



**PERFORMANCE AUDIT REPORT
ON
EFFECTIVENESS OF WATER SUPPLY
SCHEMES OF LGE&RDD/TMA_s/PHE AND
WATER & SANITATION SERVICES
COMPANIES IN
DISTRICT BANNU**

AUDIT YEAR 2019-20

AUDITOR GENERAL OF PAKISTAN

PREFACE

The Auditor General of Pakistan conducts audit in accordance with 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. The Performance Audit of "Effectiveness of Water Supply Schemes of the Local Government Election & Rural Development Department (LGE & RDD), Public Health Engineering Department (PHED) and Water and Sanitation Services Company (WSSC) in Bannu" was carried out accordingly.

The Directorate General Audit, District Governments, Khyber Pakhtunkhwa conducted performance audit of the "Effectiveness of Water Supply Schemes of LGE & RDD, PHED and WSSC in Bannu" for the year 2019-20 during January-March 2020 with a view to report significant findings to stakeholders. Audit examined the economy, efficiency and effectiveness aspects of these offices. Audit also assessed, on test check basis, whether the management complied with the applicable laws, rules and regulations in managing Water Supply Schemes. The Performance Audit report indicates specific actions that, if taken, will help the management to realize the objectives of the offices of LG & RDD, PHED and WSSCA.

Most of the observations included in this report have been finalized in the light of written responses and discussions with the management. However, in spite of repeated reminders, no DAC meeting was convened by the Principal Accounting Officer.

The Audit Report is submitted to the Governor of Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan 1973, for causing it to be laid before the Provincial Assembly of Khyber Pakhtunkhwa.

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

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ABBREVIATIONS AND ACRONYMS

AGP	Auditor General of Pakistan
BOD	Board of Directots
DG	Director General
DO	District Officer
INTOSAI	International Organization of Supreme Audit Institutions
KP	Khyber Pakhtunkhwa
KPI	Key Performance indicators
LGA	Local Government Act
LGE&RDD	Local Government Election & Rural Development Department
MOU	Momerundum of Understanding
NC	Neighbourhood Council
PHE	Public Health Engineering
PC-1	Panning and Commmsion-1
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
VC	Village Council
WSSCB	Water Supply and Senitation Company Bannu
WAPDA	Water and Power Development Authority
XEN	Executive Engineer

EXECUTIVE SUMMARY

The Director General Audit, District Governments, Khyber Pakhtunkhwa conducted performance audit of the “Effectiveness of Water Supply Schemes of Local Government Department, Public Health Engineering Department and Water and Sanitation Services Company in Bannu” during January to March, 2020. The audit was conducted in accordance with the INTOSAI Auditing Standards as adopted by the Department of the Auditor General of Pakistan.

According to para 6(i) & 7.6 (ii) of Khyber Pakhtunkhwa Drinking Water Policy 2015, access to drinking water is a basic human right and it is the responsibility of Government to ensure its provision to all citizens. The following departments are responsible for provision of such basic rights to the public of District Bannu.

Assistant Director LG&RDD Bannu is working under the administrative control of Secretary, LGE&RDD. According to rule 3(2) defined in second schedule at S.No 13(vii) of the Khyber Pakhtunkhwa District Government Rules of Business 2015, operational components and business of AD LGE&RDD includes rural development works including water supply, rural access roads, embankment and drainage works.

Public Health Engineering Department is working under the administrative control of Secretary PHED and is responsible to provide clean drinking water, hygiene facilities and a healthy environment to the public.

Water and Sanitation Services Company, Bannu (WSSCB) has been established as a corporate sector company owned by the Government of Khyber Pakhtunkhwa. WSSC Bannu is governed by Board of Directors (BoD) and is currently providing drinking water to the community in Four (4) Urban Union Councils. WSSC Bannu physically took over the water and sanitation sectors from TMA Bannu. The funds of water supply schemes along with staff were transferred by TMA Bannu as per agreement. Sources of providing drinking water are tube wells and gravity schemes

Objective of the performance audit is to focus on effectiveness of water supply schemes in Khyber pakhtunkwa and evaluate the achievement of desired goals.

Key Audit Findings

1. Un-authorized payment of electricity charges on damaged WSS (tube wells)- Rs 1.534 million. (Para- 4.1.1)
2. Failure in establishment of water quality testing laboratories. (Para- 4.1.2)
3. Non utilization of Drinking Water Wells. (Para- 4.1.3)
4. Un-authorized payment on electricity charges of Solarized WSS (tube wells)- Rs 1.907 million. (Para- 4.2.1)
5. Non recovery of water charges–Rs 269.350 million. (Para- 4.2.2)
6. Loss to government of Rs 9.642 million due to Illegal connections of water users. (Para- 4.2.3)
7. Non-imposition of penalty amounting to Rs 12.082 million due non completion of work within stipulated period of time. (Para- 4.3.1)

Recommendations:

Audit recommends that:

1. Recovery besides immediate fictionalization of tube wells and provision of water supply to community.
2. Efforts may be expedited for establishment of water quality testing laboratories.
3. Opening the water wells and handover to WSSC Bannu to operate and facilitate general public in provision of portable drinking water.
4. Investigation and fixing responsibility against the person(s) at fault.
5. Establishment of effective recovery system for early recovery of outstanding water charges.

6. Disconnect illegal connection besides recovery from the defaulters concerned.
7. Recovery, besides completion of incomplete schemes for early benefit of drinking water supply.

1. INTRODUCTION

1.1 Background

The Director General Audit, District Governments, Khyber Pakhtunkhwa conducted performance audit of the “Effectiveness of Water Supply Schemes of Local Government Department, Public Health Engineering Department and Water and Sanitation Services Company in Bannu” during January to March, 2020. The audit was conducted in accordance with the INTOSAI Auditing Standards as adopted by the Department of the Auditor General of Pakistan.

Access to drinking water is a basic human right and it is the responsibility of the Government to ensure its provision to all citizens. Water is a finite and essential resource, the use of which needs to be regulated to avoid wastage and misuse. Water allocation for drinking and other domestic uses like cooking, hygiene, basic sanitation and other domestic uses shall have priority over other uses. Protection of the environment, safeguarding of health and livelihood through integrated management of water resources shall be ensured. The following departments are responsible for provision of such basic rights to the public of District Bannu.

- 1. Assistant Director LGE&RDD Bannu:** ADLG&RDD is working under the Administrative control of Secretary, LGE&RDD. According to rule 3(2) defined in second schedule at S.No 13(vii) of the Khyber Pakhtunkhwa District Government Rules of Business 2015, operational components and business of AD LGE&RDD includes rural development works including water supply, rural access roads, embankment and drainage works. According to rule 29(e) of Local Government Act 2013, the functions of village council and Neighbourhood council under administrative control of LGE&RDD is to improve water supply sources, maintain water supply distribution system and take measures to prevent contamination of water.

- 2. Public Health Engineering Department:** PHED came into being to provide clean drinking water, hygiene facilities and a healthy environment to the public. It was originally established as a secondary branch in 1974 which was merged with Communication and Works Department in 2001. However, after the realization of its enormous role in the public sphere it was given the status of an independent department in 2009. Presently, PHED divided the province into northern and southern units for administrative purposes. The assigned teams work under two chief engineers who work under the supervision of Administrative Secretary Public Health Engineering Department Government of Khyber Pakhtunkhwa.

- 3. Water and Sanitation Services Company, Bannu:** WSSCB has been established as a corporate sector company owned by the Government of Khyber Pakhtunkhwa. WSSC Bannu is governed by Board of Directors (BoD). They formulate the policies for adoption by the company. WSSC Bannu is currently providing drinking water to the community in Four (4) Urban Union Councils. WSSC Bannu physically took over the water and sanitation sectors from TMA Bannu. The funds of water supply schemes along with staff were transferred by TMA Bannu as per agreement. Source of providing drinking water are tube wells and gravity schemes

1.2 Organizational Structure

TMA Bannu is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil Officer (Finance), Tehsil Officer (Regulation) and Tehsil Officer (Infrastructure)

WSSC Bannu is managed by the Chief Executive Officer. He is assisted by General Manager, Manager Services, Chief Financial Officer, Manager Admin and Manager Technical. All managerial staffs are assisted by Assistant Manager services, Assistant Manager Finance, assistant Manager admin and Assistant manager.

PHE Department is managed by the Secretary PHE at Provincial level. He is assisted by Chief Engineer (South) and Chief Engineer (North). XEN PHE is responsible for managing department activities at district level. XEN PHE is assisted by Sub divisional officers at tehsil level.

2. AUDIT OBJECTIVES

The major objectives of the audit were to ascertain that:

- i. Whether water supply was managed with due regard to economy, efficiency and effectiveness.
- ii. The objectives were achieved within the estimated time and budget.
- iii. The contracts were awarded economically and transparently.
- iv. Compliance of the Khyber Pakhtunkhwa Local Government Act 2013, applicable rules, regulations, accounting procedures.
- v. The internal controls were operative and functioned effectively.
- vi. The status of water supply schemes being functional or non-functional.

3. AUDIT SCOPE AND METHODOLOGY

Audit Scope

The Audit focused on the role of the offices of Assistant Director Local Government Election & Rural Development Department, Public Health Engineering Department and Water & Sanitation Services Company in provision of Water Supply Schemes in District Bannu.

Audit Methodology

The audit was conducted in accordance with International Organization of Supreme Audit Institutions (INTOSAI) Auditing Standards as adopted by the Department of the Auditor General of Pakistan.

Site Visits

The offices of the Executive Engineer PHED, Chief Executive Officer WSSC Bannu and ADLGE&RDD Bannu were visited by the audit team.

Interviews

A number of officers of WSSCB, ADLGE&RDD and PHED were contacted and interviewed with a view to obtain information as to how they fulfilled their obligations towards water supply services to the local community.

The officers interviewed included:

- Chief Executive Officer Water & Sanitation Services Company, Bannu
- Executive Engineer, Public Health Engineering Department Bannu
- Assistant Director Local Government Election & Rural Development Department, Bannu

Documents Review

Documents were reviewed to gain an understanding on the Effectiveness of Water Supply Schemes and the role played by offices of the ADLGE&RDD, PHED and WSSCB in this regard. Some of the documents reviewed were;

- Laws, rules and regulations relevant to the subject of audit
- Khyber Pakhtunkhwa drinking water policy 2015
- MOU of WSSC Bannu
- PC-I
- Water quality monitoring laboratories reports
- Websites of WSSCB and PHED
- Funds Utilization -Budget and releases for the water supply schemes.
- Progress reports/ Annual Performance Report

Analytical Review

Analytical procedures were also performed on financial and non-financial data with a view of analyzing Effectiveness of Water Supply Schemes in AD (LGE &RDD)/TMAs/PHE/WSSC Bannu.

4. AUDIT FINDINGS AND RECOMMENDATIONS

4.1 Planning/Organization & Management Issues

4.1.1 Non-functional / damaged tube wells and loss to government of Rs 0.752 million on account of payment on electricity charges.

According to Administrative Approval issued by Secretary to Government of KPK, PHED Peshawar vide No. SO (T)/PHED/3-21/2019 dated Peshawar the 31st December, 2019, shown that the following WSS were totally damaged/ non functional in PHE Division of District Bannu.

During performance audit on effectiveness of water supply schemes of Executive Engineer Public Health Division Bannu during 2018-19. On scrutiny it was noticed that Rs 752,991 was spent on electricity charges of tube wells, despite of the fact that the said tube wells were damage / non-functional since long. (Detail at Annexure-A)

Non functional/ damage tube wells and electricity payment on non functional WSS were occurred due to weak administrative and financial controls, which resulted into depriving public from provision of clean drinking water besides loss to government exchequer due to serious negligence of this office.

When reported in March 2020, management stated that proper reply will be submitted after scrutiny of relevant record. Reply was not tenable.

Audit recommends recovery besides immediate functionalization of tube wells and provision of water supply to community.

4.1.2 Non-conducting of water quality test in PHE laboratory

ACCORDING to National Water Policy April, 2018, serial No 12.4 under no circumstances shall the quality of drinking water, urban or rural be allowed to fall below the specified standard. Each agency responsible for delivery of such services shall prepare quality monitoring plan and shall be responsible for their rigorous enforcement.

During performance audit of Effectiveness of water supply schemes of Assistant Director (LGE&RDD)/TMA/PHE and Water Supply & Sanitation Services Companies Bannu for the period 2018-19 it was observed that water quality testing laboratories were not established by the PHE Bannu in order to provide safe water to the community, but no regular water quality tests were conducted by the department concerned. Detail attached.

Non-conducting of regular water quality test occurred due to weak managerial and administrative controls, which resulted into depriving public from clean drinking water.

When reported in March 2020, management stated that proper reply will be submitted after scrutiny of relevant record. Reply was not tenable.

Audit recommends to conduct water quality test in time and according to quality monitoring plan to maintain the specified standard of drinking water.

4.1.3 Non functionalization of drinking water wells

According to CEO Letter No1459-7/CEO/2019 dated 04.11.2019, that numerous drinking water wells around 18 number are Non-Functional since long may be hand over to this department for the best interest of general public.

During Performance audit of WSSC Bannu for the period 2018-19, it was observed that 18 number of drinking water wells are Non-functional since long. The

CEO, WSSC Bannu requested the TMO Bannu, vide letter No 1459-7/CEO/2019 dated 04.11.2019 along with three reminders to handover these abundant wells to WSSC Bannu. We will make these wells operative for the best interest of general public of Bannu city.

Non functionalization drinking water wells deprived the peoples from potable and safe drinking water.

When reported in March 2020, management stated that proper reply will be submitted after scrutiny of relevant record. Reply was not tenable.

Request for convening the DAC meeting was made in September, 2020. However DAC meeting was not convened till finalization of this report.

Audit recommends opening the water wells and handover to WSSC Bannu to operate and facilitate general public in provision of portable drinking water.

4.2 Financial Management Issues

4.2.1 Un-authorized payment on electricity charges of Solarized tube wells–Rs 0.716 million

According to CM KPK Directive in 2018, the solarization of water supply schemes were done as these were previously non functional due to low voltage, under the solarization initiative, 31 numbers WSS have been solarized in PHE Division Bannu, which apart of saving of electricity to the National grid and saving of electricity charges to the department concerned.

During performance audit of the Executive Engineer, PHE Division Bannu, it was observed that expenditure of Rs 716,256 was incurred on 09 numbers of WSS on account of electricity charges during 2018-19. Which were solarized during 2017-18, Audit observed that electricity payment on solarized tube wells from 03/2019 to 06/2019 is un-justified. (Detail at Annexure-B)

Un-authorized payment on electricity charges on solarized tube wells was occurred due to weak administrative and financial control, which resulted in to loss to government.

When reported in March 2020, management stated that proper reply will be submitted after scrutiny of relevant record. Reply was not tenable.

Request for convening the DAC meeting was made in September, 2020. However DAC meeting was not convened till finalization of this report.

Audit recommends recovery besides investigation and fixing the responsibility against the person(s) at fault.

4.2.2 Non recovery of water charges – Rs 269.350 million

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

During the course of performance audit of effectiveness of water supply schemes of PHE Department and WSSC Bannu, it was noticed that a huge amount of Rs 269.350 million and Rs 40.005 million was out standing against the domestic consumers of PHE Department and WSSC Bannu respectively during 2018-19.

Ineffective recovery system occurred due to weak financial control, which resulted in loss to the Government and WSSCB.

When reported in March 2020, management stated that proper reply will be submitted after scrutiny of relevant record. Reply was not tenable.

Request for convening the DAC meeting was made in September, 2020. However DAC meeting was not convened till finalization of this report.

Audit recommends establishment of effective recovery system for early recovery of outstanding water charges.

4.2.3 Loss to government of Rs 9.642 million due to Illegal connections of water users

According to CM KPK Directive in 2018, the solarization of water supply schemes were done as these were previously non functional due to low voltage, under the solarization initiative, 600 WSS have been solarized, which apart from saving Rs 600 million per annum has also saved 18 mega watt electricity to the national grid.

During Performance audit of Executive Engineer, PHE Division Bannu, it was noticed that 172 numbers of illegle water connections @ Rs 368 per connection were made since long against different water supply schemes and outstanding Rs 9,642,200 against the water users.

Non recovery of departmental dues was occurred due to inadequate administrative and financial control.

When reported in March 2020, management stated that proper reply will be submitted after scrutiny of relevant record. Reply was not tenable.

Request for convening the DAC meeting was made in September, 2020. However DAC meeting was not convened till finalization of this report.

Audit recommends to make lawful the water connections besides recovery from the defaulters concerned.

4.3 Procurement and contract management issues

4.3.1 Non-imposition of penalty amounting to Rs 12.082 million due non Completion of work within stipulated period of time.

Clause- 2 of contract agreement requires the imposition of penalty @ 1 % per day subject to maximum 10% of the estimated cost of the work that remained un-complete/un-finished after the proper dates.

During the course performance audit Executive Engineer, PHE Division Bannu incurred expenditure of Rs 36,339,000 on execution of water supply schemes, Installation of pressure pumps and overhead tanks etc out of ADP fund during 2018-19. The work was awarded to different contractors/ firms for Rs 122,104,000 with condition to complete the work within 12-months, but the work is in progress and not completed within stipulated time which deprived people from drinking water. The department did not imposed penalty on contractors worth Rs 12,082,200 (detail at Annexure-C).

Non imposition of penalty causes into a heavy loss to Public Revenue and also an undue financial assistance with the contractors.

When reported in March 2020, management stated that proper reply will be submitted after scrutiny of relevant record. Reply was not tenable.

Request for convening the DAC meeting was made in September, 2020. However, DAC meeting was not convened till finalization of this report.

Audit recommends recovery, besides completion of incomplete schemes for early benefit of drinking water supply.

4.4 Overall assessment

In view of the observations, it was concluded that management failed in provision of clean drinking water to the community satisfactorily, economically, efficiently and effectively. The failure was occurred due to improper planning, non-functioning of tube wells, financial mismanagement, weak internal controls and weak monitoring which resulted in non-supply of drinking water. The intended outputs were not achieved within the planned time and budget.

i. Relevance

The Water supply schemes are essential program and relevant to the priorities of the government. However, lack of monitoring and supervision system has resulted into inefficient use of resources.

ii. Efficacy

With the help of sound monitoring system, focused approach and efforts, the program would be a tremendous success in achieving its objectives.

iii. Efficiency

The goals of the program could not be achieved due to poor planning, inefficient execution and monitoring and lack of coordination among all the stakeholders. Moreover, funds were not utilized in time and judicious manner.

vi. Economy

The available funds were not utilized timely and economically which resulted in deferred benefits. The pace of recovery of revenue from water charges was very low as there were no proper mechanism for connections/disconnections and legalization of illegal connections. No revenue was recovered from water users by ADLGE&RDD Abbottabad.

v. Effectiveness

The management failed to enhance capacity building of staff, establishment of water quality testing laboratories, and establishment of enough Water supply schemes. The program would have been more effective, if the activities were planned in the professional way and executed accordingly.

vi. Compliance with Rules

Major instances of non-compliance with applicable rules and regulations have been reported in the audit findings.

vii. Performance rating of the program

Moderately satisfactory

viii. Risk rating of the program

Medium.

5. CONCLUSION

The Water Supply Schemes were not managed with due regard to economy, efficiency and effectiveness. The ill planning and weak internal controls had caused negative financial impacts in shape of non-recovery of water charges and deferred benefits.

There was no formal Master plan for water supply schemes at district level which can provide management guiding tools to ensure access to clean safe drinking water to the community. Without a formal framework it is difficult to coordinate the effort and roles of agencies i.e WSSCB, PHED and LGE&RDD, in order to reduce the risk of duplication or non-performance of activities.

ACKNOWLEDGEMENT

We wish to express our appreciation to the management and staff of Assistant Director (LGE&RDD)/TMAs/PHEs/Water Supply & Sanitation Services Company Bannu for the assistance and cooperation with the auditors during this assignment.

RESPONSE AND IMPLEMENTATION OF RECOMMENDATIONS

Audit of "Effectiveness of water supply schemes of AD (LGE&RDD)TMAs/PHE and WSSC				
Para No	Recommendations	Accepted Yes/No	Implementation date	Client comments
1	Audit recommends recovery besides immediate fictionalization of tube wells and provision of water supply to community.	Yes		Management stated that proper reply will be submitted after scrutiny of relevant record. Reply was not tenable as adjustment was not made.
2	Audit recommends efforts may be expedited for establishment of water quality testing laboratories.	Yes		Management stated that proper reply will be submitted after scrutiny of relevant record. Reply was not tenable as adjustment was not made.
3	Audit recommends opening the water wells and handover to WSSC Bannu to operate and facilitate general public in provision of portable drinking water.	Yes		Management stated that proper reply will be submitted after scrutiny of relevant record. Reply was not tenable as adjustment was not made.
4	Audit recommends investigation and fixing responsibility against the person(s) at fault.	Yes		Management stated that proper reply will be submitted after scrutiny of relevant record. Reply was not tenable as adjustment was not made.
5	Audit recommends establishment of effective recovery system for early recovery of outstanding water charges.	Yes		Management stated that proper reply will be submitted after scrutiny of relevant record. Reply was not tenable as adjustment was not made.
6	Audit recommends to make lawful the water connections besides recovery from the defaulters concerned.	Yes		When reported in March 2020, management stated that proper reply will be submitted after scrutiny of relevant record. Reply was not tenable as adjustment was not made.
7	Audit recommends recovery, besides completion of incomplete schemes for early benefit of drinking water supply.	Yes		Management stated that proper reply will be submitted after scrutiny of relevant record. Reply was not tenable as adjustment was not made.

ANNEXURES

Annexure-1

Name Scheme	A/C No.	Payment Month				
		19-Mar	19-Apr	19-May	19-Jun	Total
Lapri Killa (Gul Akram)	43-26615-1080100	69725	144725	54580	50937	319967
Sheikhan Kakki (Aslam Khan)	43-26674-1280601	0	0	2031	17297	19328
Mumand Khel (Qader Khan)	43-26612-0713403	0	92684	0	18610	111294
Hibak Sherza Khan	30-26617-0345200	0	30746	29961	45088	105795
Shahbaz Azmat Khel (Asif Malak)	30-26673-0443400	0	374	410	445	1229
Arif Ullah (Lalo Zai)	30-26617-0526001	0	49885	64194	81299	195378
Total						752,991

Annexure-2

Detail of Solarized water supply schemes

Sr. No.	Name Scheme	A/C No.	Payment Month				Total
			19-Mar	19-Apr	19-May	19-Jun	
1	Near Murghali Wazir Domel	43-26615-0915901	13177	16954	410	961	31502
2	Masti Khel Daud Shah	43-26612-0825801	78793	23723	27062	29567	159145
3	Azeem Kala Bannu	43-26615-1088007	410	410	0	35765	36585
4	Nar Dilasa Shah	30-26673-1642001	0	855	410	445	1710
5	Mewa Khel	43-26617-0421200	0	0	0	0	0
6	Kachkot Asad Khan	43-26617-0547800	0	42453	44765	91702	178920
7	Bazida Kokal Khel	30-26617-0476400	0	54603	35302	70163	160068
8	Nar Sher Mast Naurang	30-26622-0881403	0	855	410	0	1265
9	Sher Ali Jan	43-26671-0807701	0	49614	43823	53624	147061
Total						716,256	

Annexure-3

Detail of incomplete water supply schemes

Sr. No	Name of Contractor	Name of Contract	Date of work order	Date of Completion	Estimated cost	Expenditure	Penalty
1	HMA Barkat Ullah	Solarization of WSS Nar Mir Akbar PK-73ADP-150/150206	20.12.2017	Incomplete	4,542,000	1,580,000	326,000
2	Malik Construction	Solarization of WSS Madrassa Khadijat ul Qubra Nurar PK-72 ADP-150/150206	20.02.2018	Incomplete	9,155,000	4,888,000	915,500
3	Friends Construction & Devlopers	Const: of Over Head storage Tank 3000-Glns (23No) ADP-152	16.6.2016	Incomplete	4,052,000	00	405,200
4	Mumtaz & Brother	WSS Painsa Khel PK-71 ADP-152	07.11.2016	Incomplete	7,378,000	4,654,000	737,800
5	Abdul Malik	WSS Najeeb Ullah Takhti Khel ADP-152	12.5.2017	Incomplete	9,435,000	4,053,000	943,500
6	Abdul Malik	WSS Kotka Sikander Landi Kila ADP-152	12.5.2017	Incomplete	9807000	4965000	980,700
7	Abdul Malik	WSS Muhammed Khel Hakomat ADP-152	12.5.2017	Incomplete	9095000	3324000	909,500
8	New Bannu	WSS Sokari PK-70 ADP-155	7.3.2018	Incomplete	8693000	473000	869,300
9	New Bannu	WSS Dr Gul Dar Ali Mawozi Kila PK-71 ADP 155	7.3.2018	Incomplete	7822000	1958000	782,200
10	New Bannu	WSS Bakul Khel Wazir PK-71 ADP-155	7.3.2018	Incomplete	6014000	1358000	601,400
11	M.Usman	WSS Nafid Musa Khel Akhundun PK-73 ADP-155	06.11.2017	Incomplete	8,111,000	5,584,000	811,100
12	Malik Const:	WSS Kotka Maqbool Slema Sikander Khel PK-70 ADP-161	15.2.2018	Incomplete	8,000,000	969,000	800,000

13	Malik Const:	WSS Gandali Kotka PK-70 ADP 161	15.2.2018	Incomplete	10,000,000	942,000	1,000,000
14	Abdul Malik Const:	WSS Saiful khel Pk -71 ADP-161	16.2.2018	Incomplete	10,000,000	00	1,000,000
15	Abdul Malik Const:	WSS Patool Khel PK-71 ADP 161	16.2.2018	Incomplete	10,000,000	1,591,000	1,000,000
Total					122,104,000	36,339,000	12,082,200