



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
TEHSIL MUNICIPAL ADMINISTRATION  
NOWSHERA**

**AUDIT YEAR 2013-14**

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**AUDITOR GENERAL OF PAKISTAN**

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## TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS.....	i
PREFACE.....	ii
EXECUTIVE SUMMARY.....	iii
SUMMARY TABLE AND CHARTS.....	vii
I: <i>Audit Work Statistics</i> .....	vii
II: <i>Audit observations classified by categories</i> .....	vii
III: Outcome statistics.....	viii
IV: Irregularities pointed out.....	ix
V: Cost-Benefit.....	ix
<b>1. CHAPTER-I</b> .....	1
<b>1.1 Tehsil Municipal Administration, Nowshera</b> .....	1
1.1.1 Introduction.....	1
1.1.2 Comments on Budget and Accounts (Variance Analysis) .....	1
1.1.3 Brief comments on the status of compliance with PAC/ZAC directives...	2
<b>1.2 Audit Paras</b> .....	3
1.2.1 Non production of record.....	3
1.2.2 Internal Control Weaknesses.....	5
Annex-1 Detail of MFDAC paras.....	16
Annex-2 Audit Impact summary.....	17
Annex-3 Detail of non recovery of arrears of contracts.....	18
Annex-4 Detail of non-crediting of Income Tax.....	19
Annex-5 Detail of overpayment due to allowing higher rates.....	20
Annex-6 Detail of non recovery of 25% advance.....	21
Annex-7 Detail of non recovery of scrutiny fee.....	22
Annex-8 Detail of non deduction of taxes.....	23
Annex-9 Detail of non-crediting advnce income tax.....	37
Annex-10 Detail of unauthorized payment .....	38
Annex-11 Detail of overpayment.....	39

## ABBREVIATIONS AND ACRONYMS

AP	Advance Para
CMD	Chief Minister Directives
CMO	Chief Municipal Officer
CSR	Composite Schedule of Rate
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DG	Director General
DPR	Disable Persons Rehabilitation
ETO	Excise and Taxation Officer
GFR	General Financial Rules
LG and RDD	Local Government and Rural Development Department
M <sup>3</sup>	Cubic Meter
MC	Municipal Committee/Corporation
NAM	New Accounting Model
NOC	No Objection Certificate
PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PC-I	Planning Commission Proforma I
PWP-II	Peoples Works Programmes-II
PUGF	Provincial Unified Group of Functionaries
RDA	Regional Directorate of Audit
S/S	Supply and Spreading
TMA	Tehsil Municipal Administration
TS	Technical Sanction
ZAC	Zilla Accounts Committee

## **PREFACE**

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section-115 of the Khyber Pakhtunkhwa Local Government Ordinance, 2001(as amended) and Section 168 of Local Government Act 2012 require the Auditor-General of Pakistan to conduct audit of the receipts and expenditure of Local Fund and Public Account of Tehsil/Town Municipal Administrations.

The report is based on audit of the accounts of Tehsil Municipal Administration Nowshera for the Financial Year 2012-13. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa, Peshawar conducted audit on test check basis during 2013-14 with a view to reporting significant findings to the relevant stakeholders.

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

The observations included in this Report have been finalized in the light of written replies of the Departments. DAC meetings could not be convened despite repeated requests.

The Audit Report is submitted to the Governor of Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended) and to be laid before appropriate legislative forum.

Islamabad

Dated:

**(Muhammad Akhtar Buland Rana)**

**Auditor General of Pakistan**

## EXECUTIVE SUMMARY

The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa, Peshawar, is responsible to conduct the audit of all District Governments in Khyber Pakhtunkhwa, Tehsil/Town Municipal Administrations (TMAs) and Union Administrations (UAs). Its Regional Directorate of Audit Peshawar has audit jurisdiction of District Governments, TMAs and UAs of three Districts i.e. City District Peshawar, Charsadda and Nowshera.

The Regional Directorate has a human resource of 12 officers and staff, constituting 3636 man days and a budget of about Rs 12.060 million was allocated during 2013-14. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly Regional Director Audit Peshawar carried out audit of the accounts of TMA Nowshera for the Financial Year 2012-13 and the findings included in the Audit Report.

Tehsil Municipal Administration Nowshera conducts its operations under Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended) and Local Government Act 2012. It comprises one Principal Accounting Officer (PAO) covering three groups of offices i.e. Tehsil Office Finance, Tehsil Office Infrastructure and Services and Tehsil Office Regulation. Financial provisions of the Ordinance describe the Government as Tehsil Local Fund and Public Account for which Annual Budget Statement is authorized by the Tehsil Nazim / Tehsil Council / Administrator in the form of budgetary grants.

Tehsil Municipal Administration Nowshera comprises Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer/Administrator.

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

Out of the total expenditure of the TMA Nowshera, for the Financial Year 2012-13, the auditable expenditure under the jurisdiction of RDA was Rs 386.790 million. Out of this, RDA Peshawar audited an expenditure of Rs 221.342 million which, in terms of percentage, was 57% of auditable expenditure.

The receipts of Tehsil Municipal Administration Nowshera for the Financial Year 2012-13, were Rs 189.339 million. Out of this, RDA Peshawar audited receipts of Rs 117.822 million which, in terms of percentage, was 62% of auditable receipts.

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

Recovery of Rs 31.955 million was pointed out during the audit. However, no recovery was effected till the finalization of this report. Out of the total recoveries, Rs 15.108 million was not in the notice of the executive before audit.

**c. Audit Methodology**

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

**d. Audit Impact**

On pointation of audit, the management of the Tehsil Municipal Administration Nowshera agreed to conduct physical verification of the government assets. The management also agreed to deposit various Government dues into Government Treasury. Audit stressed upon reconciliation of receipts and expenditure with the respective accounts office to which they agreed.

**e. Comments on Internal Control and Internal Audit department**

The purpose of internal control system is to ensure effective operation of an organization. It consists of measures employed by the management to achieve objectives, safeguard assets, ensure accuracy, timeliness and reliability of financial and accounting information for decision making.

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

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

- i. Non-production of record of Rs 52.361 million was noted in one case<sup>1</sup>.
- ii. Internal Control Weaknesses amounting to Rs 38.564 million was noted in twelve cases<sup>2</sup>.

Audit paras for the audit year 2013-14 involving procedural violations including internal control weaknesses and irregularities not considered worth reporting to the PAC were included in Annex-1 (MFDAC).

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<sup>1</sup> Para 1.2.1.1

<sup>2</sup> Paras 1.2.2.1 to 1.2.2.12

**g. Recommendations**

- i. Disciplinary action needs to be taken for non production of record as well as violation of the rules and regulations in spending the public money.
- ii. Concerted efforts need to be made to recover long outstanding dues.
- iii. All sectors of TMA/District Council need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc to ensure that reported lapses are preempted and fair value for money is obtained from public spending.
- iv. Deduction of taxes on supplies and contracts need to be ensured.
- v. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.



## SUMMARY TABLES and CHARTS

**Table 1: Audit Work Statistics**

(Rs in million)

S.No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	01	576.129
2	Total formations in audit jurisdiction	01	576.129
3	Total Entities (PAO) Audited	01	339.164
4	Total formations Audited	01	339.164
5	Audit and Inspection Reports	01	339.164
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

**Table 2: Audit observation classified by Categories**

(Rs in million)

S.No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	-
2.	Weak financial management	-
3.	Weak Internal controls relating to financial management	38.564
4.	Others	52.361
<b>Total</b>		<b>90.925</b>

**Table 3: 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 for the year 2012-13</b>	<b>Total for the year 2011-12</b>
1.	Outlays Audited	0.757	73.018	189.339	76.050	339.164	296.367
2.	Amount Placed under Audit Observation /Irregularities of Audit	-	20.526	18.038	52.361	90.925	155.237
3.	Recoveries Pointed Out at the instance of Audit	-	21.286	10.669	-	31.955	29.190
4.	Recoveries Accepted /Established at the instance of Audit	-	13.078	3.769	-	16.847	29.190
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

**Table 4: 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	-
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3.	Accounting Errors (accounting policy departure from NAM, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4.	Quantification of weaknesses of internal control systems.	21.717
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	16.847
6.	Non-production of record	52.361
7.	Others, including cases of accidents, negligence etc.	-
<b>Total</b>		<b>90.925</b>

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

<b>S.No.</b>	<b>Description</b>	<b>Amount</b>
1.	Outlays Audited (items 1 of Table-3)	339.164
2.	Expenditure on Audit	0.518
3.	Recoveries realized at the instance of Audit	-
4.	Cost-Benefit Ratio	1:0

## CHAPTER-1

### 1.1 Tehsil Municipal Administration Nowshera

#### 1.1.1 Introduction

Tehsil Nowshera is the Tehsil of District Nowshera. Tehsil Municipal Administration Nowshera consists of Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer/Administrator. TMA Nowshera comprises two Drawing and Disbursing Officers i.e. Tehsil Municipal Administrator and Tehsil Officer Finance. According to 1998 population census, the population of District Nowshera is 767,903.

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

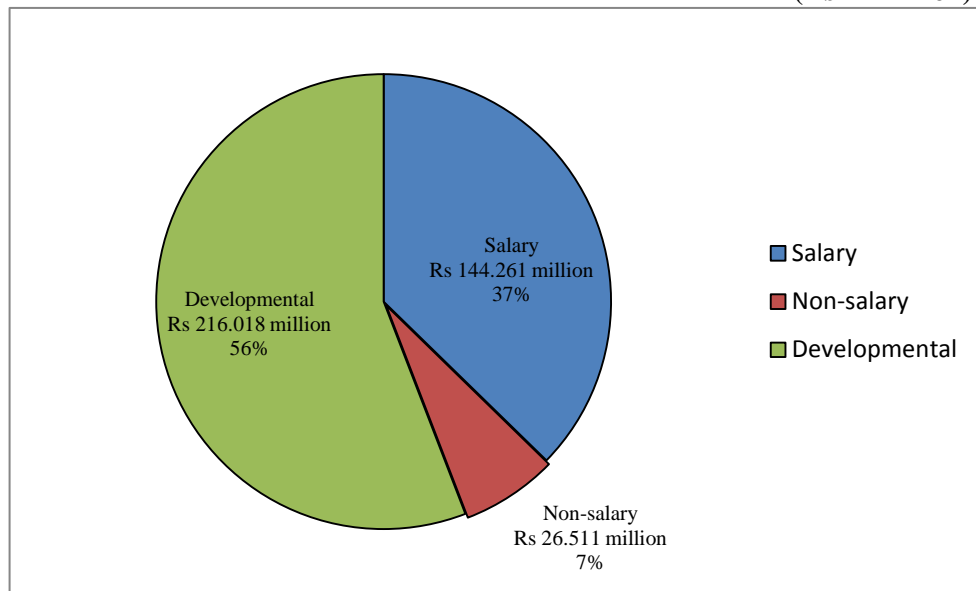
(Rs in million)

2012-13	Budget	Expenditure	Excess/ (Saving)	%age
Salary	174.322	144.261	(30.061)	17.244
Non-salary	25.182	26.511	1.329	5.277
Developmental	234.745	216.018	(18.728)	7.978
<b>Total</b>	<b>434.249</b>	<b>386.790</b>	<b>(47.460)</b>	

A budget of Rs 434.249 million was allocated against which an expenditure of Rs 386.790 million was incurred by the TMA Nowshera with a saving of Rs 47.460 million during Financial Year 2012-13.

## Expenditure 2012-13

(Rs in million)



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

The audit reports on the accounts of Tehsil Municipal Administration Nowshera, have not yet been discussed in PAC/ZAC.

## **1.2 AUDIT PARAS**

### **1.2.1 Non Production of record**

#### **1.2.1.1 Non-Production of record-Rs 52.361 million**

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

Tehsil Municipal Officer/ Chief Coordination Officer, Nowshera incurred an expenditure of Rs 52,361,081 on pension payments, women welfare programme, death claims of deceased employees, incentive award and developmental work under People Work Programme-II (PWP-II) in PK 15, during 2012-13. However, record was not produced to audit. Moreover record as per following details was also not produced to audit despite repeated requests on 06-01-2014, 07-01-2014, 09-01-2014, 13-01-2014 and 15-01-2014.

1. Record of appointments made during the year
2. Promotion/up gradation of employees.
3. Personal files/Service Books of PUGF and non PUGF staff.
4. Record relating advances to employees.
5. Road roller and building machinery record.
6. Townships, colonies and housing schemes in district Nowshera.
7. TMA properties, land, shops etc.
8. Detail of compliance with DAC decisions/action on previous years audit paras.
9. Letter No.A/O/6411 dated 30-10-2012, Subject "Embezzlement of CCB fund".
10. Letter No.771 dated 31-05-2013, Subject "Retrieval of vehicles and staff from VVIPs and Chairman DDAC".
11. Investment record and profit earned thereon.
12. Record relating towers of various mobile companies at District Nowshera
13. Map fee record.

Audit observed that due to non availability of record, authenticity of expenditure remained unverified.

When reported in January 2014, management replied that the record would be produced to audit within a week. However, record was not produced till finalization of this report in November 2014.

Request for convening of DAC meeting was made on 11-02-2014. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing of responsibility for non production of record and disciplinary action against the person(s) at fault.

AP 112/2012-13

## 1.2.2 Internal Control Weaknesses

### 1.2.2.1 Non-recovery of water user charges–Rs 3.175 million

According to Para-54 (m) of local Government Ordinance, 2001 “functions and powers of the Tehsil Municipal Administration shall be to collect approved taxes, cess, user fees, rates, rents, tolls, charges, fines and penalties”.

Tehsil Municipal Officer/ Chief Coordination Officer, Nowshera did not recover water user charges amounting to Rs 3,175,090 outstanding against 2974 consumers during 2012-13 till the date of audit. Detail as under:

(Amount in Rs)

S. No.	Co-unit	No of Users	Rate	Months	Amount required to be recovered	Actual Recovery	Outstanding amount
1	Jehangira (commercial)	73	200	12	175,200	394,550	198,250
2	Jehangira (domestic)	232	150		417,600		
2	Akora Khattak (domestic)	586			1,054,800	604,300	450,500
3	Nowshera city(domestic)	844			1,519,200	242,260	1,276,940
4	Pabbi(domestic)	20			36,000	12,350	23,650
5	Amangarh and Khat Kelly(domestic)	1219			2,194,200	968,450	1,225,750
<b>Total</b>		<b>2974</b>				<b>5,397,000</b>	<b>2,221,910</b>

Audit observed that non recovery of outstanding amount occurred due to weak internal controls, which resulted in loss to Government.

When reported in January 2014, management replied that the matter would be taken with the CMOs, MC Nowshera, Akora, Jahangira and Pabbi. The reply was not convincing and outstanding amount was required to be recovered.

Request for convening of DAC meeting was made on 11-02-2014. DAC meeting was not convened till finalization of this Report.

Audit recommends recovery of water user charges and action against the person(s) at fault besides disconnections of the defaulters' water supply under intimation to audit.

AP 100/2012-13



### **1.2.2.2 Non-recovery of arrears of contracts–Rs 6.357 million**

According to clause-V (a) of Model Terms and Condition for the contract issued by LG & RDD vide No AO-II/LCB/6-11/2012 dated 06-04-2012, the successful bidder shall deposit 15% of the value of the contact in advance which will be adjusted by the council in last/final installment of the contract. The first installment shall be paid by the end of July, 2013 and rest of the installments on last date of the month, to which it relates.

Tehsil Municipal Officer/ Chief Coordination Officer, Nowshera awarded various contracts to contractors during 2012-13. Audit observed that an amount of Rs 6,357,096 was outstanding against the contractors till the date of audit i.e 30.01.2013. Detail at annex-3.

Audit observed that non recovery of Government receipts occurred due to weak internal controls, which resulted in loss to Government.

When reported in January 2014, management replied that after verification of record responsibility would be fixed against the responsible officers/officials. However no progress was intimated till finalization of this report in November 2014.

Request for convening of DAC meeting was made on 11-02-2014. DAC meeting was not convened till finalization of this Report.

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

AP 102/2012-13

### **1.2.2.3 Loss of Rs 0.543 million due to delay in award of contract**

According to Para-(ii) of model terms and conditions for contracts 2012-13 notified by LG & RDD vide No.AO-II/LCB/6-11/2012 dated 06-04-2012 “The local council shall fix different dates in one advertisement for auctioning the contract of local taxes. If no reasonable bid is offered then another advertisement be got published in the renowned and widely circulated newspapers through information department at least seven clear working days

before the date fixed for auction of the contract. The same practice shall continue till 15% or more reasonable bid is achieved.

The Tehsil Municipal Officer/ Chief Coordination Officer, Nowshera auctioned a contract “collection of 2% transfer of property tax” during the Financial Year 2012-13. The highest bid amounting to Rs 32,000,000 was offered by a contractor Mr. Sajid Gul which was 21.26% higher than previous year average bid as per local office letter no. 4693/TMA/NSR dated 12-06-2012. However, instead of accepting the highest reasonable bid, the contract was executed departmentally for a period of two months (July-August, 2012) and an amount of Rs 2,956,652 was collected. Later on the contract was re-auctioned and awarded to the same contractor for the period of 10 months for Rs 28,500,000. Hence TMA was put into loss of Rs 543,348 as detailed below:

<b>Highest Bid for 12 months (Rs )</b>	<b>Amount Collected Departmentally for two months (Rs )</b>	<b>Highest bid for ten months (Rs )</b>	<b>Total collection (2+3) (Rs )</b>	<b>Total loss (1-4) (Rs )</b>
(1)	(2)	(3)	(4)	(6)
32,000,000	2,956,652	28,500,000	31,456,652	<b>543,348</b>

Audit observed that loss occurred due to weak financial management.

When reported in January 2014, management replied that the contract was submitted to Local Council Board for approval which was not approved with the direction to re-auction. The contract was re-auctioned and awarded for 28,500,000. Reply was not convincing as Government was put to loss which needs to be recovered from person (s) at fault.

Request for convening of DAC meeting was made on 11-02-2014. DAC meeting was not convened till finalization of this Report.

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

AP 103/2012-13

#### **1.2.2.4 Non-crediting of income tax–Rs 11.277 million**

According to Treasury Rule 7 (i), all the money received by or tendered to Government officers on account of the revenue shall without undue delay be paid in full into a treasury.

Tehsil Municipal Officer/Chief Coordination Officer, Nowshera executed 309 developmental schemes during 2012-13 and income tax of Rs 11,277,349 was deducted from project leaders in the contractor bills but no proof was available in the local office about crediting the amount into Government Treasury. Detail at annex-4.

Audit observed that non crediting of income tax occurred due to weak internal controls, which resulted in loss to Government.

When reported in January 2014, management replied that the concerned office (AO/DCO) would be approached for production of record. Reply was not convincing as the amount should have been credited into Government Treasury under intimation to audit.

Request for convening of DAC meeting was made on 11-02-2014. DAC meeting was not convened till finalization of this Report.

Audit recommends immediate crediting the income tax amount into Government treasury and action against the person(s) at fault.

AP 109/2012-13

#### **1.2.2.5 Overpayment due to allowing higher rate-Rs 4.345 million**

According to CSR 2009 Item No. 16-22, the rate of supply and spreading of shingle on road surface including compaction is Rs 368.00/M<sup>3</sup> as per chapter 16 of Roads and Bridges.

Tehsil Municipal Officer/Chief Coordination Officer Nowshera overpaid Rs 4.345 million under CMD 2012-13 in an item of work “supply and spreading of shingle on roads and streets” @ Rs 634.02/M<sup>3</sup> in various works of “Construction of shingle Roads” instead of admissible rate of Rs 368.00/M<sup>3</sup>

which resulted in loss of Rs 4,344,668 to the public exchequer as per detail at annex-5.

Audit observed that overpayment occurred due to weak internal control, which resulted in loss to Government.

When reported in January 2014, management stated that rate Rs 634.02 was given compacted as pitrun gravel as per CSR item code (16-03-a) 2009, not provide shingle for which the rate of 368.00 was only for shingle. The reply was not convincing as there was no evidence of compaction which was prerequisite for pitrun gravel which indicated that only shingle was utilized and payment made for gravel.

Request for convening of DAC meeting was made on 11-02-2014. DAC meeting was not convened till finalization of this Report.

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

AP 110/2012-13

**1.2.2.6 Non-recovery of 25% advance to Project leaders–Rs 1.00 million and non imposition of penalty-Rs 0.400 million**

Para 23 of GFR Vol-I states that 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.

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

Tehsil Municipal Officer/ Chief Coordination Officer, Nowshera paid Rs 1,000,000 to various project leaders as 25% advance funded under Tammere Kyber Pakhtunkhwa Programme for schemes identified by Miss. Shazia Tehmas (MPA). The schemes were neither executed by the project leaders nor advances surrendered to Government. Moreover, penalty amounting to Rs 400,000 was also not recovered from project leaders. Detail at annex-6.

Audit observed that advance payment and non imposition of penalty occurred due to weak internal control, which resulted in loss to Government.

When reported in January 2014, management stated that physically the work on site had been completed but due to lapse of fund final bills were pending. Now the fund has been released, final bills would be submitted for payment very soon. Reply was not convincing as the work was not completed according to relevant record.

Request for convening of DAC meeting was made on 11-02-2014. DAC meeting was not convened till finalization of this Report.

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

AP 111/2012-13

#### **1.2.2.7 Non Recovery of Scrutiny Fee from Housing Societies executed without NOC–Rs 2.160 Million**

According to chapter-2 and para 3 (2) of Local Government site Development schemes rules notified vide no.SO(PRC)LG/4-30/2004 dated 08-10-2005, scrutiny fee from housing societies/ colonies shall be charged @ Rs 500 Kanal. NOC from the provincial Government is also required.

Tehsil Municipal Officer/Chief Coordination Officer Nowshera allowed various housing schemes in district Nowshera without obtaining NOC from the Provincial Government. Moreover, scrutiny fee at the rate of Rs 500 per kanal was also not recovered from the owners of various housing societies /townships / colonies during 2012-13 which resulted into loss of Rs 2,016,040 to the public exchequer. Furthermore, Scrutiny Fee from Khattak City and Shaheen Educational City Azakhel was not received and no land was reserved for public offices in the townships. Detail at annex-7.

Audit observed that non recovery of Government dues occurred due to weak internal control, which resulted in loss to Government.

When reported in January 2014, the management replied that result would be shown to audit after consultation of record. However no progress was intimated to audit till finalization of this report.

Request for convening of DAC meeting was made on 11-02-2014. DAC meeting was not convened till finalization of this Report.

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

AP 115/2012-13

**1.2.2.8 Non-crediting of Professional Tax–Rs 1.183 million and DPR fund-Rs 0.618 million**

(i) According to ETO-IV Excise and Taxation Peshawar letter No 910/ETOIV dated 05.08.11 Professional tax is recoverable at the prescribed rates from contractors

(ii) According to Section-II of the “Disabled Persons (Employment and Rehabilitation) Ordinance 1981 and Khyber Pakhtukhwa Disabled Persons (Employment and Rehabilitation Rules, 1991), it is the legal responsibility of all Principals Officers to deduct Rs 2,000 (Two thousand) from the bills/payments to be made to contractors/firms who have completed business of one million and above in a Financial Year.

Tehsil Municipal Officer/Chief Coordination Officer, Nowshera deducted Rs 618,000 as DPR fund and Rs 1,183,200 as professional tax from various project leaders for the schemes executed during 2012-13, however, no relevant record was available in the local office regarding further depositing the amount to quarter concerned. Detail at annex-8.

Audit observed that non deposit of Government dues indicated weak internal controls, which resulted in loss to Government.

When reported in January 2014, management stated that the concerned office (AO/DCO) would be approached for production of record and intimated to audit accordingly. However, no progress was intimated to audit till finalization of this report.

Request for convening of DAC meeting was made on 11-02-2014. DAC meeting was not convened till finalization of this Report.

Audit recommends depositing of professional tax, DPR fund and action against the person(s) at fault.

AP 116/2012-13

#### **1.2.2.9 Non recovery of advance income tax–Rs 5.209 million**

According to section-236 (A) of the Income Tax Ordinance, 2001, advance income tax @ 5% is collectable on the bid money of auction of Government property of goods.

Tehsil Municipal Officer/Chief Coordination Officer, Nowshera auctioned and awarded various contracts amounting to Rs 104,191,590 to contractors during 2012-13. However, advance income tax amounting to Rs 5,209,580 was neither recovered from contractors. Detail at annex-9.

Audit observed that non recovery of Government dues indicated weak internal controls, which resulted in loss to Government.

When reported in January 2014, the management replied that after verification of record the detail reply would be furnished to audit. However, no progress was shown to audit till finalization of this report.

Request for convening of DAC meeting was made on 11-02-2014. DAC meeting was not convened till finalization of this Report.

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

AP 118/2012-13

**1.2.2.10 Loss due to unauthorized payment in Pit Run Gravel-Rs 1.357 million**

According to CSR 2012 Item Code (16-22) the rate of “S/S shingle on road surface including compaction” is Rs 561.900/M<sup>3</sup> and Item Code (16-03-a) provides the rate of Rs 944.550/M<sup>3</sup> for “Granular Sub Base Using Pit Run Gravel” in chapter 16 of Roads and Bridges.

Tehsil Municipal Officer/Chief Coordination Officer Nowshera unauthorizedly paid the incorrect rate of Rs 944.550/M<sup>3</sup> for “Granular Sub Base Using Pit Run Gravel” under PWP-II 2012-13 for filling in street pavements in various works, instead of approved item of “supplying and spreading shingle filling”, in PC-I and Technical Sanction, which resulted in loss of Rs 1,356,602 to the public exchequer. It is worth-mentioning here that the sub base is used for Double Surface Treatment (DST), Triple Surface Treatment (TST) or in Premix Roads but not justified in street pavements . Detail at annex-10.

Audit observed that irregularity occurred due to weak internal control, which resulted in loss to Government.

When reported in January 2014, management stated that the rate of 944.55 was given for pitrun gravels as per work done and site requirement and not for shingle. Reply was not convincing as shingle was approved in PC-I and pit run gravel was not justified in street pavement.

Request for convening of DAC meeting was made on 11-02-2014. DAC meeting was not convened till finalization of this Report.

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

AP 122/2012-13



### **1.2.2.11 Overpayment due to allowing wrong rates-Rs 0.346 million**

According to CSR 2009 rate for item No.16-07 “Bitumenous tack coat” is Rs 35.800/M<sup>2</sup>.

Chief Coordination Officer/Tehsil Municipal Officer, Nowshera overpaid Rs 346,219 during 2012-13 due to allowing high rate of “Bitumenous Prime Coat” of Rs 79.490/M<sup>2</sup> instead of admissible rate of “Bitumenous tack coat” Rs 35.80/M<sup>2</sup> executed on site and approved in PC-I. Detail at annex-11.

Audit observed that overpayment occurred due to weak internal control, which resulted in loss to Government.

When reported in January 2014, management stated that detail reply would be furnished after consultation of record, however, no progress was intimated to audit till finalization of this report in November 2014.

Request for convening of DAC meeting was made on 11-02-2014. DAC meeting was not convened till finalization of this Report.

Audit recommends recovery of amount besides action against the person(s) at fault.

AP 106 /2012-13

### **1.2.2.12 Non recovery of salary-Rs 52.361 million**

According to Clause 21 of contract agreement “the successful bidder of 2% Property Tax contract will deposit the pay and allowances of employees of TMA attached with contractors into TMA account”.

Tehsil Municipal Officer, Nowshera paid Rs 594,044 out of TMA budget to three employees of TMA during 2012-13 who were attached with the contractor of “2% property tax” for the collection of tax. The employees had worked for the contractor and he was bound to deposit the salary into TMA fund.

Audit observed that non recovery of staff salary occurred due to weak internal controls, which resulted in loss to Government.

When reported in January 2014, management stated that amount would be recovered from contractor within a week time. However no progress was intimated till finalization of this report in November 2014.

Request for convening of DAC meeting was made on 11-02-2014. DAC meeting was not convened till finalization of this Report.

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

AP 104/2012-13

## ANNEXURE

Annex-1

### Detail of MFDAC Paras

(Amount in Rs )			
S. No	AP No	Caption	Amount
1	98	Non-recovery of arrears of property tax fee	4,831,742
2	99	Loss to Government due to irregular awarding of contract	14,600,848
3	101	Irregular award of contract	4,677,000
4	105	Non depositing of withholding tax	731,305
5	107	Overpayment due to allowing higher rate in Earth Filling	2,150,581
6	108	Overpayment due to allowing higher rate-Rs 0.852 million	852,233
7	113	Unauthorized expenditure on POL	206,932
8	114	Missing of two vehicle	1,500,000
9	117	Non-recovery of 1% penalty on arrears	20,113,808
10	119	Loss to Government due to mismanagement of contract	3,388,924
11	120	Loss to Government due to award of contracts on less amount	1,136,490
12	121	Loss to Government due less collection and non forfeiture of earnest money	415,000
13	123	Un-authentic payment on CSR- 1999	1,00,000
14	124	Loss to Government due to payment of extra item	306,943
15	125	Unauthorized payment	200,000

## Audit Impact Summary

S.No	Rules/System/Procedure	Audit Impact
1	According to GFR, physical verification of store/assets should be carried out once in a year.	Increase probability for safeguarding the Government assets and stock
2	According to Financial and Treasury rules all dues of the government should be correctly and promptly assessed, collected and paid into Government Treasury.	Increase in revenue collection on account of Government dues
3	According to GFR, receipts and expenditure should be reconciled.	To ensure that the departmental accounts are sufficiently accurate to render possible and efficient Departmental control of expenditure and receipts.

**Non recovery of arrears of contracts**

**(Amount in Rs)**

<b>S.No</b>	<b>Name of Contract</b>	<b>Name of Contractor</b>	<b>Amount Outstanding</b>
1	Sand, Shingle, Bajri at District Nowshera	Mr. Syed Jahan Shah	4,288,924
2	Parking Fee Pabbi	Mr. Shawkat Saeed	262,100
3	Parking Fee Muhajir Bazar Jaloza	Mr. Falak Niaz	2,684
4	Suzuki/Dotson Stand chirat road Pabbi	Mr. Haji Nazar Baz	142,750
5	Suzuki/Dotson Stand near CO unit Pabbi	Mr. Haji Nazar Baz	87,300
6	Suzuki/Dotson Stand Pabbi to Amankot	Mr. Shawkat Saeed	22,900
7	Licence Fee Pabbi	Mr. Siraj Muhammad	42,000
8	Tehbazari Fee Pabbi	Mr. Mian Aziz ul Haq	34,100
9	Public Litrine near CO unit Pabbi	Mr. Abdul Ali Khan	61,474
10	Service tax Askari cement Nizampur	Mr. Nisar Saeed	1,280,000
11	Chinchi stand Nowshera	Mr. Riaz hussain	26,590
12	Tehbazari fee jahangira	Mr. Siraj Khan	17,134
13	Weekly tehbazari fee Khair Abad	Mr. Shawkat Saeed	74,640
14	Bakra mela jahangira	Mr. Siraj Muhammad	14,500
<b>Total</b>			<b>6,357,096</b>

**Annex-4**  
**DP # 1.2.2.4**

**Non-crediting of Income Tax**

**(Amount in Rs )**

<b>S. No</b>	<b>Source of Funding</b>	<b>Name of MPA/MNA</b>	<b>Total no of schemes</b>	<b>E/Cost</b>	<b>Expenditure</b>	<b>6% Income Tax (Rs )</b>
1	CM Directives	Mr. Shahid Khattak	26	20,000,000	19834048	1,190,043
2	CM Directives	Mr. Liaqat Ali Khan shabab mpa pf-14	76	40000000	38333013	2,299,981
3	TKPP	Mr. Liaqat Ali Khan shabab mpa pf-14	20	20000000	18990437	1,139,426
4	Tobacco development cess	Mr. Liaqat Ali Khan shabab mpa pf-14	5	2858000	2681125	160,867
5	PWP-II	Mr. Liaqat Ali Khan shabab mpa pf-14	20	20,000,000	19,953,000	1,197,180
6	TKPP	Mr. Pervez Ahmad Khan MPA PF-16	21	20000000	19335695	1,160,142
7	CMD	Mr. Pervez Ahmad Khan MPA PF-16	45	40000000	39614658	2,376,879
4	Tobacco development cess	Mr. Pervez Ahmad Khan MPA PF-16	7	4800000	4320200	259,212
5	TKPP	Mr. Pervez Khan Khattak MPA PF-13	79	20000000	19769944	1,186,197
6	TKPP	Shazia Tehmas MPA (Reserved Seat)	10	10,000,000	5123702	307,422
<b>Total</b>			<b>309</b>	<b>197,658,000</b>	<b>187,955,822</b>	<b>11,277,349</b>

**Annex-5**  
**DP # 1.2.2.5**

**Overpayment due to allowing higher rate**

(Amount in Rs)

Project Leader	Work Name	Paid Rate	Admissible Rate	Difference	Qty (M3)	Overpayment
Naveed	Construction of Shingle Road	634.02	368.00	266.02	1345.30	357,877
Lal Muhammad	Construction of Shingle Road	634.02	368.00	266.02	1321.10	351,439
Gul Muhammad	Construction of Shingle Road	634.02	368.00	266.02	1334.55	355,017
Darwaish	Construction of Shingle Road	634.02	368.00	266.02	147.74	39,302
Said Muhammad	Construction of Shingle Road	634.02	368.00	266.02	1318.58	350,769
Saleem Khan	Construction of Shingle Road	634.02	368.00	266.02	1320.32	351,232
Wahid Khan	Construction of Shingle Road	634.02	368.00	266.02	1319.74	351,077
GhulamSarwar	Construction of Shingle Road	634.02	368.00	266.02	1325.84	352,700
MirzaZafar Ali	Construction of Shingle Road	634.02	368.00	266.02	1320.13	351,181
Muhammad Baz	Pavement of Streets	634.02	368.00	266.02	252.69	67,221
GhulamFarooq	Pavement of Streets	634.02	368.00	266.02	109.00	28,996
ZiaratGul	Pavement of Streets	634.02	368.00	266.02	257.50	68,500
Israrullah	Pavement of Streets	634.02	368.00	266.02	118.17	31,436
GulNabi	Pavement of Streets	634.02	368.00	266.02	521.12	138,628
Behram	Pavement of Streets	634.02	368.00	266.02	246.70	65,627
Shahinshah	Pavement of st	634.02	368.00	266.02	1351.61	359,555
<b>Total :</b>						<b>3,620,557</b>
<b>Add 20% premium</b>						<b>724,111</b>
<b>G. Total</b>						<b>4,344,668</b>

**Non recovery of 25% advance to project leaders**

**(Amount in Rs )**

<b>S.No</b>	<b>Name of P/Leader</b>	<b>Cheque No and date</b>	<b>E.Cost</b>	<b>25% Advance released</b>	<b>10% Panelty</b>
1	Faizul Amin	SDA No. 230122, 22-02-2013	1,000,000	250,000	100,000
2	Attaullah	SDA No. 230120, 22-02-2013	1,000,000	250,000	100,000
3	Faizul Amin	SDA No. 230121, 22-02-2013	1,000,000	250,000	100,000
4	Haider Ali	SDA No. 230125, 22-02-2013	1,000,000	250,000	100,000
<b>Total</b>			<b>4,000,000</b>	<b>1,000,000</b>	<b>400,000</b>



**Annex-7**  
**DP # 1.2.2.7**

**Non recovery of scrutiny fee from housing societies**

**(Amount in Rs )**

<b>S.No</b>	<b>Housing Scheme</b>	<b>Name of Developer</b>	<b>Total Area of Schemes in Kanal</b>	<b>Scrutiny Fee @ Rs 500 per Kanal</b>	<b>Outstanding Amount in Rs</b>
1	Muslim Educational City AzaKhelBala	Haji Muhammad Aslam	940.76	500	470,380
2	CheratVallyNowshera	Mr. Shah Saud	870	500	435,000
3	Khyber Garden Nowshera	Shah Faisal Afridi	296.32	500	148,160
4	Khyber Motorway Garden Nowshera	Wali Muhammad Khan	320	500	160,000
5	Paradise City Phase-I Nowshera	JehanAlam	968	500	484,000
6	Sher Shah Sori Motorway Town Nowshera	Inayat Ur Rehman	318	500	159,000
7	Khushal Garden Nowshera	Muhammad Dawood Khan	319	500	159,500
<b>Total</b>					<b>2,016,040</b>

**Annex-8**  
**DP # 1.2.2.8**

**Detail of Non deduction of Professional Tax and DPR**

**(Amount in Rs )**

S#	Name of Scheme	Approved Cost	Upto date Expdr	DPR	Proff tax
1	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at Diyar Khan Kaka Kheski Bala	600,000	595,200	2,000	4,000
2	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at Ajun KaKa Kheski Bala	240,000	238,080	2,000	3,600
3	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts From H/O Nawab kaka to Main Road Kheski Bala	180,000	178,560	2,000	3,600
4	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at Mir Bahader Kheski Bala	120,000	72,650	2,000	3,600
5	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at Kocha Rooh-Ul-Amin Kheski Bala	300,000	297,600	2,000	3,600
6	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at Musafar KaKa Kheski Bala	300,000	297,600	2,000	3,600
7	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at Fazal Tawab Kaka Kheski Bala	120,000	119,040	2,000	3,600
8	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at Misal Khan Koroona Kheski Bala	270,000	267,840	2,000	3,600
9	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts From H/O Sartaj to Kheski Road Kheski bala	640,000	634,880	2,000	4,000
10	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at Kheski Bala	120,000	119,040	2,000	3,600
11	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at Said Jan KaKa Kheski Bala	260,000	240,356	2,000	3,600
12	Construction of Black Topping Road at Schriy Koroona Kheski Bala	860,000	827,662	2,000	4,000
13	Construction of Black Topping Road and Drain at From Malik Aman, Shahid Khan Shopkeper to Kheski road, Kheski Bala	690,000	655,474	2,000	4,000
14	Construction of Madrassa at Norung Lali Khel Kheski bala	1,000,000	992,000	2,000	4,000
15	Construction of Mazar Abdullah Ustad at Nowshera Kalan.	700,000	425,361	2,000	3,600
16	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts Hassan Gul House to Wajid Gul House Kheski Payan	670,000	664,640	2,000	4,000
17	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts Kocha Hazrat Shah Branch Machine koroona U/C Kheski Payan	395,000	391,840	2,000	3,600
18	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts Kocha Sahib Machine Koroona U/C Kheski Payan	180,000	178,560	2,000	3,600
19	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts of Kocha Mukamil Shah Machine Koroona Kheski Payan.	560,000	555,520	2,000	4,000

20	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at Kocha Toufiq Machine Koroona U/C Khashki Payan	620,000	615,040	2,000	4,000
21	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts Kocha Taj Machine Koroona U/C Khashki Payan	250,000	232,344	2,000	3,600
22	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts Kocha Essa Khan Machine Koroona U/C Khashki Payan	120,000	71,235	2,000	3,600
23	Construction of Black Top Road Madrassa to Darwaza Bacha Khan Machine Koroona U/C Khashki Payan	797,800	767,135	2,000	4,000
24	Construction of Black Top Road Madrassa road to Amir Machine Koroona U/C Khashki Payan	795,000	788,640	2,000	4,000
25	Shingle Filling at Village Toordher	1,000,000	992,000	2,000	4,000
26	Construction of BTR Road from Khalid Hujra to Shamilat Mosque at Toor dher U/C Gandheri	425,000	264,878	2,000	3,600
27	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at Sawal Colony U/C Kabul River	1,000,000	992,000	2,000	4,000
28	Earth Filling in Zareen Abad U/C Nawan Killi	1,000,000	964,424	2,000	4,000
29	construction of Drain at Zareen Abad U/C Nawan Killi	404,500	378,916	2,000	3,600
30	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at railway station nowshera	1,000,000	964,876	2,000	4,000
31	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at railway Station Nowshera	932,700	925,238	2,000	4,000
32	Construction of Room and verada at nadeem khashki payan	300,000	297,600	2,000	3,600
33	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts Gulshan abad amangarh	650,000	644,800	2,000	3,600
34	Construction of Bilal Masjid at Gulshan abad Amangarh	235,000	233,120	2,000	3,600
35	Construction of RCC roof at Madrassa Khashki	235,000	233,120	2,000	3,600
36	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts from Daud Baba house to Yousaf House Amangarh	133,000	131,936	2,000	3,600
37	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at Lisan Kaka Amangarh	205,000	203,360	2,000	3,600
38	Pavement of street and Construction of Side Wall from H/O Sajjad to H/O alam Khan Amangarh	228,000	208,305	2,000	3,600
39	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts from Gul Sher Shopkeeper to H/Oabdul Rehman Amangarh	85,000	47,269	2,000	3,600
40	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at Amangarh	205,000	203,360	2,000	3,600
41	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts from Ishaq Shopkeeper to Shahzad House amangarh	164,000	152,366	2,000	3,600
42	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts from H/O Azeem Swati To H/O Daud baba Amangarh	210,000	208,320	2,000	3,600
43	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts from H/O Said Alam to Hujar Haji Mir Rehman Amangarh	533,000	528,736	2,000	4,000

44	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at Baaz Gul Street Gul Jan House Amangarh	262,000	259,904	2,000	3,600
45	Construction of Community Hall at amangarh Phase -II	960,000	952,320	2,000	4,000
46	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at Mohallah Walid Zaman Near Custam Office Amangar	240,000	238,080	2,000	3,600
47	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at iqbal Hussain Mohallah, Khattak Colony Amangarh	525,000	520,800	2,000	4,000
48	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at Sarwar Bacha and Khalid Akbar Khattak Amangarh	340,000	337,280	2,000	3,600
49	Construction of Balance work at Madrassa Zia-ul-uloom Amangarh	500,000	496,000	2,000	3,600
50	Construction of RCC roof and PC Plaster at Communittee Hall at Nawan Killi	400,000	396,800	2,000	3,600
51	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts from Liaqat to Muhammad amin at Kheski Payan	150,000	89,679	2,000	3,600
52	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at New nehar to Muhammad amin, Sherzamin Koroona Kheski Payan Phase-II	250,000	228,338	2,000	3,600
53	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts Mera at Kocha Bakht ali and Noor Muhammad Marjan ali Kheski Payan	900,000	892,800	2,000	4,000
54	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at Kocha Nisar Kheski Payan	500,000	496,000	2,000	3,600
55	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts Khalil-Ur-Rehman Koroona (Farzind ali) Kheski bala	770,000	763,840	2,000	4,000
56	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts Khalil-Ur-Rehman Koroona (Sher Nahid) Kheski bala	200,000	198,400	2,000	3,600
57	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts Khalil-Ur-Rehman Koroona (Zaheer Gul) Kheski bala	600,000	595,200	2,000	4,000
58	Construction of Mosque at Misal Khan Koroona Kalanjer U/C Gandheri	350,000	347,200	2,000	3,600
59	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts Khalil-Ur-Rehman Koroona (Firdous Khan) Kheski bala	500,000	496,000	2,000	3,600
60	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts Khalil-Ur-Rehman Koroona (Dost Muhammad) Kheski bala	480,000	476,160	2,000	3,600
61	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts Khalil-Ur-Rehman Koroona (haji Tilawat Khan) Kheski bala	480,000	476,160	2,000	3,600
62	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts Khalil-Ur-Rehman Koroona (sher wali) Kheski bala	400,000	396,800	2,000	3,600
63	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts Khalil-Ur-Rehman Koroona (Akbar Ali) Kheski bala	260,000	246,396	2,000	3,600
64	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts Khalil-Ur-Rehman Koroona (Rafee Ullah) Kheski bala	800,000	793,600	2,000	4,000

65	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at Subat Koroona Kalanger Kheski Phase-II	1,000,000	962,280	2,000	4,000
66	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at Kalanger Kheski	1,000,000	975,261	2,000	4,000
67	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at Labour Colony Zar Ali Koroona amangarh	250,000	234,589	2,000	4,000
68	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at Maqbool Abad Amangarh	650,000	644,800	2,000	4,000
69	Construction of Madrassa (Balance Work) at C/O Pir Saleem Kheski Bala	1,000,000	992,000	2,000	4,000
70	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at Kocha Sardar Ali Meta Khel Kheski Payan.	600,000	569,520	2,000	4,000
71	Installation of Hand Pump/Pressure Pump at PK-14	900,000	892,800	2,000	4,000
72	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at Katti Khana Nowshera Cantt.	1,000,000	992,000	2,000	4,000
73	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at U/C Kheski Payan	1,000,000	992,000	2,000	4,000
74	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at U/C Nowshera Cantt	1,000,000	595,085	2,000	4,000
75	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at U/C Gandheri	1,000,000	992,000	2,000	4,000
76	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts in Gandheri Bala U/C Gandheri	1,000,000	992,000	2,000	4,000
77	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at Diyar Khan Kaka Kheski Bala	1,000,000	992,000	2,000	4,000
78	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts From H/O Inam to H/O Habib Kheski Bala	1,000,000	992,000	2,000	4,000
79	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts From H/O Fanus to H/O Zalird Kheski Bala.	1,000,000	992,000	2,000	4,000
80	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts From Masjid to H/O Sohail Kheski Bala	1,000,000	992,000	2,000	4,000
81	Construction of Madrassa at Norung Lali Khel Kheski bala	1,000,000	992,000	2,000	4,000
82	Construction of Black Top Road Madrassa to Darwaza Bacha Khan Machine Koroona U/C Kheski Payan	1,000,000	963,044	2,000	4,000
83	Construction of street Pavement and Drain at village Toordher u/c Gandheri	1,000,000	992,000	2,000	4,000
84	Construction of BTR Road from Khan Zaman to Sabz Ali House at Toor dher U/C Gandheri	1,000,000	596,352	2,000	4,000
85	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at railway station Nowshera	1,000,000	992,000	2,000	4,000
86	Construction of Community Hall at amangarh Phase-I	1,000,000	992,000	2,000	4,000
87	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at New nehar to Muhammad amin, Sherzamin Koroona Kheski Payan	1,000,000	992,000	2,000	4,000
88	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at Subat Koroona Kalanger	1,000,000	992,000	2,000	4,000

	Kheshki				
89	construction of Janazgah at Kalanger Kheshki	1,000,000	992,000	2,000	4,000
90	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at Janazgah Road Nowshera Kalan.	1,000,000	992,000	2,000	4,000
91	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at U/C Kabul River	1,000,000	992,000	2,000	4,000
92	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at U/C Nowshera Kalan	1,000,000	992,000	2,000	4,000
93	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at U/C Nawan Killi	1,000,000	601,534	2,000	4,000
94	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at U/C Chowki Town	1,000,000	992,000	2,000	4,000
95	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts at U/C Kheshki Bala	1,000,000	992,000	2,000	4,000
96	Pavement of Street and Construction of Drain, R/Wall, Pipe culverts in Mohallah Sheikhan U/C Gandheri	1,000,000	957,507	2,000	4,000
97	Construction of BT Road at Ashoor Abad U/C Amangarh (From Qari House to Nazim House)	1,000,000	992,000	2,000	4,000
98	Pavement of Street and Construction of R/Wall at U/C Gandheri (From Ahmad House to Mudassar House (Sahib to Qari House)	358,000	355,136	2,000	3,600
99	Construction of Drain at Gandheri (Yasir House to Fahim House) (Umar House to Amjid House)	500,000	496,000	2,000	3,600
100	Pavement of Street and Drian R/Wall at U/C Chowkio Town (Horoo House to Ahmad)( Abid to Nadeem House)	500,000	391,757	2,000	3,600
101	Pavement of Street, Drain R/Wall at U/C Kabul river (Amjid House to Farooq House) (Nazim to Hamaun Hosue)	500,000	446,232	2,000	3,600
102	pavement of street and construction of drain culverts, r/wall filling in mohallah gujran u/c amangarh	1,000,000	998,000	2,000	4,000
103	pavement of street and construction of drain culverts, r/wall filling in ashoor abad u/c amangarh	1,000,000	997,500	2,000	4,000
104	pavement of street and construction of drain culverts, r/wall filling in khalil abad u/c amangarh	1,000,000	997,500	2,000	4,000
105	pavement of street and construction of drain culverts, r/wall filling maqbool abad u/c amangarh	1,000,000	997,500	2,000	4,000
106	pavement of street and construction of drain culverts, r/wall filling in mohallah khattak u/c amangarh	1,000,000	997,500	2,000	4,000
107	pavement of street and construction of drain culverts, r/wall filling at u/c amangarh	1,000,000	997,500	2,000	4,000
108	pavement of street and construction of drain culverts, r/wall filling in douran abad kheshki bala	1,000,000	998,000	2,000	4,000
109	pavement of street and construction of drain culverts, r/wall filling in ahmad abad u/c kheshki bala	1,000,000	997,500	2,000	4,000
110	pavement of street and construction of drain culverts, r/wall filling in kheshki bala mira u/c kheshki bala	1,000,000	998,000	2,000	4,000
111	pavement of street and construction of drain culverts, r/wall filling in kheshki bala u/c kheshki bala	1,000,000	998,000	2,000	4,000

112	pavement of street and construction of drain culverts, r/wall filling in kheskhi payan mera u/c kheskhi payan	1,000,000	998,500	2,000	4,000
113	pavement of street and construction of drain culverts, r/wall filling in hamza rashaka u/c kheskhi payan	1,000,000	997,500	2,000	4,000
114	pavement of street and construction of drain culverts, r/wall filling in gharib abad u/c kheskhi payan	1,000,000	997,500	2,000	4,000
115	pavement of street and construction of drain culverts, r/wall filling in kheskhi payan	1,000,000	997,500	2,000	4,000
116	pavement of street and construction of drain culverts, r/wall filling in village gandheri u/c gandheri	1,000,000	997,500	2,000	4,000
117	pavement of street and construction of drain culverts, r/wall filling in spano killi/tour dher u/c ganderhi	1,000,000	997,500	2,000	4,000
118	pavement of street and construction of drain culverts, r/wall filling in u/c gandheri	1,000,000	997,500	2,000	4,000
119	pavement of street and construction of drain culverts, r/wall filling at bara khel/ nowshera kalan mera	1,000,000	997,500	2,000	4,000
120	pavement of street and construction of drain culverts, r/wall filling at nowshera kallan	1,000,000	997,500	2,000	4,000
121	pavement of street and construction of drain culverts, r/wall filling at different places in pk-14	1,000,000	997,500	2,000	4,000
122	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Mian Essa U/C Mughlaki	1,000,000	992,000	2,000	4,000
123	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Nandrak U/C Mughlaki	1,000,000	992,000	2,000	4,000
124	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Junab Khan Koroona Turlandi U/C Zara Miana	1,000,000	992,000	2,000	4,000
125	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Mishak at Ali Muhammad U/C Mughlaki	1,000,000	957,424	2,000	4,000
126	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Muazam Koroona and Ouch Khwar U/C Mughlaki	1,000,000	933,388	2,000	4,000
127	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Usman Abad U/C Mughlaki	500,000	471,622	2,000	4,000
128	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Misri Banda	1,000,000	992,000	2,000	4,000
129	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Fazir Abad and Talab Koroona U/c Misri Banda	1,000,000	992,000	2,000	4,000
130	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Zinda Pattee Islam Abad Koroona U/C Misari Banda	1,000,000	992,000	2,000	4,000
131	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Janazgah Rasta Ghanam Ullah Korona U/C Misri Banda	1,000,000	992,000	2,000	4,000
132	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Maneri and Marhati U/C Misari Banda	1,000,000	992,000	2,000	4,000
133	Construction of Causeway Pipe Culverts at U/C Misri Banda	1,000,000	992,000	2,000	4,000
134	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Marhati U/C Misari Banda	1,000,000	992,000	2,000	4,000

135	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Mughlaki	1,000,000	992,000	2,000	4,000
136	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Zara Miana	1,000,000	992,000	2,000	4,000
137	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Mera Turlandi U/C Zara Miana	1,000,000	959,897	2,000	4,000
138	Pavement of street, Construction of drain, R/Wall Pipe Culverts at aziz Abad and Bande Ganrey U/C Zara Miana	1,000,000	992,000	2,000	4,000
139	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Maltan Koroona and Mian Gul Keli U/C Pir Sabaq	500,000	496,000	2,000	3,600
140	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Ghala Dher U/C Pir Sabaq	1,000,000	992,000	2,000	4,000
141	Construction of Causeway Pipe Culverts at Zando Banda Payan U/C Pir Sabaq	1,000,000	637,364	2,000	4,000
142	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Zara Miana	1,000,000	992,000	2,000	4,000
143	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Rashakai	1,000,000	992,000	2,000	4,000
144	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Khurabad U/C Rashakai	1,000,000	992,000	2,000	4,000
145	Construction of Shingle Road at Mughlaki	1,000,000	992,000	2,000	4,000
146	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Bara Banda	1,000,000	992,000	2,000	4,000
147	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Kutar Pan U/C Bara Banda	1,000,000	992,000	2,000	4,000
148	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Sheren Koty U/C Bara Banda	1,000,000	992,000	2,000	4,000
149	Construction of Shingle Road at Pir Sabaq	1,000,000	992,000	2,000	4,000
150	Electrification at Kutar Pan and Miskeen Abad U/C Bara Banda	600,000	595,200	2,000	4,000
151	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Kutar Pan and Miskeen Abad U/C Bara Banda	400,000	396,800	2,000	4,000
152	Construction of Shingle Road at Mughlaki	1,000,000	992,000	2,000	4,000
153	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Marati Banda Misri Banda	500,000	496,000	2,000	3,600
154	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Misri Banda	1,000,000	992,000	2,000	4,000
155	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Mera Misri Banda U/C misri Banda	1,000,000	992,000	2,000	4,000
156	Construction of Shingle Road at Misri Banda	1,000,000	992,000	2,000	4,000
157	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Risalpur cantt	1,000,000	992,000	2,000	4,000
158	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Cival Bazar Risalpur Cantt	1,000,000	992,000	2,000	4,000
159	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Cess Mandi Risalpur Cantt	1,000,000	992,000	2,000	4,000
160	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Madina colony U/C Risalpur Cantt	500,000	496,000	2,000	4,000
161	Construction of Shingle Road at Misri Banda	1,000,000	960,233	2,000	4,000
162	Pavement of street, Construction of drain, R/Wall			2,000	



	Pipe Culverts at Hassan Abad Risalpur Cantt	1,000,000	992,000		4,000
163	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Khuru Risalpur Cantt	300,000	297,600	2,000	4,000
164	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Kandar U/C Kabul river	1,000,000	992,000	2,000	4,000
165	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Haroon Abad U/C Kabul River and Sugar Kass Kandar U/C Kabul River	1,000,000	992,000	2,000	4,000
166	Construction of Shingle Road at Zara Miana	1,000,000	992,000	2,000	4,000
167	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Pir Sabaq	1,000,000	992,000	2,000	4,000
168	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Ghala Dher Zando Payan U/C Pir Sabaq	1,000,000	992,000	2,000	4,000
169	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Mina Gul Koroona Multan Koroona and Zando U/C Pir Sabaq	1,000,000	992,000	2,000	4,000
170	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Sikame Killi, Hayat shah And Bakhatyar Koroona U/C Pir Sabaq	500,000	496,000	2,000	3,600
171	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Zara Miana	1,000,000	992,000	2,000	4,000
172	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Mera Zara Miana U/C Zara Miana and Turlandi	1,000,000	992,000	2,000	4,000
173	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Turlandi and Mera Turlandi U/C Zara Miana	1,000,000	992,000	2,000	4,000
174	Construction of Roof at Janazgah Ali Mohd and Mishak U/C Mugahlki	500,000	496,000	2,000	4,000
175	Pavement of street, Construction of drain, R/Wall Pipe Culverts at U/C Mughlaki	500,000	496,000	2,000	4,000
176	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Nandar U/C Mughlaki	1,000,000	958,425	2,000	4,000
177	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Mian Essa and Muazam Koroona U/C Mughlaki	1,000,000	992,000	2,000	4,000
178	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Rashakai	1,000,000	992,000	2,000	4,000
179	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Misri Banda	500,000	496,000	2,000	4,000
180	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Shreen Koty and Bara Banda Phase-II	1,000,000	992,000	2,000	4,000
181	Pavement of street, Construction of drain, R/Wall Pipe Culverts at Kandar U/C Kabul river	1,000,000	992,000	2,000	4,000
182	Construction of Shingle Road at Misri Banda	1,000,000	992,000	2,000	4,000
183	Construction of Shingle Road at Pir Sabaq	1,000,000	992,000	2,000	4,000
184	Construction of Shingle Road at Kandar and Haroon Abad U/C Kabul River	1,000,000	992,000	2,000	4,000
185	Construction of Shingle Road at Zara Miana	1,000,000	992,000	2,000	4,000
186	Construction of Janazgah Cess Mandi Risalpur	700,000	694,400	2,000	4,000
187	Pavement of street, Construction of drain, R/Wall			2,000	

	Pipe Culverts at Mian Zahir Ullah koroona U/C Bara Banda.	1,000,000	992,000		4,000
188	Pavement of Street and Construction of Drain , R/wall at Cess Mandi Risalpur	500,000	496,000	2,000	4,000
189	S/F of Transformer for Mughlaki 50KVA, Misri Banda 50KVA, Turlandi Zara Miana 25KVA	1,300,000	1,219,200	2,000	4,000
190	Pavement of Street and Construction of Drain , R/wall at gul Bahar Risalpur	750,000	744,000	2,000	4,000
191	Construction of Janazgah at yaro Khel Misri Banda	500,000	125,000	2,000	3,600
192	Pavement of Street and Construction of Drain , R/wall at U/C Mian Essa Mughlaki	400,000	396,800	2,000	3,600
193	Pavement of Street and Construction of Drain , R/wall at Cival Bazar Risalpur	500,000	496,000	2,000	3,600
194	Constrction of Causway at Misri Banda	850,000	843,200	2,000	4,000
195	Shingle Filling at Amankot (Anwar Khan to H/O Bashar Khan)	100,000	99,200	2,000	3,600
196	Pavement of street and Construction of drain at Amankot (Yasir to Suliman House)	100,000	99,200	2,000	3,600
197	Installation of Hand Pumps at Amankot	100,000	99,200	2,000	3,600
198	Pavement of Street and Construction of Drain/culverts at Amankot (Badshah Gul tio House of Sahib Gul)	100,000	99,200	2,000	3,600
199	Shingle filling and Construction of Drain at Village Chowki Drub U/C Amankot ( Hamid To abid House)	150,000	148,800	2,000	3,600
200	Pavement of street ,Shingle filling and Construction of Drain at Village Chowki Drub U/C Amankot (Kamran to H/O Javaid)	150,000	148,800	2,000	3,600
201	Pavement of Street and Construction of Drain at Dher Mian Ishaq U/C amankot (Naizm to amjid House and Ali to Siraj)	100,000	99,200	2,000	3,600
202	Single Fillign at dheri Mish Ishaq U/C Amankot (Khitab to H/O Rohail Koroona)	100,000	99,200	2,000	3,600
203	Pavement of Street and Construction of Drain/Culverts at Dheri Mian Ishaq (Maid to House of Iftikhar)	100,000	99,200	2,000	3,600
204	Installation of Hand Pump/Pressure Pump at Mohallah Mulana abad U/C Manki Sharif	270,000	267,840	2,000	3,600
205	Installation of Hand Pump/Pressure Pump at Mohallah Surya Khel U/C Manki Sharif	270,000	267,840	2,000	3,600
206	Installation of Hand Pump/Pressure Pump at Mohallah Bazar U/C Manki Sharif	270,000	267,840	2,000	3,600
207	Installation of Hand Pump/Pressure Pump at Mohallah Ahmad Khel U/C Manki Sharif	360,000	357,120	2,000	3,600
208	Installation of Hand Pump/Pressure Pump at Mohallah Ghazni Khel U/C Manki Sharif	360,000	357,120	2,000	3,600
209	Installation of Hand Pump/Pressure Pump in Village Meraji Bala U/C Manki Sharif	360,000	357,120	2,000	3,600
210	Installation of Hand Pump/Pressure Pump in Village Meraji PayanU/C Manki Sharif	180,000	178,560	2,000	3,600
211	Construction of Protection Wall at Tangi Khattak U/C Manki Sharif	250,000	248,000	2,000	3,600
212	construction of Protection Wall at Asha Khel U/C Manki Sharif (Dawood Khan Koroona Alla Khel)	160,000	158,720	2,000	3,600
213	Installation of Hand Pump/Pressure Pump in Mohallah Irshad abad U/C Manki Sharif	90,000	89,280	2,000	3,600

214	S/F of G.I Pipe Line at Mohallah Mulana Abad U/C Manki Shaif	500,000	496,000	2,000	3,600
215	Construction of Protection Wall at Palosi Bala U/C Pahari Katti Khel	146,000	144,336	2,000	3,600
216	Installation of Hand Pump/Pressure Pump at Different Places Pahari Katti Khel	180,000	178,560	2,000	3,600
217	Installation of Hand Pump/Pressure Pump at Sadu Khel U/C Pahari Katti Khel	270,000	267,840	2,000	3,600
218	Installation of Hand Pump/Pressure Pump at Palosi Payan U/C Pahari Katti Khel	180,000	178,560	2,000	3,600
219	Installation of Hand Pump/Pressure Pump at Khersary U/C Pahari Katti Khel	360,000	357,120	2,000	3,600
220	Installation of Hand Pump/Pressure Pump at Lakari U/C Pahari Katti Khel	180,000	178,560	2,000	3,600
221	Installation of Hand Pump/Pressure Pump at Spin Kane U/C Pahari Katti Khel	450,000	446,400	2,000	3,600
222	Installation of Hand Pump/Pressure Pump at Sheikhi U/C Pahari Katti Khel	450,000	446,400	2,000	3,600
223	S/F of G.I Pipe Line at Palosi Bala U/C Pahari Katti Khel	100,000	99,200	2,000	3,600
224	Construction of Protection Wall at Bahader Khel U/C Manki Sharif	140,000	138,880	2,000	3,600
225	Construction of Protection Wall at Ziarat KaKa Sahib U/C Ziarat KaKa Sahib (Mian Imtiyaz Koroona)	350,000	347,200	2,000	3,600
226	Installation of Hand Pump/Pressure Pump at Village Spin Kane U/C Ziarat KaKa Sahib	180,000	178,560	2,000	3,600
227	Construction of Protection Wall at Walai U/C Ziarat KaKa Sahib (Umar Koroona)	350,000	347,200	2,000	3,600
228	Construction of Protection Wall at Village Shahab Khel U/C Ziarat KaKa Sahib	250,000	248,000	2,000	3,600
229	Installation of Hand Pump/Pressure Pump at Village Pitao U/C Ziarat KaKa Sahib	180,000	178,560	2,000	3,600
230	Installation of Hand Pump/Pressure Pump at Village Piran U/C Ziarat KaKa Sahib	270,000	267,840	2,000	3,600
231	Construction of Protection Wall at Village Sawar Khel U/C Ziarat KaKa Sahib (Hamnoon Koroona)	180,000	178,560	2,000	3,600
232	Construction of Protection Wall at Village Manai U/C Ziarat KaKa Sahib (Said Habib Koroona)	270,000	267,840	2,000	3,600
233	Installation of Hand Pump/Pressure Pump at Village Guldheri U/C Ziarat KaKa Sahib	270,000	267,840	2,000	3,600
234	Installation of Hand Pump/Pressure Pump at Village Tar Khel U/C Ziarat KaKa Sahib	180,000	178,560	2,000	3,600
235	Installation of Hand Pump/Pressure Pump at Different Places U/C Dheri Katti Khel	810,000	803,520	2,000	4,000
236	Pavement of Street and Construction of Drain at Khatib Koroona U/C dheri Katti Khel (Zar Khan/Shahjehan to House of Munawar Khan)	150,000	148,800	2,000	3,600
237	Installation of Hand Pump/Pressure Pump at Khat Killi U/C Dheri Katti Khel	180,000	178,560	2,000	3,600
238	Construction of Protection Wall at Khat Killi U/C Dheri Katti Khel	300,000	297,600	2,000	3,600
239	Pavement of Street and Construction of Different Places in Khat Killi U/C Dheri Katti Khel	300,000	297,600	2,000	3,600
240	Pavement of Street and Construction of Drain Akram abad Khat Killi U/C Dheri Katti Khel	200,000	198,400	2,000	3,600
241	Installation of Hand Pump/Pressure Pump at Different Mohallahs U/C Badrashi	1,000,000	992,000	2,000	4,000
242	Installation of Hand Pump/Pressure Pump at			2,000	

	Different Places U/C Badrashi	500,000	496,000		3,600
243	Installation of Hand Pump/Pressure Pump at Various Places U/C Badrashi	500,000	496,000	2,000	3,600
244	Installation of Hand Pump/Pressure Pump at Madina colony U/C Badrashi	90,000	89,280	2,000	3,600
245	Installation of Hand Pump/Pressure Pump at Madina colony Kamra ali Sajid abad U/C Badrashi	90,000	89,280	2,000	3,600
246	Installation of Hand Pump/Pressure Pump at Different Mohallahs U/C Aza Khel Payan	1,000,000	992,000	2,000	4,000
247	Installation of Hand Pump/Pressure Pump at Different Mohallahs U/C Aza Khel Bala (Ali shah Koroona)	450,000	446,400	2,000	3,600
248	Installation of Hand Pump/Pressure Pump at Various Places U/C Aza Khel Bala	450,000	446,400	2,000	3,600
249	Construction of Protection wall at U/Z Aza Khel Bala	100,000	99,200	2,000	3,600
250	Pavement of Street and Construction of Drain from Haji Fareed Ullah upto Shoukat House Village Dagi Jadeed U/C Dagai	500,000	496,000	2,000	3,600
251	Installation of hand Pump at Dagai Qadeem U/C dagai	100,000	99,200	2,000	3,600
252	Installation Hand Pumps at Banda Nabi U/C Dagai	50,000	49,600	2,000	3,600
253	Pavement of Street and Construction of Drain at Pushton Ghari U/C Dagai (Said Fariq to H/O Hafiz Khan)	220,000	218,240	2,000	3,600
254	Construction of Shingle Road at Mohib Banda (Gul Salam House to Gul Muhammad Khan)	200,000	198,400	2,000	3,600
255	Pavement of Street and Construction of Drain at Banda Sheikh Ismail U/C Mohib Banda Javed to House of Shafiq)	150,000	148,800	2,000	3,600
256	Pavement of Street and Construction of Drain at Camp koroona U/C Mohib Banda	150,000	148,800	2,000	3,600
257	Pavement of Street and Construction of Drain at Ghari Momin U/C Mohib Banda (Chaman Gul to House of Mir Salam Khan)	200,000	198,400	2,000	3,600
258	Pavement of Street and Construction of Drain at Jabba Dawood Zai U/C Mohib Banda (Sher Alam to House Mukhtiyar Khan)	200,000	198,400	2,000	3,600
259	Pavement of Street and Construction of Drain, Shingle Road at Jabba Dawood Zai U/C Mohib Banda (Shingle From Naveed to House of Noor Khan /Ashraf to H/O Haidar)	100,000	99,200	2,000	3,600
260	Pavement of Street and Construction of Drain, Shingle filling at Kurvi (Mir Haidar to House of Aurangzeb, Shingle Road Muhammad to House of Miad Ali)	200,000	198,400	2,000	3,600
261	Pavement of Street and Construction of Drain, Culverts at Kurvi (Amjid to House of Nawab)	200,000	198,400	2,000	3,600
262	Pavement of Street and Construction of Drain, Culverts at Zakhi Miana, Zakhi Kohana, zakhi Qabristan, Zakhi Charbagh	300,000	297,600	2,000	3,600
263	Pavement of Street and Construction of Drain, Culverts at Banda Mulahan U/C Kurvi (Nabi Gul to House of Sher Nabi)	200,000	198,400	2,000	3,600
264	Pavement of Street and Construction of Drain, Culverts at Bajur Abad U/C Kurvi (Irshad to House of Sahar Gul)	100,000	99,200	2,000	3,600
265	Installation of Hand Pump/Pressure Pumps at			2,000	

	Different Places Pir Piai	200,000	198,400		3,600
266	Pavement of Street and Construction of Drain at Fakhri alam Koroona Mohallah JanAbad U/C Pir Piai (Musafir to House of Doost Muhammad)	100,000	25,000	2,000	3,600
267	Pavement of Street and Construction of Drain, Shingle Filling at Mohallah Miskeen Khel and Mohallah Zar Muhammad Khel U/C Pir Piai (Mir Rehman to House Said Khan)	200,000	198,400	2,000	3,600
268	Pavement of Street and Construction of Drain, Shingle Filling at Mohallah Lal Abad U/C Pir Piai (Noor Said to house of Khan Muhammad)	200,000	198,400	2,000	3,600
269	Pavement of Street and Construction of Drain, Shingle Filling at Village Pir Piai U/C Pir Piai (Sher Muhammad to House of Mir Salam.	200,000	198,400	2,000	3,600
270	Installation of Hand Pump/Pressure Pumps at Pir Piai	100,000	99,200	2,000	3,600
271	Construction of Drain at Misal abad U/C Nawan Killi	250,000	248,000	2,000	3,600
272	Pavement of Street and Construction of Drain/Installation of Pressure Pump at Misal abad (Miad House to Amjid)	174,000	172,608	2,000	3,600
273	50KVA Transformer electrification work at Shahklot U/C Shahkot	580,000	580,000	2,000	4,000
274	street pavement and construction of drain, culverts street lights/ water supply/ roads at munir khan koroona and ajab gul koroona union council ziarat kaka sahib	1,000,000	250,000	2,000	3,600
275	street pavement and construction of drain, culverts street lights/ water supply/ roads at sadiq khan koroona union council badrashi	1,000,000	250,000	2,000	3,600
276	street pavement and construction of drain, culverts street lights/ water supply/ roads at zakir khan koroona and shaher khan koroona union council aza khel payan	1,000,000	250,000	2,000	3,600
277	street pavement and construction of drain, culverts street lights/ water supply/ roads at main street aza khel bala and waqar koroona, faze akhad koroona, shahfaisal koroona union council aza khel bala	1,000,000	527,360	2,000	4,000
278	street pavement and construction of drain, culverts street lights/ water supply/ roads at javaid khan koroona union council pir piai	1,000,000	897,899	2,000	4,000
279	street pavement and construction of drain, culverts street lights/ water supply/ roads at main road kurvi to banda, said rehman koroona, wasil koroona union council kurvi	1,000,000	570,486	2,000	4,000
280	street pavement and construction of drain, culverts street lights/ water supply/ roads at mujahid koroona, dilawar koroona union council dagai	1,000,000	482,200	2,000	3,600
281	street pavement and construction of drain, culverts street lights/ water supply/ roads at h/o rashid ullah , amjad khan koroona union council dheri katti khel	1,000,000	496,703	2,000	3,600
282	street pavement and construction of drain, culverts street lights/ water supply/ roads at iftikhar koroona, nayaz ali koroona union council mohib banda	1,000,000	557,445	2,000	4,000
283	street pavement and construction of drain, culverts street lights/ water supply/ roads at fahad khan koroona union council amankot	1,000,000	841,609	2,000	4,000

284	“a” street pavement/drains “b” construction of retaining wall “c” installation of hand pumps/pressure pumps at union council ziarat kaka sahib	538,000	533,696	2,000	4,000
285	“a” street pavement/drains “b” construction of retaining wall “c” installation of hand pumps/pressure pumps at union council ziarat kaka sahib	1,000,000	992,000	2,000	4,000
286	“A” STREET PAVEMENT/DRAINS “B” CONSTRUCTION OF RETAINING WALL “C” INSTALLATION OF HAND PUMPS/PRESSURE PUMPS at Union council Manki Sharif	538,000	533,696	2,000	4,000
287	“A” STREET PAVEMENT/DRAINS “B” CONSTRUCTION OF RETAINING WALL “C” INSTALLATION OF HAND PUMPS/PRESSURE PUMPS at Union council Manki Sharif	1,000,000	992,000	2,000	4,000
288	“A” STREET PAVEMENT/DRAINS “B” CONSTRUCTION OF RETAINING WALL “C” INSTALLATION OF HAND PUMPS/PRESSURE PUMPS at Union council Badrashi	538,000	533,696	2,000	4,000
289	“A” STREET PAVEMENT/DRAINS “B” CONSTRUCTION OF RETAINING WALL “C” INSTALLATION OF HAND PUMPS/PRESSURE PUMPS at Union council Badrashi	1,000,000	992,000	2,000	4,000
290	“A” STREET PAVEMENT/DRAINS “B” CONSTRUCTION OF RETAINING WALL “C” INSTALLATION OF HAND PUMPS/PRESSURE PUMPS at Union council Phari Kati Khel	538,000	533,696	2,000	4,000
291	“A” STREET PAVEMENT/DRAINS “B” CONSTRUCTION OF RETAINING WALL “C” INSTALLATION OF HAND PUMPS/PRESSURE PUMPS at Union council Phari Kati Khel	1,000,000	992,000	2,000	4,000
292	“A” STREET PAVEMENT/DRAINS “B” CONSTRUCTION OF RETAINING WALL “C” INSTALLATION OF HAND PUMPS/PRESSURE PUMPS at Union council Pir Piai	538,000	533,696	2,000	4,000
293	“A” STREET PAVEMENT/DRAINS “B” CONSTRUCTION OF RETAINING WALL “C” INSTALLATION OF HAND PUMPS/PRESSURE PUMPS at Union council Pir Piai	1,000,000	992,000	2,000	4,000
294	“A” STREET PAVEMENT/DRAINS “B” CONSTRUCTION OF RETAINING WALL “C” INSTALLATION OF HAND PUMPS/PRESSURE PUMPS at Union council Aza Khel Bala	538,000	533,696	2,000	4,000
295	“A” STREET PAVEMENT/DRAINS “B” CONSTRUCTION OF RETAINING WALL “C” INSTALLATION OF HAND PUMPS/PRESSURE PUMPS at Union council Aza Khel Bala	1,000,000	992,000	2,000	4,000
296	“A” STREET PAVEMENT/DRAINS “B” CONSTRUCTION OF RETAINING WALL “C” INSTALLATION OF HAND PUMPS/PRESSURE PUMPS at Union council aza Khel Payan	538,000	533,696	2,000	4,000
297	“A” STREET PAVEMENT/DRAINS “B” CONSTRUCTION OF RETAINING WALL “C” INSTALLATION OF HAND PUMPS/PRESSURE PUMPS at Union council aza Khel Payan	1,000,000	992,000	2,000	4,000
298	“A” STREET PAVEMENT/DRAINS “B” CONSTRUCTION OF RETAINING WALL “C” INSTALLATION OF HAND PUMPS/PRESSURE PUMPS at Union council Dagai	538,000	533,696	2,000	4,000

299	“A” STREET PAVEMENT/DRAINS “B” CONSTRUCTION OF RETAINING WALL “C” INSTALLATION OF HAND PUMPS/PRESSURE PUMPS at Union council Dagai	1,000,000	992,000	2,000	4,000
300	Construction of street pavement, drain and roof slab at mosque banda mulahan u/c kurvi	538,000	533,696	2,000	4,000
301	“A” STREET PAVEMENT/DRAINS “B” CONSTRUCTION OF RETAINING WALL “C” INSTALLATION OF HAND PUMPS/PRESSURE PUMPS at Union council Kurvi	1,000,000	992,000	2,000	4,000
302	“A” STREET PAVEMENT/DRAINS “B” CONSTRUCTION OF RETAINING WALL “C” INSTALLATION OF HAND PUMPS/PRESSURE PUMPS at Union council Dheri Katti Khel	538,000	533,696	2,000	4,000
303	“A” STREET PAVEMENT/DRAINS “B” CONSTRUCTION OF RETAINING WALL “C” INSTALLATION OF HAND PUMPS/PRESSURE PUMPS at Union council Dheri Katti Khel	1,000,000	992,000	2,000	4,000
304	“A” STREET PAVEMENT/DRAINS “B” CONSTRUCTION OF RETAINING WALL “C” INSTALLATION OF HAND PUMPS/PRESSURE PUMPS at Union council Amankot	538,000	533,696	2,000	4,000
305	“A” STREET PAVEMENT/DRAINS “B” CONSTRUCTION OF RETAINING WALL “C” INSTALLATION OF HAND PUMPS/PRESSURE PUMPS at Union council Amankot	1,000,000	992,000	2,000	4,000
306	“A” STREET PAVEMENT/DRAINS “B” CONSTRUCTION OF RETAINING WALL “C” INSTALLATION OF HAND PUMPS/PRESSURE PUMPS at Union council Zakhai	538,000	533,696	2,000	4,000
307	“A” STREET PAVEMENT/DRAINS “B” CONSTRUCTION OF RETAINING WALL “C” INSTALLATION OF HAND PUMPS/PRESSURE PUMPS at Union council Zakhai	1,000,000	992,000	2,000	4,000
308	“A” STREET PAVEMENT/DRAINS “B” CONSTRUCTION OF RETAINING WALL “C” INSTALLATION OF HAND PUMPS/PRESSURE PUMPS at Union council Mohib Banda	544,000	533,696	2,000	4,000
309	“A” STREET PAVEMENT/DRAINS “B” CONSTRUCTION OF RETAINING WALL “C” INSTALLATION OF HAND PUMPS/PRESSURE PUMPS at Union council Mohib Banda	1,000,000	992,000	2,000	4,000
<b>Total</b>		<b>197,658,000</b>	<b>187,955,822</b>	<b>618,000</b>	<b>1,183,200</b>

**Annex-9**  
**DP #1.2.2.9**

**Non crediting of advance income tax**

(Amount in Rs)

<b>S.No</b>	<b>Name of Contract</b>	<b>Bid Amount/Actual collection</b>	<b>5% Advance income Tax</b>
1	Cattle fair Khashki	510,000	25,500
2	Cattle fair Akora Khatak	608,350	30,417.5
3	Bakra mela Akora	170,000	8,500
4	Eidul Azha Mela sheedo	170,000	8,500
5	Eidul Azha Mela sheedo	36,000	1,800
6	Public Litrine Akora	42,000	2,100
7	Sand, Shingle, Bajri at district Nowshera	11400000	570,000
8	Tanga chinch stand Pabbi	200,000	10,000
9	Parking fee Pabbi	2,510,000	125,500
10	Parking Fee Jalozai	37,000	1,850
11	Suzuki/Dotson Stand chirat road Pabbi	830,000	41,500
12	Suzuki/Dotson Stand near CO unit Pabbi	655,000	32,750
13	Suzuki/Dotson Stand Taru to peshawar	270,000	13,500
14	Suzuki/Dotson Stand Taru to Banda sheikh	178,000	8,900
15	Suzuki/Dotson Stand Taru to Pabbi	181,000	9,050
16	Suzuki/Dotson Stand Pabbi to Amankot	183,000	9,150
17	Licence Fee Pabbi	140,000	7,000
18	Building plan fee NSR	870,000	43,500
19	Tehbazari Fee Pabbi	278,000	13,900
20	Public Litrine Pabbi	530,000	26,500
21	Public Litrine near CO unit Pabbi	310,000	15,500
22	Cattle fair Amangarh	40,500,000	2025,000
23	Cattle fair Pabbi	820,000	41,000
24	Cattle fair Jalozai	105,000	5,250
25	Sign board NSR	2,450,000	122,500
26	Service tax Askari cement Nizampor	3,900,000	195,000
27	Chinch stand Jahangira	470,000	23,500
28	Parking fee Akora	1,931,240	96,562
29	Tehbazari fee Akora	855,000	42,750
30	Tehbazari Jahanira	192,000	9,600
31	Tehbazari Khair Abad	190,000	9,500
32	Service tax chirat cement	4,170,000	208,500
33	2% proper tax in district Nowshera	28,500,000	1,425,000
<b>Total</b>		<b>104,191,590</b>	<b>5,209,580</b>



**Annex-10**  
**DP # 1.2.2.10**

**Unauthorized payment of Pitrun Gravel**

(Amount in Rs )

<b>Contractor</b>	<b>Work Name</b>	<b>Paid Rate</b>	<b>Admissible Rate</b>	<b>Diff</b>	<b>Qty (M3)</b>	<b>Overpayment</b>
HazratGul	Shingle Filling in Pavement of streets	944.550	561.900	382.650	113.740	43,523
Alamzeb	Shingle Filling in Pavement of streets	944.550	561.900	382.650	179.210	68,575
Zahir Muhammad	Shingle Filling in Pavement of streets	944.550	561.900	382.650	177.400	67,882
Alamzeb	Shingle Filling in Pavement of streets	944.550	561.900	382.650	204.440	78,229
Alamzeb	Shingle Filling in Pavement of streets	944.550	561.900	382.650	602.370	230,497
Sanat Khan	Shingle Filling in Pavement of streets	944.550	561.900	382.650	179.550	68,705
Khurshid Ali	Shingle Filling in Pavement of streets	944.550	561.900	382.650	464.610	177,783
Zahir Muhammad	Shingle Filling in Pavement of streets	944.550	561.900	382.650	277.290	106,102
Do	do	944.550	561.900	382.650	278.250	106,470
Do	do	944.550	561.900	382.650	60.560	23,172
Murad Ali	do	944.550	561.900	382.650	233.270	89,258
Do	do	944.550	561.900	382.650	183.740	70,306
<b>Total</b>						<b>1,130,502</b>
<b>Add 20% Premium</b>						<b>226,100</b>
<b>Grand Total</b>						<b>1,356,602</b>

**Annex-11**  
**DP # 1.2.2.11**

**Overpayment in BTR**

**(Amount in Rs )**

<b>Project Leader</b>	<b>Work</b>	<b>Location</b>	<b>Paid Rate</b>	<b>Required Rate</b>	<b>Difference in Rate</b>	<b>Quantity (M2)</b>	<b>Over payment</b>
Syed Daud	BTR	SerayKorooni to KheishgiBala	79	35	44	942.370	41,464
Khan Rahman	BTR	MalakAman/ShahidKoroona to KheishgiBala	79	35	44	757.240	33,319
Irshad Ali	BTR	Madrasa to DarwazaBacha Khan Machine KoroonaKheighiPayan	79	35	44	877.690	38,618
Mosam Khan	BTR	Madrasa to DarwazaBacha Khan Machine KoroonaKheighiPayan	79	35	44	1101.850	48,481
Amir Khan	BTR	Khan Zaman to Sabz Ali House at ToorDher UC Ghandheri	79	35	44	732.340	32,223
Arif Khan	Road	Taj Muhammad Quarters to ChowkSohail Jute Kabul River	79	35	44	641.960	28,246
Farman ud Din	Road	AsifDurani House to Sohail Jute Mill Kabul River	79	35	44	640.890	28,199
Muhammad Farooq	Road	Shah Nawaz Engineer House to Sohail Jute Mill Kabul River	79	35	44	862.870	37,966
		<b>Total</b>					288,516
		<b>Add 20% premium</b>					57,703
		<b>Grand Total</b>					<b>346,219</b>