, culverts, S/wall, filling UC Ghalla Dher	3,887,500	
1	Const: of drains, streets, culverts, S/wall, filling UC Bicket Gunj	2,595,000	
1	Const: of drains, streets, culverts, S/wall, filling UC Bari Cham	2,595,000	
1	Const: of drains, streets, culverts, S/wall, filling UC Guli Bagh	3,875,000	
1	Const: of drains, streets, culverts, s/wall, filling at Chakaro Pull UC	1,121,250	
1	Const: of drains, culverts, street pav, shingle, R/wall at Sher Abad,New	2,800,000	
1	Const: of drains, culverts, street pav, shingle, R/wall at Palo dheri2,	1,023,000	
1	Const: of drains, streets, culverts, s/wall, filling UC Narai	719,000	
1	Const: of drains, streets, culverts, S/wall, filling UC Shamozai	1,719,000	
1	Const: of kacha road in Hilly area at Ghazi Banda, Surkhawy, Pirsai,	1,325,000	
1	Const of drains, streets, culverts, S/wall, filling UC Shamozai	402,375	
1	Solarization (5 KVA) of various Masajid/Madaris (Rs. 0.750 x 67) at	5,000,000	
1	Const: additional work in Madrassa/Masjid Hilal Ahmad Kandari UC	738,000	
1	Const: additional work in Madrassa/Masjid Faridia UC Mayar	547,800	
1	340/5: Const:/Additional work in Madrassa/Masjid Taleem-ul-Quran at	450,000	
1	340/9: Const:/Additional work in Madrassa/Masjid Zulnorain at	900,000	
1	340/14: Const:/Additional work in Madrassa/Masjid at Baka Kheil UC	900,000	
1	Extension/uplift of roads at congested areas/public buildings in Mardan	2,902,482	
1	construction of 02 Nos linear parks in UC Bijlighar at Canal road &	10,000,00	
1	Extension/uplift of roads at congested areas/public buildings in Mardan	6,999,518	
1	Improvement of existing parks in District Mardan	2,132,947	
1	Installation of Single arm solar lights at Canal road Mardan	2,298,000	
1	Construction of indoor sports hall for female in Sheikh Maltoon	10,722,00	
1	Extension/uplift of roads at congested areas/public buildings in Mardan	26,098,00	
1	Improvement of various chowks/ Construction of monuments in	4,614,000	
1	Repair of footpaths and PCC on side drains in Mardan	4,475,291	
1	Installation of Informative Boarnds / Mile Stones etc.	1,560,000	
1	Beautification of balance portion of Sheikh Maltoon Park Mardan.	5,660,000	
1	Construction of public toilets in Mardan	6,142,998	
1	Sewerage Drainage System from Nehar Kinara at Bank Road Mardan.	1,637,000	
1	Rehabilitation / Const. of Drains & Bridge / Culverts in U/C Baghdada.	6,919,107	
1	Repair of footpaths and PCC on side drains in Mardan	1,109,709	

1	Construction of indoor sports hall for female in Sheikh Maltoon	2,508,047	
1	Construction of public toilets in Mardan	538,002	
1	Rehabilitation / Const. of Drains & Bridge / Culverts in U/C Baghdada.	1,808,893	
1	Improvement of existing parks in District Mardan	1,873,524	
1	Installation of Single arm solar lights at Canal road Mardan	2,297,600	
1	Solarization of various roads at District Mardan	50,000,00	
1	Improvement of existing parks in District Mardan	29,553,52	
1	Construction of 03 gymnasiums ( at Manga)	5,000,000	
1	Reapoir of transformers of various capacity at Ucs Machi, Bazar,	3,000,000	
1	Reapir of transformers of various capacities at Ucs Palo Dheri, Sawal	2,000,000	
	<b>Total</b>	<b>544,951,4</b>	<b>40,871,362</b>
	<b>5. CMD released to TMA Takht Bhai</b>		-
1	Pavement of streets, drains, culverts, R/Wall at village Shamilat UC	120,000	
2	Pavement of streets, drains, culverts R/wall at village Shamilat , jalala,	900,000	
3	Pavement of streets, drains, culverts R/wall at village Gunjai, Habib	1,473,000	
4	Construction of R/wall at Village Khan Kaly, Ghano Shah, Khanjaryan	1,072,000	
5	Construction of retainingh wall at village Pir Saddi, Khat Kaly UC Pir	1,194,000	
6	Pavement of street, drain, culverts, R/Wall at Pir Saddi, Qutabgarh,	1,923,000	
7	Const of streets, drains, culverts, R/Wall at Pir Saddi, Rai Mahal,	1,923,000	
	<b>Total</b>	<b>8,605,000</b>	<b>645,375</b>
	<b>6 Cantonment Board Mardan</b>		-
1	Establishment of Baghdada Park	10,000,00	
2	Establishment of Baghdada Park	10,000,00	
	<b>Total</b>	<b>20,000,00</b>	<b>1,500,000</b>
	<b>Grand Total</b>		<b>59,958,957</b>

**Annex-7**  
**Para 1.2.2.5**

**Non deposit of Capital Value Tax**

Particulars	2% CVT Amount (Rs)
Acquisition of land for construction of bridge linking Shamilat Zarifee & Safi Abad at Mauza Jalala	20,358
Acquisition of land for construction of Mardan bypass road from Rashakai interchange to NCC Road at Jalala Sub head from Western by pass road to Shah Noor Pul alon Kuragh canal and from Shah Noor Pul to Patai on Takkar Takht Bhai road at Mauza Fateh Abad Takht Bhai.	49,454
Acquisition of land for construction of Mardan bypass road from Rashakai interchange to NCC Road at Jalala Sub head from Western by pass road to Shah Noor Pul alon Kuragh canal and from Shah Noor Pul to Patai on Takkar Takht Bhai road at Mauza Shah baig Takht Bhai.	95,944
Acquisition of land for construction of Mardan bypass road from Rashakai interchange to NCC Road at Jalala Sub head from Western by pass road to Shah Noor Pul alon Kuragh canal and from Shah Noor Pul to Patai on Takkar Takht Bhai road at Mauza Narai Takht Bhai.	10,572
Acquisition of land for construction of Mardan bypass road from Rashakai interchange to NCC Road at Jalala Sub head from Western by pass road to Shah Noor Pul alon Kuragh canal and from Shah Noor Pul to Patai on Takkar Takht Bhai road at Mauza Jamra Takht Bhai.	362,261
Acquisition of land for construction of Mardan bypass road from Rashakai interchange to Jalala at Mauza Fazal Abad Takht Bhai.	877,137
Acquisition of land for construction of Mardan bypass road from Rashakai interchange to Jalala at Mauza Takar Takht Bhai.	1,585,402
<b>Tehsil Katlang</b>	0
Acquisition of land for Swat Express Way at Mauza Babozai Bharat Khel Tehsil Katlang	553,330
Acquisition of land for Swat Express Way at Mauza Shakar Tangi Tehsil Katlang	1,170,074
Acquisition of land for Swat Express Way at Mauza Kohi Tehsil Katlang	951,803
Acquisition of land for Swat Express Way at Mauza Babozai Bharat Khel Tehsil Katlang	1,732,128
Acquisition of land for Swat Express Way at Mauza Bilbdai Tehsil Katlang	2,520,986
Acquisition of land for Swat Express Way at Mauza Jamal Garhi Tehsil Katlang	1,455,521
Acquisition of land for Swat Express Way at Mauza Matha Odigram Tehsil Katlang	987,318
Acquisition of land for Swat Express Way at Mauza Pepal Tehsil Katlang	124,643

Acquisition of land for Swat Express Way at Mauza Qasimi Tehsil Katlang	416,291
Acquisition of land for Swat Express Way at Mauza Shamozaï Tehsil Katlang	1,265,962
Acquisition of land for Swat Express Way at Mauza Alo Tehsil Katlang	526,343
<b>Tehsil Mardan</b>	<b>0</b>
Acquisition of land for Swat Express Way at Mauza Hosai Tehsil Mardan	1,384,883
Acquisition of land for Swat Express Way at Mauza Gaddar Tehsil Mardan	43,142
Acquisition of land for Swat Express Way at Mauza Mayar Tehsil Mardan	12,169
Acquisition of land for Swat Express Way at Mauza Gujar Garhi Tehsil Mardan	14,402
Acquisition of land for Swat Express Way at Mauza Hamza Kahan Tehsil Mardan	793,610
Acquisition of land for Swat Express Way at Mauza Garyal Tehsil Mardan	11,042
Acquisition of land for Swat Express Way at Mauza Bakhshali Tehsil Mardan	2,524,672
Acquisition of land for Swat Express Way at Mauza Sawal Dher Tehsil Mardan	655,255
Acquisition of land for Swat Express Way at Mauza Baghicha Dheri Tehsil Mardan	3,062,546
Acquisition of land for Swat Express Way at Mauza Garhi Ismail zai Tehsil Mardan	877,629
Acquisition of land for Swat Express Way at Mauza Shahbaz Garhi Tehsil Mardan	4,465,362
<b>Total</b>	<b>28,550,238</b>

**Annex-8**  
**Para 1.2.2.9**

**Non transfer of 2% Property Tax**

Particulars	2% Property Tax (Rs)
Acquisition of land for construction of bridge linking Shamilat Zarifee & Safi Abad at Mauza Jalala	20,358
Acquisition of land for construction of Mardan bypass road from Rashakai interchange to NCC Road at Jalala Sub head from Western by pass road to Shah Noor Pul alon Kuragh canal and from Shah Noor Pul to Patai on Takkar Takht Bhai road at Mauza Fateh Abad Takht Bhai.	49,454
Acquisition of land for construction of Mardan bypass road from Rashakai interchange to NCC Road at Jalala Sub head from Western by pass road to Shah Noor Pul alon Kuragh canal and from Shah Noor Pul to Patai on Takkar Takht Bhai road at Mauza Shah baig Takht Bhai.	95,944
Acquisition of land for construction of Mardan bypass road from Rashakai interchange to NCC Road at Jalala Sub head from Western by pass road to Shah Noor Pul alon Kuragh canal and from Shah Noor Pul to Patai on Takkar Takht Bhai road at Mauza Narai Takht Bhai.	10,572
Acquisition of land for construction of Mardan bypass road from Rashakai interchange to NCC Road at Jalala Sub head from Western by pass road to Shah Noor Pul alon Kuragh canal and from Shah Noor Pul to Patai on Takkar Takht Bhai road at Mauza Jamra Takht Bhai.	362,290
Acquisition of land for construction of Mardan bypass road from Rashakai interchange to Jalala at Mauza Fazal Abad Takht Bhai.	877,137
Acquisition of land for Swat Express Way at Mauza Babozai Bharat Khel Tehsil Katlang	553,330
Acquisition of land for Swat Express Way at Mauza Hosai Tehsil Mardan	1,164,940
Acquisition of land for Swat Express Way at Mauza Gaddar Tehsil Mardan	41,938
Acquisition of land for Swat Express Way at Mauza Mayar Tehsil Mardan	12,169
Acquisition of land for Swat Express Way at Mauza Gujar Garhi	14,402
Acquisition of land for Swat Express Way at Mauza Hamza Khan	785,434
Acquisition of land for Swat Express Way at Mauza Garyal Tehsil	9,806
Acquisition of land for Swat Express Way at Mauza Bakhshali Tehsil	2,518,708
Acquisition of land for Swat Express Way at Mauza Sawal Dher Tehsil	643,649
Acquisition of land for Swat Express Way at Mauza Baghicha Dheri	3,058,746

Acquisition of land for Swat Express Way at Mauza Garhi Ismail zai	876,179
Acquisition of land for Swat Express Way at Mauza Shahbaz Garhi	4,438,212
Acquisition of land for thoroughfare to the houses of dwellers near to	10,917
Acquisition of land for Janazgah and graveyard at mauza Gujar Garhi	136,822
Acquisition of land for construction of road from Rustam to Cheena	17,349
Acquisition of land for construction of RCC bridge over Kalpani nallah on main road between village Mayar and village Shamat Pur	36,229
Acquisition of land for bridge linking Shamilat Zariffee and Safi Abad	20,358
<b>Total</b>	<b>15,754,943</b>



**Annex-9**  
**Para 1.2.2.10**

**loss due to allowing Compulsory Land Acquisition Charges**

<b>S#</b>	<b>Name of scheme</b>	<b>Cost of the land (inclusive) (Rs)</b>	<b>15% compulsory charges (Rs)</b>
1	Acquisition of land for thoroughfare to the houses of dwellers near to Abdul Wali Khan University	545,820	81,873
2	Acquisition of land for Janazgah and graveyard at mauza Gujar Garhi	6,841,080	1,026,162
3	Acquisition of land for construction of road from Rustam to Cheena village	4,855,760	130,116
4	Acquisition of land for construction of RCC bridge over Kalpani nallah on main road between village Mayar and village Shamat Pur	1,811,436	271,715
5	Acquisition of land for bridge linking Shamilat Zariffee and Safi Abad	1,656,643	248,497
6	Acquisition of land for Swat Express Way at Mauza Babozai Bharat Khel	27,666,496	4,149,974
<b>Total</b>		<b>43,377,235</b>	<b>5,908,337</b>

**Annex-10**  
**Para 1.2.2.11**

**Non recovery of penalty on late deposit of installments**

S.No	Months 2017-18	Monthly installment Amount	Due date	Actual date	Days late	Penalty amount 3% per day
1	July	86,400	22.07.2017	19.02.2018	180	466,560
2	August	86,400	22.08.2017	19.02.2018	150	388,800
3	September	86,400	22.09.2017	26.02.2018	120	311,040
4	October	86,400	22.10.2017	26.02.2018	90	233,220
5	November	86,400	22.11.2017	26.02.2018	60	155,520
6	December	86,400	22.12.2017	20.07.2018	180	456,840
7	January	86,400	22.01.2018	20.07.2018	150	388,800
8	February	86,400	22.02.2018	20.07.2018	120	311,040
9	March	86,400	22.03.2018	05.10.2018	90	233,220
10	April	93,600	22.04.2018	05.10.2018	120	336,960
11	May	93,600	22.05.2018	15.11.2018	150	421,200
12	June	93,600	22.06.2018	15.11.2018	120	336,960
<b>Total</b>						<b>4,040,160</b>

**Annex-11**  
**Para 1.2.2.12**

**House Rent Allowance and 5% maintenance charges**

S. No	Employee	Designation	Personal No	Center	Basic pay	5%'	HRA	Convc Allow	Sub Total	Total for the year
1	Abdul hamid	MT	866624	BHU Alo	14,280	714	1,307	2856	4,877	58,524
2	Waseem nawaz	Chowkidar	866613	BHU Alo	10,000	500	942	1785	3,227	38,724
3	Tausif Ahmad	Chowkidar	869253	BHU Bago banda	9,300	465	942	0	1,407	16,884
4	Shah Rukh	Chowkidar	866821	BHU Baizo kharki	-	-	942	1785	2,727	32,724
5	Shabeer	MT	865048	BHU Kohi bermol	14,280	714	1,307	2,856	4,877	58,524
6	Bashar khan	Chowkidar	869250	BHU Gujjar ghari	9,300	465	942	1785	3,192	38,304
7	Kosar alam	LHV	868798	BHU Main khan	13,320	666	1,307	2856	4,829	57,948
8	Sakib	Chowkidar	870413	BHU Chargulli	-	-	942	1785	2,727	32,724
9	Farhana khattak	LHV	866824	BHU Bakhshali	14,280	714	1,307	2856	4,877	58,524
10	Afzal ahmad	Chowkidar	869658	BHU Bakhshali	9,300	465	942	1785	3,192	38,304
11	Nelam nayab	LHV	130947	BHU Kot ismail zai	29,640	1,482	1,307	2856	5,645	67,740
12	Saeeda	FMT	124747	BHU Qasam	34,440	1,722	1,307	2856	5,885	70,620
13	Razia bagam	FMT	130731	BHU Babaini	28,690	1,435	1,307	2856	5,598	67,170
14	Hameed	Chowkidar	869544	BHU Babaini	9,300	465	942	1785	3,192	38,304
15	M. Zahoor	Chowkidar	869136	Dheri likpani	9,300	465	942	1785	3,192	38,304
16	Rahila	LHV	862532	BHU Sawal dher	14,280	714	1,307	2856	4,877	58,524
17	Dr. Abdul janan	Doctor	504716	Cat-D katlang	67,050	3,353	3,873	5000	12,226	73,353
18	Luqman	Doctor	797648	Cat-D katlang	32,670	1,634	2955	5000	9,589	115,062

19	Irshad ali	Doctor	809622	Cat-D katlang	32,670	1,634	2955	5000	9,589	115,062
20	Azam	Doctor	356098	Cat-D katlang	61,310	3,066	3,873	5000	11,939	59,693
21	Sabeeha	C/Nurse	4392100	Cat-D katlang	32,590	1,630	1818	5000	8,448	101,370
22	Mir bashar	S/Petrol	115738	Cat-D katlang	-	-	972	1785	2,757	33,084
23	Yaseen M	Doctor	126817	THQ	72,790	3,640	3,873	5000	12,513	87,588
24	Murad Ali	Doctor	746354	THQ	37,270	1,864	2,955	5000	9,819	117,822
25	Zarmina	Doctor	801873	THQ	32,670	1,634	2,955	5000	9,589	115,062
26	Lubna	Doctor	650315	THQ	32,670	1,634	2,955	5000	9,589	115,062
27	Mehwish israr	Doctor	837625	THQ	32,670	1,634	2,955	5000	9,589	115,062
28	Khawar kamran	Doctor	736908	THQ	37,270	1,864	2,955	5000	9,819	117,822
29	Sudhair khan	Ward urdaly	686656	THQ	-	-	972	1785	2,757	33,084
30	January	Ward Attendant	688544	THQ	-	-	972	1785	2,757	33,084
31	Hussanbaun	Cleaner	688534	THQ	-	-	942	1785	2,727	32,724
32	Jamila	Cleaner	686667	THQ	-	-	942	1785	2,727	32,724
33	Sadam hussain	Chowkidar	688627	THQ	-	-	942	1785	2,727	32,724
34	Zahid ali	Ward Attendant	688575	THQ	-	-	972	1785	2,757	33,084
35	Ashfaq	Ward Attendant	688578	THQ	-	-	972	1785	2,757	33,084
36	Abdur razaq	Ward Attendant	688538	THQ	-	-	972	1785	2,757	33,084
37	Fida hussain	Ward Attendant	686509	THQ	-	-	972	1785	2,757	33,084
38	Bahrudain	Mali	657963	THQ	-	-	942	1785	2,727	32,724
39	M. Hitab	Chowkidar	688540	THQ	-	-	942	1785	2,727	32,724

		ar								
40	Nizamuddin	Chowkidar	686528	THQ	-	-	942	1785	2,727	32,724
41	Almas khan	Chowkidar	860659	BHU Katakhat		-	942	0	942	11,304
42	Saidan shah	MT	869653	BHU Ghalladher	13,320	666	1,307	2856	4,829	57,948
43	Dr aurangzeb	Doctor	122547	Cat-D shahbaz gahri	104,960	5,248	5,904	5000	16,152	193,824
44	Dr M Tariq	Doctor	153594	Cat-D shahbaz gahri	65,870	3,294	2,955	5000	11,249	134,982
45	Nayab tabaasum	C. Nurse	359639	Cat-D shahbaz gahri	35,630	1,782	1,818	5000	8,600	103,194
46	Bibi maryam	C. Nurse	404245	Cat-D shahbaz gahri	28,030	1,402	1,818	5000	8,220	98,634
47	Rabia bibi	C. Nurse	176161	Cat-D shahbaz gahri	24,990	1,250	1,818	5000	8,068	96,810
48	Rukhsana	C. Nurse	718826	Cat-D shahbaz gahri	24,990	1,250	1,818	5000	8,068	96,810
49	Dr zia ur rehman	Doctor	728979	Cat-D shahbaz gahri	32,670	1,634	2,955	5000	9,589	115,062
50	Jalauddin safi	Doctor	830506	Cat-D shahbaz gahri	32,670	1,634	2,955	5000	9,589	115,062
51	M. Qasam	Doctor	842338	Cat-D shahbaz gahri	32,670	1,634	2,955	5000	9,589	115,062
52	Ikram shah	Doctor	807868	Cat-D shahbaz gahri	32,670	1,634	2,955	5000	9,589	115,062
<b>Total</b>										<b>3,586,489</b>

**Annex-12**  
**Para 1.2.2.13**

**Non recovery of Health Professional Allowance**

S.No.	Personal No.	Name of Officers / Officials	Designation	Leave Period in days.	Health Professional All
1	130082	Mr. Mukhtiyar Ali	Malaria Supervisor	40	13,215
2	126996	S. Tehseenullah	Microscopist	29	0
3	121172	Mr. Sartaj Khan	Malaria Supervisor	22	7,166
4	121299	Mr. M. Arif	PHC Technician	21	6,957
5	830011	Komal Jehan	Ch; Nurse	90	30,000
6	807560	Dr. Nayab Hayat	Distt; Specialist	90	240,000
7	121746	Sher Ali Khan	CT Pharmacy	24	7,914
8	128536	Mohd; Naeem	CT Pharmacy	35	12,107
9	803345	Dr. Khushnuma	WMO	30	69,677
10	769433	Marhaba Bibi	Ch; Nurse	45	14,516
11	834230	Dr. Shazia	WMO	15	34,839
12	237689	Shaheen Miraj	Ch; PHC Tech (MCH)	15	5,000
13	772357	Dr. Sadia Rashid	Distt; Spl;	12	32,000
14	728904	Dr. Shoaib Khan	MO	21	50,168
15	728960	Dr. Mehreen Oirzada	WMO	90	216,000
16	390544	Dr. Abdur Rehman Khilji	Surg; Spl	45	117,535
17	125695	Dr. M.Iqbal	MO	21	48,774
18	122582	Muazzam Ali	CT Pathology	30	9,893
19	122619	Mr. Ayub	CT Pharmacy	15	5,357
20	124789	Niaz Ali	Chowkidar	40	2,476
21	344367	Hamayum	Surg; Technicia	17	5,494
22	804243	Fazli Razzaq	CT Pharmacy	22	7,280
23	126253	Nawaz Ali	PHC Tech	40	13,064
24	829015	Haleema Bibi	PHC Tech (MP)	45	14,839
25	153582	Bawar Khan	S. Supervisor	25	8,161

26	124749	M.Iqbal	PHC Tech	26	8,537
27	131162	Seema Gul	PHC Tech (MP)	40	13,290
28	227869	Wazir Badshah	PHC Tech (MP)	40	13,065
29	851630	Imran Khan	PHC Tech (MP)	25	8118
30	758875	Dr. Neelam Israr	WMO	90	216,000
31	837238	Dr. Saima Jawad	WMO	88	211,200
32	8339128	Dr. Nazia Rehman	WMO	10	23,226
33	728970	Dr. Rabia Nazir	WMO	90	216,000
34	812591	Attaullah	CT Surgical	25	8,247
35	812227	Hidayatullah	PHC Tech (MP)	25	8,929
36	365667	Irfan Ahmad	Lab; Tech;	17	5,483
37	426771	M. Hayat	JCT Surgical	10	3,225
38	843812	Dr. Izzat Nisar	WMO	42	99,870
39	115744	Noor Jehan Ahmad	FMT	45	17,957
40	130261	Anisa Perveen	LHV	43	14,602
41	121121	Shams-ur-Rehman	MT	43	14,602
42	127956	Saeed Ur Rehman	Medical Tech	26	8,450
43	812079	Dr. Najib	Medical Officer	40	93,650
44	798048	Dr. Saima Qayum	WMO	25	58,063
45	866624	Abdul Hamid Khan	MT	30	8,870
46	879947	Naseem Ijaz	MT	25	7,903
47	820713	Tabassum	LHV	20	6,666
48	869651	Tahira Gul	LHV	25	7,903
49	865048	Shabeer Ahmad	PHC Tech	14	4,850
50	127631	Zubaidas Farman	LHV	14	4,666
51	130468	Abida Johar	LHV	15	4,838
52	837026	Dr. Hina Iftikhar	WMO	90	216,000
53	755007	Dr. Seema Gul	WMO	90	216,000
54	122754	Muhammad Azam	SMT	21	6,774
55	814076	Dr. M. Naeem	MO	7	16,258
56	806743	Dr. Owais Khan	MO	22	52,567

57	819461	Dr. Javed Iqbal	MO	14	30,812
58	126603	Rahim Khan	MT	14	4,516
59	105307	Sawab Khan	MT	30	9,677
60	118449	Naheed	LHV	30	10,000
61	838527	Dr. Hina Arshad	WMO	7	13,123
62	126972	Khatman Ara	LHV	23	7,419
63	128926	Najeem Shah	M/Tech	42	14,412
64	445236	Musarrat Shah	Pharmacy Tech	22	7,591
65	128752	Sajjad Ali	CT Pharmacy	120	40,000
66	131088	Amjad Ali	CT Pharmacy	30	9,774
67	731727	Dr. Summaya Aziz	WMO	90	186,000
68	686480	Ayesha	Surg; Technicia	18	4,838
69	501984	Shamim Akhtar	Charge Nurse	90	30,000
70	787956	M.Naeem	MO	45	93,000
71	650315	Dr. Lubna Naushad	WMO	90	186,000
72	286341	Shams Bibi	Charge Nurse	30	10,000
73	124864	Nawab Khan	SMT	25	8,064
74	508477	Khalid Khan	CT Pharmacy	15	5,000
75	721802	Shahana Afsheen	Surg; Tech	20	6,666
76	804366	Sanaullah	CT Surgical	26	8,666
77	718057	Saima Noorin	EPI Tech	45	15,000
78		Dr. Hafiz Shoaib	MO	14	33,600
79		Muzdalifa	C/Nurse	90	30,000
80		Dr Humera WMO	WMO	90	216,000
<b>Total</b>					<b>3,548,399</b>



**Annex-13**  
**Para 1.2.2.14**

**Non imposition of penalty on late supply of equipments**

<b>District ADP</b>					
<b>S #</b>	<b>Name of supplier</b>	<b>Name of equipment</b>	<b>Value (Rs)</b>	<b>date of supply order</b>	<b>Penalty @ 3%</b>
1	M/S Med Express Peshawar	1 Portable lamps AC/DC	499,000	27/10/2017	14,970
2	M/S Mirza Niaz Muhammad and sons	1 Examination couch	12,285	27/10/2017	369
3	M/S Professional Pesh	10 Artery forceps 5 Scissors 01 glaucoma set and 5 needle holders	26,210	27/10/2017	786
4	M/S IBS	Oxygen Concentrator	81,510	27/10/2017	2,445
5	M/S Jasani	1 Auto refractor with karactometer	780,000	27/10/2017	23,400
<b>Provincial ADP (Balance work)</b>			0		0
6	M/S Matora Engineering	X-Ray plant 500MA AC/and Battery operated in built or external AVR	5,967,000	7/12/2017	179,010
7	M/S Med Express Pesh	Portable lamps AC/DC	655,200	6/12/2017	19,656
8	M/S Ultradent	7 Dental unit with chairs & 15 Hydraulic Operation tables	931,000	6/12/2017	27,930
9	M/S Alam Medix	18 laboratory incubators	135,000	13/12/2017	4,050
10	M/S Agfa Pak	Automatic film processor	598,000	6/12/2018	17,940
11	M/S MKJ	X-Ray cassettes	180,933	13/12/2017	5,428
<b>ADP # 560/150513(completed schemes)</b>			0		0
	M/S Matora engineering	2 X-Ray plant 500MA AC/and Battery operated in built or external AVR	11,934,000	30/11/2017	358,020
9	M/S Friends	Anesthesia Machine with two evaporators	2,295,000	30/11/2017	68,850
	M/S Friends	Binocular microscope G-380 led	388,500	30/11/2017	11,655
	M/S Friends	Ultra Sounds Machines with multiple probes.	8,670,000	30/11/2017	260,100
	M/s Noor Enterprises	87 No 24 hours BP Monitor machine	25,665,000	30/11/2017	769,950

	M/S Ideal Business	3D&C Tables	900,000	30/11/2017	27,000
	M/S Ideal Business	1D&C Tables	300,000	30/11/2017	9,000
	M/S Health Care	Mini autoclave	870,000	30/11/2017	26,100
	M/S Ultra dent	Dental Unit with chair	1,078,000	30/11/2017	32,340
	M/s Novatak Pakistan	Air Purification system	38,775,000	30/11/2017	1,163,250
	<b>IHP</b>				
	M/S KASBN International	Suction Machine	808,800	28/12/2017	24,264
	M/S KASBN International	Infant Warmer	1,450,000	28/12/2017	43,500
		<b>Total</b>	<b>103,000,438</b>		<b>3,090,013</b>

**Annex-14**  
**Para 1.2.2.16**

**Loss due non auction of old material of damaged schools**

<b>S. No.</b>	<b>Name of school</b>	<b>Average Value (Rs)</b>
1	GGHSS Gujarat	165,829
2	GGHS Hatain	165,829
3	GGHSS Rustam	165,829
4	GGPS Saro shah 2	165,829
5	GGPS Gul ahmad kalli	165,829
6	GGP Nisar abad	165,829
7	GGPS Chamrang	165,829
8	GGPS Narshak	165,829
9	GGPS Karwan	165,829
10	GGPS Parkho no 2	165,829
11	GGPS Mehmood abad	165,829
<b>Total</b>		<b>1,824,124</b>

**Annex-15**  
**Para 1.2.2.18**

**Loss to Government due to irregular appointments**

S. N o	Center name	Name	Designation	Monthly pay	Pay from 10.05.2018 to 31.08.2018
1	RHC Bakhshali	M. Daud	Clinical technician (Dental)	32,761	109,203
2	RHC Bakhshali	M. Riaz	Clinical technician (Pharm)	32,761	109,203
3	RHC Bakhshali	Falak Sheraz	Clinical technician (Pharm)	32,761	109,203
4	RHC Bakhshali	Ahmad Ali	Clinical technician (Radiology)	32,761	109,203
5	RHC Bakhshali	M. Fayaz	Clinical technician (Radiology)	32,761	109,203
6	RHC Bakhshali	M . Hayat	Clinical technician (Pathology)	32,761	109,203
7	RHC Khazana Dheri	Ibrar khan	Clinical technician (Dental)	32,761	109,203
8	RHC Khazana Dheri	Yasir ali	Clinical technician (Pharm)	32,761	109,203
9	RHC Khazana Dheri	Ijazullah	Clinical technician (Pharm)	32,761	109,203
10	RHC Khazana Dheri	M. Bilal	Clinical technician (Radiology)	32,761	109,203
11	RHC Khazana Dheri	M. Imad	Clinical technician (Radiology)	32,761	109,203
12	RHC Khazana Dheri	M .Ishtiaq	Clinical technician (Pathology)	32,761	109,203
<b>Total</b>					<b>1,310,436</b>

**Annex-16**  
**Para 1.2.2.19**

**Non collection/Non-deposit of Stamp Duty**

<b>District ADP released to TMA Katlang</b>			
<b>S#</b>	<b>Scheme Name</b>	<b>Amount (Rs)</b>	<b>Stamp duty (Rs)</b>
1	Sanitation scheme UC Babozai	614,775	1850
2	Construction/Improvement of Roads at Village Sadar	1,193,338	1850
3	Construction of cause way at Village Pillagai UC	879,014	1850
4	Sanitation scheme at Sheikh Bab, Bajawro, Chargulli	1,791,273	1850
5	Const of R/Wall at UC Babozai	1,052,250	1850
6	Sanittaion scheme and Const of r/Wall at Moh:	836,625	1850
7	Sanitation work at Deputy Koroona UC sawal dher	1,643,444	1850
8	Sanittaion scheme at Pirano Banda, Shaheed Abad, alo	1,677,191	1850
9	Purchase of laptop and furniture for press club Katlang	290,000	1250
10	Const of shed/bathroom and other at Bar Room New	326,789	1250
11	Sanitation scheme at Village Kati Garhi UC Kati Garhi	645,520	1850
12	Sanitation scheme at Village Kati Garhi UC Kati Garhi	224,570	1250
13	Construction/ improvement of roads at Village Kati	456,342	1250
14	Sanittaion scheme at Bahar banda, Pillgai, wali Abad,	2,269,812	6250
15	Sanitation scheme UC Babozai	267,354	1250
16	Sanitation scheme at Matta, Haji Abad, Khan Zamir	784,000	1850
17	Const: of causeway drain, and pavt: of Street	1,452,680	1850
18	Sanitation Scheem at Kohi barmol, Mian Khan,	2,269,812	6250
19	Sanittaion scheem at Pirano Banda, Shaheed Abad, Alo	622,809	1850
20	Sanitation scheme at village Zarif Khan Dheri, Moh:	903,555	1850
21	Const: of Retaining wall, Pavt: of street at Jalal Abad,	1,500,000	1850
22	Sanitation scheme at village Katlang Moh.	769,695	1850
23	Sanitation Scheme at Madad Khan Banda, Kandoo	1,793,750	1850
24	Sanittaion Scheme at Madoo, Zarghon Abad, Azikheil,	1,705,000	1850
25	Sanitation scheme near Dr. Nisar Khan Koroona,	1,457,400	1850
26	Const: of shed/bathroom and other at Bar room New	721,391	1850
27	Sanitation scheme at jamal Ghari Moh: Kattak palo UC	314,533	1250
28	Const of boundary wall at Babozai College UC	1,186,871	1850
	<b>Total</b>	<b>29,649,793</b>	<b>57000</b>
<b>District ADP fund released to TMA Takht Bhai</b>			

1	Pavement of streets, drains, culverts R/wall at UC	637,000	1850
2	Pavement of streets, drains, culverts R/wall at Gul	1,250,000	1850
3	Pavement of streets, drains, culverts R/wall at Rahid	666,000	1850
4	Pavement of streets, drains, culverts R/wall at	592,000	1850
5	Pavement of streets, drains, culverts R/wall at Umar	592,000	1850
6	Pavement of streets, drains, culverts R/wall at	670,000	1850
7	Pavement of streets, drains, culverts R/wall at UC	613,000	1850
8	Pavement of styreets, drains, culverts, R/Wall at Jharo	1,250,000	1850
9	Pavement of streets, drains, culverts R/wall at Rahid	1,250,000	1850
10	Pavement of streets, drains, culverts R/wall at	1,250,000	1850
11	Pavement of streets, drains, culverts R/wall at Umar	1,250,000	1850
12	Pavement of streets, drains, culverts R/wall at	1,250,000	1850
13	Pavement of streets, drains, culverts R/wall at UC	1,250,000	1850
14	Pavement of streets, drains, culverts R/wall at Shah	1,250,000	1850
15	Const of PCC Road, R/Wall at Ashnagaro Kaly UC	593,400	1850
16	Pavt: of streets, drains, culverts, R/Wall at gujar Nagar	469,321	1250
17	Pavt: of streets, drains, culverts, R/Wall at Jharo Kaly	573,000	1850
18	Pavement of streets, drains, culverts R/wall at Rahid	584,000	1850
19	Pavement of streets, drains, culverts R/wall at	658,000	1850
20	Pavement of streets, drains, culverts R/wall at Umar	658,000	1850
21	Pavement of streets, drains, culverts R/wall at	580,000	1850
22	Const of PCC Road, R/Wall at Ashnagharo Kaly UC	600,000	1850
23	Const of PCC Road, R/Wall at Garo Shah, Mian	1,199,400	1850
24	Const of PCC Road, R/Wall at Norr Zaman Haji	800,000	1850
25	Pavt: of street, drain, culverts, R/Wall at Village Essa	969,515	1850
26	Pavt: of streets, drains, culverts, R/Wall at Ashnagaro	967,575	1850
27	Pavt: of streets, drains, culverts, R/Wall at Gujar Nagar	500,000	1250
28	Pavt of streets, drains, culverts, R/Wall, Hand Pump at	449,550	1250
29	Pavt of streets, drains, culverts, R/Wall at Sharif Abad,	1,419,290	1850
30	pavt of streets, drains, culverts, R/Wall at Kocha Syed	599,700	1850
31	pavt: of street, drains, culvrets, R/Wall at Khan Garhi,	1,499,250	1850
32	Const of PCC Road, Culverts at Kashmir Kaly UC	1,200,000	1850
33	Pavement of streets, drains, culverts, R/Wall at	1,250,000	1850
34	Pavement of streets, drains, culverts, R/Wall at Shah	1,250,000	1850
35	Pavt: of street, drains, culverts, retaining wall at Moh:	838,000	1850
36	Const of PCC Road, R/Wall at Garo Shah, Mian	1,718,000	1850
37	Pavement of streets, drains, culverts R/wall at	1,250,000	1850

38	Const of PCC Road, R/Wall at Norr Zaman Haji	395,800	1250
39	Pavement of streets, drains, culverts R/wall at	1,250,000	1850
40	Pavement of streets Momin Kaly UC Sher Garh	1,300,000	1850
41	Const of rooms at Jamia Miftah ul Uloom Hashtangro	1,584,000	1850
42	Const of approach road, from Mian Jalala road to Oswa	335,000	1250
43	Const of drains, culverts, R/Wall and pavement of	1,360,000	1850
	<b>Total</b>	<b>40,620,801</b>	<b>76550</b>
	<b>District ADP fund released to TMA Mardan</b>		
1	Const:/improvement of road at Bhai Khan road Masjid	149,400	1250
2	Const:/ Remaining works of Masjid Meher Shad near	816,000	1850
3	Additional work of Masjid Usman Ghani near civil	626,250	1850
4	Const of drains, streets, culverts, S/Wall at Guli Bagh	722,030	1850
5	Const: of sheds/bathrooms & others for Bar room	900,000	1850
6	Const: of offices for lawyers at District Courts Mardan	1,098,100	1850
7	Const of drains, street, culverts, road chamrang, Bakal	1,316,250	1850
8	Const: of drains, street, culverts, S/wall at canal road,	754,951	1850
9	Repair & maintenance of Bunglow No. 1, DC colony	1,535,140	1850
10	Remaining:/addl: work in Masjid Quba Moh: Shahi	2,880,000	6250
11	Remaining: Addl: work in masjid Aqsa Chakaro Pul	1,040,000	1850
12	Remaning: Addl/Work in Masjid ittefaq Colony Guli	987,500	1850
13	Const:of Community Centers at Moh: Rawani,	2,000,000	1850
14	Const: of Community Centers at Moh: sadi Kheil,	2,000,000	1850
15	Maintenance & Repair of Community Centers at Moh:	1,000,000	1850
16	Const:/Improvement of road at Sultan Muhammd Kaly,	301,318	1250
17	Const of drains, culverts, street, S/wall, filling, Shingle	1,143,437	1850
18	Const: of drains, streets, culverts, slab at Wazir Abad	1,173,625	1850
19	Const of drains, culverts, streets, S/wall filling shingle	1,152,062	1850
20	Const/improvement of road and sanitation works UC	1,078,750	1850
21	Renovation:/Addl Work at darul Uloom Islamia Zia ul	348,000	1250
22	Const: of store bath room at Shamshan Ghat Canal	1,284,120	1850
23	Renovation works at masjid noor Moh: Wazir Abad	1,092,670	1850
24	Pavt: of street, drains, culverts, culverts at Chamrang,	123,300	1250
25	Const of streets, drains, culverts, steel grill at Moh:	863,750	1850
26	additional work at madrassah mido bibi landaki guli	1,400,000	1850
27	Const: improvement of road at Sher Abad UC Hoti	900,000	1850
28	Improvement of Himayatullah mayar Stadium Mayar	1,500,000	1850
29	Pavt: of streets, drains, culverts, S/Wall, Shiungle at	725,000	1850

30	Remanining/ Addl: works at Mayar Community Center	990,492	1850
31	Const:/improvement of road at Bhai Khan road Masjid	996,000	1850
32	Const: renovation work of Masjid Al-Mansoor Mistry	647,250	1850
33	Const: of main drains, culverts at Ghalla Dher and	503,700	1850
34	Const improvement of road at Seray Koroona	1,055,920	1850
35	Const/ Remaning works of Madrassa Darul Uloom	440,000	1250
36	Additional work of Masjid Abu Khanifa Fazal Abad	500,000	1250
37	Const:/Improvement of road bed clearance near Dero	669,300	1850
38	Const of drains, street, culverts, road chamrang, Bakal	1,012,500	1850
39	Const: of drains, street, culverts, at Mohd: Nabi, Malak	814,800	1850
40	Improvement in community center at Sreikh Palao	425,000	1250
41	Pavt: of streets, culverts, draoins, at malik Noordel,	600,000	1850
42	Const of drains, street, culverts at Moh Ameen abad,	1,018,560	1850
43	Const: of drains, culverts, street pavt: shingle, R/wall	1,494,000	1850
44	Cosnt: of Janazgah at Guli Bagh	2,086,526	6250
45	Maintenance & repair/white wash/water supply/	91,103	1250
46	Repair, const: of watch tower, installation of secuiorty	5,000,000	6250
47	Const: of main drains, culverts, street at Moh: Baka	826,850	1850
48	Const: of drains, street, culverts, side wall RCC slab at	868,974	1850
49	Const: of drains, street, culverts at Mayar Uc mayar	638,000	1850
50	Const of Drains, streets, culverts, S/Wall at Sultan	483,995	1250
51	Const:/improvement of road, street, drains, culvert,	1,100,000	1850
52	Repair & maintenance of Bunglow No. 1, DC colony	875,000	1850
53	Const:/Improvement of road at Shutal Banda erab	600,000	1850
54	Const: of drains, streets, culverts, at Moh: Arshad	717,703	1850
55	Maintenance & repair/white wash/water supply/	99,800	1250
56	Const: of drain, street, culverts at Dir Colony, Gul	340,017	1250
57	Const:/Improvement of road at Machi	800,000	1850
58	Const: of drains, street, culverts at Barikaab, Kotarpan,	970,000	1850
59	Const: /improve: of road from University road to	149,573	1250
60	Const: of drais, culverts, street, S/Wall at Mohib Road	414,950	1250
61	Pavt of streets, drains, culverts, S/Wall, Shingle at	2,411,837	6250
62	Remanining/ addl: work at Community Center Moh:	150,000	1250
63	Const of drains, culvrets, slab at Shubat abad, Bago	852,564	1850
64	Pavt: of street, drains, culverts, S/wall at Cham Rang,	870,449	1850
65	Const: work of Awami hujra at Qayum Abad UC	445,000	1250
66	Const: work of awami Hujra at Nazim abad Landai	445,000	1250



67	Const of drains, culverts, street, S/wall, filling, Shingle	1,250,000	1850
68	Const: of drains, street, culverts at st#19,8,5 & street	1,250,000	1850
69	Const of drains, culverts, streets, S/wall filling shingle	1,250,000	1850
70	Const: of drains, streets, culverts, slab at Wazir Abad	1,250,000	1850
71	Const: of drains, culverts, streets, S/Wall, filling,	1,250,000	1850
72	Const: of drains, culverts, slab at Moh: Muslim Abad,	790,000	1850
73	Const: of drains, culverts, slab at Bacha Rahman House	908,500	1850
74	Const: of drains, culverts, slab at Abid Ali street	802,300	1850
75	Const of drains, street, culverts, S/Wall at Charcha kaly	581,906	1850
76	Const/ renovation works in hujra Awami at Ghareeb	372,854	1250
77	Construction of room & bathroom at BHU Ghalla Dher	600,000	1850
78	Renovation:/Addl Work at darul Uloom Islamia Zia ul	600,000	1850
79	Const of drains, culverts, streets, S/Wall, filling, grill at	783,287	1850
80	Remaining/Addl: works at Mayar Community Center	982,008	1850
81	Remaining works at masjid Sange Marmar Swabi	112,485	1250
82	Development Works in Press Club Sudam Rustam	143,980	1250
83	Const:/imprtoemnet of road at Poswal Gujar Garhi	600,000	1850
84	Const: of drains, street, culvers at Nawan kaly road	680,000	1850
85	Const: of PCC road at Gulshan Abad road Mayar UC	1,085,572	1850
86	Const: of drains, street, culverts, S/Wall, Filling	1,250,000	1850
87	Const of drains, culverts, street pavt: shingle, R/Wall	1,250,000	1850
88	Const: of Janazgah at Nawan kaly UC Rustam	1,600,000	1850
89	Pavt of streets, drains, culverts, S/Wall, shingle, silt	1,250,000	1850
90	Pavt: of streets, drains, culverts, S/Wall, Shiungle at	1,250,000	1850
91	Developmental work at Masjid (Fazale Quran) Tekadar	200,000	1250
92	Additional work at Awami Hujra Guli Bagh UC Guli	520,000	1850
93	Const: of drains, street, culverts, shingle at Nazar	593,554	1850
94	Pavt: of streets, drains, culverts, S/wall, shingle, slit	1,370,670	1850
95	Const: of drain street, culverts at Moh: Akbar Abad	903,555	1850
96	Const: of drains, street, culverts at Tariq Colony, UC	737,103	1850
97	Const:/remaining work of Masjid Abu Bakkar Moh:	268,768	1250
98	Maintenance & Repair/white wash/water	99,680	1250
99	Const:/improvement of road at Khandary kaly Ayub	600,000	1850
100	Const; improvement of road at Drab killi sawal Dher road Bakhshali	600,000	1850
101	Const:/ improvement of road link at Parkho kaly/ Landay Shah/ Akhtar Gul Koroona, Ghano Dheri UC	600,000	1850

102	Const of drains, streets, culverts at janazgah Chowk,	389,055	1250
103	Pavt of streets, drains, culverts, S/Wall, shingle, silt	670,500	1850
104	Const/ improvement of road at Sultan Muhammad	671,881	1850
105	Const works of Madina Masjid Madina Colony Guli	1,186,491	1850
106	Const: of Hujra Sardar Khan Moh: Mandori Mayar	684,432	1850
107	Const/ remanining works of Masjid Quba Neher	839,900	1850
108	Const: work in Masjid Khatoone Jannat Sadat Colony	600,000	1850
109	Const of drains, streets, culverts, S/Wall at Amo Khail, Aka Kheil 1 & 2	1,500,000	1850
110	Flooring at Hujra Meher Muhammad Gulshan Abad	300,000	1250
111	Const; of drains, streets, culverts, R.Wall at mahal	858,935	1850
112	Const; of drains, streets, culverts, slab at Moh: Telyan,	952,000	1850
113	Const: odf shed at jamia Masjid Moh: Muhammad	367,046	1250
114	Const:/improvement of road at Rorya Jadeed Nowshera	767,051	1850
115	Construction of additional room at Civil Dispensary	770,258	1850
116	Const of drains, culverts, streets, S/Wall, filling	2,203,687	6250
117	Const of drains, streets, culverts, S/Wall at Sultan	207,598	1250
118	Const/ improvement fo road, street, drains, culverts,	1,250,000	1850
119	Const of drains, streets, culverts, shingle at Kospital	808,010	1850
120	Const:/improvement of road at Khandary kaly Ayub	370,680	1250
121	Const:/improvement of Moqbara road Mistry Abad	434,862	1250
122	Const; of drains, streets, culverts, S/wall at Ghareeb	1,345,000	1850
123	Const/ improvement of road Shareek Abad Gazi baba	268,739	1250
124	Const/renovation work of Madrassa Mariful Quran	950,000	1850
125	Additional work at Masjid Mubarak Guli Bagh UC	340,000	1250
126	Const: works of Madina Masjid Madina Colony Guli	473,309	1250
127	Const: of drains, street, culverts, S/Wall, Filling	1,250,000	1850
128	Const of drains, culverts, street pavt: shingle, R/Wall at	632,500	1850
129	Const improvement of road / street Sangar Baba road	860,000	1850
130	Const: renovation work of Masjid al Mansoor Mistry	750,000	1850
131	Const:/Additional work at Madrassa Farooq-e-Azam	672,000	1850
132	Const: improvement of road at Pakhtunkhwa colony	1,008,000	1850
133	Const: of main drain and culverts at Ghalla Dher and	900,000	1850
134	Const; of flooring at Masjid Khalida Yousaf Moh:	816,750	1850
135	Const:/improvement of road at Janazgah UC Guli Bagh	918,600	1850
136	Repair & maintenance of Bunglow No. 1, Distrcit	400,000	1250
137	Const:/improvement of road, street, drains, culvert,	822,800	1850

138	Const: of drains, culverts, streets, S/Wall, filling,	891,300	1850
139	Const: of PCC road at Gulshan Abad road Mayar UC	606,428	1850
140	Const of drains, culverts, streets, S/Wall, filling, grill	1,164,213	1850
141	Const: of drain, culverts at New Bagh Colony Ashraf	234,000	1250
142	Const./Improvement of road at Shutal Banda erab	435,000	1250
143	Const: of drain, street, culverts at Dir Colony, Gul	153,793	1250
144	Providing and fixing of ultra-filtration water	930,750	1850
145	Const of drains, streets, culverts, S/Wall at Amo	1,000,000	1850
146	Improvemnet of playground at Kandari	925,000	1850
147	Const: of drains, street, culvers at Nawan kaly road	34,793	1250
148	Const: remanining work of Madrassa Gul bibi Guli	966,000	1850
149	Const of drains, streets, culverts, S/wall at Charcha	173,918	1250
150	Const of drains, streets, culverts, S/Wall at Moh:	808,269	1850
151	Const:/improvement of road link at Parkho Kaly,	459,702	1250
152	Improvement of playground at district Council Colony,	501,495	1850
153	Construction of additional room at Civil dispensary	403,492	1250
154	Const:/improvement of road at Drab Killi Sawal dher	263,880	1250
155	Const of drains, culverts, streets, shingle at Nazar	171,291	1250
156	Const of drains, streets, culverts, S/Wall at Guli Bagh	1,300,000	1850
157	Constructionwork of Madrassa Darul Uloom Islamia	1,000,000	1850
158	Additional works of Masjid Ruhullah Guli Bagh near	679,452	1850
159	Const of drains, streets, culverts, s/Wall at amo Kheil,	1,000,000	1850
160	Const of room and bathroom at BHU Ghalla Dher,	347,400	1250
161	Additional work of Masjid Abu Khanifa Fazal Abad	315,000	1250
162	Const of drains, streets, culverts at Faqir Abad, Toru	790,550	1850
163	Const: improvement of road/ Street Singer baba road	739,213	1850
164	Const: work of Madrsassa darul Uloom Islamia Fazal	272,600	1250
165	additional works at madrassah ummul hassanat lil	2,153,500	6250
166	Maintenance & repair/white wash/water supply/	100,000	1250
167	Repair, const: of watch tower, installation of secuiorty	427,000	1250
168	Renovational / additional work in masjid abu hanifa	1,538,000	1850
169	Construction of streets, drains, culverts s/wall at serial	1,000,000	1850
170	Improvemnet of playground at Kandari	436,600	1250
171	Constt: remaining work at Madrassah/ MASAJID Al	1,350,000	1850
172	Constt/reaining works at Masjid AL-Haaj Abdullah	1,800,000	1850
173	Const of shed at Shamshadgot Canal road Muslim	798,000	1850
174	Developmental/electrification work at Gaju Khan	479,800	1250

175	Constt: work at masjid salman farsi landaki chakaro	769,000	1850
176	Renovational / additional work in masjid abu hanifa	769,000	1850
177	Additional work of Masjid Usman Ghani near civil	626,250	1850
178	Additional/remaining work in Masjid Sheikhan	450,000	1250
179	Additional/remaining work in Masjid Abu Bakkar	450,000	1250
180	Const:/additional work in Masjid near Janazgah	270,000	1250
181	Const: of drains, streets, culverts, shingle s/wall at	779,300	1850
182	Const: of Madrassa Kanzul Eman Shahbaz Garhi	747,000	1850
183	Const:/Additional work in Madrassa Dar Ul Uloom	900,000	1850
184	Const:/Additional work in Madrassa Ummi Sulaim	900,000	1850
185	Additional/remaining work in Masjid Mohammadi	450,000	1250
186	Const:/Additional work in Masjid Mustafa Mohmand	900,000	1850
187	Const: of drains, culverts, streets, s/wall at Qasam	1,021,860	1850
	<b>Total</b>	<b>155,625,671</b>	<b>341150</b>
1	<b>CMD released to TMA Mardan</b>		
2	Const of Madrassa Jamia Faridia Uc Mayar	375,251	1250
3	Const of Janazgah at Bhai Khan UC Garyala	140,479	1250
4	Maintenance & reapiir of transformer at PK-30	874,075	1850
5	Const of drains, streets, culverts at Misri Abad UC	655,053	1850
6	Repair of transformers at Mian Essa, Baizo Kharaki,	1,000,000	1850
7	Repair of transformers at U/Cs Khazana Dheri,	400,000	1250
8	Repair of transformers in U/Cs Baghdad, Bijli Ghar,	541,907	1850
9	Repair of Transformers at U/cs Par Hoti, sikandari,	1,274,703	1850
10	Repair & Maintenance of transformers of various	1,010,000	1850
11	Repair of transformers of various capaciteis in differnet	961,479	1850
12	Reconditioning of road from Sher Aslam Khattak	1,532,122	1850
13	const: of drain, culverts, pavt: street, shungle, R/Wall	455,633	1250
14	improvement of Jamia Masjid Darul Uloom Nooria	50,000	1250
15	Const: of street, drain, culevrts, R/Wall etc at	134,151	1250
16	Const:/Rehabilitation of Black Top Road at Mechanay	6,200,000	18750
17	Const/rehabilitation of road (BTR) at Kander UC	5,500,000	18750
18	Const off streets, drains, culverts, shingle, S.Wall at	1,696,430	1850
19	Repair & mainteenace of transformers of various	1,767,500	1850
20	Const of road shoulder & reconst RCC slab along with	984,000	1850
21	Repair of transformers at Hathian, Lund Khwar, Sher	1,075,000	1850
22	Reapir of Transformers at Mian Essa, baizo Kharki,	1,075,000	1850
23	Repair of transformers at Khazana Dheri, Chamtar,	808,135	1850

24	Construction of road from main gazi baab road via gul	1,980,000	1850
25	improvement of drainage system alongwith Kalpani	1,200,000	1850
26	Const: of drains, culverts, Streets at Bakri Banda, Bagh	59,786	1250
27	const of drains, streets, culverts at Sham Gunj 1 & 2	692,340	1850
28	Construction of Janazgah at Jungara UC Gujrat	463,797	1250
29	improvement of drainage system alongwith Kalpani	200,000	1250
30	Const of drains, streets, culverts, shingle, R/Wall at UC	88,305	1250
31	Const of drains, streets, culverts, shingle, R/Wall at UC	134,938	1250
32	Const of drains, streets, culverts, shingle, R/Wall at UC	358,125	1250
33	Additional work in Baro Hujra Madrassa & Koz boko	840,172	1850
34	Installation of Single Arm Solar Street Lights in UC	2,113,200	6250
35	Installation of Single Arm Solar Street Lights in UC	2,845,000	6250
36	Const/ additional work in Masjid Chargulli Main Road	840,000	1850
37	Construction of street, drains, culverts at Koragh UC	1,266,388	1850
38	Constuction of Janazgah at Kati Garhi	329,899	1250
39	Pav. Of streets, steel grills, tuff tiles at Ram Bagh,	944,425	1850
40	Const of streets, drains, culverts, steel grill, street	1,800,000	1850
41	Const: of drains, streets, culverts, R.Wall at tahir Abad,	750,235	1850
42	Construction of drains, streets, culverts at Swato Killi,	1,082,000	1850
43	Const of Janazgah at Babani Village UC Babani	1,875,000	1850
44	Construction of drains, streets, S/Wall from Shabat	1,700,000	1850
45	Repair of Transfortmers of various capacities in Pk-	2,734,253	6250
46	Const of drains, streets, culverts at Redi Gul, Mohbuda	1,193,718	1850
47	const/ rehabilitation of BT road at Mechanay UC	1,300,000	1850
48	Const of Janazagah at Samarqand Killi Fatma road UC	2,500,000	6250
49	Recoinstruction of road Baizo Kharki upto Main	2,220,000	6250
50	Const: of Janazgah at Gurdas Killi UC Mardan Rural	2,500,000	6250
51	Construction of Janazagah at Chargulli	114,044	1250
52	Repair of transformers of various capacities in Pk-29,	1,065,614	1850
53	Construction of Janazgah at Sheikhan Killi UC	3,000,000	6250
54	Construction of street, drains, culverts at Moh: Gul	1,500,000	1850
55	Const of street, drains, culverts, dismantling, steel grill	4,000,000	6250
56	Construction of Janazgah at Kotar Pan UC Kata Khat	1,395,000	1850
57	Const of street, drains, culverts etc steel grill, street	1,750,559	1850
58	Conbstruction of road from Main Gazi baba road (via	359,652	1250
59	Construction/rehabilitation of Black top road at	1,970,000	1850
60	Construction of streets, drains, culverts R/wall at Dhop	2,722,865	6250

61	Construction of streets, drains, culverts R/wall at	849,358	1850
62	installation of street lights (complete bodies at PK-24	772,920	1850
63	Construction of Janazgah at Samarqand Killi Fatima	868,000	1850
64	Construction of Janazgah at Gurdas Killi UC Mardan	278,600	1250
65	Construction of drains, streets, culevtrts R/Wall etc at	548,140	1850
66	Construction of Janazgah at Jungara UC Gujrat	518,571	1850
67	Installation of Single Arm Solar Street lights in UC	1,896,694	1850
68	P/F of raiser wire around MPA House, P/F gate and	858,194	1850
69	Construction of streets, drains, culverts dismantling,	977750	1850
70	construction of drains, streets, culverts, R/Wall etc at	421860	1250
71	Constructions of drains, culverts, filling R/Wall at	710,125	1850
72	Renovation/ construction of Janzagah at Bala Garhi	2,946,000	6250
73	Mega Park at Mardan Phase-I	60,000,000	18750
74	Extension/uplift of roads at congested areas/public	4,000,000	6250
75	Solarization of various roads at District Mardan	50,000,000	18750
76	615/6: S/F grill at veious places/drains UC Muslim	3,022,400	6250
77	586/4: Const: of drains, streets, culverts, S/Wall,	1,527,500	1850
78	34/7: Const: of drains, culverts, street pavt., shingle,	2,714,600	6250
79	34/8: Const: of drains, culverts, street pavt., shingle,	945,800	1850
80	34/9: Const: of drains, culverts, street pavt., shingle,	2,326,800	6250
81	34/6: Const: of drains, culverts, street pavt., shingle,	1,000,000	1850
82	Const: of drains, streets, culverts, s/wall, filling UC	5,576,000	18750
83	Const: of drains, streets, culverts, S/wall, filling UC	1,565,625	1850
84	Const: of drains, culverts, street pavt., shingle, R/wall	2,489,400	6250
85	Const: of drains, culverts, street pavt., shingle, R/wall	2,489,400	6250
86	Const: of drains, culverts, street pavt., shingle, R/wall	2,489,400	6250
87	Const: of drains, culverts, street pavt., shingle, R/wall	3,319,200	6250
88	Const: of drains, culverts, street pavt., shingle, R/wall	2,489,400	6250
89	Construction of indoor sports hall for female in Sheikh	19,411,953	18750
90	Construction of public toilets in Mardan	2,000,000	1850
91	Provisio n of water cooler to Masajid Ucs Guli Bagh,	4,000,000	6250
92	Provision of water coolers to Masajid Ucs Toru,	2,079,000	6250
93	Purchase of Acs/ Generator/ Sound system/ Karakery	1,000,000	1850
94	Repair of Transformers in UCs Muslimabad, Bicket	5,000,000	6250
95	Repair of transformers in UCs Qasmi, Alo, Kohi	2,000,000	1850
96	Repair of strnsformers of varios capacities in	5,000,000	6250
97	Repair of transformers of various capacities in UCs	5,000,000	6250

98	Repair of transformers of various capacities in UCs	4,101,000	6250
99	Const of drains, streets, culverts, S/Wall filling UC	3,000,000	6250
100	Const./Additional of work in Madrassa Bakero UC	250,000	1250
101	Const./Additional of work in Madrass Khair Abad UC	500,000	1250
102	Const./Additional of work in Saeed Abad Surkh Dheri	219,000	1250
103	Const./Additional of work in Masjid Tala wand UC	230,000	1250
104	Const./Additional of work in Masjid Rasheed UC	250,000	1250
105	Const./Additional of work in Masjid Tauheed Abad	450,000	1250
106	Const: of drains, culverts, street pavt., shingle, R/wall	1,200,000	1850
107	Const: of drains, culverts, street pavt., shingle, R/wall	900,000	1850
108	Const: of drains, culverts, street pav, shingle, R/wall at	1,200,000	1850
109	Const: of drains, culverts, street pav, shingle, R/wall at	1,500,000	1850
110	Const: of Janazgah UC Gujrat	2,000,000	1850
111	Const: of Janazgah UC Bakhshali	2,000,000	1850
112	Const./Additional work in Madrassa/Masjid at Defence	600,000	1850
113	Const./Additional work in Madrassa/Masjid Dheri	700,000	1850
114	Const./Additional of work in Madrass Khairul Banat	270,000	1250
115	Const: of drains, culverts, street pavt., shingle, R/wall	1,500,000	1850
116	Const: of drains, culverts, street pavt., shingle, R/wall	1,500,000	1850
117	Const./Additional work in Madrassa/Masjid Al-Imran	850,000	1850
118	Const./Additional work in Madrassa/Masjid at	450,000	1250
119	Const./Additional work in Madrassa/Masjid at Dir	200,000	1250
120	Const of drains, streets, culverrts, S/Wall, filling UC	1,650,000	1850
121	342/1: Installation of Electric Water Coolers for	500,000	1250
122	395/1: Purchase of Generator for Saint Paul Sarhadi	910,000	1850
123	Const: of drains, culverts, street pav, shingle, R/wall at	2,550,000	6250
124	Const: of drains, culverts, street pavt., shingle, R/wall	1,760,000	1850
125	Const: of drains, culverts, street pav, shingle, R/wall at	3,520,000	6250
126	Const: of drains, streets, culverts, S/wall, filling UC	800,000	1850
127	Construction & Renovation of Saint Paul Sarhadi	700,000	1850
128	Const: of drains, culverts, street pav, shingle, R/wall at	1,400,000	1850
129	Const: of drains, streets, culverts, S/wall, filling UC	1,350,000	1850
130	Const: of drains, streets, culverts, S/wall, filling UC	3,887,500	6250
131	Const: of drains, streets, culverts, S/wall, filling UC	2,595,000	6250
132	Const: of drains, streets, culverts, S/wall, filling UC	2,595,000	6250
133	Const: of drains, streets, culverts, S/wall, filling UC	3,875,000	6250
134	Const: of drains, streets, culverts, s/wall, filling at	1,121,250	1850

135	Const: of drains, culverts, street pav, shingle, R/wall at	2,800,000	6250
136	Const: of drains, culverts, street pav, shingle, R/wall at	1,023,000	1850
137	Const: of drains, streets, culverts, s/wall, filling UC	719,000	1850
138	Const: of drains, streets, culverts, S/wall, filling UC	1,719,000	1850
139	Const: of kacha road in Hilly area at Ghazi Banda,	1,325,000	1850
140	Const of drains, streets, culverts, S/wall, filling UC	402,375	1250
141	Solarization (5 KVA) of various Masajid/Madaris (Rs.	5,000,000	6250
142	Const: additional work in Madrassa/Masjid Hilal	738,000	1850
143	Const: additional work in Madrassa/Masjid Faridia UC	547,800	1850
144	340/5: Const:/Additional work in Madrassa/Masjid	450,000	1250
145	340/9: Const:/Additional work in Madrassa/Masjid	900,000	1850
146	340/14: Const:/Additional work in Madrassa/Masjid at	900,000	1850
147	Extension/uplift of roads at congested areas/public	2,902,482	6250
148	construction of 02 Nos linear parks in UC Bijlighar at	10,000,000	18750
149	Extension/uplift of roads at congested areas/public	6,999,518	18750
150	Improvement of existing parks in District Mardan	2,132,947	6250
151	Installation of Single arm solar lights at Canal road	2,298,000	6250
152	Construction of indoor sports hall for female in Sheikh	10,722,000	18750
153	Extension/uplift of roads at congested areas/public	26,098,000	18750
154	Improvement of various chowks/ Construction of	4,614,000	6250
155	Repair of footpaths and PCC on side drains in Mardan	4,475,291	6250
156	Installation of Informative Boardts / Mile Stones etc.	1,560,000	1850
157	Beautification of balance portion of Sheikh Maltoon	5,660,000	18750
158	Construction of public toilets in Mardan	6,142,998	18750
159	Sewerage Drainage System from Nehar Kinara at	1,637,000	1850
160	Rehabilitation / Const. of Drains & Bridge / Culverts	6,919,107	18750
161	Repair of footpaths and PCC on side drains in Mardan	1,109,709	1850
162	Construction of indoor sports hall for female in Sheikh	2,508,047	6250
163	Construction of public toilets in Mardan	538,002	1850
164	Rehabilitation / Const. of Drains & Bridge / Culverts	1,808,893	1850
165	Improvement of existing parks in District Mardan	1,873,524	1850
166	Installation of Single arm solar lights at Canal road	2,297,600	6250
167	Solarization of various roads at District Mardan	50,000,000	18750
168	Improvement of existing parks in District Mardan	29,553,529	18750
169	Construction of 03 gymnasiums ( at Manga)	5,000,000	6250
170	Reapoir of transformers of various capacity at Ucs	3,000,000	6250
171	Reapir of transformers of various capacities at Ucs	2,000,000	1850



	<b>Total</b>	<b>544,951,495</b>	<b>739800</b>
	<b>CMD released to TMA Takht Bhai</b>		
1	Pavement of streets, drains, culverts, R/Wall at village	120,000	1250
2	Pavement of streets, drains, culverts R/wall at village	900,000	1850
3	Pavement of streets, drains, culverts R/wall at village	1,473,000	1850
4	Construction of R/wall at Village Khan Kaly, Ghano	1,072,000	1850
5	Construction of retainingh wall at village Pir Saddi,	1,194,000	1850
6	Pavement of street, drain, culverts, R/Wall at Pir	1,923,000	1850
7	Const of streets, drains, culverts, R/Wall at Pir Saddi,	1,923,000	1850
		<b>8,605,000</b>	<b>12350</b>
	<b>Cantonment Board Mardan</b>		
1	Establishment of Baghdada Park	10,000,000	18750
2	Establishment of Baghdada Park	10,000,000	18750
	<b>Total</b>	<b>20,000,000</b>	<b>37500</b>
	<b>Grand Total</b>		<b>1,264,350</b>

**Annex-17**

**Para 1.2.2.21**

**Non deduction of Conveyance and Mess/Uniform Allowance**

S#	P. No.	Name of Officers / Officials	Designation	Leave Period in days.	C.A	Miss Allowance	Uniform Allowance	Total
1	130082	Mr. Mukhtiyar Ali	Malaria Supervisor	40	3,777	0	0	3,777
2	126996	S. Tehseenullah	Microscopist	29	1,858	0	0	1,858
3	121172	Mr. Sartaj Khan	Malaria Supervisor	22	2,048	0	0	2,048
4	121299	Mr. M. Arif	PHC Technician	21	1,989	0	0	1,989
5	830011	Komal Jehan	Ch; Nurse	90	0	24,000	9,300	33,300
6	121746	Sher Ali Khan	CT Pharmacy	24	2,262	0	0	2,262
7	128536	Mohd; Naeem	CT Pharmacy	35	1,524	0	0	1,524
8	769433	Marhaba Bibi	Ch; Nurse	45	7,258	11,612	4,500	23,370
9	834230	Dr. Shazia	WMO	15	2,419	0	0	2,419
10	237689	Shaheen Miraj	Ch; PHC Tech (MCH)	15	2,500	0	0	2,500
11	728904	Dr. Shoaib Khan	MO	21	3,484	0	0	3,484
12	728960	Dr. Mehreen Oirzada	WMO	90	15,000	0	0	15,000
13	390544	Dr. Abdur Rehman Khilji	Surg; Spl	55	8,978	0	0	8,978
14	122582	Muazzam Ali	CT Pathology	30	2,825	0	0	2,825
15	122619	Mr. Ayub	CT Pharmacy	15	1,530	0	0	1,530
16	344367	Hamayum	Surg; Technicia	17	1,569	0	0	1,569
17	804243	Fazli Razzaq	CT Pharmacy	22	1,618	0	0	1,618
18	126253	Nawaz Ali	PHC Tech	40	3,731	0	0	3,731

19	829015	Haleema Bibi	PHC Tech (MP)	45	4,238	0	0	4,238
20	153582	Bawar Khan	S. Supervisor	25	2,331	0	0	2,331
21	124749	M.Iqbal	PHC Tech	26	2,438	0	0	2,438
22	131162	Seema Gul	PHC Tech (MP)	40	3,796	0	0	3,796
23	227869	Wazir Badshah	PHC Tech (MP)	40	3,734	0	0	3,734
24	818786	Najma Noor	PHC Tech (MP)	45	2,978	0	0	2,978
25	851630	Imran Khan	PHC Tech (MP)	25	2,319	0	0	2,319
26	758875	Dr. Neelam Israr	WMO	90	15,000	0	0	15,000
27	837238	Dr. Saima Jawad	WMO	88	14,667	0	0	14,667
28	812591	Attaullah	CT Surgical	25	2,355	0	0	2,355
29	812227	Hidayatullah	PHC Tech (MP)	25	2,550	0	0	2,550
30	650331	M. Ayaz	X-Ray Att;	40	2,346	0	0	2,346
31	365667	Irfan Ahmad	Lab; Tech;	17	1,566	0	0	1,566
32	426771	M. Hayat	JCT Surgical	10	921	0	0	921
33	843812	Dr. Izzat Nisar	WMO	42	6,962	0	0	6,962
34	115744	Noor Jehan Ahmad	FMT	45	3,324	0	0	3,324
35	812079	Dr. Najib	Medical Officer	40	6,503	0	0	6,503
36	126080	Jehangir Khan	W/Orderly	120	7,728	0	0	7,728
37	866624	Abdul Hamid Khan	MT	30	2,819	0	0	2,819
38	879947	Naseem Ijaz	MT	25	2,210	0	0	2,210
39	865048	Shabeer Ahmad	PHC Tech	14	1,385	0	0	1,385
40	127631	Zubaidas Farman	LHV	14	1,332	0	0	1,332
41	130468	Abida Johar	LHV	15	1,381	0	0	1,381
42	837026	Dr. Hina Iftikhar	WMO	90	15,000	0	0	15,000
43	755007	Dr. Seema Gul	WMO	90	15,000	0	0	15,000
44	122754	Muhammad	SMT	21	1,935	0	0	1,935

		Azam						
45	814076	Dr. M. Naeem	MO	7	1,129	0	0	1,129
46	126603	Rahim Khan	MT	14	1,290	0	0	1,290
47	838527	Dr. Hina Arshad	WMO	7	1,161	0	0	1,161
48	128926	Najeem Shah	M/Tech	42	4,116	0	0	4,116
49	445236	Musarrat Shah	Pharmacy Tech	22	2,284	0	0	2,284
50	131088	Amjad Ali	CT Pharmacy	30	2,790	0	0	2,790
51	731727	Dr. Summaya Aziz	WMO	90	15,000	0	0	15,000
52	686480	Ayesha	Surg; Technicia	18	1,382	0	0	1,382
53	650315	Dr. Lubna Naushad	WMO	90	15,000	0	0	15,000
54	804366	Sanaullah	CT Surgical	26	2,475	0	0	2,475
55		Dr. Hafiz Shoaib	MO	14	2,333			2,333
56	718057	Saima Noorinn	EPI Tech	45	4,284	0	0	4,284
57		Dr Humera WMO	WMO	90	15,000			15,000
58		Muzdalifa	C/Nurse	90	0	24,000	9,300	33,300
<b>Total</b>					<b>259,432</b>	<b>59,612</b>	<b>23,100</b>	<b>342,144</b>

**Annex-18**  
**Para 1.2.2.22**

**Non deduction/non deposit of Sales Tax and Income Tax**

<b>S. No.</b>	<b>Name of school</b>	<b>Auction Value (Rs)</b>
1	GGPS Labour kolony	95,000
2	GGPS Jamal gari-1	410,000
3	GGPS Kala khel	150,000
4	GGPS Jewer hatian	210,000
5	GGPS Mehmood abad mayar	380,000
6	GGPS Sawal dher	351,000
7	GGPS Gaddar 2	43,200
8	GGPS Chora banda	51,400
9	GGPS Bala gari	100,500
10	GGPS Takht bhai no 3	122,000
11	GGPS Muhammad din kalli	71,000
12	GGPS Cham dheri	289,000
13	GGPS Hamza khan maira	271,000
14	GGPS Khalid abad palo	65,000
15	GGPS Kajeer	120,000
16	GGPS Dheri likpani chail	40,000
17	GGPS Matha jaded	50,000
18	GGPS Labour coloni	95,000
19	GGHS Mayar	221,000
	<b>Total</b>	<b>3,135,100</b>
	<b>Sales tax 17%</b>	532,967
	<b>Income tax 15%</b>	<b>470,265</b>
	<b>Total</b>	1,003,234

**Annex-19**  
**Para 1.2.2.24**

**Less deposit of 1% tax on registry amount**

<b>Months</b>	<b>Sub Reg Mardan(Rs)</b>	<b>Sub Reg Katlang (Rs)</b>	<b>Sub Reg Takht Bhai(Rs)</b>	<b>Total (Rs)</b>	<b>Deposited Amount (Rs)</b>
July 2017	1,078,770	177,500	910,150	2,166,420	1,959,670
August 2017	1,925,696	251,070	612,800	2,789,566	2,789,566
September 2107	1,488,880	169,000	1,285,300	2,943,180	2,943,180
October 2017	4,294,905	250,333	1,927,287	6,472,525	6,474,525
November 2017	2,189,310	49,500	1,211,170	3,449,980	3,449,980
December 2017	1,927,555	391,750	1,115,250	3,434,555	3,434,555
January 2018	3,166,198	780,990	1,694,975	5,642,163	5,642,163
February 2018	1,894,840	450,903	913,388	3,259,131	3,259,131
March 2018	2,334,695	168,600	1,253,166	3,756,461	3,489,751
April 2018	4,015,191	130,150	2,076,865	6,222,206	5,518,096
May 2018	3,209,683	100,500	1,416,075	4,726,258	4,726,258
June 2018	169,800	188,800	1,086,670	1,445,270	1,623,100
<b>Total</b>	<b>27,695,523</b>	<b>3,109,096</b>	<b>15,503,096</b>	<b>46,307,715</b>	<b>45,309,975</b>

**Annex-20**  
**Para 1.3.2.2.**

**Loss due to less realization of receipts**

S #	Name of contracts	2015-16	2016-17	2017-18	Actual collection (Rs)	less collection (Rs)
1	2% Property Tax	40,500,000	48,600,000	58,320,000	31,521,422	6,798,578
2	Bus Stand Takht Bhai	6,274,350	7,529,220	9,035,064	5,306,310	728,754
3	Bus Stand Takht Sher garh	5,252,000	6,302,400	7,562,880	4,745,790	2,817,090
4	Bus Stand Lund Khawar	1,036,420	1,243,704	1,492,445	767,770	724,675
5	Cattle Fair Takht Bhai	4,456,000	5,347,200	6,416,640	4,327,510	2,089,130
6	Cattle Fair Sher garh	1,462,475	1,754,970	2,105,964	1,753,100	352,864
7	Mela TV Cycle Takht Bhai	99,500	119,400	143,280	58,420	84,860
8	Mela TV Cycle Sher garh	60,170	72,204	86,645	52,460	34,185
9	License fee/Professional Tax	662,000	794,400	953,280	721,000	232,280
10	Water rate Takht Bhai	1,500,000	1,800,000	2,160,000	1,475,650	684,350
11	Cattle Fair Lund Khawar	85,000	102,000	122,400	118,850	3,550
	<b>Total</b>	<b>61,387,915</b>	<b>73,665,498</b>	<b>88,398,598</b>	<b>50,848,282</b>	<b>37,550,316</b>

**Annex-21**  
**Para 1.3.2.3**

**Detail of non-imposition of penalty**

S.No.	Name of scheme	Contractor	E/Cost (Rs)	Due date of completion	Actual date of completion	Penalty (Rs)
1.	Addl. work at Mayar Community Center	Saeed Muhammad	2,500,000	31-12-2017	In progress (11/2018)	250,000
2.	Improv. of Streets at Ghala Dher etc	Fast Const:	2,200,000	-do-	01-02-2018	220,000
3.	Const: of Stadium at Mayar	Farooq Shah	2,480,000	-do-	In progress	248,000
4.	Const: of Drains at Ghala Deher	Muhammad Islam	2,200,000	27-0-9-2017	09-02-2018	220,000
5.	Const: of Addl: rooms in CD Guli Bagh	Malik Aman	1,500,000	11-11-2017	24-01-2018	150,000
6.	Community Center Sadi Khiel	Shamsul Tamraiz	4,000,000	31-12-2017	In progress (11/2018)	400,000
7.	Community Hall Sardar Khan	Sajjad Ali	1,561,000	31-12-2017	In progress (11/2018)	156,100
8.	Const: of Gymnasium at Shago Par Hoti	Sibghat Ullah	25,780,000	14-05-2018	In progress (11/2018)	2,578,000
9.	Const: of Gymnasium at Babani	Sibghat Ullah	26,370,000	14-05-2018	In progress (11/2018)	2,637,000
10.	Const: of Gymnasium atGHSS Garyala	BAcha Wali	26,510,000	06-04-2018	In progress (11/2018)	2,651,000
11.	Const: of Gymnasium at Bala Ghari	Behri Karam	26,310,000	06-04-2018	In progress (11/2018)	2,631,000
12.	Const: of Gymnasium at Kot Doulatzai	Afsar Khan	36,650,000	09-04-2018	In progress (11/2018)	3,565,000
13.	Const: of Gymnasium at Rural Mardan	Katlang Const: Co	21,890,000	06-04-2018	In progress (11/2018)	2,189,000
<b>Total</b>						<b>17,895,100</b>



**Loss due to less realization of receipts**

S. No	Name of Contracts.	Bid amount (Rs)	Bid Amount (Rs)	Target for 2017-18 with 20% increase (Rs)	less realization (Rs)
		2016-17.	2017-18.		
1	G.Bus stand Mardan	34,746,710	39,898,330	41,696,052	1,797,722
2	G.Bus stand Rustam	1,505,725	1,494,900	1,806,870	311,970
3	G.Bus stand Bakhshali	608,895	483,750	730,674	246,924
4	G.Bus stand Toru	522,325	503,950	626,790	122,840
5	Cattel fair Baghdada	3,139,490	2,321,590	3,767,388	1,445,798
6	Cattel fair Shahbaz Garhi	3,208,960	2,221,130	3,850,752	1,629,622
7	Cattel fair Rustam	1,875,135	1,067,900	2,250,162	1,182,262
8	Cattel fair Bakhshali	2,430,000	1,508,160	2,916,000	1,407,840
9	Sign Boards	6,375,975	2,665,900	7,651,170	4,985,270
10	Cycle Mela	876,360	927,970	1,051,632	123,662
<b>Total</b>		<b>55,289,575</b>	<b>53,093,580</b>	<b>66,347,490</b>	<b>13,253,910</b>

**Annex-23**  
**Para 1.3.2.8**

**Non recovery of Income Tax from shopkeepers**

<b>Detail of Income Tax Received/Recoverable from Shopkeepers TMA Medical and Shopping Complex Shamsi Road Mardan</b>						
S.NO	Shp: #	Name Of Allottee	Tax Payable	Tax paid to FBR	Tax Paid to TMA	Tax Due
1	G-1	Malik Aman	500,000			500,000
2	G-2	Malik Aman	540,000			540,000
3	G-8	Haji Nazeer Muhammad	420,000			420,000
4	G-11	Haji Akbar Ali	150,000	57,000		93,000
5	G-29	Aftab	150,000		80,000	70,000
6	G-30	Israr Ul Haq	180,000	60,000	40,000	80,000
7	G-33	Farooq Khan	201,000			201,000
8	Z-9	Sargand Khan	151,000			151,000
9	F-14	Abdul Haaq	164,000			164,000
10	F-29	Hidayat Ur Rahman	169,000			169,000
11	F-31	Asal Khan	151,000			151,000
12	F-32	Asal Khan	88,000			88,000
13	F-39	Asal Khan	121,000			121,000
14	F-40	Faisal Khatak	85,500			85,500
15	F-42	Nisar Gul	135,500			135,500
16	Y-2	Ahmad Wadood Gul	121,000			121,000
17	Y-4	Saqib Ur Rahman	87,000			87,000
18	Y-8	Rahat Ullah	150,000	65,000		85,000
19	Y-16	Ahmad Wdood Gul	81,000			81,000
20	Y-17	Abdul Haaq	81,000			81,000
<b>Total A</b>			<b>16,361,000</b>	<b>8,929,000</b>	<b>4,008,000</b>	<b>3,424,000</b>
Detail of Income Tax Received/Recoverable from Shopkeepers 2nd Floor TMA Medical and Shopping Complex Shamsi Road Mardan						
S.NO	Shp:	Name Of Allottee	Tax	Tax Paid	Tax Paid	Tax Due

	#		Payable	to FBR	to TMA	
1	S-1	Muhammad Nawaz	133,000			133,000
5	S-5	Muhammad Nabi	170,000			170,000
7	S-7	Nisar Gul	136,000			136,000
8	S-8	Malki Aman	133,000			133,000
9	S-9	Atiq Ur Rahman	134,500		80,000	54,500
10	S-10	Zaheer Uddin Babar	188,000			188,000
11	S-11	Farman Ali	170,000		90,000	80,000
12	S-12	Farman Ali	170,000		90,000	80,000
13	S-13	Imtaiz Ali	131,500			131,500
14	S-14	Shafiq Ur Rahman	147,500			147,500
15	S-15	Shafiq Ur Rahman	132,500			132,500
16	S-16	Anwar Shah	133,000			133,000
17	S-17	Gulzar Ahamad	133,000			133,000
18	S-18	Gulzar Ahamad	131,000			131,000
19	S-19	Abdul Haq	133,000			133,000
20	S-20	Abdul Haq	135,000			135,000
24	S-24	Muhammad Fayaz	148,000		70,000	78,000
Total B			<b>6,443,500</b>		<b>4,314,500</b>	<b>2,129,000</b>
<b>Grand Total A+B</b>						<b>5,553,000</b>

**Annex-24**  
**Para 1.3.2.9**

**Detail of non-deduction of income tax**

<b>Name of Scheme</b>	<b>S.No.</b>	<b>Item of Work</b>	<b>Rate (including I/Tax) (Rs)</b>	<b>Qty.</b>	<b>Amount (Rs)</b>	<b>Income Tax (Rs)</b>
Solarization in Various Mosques U/C Par Hoti	1.	Solar Panel mono-crystalline	23,095	360	8,314,200	581,994
	2.	Solar Hybrid Inverter in Mosque	65,387	60	3,923,220	274,625
	3.	Auto Voltage Stabilizer	9,998	60	599,880	41,992
	4.	Ceiling Fans	5,498	500	2,749,000	192,430
	5.	LED Lights in Mosques	1,499	824	1,235,176	86,462
	6.	Batteries in Mosque	158,368	60	9,502,080	665,146
	7.	Batteries in Maddarassas	211,157	14	2,956,198	206,934
	8.	Earthing system	15,740	74	1,164,760	81,533
	9.	Solar Penal PV Module A-Grade	19,946	168	3,350,928	234,565
	10.	Solar Hybrid Inverter in Maddrasa	91,981	14	1,287,734	90,141
	11.	Solar Road Light Pole Hot Diped	39,992	123	4,919,016	344,331
	12.	Solar Penal Mount	7,998	123	983,754	68,863
	13.	PV Module	19,946	123	2,453,358	171,735
	14.	Road Light Fixture	22,495	123	2,766,885	193,682
	15.	Battery Controller Box	5,998	123	737,754	51,643
	16.	Batteries	83,983	123	10,329,909	723,094
Solarization in Various Mosques at PK-30	17.	Solar Panel mono-crystalline	23077	600	13,846,200	969,234
	18.	PV Module, Structure & base	39,560.40	100	3,956,040	276,923
<b>Total</b>					<b>75,076,092</b>	<b>5,255,327</b>

**Annex-25**  
**Para 1.3.2.10**

**Non deposit of Sales Tax and non deposit of Income Tax**

<b>S#</b>	<b>Classified Abstract S/No.</b>	<b>Name of Head of Account/Items</b>	<b>Value (Rs)</b>	<b>Sales Tax @ 17%(Rs)</b>	<b>Income Tax @ 7.75% (Rs)</b>
1	113	Purchase of Furniture & Fixture	953,699	162,129	73,912
2	116	Purchase of Hard ware	62,245	10,582	4,824
3	127	Purchase of stationery	228,570	38,857	17,714
4	132	Purchase of Hard ware	86,822	14,760	6,729
5	142	Purchase of street lights items	20,680,579	3,515,698	1,602,745
6	143	Purchase of sanitation articles	86,665	14,733	6,717
7	173	Purchase of stationery	150,446	25,576	11,660
8	184	Purchase of stationery	550,605	93,603	42,672
9	193	Purchase of stationery	2,054	349	159
10	205	Purchase of Generic consumable accessories for TMA	1,358,956	231,023	105,319
<b>Total</b>			<b>24,160,641</b>	<b>4,107,309</b>	<b>1,872,451</b>

**Annex-26**  
**Para 1.3.2.11**

**Detail of petrol/ CNG pumps under the jurisdiction of TMA**

S.No.	Name	CNG / PETROL PUMP	LOCATION	NOC Fee (Rs)	Annual Fee (Rs)	Total (Rs)
1	Muhammad Saleem	Petrol Pump	Shamsi road Mardan	50,000	25,000	75,000
2	Mehtab Ahmed Quraishi	CNG	Nowshera road,P.k near Station Godown Mardan	50,000	25,000	75,000
3	Dr.Murad	CNG	Near surgical Hospital Mardan	50,000	25,000	75,000
4	Umer Farooq Kaka Khel	CNG	Near Nazim e Aala office Mardan (Closed)	50,000	25,000	75,000
5	Masood Khan	CNG	Mashal CNG, Near Premier Shogar Mills Mardan	50,000	25,000	75,000
6	Q CNG	CNG	Infront of Premier Shogar Mill Nowshera road Mardan	50,000	25,000	75,000
7	Attock	Petrol Pump	Infront of Premier Shogar Mill Nowshera road Mardan	50,000	25,000	75,000
8	Sky	CNG	Infront of Premier Shogar Mill Nowshera road Mardan	50,000	25,000	75,000
9	PSO	Petrol Pump	Near K.T.C Nowshera road Mardan	50,000	25,000	75,000
10	Shell	Petrol Pump	Infront of Masiti Houses Nowshera road Mardan	50,000	25,000	75,000
11	TM CNG	CNG	Infront of Masiti Houses Nowshera road Mardan	50,000	25,000	75,000
12	PSO	Petrol Pump	Infront of Masiti Houses Nowshera road Mardan	50,000	25,000	75,000
13	TORU CNG	CNG	Toru Nawa Kali, Nowshera road Mardan	50,000	25,000	75,000
14	UNIQUE CNG	CNG	Infront of CNIC office Nowshera road Mardan	50,000	25,000	75,000
15	Farooq khan	Petrol Pump	Infront of CNIC office Nowshera road Mardan	50,000	25,000	75,000
16	PSO	Petrol Pump	Near Sui Gas office Nowshera road Mardan	50,000	25,000	75,000
17	Mastan	CNG	Near Small Industries Nowshera road Mardan	50,000	25,000	75,000
18	Yousafzai	CNG	Ghala dir,Nowshera road Mardan	50,000	25,000	75,000

19	Haji Zareen	Petrol Pump	Naer Haji Zareen Masjid Bypass road Mardan	50,000	25,000	75,000
20	Attock	Petrol Pump	Near Taroon Shadi Hall bypass road Mardan	50,000	25,000	75,000
21		CNG	Near City school bypass road Mardan	50,000	25,000	75,000
22	Noor Muhammad khan	CNG	Bypass road Mardan	50,000	25,000	75,000
23		CNG	Near Railway phatak adda bypass road Mardan	50,000	25,000	75,000
24	Ijaz Ali Shah	CNG	Skyway adda College chowk Mardan	50,000	25,000	75,000
25	PSO	Petrol Pump	D.I.G Malakand road Mardan	50,000	25,000	75,000
26	Shell	Petrol Pump	Malakand road near Sadar Police station Mardan	50,000	25,000	75,000
27	Nasir Khan	Petrol Pump	Malakand road mukam chowk Mardan	50,000	25,000	75,000
28	Nasir Khan	CNG	Malakand road mukam chowk Mardan	50,000	25,000	75,000
29	Waqar Azam Khan	CNG	Malakand road Mardan	50,000	25,000	75,000
30	Taza Gram	CNG	Malakand road Mardan	50,000	25,000	75,000
31	Ijaz Khan	CNG	Malakand road Mardan	50,000	25,000	75,000
32	Aurang Zaib Khan	Petrol Pump	Malakand road Mardan	50,000	25,000	75,000
33	Ijaz Khan	CNG	Malakand road, Gojar ghari Mardan	50,000	25,000	75,000
34	Gohar khan	CNG	Malakand road, Gojar ghari Mardan	50,000	25,000	75,000
35	Momand Khan	Petrol Pump	Par Hoti Bridge Mardan	50,000	25,000	75,000
36	Aspandyar Khan	Petrol Pump	Mukam chowk Swabi road	50,000	25,000	75,000
37	Naeem khan	CNG	Baghdada Swabi road	50,000	25,000	75,000
38	Haider Khan	Petrol Pump	Baghdada bridge	50,000	25,000	75,000
39	Abrar Khan	Petrol Pump	Swabi road dagi stop	50,000	25,000	75,000
40	Faiz Muhammad Khan	CNG	Swabi road dagi stop	50,000	25,000	75,000
41	Bashir Khan	CNG	Swabi road	50,000	25,000	75,000
42	Zahir khan	CNG	Swabi road	50,000	25,000	75,000
43	Abas Khan	Petrol Pump	Nehar chowk Swabi road	50,000	25,000	75,000

44	Haji Khalid	CNG	Nehar chowk Swabi road	50,000	25,000	75,000
45	Shell	Petrol Pump	Swabi road	50,000	25,000	75,000
46	Khalid khan	Petrol Pump	Swabi road	50,000	25,000	75,000
47	Munir khan	CNG	Swabi road	50,000	25,000	75,000
48	Haji Kareem Khan	CNG	Swabi road	50,000	25,000	75,000
49	Tariq Khan	CNG	Swabi road	50,000	25,000	75,000
50	Raheem Khan	CNG	Swabi road	50,000	25,000	75,000
51	Khair ul Mateen	Petrol Pump	Swabi road	50,000	25,000	75,000
52	PSO	Petrol Pump	Charsada road near Engineering University	50,000	25,000	75,000
53	Aid More	Petrol Pump	Area Finance near charsada road	50,000	25,000	75,000
54	PSO	Petrol Pump	Kachehri chowk Mardan	50,000	25,000	75,000
<b>Total</b>						<b>4,050,000</b>



**Annex-27**  
**Para 1.3.2.13**

**Detail of non-imposition of penalty**

S.No.	Name of scheme	Contractor	E/Cost (Rs)	Due date of completion	Actual date of completion	Penalty (Rs)
1.	Pavt: of Street at UC Jehangir Abad	Prince Traders	1,475,000	06-02-2018	25-07-2018	147,500
2.	Fixing of Steel Grill at Jalala	Rahim Khan	2,692,000	30-06-2018	In progress (11/2018)	269,200
3.	Pavt: of Street at UC Jalala	A.Q. Khan	2,500,000	30-06-2018	-do-	250,000
4.	Pavt: of Street at UC Korona Kocha	Umarzai Const:	2,500,000	30-06-2018	-do-	250,000
5.	Pavt: of Street Near Mandal House Damani-Koh	Shoukat Enter:	7,783,000	30-06-2018	-do-	778,300
6.	Const: of Jamia Miftahul Uloom	Shoukat Enter:	2,200,000	30-06-2018	-do-	220,000
7.	Pavt: of Street at UC Sherghar Momen Kally	Shoukat Enter:	2,000,000	30-06-2018	-do-	200,000
8.	Pavt: of Street at UC Pir Saddi	Akhtar Ali	1,000,000	27-01-2018	20-04-2018	100,000
9.	Pavt: of Street at UC Mady Baba		1,275,000	27-01-2018	20-04-2018	127,500
10.	Pavt: of Street at UC Takkar	Shahzamin	1,380,000	18-02-2018	15-03-2018	138,000
11.	Pavt: of Street at UC Seri Mian Essa	Rahim Shah	2,000,000	27-01-2018	In progress (11/2018)	200,000
12.	Pavt: of Street Chief Khan Juma Gul korona	Rahim Shah	1,638,000	27-01-2018	In progress (11/2018)	163,800
13.	Pavt: of Street at UC Saro Shah	Awan Associates	1,379,600	20-02-2018	10-04-2018	137,960
14.	Pavt: of Street at UC Ittehad Colony	Rahim Shah	1,637,000	27-01-2018	In progress (11/2018)	163,700
15.	Pavt: of Street at UC Jehangir Abad	Fida Hussain	1,500,000	20-01-2018	08-05-2018	150,000
<b>Total</b>						<b>3,295,960</b>

**Annex-28**  
**Para 1.3.2.14**

**Non recovery of rent of shops**

<b>list of arrears of rent M.C Plaza Bank road Mardan</b>				
<b>S.No</b>	<b>Name of Allottee</b>	<b>Shop No.</b>	<b>Arrear period</b>	<b>Dues</b>
1	Muhammad Javeed	A-1	Jan 2017 to Jun 2018	84,702
2	Muhammad Javeed	B-1		
3	Muhammad Javeed	B-18		
4	Haji Zaheer Ahmed	A-3		
5	Noor Gul	A-20		
6	Barkat Ali	B-2		
7	Iftikhar Ali	B-3		
8	Saleem Khan	B-5		
9	Masud Khan	B-8		
10	Muhammad Hamayun	B-17		
11	Naveed Husain	B-19		
12	Masud Khan	B-23		
13	Akhtar Munir	C-1		
14	Nisar Khan	C-2		
15	Nisar Khan	C-3		
16	Zawar Hussain	C-18		
17	Zawar Hussain	C-19		
18	Zawar Hussain	C-20		
19	Zawar Hussain	C-21		
20	Noor ul Ameen & Bad Mohd	D-1		
21	Naveed Husain	D-2		
22	Naveed Husain	D-6		
23	Shahid Ali Khan	D-11		
24	Muhammad Nadeem Khan	A-7	Jan 2018 to Jun 2018	
25	Khaleel Muhammad	B-13		
26	Rustum Shah	C-8	May 2018 to Jun	
27	Wahid Ali	C-28	June, 2018	
28	Sher Bahadar Khan	D-14	Apr 2018 to Jun 2018	
29	Sher Bahadar Khan	D-15		

30	Jamshed Khan	D-27	Mar 2018 to jun 2018	
31	Shad Muhammad	D-28	Apr 2018 to Jun 2018	
32	Sher Bahadar Khan	D-30		
33	Misal Muhammad	E-10	Nov 2017 to Jun 2018	
34	Asim	E-11		
				1,756,055
<b>LIST OF ARREARS IN RENT CITY SHOPPING CENTER GAJU KHAN ROAD MARDAN</b>				
<b>S.No</b>	<b>Name of Allottee</b>	<b>Shop No.</b>	<b>Arrear period</b>	<b>Dues</b>
1	Akbar ali	2	Jan 2017 to Jun 2018	46,223
2	Akbar ali	3		46,223
3	Akbar ali	8		46,223
4	Javeed Hall No. 1	1		234,343
5	Javeed Hall No. 2	2		239,166
6	Javeed Ahmed	7		46,332
7	Hayat Zaman	6	June, 2018	2,527
				661,037
<b>LIST OF ARREARS IN RENT GENRAL BUS STAND MARDAN</b>				
<b>S.N</b>	<b>Name of Allottee</b>	<b>Shop No.</b>	<b>Arrear period</b>	<b>Dues</b>
1	Muhammad Naeem	15	Jan 2017 to Jun 2018	101,286
2	Muhammad Yaqoob	142	Feb 2018 to Jun 2018	9,930
3	Zahida Begum	149	May 2018 to Jun 2018	4,648
4	Muhammad Shakir	151	Feb 2018 to Jun 2018	12,850
				128,714
	Grand Total A+B+C			<b>2,545,806</b>

**Annex-29**

**Para 1.3.2.15**

**Detail of petrol/ CNG pumps during the jurisdiction of TMA Takht Bhai**

<b>Serial No.</b>	<b>Name of Pump</b>	<b>Area/location</b>	<b>Owner of Pump</b>	<b>NOC Fee (Rs)</b>	<b>Annual Tax (Rs)</b>	<b>Total (Rs)</b>
1	SS Petrol Pump	Sharo Shah	Siraj, Surab	30,000	15,000	45,000
2	Mashal Pump	Nari Walaa	Haji Wajid, hurshid	30,000	15,000	45,000
3	Attock PSO Pump	Haji Ali Ghohar Khan Kali	Haji Ali Ghohar	30,000	15,000	45,000
4	Taj Petrol Pump	Rajaro Ayub Khan Kali	Isar	30,000	15,000	45,000
5	Javid CNG	Rajaro	Javid Khan	30,000	15,000	45,000
6	Caltex Oil Pakistan	Jan Khan Kali	Pir Zada	30,000	15,000	45,000
7	Mardan Petrol Pump	Jail Jandy	Khan Sher	30,000	15,000	45,000
8	Yousafzai Adventure CNG	Malakand/ Mardan Road	Jamal Khan	30,000	15,000	45,000
9	PSO Pump	Main Malakand Road	Imran S/O Zahir Shah	30,000	15,000	45,000
10	Yousafzai CNG	Main Malakand Road Takht Bhai	Sher Afghan	30,000	15,000	45,000
11	Shell Petrol Pump	Malakand Road	Abdullah Marhum	30,000	15,000	45,000
12	Mehran Palang CNG	Sari Bhalol Mardan Road	Aziz Khan	30,000	15,000	45,000
13	Adam Palang Station	Nez Tableghi Markaz Malank Road	Aman Ullah Khan	30,000	15,000	45,000
14	Al Said Petrol Pump	Nez Jandy markazMalakand Raod	Saoda Imtayaz	30,000	15,000	45,000
15	PSO Petrol Pump	Nezd jandy Mrakaz Malakand Road	Raheem Khan	30,000	15,000	45,000
16	Bahadar Khan Petroleum	Malakand Road Sari Bhalol	Haji Sher Zaman Khan	30,000	15,000	45,000
17	Ahmad Petrol Pump	Sari Bhalol	Akbar Ali	30,000	15,000	45,000
18	Admor Petrol Pump	Malakand Raod Takht bhai	Aimal	30,000	15,000	45,000

20	Pirano CNG	Malakand Road takht Bhai	Ahsan Ullah	30,000	15,000	45,000
21	Takht Bhai CNG	Malakand Road Jan Khan Kali	Pir Jamal	30,000	15,000	45,000
22	Milat CNG	Malakand Road Jan Khan Kali	Bashir Ullah	30,000	15,000	45,000
23	Buhari CNG	Malakand Raod Takht Bhai	Satar	30,000	15,000	45,000
24	Total petrol pmp	Malakand Raod Tahkt Bhai	Satar	30,000	15,000	45,000
25	Swat Way CNG	Malakand Road Takht Bhai	Asad Khan	30,000	15,000	45,000
26	Peshawar CNG	KandaGhar Malakand Road Takht Bhai	Mea Shamshad/ Mehmood/ Shah Hisain	30,000	15,000	45,000
27	PSO Petrol Pump	Lund khwar Gul Maira Tehsil Takht Bhai	Nassem Muhammad Khan	30,000	15,000	45,000
28	Haskal Petrol Pump	Lund Khwar Tehsil Takht Bhai	Jawad Ullah Khatak	30,000	15,000	45,000
29	PSO Petrol Pump	Malankand Road Jala	Sir Faraz khan	30,000	15,000	45,000
30	Shell Petrol Pump	Makand Road Jalal	Haji Murad	30,000	15,000	45,000
31	Friend CNG	Malakand Road Jala	Malak Aman/ Bakhtyar Mani/Nasir/ Abdullah	30,000	15,000	45,000
32	Caltex Petrol Pump	Malakand Road Bari Shah Jalala	Piroz Shah	30,000	15,000	45,000
33	Caltex Petrol Pump	Malakand Road Shah Zaman Qala	Surab Khan	30,000	15,000	45,000
34	Haskal Petrol Pump	Shamaeon kali Sher Ghar	Sajjid Ullah	30,000	15,000	45,000
35	Admor CNG/ Petrol Pump	Shaikhanu Kali Sherghar	Zurab Gull	30,000	15,000	45,000
36	PSO petrol Pump	Malakand Road Sherghar Tehsil Takht Bhai	Haji Sarfaraz Khan	30,000	15,000	45,000
37	Shell Petrol Pump	Malakand Road Sherghar Tehsil	Haj Ghani	30,000	15,000	45,000

		Takht Bhai				
38	SS CNG	Malakand Road Sherghar Tehsil Takht Bhai	Nasir Khan/Siraj Khan	30,000	15,000	45,000
39	MAK/Muhmamand CNG	Malakand Road Sherghar Tehsil Takht Bhai	Alam Khan	30,000	15,000	45,000
40	Long Run CNG	Malakand Road Sherghar Tehsil Takht Bhai	Fayaz Muhammad/Haji Zareen	30,000	15,000	45,000
41	Noor CNG	Malakand Road Sherghar Tehsil Takht Bhai	Ahtiyar Gull	30,000	15,000	45,000
42	Total Petrol Pump/CNG	Malakand Road Sherghar Tehsil Takht Bhai	Ayaz Khan	30,000	15,000	45,000
43	7 Eleven CNG	Malakand Road Sherghar Tehsil Takht Bhai	Asif Nawaz	30,000	15,000	45,000
44	New Green CNG	Malakand Road Sherghar Tehsil Takht Bhai	Kamran Khan	30,000	15,000	45,000
45	Allied CNG	Malakand Road Sherghar Tehsil Takht Bhai	Abdullah/Arab Khan	30,000	15,000	45,000
46	Atifaq CNG	Malakand Road Sherghar Tehsil Takht Bhai	Sher Ali	30,000	15,000	45,000
47	APS CNG	Nezd Haji Bahader Khan Hujra Hatyan	Amir khan/Bahdar Khan	30,000	15,000	45,000
48	Shaheen Petrol Pump/PSO	Malakand Road takht Bhai	Javid khan	30,000	15,000	45,000
<b>Grand Total</b>				<b>1,410,000</b>	<b>705,000</b>	<b>2,116,000</b>

**Annex-30**  
**Para 1.3.2.17**

**Detail of non-imposition of penalty**

<b>S.No.</b>	<b>Name of scheme</b>	<b>Contractor</b>	<b>E/Cost (Rs)</b>	<b>Due date of completion</b>	<b>Actual date of completion</b>	<b>Penalty (Rs)</b>
1.	Sanitation scheme at Shikh Baba	M/S A.Q. Khan	2,500,000	23-05-2018	In progress	250,000
2.	R/Wall at Jalal Abad	Imran Const: Co	2,500,000	-do-	-do-	250,000
3.	Sanitation scheme at Madad Khan Baba	Muhammad Kamal	2,500,000	-do-	11-06-2018	250,000
4.	Sanitation scheme at Kohi Bermal	M/S A.Q. Khan	2,500,000	-do-	11-09-2018	250,000
5.	Const: of B/Wall at Babpzai College	M/S A.Q. Khan	1,225,000	-do-	In progress	122,500
6.	Const: of Sheds, B/rRooms at Tehsil Katlang	Yousar Khan	1,000,000	27-06-2017	-do-	100,000
<b>Total</b>						<b>1,222,500</b>

**Annex-31**  
**Para 1.3.2.18**

**Non-deduction of income tax**

S.No.	Name of Scheme	Contractor	Item of work	Amount (Rs)	Income tax (Rs)
1.	Install: of Solar Lights at U/C Par Hoti PK-30	TSK Eng:	Excav: & RCC 1:2;4	4,550,000	341,250
2.	Beautification/ Solar Lights for Roads	Numen Entp:	Excav: & RCC 1:2;4	1,846,800	138,510
			1.5" PVC Pipe(15-2-b-5)	1,537,920	115,344
3.	Solarization in Various Mosque/ Madrassas	Integrated Techno	Structure Foundation in Mosque	2,375,524	178,164
			Misc: Items in Madrassas	629,874	47,241
			Misc: Items in Mosques	2,399,550	179,966
			Structure Foundation in Madrassa	957,404	71,805
			RCC 1:2:4	1,537,192	115,289
			1.5" PVC Pipe(15-2-b-5)	284,344	21,326
<b>Total</b>				<b>16,118,608</b>	<b>1,208,895</b>



**Annex-32**  
**Para 1.3.2.19**

**Detail of non deduction of conveyance Allowance**

S.No.	Name of Official	Qtr No.	Designation	BPS	Conveyance All:/month (Rs)	Total (Rs)
1	Zahid	1/1	Chowkidar	(B-4)	1785	21,420
2	Gulsaid Bacha	1/2	Storekeeper	(B-11)	2856	34,272
3	Shamsur Rahman	1/3	Mali	(B-4)	1785	21,420
4	Jalat khan	1/4	Naib Qasid	(B-4)	1785	21,420
5	Said Rahman	1/5	Naib Qasid	(B-4)	1785	21,420
6	Mohd. Imtiaz	2/1	Dairy Clerk	(B-11)	2856	34,272
7	Amjid Hussain	2/2	Naib Qasid	(B-4)	1785	21,420
8	Mohd Saeed	2/3			1785	21,420
9	Shahid	2/4	Naib Qasid	(B-4)	1785	21,420
10	Nowshad	2/5	(Rtd)		1785	21,420
11	M Tariq	2/6	Vehi: Supr:	(B-11)	2856	34,272
12	Bahadar Shah	3/1			5000	60,000
13	Shabeer	3/2	C/Operator	(B-16)	5000	60,000
14	Mohd. Waseem	3/3	WR Complaint	(B-11)	2856	34,272
15	Gahfoor	3/4	Naib Qasid	(B-4)	1785	21,420
16	Ihsan Ullah	3/5	Driver	(B-7)	1785	21,420
17	Muhammad Shah	4/1	W/Munshi	(B-14)	2856	34,272
18	Muhammad Sher	4/2	S/Clerk	(B-14)	2856	34,272
19	Sajad Akhtar	4/3	C/Operator	(B-16)	5000	60,000
20	Fazil Akber	Qtr No.2	O/Supdt:	(B-17)	5000	60,000
21	Irfan Zaman	Bang: 4	S/Acctt:	(B-16)	5000	60,000
<b>Total</b>					<b>59986</b>	<b>719,832</b>

**Annex-33**  
**Para 1.4.1.1**

**Irregular award of contracts**

S No	Work Number	Name of contractor who's form was missed in comparative statement	Form No.	Estimated cost of work
1	01	Madina Hazarkhwani Cons Co	11178118	10.0 million
		FWA	11178112	
		Malik Salih Muhammad	11178123	
		Ishaq Ahmad	11178030	
		Hamayun & Brothers	11178069	
		Samin Jan & Sons	11177442	
		Nisar Muhammad	11177641	
		Haji Khan Rahim	11177927	
2	07	Madina Hazarkhwani Cons Co	11178121	10.0 million
		FWA	11178115	
		Malik Salih Muhammad	11178126	
		Ishaq Ahmad	11178036	
		Hamayun & Brothers	11178074	
		Nisar Muhammad	11177647	
3	08	Madina Hazarkhwani Cons Co	11178122	10.0 million
		FWA	11178116	
		Malik Salih Muhammad	11178127	
		Ishaq Ahmad	11178036	
		Hamayun & Brothers	11178075	
		Samin Jan & Sons	11177967	
		Nisar Muhammad	11177648	
4	03	Hamayun & Brothers	11178068	25.810 m
		Haji Khan Rahim	11177929	
<b>Total</b>				<b>55.810 m</b>

**Annex-34**  
**Para 1.4.1.2**

**Non deposit of income tax, stamp duty and DPR fund**

S. No	Name of VCs/NCs	Name of work or contractor name	Income Tax	S. duty	DPR	Total
1	Rustam-III	Street, drain by Tahir Shah	150,000	6,250	2,000	158,250
		street, drain by Wazeer khan	240,000	6,250	2,000	248,250
2	Daman e Koh III	Street, drain by Wajid Ai	240,000	6,250	2,000	248,250
		Street, drain by Shamsul Tamraiz	130,781	6,250	2,000	139,031
3	Fatma-I	Street, drain by Shtaman khan	126,393	6,250	2,000	134,643
4	Roria-I	Nisar Muhammad	126,000	6,250	2,000	134,250
		Wajid Ali	80,692	6,250	2,000	88,942
6	Bakri Banda	Street, drain	201,205	6,250	2,000	209,455
		street, drain by Fazle Rahim	112,500	6,250	2,000	120,750
7	Takkar –II	Street, drain by Wajid Ali	192,000	6,250	2,000	200,250
		street, drain by AQ Khan	165,000	6,250	2,000	173,250
8	Jalala	Street, drain by Rahim Khan	147,465	6,250	2,000	155,715
		street, drain by Rahim Khan	130,500	6,250	2,000	138,750
9	Baghdada –I	pohan const Co.	149,700	6,250	2,000	157,950
		Saif ways	68,221	6,250	2,000	76,471
10	Hatian-I	Street, drain	300,000	6,250	2,000	308,250
11	Dagai-I	Street, drain by Akkbar Hassan	150,000	6,250	2,000	158,250
		street, drain by AQ khan	225,000	6,250	2,000	233,250
13	Mian Khan	Street, drain by Nisar Muhammad	138,750	6,250	2,000	147,000
		street, drain	146,625	6,250	2,000	154,875
14	Nodeh	Street, drain by Wajid Ali	228,571	6,250	2,000	236,821
		street, drain by Waqas Sherzada	133,275	6,250	2,000	141,525
15	Alo-II	Street, drain by AQ Khan	334,296	6,250	2,000	342,546

		street, drain by Nisar Muhammad	179,889	6,250	2,000	188,139
16	Beroch	Street, drain by AQ Khan	238,797	6,250	2,000	247,047
		street, drain by	146,455	6,250	2,000	154,705
17	Makori	Street, drain by HCI	0	6,250	2,000	8,250
		street, drain by Waqas khan	0	6,250	2,000	8,250
18	Mayar-II	Street, drain by New Hoti	135,481	6,250	2,000	143,731
19	Sheero-II	Street, drain	119,760	6,250	2,000	128,010
		street, drain by Tahir Shah	134,601	6,250	2,000	142,851
20	Kohi Barmol	Street, drain by Hilgi Develper	118,297	6,250	2,000	126,547
21	Mata odigram	Street, drain by Nisar Muhammad	191,676	6,250	2,000	199,926
		street, drain by Nisar Muhammad	112,875	6,250	2,000	121,125
22	Katlang-I	Street, drain by Wajid Ali	201,887	6,250	2,000	201,137
23	Rustam-III	Work NO.1	297,052	6,250	2,000	305,302
		Work No.2	152,206	6,250	2,000	160,456
<b>Total</b>			<b>5,945,950</b>	<b>231,250</b>	<b>74,000</b>	<b>6,242,200</b>

**Annex-35**  
**Para 1.4.1.3**

**Non deduction of income tax, sales tax and stamp duty**

S. No	Name of VCs/NCs	G. amount Amount (Rs)	Income Tax (Rs)	Sales Tax (Rs)	Stamp duty (Rs)	Total Amount (RS)
1	Rustam-III	180,039	13,954	30,607	1800	46,361
2	Damane Koh III	371,090	28,760	63,085	3,711	95,556
3	Fatma-I	397,500	30,808	67,575	3975	102,358
4	Roria-I	368,442	28,554	62,635	3685	94,874
5	Palo Dheri – II	99,000	7,673	16,830	990	25,493
6	Bakri Banda	66027	3629	10,606	661	14,896
7	Takkar –II	173,130	13,418	29,433	1732	44,583
8	Jalala	117,440	9,101	19,965	1174	30,240
9	Baghdada –I	246,305	19,088	41,872	2463	63,423
10	Dagai-I	308,410	23,902	52,430	3,084	79,416
11	Gumbat-I	286,350	22,193	48,680	2,864	73,737
12	Mian Khan	219,300	16,998	37,281	2193	56,472
13	Nodeh	49,510	3,837	8,417	495	12,749
14	Alo-II	211,990	16,428	36,039	2120	54,587
15	Beroch	182,505	14,144	31,026	1825	46,995
16	Makori	269,274	20,869	45,777	2692	69,338
17	Mayar-II	178,233	13,813	30,300	1,783	45,896
18	Sheero-II	300,450	23,287	51,077	3005	77,369
19	Kohi Barmol	262,995	20,384	44,709	2630	67,723
20	Mata odigram	271,830	21,068	46,212	2719	69,999
21	Katlang-I	378,300	29,319	64,312	3,784	97,415
22	Rustam-III	176,000	13,641	29,920	1,760	45,321
<b>Total</b>		<b>3,095,147</b>	<b>239,883</b>	<b>526,180</b>	<b>30,954</b>	<b>1,314,801</b>

**Annex-36**  
**Para 1.4.1.4**

**Non deposit of Bank profit into Government Treasury**

<b>S. No`</b>	<b>Name of VC/NC</b>	<b>Amount</b>
1	Rustam-III	46,172
2	Fatma-I	504,592
3	Roria-I	97,166
4	Dalo Dheri –II	83,961
5	Bakri Banda	4,881
6	Hatian-I	93,403
7	Mian Khan	69,948
8	Nodeh	12,436
9	Alo-II	58,884
10	Makori	88,541
11	Mayar-II	44,645
12	Kohi Barmol	69,144
13	Katlang-I	52,900
	<b>Total</b>	<b>1,226,673</b>

**Annex-37**  
**Para 1.4.1.5**

**Overpayment due to non deduction of Vibrator charges**

S No	Name of VC	Name of work	Total PCC qty M <sup>3</sup>	Rate	Amount	Total amount
1	Rustam-III	Drain, culverts, street by Tahir Shah	275.02	84.96	23,365	60,705
		Drain, street etc by wazeerhan	439.5	84.96	37,340	
2	Damane Koh	Drain, culverts, street by Wajid Ali	474.86	84.96	40,344	40,344
3	Fatma	Drain, culverts, street by Shtaman	221.32	84.96	18,803	18,803
4	Ploo Dheri-II	work No 1	221.23	84.96	18,795	47,929
		work No 2	342.92	84.96	29,134	
5	Bakri Banda	Drain, culverts, street	405.9	84.96	34,485	47,704
		Drain, street etc by Fazle Rahim	155.6	84.96	13,219	
6	Takkar-II	Drain, culverts, street by Wajid Ali	274.04	84.96	23,282	55,823
		Drain, street etc by AQ Khan	383.02	84.96	32,541	
7	Jalala-I	Drain, culverts, street by AQ Khan	351.52	84.96	29,865	58,972
		Drain, street etc by Rahim Khan	342.6	84.96	29,107	
8	Hatyan-I	construction of street, drain by Wajid Ali Khan	495.84	84.96	42,126	42,126
9	Dagai-I	Const drain street etc by AQ Khan	210.97	84.96	17,924	36,434
		const drain street etc Akbar Hassan	217.87	84.96	18510	
10	Main Khan	Drain, culverts, street Nisar	268.88	84.96	22,844	37,557
		Drain, culverts, street	173.18	84.96	14,713	
11	Nodeh	Drain, culverts, street by Wajid Ali	432.64	84.96	36,757	47,009
		Drain, culverts, street by Waqar Sher	120.67	84.96	10,252	
12	Alo-II	Drain, culverts, street by AQ	600.18	84.96	50,991	76,807

		Khan				
		Drain, culverts, street by Nisar	303.87	84.96	25,816	
13	Beroch	Drain, culverts, street	289.46	84.96	24,592	34,500
		Drain, culverts, street by AQ Khan	116.63	84.96	9,908	
14	Makori-I	Drain, culverts, street	382	84.96	32,454	51,575
		Drain, street etc by waqas Khan	225.06	84.96	19,121	
15	Mayar-II	Drain, culverts, street 1 <sup>st</sup> running bill	155.3	84.96	13,194	16,147
		Drain, street etc 2 <sup>nd</sup> running bill	34.76	84.96	2953	
16	Shero-II	Drain, culverts, street	141.3	84.96	12,004	26,766
		Drain, culverts, street by Tahir	173.76	84.96	14,762	
17	Kohi Barmol-I	Drain, culverts, street by Hilgi	223.62	84.96	18,998	49,743
		Drain, culverts, street by Rahim Khan	361.88	84.96	30,745	
18	Mata Odegram	Drain, culverts, street by Nisar	386.83	84.96	32,865	55,902
		Drain, culverts, street by Nisar	271.16	84.96	23,037	
19	Katlang-I	Drain, culverts, street by Yousaf	236.76	84.96	20,115	54,180
		Drain, culverts, street by AQ Khan	400.96	84.96	34,065	
20	Rustam-II	Work No-I	407.21	84.96	34,596	61,965
		Work No-II	322.14	84.96	27,369	
<b>Total</b>						<b>920,991</b>



**Annex-38**  
**Para 1.5.1.4**

**Non recovery of water, conservancy and sewerage charges**

<b>S. No.</b>	<b>Sector</b>	<b>No. of Plots</b>	<b>Total Charges (Rs)</b>	<b>10 % Surcharge (Rs)</b>	<b>Grand Total (Rs)</b>
1	A	74	917,752	91,775	1,009,527
2	B	121	1,124,438	112,444	1,236,882
3	C	84	1,278,640	127,864	1,406,504
4	D	74	1,105,282	110,528	1,215,810
5	E	61	639,325	63,933	703,258
6	F	41	390,079	39,008	429,087
7	G	66	40,695	4,069	44,764
8	H	37	259,225	25,923	285,148
9	I	72	681,735	68,174	749,909
10	J	77	620,069	62,007	682,076
11	K	43	496,155	49,616	545,771
<b>Total of Phase I</b>			<b>7,553,396</b>	<b>755,340</b>	<b>8,308,736</b>
<b>Total of Phase I</b>			<b>1,636,364</b>	<b>163,636</b>	<b>1,800,000</b>
<b>Grand Total</b>			<b>9,189,760</b>	<b>918,936</b>	<b>10,108,736</b>

**Annex-39**  
**Para 1.5.1.5**

**Detail of loss due to investment of surplus funds on lower rate**

<b>S. No</b>	<b>Investment (Rs)</b>	<b>Institution</b>	<b>Rate offered</b>	<b>Interest per annum (Rs)</b>	<b>Status of the Bid</b>	<b>Loss due to ignoring higher rate (Rs)</b>
1	195,000,000	NBP Mardan	6.45%	<b>12,577,500</b>	<b>Accepted</b>	-
3		HBL Mardan	5.75%	11,212,500	Rejected	-
3		BOK Mardan	6.00%	11,700,000	Rejected	-
4		Habib Metro Bank	6.70%	13,065,000	<b>Rejected</b>	487,500
5		National Savings Mardan	10.80%	21,060,000	<b>Rejected</b>	8,482,500
6		MCB Mardan	6.30%	12,285,000	Rejected	-
7		Khushali Bank Mardan	11%	<b>21,450,000</b>	<b>Rejected</b>	<b>8,872,500</b>