



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

**AUDIT YEAR 2013-14**

---

**AUDITOR GENERAL OF PAKISTAN**

---

## TABLE OF CONTENTS

ABBREVIATIONS & ACRONYMS.....	i
PREFACE.....	ii
EXECUTIVE SUMMARY.....	iii
SUMMARY TABLES & CHARTS.....	vii
I <i>Audit Work Statistics</i> .....	vii
II: <i>Audit Observations classified by Categories</i> .....	vii
III: <i>Outcome Statistics</i> .....	viii
IV: <i>Irregularities pointed out</i> .....	ix
V: <i>Cost –Benefit</i> .....	ix
CHAPTER 1.....	1
1.1     Town Municipal Administrations Town-I, II, III & IV, Peshawar	1
1.1.1   Introduction.....	1
1.1.2   Comments on Budget and Accounts (Variance Analysis)	1
1.1.3   Brief comments on Status of compliance with PAC/ZAC Directives.....	2
AUDIT PARAS.....	3
TMA Town-I.....	3
TMA Town-II.....	12
TMA Town-III.....	18
TMA Town-IV.....	30
Annexure 1   Detail of MAFDAC Paras.....	42
Annexure 2   Audit Impact Summary.....	44
Annexure 3.....	45
Annexure 4.....	64
Annexure 5.....	66
Annexure 6.....	67
Annexure 7.....	69
Annexure 8.....	71
Annexure 9.....	98
Annexure 10.....	99
Annexure 11.....	100
Annexure 12.....	102
Annexure 13.....	105
Annexure 14.....	106



## **ABBREVIATIONS AND ACRONYMS**

AP	Advance Para
CPWA Code	Central Public Works Account Code
CCO	Chief Coordination Officer
CSR	Composite Schedule of Rates
DCP	District Council Peshawar
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursing Officer
LCB	Local Council Board
LGO	Local Government Ordinance
LG & RDD	Local Government and Rural Development Department
PC-I	Planning Commission Proforma I
PCC	Plain Cement Concrete
RAD	Resident Assistant Director
TMA	Town Municipal Administration
TMO	Town Municipal Officer
TOF	Town Officer Finance
TOI	Town Officer Infrastructure
UAs	Union Administrations
UC	Union Council

## **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 Peshawar 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) to be laid before appropriate legislative forum.

Islamabad

Dated:

**(Muhammad Akhtar Buland Rana)**

**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

The Directorate General Audit, District Governments, Khyber Pakhtunkhwa, Peshawar, a Field Audit Office of the Auditor General of Pakistan is responsible to conduct the audit of all District Governments in Khyber Pakhtunkhwa, Tehsil/Town Municipal Administrations and Union Administrations. 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 Town Municipal Administrations Town-I, II, III and IV, Peshawar for the Financial Year 2012-13 and the findings included in the Audit Report.

Town Municipal Administrations, District Peshawar 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 & Services and Tehsil Office Regulation. Financial provisions of the Ordinance describe the Government as Town Local Fund and Public Account for which Annual Budget Statement is authorized by the Town Nazim / Town Council / Administrator in the form of budgetary grants.

Town Municipal Administration comprises Town Nazim, Niab Town Nazim and Town Municipal Officer/Administrator.

**a. Scope of audit**

Out of the total expenditure of the Town Municipal Administrations, District Peshawar for the Financial Year 2012-13, the auditable expenditure under the jurisdiction of RDA was Rs 2,666.935 million. Out of this, RDA Peshawar audited an expenditure of Rs 750.730 million which, in terms of percentage, was 28% of auditable expenditure.

The receipts of Town Municipal Administrations, District Peshawar for the Financial Year 2012-13, were Rs 1,668.464 million. Out of this, RDA Peshawar audited receipts of Rs 1,168.135 million which, in terms of percentage, was 70% of auditable receipts.

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

Recoveries of Rs 162.400 million were pointed out during the audit. However, recoveries of Rs 2.400 were affected till the finalization of this report. Out of the total recoveries, Rs 112.650 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 Town Municipal Administration Peshawar 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, and ensure accuracy, timeliness and reliability of financial and accounting information for decision making.

One of the basic component of Internal Control System, as envisaged under Para 13 of GFR Volume-I, is Internal Audit which was not prevalent in 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. Missappropriation of Rs 1.00 million was noted in one case.<sup>1</sup>
- ii. Non production of record of Rs187.670 million was noted in two cases.<sup>2</sup>
- iii. Irregularity & Non Compliance of Rs 16.633 million were noted in three cases.<sup>3</sup>
- iv. Weak internal Control of Rs 182.138 million was noted in twenty six cases.<sup>4</sup>

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

---

<sup>1</sup>Para: 4.2.1.1

<sup>2</sup> Para: 1.2.1.1 & 4.2.2.1

<sup>3</sup>1.2.2.3, 2.2.1.1 & 4.2.3.2

<sup>4</sup>1.2.2.1, 1.2.2.2,1.2.2.4,1.2.3.1 to 1.2.3.3, 2.2.1.2 to 2.2.1.4,2.2.2.1,2.2.2.2, 3.2.2.1 to 3.2.2.4,3.2.3.1 to 3.2.3.5, 4.2.3.1, 4.2.3.3, 4.2.3.4, 4.2.4.1 to 4.2.4.4.



### **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 & CHARTS

**Table 1 Audit Work Statistics**

**(Rs in million)**

<b>S. No</b>	<b>Description</b>	<b>No.</b>	<b>Budget</b>
1	Total Entities (PAOs) in Audit Jurisdiction	04	4,335.399
2	Total formations in audit jurisdiction	04	4,335.399
3	Total Entities (PAOs) Audited	04	4,335.399
4	Total formations Audited	04	1,919.070
5	Audit & Inspection Reports	04	1,919.070
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

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

**(Rs in million)**

<b>S.No</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Unsound asset management	-
2	Weak financial management	119.607
3	Weak Internal ontrols	182.138
4	Others	85.696
	<b>Total</b>	<b>387.441</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	-	405.120	1168.135	345.815	1,919.070	1,233.153
2	Amount Placed under Audit Observation /Irregularities of Audit	-	211.770	107.780	67.861	387.411	192.074
3	Recoveries Pointed Out at the instance of Audit	-	56.860	100.030	6.000	162.890	115.039
4	Recoveries Accepted /Established at the instance of Audit	-	20.950	2.400	-	23.350	115.039
5	Recoveries Realized at the instance of Audit	-	-	2.400	-	2.400	115.039

**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	139.540
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3.	Accounting Errors (accounting policy, 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.	36.851
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies.	23.350
6.	Non production of record	187.670
7.	Others, including cases of accidents, negligence etc.	
	<b>Total</b>	<b>387.411</b>

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

<b>S No</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited	1919.070
2	Expenditure on Audit	0.518
3	Recoveries realized at the instance of Audit	2.400
4	Cost-Benefit Ratio	1:4

## CHAPTER-1

### 1.1 Town Municipal Administrations (Town-I, II, III & IV) District Peshawar

#### 1.1.1 Introduction

District Peshawar has been divided into four TMAs i.e. Town Municipal Administrations (Town-I, II, III & IV). Each Town Municipal Administration consists of Town Nazim, Town Naib Nazim and Town Municipal Officer and two Drawing & Disbursing Officers i.e. Town Municipal Administrator and Town Officer Finance. According to 1998 population census the population of Town-I, II, III & IV, Peshawar is 1,874,500.

#### 1.1.2 Comments on Budget and Accounts (variance analysis)

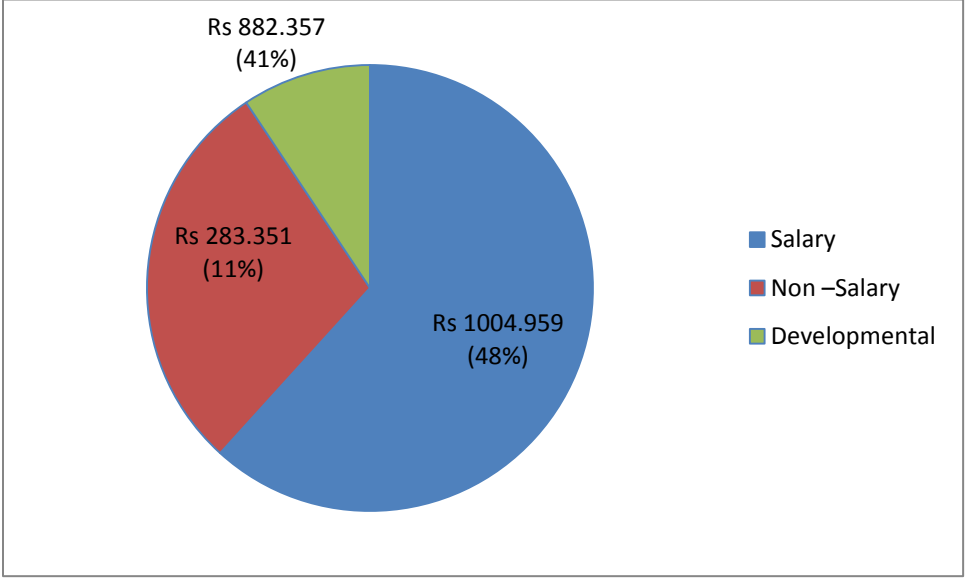
(Rs in million)

2012-13	Budget	Expenditure	Saving/Excess	% of Saving/Excess
Salary	1294.510	1004.959	-289.551	22.360
Non-salary	281.245	283.351	2.106	0.748
Developmental	1091.180	882.357	-208.823	19.137
<b>Total</b>	<b>2666.935</b>	<b>2170.667</b>	<b>(496.268)</b>	

A budget of Rs 2666.935 million was allocated against which an expenditure of Rs 2170.667 million was incurred by the TMAs Town I,II,III and IV Peshawar with an excess of Rs 496.268 million during 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 Town Municipal Administrations Town-I, II, III & IV Peshawar have not yet been discussed in PAC/ZAC.

**TMA TOWN-I  
PESHAWAR**

## 1.2 AUDIT PARAS

### 1.2.1 Non production of record

#### 1.2.1.1 Non production of developmental record-Rs 156.651 million

According to Section 14(1-b) & (3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 the Auditor General has the authority to require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to transactions to which his duties in respect of audit extent. 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.

Chief Municipal Officer Municipal Corporation (MC) Peshawar incurred an expenditure of Rs 257.041 million during Financial Year 2012-13 but record of Rs 156.651 million was not produced for audit despite repeated written requests as per detail given below:

**(Rs in million)**

S. No	Funds earmarked by	Allocations	Expenditure	Balance	Head of account
1	Mst Nighat Orakzai, MPA	20.00	20.00	0.00	TKP
2	Haji Ghulam Ahmed Bilour MNA	50.00	47.00	03.00	PW II
3	-do-	50.00	50.00	0	-do-
4	Haji Adeel Senator	50.00	39.651	10.359	-do-
	<b>Total</b>	<b>170.00</b>	<b>156.651</b>	<b>22.359</b>	

Audit observed that non production of auditable record occurred due to non compliance of rules, which resulted in non authenticity of public spendings.

When reported in February, 2014, management replied that the vouchers of concerned schemes were lying in the office of Deputy Commissioner, Peshawar. The quarter concerned had been asked to provide the record, which would be produced to



audit as and when received. Reply was not correct as being spending unit, it was the responsibility of MC to maintain and produce auditable record.

Request for convening of DAC meeting was made in March, 2014. DAC meeting could not be convened till finalization of this Report.

Audit recommends inquiry and fixing responsibility against the person(s) responsible for non production of record besides immediate production of record for audit scrutiny.

AP. No. 85 (2012-13)

## 1.2.2 Irregularity & Non Compliance

### 1.2.2.1 Less recovery of rent of shops -Rs 22.668 million

According to Local Government and Rural Development Department Government of Khyber Pakhtunkhwa letter No AO-II/LCB/9-1/2012 dated 19-12-2013 increase of rent @25% is required.

Chief Municipal Officer (MC) Peshawar did not recover an amount of Rs 22,668,459 on account of rent of shops during the year 2012-13 as per details given below:

S. No	Rent Period	No. of shops	Rent (Rs)
1	<b>Rent due from 1-07-2012 to 30-06-2013</b>	2338	<b>40,275,000</b>
2	Rent recovered up to 06/2013		17,606,541
3	<b>Balance/Outstanding rent</b>		<b>22,668,459</b>

The irregularity indicated weakness of internal controls.

When reported in February, 2014, the management stated that recovery of arrears of rent had been started and an amount of Rs 5,632,807 was recovered for the period from 01-01-2014 to 30-01-2014. Reply was not correct as huge amount of rent was outstanding.

Request for convening of DAC meeting was made in March, 2014. DAC meeting could not be convened till finalization of this Report.

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

AP. No. 86 (2012-13)

### 1.2.2.2 Overpayment due to allowing higher rates -Rs 13.908 million

According to Administrative Approvals issued by District Coordination Officer, the schemes were approved in light of the DDC decisions dated 19-07-2012 on CSR-2009 plus 20% premium as per PCs-I.

Chief Municipal Officer (MC) Peshawar incurred expenditure of Rs 100,000,000 for developmental works executed under TKP & CMD funds during 2012-13. Payment was made on CSR-2012 whereas projects were approved on CSR-2009. Non applying of CSR-2009 rates resulted into overpayment of Rs 13,908,545 (detail below) to Project Leaders. Details are given at Annexure-3.

S No	Name of MPA	Nature of Fund	Expenditure(Rs)	Overpayment(Rs)
1	Bashir Ahmed Bilour	TKP	20,000,000	4,421,913
2	Bashir Ahmed Bilour	CMD	40,000,000	4,050,476
3	Aurangzab Khan	CMD	40,000,000	5,436,156
	Total		100,000,000	13,908,545

The irregularity indicated weak internal controls which resulted in overpayment.

When reported in February, 2014, the management stated that the overpaid amount would be calculated and recovered from concerned Project Leaders. However no progress regarding recovery was intimated to audit till November 2014.

Request for convening of DAC meeting was made in March, 2014. However, DAC meeting could not be convened till finalization of this Report.

Audit recommends recovery and fixing responsibility on person(s) at fault.

AP. No. 94,84(2012-13)

### **1.2.2.3 Non recovery of advances -Rs 7.629 million**

According to Sanctions issued by competent authority, recovery of advances shall be made in monthly installments at prescribed rates.

Chief Municipal Officer (MC) Peshawar granted various advances of Rs 7,629,392 during Financial Year 2012-13 to the staff of MC Peshawar, but no recovery was started till the date of audit in March 2014. Detail at Annexure-4

The irregularity indicated weak internal controls which resulted in non recovery of advances.

When reported in February, 2014, the management replied that all the deductions from the employees' salaries were being made regularly.

Reply was not correct as no proof of deduction of advances neither available nor produced to audit.

Request for convening of DAC meeting was made in March, 2014. DAC meeting could not be convened till finalization of this Report.

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

AP. No. 96 (2012-13)

### 1.2.3 Internal control weaknesses

#### 1.2.3.1 Non recovery of outstanding dues-Rs 6.066 million

According to Contract Agreement, the contractor of Cess fee will deposit Rs 7,260,000 alongwith income tax and staff salary.

Chief Municipal Officer (MC) Peshawar realized an amount of Rs 2,997,000 against a bid cost of Rs 9,063,408 on account of Load & Unload cess fee during 2012-13 which resulted into less deposit of Rs 6,066,408 as per detail given below.

<b>Bid amount (Rs)</b>	<b>5% I. Tax (Rs)</b>	<b>Staff salary (Rs)</b>	<b>Total amount due (Rs)</b>	<b>Deposited amount (Rs)</b>	<b>Outstanding dues (Rs)</b>
7,260,000	363,000	1,440,408	9,063,408	2,997,000	6,066,408

The non recovery occurred due to weak internal controls which resulted in loss to TMA.

When reported in February, 2014, the management replied that Deputy Commissioner had been requested to recover the amount from the contractors under Land Revenue Act. Reply was not convincing as recovery was not made till finalization of this report in November 2014.

Request for convening of DAC meeting was made in March, 2014. DAC meeting could not be convened till finalization of this Report.

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

AP. No. 90 (2012-13)

### 1.2.3.2 Loss due to non collection of taxes -Rs 30.608 million

According to Contract Agreements, the contractors of General Bus Stand Peshawar and Charssadda Bus Stand Peshawar will deposit Rs 162,700,000 and Rs 27,466,666, respectively on account of General Bus Stand fee.

Chief Municipal Officer (MC) Peshawar failed to recover an amount of Rs 30,608,677 from contractors during 2012-13 on account of tax collection of General Bus Stand Peshawar & Charsadda Stand Peshawar. The details are as under:

Particulars	Bid amount (Rs)	5% I. Tax (Rs)	Total amount due (Rs)	Amount deposited by contractor (Rs)	Departmental collection (Rs)	Total Collection (Rs) (5+6)	Outstanding dues (Rs) (4-7)
1	2	3	4	5	6	7	8
Gernal Bus Staand Peshawar	162,700,000	8,135,000	170,835,000	131,943,014	11,066,834	143,009,848	27,825,152
Gernal Bus Staand	27,466,666	1,373,333	28,839,999	22,888,896	3,167,478	26,056,374	2,783,525
<b>Total</b>			<b>199,674,999</b>	<b>154,831,910</b>	<b>14,234,312</b>	<b>169,066,222</b>	<b>30,608,677</b>

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

When reported in February, 2014, the management replied that detail reply would be submitted shortly after consultation of record. However, the reply was not received till finalization of the report in November, 2014.

Request for convening of DAC meeting was made in March, 2014. DAC meeting could not be convened till finalization of this Report.

Audit recommends recovery and fixing responsibility on the person(s) at fault under intimation to audit.

AP. No. 91 & 92 (2012-13)

### 1.2.3.3 Non recovery of outstanding dues-Rs 1.310 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 contract 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.

Chief Municipal Officer (MC) Peshawar failed to recover Rs 1,310,348 outstanding dues from various contractors during Financial Year 2012-13 as detailed below:-

S. No	Description	Contractor's name	Dues due (Rs)	Deposited (Rs)	Outstanding dues (Rs)
1	Dangerous Offensive Trade Fee	M/S Alamgir Khan	916,284	257,272	659,012
2	Commercial Generators Tax	M/S Jehangir Khan	535,500	150,680	384,820
3	Private Marriage Hall Tax	M/S Ijaz Afridi	168,000	77,780	90,220
4	Motor Cycle/Rent-A Car centers Tax	M/S Wakeel Khan	126,000	49,200	76,800
5	Latrins at Muhammad Ali Johar road	M/S Chen Gul	595,356	495,860	99,496
<b>Toatl</b>			<b>2,341,140</b>	<b>1,030,792</b>	<b>1,310,348</b>

The irregularity indicated weak internal controls which resulted in loss.

When reported in February, 2014, the management replied that detail reply would be submitted shortly after consultation of record. However, reply was not received till finalization of this report in November 2014.

Request for convening of DAC meeting was made in March, 2014. DAC meeting could not be convened till finalization of this Report.

Audit recommends recovery and fixing responsibility on the person(s) at fault under intimation to audit.

AP. No. 88 (2012-13)

**TMA TOWN-II  
PESHAWAR**



## **2.2 AUDIT PARAS**

### **2.2.1 Irregularity & Non Compliance**

#### **2.2.1.1 Irregular appointment and payment of salaries-Rs1.373 million**

According to Section 10 (2) of the Khyber Pakhtunkhwa Civil Servants (Appointment, Promotion and Transfer) Rules, 1989, the initial recruitment to posts that do not fall within the purview of the KP Public Service Commission shall be made on the recommendation of the Departmental Selection Committee, after vacancies have been advertised in newspapers.

Town Municipal Officer Town-II Peshawar appointed clerical and class-IV staff on regular and fixed pay and paid Rs 1,372,540 as salaries during ban period of 2012-13 as per detail given in Annex-5. Audit observed that:

1. Relaxation of ban was not produced to audit.
2. Vacancies were not advertised in any newspaper.
3. No open merit system was adopted for the said appointments.
4. Details of Vacant posts were not available.
5. Service books, arrival reports and other service record were not produced to audit.

The irregularity indicated weak internal controls, which resulted in loss.

When reported in February, 2014, the management stated that proper reply would be submitted after consulting office record. However, the reply was not received till finalization of the report in November, 2014.

Request for convening of DAC meeting was made in March, 2014. DAC meeting could not be convened till finalization of this Report.

Audit recommends disciplinary action besides fixing responsibility on the person(s) at fault.

AP. No. 162 (2012-13)

**2.2.1.2 Loss to Government due to non deduction of taxes- Rs 1.990 million**

According to Section 3 of the Sale Tax Act 1990, Sales Tax @17% from the non registered firms and 15% from the registered firms shall be recovered while Income Tax Ordinance, 1979 provides that Income Tax @ 6% be recovered from the suppliers.

Town Municipal Officer Town-II Peshawar awarded various developmental schemes to project leaders during 2012-13 for installation of water coolers in PK-2 but sales tax of Rs 1,430,111 and income tax of Rs 561,960 were not recovered from the contractors. Detail is given at Annex-6.

The irregularity indicated weak internal controls which resulted in loss.

When reported in February, 2014, the management stated that the cost estimate for the purchase, supply and installation of water cooler was proposed on the basis of market rates. Moreover, income tax had been deducted from the supplier. Reply was not convincing as no documentary evidence was produced to audit till finalization of this report in November, 2014.

Request for convening of DAC meeting was made in March, 2014. DAC meeting could not be convened till finalization of this Report.

Audit recommends recovery besides fixing responsibility on person(s) at fault under intimation to audit.

AP. No. 166 (2012-13)

### 2.2.1.3 Non-depositing of bank profit-Rs 3.105 million

According to Para 26 of GFR Vol-I, it is the duty of the Departmental Controlling Officer to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

Town Municipal Officer Town-II Peshawar received developmental funds amounting to Rs 84,647,329 on account of TKP during 2012-13. The funds were credited into designated account No.0021083 National Bank, Mirch Mandi Branch Peshawar. A bank profit of Rs 3,105,404 was realized during the Year. The profit earned was however not deposited into Government treasury. Details of profit are as under:

S.No	Particular	Profit earned (Rs)
1.	Profit earned upto July/ 2012	609,022
2	Profit earned upto Dec, 2012	1,626,276
3.	Profit earned upto June, 2013	933,481
<b>Total</b>		<b>3,168,779</b>
Less: 2% withholding tax		63,375
<b>Net amount recoverable</b>		<b>3,105,404</b>

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

When reported in February, 2014, the management replied that as per practice adopted in the Local Government Department Khyber Pakhtunkhwa Peshawar, the funds released through sanction memo are credited to assignment account/PLA, while the funds released through cheques are deposited in the designated account in scheduled banks. However, proper guidelines from the releasing authorities would be obtained and action would be taken accordingly. Reply was not convincing as profit was earned on government funds and required to be deposited into treasury.

Request for convening of DAC was made in March, 2014. DAC meeting could not be convened till finalization of this Report.

Audit recommends depositing of bank profit into Government exchequer besides fixing responsibility on person(s) at fault.

AP. No. 167 (2012-13)

#### **2.2.1.4 Overpayment due to allowing higher rates -Rs 5.498 million**

According to CSR-2012, rates of PCC 1:3:6, BB work on edge 1:6 and earth filling are Rs 4049/M3 , Rs 510.84/M2 and Rs 125.67/M3, respectively.

Town Municipal Officer Town-II Peshawar overpaid Rs 5,498,000 to 77 project leaders by allowing rates higher than CSR 2012 during financial year 2012-13. Detail is given at Annex-7.

The irregularity occurred due to weak internal controls.

When reported in February, 2014, the management replied that the item of PCC (1:3:6) had been reflected in the PC-1 which was approved by the competent forum. Payment to the project leaders had also been made according to the approved PC-1 and all the payments made had already been pre audited. Reply was not convincing as the admissible lowest rates had already been paid in other works of similar nature.

Request for convening of DAC meeting was made in March, 2014. DAC meeting could not be convened till finalization of this Report.

Audit recommends recovery besides fixing responsibility on person(s) at fault under intimation to audit.

AP.No. 174 (2012-13)

## 2.2.2 Internal control weaknesses

### 2.2.2.1 Non recovery of outstanding dues-Rs 1.177 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 contract 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.

Town Municipal Officer Town-II Peshawar did not recover Rs 1,177,288 from various contractors during 2012-13 as per detail given below.

Description	Contract amount (Rs)	Amount recovered (Rs)	Total recoverable amount (Rs)
Marble development Cess	1,600,000	1,151,800	448,200
Slaughter House Suzuki Stand	250,000	140,912	109,088
Slaughter House Halala fees	2,200,000	1,580,000	620,000
<b>Total</b>			<b>1,177,288</b>

Non recovery from the contractors occurred due to weak internal controls.

When reported in February, 2014, the management replied that several notices had been issued to the contractors for depositing the outstanding amount and District Collector /Deputy Commissioner, Peshawar had also been requested to effect recovery under Land Revenue Act. Reply was not convincing as no documentary evidence was produced to audit till finalization of this report in November, 2014.

Request for convening of DAC meeting was made in March, 2014. DAC meeting could not be convened till finalization of this Report.

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

AP. No. 154 (2012-13)

**TMA TOWN-III  
PESHAWAR**

## 2.2.1 Irregularity & Non Compliance

### 2.2.1.1 Overpayment due to allowing higher rates -Rs 26.997 million

According to Administrative Approvals issued by District Coordination Officer, the schemes were approved in light of the DDC decisions dated 19-07-2012 on CSR-2009 plus 20% premium as per PCs-I whereas payment was made on CSR-2012.

Administrator Town-III Peshawar incurred expenditure of Rs 160,000,000 on various developmental schemes under CMD/TKP. Schemes were approved on CSR 2009 with 20% premium while payment was made on CSR 2012, which resulted into overpayment of Rs 26,997,190 (detail below). Further details are given at Annex-8.

S No	Name of MPA	Source of fund	Expenditure (Rs)	Overpayment (Rs)
1	Mr Atif ur Rehman	CMD	20,000,000	7,491,652
2	Do	TKP	40,000,000	3,453,242
3	Syed Aqal Shah	CMD	20,000,000	6,205,252
4	Do	TKP	40,000,000	4,250,140
5	Mr Alamgir Khalil	TKP	40,000,000	5,596,904
	<b>Total</b>		<b>160,000,000</b>	<b>26,997,190</b>

The irregularity occurred due to weak internal controls.

When reported in February 2014, the management replied that payment to the project leader was made as per Finance Department Notification dated 17-08-2012 effective from 1<sup>st</sup> August, 2012 and all the work was started after 1<sup>st</sup> August, 2012. The reply was not correct as the projects were approved on CSR-2009 with

20% premium by the DDC on 27-07-2012 and accordingly administratively approved.

Request for convening of DAC meeting was made in March, 2014. DAC meeting could not be convened till finalization of this Report.

Audit recommends recovery and inquiry under intimation to audit.

AP. No. 106,107,108&110 (2012-13)

### 3.2.2.2 Overpayment to contractor -Rs 2.785 million

Para-208, 209 (d), 220 &221 of CPWA Code provides that payments for all works should be made on the basis of measurements recorded in the measurement book.

Administrator Town-III Peshawar overpaid Rs 2,785,353 to contractor in work "Construction of Tehsil building TMA Town-III Peshawar" during Financial Year 2012-13. Masonry work in facing of special bricks was calculated and paid for quantity of 17998.64 Cft at page 92 of MB 57 whereas detail entries at pages 86-90 of MB 57 showed total quantity of 1761.3 Cft special masonry work of facing 0.375" thick. Detailed is given below:-

S.No	Item of work	Qty: paid	Actual Qty:	Diff:	Rate Rs	Total overpayment Rs
1	Special Brick Facing	17998.64 Cft	1761.30 Cft	16237.34 Cft	142.95	2,321,127
					Add 20% Premium	464,226
<b>Total</b>						<b>2,785,353</b>



The irregularity occurred due to weak internal controls which resulted in overpayment.

When reported in February, 2014, the management replied that difference in quantity and rate would be calculated and would be recovered from the contractor in next bill. Reply was not convincing as recovery was not intimated to audit till finalization of this report in November,2014.

Request for convening of DAC meeting was made in March,2014. DAC meeting could not be convened till finalization of this Report.

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

AP. No. 112 (2012-13)

### **3.2.2.3 Overpayment to contractor-Rs 1.460 million**

Para-208,209(d), 220&221 of CPWA Code provides that payments for all works should be made on the basis of measurements recorded in the measurement book.

Administrator Town-III Peshawar overpaid Rs 325,042 to a contractor in work “Construction of Tehsil building TMA Town-III Peshawar” during 2012-13.

MB 57 page 35 shows that BB Work in super structure 1:6 was paid for quantity of 8,515 Cft @ Rs 111.14 per Cft. The quantity was brought forward to page 85 of MB 57 and was again paid @ Rs 142.95 resulted into overpayment of Rs 1,460,692 detailed below:

Item of work	Rate paid (Rs)	Qty: executed	Total overpayment (Rs)
BB work 1:6 in S/Structor	142.95	8515.18	1,217,244
		Add 20%	243,448
<b>Total</b>			<b>1,460,692</b>

The irregularity occurred due to weak internal controls which resulted in overpayment.

When reported in February, 2014, the management replied that 8515.18 Cft quantity of BB (1:6) was paid @ Rs 111/CFT at page 35 and was brought forward in page 85 @ 142.95 in the next bill and deducted the previous amount, thus difference in rate (142.95-111.14) was paid in excess which would be recovered in the next bill and would be shown to audit. Reply was not convincing as recovery was not shown to audit.

Request for convening of DAC meeting was made in March, 2014. DAC meeting could not be convened till finalization of this Report.

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

AP. NO. 113 (2012-13)

#### **3.2.2.4 Overpayment of Rs 1.281 million to contractor**

According to CSR-2009 item No 10-48-b rate of Proceline floor tiles (imported) is admissible @ Rs 1123.08/M2.

Administrator Town-III Peshawar paid Rs 3,194,866 for Ceramic Floor Tiles 20”X20” in work” Construction of Tehsil building TMA Town-III Peshawar” during 2012-13. The contractor was paid @Rs1875.68 per M2 (174.32Sft\*10.76) instead of Rs 1123.60 per M2 resulted overpayment of Rs 1,281,527 detailed below.

<b>Item of work</b>	<b>Rate paid (Rs)</b>	<b>Rate required (Rs)</b>	<b>Diff:</b>	<b>Qty: executed</b>	<b>Total overpayment (Rs)</b>
Proceline Floor Tiles	1875.68	1123.08	752.60	1419.0	1,067,940
Add 20% above					213,588
<b>Total</b>					<b>1,281,527</b>

The irregularity occurred due to weak internal controls which resulted in overpayment.

When reported in February, 2014, the management replied that detail reply will be submitted after consultation of record and recovery if any would be adjusted in the next bill. Reply was not convincing as recovery was not shown to audit till finalization of this report in November, 2014.

Request for convening of DAC meeting was made in March, 2014. DAC meeting could not be convened till finalization of this Report.

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

AP. No. 114 (2012-13)

### 3.2.3 Internal Control Weaknesses

#### 3.2.3.1 Non recovery from contractors-Rs 22.153 million

According to Contract Agreement the contract for Transit fee (Load Unload tax) was awarded to contractor @ Rs 57,500,000 for the year 2012-13.

Administrator Town-III Peshawar awarded a contract of load unload cess fee to a contractor for Rs 61,302,648 during 2012-13. However, an amount of Rs 39,132,000 was realized which resulted into less recovery of Rs 22,153,148 as per detail given below:-

Bid amount Rs	5% Income Tax Rs	Staff Salary Rs	Total dues Rs	Contractor's deposit Rs	Departmental deposit Rs	Total (Col: 5+6)	Outstanding amount Rs (Col: 4-7)
1	2	3	4	5	6	7	8
57,500,000	2,875,000	927,648	61,302,648	25,982,000	13,050,000	39,032,000	<b>22,153,148</b>

The irregularity indicated weak internal controls which resulted in loss.

When reported in February, 2014, the management replied that recovery would be made and shown to audit. Reply was not convincing as recovery was not shown to audit till finalization of this report in November, 2014.

Request for convening of DAC meeting was made in March, 2014. DAC meeting could not be convened till finalization of this Report.

Audit recommends recovery and inquiry under intimation to audit.

AP. No.103(2012-13)

### **3.2.3.2 Non recovery of outstanding dues -Rs 5.914 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 contract 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.

Administrator Town-III Peshawar failed to recover Rs 5,913,529 from contractors during 2012-13 on account of various contracts as per detail at Annex-9.

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

When reported in February, 2014, the management replied that recovery would be made and shown to audit. Reply was not convincing as recovery was not shown to audit till finalization of this report.

Request for convening of DAC meeting was made in March, 2014. DAC meeting could not be convened till finalization of this Report.

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

AP. No. 104 (2012-13)

### 3.2.3.3 Non recovery of Government dues -Rs 1.513 million

According to Government of Khyber PukhtunKhwa LG& RDD letter dated 12-12-2009 , the investor will pay Rs 60,000 per month and also pay Rs 1,500,000 per annum as staff salaries and utility charges.

Administrator Town-III Peshawar did not recover Rs 1,512,517 on account of rent, staff salaries and utility charges of Sports Complex University Town Club Peshawar from M/S Faiz Rasool during 2012-13 Detail is given below.

Period	Monthly rent 60,000 with 10% increase	Utility Charges plus staff salary 1,500,000 PA	Total (Rs)	Recovered Amount (Rs)	Outstanding (Rs)
1-12-2011 to 30-11-12	720,000	1500,000	2,220,000	1,366,761	853,239
1-12-2012 to 30-11-2013	792,000	1,500,000	2,292,000	1,927,522	364,478
1-12.13 to 28-02-14	217,800	375,000	592,800	298,000	294,800
<b>Total</b>			5,104,800	3,592,283	<b>1,512,517</b>

Further verification of accounts record revealed that Sports Complex University Town Club Peshawar was awarded on lease w.e.f 01.12.2011 which was found improper on the following grounds viz: -

- i- Open auction of the project was not made by the local Administration. only single quotation of the successful bidder was available.
- ii- The lease was approved for the period of 33 years without any force of law.
- iii- Pre-qualification process of the contractors was not adopted.
- iv- According to the Local Government approval, the contractor will pay Rs 1,500,000 per annum as utility charges and salaries of staff. While Ten

(10) employees of town council were working with the contractor, the salaries of which comes to Rs 1,566,700 per year were also not recovered.

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

When reported in February 2014, the management replied that recovery would be made and shown to audit. Moreover, the case was under trial in court of law and under investigation of National Accountability Bearue.

Request for convening of DAC meeting was made in March, 2014. DAC meeting could not be convened till finalization of this Report.

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

AP. No. 105 (2012-13)

#### **3.2.3.4 Non recovery of Income Tax-Rs 1.516 million**

According to Income Tax Ordinance, Income tax should be deducted from the bills of contractors. 6% income tax was included in the schedule of rates in order to deduct income tax from the bills of contractors.

Administrator Town-III Peshawar paid an amount of Rs 25,267,092 up to 4<sup>th</sup> running bill for work “Construction of Tehsil Complex Building TMA Town-III” to a contractor during 2012-13. Income tax @ 6% amounting to Rs 1,516,025 was however not deducted from the bills.

The irregularity occurred due to weak internal controls which resulted in recovery of income tax.

When reported in February, 2014, management replied that income tax had already been deducted in previous bill and would be shown to audit. Reply was not convincing as no deduction of income tax was made and shown to audit.

Request for convening of DAC meeting was made in March, 2014. DAC meeting could not be convened till finalization of this Report.

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

AP. No.111 (2012-13)

### **3.2.3.5 Non deposit of auction money into Govt: treasury-Rs 1.281 million**

According to Section 3 of the Sale Tax Act 1990, Sales Tax @17% from the non registered firms and 15% from the registered firms may be recovered while Income Tax Ordinance, 1979 provides that Income Tax @ 6% be recovered from the suppliers.

Administrator Town –III received an amount of Rs 1,050,000 on account of auction of Town-III office building during 2012-13. The auction money was deposited into TMA account instead of Government treasury. Further Rs 231,000 as income tax @ 6 % and sales tax @ 17 % was also not recovered from contractor.

The irregularity occurred due to weak internal controls.

When reported in February 2014, the management replied that being local council property the sale proceeds were deposited in local council account. However 6% income tax would be recovered from the contractor. Reply was not correct as documentary evidences were not produced to audit regarding instructions for depositing the auction amount into TMA account. Moreover, proof for deduction of income tax was also not shown.



Request for convening of DAC meeting was made in March, 2014. DAC meeting could not be convened till finalization of this Report.

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

AP. No. 122(2012-13)

**TMA TOWN-IV  
PESHAWAR**

#### **4.2.1 Fraud/Misappropriation**

##### **4.2.1.1 Misappropriation of Rs 1.00 million**

According to Para 209 (d) of CPWA Code, it is incumbent upon the person, responsible for measurements in the measurement book (MB), to record the correct and actual figures.

CCO/TMO Town-IV Peshawar paid Rs 1,000,000 to a project leader for the scheme “Pavement of Street/Drain, Culvert etc at Haji abad, Bazar Garhi Chamkani Peshawar” under TKPP 2012-13 without recording any entry in the measurement book. Thus the amount drawn was misappropriated.

The irregularity occurred due to weak internal controls which resulted in misappropriation.

When reported in February, 2014, the management replied that the work had been executed in the same union council as per directions of the sponsor /MPA concerned. Both the mohallahs were adjacent to each other, i.e Mohallah Hajiabad and Mustafa Khel. No overpayment was made to the project leader. The reply was not correct as Mohallah Mustafa Khel was situated in the mid of Chamkani whereas Hajiabad was situated to south of Chamkani on the right side of Canal. Hence no execution of work was done in Hajiabad and amount was misappropriated.

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

AP. No. 128 (2012-13)

## **4.2.2 Non production of record**

### **4.2.2.1 Non-Production of record- Rs 31.02 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.

Town Municipal Officer Town-IV, Peshawar/CCO DCP incurred an expenditure of Rs 31.02 million on developmental work under People Works Programme-II (PWP-II) during 2012-13. However, record was not produced to audit despite repeated requests as per following details.

1. Record of appointments made during 2012-13.
2. Promotion/up gradation of employees.
3. Service Books/Personal files of PUGF and non PUGF staff.
4. Road roller and building machinery record.
5. Contractor's enlistment fee record.
6. Self Help deduction record of 0.8% on work done of developmental fund and contingencies deduction record of Rs 0.05%.
7. Record relating to mobile towers.

Audit observed that non-production of record was a violation of government rules which resulted in non-authentication of public spending.

When reported in February 2014, the management stated that all developmental record was provided to audit party except some developmental files which were under process for the payment of bills and sent to DC office. The same would be provided to next audit. Reply was not correct as the record was not produced till finalization of this report in November, 2014.

Request for convening of DAC meeting was made in March, 2014. DAC meeting could not be convened till finalization of this Report.

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

AP. No. 148 (2012-13)

### **4.2.3 Irregularity & Non Compliance**

#### **4.2.3.1 Overpayment due to extra Quantity –Rs 2.013 million**

According to Para 220 and 221 of CPWA Code the Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the rates are correctly entered and that all the calculations have been checked arithmetically.

CCO/ TMO Town-IV Peshawar overpaid Rs 20,12,936 in various schemes of construction of street pavement, drain etc under TKPP, CMD & PWP-II during 2012-13. PCC 1:2:4 with depth of 4" was allowed instead of 3" which resulted into loss of Rs 2,012,936 to government Detail at Annex-10.

The irregularity occurred due to weak internal controls which resulted in overpayment.

When pointed out in February 2014, the management replied that the structure was designed according to demand. The technical staff always intends to adopt specification ensuring the durability because they were responsible for the quality. The specification of PCC 1:2:4 with 3" thickness had been adopted according to site requirement. The specification has been approved from competent forum and paid accordingly. The reply was not correct as PCC 1:2:4 was paid in excess of approved quantity.

Request for convening of DAC meeting was made in March, 2014. DAC meeting could not be convened till finalization of this Report.

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

AP. No. 124 (2012-13)

#### **4.2.3.2 Irregular execution of work- Rs4.22 million**

According to Para 32 of CPWA Code, no work shall be executed without Administrative Approval / Technical Sanction and Budget allotment.

CCO/TMO Town-IV Peshawar executed various items of work under PWP-II, 2012-13 which were not approved in PC-1 and Technical Sanctions. The unauthorized execution of work resulted in loss of Rs 42,20,898. Detail at Annex-11.

The irregularity occurred due to weak internal controls.

When pointed out in February 2014, the management replied that the items not available in the original PC-1 were necessary for the structure of the work and had been therefore added by the Engineer Incharge as per Clause-12 of the tender form submitted by the contractor. All the additional items had been provided in the detail cost/ technically sanctioned estimate. All the said items had been regularized. Reply was not correct as revised PC-I/TS were not produced to audit till finalization of this report in November, 2014.

Request for convening of DAC meeting was made in March, 2014. DAC meeting could not be convened till finalization of this Report.

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

AP. No. 125 (2012-13)

#### **4.2.3.3 Overpayment due to allowing higher rate –Rs 1.0061 million**

According to CSR 2012 Item No. 16-22, the rate of S/S of shingle on road surface including compaction is Rs 561.90 per M3.

CCO/TMO Town-IV Peshawar overpaid the higher rate of pit run gravel (Sub Base Course) for Rs 600/M3 (944.55 less 36% Compaction) instead of allowing shingle rate of Rs 359.61/M3 (561.90 less 36% compaction) for supply and spreading of shingle under CMD, TKPP, PWP-II 2012-13. Non applying of correct rate resulted in overpayment of Rs 1,006,109. Details at Annexure-12.

The irregularity indicated weak internal controls which resulted in overpayment.

When pointed out in February 2014, the management replied that keeping in view the suitability, item No. (16-03-a) had been selected for the pavement of street to provide harder surface for brick paving. The rate was reduced by 36% and payment to the P/Leader has been made @ of Rs. 600/M3 instead of Rs. 944.55/M3. The item No (16-22) was not admissible as the item No.(16-03-a) required more compaction as compared to item No 16-22 . The selection of item was made in the interest/ safeguard of the project. The reply was not convening as shingle filling was provided in estimate and lay out plan. The item rate of (16-22) for shingle was very clear and economical.

Request for convening of DAC meeting was made in March, 2014. DAC meeting could not be convened till finalization of this Report.

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

AP. No. 127 (2012-13)



#### **4.2.3.4 Loss to Government –Rs 12.634 million**

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

The Town Municipal Officer Town-IV Peshawar invited bid for a contract “2% transfer of property tax” during the year 2012-13 and highest bid for Rs 27,501,000 was offered. The local office instead of accepting the bid, run the contract departmentally for the period of four months (July-October, 2012) and an amount of Rs 4,367,008 was realized. Later on the contract was re auctioned and awarded to contractor for the period of eight months for Rs 10,500,000. Hence Government was put into loss of Rs 12,633,992 (27,501,000-10,500,000+4,367,008).

The irregularity indicated weak internal controls which resulted in loss to TMA.

When reported in February 2014, the management stated that the rate of 27,501,000 offered by M/S Khaksar Trader was rejected and cancelled by LCB as the same was less than 15% increase required as per rule on previous year bid of 27,342,857. Reply was not convincing as highest bid was not accepted and contract was re-auctioned on lesser price which put the Government into loss of Rs 12,633,992.

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

AP. No. 136 (2012-13)

#### **4.2.4 Internal Control Weaknesses**

##### **4.2.4.1 Non deposit of bank profit –Rs 2.794 million**

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

CCO/TMO District Council Peshawar withdrew the developmental funds of TKP and CMD from treasury and deposited in various designated bank accounts of Town –IV. Bank profit of Rs 2,794,617.35 was realized during 2012-13 but was not deposited in government treasury Detail at Annexure-13.

Non deposit of bank profit indicated weak internal controls which resulted in loss to government.

When pointed out in February 2014, the management replied that as per practice, funds released through sanction memo were credited to Assignment account/PLA. While the funds released through cheques were being deposited in the designated account in Schedule Banks. However, proper guidelines from the releasing authorities would be obtained and action would be taken would be intimated accordingly. Reply was not convincing as profit was required to be deposited into Government Treasury.

Request for convening of DAC meeting was made in March, 2014. DAC meeting could not be convened till finalization of this Report.

Audit recommends deposit of bank profit into Government treasury under intimation to audit.

AP. No. 133 (2012-13)

#### **4.2.4.2 Non-recovery of arrears of contracts–Rs 1.553 million**

According to Para-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 contract 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.

Town Municipal Officer Town-IV/District Council Peshawar awarded various contracts to contractors during 2012-13. Audit observed that an amount of Rs 1,553,044 was not recovered till the date of audit Detail at Annex-14.

Non recovery of arrears indicated weak internal controls which resulted in loss to TMA.

When reported in February 2014, the management replied that Parking Stand Jamil Chowk was shifted to the area of Town-I and the recovery stopped by the contractor of TMA Town-IV. The cases regarding parking stand baghbanan, license fee and map fee were in the court. In Tehbazari kohat road, Rs 1,40,000 and Rs 72,430 were received from the contractor for the period of 6-months and the remaining 6-months recovery was the responsibility of Municipal Corporation Peshawar. The contract of taxi parking stand at Saifan was awarded on experimental basis. Due to instability in the area the contractor failed to run the said contract. The contract of parking stand Shamshatoo was awarded on experimental basis for Rs 48,800 and contractor deposited Rs 12,200. Later on the contractor failed to run the contract. The salary of Mr. Muhammad Akram for eight months deputed with property tax contractor was deposited into TMA fund. The reply was not correct as the contractors were bound to pay the entire contract amount.

Request for convening of DAC meeting was made in March, 2014. DAC meeting could not be convened till finalization of this Report.

Audit recommends recovery of arrears under intimation to audit.

AP. No. 135 (2012-13)

**4.2.4.3 Non recovery of 5% advance income tax–Rs 1.187 million**

According to Section 236-A of Income Tax Ordinance 2001, 5% advance income tax will be collected from successful bidder of the contract.

Town Municipal Officer Town-IV Peshawar auctioned and awarded various contracts amounting to Rs 23,734,800 to contractors during 2012-13. However advance income tax amounting to Rs 1,186,740 was not recovered from contractors and not credited into Government treasury Detail at Annex-15.

Non recovery of income tax indicated weak internal controls.

When reported in February 2014, the management replied that the contract of parking stand, Baghbanan, Licence Fee and Map Fee were under trail in the Courts. The Contractor of Development Cess provided Exemption Certificate from FBR. The amount of Rs. 89, 350 had been deposited in District council's account. The Contractor of Property Tax and Sign Board have deposited the income Tax in NBP. The reply was not convincing as no evidence relating to deposit of income tax was shown to audit.

Request for convening of DAC meeting was made in March, 2014. DAC meeting could not be convened till finalization of this Report

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

AP. No. 138 (2012-13)

#### **4.2.4.4 Non recovery of outstanding staff salary –Rs 1.361 million**

As per Clause 8 (2) of the Agreement between TMA Town-IV and the contractor for contract of collection of cess fee, the contractor is bound to pay monthly pay and allowances, pension contribution and leave salary of the staff of TMA deputed with the contractor.

The record of Town Municipal Administration Town-IV, Peshawar revealed that an amount of Rs 1,360,884 as salary of TMA employees was outstanding against the contractor of “developmental cess” during 2012-13. The employees of local office were deputed with the contractor and contractor was bound to deposit their salaries into TMA fund.

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

When reported in February 2014, the management replied that due to the loss of a huge amount in the contract and unstable condition in Khyber Pakhtunkhwa especially in District Peshawar, the contractor could not deposit the salary of staff, while he had deposited the whole amount of contract. The Contractor had also submitted an application to the CCO wherein he requested that there was no need of the District Council Staff. The reply was not convincing as contractor was bound to deposit the amount of salary.

Request for convening of DAC meeting was made in March, 2014. DAC meeting could not be convened till finalization of this Report.

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

AP. No. 143 (2012-13)

## ANNEXURE

### Annex-1

#### Detail of MAFDAC Paras

(Rs in million)

Sr. No.	AP No.	Caption	Amount
1.	84	Overpayment due to allowing excessive rates.	5.436
2.	87	Non recovery of staff pay from contractor	0.380
3.	88	Non recovery of outstanding dues	1.310
4.	89	Non recovery of outstanding dues	0.936
5.	90	Non recovery of outstanding dues	6.066
6.	91	Loss in contract "Tax collection of General Bus Stand"	27.825
7.	92	Loss in contract "Tax collection of Charsadda Bus Stand".	2.783
8.	93	Irregular payment on account of development schemes with out revised Administrative Approvals and Technical Sanctions	80.386
9.	95	Irregular payment	10.00
10.	96	Non recovery of advances	7.629
11.	97	Irregular expenditure on account of repair of transformers etc	17.732
12.	98	Non deduction of Income Tax from contractors	1.064
13.	99	Unauthentic expenditure on account of Law charges	1.574
14.	100	Unauthentic expenditure	5.813
15.	102	Overpayment under CMD funds	0.200
16.	154	Non realization from the contractors	1.177
17.	155	Non recovery of license fee from the owners of CNG and Fuel stations	1.230
18.	156	Non realization from the contractor	2.000
19.	157	Non recovery of pay & Allowances from the contractor	0.240
20.	158	Non refund of Malba fees	0.870
21.	159	Non recovery of withholding tax	0.110
22.	160	Suspected miss-appropriation	0.634
23.	161	Non-recovery on account of Kala Saraye	0.656
24.	163	Irregular and doubtful expenditure on account of purchase of insecticides-Rs1.417 million and non-depositing of sales tax-Rs249,900 and income tax-Rs70,850	1.417 0.249 0.070
25.	164	Irregular and wasteful expenditure-Rs1.248 million and non-depositing of sales tax-Rs212,145 and income tax-	1.248 0.212 0.074
26.	165	Non imposition of penalty due to non completion of work	1.790

Sr. No.	AP No.	Caption	Amount
27.	168	Non-crediting of income tax deducted from developmental schemes	8.703
28.	169	Non deduction of Disable Person Rehabilitation fund	0.306
29.	170	Non-depositing of professional tax	0.363
30.	171	Non-depositing of stamp duty	0.362
31.	172	Non-depositing to Government 0.5% contingency-Rs.0.846 million and 0.8% self help Rs1.399 million	0.846 1.399
32.	173	Excess payment to project leader	0.370
33.	175	Non-recovered of Sales tax	0.206
34.	176	Non-adjustment of temporary advances	0.180
35.	103	Non recovery of outstanding dues	22.153
36.	104	Non recovery of outstanding dues	5.914
37.	105	Non recovery from Dewan e Khas contractor	1.513
38.	109	Irregular expenditure on account of premium	24.478
39.	126	Overpayment of Rs 479208/-	0.479
40.	129	Overpayment due to excess quantity of subbase	1.796
41.	130	Overpayment due to non deduction of old bricks	0.170
42.	131	Overpayment due to allowing higher rate	0.409
43.	132	Non deposit of tender form fee	0.739
44.	134	Loss to Government due to irregular award of contract	21.817
45.	137	Non recovery of penalty on arrears	1.516
46.	139	Loss due to irregular award of	0.470
47.	140	Suspected misappropriation of Rs 0.408	0.408
48.	141	Irregular advance payment of Rs 1.474	1.474
49.	142	Suspected misappropriation of Rs 0.220	0.220
50.	144	Loss due to mismanagement of contract	10.002
51.	145	Irregular appointment of overage personnel	-
52.	146	Non credit of income tax	10.823
53.	147	Non credit of professional tax & DPR fund 0.286	1.118
54.	149	Non auction of vehicle	0.4
55.	150	Non recovery of outstanding rent	0.600
56.	151	Misappropriation of purchase of stationary	0.300
57.	152	Loss due to illegal occupation of Government land	-
58.	153	Illegal appointment against the leave vacancy	-

### 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.



**Annexure-3(1.2.2.2)**

**Details of overpayment made to P/L in work funded Under CMD  
For Bashir Ahmed Bilour**

**(Amount in Rs)**

S. No	Name Of Work	P/L	item of work	Rate paid	Rate required	Differ	Qty	Overpayment
1	constt of str/drain Moh Barh	khasif Jahang	Dis BB	34.0	25.0	9.0	601.0	5,421.1
			PCC 1:4:8	4,443.6	2,890.9	1,552.7	67.0	104,047.1
			BB on adge	714.2	469.9	244.3	601.0	146,826.7
			PC pointing	125.1	97.5	27.6	601.0	16,611.9
			Dis PCC	1,182.3	1,083.8	98.5	21.2	2,092.8
			PCC1:2:4	5,900.8	4,156.4	1,744.4	32.3	56,290.8
2	constt of str/drain Moh Koch Khan	Toran Khan	Dis BB	39.0	25.0	14.0	570.6	8,000.2
			PCC 1:4:8	4,443.6	2,890.2	1,553.4	43.5	67,495.7
			BB on adge	714.2	469.9	244.3	570.6	139,404.9
			PC pointing	125.1	97.5	27.6	570.6	15,772.2
			Dis PCC	1,182.3	1,083.8	98.5	1,182.3	116,496.0
			PCC 1:4:8	4,443.6	2,890.9	1,552.7	9.2	14,269.4
			PCC1:2:4	5,900.8	4,156.4	1,744.4	9.2	16,030.8
3	constt of str/drain Moh Kochi khan		Dis BB	39.0	25.0	14.0	441.5	6,190.4
			PCC 1:4:8	4,443.6	2,890.2	1,553.4	79.4	123,309.7
			BB on adge	714.2	469.9	244.3	441.5	107,868.2
			PC pointing	125.1	97.5	27.6	441.5	12,204.2
			Dis PCC	1,182.3	1,083.8	98.5	53.1	5,231.9
			PCC1:2:4	5,900.8	4,156.4	1,744.4	51.8	90,428.1
4	constt of str/drain Moh Kocho risaldar	Bill not available				-		-
5	constt of str/drain Moh Kocho marvi	Tehran	Dis BB	34.0	25.0	9.0	520.9	4,698.7
			PCC 1:4:8	4,443.6	2,890.9	1,552.7	83.2	129,201.0
			BB on adge	714.2	469.9	244.3	520.9	127,260.8
			PC pointing	125.1	97.5	27.6	520.9	14,398.2
			Dis PCC	1,182.3	1,083.8	98.5	31.3	3,080.0

			PCC1:2:4	5,900.8	4,156.4	1,744.4	3.1	5,477.3
6	constt of str/drain Moh Sahil Khoban	Bill not available				-		-
7	constt of str/drain Moh Gulab Khana	Aqeel ahmed	PCC 1:4:8	4,443.6	2,890.9	1,552.7	85.9	133,377.8
			PCC1:2:4	5,900.8	4,156.4	1,744.4	85.9	149,841.4
			dis pcc	1,182.3	1,083.8	98.5	85.9	8,464.6
8	constt of str/drain chan agha colony	m usman	excavation	92.0	71.0	20.9	44.2	926.2
			PCC 1:4:8	4,443.6	2,890.9	1,552.7	82.5	128,098.6
			BB on adge	714.2	469.9	244.3	258.9	63,237.1
			PC pointing	125.1	97.5	27.6	593.7	16,409.3
			PCC1:2:4	5,900.8	4,156.4	1,744.4	20.7	36,178.2
			bb work in 1:6	5,352.0	3,456.8	1,895.2	25.7	48,611.6
			dis pcc	1,182.3	1,083.8	98.5	29.7	2,923.7
9	constt of str/drain at saleem abad	shah zaib	Dis BB	34.0	25.0	9.0	113.5	1,023.5
			PCC 1:4:8	4,443.6	2,890.9	1,552.7	71.8	111,515.6
			BB on adge	714.2	469.9	244.3	113.5	27,720.7
			PC pointing	125.1	97.5	27.6	113.5	3,136.3
			Dis PCC	1,182.3	1,083.8	98.5	75.9	7,474.5
			PCC1:2:4	5,900.8	4,156.4	1,744.4	60.3	105,220.4
10	constt of RCC slab Culverts Pk- 3		PCC 1:4:8	4,443.6	2,890.9	1,552.7	11.4	17,731.8
			steel reinforce	109,372.0	82,234.6	27,137.4	0.1	3,283.6
			PCC1:2:4	5,900.8	4,156.4	1,744.4	96.4	168,157.3
			bb work in 1:6	5,352.0	3,456.8	1,895.2	9.3	17,663.2
11	constt of str/drain at shahbagh	Sarfaraz ahmed	Dis BB	34.0	25.0	9.0	593.7	5,355.0
			PCC 1:4:8	4,443.6	2,890.9	1,552.7	59.7	92,665.7
			BB on adge	714.2	469.9	244.3	593.7	145,036.0
			PC pointing	125.1	97.5	27.6	593.7	16,409.3
			PCC1:2:4	5,900.8	4,156.4	1,744.4	20.1	35,131.6
12	constt of str/drain at zargar abad	Shah Nawaz	Dis BB	34.0	25.0	9.0	629.9	5,681.4

			PCC 1:4:8	4,443.6	2,890.9	1,552.7	73.4	113,968.9
			BB on adge	714.2	469.9	244.3	629.8	153,862.6
			PC pointing	125.1	97.5	27.6	629.9	17,409.6
			Dis PCC	1,182.3	1,083.8	98.5	10.9	1,073.0
			PCC1:2:4	5,900.8	4,156.4	1,744.4	14.1	24,630.5
			steel reinforce	109,371.0	82,234.0	27,137.0	0.4	10,230.6
13	constt of str/drain at toheed abad	shams ul Islam	Dis BB	34.0	25.0	9.0	513.3	4,629.8
			PCC 1:4:8	4,443.6	2,890.9	1,552.7	77.8	120,738.7
			BB on adge	714.2	469.9	244.3	513.3	125,394.3
			PC pointing	125.1	97.5	27.6	513.3	14,187.1
			PCC1:2:4	5,900.8	4,156.4	1,744.4	43.8	76,316.2
14	constt of str/drain at pir dust	Bill not available				-		-
15	constt of str/drain at wali abad	muratb ali	Dis BB	34.0	25.0	9.0	689.8	6,221.7
			PCC 1:4:8	4,443.6	2,890.9	1,552.7	118.5	184,042.7
			BB on adge	714.2	469.9	244.3	689.3	168,388.7
			PC pointing	125.1	97.5	27.6	589.3	16,287.4
			Dis PCC	1,182.3	1,083.8	98.5	13.6	1,336.1
			PCC1:2:4	5,900.8	4,156.4	1,744.4	14.6	25,467.8
17	constt of str/drain at murshid abad	ghulam murtza	Dis BB	34.0	25.0	9.0	273.2	2,464.5
			PCC 1:4:8	4,443.6	2,890.9	1,552.7	27.5	42,637.4
			BB on adge	714.2	469.9	244.3	273.2	66,750.1
			PC pointing	125.1	97.5	27.6	273.2	7,552.1
18	constt of str/drain at u/c 25	Bill not available				-		-
19	constt of str/drain at u/c 26	sheraz ahmed	RCC 1:2:4	6,620.3	5,220.4	1,399.9	20.8	29,132.3
			steel reinforce	109,372.0	82,234.6	27,137.4	1.4	36,906.9
			PCC1:2:4	5,900.8	4,156.4	1,744.4	85.0	148,288.9
			excavation	92.0	71.0	21.0	281.7	5,904.6
20	constt of str/drain at bhana marri	sharafat	PCC 1:4:8	4,443.6	2,890.9	1,552.7	66.8	103,658.9
			BB on adge	714.2	469.9	244.3	664.0	162,215.2
			PC pointing	125.1	97.5	27.6	664.0	18,353.0

			PCC1:2:4	5,900.8	4,156.4	1,744.4	25.5	44,481.4
<b>Total</b>								<b>4,421,913.8</b>

<b>TKP Development Schemes of Bashir Ahmad Bilour MPA</b>								
<b>Work name</b>	<b>Item</b>	<b>CSR 2012 paid Rs</b>	<b>CSR 2009 admissible Rs</b>	<b>Diff: Rs</b>	<b>Qty:</b>	<b>Total O/P Rs</b>	<b>Project Leader</b>	
Pavement of street/Drain Gulab Khana	Dismantling PCC 1:2:4	1445.08	1083.81	361.27	16.81	6073	Atif Khan	
	Dismantling BB Floor	34.02	25.52	8.5	407.88	3467		
	PCC 1:2:4	5900.79	4156.42	1744.37	16.81	29323		
	PCC 1:4:8	4443.67	2890.3	1553.37	40.99	63672		
	PCC 1:4:8	4443.67	2890.3	1553.37	16.81	26112		
	BB on Edge	714.2	416.44	297.76	407.88	121450		
						Total		250097
					20% prem:	-50019		
					6% IT	-15005		
					Net O/P	185073		
Pavement of street/Drain Jehangir Pura	Excavation Earth Work	91.96	68.97	22.99	148.64	3417	Khalil Ahmad	
	Dismantling PCC 1:2:4	1445.08	1083.81	361.27	14.86	16105		
	Dismantling PCC 1:3:6	1182.34	886.75	295.59	14.86	4392		
	Dismantling PCC 1:4:8	722.54	541.9	180.64	14.86	2684		
	PCC 1:4:8	4443.67	2890.3	1553.37	22.29	34624		
	PCC 1:2:4	5900.79	4156.42	1744.37	50.95	88876		
	BB Work 1:6	5583.83	3456.81	2127.02	41.4	88058		
						Total		238156
						20% prem:		-47630
						6% IT		-14289

					Net O/P	176231	
Pavement of street/Drain Chitrali Bazar	Excavation Earth Work	91.96	68.97	22.99	192.12	4417	Mubashir Waheed
	Dismantling PCC 1:2:4	1445.08	1083.81	361.27	19.87	7178	
	Dismantling PCC 1:4:8	722.54	541.9	180.64	13.25	2393	
	PCC 1:2:4	5900.79	4156.42	1744.37	86.12	150225	
	BB Work 1:6	5583.83	3456.81	2127.02	19.87	42264	
	PC Plaster 1:4	149.14	115.47	33.67	43.49	1464	
	RCC 1:2:4	7480.35	5261.51	2218.84	16.94	37587	
	Feb MS Steel	109371.99	82234.55	27137.44	0.875	23745	
					Total	269273	
					20% prem:	-53846	
					6% IT	-16156	
					Net O/P	199271	
Pavement of street/Drain Ghari Khana	Dismantling PCC 1:3:6	1182.34	886.75	295.59	9.99	2954	
	PCC 1:4:8	4443.67	2890.3	1553.37	9.99	15518	
	PCC 1:4:8	4443.67	2890.3	1553.37	40.18	62414	
	PCC 1:2:4	5900.79	4156.42	1744.37	13.19	23008	
	BB on Edge	714.2	416.44	297.76	527.69	157125	
	Dismantling BB Floor	34.02	25.52	8.5	527.69	4485	
	PC Plaster 1:4	149.14	115.47	33.67	527.69	17767	
					Total	283271	
					20% prem:	-56654	
					6% IT	16996	
					Net O/P	209621	
Pavement of street/Drain Shah Qabool	Dismantling PCC 1:3:6	1182.34	886.75	295.59	44.36	13112	Muhammad Humayun

					36.12	10676	
	PCC 1:4:8	4443.67	2890.3	1553.3 7	29.28	45482	
	PCC 1:2:4 Street	5900.79	4156.42	1744.3 7	29.28	51075	
	PCC 1:2:4 Drain	5900.79	4156.42	1744.3 7	84.11	146718	
	RCC 1:2:4	7430	5261.51	2168	6.56	14222	
	Feb MS Steel	109371.99	82234.55	27137. 44	0.6343	17213	
					Total	274710	
					20% prem:	-54942	
					6% IT	-16483	
					Net O/P	203285	
Pavement of street/Drain Ghari Khana	Dismantling PCC 1:3:6	1182.34	886.75	295.59	39.92	11800	Muhammad Shafiq
	PCC 1:4:8	4443.67	2890.3	1553.3 7	31.74	49304	
	PCC 1:4:8	4443.67	2890.3	1553.3 7	55.28	85870	
	PCC 1:2:4	5900.79	4156.42	1744.3 7	31.74	55366	
	BB on Edge	714.2	416.44	297.76	549.9	163738	
	Dismantling BB Floor	34.02	25.52	8.5	49.9	424	
	PC Pointing	125.14	97.86	27.28	549.9	15001	
					Total	381503	
					20% prem:	-76300	
					6% IT	-22890	
					Net O/P	282313	
Pavement of street/Drain Rashed Ghari	Dismantling BB Floor	34.02	25.52	8.5	561.15	4769	Zarif Khan
	PCC 1:4:8	4443.67	2890.3	1553.3 7	63.42	98515	
	BB on Edge	714.2	416.44	297.76	561.15	167088	
	PC Pointing	125.14	97.86	27.28	561.15	15308	
	BB Work 1:6	5583.83	3456.81	2127.0 2	15.91	33841	
	PC Plaster 1:4	149.14	115.47	33.67	69.7	2346	

	RCC 1:2:4	6620.53	5261.51	1359.02	5.11	6944	
	Feb MS Steel	109371.99	82234.55	27137.44	0.322	8738	
	Dismantling PCC 1:3:6	1182.34	886.75	295.59	11.32	3346	
	PCC 1:2:4	5900.79	4156.42	1744.37	25.46	44411	
					Total	385306	
					20% prem:	-77061	
					6% IT	-23118	
					Net O/P	285172	
Pavement of street/Drain Mohallah Attaullah	Dismantling BB Floor	34.02	25.52	8.5	288.1	2449	Ijaz Ahmad
	PCC 1:4:8	4443.67	2890.3	1553.37	28.93	44939	
	PCC 1:4:8	4443.67	2890.3	1553.37	19.98	31036	
	BB on Edge	714.2	416.44	297.76	288.1	85784	
	PC Pointing	125.14	97.86	27.28	288.1	7859	
	Dismantling PCC 1:3:6	1182.34	886.75	295.59	19.98	5906	
	PCC 1:2:4	5900.79	4156.42	1744.37	19.98	34852	
					Total	212825	
					20% prem:	-42565	
					6% IT	-12770	
					Net O/P	157490	
Pavement of street/Drain Hafeez Abad	Dismantling BB Floor	34.02	25.52	8.5	587.91	4997	Askar Abbas
	PCC 1:4:8	4443.67	2890.3	1553.37	59.1	91804	
	BB on Edge	714.2	416.44	297.76	587.91	175056	
	PC Pointing	125.14	97.86	27.28	587.91	16038	
					Total	287895	
					20% prem:	-57579	
					6% IT	-17274	
					Net O/P	213042	

Pavement of street/Drain Wali Abad	Dismantling BB Floor	34.02	25.52	8.5	579.46	4925	Maratab Ali
	PCC 1:4:8	4443.67	2890.3	1553.37	44.13	68550	
	PCC 1:4:8	4443.67	2890.3	1553.37	7.78	12085	
	BB on Edge	714.2	416.44	297.76	579.46	172540	
	PC Plaster 1:4	149.14	115.47	33.67	579.46	19510	
	PCC 1:2:4	5900.79	4156.42	1744.37	7.78	13571	
	Dismantling BB Floor	34.02	25.52	8.5	7.78	66	
					Total	291247	
					20% prem:	-58249	
					6% IT	-17475	
					Net O/P	215523	
Pavement of street/Drain Daulat Abad	Dismantling BB Floor	34.02	25.52	8.5	702.04	5967	Muhammad Irshad
	PCC 1:4:8	4443.67	2890.3	1553.37	70.57	109621	
	BB Work 1:6	5583.83	3456.81	2127.02	31.63	67277	
	BB on Edge	714.2	416.44	297.76	702.04	209039	
	PC Plaster 1:4	149.14	115.47	33.67	138.47	4662	
	PC Pointing	125.14	97.86	27.28	702.04	19151	
					Total	415717	
					20% prem:	-83143	
					6% IT	-24943	
					Net O/P	307631	
Pavement of street/Drain Green Tower	Shingle Filling	515	368	147	115.17	16930	Muhammad Usman
	PCC 1:4:8	4443.67	2890.3	1553.37	70.38	109326	
	PCC 1:2:4	5900.79	4156.42	1744.37	70.38	122769	
					21.06	36736	
	PCC 1:3:6	5117.11	3477.21	1639.9	5.88	9642	
					Total	295403	



					20% prem:	-59080	
					6% IT	-17724	
					Net O/P	218599	
Pavement of street/Drain Green House near Rafiq Hose	Shingle Filling	515	368	147	112.2	16493	Tamoor Mansoor
	PCC 1:4:8	4443.67	2890.3	1553.37	89.22	138591	
	PCC 1:2:4	5900.79	4156.42	1744.37	89.22	155633	
					Total	310717	
					20% prem:	-62143	
					6% IT	-18643	
					Net O/P	229931	
Pavement of street/Drain Green House near Rafiq Hose	G I Pipe 1.5"	565.33	546.81	31.81	304.18	9676	Mubashir Waheed.
			(387.81*41%)				
	G I Pipe 2"	706.78	675.22	426.96	426.96	13474	
			(478.88*41%)				
	G I Pipe 3"	1172.39	1079.73	92.66	152.39	14120	
			(765.77*41%)				
					Total	37270	
Pavement of street/Drain Wazir Abad	Dismantling BB Floor	34.02	25.52	8.5	827.27	7032	Riaz Ahmad
	PCC 1:4:8	4443.67	2890.3	1553.37	63	97862	
					46.37	72030	
	BB on Edge	714.2	416.44	297.76	827.27	246328	
	PCC 1:2:4	5900.79	4156.42	1744.37	0.78	1360	
	PC Pointing	125.14	97.86	27.28	827.27	22568	
	Dismantling PCC 1:3:6	1182.34	886.75	295.59	16.37	4839	
					Total	275095	

					20% prem:	-55019	
					6% IT	-16506	
					Net O/P	203570	
Pavement of street/Drain Zinda Pir	Dismantling BB Floor	34.02	25.52	8.5	573.69	4876	Shahzad Jehangir
	PCC 1:4:8	4443.67	2890.3	1553.37	57.67	89583	
	BB on Edge	714.2	416.44	297.76	573.69	170822	
	PC Pointing	125.14	97.86	27.28	573.69	15650	
					Total	280931	
					20% prem:	-56186	
					6% IT	-16856	
					Net O/P	207889	
Pavement of street/Drain Bhana Mari	Dismantling BB Floor	34.02	25.52	8.5	469.33	3989	Khalid Naseem
	PCC 1:4:8	4443.67	2890.3	1553.37	62.11	96480	
	BB on Edge	714.2	416.44	297.76	618	184015	
					Total	284484	
					20% prem:	-56897	
					6% IT	-17069	
					Net O/P	210518	
Pavement of street/Drain Khatak Colony	Dismantling BB Floor	34.02	25.52	8.5	362.45	3080	Shah Fahad
	PCC 1:4:8	4443.67	2890.3	1553.37	46.71	72558	
	BB on Edge	714.2	416.44	297.76	464.68	138363	
					Total	214001	
					20% prem:	-42800	
					6% IT	-12840	
					Net O/P	158361	
Pavement of street/Drain Moh Noor Islam B. Mari	Dismantling BB Floor	34.02	25.52	8.5	418.21	3555	Ahsan Naseem
	PCC 1:4:8	4443.67	2890.3	1553.37	56.03	87035	
	BB on Edge	714.2	416.44	297.76	557.62	166037	
					Total	256627	

					20% prem:	-51325	
					6% IT	-15398	
					Net O/P	189904	
Pavement of street/Drain Hidu Sizen Bana Mari	Dismantling BB Floor	34.02	25.52	8.5	250.27	2127	Hidayat Ullah
	PCC 1:4:8	4443.67	2890.3	1553.37	44.62	69311	
	BB on Edge	714.2	416.44	297.76	444.51	132357	
	PC Pointing	125.14	97.86	27.28	444.51	12126	
					Total	215921	
					20% prem:	-43184	
					6% IT	-12955	
					Net O/P	159782	
<b>G.T</b>						<b>4,050,476</b>	

(Amount in Rs)

Details of overpayment made to P/Ls in work funded allocated Under CMD to Aurangzeb Khan MPA								
S. No	Name of Work	P/L	item of work	Rate paid	Rate required	Differ	Quantity	Overpayment
1	Pavement of street/Drain Kambo	Rooh Ullah	Dismantling PCC 1:2:4	1445.08	1083.81	361.27	95.79	34,606.1
			PCC 1:2:4	5900.79	4156.42	1744.37	14.86	25,921.3
			PCC 1:2:4	5900.79	4156.42	1744.37	19.32	33,701.2
			BBW 1:4	5589	4158.18	1450.82	74.32	107,824.9
			PCC 1:4:8	4443.67	2890.3	1553.37	32.35	50,251.5
			BB on Edge	714.2	416.44	297.56	128.25	38,162.1
							<b>Total</b>	<b>290490</b>
							20% prem:	-58089
							6% IT	-13944
							<b>Net O/P</b>	<b>218448</b>
	constt of str/drain	Kashif Khan	Shingle Filling					

2	Khalisa-I			600.0	368.0	169.9	441.5	75,004.4
			PCC 1:4:8	4,443.6	2,890.2	1,553.4	68.1	105,725.1
			PCC1:2:4	5,900.8	4,156.4	1,744.4	75.5	131,699.9
							<b>Total</b>	<b>312,429.4</b>
							20% prem:	-62485
							6% IT	-13944
							<b>Net O/P</b>	<b>236000</b>
3	constt of str/drain /Road & GI Pipe Khalisa-II	M Ishaq	Shingle Filling	600.0	368.0	169.9	368.6	62,617.5
			PCC 1:4:8	4,443.6	2,890.9	1,552.7	61.4	95,383.0
			BB on adge	714.2	469.9	244.3	356.4	87,071.0
			PC pointing	125.1	97.5	27.6	356.4	9,851.2
			PCC1:2:4	5,900.8	4,156.4	1,744.4	38.4	67,053.6
							<b>Total</b>	<b>321,976.2</b>
							20% prem:	-64395
							6% IT	-19319
							<b>Net O/P</b>	<b>238,262.0</b>
4	constt of str/drain /Road & GI Pipe Mir Ghaib Baba	M Sarfaraz	Shingle Filling	600.0	368.0	169.9	288.7	49,038.1
			PCC 1:4:8	4,443.6	2,890.9	1,552.7	89.0	138,113.6
			PCC1:2:4	5,900.8	4,156.4	1,744.4	83.0	144,695.5
							<b>Total</b>	<b>331,847.1</b>
							20% prem:	-66369
							6% IT	-19910
							<b>Net O/P</b>	<b>245,568.0</b>
5	constt of str/drain /Road & GI Pipe Dalazak Road	M Zahid	Dism: pcc	1,182.3	1,083.8	98.5	199.3	19,642.0
			PCC 1:4:8	4,443.6	2,890.9	1,552.7	79.6	123,518.1

			PCC1:2:4	5,900.8	4,156.4	1,744.4	79.6	138,764.6
							<b>Total</b>	<b>281,924.7</b>
							20% prem:	-56385
							6% IT	-16915
							<b>Net O/P</b>	<b>208,624.0</b>
6	constt of str/drain /Road & GI Pipe Shinwari Town	Habib Ullah	Shingle Filling	600.0	368.0	169.9	346.7	58,900.7
			PCC 1:4:8	4,443.6	2,890.9	1,552.7	59.7	92,681.3
			PCC1:2:4	5,900.8	4,156.4	1,744.4	59.7	104,121.4
							<b>Total</b>	<b>255,703.4</b>
							20% prem:	-51140
							6% IT	-15342
							<b>Net O/P</b>	<b>189,221.0</b>
7	constt of str/drain /Road & GI Pipe Gharib Abad	Javed Iqbal	Shingle Filling	600.0	368.0	169.9	226.1	38,414.4
			PCC 1:4:8	4,443.6	2,890.9	1,552.7	50.3	78,023.7
			BB on adge	714.2	469.9	244.3	40.9	9,989.4
			PC pointing	125.1	97.5	27.6	40.9	1,130.2
			PCC1:2:4	5,900.8	4,156.4	1,744.4	8.7	15,158.6
							<b>Total</b>	<b>142,716.3</b>
							20% prem:	-28543
							6% IT	-8563
							<b>Net O/P</b>	<b>105,610.0</b>
8	constt of str/drain /Road & GI Pipe Corpor Colony	Ali Zaman	Shingle Filling	600.0	368.0	169.9	180.9	30,731.2
			PCC 1:4:8	4,443.6	2,890.9	1,552.7	80.7	125,350.3
			PC pointing	125.1	97.5	27.6	99.3	2,745.8
			PCC1:2:4	5,900.8	4,156.4	1,744.4	70.6	123,222.3
			PCC1:2:4					

				5,900.8	4,156.4	1,744.4	8.2	14,286.4
			BB on adge	714.2	469.9	244.3	99.3	24,268.8
							<b>Total</b>	<b>289,873.5</b>
							20% prem:	-57975
							6% IT	-17392
							<b>Net O/P</b>	<b>214,506.0</b>
9	constt of str/drain /Road New Depot	Shah Faisal	Shingle Filling	600.0	368.0	169.9	82.1	13,946.3
			PCC 1:4:8	4,443.6	2,890.9	1,552.7	90.6	140,675.5
			PC pointing	125.1	97.5	27.6	99.3	2,745.8
			PCC1:2:4	5,900.8	4,156.4	1,744.4	45.3	79,020.0
			BB on adge	714.2	469.9	244.3	446.1	108,979.8
							<b>Total</b>	<b>345,367.4</b>
							20% prem:	-69073
							6% IT	-20722
							<b>Net O/P</b>	<b>255572</b>
10	constt of str/drain /Road Ghari Rajkol	Abdul Jamil	Shingle Filling	600.0	368.0	169.9	212.3	36,070.2
			PCC 1:4:8	4,443.6	2,890.9	1,552.7	70.8	109,900.8
			PCC1:2:4	5,900.8	4,156.4	1,744.4	70.8	123,466.5
							<b>Total</b>	<b>269,437.5</b>
							20% prem:	-53887
							6% IT	-16166
							<b>Net O/P</b>	<b>199384</b>
11	constt of str/drain /Road GI Pipes atRahim Abad	Mehrab Gul	Dism: pcc	1,182.3	1,083.8	98.5	70.6	6,953.0
			PCC 1:4:8	4,443.6	2,890.9	1,552.7	94.1	146,094.5
			PCC1:2:4	5,900.8	4,156.4	1,744.4	94.1	164,127.8
							<b>Total</b>	<b>317,175.2</b>
							20% prem:	-63435

							6% IT	-19030
							<b>Net O/P</b>	<b>234310</b>
12	constt of str/drain /Road GI Pipes Itehad Colony	Sajadul Haq	Shingle Filling	600.0	368.0	169.9	169.9	28,855.8
			PCC 1:4:8	4,443.6	2,890.9	1,552.7	75.5	117,229.6
			PCC1:2:4	5,900.8	4,156.4	1,744.4	75.5	131,699.9
							<b>Total</b>	<b>277,785.4</b>
							20% prem:	-55557
							6% IT	-16667
							<b>Net O/P</b>	<b>205561</b>
13	constt of str/drain /Road Zaryab Colony	Abdul Jamil	Shingle Filling	600.0	368.0	169.9	212.3	36,070.2
			PCC 1:4:8	4,443.6	2,890.9	1,552.7	70.8	109,900.8
			PCC1:2:4	5,900.8	4,156.4	1,744.4	70.8	123,466.5
							<b>Total</b>	<b>269,437.5</b>
							20% prem:	-53887
							6% IT	-16166
							<b>Net O/P</b>	<b>199384</b>
11	constt of str/drain /Road GI Pipes at Malak Abad	Kamran Elahi	Dism: pcc	1,182.3	1,083.8	98.5	58.9	5,805.0
			PCC 1:4:8	4,443.6	2,890.9	1,552.7	81.9	127,213.5
			BB on adge	714.2	469.9	244.3	815.1	199,116.7
			PC pointing	125.1	97.5	27.6	815.1	22,528.0
							<b>Total</b>	<b>354,663.2</b>
							20% prem:	-70933
							6% IT	-21280
							<b>Net O/P</b>	<b>262450</b>
	constt of str/drain	M Zahir	Dism: pcc					

12	/Road GI Pipes Din bahar Colony			1,182.3	1,083.8	98.5	194.6	19,177.9
			PCC 1:4:8	4,443.6	2,890.9	1,552.7	89.0	138,113.6
			PCC1:2:4	5,900.8	4,156.4	1,744.4	49.9	87,009.2
			BB on adge	714.2	469.9	244.3	62.6	15,300.5
			PC Plaster 1:4	159.0	115.5	43.5	262.2	11,412.3
							<b>Total</b>	<b>271,013.4</b>
							20% prem:	-54203
							6% IT	-16261
							<b>Net O/P</b>	<b>200549</b>
13	constt of str/drain /Road GI Pipes Shero Jangi	M Ishfaq Khalil	Dism: pcc	1,182.3	1,083.8	98.5	119.2	11,748.9
			PCC 1:4:8	4,443.6	2,890.9	1,552.7	79.5	123,424.9
			PCC1:2:4	5,900.8	4,156.4	1,744.4	79.5	138,607.6
			BB Work 1:4	5,589.2	3,360.0	2,229.2	4.2	9,451.8
			Shingle Filling	561.0	368.0	193.0	62.3	12,020.0
							<b>Total</b>	<b>295,253.3</b>
							20% prem:	-59050
							6% IT	-17715
							<b>Net O/P</b>	<b>218488</b>
14	constt of str/drain Khalisa-I	Asad Ullah	Shingle Filling	561.0	368.0	193.0	234.4	45,243.1
			PCC 1:4:8	4,443.6	2,890.9	1,552.7	78.1	121,328.8
			PCC1:2:4	5,900.8	4,156.4	1,744.4	53.2	92,835.4
			BB on adge	714.2	469.9	244.3	245.4	59,939.0
			PC pointing	125.1	97.5	27.6	245.4	6,781.5
							<b>Total</b>	<b>326,127.7</b>
							20% prem:	-65225
							6% IT	-19567



							<b>Net O/P</b>	<b>241335</b>
15	Pavement of street/Drain Kambo	Rooh Ullah	Dismantli PCC 1:2:4	1445.08	1083.81	361.27	95.79	34606
			PCC 1:2:4	5900.79	4156.42	1744.37	14.86	25921
			PCC 1:2:4	5900.79	4156.42	1744.37	19.32	33701
			BBW 1:4	5589	4158.18	1450.82	74.32	107824
			PCC 1:4:8	4443.67	2890.3	1553.37	32.35	50251
			BB on Edge	714.2	416.44	297.56	128.25	38187
							<b>Total</b>	<b>290490</b>
							20% prem:	-58089
							6% IT	-13944
							<b>Net O/P</b>	<b>218448</b>
16	Pavement of street/Drain Qazi Killi	Abdul Hadi	Shingle Filling	561	368	193	448.59	86577
			PCC 1:4:8	4443.67	2890.3	1553.37	77.18	119889
			PCC 1:2:4	5900.79	4156.42	1744.37	66.45	115913
			BB on Edge	714.2	416.44	297.56	105.57	31434
							<b>Total</b>	<b>353813</b>
							20% prem:	-70762
							6% IT	-16983
							<b>Net O/P</b>	<b>266067</b>
17	Pavement of street/Drain Kachi Abadi	Sana Ullah	PCC 1:2:4	5900.79	4156.42	1744.37	102.06	178030
			RCC pipe 12"	1608.18	972.76	635.42	58.82	37375
			RCC pipe 15"	1872.41	1246.66	625.75	133.8	83725
			RCC pipe 18"	2334.53	1523.25	811.28	53.64	43517
							<b>Total</b>	<b>342647</b>
							20% prem:	-68529
							6% IT	-16447
							<b>Net O/P</b>	<b>257670</b>
18	Pavement of street/Drain Afghan Colony	Khalid naseem	Shingle Filling	561	368	193	85.63	16526

			PCC 1:4:8	4443.67	2890.3	1553.37	57.08	88666
			PCC 1:4:8	4443.67	2890.3	1553.37	14.22	22089
			BB 1:4	5589.23	3360.03	2229.2	21.99	49020
			BB on Edge	714.2	416.44	297.56	562.17	167391
			PC Plaster 1:4	159.94	115.47	44.47	186.8	8307
							<b>Total</b>	<b>351999</b>
							20% prem:	-70400
							6% IT	-16896
							<b>Net O/P</b>	<b>264703</b>
19	Pavement of street/Drain Afridi Abad	Zia Ullah	Shingle Filling	561	368	193	437.99	101613
			PCC 1:4:8	4443.67	2890.3	1553.37	6.6	10252
			PCC 1:4:8	4443.67	2890.3	1553.37	24.53	38104
			PCC 1:2:4	5900.79	4156.42	1743.58	30.94	53946
			BB 1:4	5589.23	3360.03	2229.2	25.8	57508
			BB on Edge	714.2	416.44	297.56	241.63	71899
			PC Plaster 1:4	159.94	115.47	44.47	139.4	6199
			RCC pipe 12"	600	368	193	60.95	38729
							<b>Total</b>	<b>378250</b>
							20% prem:	-75650
							6% IT	-18156
							<b>Net O/P</b>	<b>284444</b>
20	Pavement of street/Drain Shinwari Town	Habib Jan	Dismantling PCC 1:2:4	1445.08	1083.81	361.27	110.98	40084
			PCC 1:4:8	4443.67	2890.3	1553.37	25.58	39735
			PCC 1:2:4	5900.79	4156.42	1744.37	87.37	152405
			PCC 1:2:4	5900.79	4156.42	1744.37	5.57	9716
			BB on Edge	714.2	416.44	297.56	192.1	57161
			RCC pipe 18"	2334.53	1523.25	811.28	14.62	2810
							<b>Total</b>	<b>301911</b>
							20% prem:	-63382
							6% IT	-14492

							<b>Net O/P</b>	<b>227037</b>
21	Pavement of street/Drain Mahal Terai	Tahir Aziz	Shingle Filling	561	368	193	189.34	36542
			PCC 1:4:8	4443.67	2890.3	1553.37	84.15	130716
			PCC 1:2:4	5900.79	4156.42	1743.58	74.68	130269
			BB on Edge	714.2	416.44	297.56	92.84	27625
							<b>Total</b>	<b>325152</b>
							20% prem:	-65030
							6% IT	-15607
							<b>Net O/P</b>	<b>244515</b>
<b>G.T</b>								<b>5,436,156</b>

## Annexure-4(1.2.2.4)

## Non recovery of Advances

## City District Government

S. No	Cheque #	Date	Amount (Rs)	C.B page	Description	Name of Payee's
1	401712	08.10.12	300,000	21	HBA	Aftab Ahmad
2	401273	11.09.12	100,000	17	HBA	Khalida
3	401273	11.09.12	201,212	17	HBA	Waheeda Begum
4	401713	08.10.12	300,000	23	HBA	Muhammad Ashraf
5	456114	24.10.12	300,000	31	HBA	Janas
6	456114	24.10.12	200,000	31	HBA	Noor Zaib
7	456114	24.10.12	200,000	31	HBA	Not mentioned in C.Book
8	456273	21.11.12	300,000	35	HBA	Ahmad Jan
9	456273	21.11.12	200,000	35	HBA	Muhammad Salam
10	456273	21.11.12	150,000	35	M/Car	Not mentioned in C.Book
11	456442	27.11.12	400,000	35	HBA	Muhammad Saeed
12	456745	19.12.12	200,000	43	HBA	Ulas Khan
13	456745	19.12.12	194,000	43	HBA	Ghulam Habib
14	456745	19.12.12	250,000	43	HBA	Salem Khan
15	456745	19.12.12	150,000	43	HBA	Muhammad Iqbal
16	456978	02.01.13	150,000	53	HBA	Fazal Muhammad
17	456978	02.01.13	35,000	53	M/Cycle Ad	Tahir
18	457238	18.01.13	35,000	57	M/Cycle Ad	Saifur Rehman
19	457403	29.01.13	200,000	57	HBA	Umar Hayat
20	457403	29.01.13	200,000	57	HBA	Yousaf
21	457403	29.01.13	150,000	57	HBA	Siraj
22	457403	29.01.13	150,000	57	HBA	Khyber Khan
23	457403	29.01.13	150,000	57	HBA	Shafi
24	458079	07.03.13	300,000	71	HBA	Aziz ur Rehman
25	458174	13.03.13	300,000	73	HBA	S. Mehraban Shah
26	458174	13.03.13	35,000	73	M/Cycle Ad	Khan Said NQ
27	458586	28.03.13	350,000	73	HBA	Zaft Ali
28	458578	28.03.13	400,000	73	HBA	Liaqat Ali
29	458577	28.03.13	150,000	73	HBA	Ayaz Khan
30	458734	10.04.13	219,240	79	HBA	Farzana Gul
31	513619	28.05.13	150,000	83	HBA	Naushad Khan
32	515731	26.06.13	200,000	89	HBA	Faqir Hussain
33	515731	26.06.13	200,000	89	HBA	Muntazir Shah
34	515731	26.06.13	150,000	89	HBA	Arshad Ali

35	515913	28.06.13	279,940	91	HBA	Sajjad Ahmad
36	515907	28.06.13	200,000	91	HBA	Jamil Khan
<b>Total</b>			<b>7,449,392</b>			

### Town-1/Secter-1

S. No	Cheque #	Date	Amount (Rs)	Description	Name of Payee's
1	7636852	28.10.12	40,000	M/Cyc: Ad	Muhammad Shoaib D.R
2	1545465	04.10.12	35,000	M/Cyc: Ad	Anil Javed
3	1545451	03.10.12	35,000	M/Cyc: Ad	Zahoor Ahmad
4	1545458	04.10.12	35,000	M/Cyc: Ad	Abid Hussain
5	2941128	12.11.12	35,000	M/Cyc: Ad	Mazhar Liaq Qureshi
<b>Total</b>			<b>180,000</b>		



**Annexure-5(2.2.1.1)**

**Irregular appointments of staff**

**(Amount in Rs)**

<b>[S#]</b>	<b>Name</b>	<b>BPS</b>	<b>Designation</b>	<b>Appointment order No.</b>	<b>Dated</b>	<b>Pay p/month</b>	<b>Total months</b>	<b>Total Pay drawn</b>
1	Fawad Khan	7 (fixed)	Junior clerk	Nil	Nil	7,000	07	49,000
2.	Tasawwar Hussain	7 (fixed)	Junior clerk	Nil	Nil	7,000	07	49,000
3.	Mujeeb-ur-Rehman	7 (fixed)	Junior clerk	Nil	Nil	7,000	07	49,000
4.	Fazle Muala	7 (Regular)	Junior clerk	944/Admn	10.10.201	12,961	09	116,649
5.	Ahmad Ali	1 (Regular)	N/Qasid	976-80/Admin/T-II	09.10.201	11,429	09	102,861
6.	Amir Zaib	1 (Regular)	Tax/Helper	909/Admin/T-II	03.10.201	11,429	09	102,861
7.	Iqrar Zada	1 (Regular)	Tax/Helper	903/Admin/T-II	03.10.201	11,429	09	102,861
8.	Muhammad Kamran	1 (Regular)	Chowkidar	889/Admin/T-II	02.10.201	11,429	09	102,861
9.	Inayatullah	1 (Regular)	N/Qasid	972-75/Admin/T-II	03.10.201	11,429	09	102,861
10	Ibrar Hussain	1 (Regular)	Tax/Helper	Nil	Nil	11,429	07	80,000
11.	Naeem Masih	1 (Regular)	Khakrob	2724-27/TMO	07.11.201	11,429	08	91,432
12	Ruzia Bibi	1 (Regular)	Khakrob	2724-27/TMO	07.11.201	11,429	08	91,432
13	Ahmad Ayaz	1 (Contract)	N/Qasid	1163/Admn/T-II	20.12.201	11,429	06	68,574
14	Faraz Ali	1 (Regular)	N/Qasid	1195/Admin/T-II	28.12.201	11,514	06	68,574
15	M. Usama Arif	7 (fixed)	Junior clerk	1181/ Admin/T-II	22.12.201	7,000	06	42,000
16	Salah-ud-Din	7 (fixed)	Junior clerk	1075/ Admin/T-II	27.12.201	7,000	06	42,000
17	Muhammad Anees	7 (fixed)	Junior clerk	1174/ Admin/T-II	26.12.201	7,000	06	42,000
18	Fazlu Rehman	1 (Regular)	Mali	Nil	Nil	11,429	06	68,574
<b>Total</b>								<b>1,372,540</b>

**Non deduction of taxes**



**Calculation of sales tax and income tax:**

S.No	Name of the Scheme	Total Cost (m)	water cooler installed	17% S/Tax	06% income tax
1	Providing & Fixing of Electrical Water Coolers in Masjid, Govt; Primary, secondary & High School in U.C 9 Peshawar.	0.80	17	109022	42840
2	Providing & Fixing of Electrical Water Coolers in Masjid, Govt; Primary, secondary & High School in U.C 10	0.80	19	121848	47880
3	Providing & Fixing of Electrical Water Coolers in Masjid, Govt; Primary, secondary & High School in U.C 11	0.80	19	121848	47880
4	Providing & Fixing of Electrical Water Coolers in Masjid, Govt; Primary, secondary & High School in U.C 12	0.80	19	121848	47880
5	Providing & Fixing of Electrical Water Coolers in Masjid, Govt; Primary, secondary & High School in U.C 13	0.80	18	115435	45360
6	Providing & Fixing of Electrical Water Coolers in Masjid, Govt; Primary, secondary & High School in U.C 14	0.80	18	115435	45360
7	Providing & Fixing of Electrical Water Coolers in Masjid, Govt; Primary, secondary & High School in U.C 15	0.80	19	121848	47880
8	Providing & Fixing of Electrical Water Coolers in Masjid, Govt; Primary, secondary & High School in U.C 16	0.80	19	121848	47880
9	Providing & Fixing of Electrical Water Coolers in Masjid, Govt; Primary, secondary & High School in U.C 19	0.80	19	121848	47880
10	Providing & Fixing of Electrical Water Coolers in Masjid, Govt; Primary, secondary & High School in U.C 26	0.80	18	115435	45360
11	Providing & Fixing of Electrical Water Coolers in Masjid, Govt; Primary, secondary & High School in U.C 27	0.80	19	121848	47880
12	Providing & Fixing of Electrical Water Coolers in Masjid, Govt; Primary, secondary & High School in U.C 28&18	0.80	19	121848	47880
	Total			<b>1,430,111</b>	<b>561,960</b>

1. Sales Tax---  $37000+724=37,724$  x No. of water coolers x 17% sales tax
2. Income Tax--- $42,000$  x No of water cooler x 6% income tax.

## Annexure-7

## Excess Expenditure on Developmental work

(2.2.1.4)

(Amount in Rs)

Name of Scheme	Item of work	Admissible Rate as per CSR-2012	Rate claimed	Diff	Quantity claimed	Recoverable amount
Pavt.of street in U/C Larama	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	10.78	11513
Const.of street in U.C Mamu Khatki	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	61.66	65852
Pavt.of street in U/C Pajjagi	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	54.12	57800
Pavt.of street in U/C Kaniza	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	31.48	33620
Pavt.of street in U/C Larama	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	50.84	54297
Pavt.of street in Mandra kh.U/C Pajjagi	PCC 1:3:	3,188.30 (06-03-a)	3477.21 (06-05-h)	288.91	15.59	4504
Const.of street in U.C Mamu Khatki	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	30.69	32776
Pavt.of street in U/C Daag	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	38.92	41566
Pavt.of street in U/C Panam Dheri	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	68.54	73200
Pavt.of street in U/C Ghari Sherdad	B.B. on edge laid in 1:6	510.84(10-08)	714(10-09)	203.16	0	0
	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	50.59	54030
Pavt.of street in U/C Mathrah	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	52.54	56112
Pavt.of street in U/C Shahi Bala	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	93.43	99783
Pavt.of street in U/C Chagharmatti	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	98.35	105037
Pavt.of street in U/C Chagharmatti	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	27.19	29038
Pavt.of street in U/C Gulbela	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	36.60	39088
Pavt.of street in U/C Khazana	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	55.66	59444
Pavt.of street in U/C Haryana	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	58.89	62894
Pavt.of street in U/C Tukht Abad	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	84.93	90705
Pavt.of street in U/C Mamu Khatki	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	75.67	80815
Pavt.of street in Ghari Khan Gul Kaniza	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	73.81	78,829
Pavt.of street in U/C Ghari Hajzai Mathra	Earth filling	125.67 (09-10-b)	308.40	182.73	529.16	96693
Pavt.of street in U/C Sheikh Kili	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	28.19	30106
Pavt.of street in U/C Regi	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	74.17	79213
Pavt.of street in U/C Panam Dhri	Earth filling	125.67 (09-10-b)	308.40	182.73	336.09	61413
Pavt.of street in U/C Shahi Payan	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	66.25	70755
Pavt.of street in Shero Jangi U/C Larama	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	123.52	131919
Pavt.of street in U/C Haryana	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	58.77	62766
Pavt.of street in U/C Pir Bala	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	75.33	80452
Pavt.of street in Akhunabad No.3,4	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	42.46	45347
Pavt.of street in Hazarkhwan U/C #28	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	27.59	29466
Pavt.of street at Nahaqi	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	127.26	135913
Pavt.of street in Gharibabad	B.B. on edge laid in 1:6	510.84(10-08)	714(10-09)	203.16	634.85	12897
Pavt.of street in Gulabad, Ijaz abad	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	20.58	21979
Pavt.of street in U/C Nasir Pur	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	140.92	150502
Pavt.of street in U/C Jatti Payan	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	51.26	54745
Pavt.of street in U/C Mian Gujar	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	67.29	71865

Pavt.of street in Kandi Kalu Khel	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	19.37	20687
Pavt.of street in U/C Sardar Ghari	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	62.58	66835
Pavt.of street in U/C Budhna	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	71.40	76255
Pavt.of street in Daman Afghani	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	16.98	18134
Pavt.of street in Tarnab, Peshawar	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	24.71	26390
Pavt.of street in Muhalla Inam U/C Regi	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	49.74	53122
Pavt.of street in Gul Ghari U/C Regi	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	70.66	75464
Pavt.of street in Kandar Tankai U/C Regi	B.B. on edge laid in 1:6	510.84(10-08)	714(10-09)	203.16	634.85	128976
Pavt.of street in Miskeenabad U/C Kaniza	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	32.44	34645
Pavt.of street in Miskeenabad U/C Kaniza	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	88.13	94122
Pavt.of street in Chaman Koroona U/C S.B	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	116.78	124721
Pavt.of street in Juma Khan Kele U/C Shah	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	39.86	42570
Pavt.of street in Akhunzadgan U/C Shahi E	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	121.44	129697
Pavt.of street in Safdarabad U/C Farooq D	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	24.33	25984
Pavt.of street in Alo Kele U/C Ghari Sherd	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	158.97	169779
Pavt.of street in Jabbah U/C Farooq Dehri	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	60.13	64218
Pavt.of street in Kandar Khel U/C Mathrah	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	33.89	36194
Pavt.of street in Goli Dehri U/C Farooq Del	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	62.17	66397
Pavt.of street in Shadal U/C Mathrah	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	35.09	37476
Pavt.of street in U/C Chagarmatti	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	59.88	63951
Pavt.of street in Mulazai U/C Mathrah	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	75.93	81093
Pavt.of street in Laja Ghari U/C Daag	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	28.36	30288
	Earth filling	125.67 (09-10-b)	308.40	182.73	144.79	26457
Pavt.of street in Aslam Dehri U/C Daag	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	84.09	89808
	Earth filling	125.67 (09-10-b)	308.40	182.73	249.46	45583
Pavt.of street in Hamid Khan U/C Chagarm	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	122.92	131278
Pavt.of street in Sardar Ghari U/C sherdad	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	64.76	69163
Pavt.of street in U/C Khazana	B.B. on edge laid in 1:6	510.84(10-08)	714(10-09)	203.16	137.45	27924
Pavt.of street in Hindu Kasai U/C Sherdad	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	84.46	90203
Pavt.of street in Sherdil Killah U/C Sherda	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	94.99	101449
Pavt.of street in Guluno Ghari U/C Chagar	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	84.95	90726
Pavt.of street in BabaKhel U/C Chagarma	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	75.19	80302
Pavt.of street in Bahadurkhel U/C chagarma	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	126.13	134706
Pavt.of street in Essa Khel U/C Pajjagi	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	61.68	65874
Pavt.of street in Piyar Bala U/C Jogani	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	122.43	130755
Pavt.of street in Topchian U/C Pajjagi	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	30.38	32445
Pavt.of street in U/C Gulbela	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	134.9	144073
Pavt.of street in U/C Haryana	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	35.87	38309
Pavt.of street in U/C Jogani	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	60.38	64485
Pavt.of street in U/C Haryana Payan/Bala	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	99.22	105966
Pavt.of street in Muslimabad U/C Haryana	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	71.93	76821
Pavt.of street in Zahoor Ghari U/C Kaniza	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	60.42	64528
Pavt.of street in Ghari Baloch U/C Larama	PCC 1:3:6	4049 (06-03-a)	5117 (06-05-h)	1068	143.26	153001
<b>Total</b>						<b>5,497,788</b>

**Annexure-8**

**(3.2.2.1)**

**Overpayment due to excessive rate**

**(Amount in Rs)**

<b>Detail of Overpayment to Project Leaders under CMD fund provided to Aitf Ur Rehman MPA</b>							
<b>Name Of Work</b>	<b>P/L</b>	<b>item of work</b>	<b>Rate paid</b>	<b>Rate required</b>	<b>Differ</b>	<b>Qty:</b>	<b>O/Payt:</b>
Flooring of street at Abshar Colony Street-3	Muhammad Hayat	Excav: in Foundation	92.0	71.2	20.8	170.0	3,536.0
		PCC 1:4:8	3,328.0	2,578.3	749.7	10.5	7,871.3
		PCC1:2:4	5,900.8	4,156.4	1,744.4	164.0	286,076.7
							<b>297,484.0</b>
Flooring of street near Hujra Jawal Khan	M Zahid	Shingle Filing	440.3	368.0	72.3	39.0	2,820.5
		PCC 1:4:8	3,328.0	2,578.3	749.7	55.0	41,230.8
		PCC1:2:4	5,900.8	4,156.4	1,744.4	86.0	150,015.8
		PCC 1:3:6	5,117.1	3,477.2	1,639.9	9.5	15,579.1
		S/F RCC Pipe 12"	1608.18	972.76	635.42	27	17,156.3
		S/F RCC Pipe 18"	2,338.1	1,523.3	814.9	5.8	4,718.1
		BB on edge 1:6	714.2	416.44	297.42	170.5	50,710.1
		PC pointing	165.6	97.5	68.1	170.5	11,605.9
		RCC 1:2:4	7,480.4	5,261.5	2,218.8	3.0	6,656.5
		Steel Febrication	109,372.0	82,234.6	27,137.4	0.3	7,055.7
							<b>307,548.8</b>
Const: of drain from Bachyan chowk-Janazgah	Shah Said Khalil	PCC1:2:4	5,900.8	4,156.4	1,744.4	50.4	87,916.2
		RCC 1:2:4	7,480.4	2,578.3	4,902.0	6.0	29,412.2
		Steel Febrication	109,372.0	82,234.6	27,137.4	0.5	13,297.3
		Shingle Filing	440.3	368.0	72.3	78.5	5,677.1
		PCC 1:4:8	3,328.0	2,578.3	749.7	51.5	38,607.0
		PC Plaster 1:4	149.6	115.5	34.1	58.3	1,988.6

		S/F RCC Pipe 9"	791.64	460.83	635.42	87.5	55,599.3
		S/F RCC Pipe 6"	626.5	322.57	303.93	12.5	3,799.1
		PCC 1:3:6	5,117.1	3,477.2	1,639.9	2.5	4,099.8
		BB on edge 1:6	714.2	416.44	297.42	458	136,218.4
							<b>376,615.0</b>
Flooring of street at new Rahat Abad	Muhammad Riaz	BB Work 1:4	5,352.4	3,360.0	1,992.4	7.0	13,946.7
		S/F RCC Pipe 6"	626.5	322.57	303.93	29	8,814.0
		S/F RCC Pipe 18"	2,338.1	1,523.3	814.9	18.9	15,401.0
		Shingle Filing	440.3	368.0	72.3	54.0	3,905.3
		PCC 1:4:8	3,328.0	2,578.3	749.7	59.8	44,829.1
		PCC 1:3:6	5,117.1	3,477.2	1,639.9	16.5	27,058.4
		BB on edge 1:6	714.2	416.44	297.42	473	140,679.7
							<b>254,634.1</b>
Flooring of street at Moh: Maghderzai	Muhammad Nawaz	Shingle Filing	440.3	368.0	72.3	276.0	19,957.4
		PCC 1:4:8	3,328.0	2,578.3	749.7	64.9	48,644.8
		PCC1:2:4	5,900.8	4,156.4	1,744.4	110.7	193,101.8
		RCC 1:2:4	7,480.4	2,578.3	4,902.0	2.9	14,264.9
		Steel Febrication	109,372.0	82,234.6	27,137.4	0.2	6,241.6
							<b>282,210.5</b>
Flooring of street/Drain/Pipe lane Shaheed Abad		PCC 1:4:8	3,328.0	2,578.3	749.7	67.0	50,226.6
		PCC1:2:4	5,900.8	4,156.4	1,744.4	22.5	39,248.3
		BB on edge 1:6	714.2	416.44	297.42	371	110,342.8
							<b>199,817.7</b>
Const: of Severage line near H/O Dr Ashraf	Haji Sadat Khan	Excav: in Foundation	92.0	71.2	20.8	68.0	1,413.4
		RCC 1:2:4				55.2	

			7,480.4	4,700.0	2,780.4		153,478.1
		RCC 1:2:4	7,480.4	4,700.0	2,780.4	18.9	52,577.4
		PCC 1:4:8	3,328.0	2,578.3	749.7	18.9	14,175.9
							<b>221,644.7</b>
Flooring of street & W/S pipes at Shaheed Abad	Misal Khan	PCC 1:4:8	3,328.0	2,578.3	749.7	34.5	25,862.9
		PCC 1:3:6	5,117.1	3,477.2	1,639.9	75.0	122,992.5
		PCC 1:3:6	5,117.1	3,477.2	1,639.9	51.5	84,454.9
		S/F RCC Pipe 12"	1608.18	972.76	635.42	54	34,312.7
		S/F RCC Pipe 18"	2,338.1	1,523.3	814.9	42.0	34,224.5
							<b>301,847.5</b>
Const:of drain at Moh: Momandan Malkandher	Bakhtiar Khan	Shingle Filing	440.3	368.0	72.3	156.0	11,281.9
		PCC 1:4:8	3,328.0	2,578.3	749.7	101.5	76,089.5
		PCC1:2:4	5,900.8	4,156.4	1,744.4	107.0	186,647.6
							<b>274,019.0</b>
B/T of road 512 Malkandher	Wajid Ali	Shingle Filing	440.3	368.0	72.3	433.0	31,314.6
		Sub Base Course	944.6	634.0	310.5	107.5	33,382.0
		Base Course	1,896.5	984.5	911.9	86.5	78,881.9
		Prime Coat	132.3	79.5	52.8	758.0	40,030.0
		Premix 2" thick	565.6	377.7	187.9	758.0	142,390.3
							<b>325,998.8</b>
Flooring of street drain Shah Zameer St: Malkand	Faiz Muhammad	RCC 1:2:4	7,480.4	4,700.0	2,780.4	108.8	302,368.5
		PCC 1:4:8	3,328.0	2,578.3	749.7	108.8	81,524.4
							<b>383,892.9</b>
Flooring of street drain Ghazi Abad	Noor Ullah	PCC 1:4:8	3,328.0	2,578.3	749.7	104.5	78,338.4
		PCC1:2:4	5,900.8	4,156.4	1,744.4	99.0	172,692.6

		PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	18.5	30,338.2
		S/F RCC Pipe 9"	791.64	460.83	635.42	87.5	55,599.3
		Shingle Filling	440.3	368.0	72.3	63.5	4,592.3
		RCC 1:2:4	7,480.4	5,261.5	2,218.9	0.8	1,752.9
		Steel Feb:	109,372.0	82,234.6	27,137.4	0.1	1,628.2
							<b>344,941.9</b>
Flooring of street drain at ward 39 Tehkal payan	Haider Ali	Shingle Filling	440.3	368.0	72.3	49.0	3,543.7
		S/F RCC Pipe 12"	1608.18	972.76	635.42	13	8,260.5
		S/F RCC Pipe 6"	620.5	322.57	297.93	42.98	12,805.0
		PCC 1:4:8	3,328.0	2,578.3	749.7	30.4	22,789.4
		PCC1:2:4	5,900.8	4,156.4	1,744.4	53.5	93,323.8
		PCC 1:3:6	5,117.1	3,477.2	1,639.9	10.5	17,219.0
		BB on edge 1:6	714.2	416.44	297.42	252	74,949.8
		PC pointing	165.6	97.5	68.1	252.0	17,153.6
							<b>250,044.8</b>
Flooring of street drain at Yaqoobzai Tehkal payan	M Shafiq	Shingle Filling	440.3	368.0	72.3	16.5	1,193.3
		PCC 1:4:8	3,328.0	2,578.3	749.7	44.0	32,984.6
		PCC1:2:4	5,900.8	4,156.4	1,744.4	22.8	39,771.6
		PCC 1:3:6	5,117.1	3,477.2	1,639.9	18.5	30,338.2
		S/F RCC Pipe 9"	791.64	460.83	635.42	12	7,625.0
		BB Work 1:4	5,352.4	3,360.0	1,992.4	41.4	82,544.7
		BB on edge 1:6	714.2	416.44	297.42	348	103,502.2
		PC pointing	165.6	97.5	68.1	348.0	23,688.4
		PC Plaster 1:4	149.6	115.5	34.1	174.0	5,935.1
		Steel Febrication	109,372.0	82,234.6	27,137.4	0.3	7,055.7



		RCC 1:2:4	7,480.4	5,261.5	2,218.8	3.4	7,521.9
							<b>334,638.8</b>
Flooring of street drain at Palosi Atozai	Zahid Khan	Shingle Filing	440.3	368.0	72.3	85.5	6,183.4
		RCC 1:2:4	7,480.4	5,261.5	2,218.9	1.0	2,218.9
		Steel Feb:	109,372.0	82,234.6	27,137.4	0.1	1,628.2
		PCC 1:4:8	3,328.0	2,578.3	749.7	87.5	65,594.4
		PCC1:2:4	5,900.8	4,156.4	1,744.4	81.5	142,166.2
		PCC1:2:4	5,900.8	4,156.4	1,744.4	30.0	52,331.1
							<b>270,122.1</b>
Flooring of street drain at Palosi Talarzai	Shamsul Arifen	Shingle Filing	440.3	368.0	72.3	178.0	12,873.0
		PCC 1:4:8	3,328.0	2,578.3	749.7	106.5	79,837.7
		PCC1:2:4	5,900.8	4,156.4	1,744.4	97.5	170,076.1
							<b>262,786.8</b>
Flooring of street drain at Palosi Maghdarzai	Sajid Khan	Shingle Filing	440.3	368.0	72.3	123.5	8,931.5
		PCC 1:4:8	3,328.0	2,578.3	749.7	61.5	46,103.5
		PCC1:2:4	5,900.8	4,156.4	1,744.4	77.0	134,316.5
		PCC 1:3:6	5,117.1	3,477.2	1,639.9	2.8	4,591.7
		S/F RCC Pipe 9"	791.64	460.83	635.42	3.65	2,319.3
		S/F RCC Pipe 18"	2,338.1	1,523.3	814.9	3.7	2,974.3
		RCC 1:2:4	7,480.4	5,261.5	2,218.8	16.5	36,610.9
		Steel Febrication	109,372.0	82,234.6	27,137.4	1.3	35,278.7
							<b>271,126.3</b>
Flooring of street drain at Moh Pir Fida Advocat	Haroon Rashid	S/F RCC Pipe 18"	2,338.1	1,523.3	814.9	23.8	19,377.6
		PCC 1:3:6	5,117.1	3,477.2	1,639.9	26.0	42,637.4
		PCC 1:4:8				69.0	

			3,328.0	2,578.3	749.7		51,725.9
		PCC1:2:4	5,900.8	4,156.4	1,744.4	103.0	179,670.1
							<b>293,411.0</b>
Flooring of street drain Artayan Koroono Palosi	Inam Ullah	Shingle Filling	440.3	368.0	72.3	97.0	7,015.0
		PCC 1:4:8	3,328.0	2,578.3	749.7	50.5	37,857.3
		PCC1:2:4	5,900.8	4,156.4	1,744.4	50.5	88,090.7
							<b>132,963.1</b>
B/T of road shell Warsak road Hasan Ghari	Bilal Latif	Sub Base Course	944.6	634.0	310.5	145.0	45,026.9
		Base Course	1,896.5	984.5	911.9	113.0	103,048.1
		Prime Coat	132.3	79.5	52.8	989.0	52,229.1
		Premix 2" thick	565.6	377.7	187.9	989.0	185,783.7
							<b>386,087.7</b>
Flooring of street drain near H/o Imran Pirbala	M Ayaz	S/F RCC Pipe 9"	791.64	460.83	635.42	104	66,083.7
		PCC 1:3:6	5,117.1	3,477.2	1,639.9	49.5	81,175.1
		PCC 1:4:8	3,328.0	2,578.3	749.7	60.5	45,353.8
		PCC1:2:4	5,900.8	4,156.4	1,744.4	50.9	88,788.4
							<b>281,401.0</b>
B/T of road Darmangi street-3	Riaz Khan	PCC1:2:4	5,900.8	4,156.4	1,744.4	41.8	72,914.7
		PCC 1:3:6	5,117.1	3,477.2	1,639.9	13.0	21,318.7
		Embankment Format:	440.3	244.3	196.0	430.0	84,275.7
		S/F RCC Pipe 12"	1608.18	972.76	635.42	4.63	2,942.0
		S/F RCC Pipe 18"	2,338.1	1,523.3	814.9	12.0	9,778.4
		Sub Base Course	944.6	634.0	310.5	69.0	21,426.6
		Base Course	1,896.5	984.5	911.9	48.5	44,228.6
		Prime Coat	132.3	79.5	52.8	427.0	22,549.9

		Premix 2" thick	565.6	377.7	187.9	427.0	80,212.0
							<b>359,646.5</b>
B/T of road Darmangi Garden	M Ashfaq	Embankment Format:	440.3	244.3	196.0	261.0	51,153.4
		Sub Base Course	944.6	634.0	310.5	108.5	33,692.5
		Base Course	1,896.5	984.5	911.9	75.5	68,850.7
		Prime Coat	132.3	79.5	52.8	633.5	33,455.1
		Premix 2" thick	565.6	377.7	187.9	663.5	124,638.5
		PCC1:2:4	5,900.8	4,156.4	1,744.4	31.0	54,075.5
							<b>365,865.7</b>
Flooring of street drain Dr Asbab musharaf	Sohail Ahmad	Excav: in Foundation	92.0	71.2	20.8	209.0	4,347.2
		RCC 1:2:4	7,480.4	4,700.0	2,780.4	102.0	283,600.8
		RCC 1:2:4	7,480.4	4,700.0	2,780.4	21.0	58,388.4
		PCC 1:4:8	3,328.0	2,578.3	749.7	27.5	20,615.4
		PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	33.0	54,116.7
							<b>416,721.3</b>
Flooring of street drain near Gener MS Charanda	Rehmat Ullah	PCC1:2:4	5,900.8	4,156.4	1,744.4	54.5	95,068.2
		PCC 1:3:6	5,117.1	3,477.2	1,639.9	12.5	20,498.8
		PCC1:2:4	5,900.8	4,156.4	1,744.4	29.5	51,458.9
		S/F RCC Pipe 12"	1608.18	972.76	635.42	63	40,031.5
		S/F RCC Pipe 18"	2,338.1	1,523.3	814.9	15.0	12,223.1
		Shingle Filing	440.3	368.0	72.3	115.0	8,316.8
		PCC1:2:4	5,900.8	4,156.4	1,744.4	27.5	47,970.2
		PCC 1:4:8	3,328.0	2,578.3	749.7	27.5	20,615.4
							<b>296,182.7</b>
<b>G Total</b>							<b>7,491,652.7</b>

Details of overpayment made to P/L in work funded Under TKP to Atif ur Rehman MPA								
1	Street Flooring at Naram Hujra Tehkal payan	Saeed Khan	PCC 1:4:8	3,328.0	2,578.3	749.7	57.5	43,104.9
			PCC 1:4:8	3,328.0	2,578.3	749.7	31.5	23,614.0
			PCC1:2:4	5,900.8	4,156.4	1,744.4	26.9	46,923.6
			PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	3.5	5,739.7
			PC Plaster 1:4	149.6	115.5	34.1	52.0	1,773.7
			Shingle Filing	440.3	368.0	72.3	75.0	5,424.0
			BB on edge 1:6	714.2	416.44	297.42	519	154,361.0
								<b>280,940.8</b>
2	Street Flooring at Akbar Town	Fazli Wadood	PCC 1:4:8	3,328.0	2,578.3	749.7	46.5	34,858.7
			PCC 1:4:8	3,328.0	2,578.3	749.7	15.5	11,619.6
			RCC Pipe 18"	2338.12	1523.25	814.87	120.5	98,191.8
			PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	57.5	94,294.3
			PC pointing	165.6	97.5	68.1	258	17,562.1
			BB on edge 1:6	714.2	416.44	297.42	258	76,734.4
								<b>333,260.8</b>
3	Street Flooring near Liaqat Hujra	Qasim Khan	PCC1:2:4	5,900.8	4,156.4	1,744.4	77.4	135,084.0
			RCC 1:2:4	7,480.4	5,261.5	2,218.8	2.5	5,547.1
			Steel Feb:	109,372.0	82,234.6	27,137.4	0.2	5,970.2
								<b>146,601.3</b>
4	Street Flooring Ghaffar Abad	Muhammad Faizan	PCC 1:4:8	3,328.0	2,578.3	749.7	48.0	35,983.2
			PCC 1:4:8	3,328.0	2,578.3	749.7	92.5	69,342.6
			Shingle Filing	440.3	368.0	72.3	167.0	12,077.4
			PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	30.5	50,017.0
			S/F RCC Pipe 12"	1608.18	972.76	635.42	34.5	21,922.0
			S/F RCC Pipe 6"	626.5	322.57	303.93	19.5	5,926.6

								<b>195,268.8</b>
5	Street Flooring Azam House Behari Colony	Sher Ali	PCC 1:4:8	3,328.0	2,578.3	749.7	16.0	11,994.4
			PCC 1:4:8	3,328.0	2,578.3	749.7	13.5	10,120.3
			BB on edge 1:6	714.2	416.44	297.42	106.5	31,675.2
			PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	16.8	27,484.7
			PC pointing	165.6	97.5	68.1	106.5	7,249.5
			S/F RCC Pipe 6"	626.5	322.57	303.93	21.5	6,534.5
			BB Work	5,352.4	3,360.0	1,992.4	19.0	37,855.4
			PC Plaster 1:4	149.6	115.5	34.1	80.5	2,745.9
								<b>135,659.8</b>
6	Black Topping of road Masjid street Behari Col	Shakir Khan	Sub Base Course	944.6	634.0	310.5	144.0	44,716.3
			Base Course	1,896.5	984.5	911.9	108.5	98,944.4
			Prime Coat	132.3	79.5	52.8	950.5	50,195.9
			Premix 2" thick	565.6	377.7	187.9	950.5	178,551.4
								<b>372,408.1</b>
7	Street Flooring Maghderzai & Talzai Palosi	Muhammad Riaz	Excav: in Foundation	92.0	71.2	20.8	226.0	4,700.8
			PCC1:2:4	5,900.8	4,156.4	1,744.4	170.0	296,542.9
								<b>301,243.7</b>
8	Street Flooring palosi Autozai	Zia ud Din	PCC 1:4:8	3,328.0	2,578.3	749.7	38.0	28,486.7
			PCC 1:4:8	3,328.0	2,578.3	749.7	117.5	88,083.9
			Shingle Filling	440.3	368.0	72.3	217.5	15,729.6
			PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	18.5	30,338.2
			S/F RCC Pipe 12"	1608.18	972.76	635.42	21.5	13,661.5
			RCC Pipe 18"	2338.12	1523.25	814.87	33.5	27,298.1
								<b>203,598.0</b>

9	Const: of Drain Sheikh Umar Baba Malkandher	Naveed Khan	Excav: in Foundation	92.0	71.2	20.8	225.0	4,680.0
			PCC1:2:4	5,900.8	4,156.4	1,744.4	147.5	257,294.6
			RCC 1:2:4	7,480.4	5,261.5	2,218.8	8.0	17,750.7
			Steel Feb:	109,372.0	82,234.6	27,137.4	0.6	17,096.6
								<b>296,821.9</b>
10	Const: of Drain Sheikh Kuchi Abad Malkandher	M Riaz	Shingle Filing	440.3	368.0	72.3	343.0	24,805.8
			PCC1:2:4	5,900.8	4,156.4	1,744.4	94.0	163,970.8
			PCC 1:4:8	3,328.0	2,578.3	749.7	94.0	70,467.1
								<b>259,243.6</b>
11	Flooring of Drain & road sides Industrial Estate	Waheed Khan	Shingle Filing	440.3	368.0	72.3	648.0	46,863.4
			PCC1:2:4	5,900.8	4,156.4	1,744.4	69.0	120,361.5
			PCC 1:4:8	3,328.0	2,578.3	749.7	69.0	51,725.9
								<b>218,950.7</b>
12	Street Pavement Sabikhel Tehkal Bala	Tahir Ullah	PCC 1:4:8	3,328.0	2,578.3	749.7	57.8	43,292.3
			BB on edge 1:6	714.2	416.44	297.42	525.74	156,365.6
			Shingle Filing	440.3	368.0	72.3	96.0	6,939.1
			S/F RCC Pipe 12"	1608.18	972.76	635.42	7.31	4,644.9
			RCC Pipe 15"	2338.12	1246.66	1091.46	7.31	7,978.6
			S/F RCC Pipe 6"	626.5	322.57	303.93	76.82	23,347.9
			S/F RCC Pipe 9"	791.64	460.83	635.42	10.97	6,970.6
			PC pointing	165.6	97.5	68.1	525.74	35,787.1
			PCC1:2:4	5,900.8	4,156.4	1,744.4	21.9	38,271.5
			RCC 1:2:4	7,480.4	5,261.5	2,218.8	7.7	17,018.5
			Steel Feb:			27,137.4	0.6	16,282.5

				109,372.0	82,234.6			
								356,898.5
13	Black Topping of road Sabz Ali Town Warsak road	Arshad	Sub Base Course	944.6	634.0	310.5	111.5	34,624.1
			Base Course	1,896.5	984.5	911.9	83.0	75,690.2
			Prime Coat	132.3	79.5	52.8	795.5	42,010.4
			Premix 2" thick	565.6	377.7	187.9	795.5	149,434.7
			PCC1:2:4	5,900.8	4,156.4	1,744.4	29.0	50,586.7
			PCC 1:4:8	3,328.0	2,578.3	749.7	4.0	2,998.6
								352,346.0
			<b>G Total</b>					<b>3,453,242.00</b>

Detail of work under CMD fund provided to syed Aqal Shah MPA								
S. No	Name Of Work	P/L	item of work	Rate paid	Rate required	Differ	Qty:	O/Payt:
1	Street Pavement & GI pipe line Dheri Baghbanan	Zulfiqar Khan	PCC 1:4:8	3,328.0	2,578.3	749.7	60	44,979.0
			PCC1:2:4	5,900.8	4,156.4	1,744.4	44	76,752.3
			BB Work 1:6	5,352.4	3,722.0	1,630.4	5.0	8,152.2
			Shingle Filling	440.3	368.0	72.3	42	3,037.4
			S/F RCC Pipe 18"	2,338.1	1,523.3	814.9	98.5	80,264.7
			PCC 1:3:6	5,117.1	3,477.2	1,639.9	47.0	77,075.3
								290,260.9
2	Const:of Jinazgah at Landi Arbab	Saleem ur Rehman	Excav: in Foundation	92.0	71.2	20.8	14.0	291.2
			PCC 1:4:8	3,328.0	2,578.3	749.7	31.4	23,539.0

			PCC1:2:4	5,900.8	4,156.4	1,744.4	26.5	46,225.8
			Shingle Filing	440.3	368.0	72.3	71.0	5,134.7
			RCC 1:2:4	7,480.4	2,578.3	1,902.0	30.0	147,060.9
			Steel Fabrication	109,372.0	82,234.6	27,137.4	2.3	61,330.6
			PC Plaster 1:4	149.6	115.5	34.1	503.0	17,157.3
			BB Work	5,699.4	3,722.0	1,977.5	8.0	15,819.6
								<b>316,559.2</b>
3	Street Pav: & Drain at Umar Gul road N Payan	Abi ur Rehman	Excav: in Foundation	92.0	71.2	20.8	118.0	2,454.4
			PCC 1:4:8	3,328.0	2,578.3	749.7	24.5	18,366.4
			PCC1:2:4	5,900.8	4,156.4	1,744.4	59.0	102,917.8
			PCC1:2:4	5,900.8	4,156.4	1,744.4	18.5	32,270.8
			RCC 1:2:4	7,480.4	2,578.3	4,902.0	6.5	31,863.2
			Steel Fabrication	109,372.0	82,234.6	27,137.4	1.3	36,092.8
			PCC 1:3:6	5,117.1	3,477.2	1,639.9	23.0	37,717.7
			S/F RCC Pipe 6"	626.5	322.57	303.93	9	2,735.4
			S/F RCC Pipe 12"	1608.18	972.76	635.42	16	10,166.7
			S/F RCC Pipe 24"	3469.6	2246.03	1223.57	10	12,235.7
								<b>286,821.0</b>
4	Street Pav: & Drain at Masjid Al Hadis N Pay:	Azmat Ali Shah	PCC 1:4:8	3,328.0	2,578.3	749.7	53.0	39,731.5
			PCC 1:4:8	3,328.0	2,578.3	749.7	14.5	10,869.9



			PCC1:2:4	5,900.8	4,156.4	1,744.4	27.5	47,970.2
			PCC1:2:4	5,900.8	4,156.4	1,744.4	31.0	54,075.5
			Shingle Filling	440.3	368.0	72.3	25.5	1,844.2
			BB on edge 1:6	714.2	416.44	297.42	171.5	51,007.5
			BB on edge 1:6	714.2	416.44	297.42	146.5	43,572.0
			PCC 1:3:6	5,117.1	3,477.2	1,639.9	9.0	14,759.1
			PC pointing	165.6	97.5	68.1	171.5	11,674.0
			S/F RCC Pipe 12"	1608.18	972.76	635.42	36.5	23,192.8
			S/F RCC Pipe 12"	1608.18	972.76	635.42	11.5	7,307.3
								<b>306,004.0</b>
5	Severage pipe lane Rauf & Fazal St: Gulberg	Adnan Saif	Excav: in Foundation	92.0	71.2	20.8	73.5	1,528.8
			PCC 1:4:8	3,328.0	2,578.3	749.7	49.5	37,107.7
			PCC1:2:4	5,900.8	4,156.4	1,744.4	37.5	65,413.9
			Shingle Filling	440.3	368.0	72.3	78.5	5,677.1
			PCC 1:3:6	5,117.1	3,477.2	1,639.9	57.0	93,441.5
			S/F RCC Pipe 18"	2,338.1	1,523.3	814.9	29.0	23,631.2
			S/F RCC Pipe 12"	1608.18	972.76	635.42	91.46	58,115.5
			PCC 1:3:6	5,117.1	3,477.2	1,639.9	57.0	93,441.5
								<b>378,357.2</b>
6	Severage pipe lane Haji Street Gulberg	Zaman Khan	Excav: in Foundation	92.0	71.2	20.8	82.0	1,705.6
			PCC 1:4:8	3,328.0	2,578.3	749.7	41.0	30,735.7
			PC pointing	165.6	97.5	68.1	382.0	26,002.7

			S/F RCC Pipe 12"	1608.18	972.76	635.4 2	107.5	68,307.7
			BB on edge 1:6	714.2	416.44	297.4 2	382	113,614.4
			Main Holes Covers	14040.3 2	972.76	635.4 2	17	10,802.1
								<b>251,168.2</b>
7	Severage pipe lane Qureshi Stre Gulberg-1	Haji Rehman	PCC 1:4:8	3,328.0	2,578.3	749.7	59.5	44,604.2
			PCC 1:2:4	5,900.8	4,156.4	1,744. 4	48.5	84,601.9
			Main Holes Covers	14040.3 2	972.76	635.4 2	8	5,083.4
			BB on edge 1:6	714.2	416.44	297.4 2	151	44,910.4
			PCC 1:3:6	5,117.1	3,477.2	1,639. 9	14.0	22,958.6
			BB on edge 1:6	714.2	416.44	297.4 2	151	44,910.4
			PC pointing	165.6	97.5	68.1	151.0	10,278.6
			S/F RCC Pipe 12"	1608.18	972.76	635.4 2	54.5	34,630.4
			RCC 1:2:4	7,480.4	2,578.3	4,902. 0	2.0	9,804.1
			Steel Febrication	109,372. 0	82,234.6	27,13 7.4	0.2	4,613.4
								<b>306,395.3</b>
8	Severage pipe lane Durani Street Gulberg-2	M Mushtaq	Excav: in Foundation	92.0	71.2	20.8	102.0	2,121.6
			PCC 1:4:8	3,328.0	2,578.3	749.7	50.0	37,482.5
			PCC1:2:4	5,900.8	4,156.4	1,744. 4	38.0	66,286.1
			PCC 1:3:6	5,117.1	3,477.2	1,639. 9	47.5	77,895.3
			S/F RCC Pipe 24"	3469.6	2246.03	1223. 57	77.74	95,120.3

			Main Holes Covers	14040.32	972.76	635.42	10	6,354.2
								<b>285,259.9</b>
9	Street Pavement Izzat Khan Ckawk	Shah said	PCC 1:4:8	3,328.0	2,578.3	749.7	52.0	38,981.8
			PCC1:2:4	5,900.8	4,156.4	1,744.4	26.5	46,225.8
			BB on edge 1:6	714.2	416.44	297.42	168	49,966.6
			PCC 1:3:6	5,117.1	3,477.2	1,639.9	29.5	48,377.1
			PC pointing	165.6	97.5	68.1	168.0	11,435.8
			S/F RCC Pipe 12"	1608.18	972.76	635.42	126	80,062.9
			S/F RCC Pipe 24"	3469.6	2246.03	1223.57	14.5	17,741.8
								<b>292,791.7</b>
10	Street Pavement Izzat Khan Ckawk Sohail St	Khalid Khan	PCC 1:4:8	3,328.0	2,578.3	749.7	68.0	50,976.2
			BB on edge 1:6	714.2	416.44	297.42	628	186,779.8
			PCC 1:3:6	5,117.1	3,477.2	1,639.9	25.5	41,817.5
			PC pointing	165.6	97.5	68.1	628.0	42,748.0
			S/F RCC Pipe 12"	1608.18	972.76	635.42	100.5	63,859.7
								<b>386,181.1</b>
11	Street Pavement Nawan Killi Mushtaq St	Kushtaq Khan	PCC 1:4:8	3,328.0	2,578.3	749.7	51.5	38,607.0
			Shingle Filling	440.3	368.0	72.3	81.5	5,894.1
			PCC1:2:4	5,900.8	4,156.4	1,744.4	90.0	156,993.3
			PCC 1:3:6	5,117.1	3,477.2	1,639.9	26.0	42,637.4
			S/F RCC Pipe 12"	1608.18	972.76	635.42	88	55,917.0
			S/F RCC Pipe 9"	791.64	460.83	635.42	18	11,437.6

									<b>311,486.3</b>
12	Street Pavement Patan Colony	Noor Muhammad	PCC 1:4:8	3,328.0	2,578.3	749.7	42.0		31,485.3
			Shingle Filling	440.3	368.0	72.3	19.0		1,374.1
			PCC1:2:4	5,900.8	4,156.4	1,744.4	142.5		248,572.7
			Dism: pcc	1,182.3	1,083.8	98.5	14.0		1,379.6
									<b>282,811.7</b>
13	Street Pav: Naudeh Bala Nawan Killi	Arab Shah	PCC 1:4:8	3,328.0	2,578.3	749.7	62.5		46,853.1
			PCC1:2:4	5,900.8	4,156.4	1,744.4	55.0		95,940.4
			Shingle Filling	440.3	368.0	72.3	65.5		4,737.0
			PCC 1:3:6	5,117.1	3,477.2	1,639.9	11.0		18,038.9
			BB on edge 1:6	714.2	416.44	297.42	379		112,722.2
			PC pointing	165.6	97.5	68.1	379.0		25,798.5
			S/F RCC Pipe 12"	1608.18	972.76	635.42	44		27,958.5
									<b>332,048.5</b>
14	Street Pav: Jamia Masjid Audit Colony	Niamat Ullah Khan	PCC 1:4:8	3,328.0	2,578.3	749.7	63.0		47,228.0
			PCC1:2:4	5,900.8	4,156.4	1,744.4	18.0		31,398.7
			PCC 1:3:6	5,117.1	3,477.2	1,639.9	31.0		50,836.9
			BB on edge 1:6	714.2	416.44	297.42	388		115,399.0
			PC pointing	165.6	97.5	68.1	388.0		26,411.2
			S/F RCC Pipe 12"	1608.18	972.76	635.42	121		76,885.8
									<b>348,159.5</b>

15	Street Pav: & GI Pipe Kotla Mohsin Khan	Ihsan ur Rehman	PCC 1:4:8	3,328.0	2,578.3	749.7	28.5	21,365.0
			RCC 1:2:4	7,480.4	2,578.3	4,902.0	28.0	137,256.8
			Steel Febrication	109,372.0	82,234.6	27,137.4	2.2	59,702.4
			BB on edge 1:6	714.2	416.44	297.42	285	84,764.7
			PC pointing	165.6	97.5	68.1	285.0	19,400.0
			BB Work 1:6	5,352.4	3,722.0	1,630.4	24.0	39,130.3
			Main Holes Covers	14040.32	972.76	635.42	14	8,895.9
								<b>370,515.1</b>
16	Const: of severage lane civil & postal colony	Inam Ulah	PCC 1:2:4	5,900.8	4,156.4	1,744.4	29.3	51,110.0
			PCC 1:3:6	5,117.1	3,477.2	1,639.9	70.0	114,793.0
			S/F RCC Pipe 12"	1608.18	972.76	635.42	272.5	173,152.0
			RCC 1:2:4	7,480.4	2,578.3	4,902.0	2.9	14,215.9
			PCC 1:3:6	5,117.1	3,477.2	1,639.9	70.0	114,793.0
			Steel Febrication	109,372.0	82,234.6	27,137.4	0.2	6,105.9
								<b>474,169.8</b>
17	Street Pav Shah Colony Nawan Killi	Rehman Ullah	PCC 1:2:4	5,900.8	4,156.4	1,744.4	52.0	90,707.2
			PCC 1:3:6	5,117.1	3,477.2	1,639.9	4.0	6,559.6
			S/F RCC Pipe 12"	1608.18	972.76	635.42	15.5	9,849.0
			PCC 1:4:8	3,328.0	2,578.3	749.7	96.5	72,341.2

			BB on edge 1:6	714.2	416.44	297.4 2	349	103,799.6
			PC pointing	165.6	97.5	68.1	349.0	23,756.4
			BB on edge 1:6	714.2	416.44	297.4 2	152.5	45,356.6
			PC pointing	165.6	97.5	68.1	152.5	10,380.7
								<b>362,750.3</b>
18	Flooring of street drain at nauthia Qadeem	Qasim Khan	PCC 1:4:8	3,328.0	2,578.3	749.7	34.0	25,488.1
			PCC1:2:4	5,900.8	4,156.4	1,744. 4	75.5	131,699.9
			BB Work	5,699.4	3,722.0	1,977. 5	12.0	23,729.4
			BB on edge 1:6	714.2	416.44	297.4 2	193	57,402.1
			RCC 1:2:4	7,480.4	5,261.5	2,218. 8	10.5	23,297.8
			Steel Febrication	109,372. 0	82,234.6	27,13 7.4	0.9	24,966.4
								<b>286,583.8</b>
19	Street Pav Shaheen Colony	Gulshad Khalil	PCC 1:2:4	5,900.8	4,156.4	1,744. 4	21.0	36,631.8
			PCC 1:3:6	5,117.1	3,477.2	1,639. 9	20.5	33,618.0
			S/F RCC Pipe 12"	1608.18	972.76	635.4 2	81	51,469.0
			PCC 1:4:8	3,328.0	2,578.3	749.7	67.5	50,601.4
			Shingle Filling	440.3	368.0	72.3	57.5	4,158.4
			PC pointing	165.6	97.5	68.1	439.0	29,882.7
			BB on edge 1:6	714.2	416.44	297.4 2	439	130,567.4
								<b>336,928.6</b>
<b>G Total</b>								<b>6,205,252.1</b>

(Amount in Rs)

Details of overpayment made to P/L in work funded Under TKP to Mr Alamgir Khan Khalil MPA								
S. No	Name Of Work	P/L	item of work	Rate paid	Rate required	Differ	Qty:	O/Payt:
1	St: Pav:/Drain Ghari Abdul Qayum Pawaka	Taj Muhammad	Shingle Filing	440.3	368.0	72.3	239.5	17,322.8
			PCC 1:4:8	3,328.0	2,578.3	749.7	88.7	66,501.5
			PCC1:2:4	5,900.8	4,156.4	1,744.4	66.5	116,052.9
			PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	68.0	111,431.2
2	St: Pav:/Drain Ghari Abdul Qayum Pawaka	Muhammad Yousaf	Shingle Filing	440.3	368.0	72.3	229.3	16,585.1
			PCC 1:4:8	3,328.0	2,578.3	749.7	84.9	63,667.8
			PCC1:2:4	5,900.8	4,156.4	1,744.4	63.7	111,116.4
			PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	51.0	83,569.3
3	St: Pav:/Drain Abdara Umarzai	M Tariq Shah	Shingle Filing	440.3	368.0	72.3	122.3	8,845.5
			PCC 1:4:8	3,328.0	2,578.3	749.7	45.3	33,959.1
			PCC1:2:4	5,900.8	4,156.4	1,744.4	33.2	57,860.8
			PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	104.0	170,615.2
4	St: Pav:/Drain Pawaka	Umar farooq	PCC 1:4:8	3,328.0	2,578.3	749.7	105.2	78,878.2
			PCC1:2:4	5,900.8	4,156.4	1,744.4	112.9	196,887.0
5	St: Pav:/Drain Dora	Naseer Khan	Shingle Filing	440.3	368.0	72.3	105.1	7,601.6

			PCC 1:4:8	3,328.0	2,578.3	749.7	77.8	58,337.8
			PCC1:2:4	5,900.8	4,156.4	1,744.4	58.3	101,749.1
			PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	70.8	116,072.1
								<b>283,760.5</b>
6	St: Pav:/Drain Nodeh Bala	Maroof Khan	Shingle Filling	440.3	368.0	72.3	245.9	17,782.8
			PCC 1:4:8	3,328.0	2,578.3	749.7	91.1	68,270.6
			PCC1:2:4	5,900.8	4,156.4	1,744.4	100.5	175,309.2
								<b>261,362.6</b>
7	St: Pav:/Drain Sango Bala	Idrees Khan	Shingle Filling	440.3	368.0	72.3	227.4	16,445.6
			PCC 1:4:8	3,328.0	2,578.3	749.7	84.0	62,985.6
			PCC1:2:4	5,900.8	4,156.4	1,744.4	95.0	165,750.0
			PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	13.1	21,466.3
								<b>266,647.5</b>
8	St: Pav:/Drain Landi, Haji Banda	Ishfaq Khan	Shingle Filling	440.3	368.0	72.3	219.1	15,847.5
			PCC 1:4:8	3,328.0	2,578.3	749.7	81.2	60,841.6
			PCC 1:4:8	3,328.0	2,578.3	749.7	12.4	9,280.7
			PCC1:2:4	5,900.8	4,156.4	1,744.4	60.9	106,179.8
			PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	40.5	66,350.4
								<b>258,499.9</b>
9	St: Pav:/Drain Wali Abad Pishtakhara Bala	Afsar Ali	Shingle Filling	440.3	368.0	72.3	114.7	8,292.2
			PCC 1:4:8	3,328.0	2,578.3	749.7	42.5	31,830.1
			PCC1:2:4	5,900.8	4,156.4	1,744.4	31.9	55,558.2
			PCC1:2:4	5,900.8	4,156.4	1,744.4	104.0	181,484.3
			RCC pipe 12"	1608.18	972.76	635.42	3.6	2,287.5
								<b>279,452.3</b>



10	St: Pav:/Drain sarband	Jehanzeb Aziz Khan	Shingle Filling	440.3	368.0	72.3	266.9	19,299.3
			PCC 1:4:8	3,328.0	2,578.3	749.7	106.1	79,552.9
			PCC1:2:4	5,900.8	4,156.4	1,744.4	79.7	138,974.0
			PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	12.7	20,892.3
								<b>258,718.5</b>
11	St: Pav:/Drain Landi Akhun Ahmad	Mudasir Khan	Shingle Filling	440.3	368.0	72.3	117.2	8,476.6
			PCC 1:4:8	3,328.0	2,578.3	749.7	86.8	65,084.6
			PCC1:2:4	5,900.8	4,156.4	1,744.4	65.1	113,575.9
			PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	56.6	92,851.1
								<b>279,988.3</b>
12	St: Pav:/Drain Ghari Sikander Khan	M Israr Bacha	Shingle Filling	440.3	368.0	72.3	198.8	14,373.6
			PCC 1:4:8	3,328.0	2,578.3	749.7	73.6	55,181.7
			PCC1:2:4	5,900.8	4,156.4	1,744.4	55.2	96,289.2
			PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	68.0	111,431.2
								<b>277,275.8</b>
13	St: Pav:/Drain Ahmad Khel	Gul Muhammad	Shingle Filling	440.3	368.0	72.3	156.7	11,333.3
			PCC 1:4:8	3,328.0	2,578.3	749.7	101.9	76,404.3
			PCC1:2:4	5,900.8	4,156.4	1,744.4	76.4	133,339.6
			PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	86.9	142,490.9
								<b>363,568.1</b>
14	St: Pav:/Drain Kandi Morazai & Shalozan Col	Hasti Gul	Shingle Filling	440.3	368.0	72.3	144.0	10,413.4
			PCC 1:4:8	3,328.0	2,578.3	749.7	84.0	62,963.1
			PCC1:2:4	5,900.8	4,156.4	1,744.4	63.0	109,877.9
			PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	56.6	92,851.1
								<b>276,105.5</b>
15	St: Pav:/Drain Achar & Amin Colony	Behram	Shingle Filling	440.3	368.0	72.3	105.1	7,601.6
			PCC 1:4:8				77.9	

				3,328.0	2,578.3	749.7		58,360.3
			PCC1:2:4	5,900.8	4,156.4	1,744.4	58.3	101,749.1
			PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	70.8	116,072.1
								<b>283,783.0</b>
16	St: Pav:/Drain Ghari Atta Muhammad	Mehboob Khan	Shingle Filling	440.3	368.0	72.3	113.7	8,223.5
			PCC 1:4:8	3,328.0	2,578.3	749.7	84.2	63,135.5
			PCC1:2:4	5,900.8	4,156.4	1,744.4	101.4	176,861.7
			PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	13.8	22,630.6
								<b>270,851.3</b>
17	St: Pav:/Drain Ghari Qamar Din, Akhun Abad	Noor Ullah	Shingle Filling	440.3	368.0	72.3	87.5	6,326.6
			PCC 1:4:8	3,328.0	2,578.3	749.7	97.2	72,866.0
			PCC1:2:4	5,900.8	4,156.4	1,744.4	72.9	127,164.6
			PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	43.4	71,188.1
								<b>277,545.2</b>
18	St: Pav:/Drain Dir Colony, Gharib Abad	Abdul Samad	Shingle Filling	440.3	368.0	72.3	96.8	7,002.0
			PCC 1:4:8	3,328.0	2,578.3	749.7	91.5	68,623.0
			PCC1:2:4	5,900.8	4,156.4	1,744.4	68.7	119,751.0
			PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	54.4	89,128.6
								<b>284,504.5</b>
19	St: Pav:/Drain Gojar Abad, Kandi Haya Khel	Amir Hussain	Shingle Filling	440.3	368.0	72.3	138.8	10,034.4
			PCC 1:4:8	3,328.0	2,578.3	749.7	96.2	72,101.3
			PCC1:2:4	5,900.8	4,156.4	1,744.4	79.5	138,677.4
			PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	26.8	43,982.1
								<b>264,795.3</b>
20	St: Pav:/Drain Cheena Pandu Road	Muhammad Zaman	PCC 1:4:8	3,328.0	2,578.3	749.7	103.9	77,866.1
			PCC1:2:4	5,900.8	4,156.4	1,744.4	113.8	198,491.9
							<b>Total</b>	<b>276,358.0</b>

<b>G Total</b>	<b>5,596,904.0</b>
----------------	--------------------

**(Amount in Rs)**

Details of overpayment made to P/L in work funded Under TKP to Syed Aqil Shah MPA								
S. No	Name Of Work	P/L	item of work	Rate paid	Rate required	Differ	Qty:	O/Payt:
1	St: Pav:/Drain Chamba Pir Nauthia	Khan Gul	BB on edge 1:6	714.2	416.44	297.42	156	46,397.5
			Dism: pcc	1,182.3	1,083.8	98.5	5.0	492.7
			PCC 1:4:8	328.0	2,578.3	749.7	38.0	28,486.7
			PCC1:2:4	5,900.8	4,156.4	1,744.4	10.5	18,315.9
			PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	7.5	12,299.3
			PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	4.5	7,379.6
			Main Holes Covers	14040.32	972.76	635.42	9	5,718.8
			RCC 1:2:4	7,480.4	5,261.5	2,218.8	10.0	22,255.0
			PC pointing	165.6	97.5	68.1	156.0	10,618.9
			Steel Feb:	109,372.0	82,234.6	27,137.4	0.9	23,066.8
							<b>Total</b>	<b>175,031.1</b>
2	St: Pav:/Drain Nauthia Qadeem	Azmat Ali Shah	PCC 1:4:8	3,328.0	2,578.3	749.7	51.0	38,232.2
			PCC1:2:4	5,900.8	4,156.4	1,744.4	38.5	67,158.2
								<b>105,390.4</b>
3	Const: of Foot Path at Nauthia Qadeem	Maqbali Khan	BB on edge 1:6	714.2	416.44	297.42	206	61,268.5
			PCC 1:4:8	3,328.0	2,578.3	749.7	18.0	13,493.7
			PCC1:2:4	5,900.8	4,156.4	1,744.4	47.0	81,985.4
			PCC1:2:4	5,900.8	4,156.4	1,744.4	13.5	23,549.0
			PCC 1:4:8	3,328.0	2,578.3	749.7	21.0	15,742.7
			PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	20.0	32,798.0
			BB Work 1:4	5,352.4	3,360.0	1,992.4	11.5	22,912.5
			PC Plaster 1:4	149.6	115.5	34.1	67.0	2,285.4
			RCC 1:2:4	7,480.4	5,261.5	2,218.8	13.0	28,844.9
			PC pointing	165.6	97.5	68.1	206.0	14,022.4
			Steel Feb:	109,372.0	82,234.6	7,137.4	1.0	27,137.4
			Excav: in Foundation	92.0	71.2	20.8	109.0	2,267.2
							<b>Total</b>	<b>326,307.1</b>

4	Street Pav., Drain & GI pipes at Nauthia Qadeem	Muhammad Siraj	Excav: in Foundation	92.0	71.2	20.8	35.0	728.0
			PCC1:2:4	5,900.8	4,156.4	1,744.4	22.5	39,248.3
			PCC1:2:4	5,900.8	4,156.4	1,744.4	15.0	26,165.6
			RCC 1:2:4	7,480.4	5,261.5	2,218.8	5.5	12,203.6
			PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	4.5	7,379.6
			Steel Feb:	109,372.0	82,234.6	27,137.4	0.5	12,483.2
			PCC 1:4:8	3,328.0	2,578.3	749.7	19.5	14,618.2
			Main Holes Covers	14040.32	972.76	635.42	7	4,447.9
								<b>117,274.4</b>
5	Street Pav., Drain Lalazar Colony, Pathan Colony	Qasim Khan	BB on edge 1:6	714.2	416.44	297.42	192	57,104.6
			PCC 1:4:8	3,328.0	2,578.3	749.7	37.0	27,722.1
			BB in S/S 1:6	5,679.4	3,477.2	2,202.2	67.5	148,650.5
			PCC1:2:4	5,900.8	4,156.4	1,744.4	31.5	54,947.7
			PC Plaster	159.0	115.5	43.5	243.5	10,592.3
			RCC 1:2:4	7,480.4	5,261.5	2,218.8	4.0	8,875.4
			Steel Feb:	109,372.0	82,234.6	27,137.4	0.3	8,684.0
			PC pointing	165.6	97.5	68.1	192.0	13,069.4
			PC pointing	165.6	97.5	68.1	223.0	15,179.6
							<b>Total</b>	<b>344,825.5</b>
6	Street Pav., Drain Ghulam Haider, Pathan Colony	Saif Ullah	PCC 1:4:8	3,328.0	2,578.3	749.7	89.5	67,093.7
			PCC1:2:4	5,900.8	4,156.4	1,744.4	38.5	67,158.2
			BB on edge 1:6	714.2	416.44	297.42	560.5	166,703.9
			PC pointing	165.6	97.5	68.1	560.5	38,153.2
								<b>339,109.1</b>
7	Street Pav., Severage Hazrat Usman Gulgasht Col	Haji Rehmat Gul	Shingle Filing	440.3	368.0	72.3	79.0	5,713.3
			PCC 1:4:8	3,328.0	2,578.3	749.7	29.9	22,414.5
			PCC1:2:4	5,900.8	4,156.4	1,744.4	96.0	167,459.5
			RCC Pipe 12"	1608.18	972.76	635.42	62	39,396.0
			PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	16.0	26,238.4
			Main Holes Covers	14040.32	972.76	635.42	22	13,979.2
			RCC 1:2:4	7,480.4	5,261.5	2,218.8	1.4	3,106.4
			Steel Feb:	109,372.0	82,234.6	27,137.4	0.1	2,713.7

								<b>281,021.1</b>
8	Street Pav:, Severage at Haji street Gulberg-4	Adnan Saif	Excav: in Foundation	92.0	71.2	20.8	74.5	1,549.6
			PCC1:2:4	5,900.8	4,156.4	1,744.4	5.7	9,977.8
			PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	47.0	77,075.3
			RCC Pipe 18"	2338.12	1523.25	814.87	76.82	62,598.3
			Main Holes Covers	14040.32	972.76	635.42	3	1,906.3
								<b>153,107.3</b>
9	Street Pav:/Drain at Swati Gate	Usman Ullah	Shingle Filing	440.3	368.0	72.3	42.0	3,037.4
			PCC 1:4:8	3,328.0	2,578.3	749.7	60.0	44,979.0
			PCC1:2:4	5,900.8	4,156.4	1,744.4	57.5	100,301.3
			BB on edge 1:6	714.2	416.44	297.42	517.5	153,914.9
			PC pointing	165.6	97.5	68.1	517.5	35,226.2
			RCC 1:2:4	7,480.4	5,261.5	2,218.8	1.5	3,328.3
			Steel Feb:	109,372.0	82,234.6	27,137.4	0.1	3,256.5
								<b>344,043.5</b>
10	Street Pav:/Drain/GI Pipes at Kotla Mohsin Khan	Farman Ullah	PC pointing	165.6	97.5	68.1	61.5	4,186.3
			PCC 1:4:8	3,328.0	2,578.3	749.7	29.5	22,114.7
			PCC1:2:4	5,900.8	4,156.4	1,744.4	10.0	17,443.7
			PCC1:2:4	5,900.8	4,156.4	1,744.4	18.0	31,398.7
			BB Work	5,352.4	3,360.0	1,992.4	36.0	71,726.0
			S/F of M H Covers 22"	14040.32	972.76	635.42	6	3,812.5
			RCC 1:2:4	7,480.4	5,261.5	2,218.8	29.5	65,455.8
			BB on edge 1:6	714.2	416.44	297.42	61.5	18,291.3
			Steel Feb:	109,372.0	82,234.6	27,137.4	2.3	62,687.5
								<b>297,116.5</b>
11	Street Pav:/Drain/GI Pipes at Khawaja St Gulberg	Rehman Zada	PCC 1:4:8	3,328.0	2,578.3	749.7	20.5	15,367.8
			PCC1:2:4	5,900.8	4,156.4	1,744.4	15.7	27,405.8
			RCC Pipe 12"	1608.18	972.76	635.42	159	101,031.8
			Excav: in Foundation	92.0	71.2	20.8	110.0	2,288.0
			Main Holes Covers	14040.32	972.76	635.42	26	16,520.9
			PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	41.0	67,186.7

								<b>229,801.0</b>
12	Street Pav:/Drain at Bara Gate	Khadi Khan	PCC 1:4:8	3,328.0	2,578.3	749.7	38.0	28,486.7
			PCC1:2:4	5,900.8	4,156.4	1,744.4	37.5	65,413.9
			BB on edge 1:6	714.2	416.44	297.42	82.5	24,537.2
			PC pointing	165.6	97.5	68.1	82.5	5,615.8
			BB Work	5,352.4	3,360.0	1,992.4	13.0	25,901.1
								<b>149,954.6</b>
13	Street Pav:/Drain at Rehan Abad Landi Arbab	Rashid Khan	PCC 1:4:8	3,328.0	2,578.3	749.7	69.0	51,725.9
			PCC1:2:4	5,900.8	4,156.4	1,744.4	73.4	128,089.1
			Shingle Filing	440.3	368.0	72.3	167.5	12,113.6
			PCC1:2:4	5,900.8	4,156.4	1,744.4	73.4	128,089.1
								<b>320,017.6</b>
14	Street Pav:/Drain at Ghari Malik Ahmad L.Arbab	M Mushtaq	PCC 1:4:8	3,328.0	2,578.3	749.7	23.0	17,242.0
			PCC1:2:4	5,900.8	4,156.4	1,744.4	31.8	55,471.0
			BB on edge 1:6	714.2	416.44	297.42	255	75,842.1
			PC pointing	165.6	97.5	68.1	255.0	17,357.9
			Shingle Filing	440.3	368.0	72.3	35.5	2,567.4
								<b>168,480.2</b>
15	Street Pav:/Drain at Malik Ahmad L.Arbab	Zaman Khan	PCC 1:4:8	3,328.0	2,578.3	749.7	36.0	26,987.4
			PCC1:2:4	5,900.8	4,156.4	1,744.4	44.5	77,624.5
			Shingle Filing	440.3	368.0	72.3	65.0	4,700.8
			BB on edge 1:6	714.2	416.44	297.42	97.5	28,998.5
			PC pointing	165.6	97.5	68.1	97.5	6,636.8
			S/F RCC Pipe 9"	791.64	460.83	635.42	5.48	3,482.1
								<b>148,430.0</b>
16	Street Pav:/Drain at Dheri Baghbanan	Ashfaq Ahmad	PCC 1:4:8	3,328.0	2,578.3	749.7	44.5	33,359.4
			PCC1:2:4	5,900.8	4,156.4	1,744.4	51.5	89,835.1
			Excav: in Foundation	92.0	71.2	20.8	129.0	2,683.2
			RCC Pipe 18"	2338.12	1523.25	814.87	114	92,895.2
			PCC in drain 1:3:6	5,117.1	3,477.2	1,639.9	54.5	89,374.6
								<b>308,147.4</b>

17	Street Pav:/Drain/GI Pipe at Rafiqui Lane W- I	Kaleem Ullah	PCC 1:4:8	3,328.0	2,578.3	749.7	7.0	5,247.6
			PCC1:2:4	5,900.8	4,156.4	1,744.4	61.0	106,406.6
			Excav: in Foundation	92.0	71.2	20.8	43.0	894.4
			S/F of M H Covers 22"	14040.32	972.76	635.42	5	3,177.1
			RCC 1:2:4	7,480.4	5,261.5	2,218.8	6.5	14,311.5
			Steel Feb:	109,372.0	82,234.6	27,137.4	0.5	13,568.7
								<b>143,605.9</b>

18	Street Pav:/Drain/GI Pipe at Rafiqi Lane	Khalid Khan	PC pointing	165.6	97.5	68.1	178.0	12,116.5
			PCC 1:4:8	3,328.0	2,578.3	749.7	87.5	65,594.4
			PCC1:2:4	5,900.8	4,156.4	1,744.4	85.0	148,271.5
			BB on edge 1:6	714.2	416.44	297.42	178	52,940.8
			S/F RCC Pipe 12"	1608.18	972.76	635.42	16.46	10,459.0
			S/F RCC Pipe 6"	626.5	322.57	303.93	3.65	1,109.3
			PCC in drain 1:3:6		3,477.2		4.9	7,986.3
				5,117.1		1,639.9		
								<b>298,477.7</b>
<b>G Total</b>								<b>4,250,140.40</b>



**Annexure-9****(3.2.3.2)****Details of outstanding dues against contractor**

<b>S. No</b>	<b>Description</b>	<b>Contractor's name</b>	<b>Amount due (Rs)</b>	<b>Deposited (Rs)</b>	<b>Outstanding amount (Rs)</b>
1	Property Tax 2%	M/S haji Aman Ullah	43,974,569	41,000,000	2,974,569
2	B C A	Bakhtiar Khan	12,865,703	11,253,496	575,000
3	Food License and Dangerous Trade	Zahid Khan	2,081,496	1,395,000	520,950
4	Sign Board Fee	Zabta Khan	525,000	510,900	25,500
5	Tehbazari Fee Danish Abad	Sartaj Khan	380,100	368,570	11,510
6	Load Unload other area	Habib Khan	3,150,000	1,350,000	1,800,000
7	Suzuki Stan Scheme Chowk	Sher Dil	126,000	120,000	6,000
<b>Total</b>			<b>63,102,868</b>	<b>55,997,966</b>	<b>5,913,529</b>

**Annexure-10(4.2.3.1)**

File No	Name of scheme	P/Leader	E/Cost	Qty Paid	Qty Admissible	ExtraQty Allowed	Rate 1:2:4	Over Payment
1	Construction of Street, drain, Culverts at Bazid Khel, Mera Mashogagar and construction of irrigation Channel at Urmar Bala	Ali Haider	3.500	82.24	62.3	19.93	5900.79	117602.74
2	Construction of Street, drain, Culverts at Ghari Chandan, Zari Dag Shahab Khel, Kaga Wala,	Amjad Khan	3.300	127.18	94.2	29.97	5900.79	176846.67
3	Construction of Street, drain, Culverts at Balokhel Badaber, Urmar Payan, Mera Surizai,	Amjad Khan	3.500	225.6	170.66	54.91	5900.79	324012.37
4	Construction of Street, drain, Culverts at Landi Arbab, Dir Colony, Ghafoor Abad, Moh: Eid Gaah, Bazid Khel, NA-04	Niaz Wali	3.300	82.29	62.35	19.97	5900.79	117838.77
6	Construction of Street, drain, Culverts at Fatheh Khan, Mashokhel and Sama Badaber NA-04	Farzand Ali	1.300	37.38	28.32	9.05	5900.79	53402.14
				138.4	102.94	35.45	5900.79	209183.00
1	Construction of Road at Bin Ghazi Badaber Peshawar. <b>Change into</b> Construction of drain & street at Bin Ghazi Badaber Peshawar. (TKPP)	Khalid Akbar	2.000	162.84	124.95	37.89	5900.79	223580.93
3	Construction of Side Wall at New Qabristan, Badaber, Peshawar. <b>Change into</b> Construction of drain & Street at Gharib abad Naray Kilay & Miagano Garhi	Haider Shah	2	50.8	38.54	12.26	5900.79	72343.68
5	Construction of Road etc at Badaber PK-10, Peshawar. <b>Change into</b> Construction of street & drain etc at Badaber PK-10	Asad ullah	2	92.21	72.07	20.14	5900.79	118841.91
6	Construction of Pipe Culvert at Various Places Telaband Saran, Peshawar <b>Change into</b> Constructoion f street at Telaband & Side wall at Surizai Khwar.	Tariq Shah	2	84.67	64.23	20.44	5900.79	120612.14
7	Pavement of Street, drain etc at Badaber C/O Hameed Ullah, Peshawar	Amjad Khan	2	104.7	79.58	25.12	5900.79	148227.84
8	Pavement of Street, drain etc at Idrees Khan Kulu Dag, Badaber PK-10	Amjad Ali	2	131.09	97.74	33.35	5900.79	196791.34

9	Construction of street drain etc at Maryanzai Peshawar.	Hamayun Khan	2	93.45	70.8	22.65	5900.79	133652.89
<b>Total</b>								<b>2012936.49</b>

### Annexure-11

#### (4.2.3.2)

### Unauthorized Execution of work in various schemes of PWP-II 2012-13 in TMA-IV Peshawar

(Amount in Rs)

S.No	Name of Scheme	Items executed but not approved in PC -I	Rate	Qty	Amount
1.	Const; of street, drain, culvert et at Bazid Khel, Mashogagar and irrigation channel at Urmar Bala	Shingle	600(944.55 less 36% compaction)	442.65	265590
	-do-	Pcc 1:6:12	2905.45	73.12	212447
	-do-	Excavation	119.25	358.53	42755
	-do-	Form Work	406.72	796.94	324131
2.	Const; of street, drain, culvert et at Ghari Chandan, Zari Dag, Shahab Khel, Kaga Wala and Telaband	Shingle	600(944.55 less 36% compaction)	560.66	336396
	-do-	Pcc 1:6:12	2905.45	124.18	360799
	-do-	Form Work	406.72	263.56	107195
3.	Const; of street, drain, culvert et at Babu Khel Badaber, Urmar Payan ,Mera Musazai and Fazal Koroona	Shingle	600(944.55 less 36% compaction)	153.32	91992
	-do-	Pcc 1:6:12	2905.45	225.60	655469
	-do-	Form Work	406.72	780.66	317510
4.	Const; of street, drain, culvert et at Landi Arbab, Dir Colony, Ghafoor Abad, Moh: Eid Gah and Bazid Khel	Shingle	600(944.55 less 36% compaction)	738.45	443075

	-do-	Pcc 1:6:12	2905.45	82.29	239117
	-do-	Form Work	406.72	557.71	226833
	-do-	Excavation	72.25	1796.94	129829
	-do-	Transportation	93.27	1796.94	167600
6.	Const; of street, drain, culvert et at Fatheh Khan Khel, Mashokhel and Sama Badaber	Pcc 1:6:12	2905.45	138.40	125314
	-do-	Form Work	406.72	74.34	30236
	-do-	1:3:6	5117.11	28.26	144610
<b>Total</b>					<b>4,220,898</b>

## Annexure-12

### (4.2.3.3)

ADP	File No	Name of Scheme	Name of Item	P/Leader	E/Cost	Rate Paid 944.55 after less 36% compaction	Rate Required 561.90 after less 36% Compaction	Rate Diff:	Qty	Over Payment
TKPP	1	Construction of Road at Bin Ghazi Badaber Peshawar. <b>Change into</b> Construction of drain & street at Bin Ghazi Badaber Peshawar.	Shingle filling	Khalid Akbar	2	600	359.61	240.39	54.51	13104
	2	Construction of Causway at New Qabristan, Badaber, Peshawar. <b>Change into</b> Construction of drain & street at Gulshan abad Surizai Payan Peshawar.		Asad Jan	2	600	359.61	240.39	147.77	35522
	3	Construction of Side Wall at New Qabristan, Badaber, Peshawar. <b>Change into</b> Construction of drain & Street at Gharib abad Naray Kilay & Miagano Garhi U.C Surizai Payan.		Haider Sha	2	600	359.61	240.39	355.54	85468

	7	Pavement of Street, drain etc at Badaber C/O Hameed Ullah, Peshawar		Amjad Khan	2	600	359.61	240.39	159.72	38395
	8	Pavement of Street, drain etc at Idrees Khan Kulu Dag, Badaber PK-10		Amjad Ali	2	600	359.61	240.39	374.04	89915
PWP-II MNA	1	Construction of Street, drain, Culverts at Bazid Khel, Mera Mashogagar and construction of irrigation Channel at Urmar Bala, N.A-04		Ali Haider	3.5	600	359.61	240.39	442.65	106409
	2	Construction of Street, drain, Culverts at Ghari Chandan, Zari Dag Shahab Khel, Kaga Wala, Mushtarzai, Hakim Ghari, Telaband, NA-04		Amjad Khan	3.3	600	359.61	240.39	560.66	134777
	3	Construction of Street, drain, Culverts at Balokhel Badaber, Urmar Payan, Mera Surizai, Fazal Koroona, NA-04	Shingle filling	Amjad Khan	3.5	600	359.61	240.39	153.32	36857
	4	Construction of Street, drain, Culverts at Landi Arbab, Dir Colony, Ghafoor Abad, Moh: Eid Gaah, Bazid Khel, NA-04	Shingle filling	Niaz Wali	3.3	600	359.61	240.39	738.45	177516
CMD Khushdil	5	Construction of street drain etc at U.C Sherkira.	Shingle filling	Ali Haider	2	600	359.61	240.39	164.79	39614

	11	Construction of Road at Badaber Hurizai <b>Changed</b> Construction of street drain etc at Shah Gul Koroona Badaber.	Shingle filling	Majid Khan	2	600	359.61	240.39	68.13	16378
	12	Construction of street drain etc at Badaber Maryamzai.	Shingle filling	Tariq Ali	2	600	359.61	240.39	500.15	120231
	3	Remaining work of Causeway at Akhun Baba Khwar Surizai Bala.	Shingle filling	Asad Ullah	2	600	359.61	240.39	465.59	111923
<b>Total</b>										<b>1006109</b>

**Annexure-13****Non deposit of bank Profit****(Amount in Rs)**

<b>S.No</b>	<b>Name of Source of fund</b>	<b>Page No</b>	<b>Date</b>	<b>Balance</b>	<b>Profit Earned</b>
1	Miss. Nargis Shamim Jan MPA	13-14	01-01-2011	12596205	182551.84
2	Mr. Aqil Shah PWP 2009-10	25-25	01-07-2011	23912566.58	271430.48
3	Miss. Shagufta Malik PMD 2009-10	35-36	01-01-2012	59424447.06	78082.20
4	Do	Do	Do	Do	109236.51
5	Prof.Ibrahim PWP-I 2009-10	51-52	01-07-2012	85392247.01	43538.66
6	Do	Do	Do	Do	337372.61
7	Mr. Saqibullah Khan Chmkani TKPP 2010-11	62-63	24-12-2012	55634639.41	498180.34
8	Mr. Arbab Muhammad Zahir PWP 2010-11	6-7	13-07-2010	521095 12566486.87	16484.87
9	TKPP 2010-11	0-1	11-01-2010	1380089	79637.84
10	CMD, TKPP	Profit earned as per bank statement of BOK on 14-01-2013			1178102
<b>Total</b>					<b>2,794,617.35</b>



**Annexure-14(4.2.4.2)****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	Parking Stand Jameel Chowk	Mr. Jan Muhammad	80,000
2	Parking Stand Baghbanan	Mr. Fazle Wahab	161,000
3	Licence Fee	Mr. Syed Musawir Shah	92,018
4	Salary of staff deputed with contractor in licence fee	Mr. Syed Musawir Shah	273,218
4	Map Fee	Mr. Syed Musawir Shah	290,490
5	Staff salary deputed with Map fee contractor	Mr. Syed Musawir Shah	375,000
6	Tehbazari Kohat Road	Mr. Fazle Wahab	39,570
7	Texi Parking stand Safan	Mr. Bakht Bedar	22,500
8	Parking Fee Shamshado	Mr. Fazle Wahab	36,600
9	Salary of Mr. Akram Khan deputed with contractor of 2% property tax	Mr. Naveed Ahmad	182,648
<b>Total</b>			<b>1,553,044</b>

**Annexure-15(4.2.4.3)****Non crediting of advance income tax****(Amount in Rs)**

<b>S.No</b>	<b>Name of Contract</b>	<b>Name of Contractor</b>	<b>Bid Amount</b>	<b>5% Income Tax</b>
1	Sign Board	Haji Zabita Khan	105,000	5,250
2	Taxi Parking Stand Ring Road pul	Mr. Khalid Kahn	100,000	5,000
3	Parking stand mattani	Mr. Fazle Wahab	145,000	7,250
4	Parking stand Badabeet	Mr Jan Amuhammad	90,000	4,500
5	Parking Fee jamil chowk	Mr Jan Amuhammad	105,000	5,250
6	Parking fee Baghbanan	Mr. Fazle Wahab	421,000	21,050
7	Parking fee Musazai	Mr. Fazle Wahab	25,000	1,250
8	Liecence fee	Mr. Syed Musawir Shah	266,000	13,300
9	Parking stand Urmer	Mr. Sharafat Khan	160,000	8,000
10	Cattle fair Urmer	Mr. Fazle Wahab	456,000	22,800
11	Stand new sabzi mandi gate	Mr. Syed Musawir Shah	202,000	10,100
12	Local stand towards chamkani	Mr. Liaqat Ali	20,000	1,000
13	Tehbazari Phando	Mr. Hakeem ul islam	198,000	9,900
14	Tehbazari Kohat road	Mr. Fazle Wahab	140,000	7,000
15	Cattle fair Badaber	Mr. Gulzar Hussain	1,155,000	57,750
16	Development cess	Mr. Naveed Anjum	7,000,000	350,000
17	Taxi Parking Stand safan	Mr. Bakht Bedar	36,000	1,800
18	Water rate	Syed Musawir Shah	552,000	27,600
19	Parking stand shamshado	Mr. Fazle Wahab	48,800	2,440
20	Map fee	Syed Musawir Shah	2,010,000	100,500
21	Proper Tax	Mr. Naveed Ahmad	10,500,000	525,000
<b>Total</b>			<b>23,734,800</b>	<b>1,186,740</b>