



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
DISTRICT GOVERNMENT  
NOWSHERA**

**AUDIT YEAR 2016-17**

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**AUDITOR GENERAL OF PAKISTAN**

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## TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS .....	ii
Preface .....	v
EXECUTIVE SUMMARY .....	vi
SUMMARY TABLES & CHARTS .....	ix
Table 1: Audit Work Statistics .....	<b>ix</b>
Table 2: Audit observations classified by categories.....	ix
Table 3: Outcome statistics.....	x
Table 4: Table of irregularities pointed out .....	xi
Table 5: Cost Benefit Ratio .....	xi
CHAPTER-1 .....	1
1.1 District Government Nowshera.....	1
1.1.1 Introduction.....	1
1.1.2 Comments on Budget and Expenditure (Variance analysis) .....	1
1.1.3 Comments on the status of compliance with ZAC / PAC directives.....	2
1.2 Audit Paras .....	3
1.2.1 Non-Production of Record.....	3
1.2.2 Irregularities & Non-Compliance .....	5
1.2.3 Internal Control Weaknesses .....	53
ANNEXURES.....	75

## **ABBREVIATIONS AND ACRONYMS**

AA	Administrative Approval
AOM&R	Annual Ordinary Maintenance and Repair
AP	Advance Para
ADP	Annual Development Programme
APR	Actual Payee's Receipt
BHUs	Basic Health Units
BOQ	Bill of Quantity
BPS	Basic Pay Scale
C&W	Communication and Works
CM	Chief Minister
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CSR	Composite Schedule of Rates
CTRs	Central Treasury Rules
DAC	Departmental Accounts Committee
DAO	District Accounts Officer
DC	Deputy Commissioner
DCO	District Coordination Officer
DDAC	District Development Advisory Committee
DDC	District Development Committee
DHO	District Health Officer
DHP	District Health Plan
DHQ	District Headquarter
DGHS	Director General Health Services
DMS	Deputy Medical Superintendent
DOR	District Officer Revenue
DSM	District Support Manager
DTL	Drug Testing Laboratory
FBR	Federal Board of Revenue
FWO	Frontier Works Organization
GDC	Government Degree College
GFRs	General Financial Rules

HTV	Heavy Transport Vehicle
KPPRA	Khyber Pakhtunkhwa Public Procurement Authority
LG&RDD	Local Government & Rural Development Department
LGA	Local Government Act
LTV	Light Transport Vehicle
M <sup>2</sup>	Square Meter
M <sup>3</sup>	Cubic Meter
MB	Measurement Book
MCC	Medicine Coordination Cell
MPA	Member of Provincial Assembly
MOU	Memorandum of Understanding
MRS	Market Rate System
MS	Medical Superintendent
NGO	Non-Government Organization
NIT	Notice Inviting Notice
OT	Operation Theater
PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PC-I	Planning Commission Proforma-I
PC-II	Planning Commission Proforma-II
PC-IV	Planning Commission Proforma-IV
PDMA	Provincial Disaster Management Authority
PDWP	Provincial Development Working Plan
PEC	Pakistan Engineering Council
PESCO	Peshawar Electric Supply Company
PHE	Public Health Engineering
PPHI	People Primary Healthcare Initiative
RCC	Reinforced Concrete Cement
RDA	Regional Director Audit
RHCs	Rural Health Centers
RAHBAR	Research & Awarenesss for Human development Benefits And Rights

SDO	Sub-Divisional Officer
S.E.	Superintendent Engineer
SNGPL	Sui Northern Gas Pipeline
TOR	Term of Reference
TS	Technical Sanction
TMA	Town Municipal Administrator
WAPDA	Water and Power Development Authority
XEN	Executive Engineer
ZAC	Zilla Accounts Committee

## **Preface**

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section-37 of Khyber Pakhtunkhwa Local Government Act 2013 require the Auditor General of Pakistan to conduct audit of the receipts and expenditure of District Fund and Public Account of District Governments.

The report is based on audit of the accounts of various offices of District Government, Nowshera for the financial year 2015-16. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2016-17 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes the systemic issues and significant audit findings. Relatively less significant issues are listed in the Annex-1 of the Audit Report. The audit observations listed in the Annex-1 shall be pursued with the Principal Accounting Officer at the DAC level. In all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of District Accounts Committee through the next year's Audit Report.

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

The observations included in this Report have been finalized in the light of written replies of the departments, however in some observations department did not submit written replies. DAC meetings were not convened despite repeated requests.

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

Islamabad  
Dated:

**(Rana Assad Amin)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

The Director General District Governments Audit, Khyber Pakhtunkhwa carries out the audit of 25 District Governments. Regional Directorate of Audit (RDA) Peshawar, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out the audit of one City District Government and two District Governments namely Peshawar, Charsadda and Nowshera, respectively.

This Directorate has a human resource of 12 officers and staff with a total of 3000 mandays. The annual budget amounting to Rs 15.415 million was allocated to this office during Financial Year 2016-17. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programmes and projects.

District Government, Peshawar conducts its operations under Khyber Pakhtunkhwa Local Government Act, 2013 (as amended). It comprises one Principal Accounting Officer (PAO) covering eighteen groups of offices as mentioned in Chapter-1 of this report. Financial provisions of the Act describe the Government fund as District Local Fund and District Public Account for which Annual Budget Statement is authorized by the District Council in the form of budgetary grants.

Administratively, District Nowshera is subdivided into three Tehsils namely, Nowshera, Pabbi and Jehangira. District Administration comprises District Nazim and Deputy Commissioner.

### **a. Scope of Audit**

There are 136 formations in District Nowshera out of which the accounts of four formations were examined in detail. These formations were selected for detailed audit by excluding the last year audited entities keeping in view the available mandays.

The total expenditure of District Government, Nowshera for the Financial Year 2015-16 was Rs 7,109.144 million. Out of this, RDA Peshawar audited an expenditure of Rs 5,875.553 million which, in terms of percentage, was 82.648% of auditable expenditure.

The receipts of District Government, Nowshera for the Financial Year 2015-16 was 1.255 million. Out of this, RDA Peshawar audited receipt of Rs 0.653 million which, in terms of percentage, was 52.01% of auditable expenditure.

The total expenditure and receipts of District Government, Nowshera for the financial year 2015-16 were 7,110.399 million. Out of this RDA Peshawar audited transactions of Rs 5,876.206 million which, in terms of percentage, was 82.64 % of auditable amount

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

Recovery of Rs 257.865 million was pointed out during the audit. However, no recovery was effected till finalization of this report. Out of the total recoveries, Rs 257.865 million was not in the notice of the executive before audit.

**c. Audit Methodology**

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

**d. Audit Impact**

Audit pointed out various irregularities of serious nature to the management. However, no impact was visible as the management failed to reply and the irregularities could not come to the light in the proper forum i.e. DAC.

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

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



financial and accounting information for decision making.

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

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

- i. Non-production of record was noted in two cases amounting to Rs 594.254 million<sup>1</sup>.
- ii. Irregularities and non compliance were noted in forty one cases amounting to Rs 6,819.088 million<sup>2</sup>.
- iii. Internal control weaknesses were noted in twenty five cases amounting to Rs 575.259 million<sup>3</sup>.

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

**g. Recommendations**

- i. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in providing record to audit.
- ii. Internal controls in all areas, i.e. financial, managerial, operational, administrative and accounting need to be strengthened to pre-empt the reported lapses and to ensure that the fair value for money is obtained in public spending.
- iii. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.
- iv. Deduction of taxes on supplies and contracts need to be ensured.

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<sup>1</sup> Para No. 1.2.1.1, 1.2.1.2

<sup>2</sup> Paras No. 1.2.2.1 to 1.2.2.41

<sup>3</sup> Paras No. 1.2.3.1 to 1.2.3.25

## SUMMARY TABLES & CHARTS

**Table 1: Audit Work Statistics**

(Rs in million)

#	Description	No.	Budget		
			Expenditure	Receipt	Total
1	Total Entities (PAO) in Audit Jurisdiction	01	7,109.144	1.255	7,110.399
2	Total formations in audit jurisdiction	136	7,109.144	1.255	7,110.399
3	Total Entities (PAO) Audited	01	5,875.553	0.653	5,876.206
4	Total formations Audited	04	5,875.553	0.653	5,876.206
5	Audit & Inspection Reports	04	5,875.553	0.653	5,876.206
6	Special Audit Reports	-			-
7	Performance Audit Reports	-			-
8	Other Reports	-			-

**Table 2: Audit observations Classified by Categories**

(Rs in million)

#	Description	Amount Placed under Audit Observation
1	Unsound asset management	200.759
2	Weak financial management	6,641.088
3	Weak Internal controls relating to financial management	552.500
4	Others	594.254
<b>Total</b>		<b>7,988.601</b>

**Table 3: Outcome Statistics**

(Rs in million)

#	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year	Total last year 2014-15
1	Outlays Audited	0.778	5,239.894	1.255	635.534	5,876.206	-
2	Amount Placed under Audit Observations /Irregularities of Audit	-	5,773.616	-	2,214.985	7988.601	-
3	Recoveries Pointed Out at the instance of Audit	-	256.565	-	1.300	257.865	-
4	Recoveries Accepted /Established at the instance of Audit	-	26.78	-	-	26.78	-
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

**Table 4: Table of Irregularities pointed out****(Rs in million)**

#	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation	6,653.634
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	0
3	Accounting Errors (accounting policy departure from NAM <sup>1</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal control systems.	482.848
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	257.865
6	Non-production of record	594.254
7	Others, including cases of accidents, negligence etc.	0
	<b>Total</b>	<b>7,988.601</b>

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

#	Description	Amount
1	Outlays Audited (item 1 of Table 3)	5,876.206
2	Expenditure on audit	15.414
3	Recoveries realized at the instance of audit	0
4	Cost-Benefit Ratio	1:0

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<sup>1</sup> The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are based on IPSAS (Cash).

## CHAPTER-1

### 1.1 District Government Nowshera

#### 1.1.1 Introduction

Activities of District Government are managed through offices of the Deputy Commissioner and District Officers under Khyber Pakhtunkhwa Local Government Act 2013 (LGA 2013). Each group of District Offices is headed by District Officer (DO). The DO by means of a standing order distributes the work among the officers, branches, and/or sections of each District Office. The offices which manage the activities of District Government are Deputy Commissioner (DC), XEN C&W, XEN Public Health Engineering, District Officers Agriculture, Education, Health, Water Management, Fisheries, Population Welfare, LG&RDD, Sports, Enterprises & Investment Promotion, Live Stock & Dairy Development, Soil Conservation, Cooperatives, Social Welfare, Public Transport and Municipal Services.

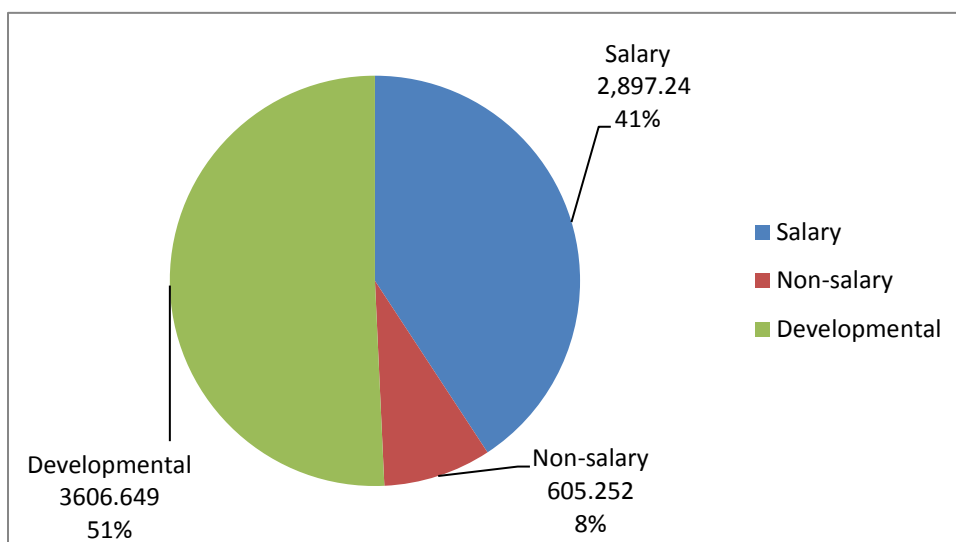
#### 1.1.2 Comments on Budget and Expenditure (Variance analysis)

(Rs in million)

2015-16	Budget	Expenditure / Receipt	Excess (+)/ Saving (-)	%age
Salary	3,860.958	2,897.244	(963.714)	(21.139%)
Non-salary	641.225	605.252	(35.973)	(0.789%)
Developmental – A/C-IV	55.929	54.609	(1.32)	(2.360%)
Development – A/C-I	3702.723	3,552.039	(150.684)	(4.07%)
<b>Total</b>	<b>8,260.907</b>	<b>7,109.144</b>	<b>(1,151.691)</b>	<b>(13.941%)</b>
<b>Receipts</b>	-	1.255	-	-

The savings of Rs 1,151.691 million indicates weakness in the capacity of the District Government Departments to utilize the allocated budget.

## EXPENDITURE 2015-16



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

The audit reports pertaining to following years have been submitted to the Governor of Khyber Pakhtunkhwa. Detail of PAC/ZAC meetings is given below:

#	Audit Year	PAC/ZAC meeting
1	2002-03	Convened
2	2003-04	Not convened
3	2004-05	Not convened
4	2005-06	Not convened
5	2006-07	Not convened
6	2007-08	Not convened
7	2008-09	Not convened
8	2009-10	Not convened
9	2010-11	Not convened
10	2011-12	Convened
11	2012-13	Not convened
12	2012-13	Not conveyed
13	2013-14	Not conveyed

## **1.2 Audit Paras**

### **1.2.1 Non-Production of Record**

#### **1.2.1.1 Non-Production of auditable record - Rs 209.28 million**

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

District Health Officer, Nowshera spent Rs 99,846,489 and Rs 84,901,768 under the head 6195-Mian Rashid Hussian Shaheed Memorial Hospital Pabbi and under the head 6115-Basic Health Units (BHUs) respectively but no record in support of expenditure was produced to Audit, besides several written and verbal requests, thus the authenticity of the expenditure remains unverified. In addition, Deputy Commissioner paid Rs 24.532 million to District Health Officer/ District Police Officer for arrangement of Polio vaccination campaign but actual payee receipts were not produced to audit.

The irregularity occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in August, 2016, which could not be convened till finalization of this report.

Audit suggests justification and investigation for fixing responsibility and action against the person(s) at fault.

[AP No. 50&60/2015-16]

#### **1.2.1.2 Non-Production of record - Rs 384.974 million**

Section 14 (3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that 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.

XEN, PHE Division, Nowshera paid Rs 384.974 million on various water supply and sanitation schemes during 2015-16 as per progress report. However, the relevant record i.e. PC-I, PC-IV, BOQ, technical sanctions, tender documents, administrative approvals, minutes of DDAC, DDC/PDWP meetings was not produced to audit despite several written and verbal requests. Details are in **Annex-2**.

Due to non production of record authenticity of expenditure could not be verified.

When point out in July, 2016, no reply was given.

Request for convening the DAC meeting was made in August, 2016, which could not be convened till finalization of this report.

Audit suggests for detailed inquiry and fixing responsibility against the person(s) at fault.

**[AP No. 33 (A/C-I)/2015-16]**



## **1.2.2 Irregularities & Non-Compliance**

### **1.2.2.1 Unauthorized payment - Rs 49.849 million**

According to Delegation of Power 2001, read with clause 12 of second schedule, no re-appropriation will be made to or from the primary units of appropriation pay of officers, pay of establishment, regular allowances/other allowances, medicines and dietary charges, telephone, electricity, Gas, water charges and taxes .

District Health Officer, Nowshera paid Rs 14,504,790, in lump sum to the RAHBAR against the vacant posts in Mian Rashid Hussian Shaheed Memorial Hospital Pabbi and Rs 35,344,656 to DSM PPHI. Neither actual payee receipts were found nor record of newly recruited staff was produced to audit for verification. Moreover, re-appropriation was made from Salary components to head A03970-Others violating above-mentioned Government rules.

The irregularity occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in August, 2016, which could not be convened till finalization of this report.

Audit suggests investigation in the matter for fixing responsibility and action against the person(s) at fault.

**[AP No. 54 /2015-16]**

### **1.2.2.2 Un-authorized blockage and non-utilization of Flood Relief Fund - Rs 12.00 million**

According to Para 11 & 12 of the GFRs Vol-I, each head of the department is responsible for enforcing financial order and strict economy at every step and the controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for

which the money was provided.

Deputy Commissioner, Nowshera received Relief Fund of Rs 12.00 million from Director Relief PDMA, Peshawar for further payment to Executive Engineer, Flood Division, Peshawar for remedial measures at River Kabul Mohib Banda and adjacent villages in district Nowshera. Instead of payments to the flood affectees the funds are still laying in the DCO PLA A/C G-11217.

The lapse occurred due to weak internal and financial control.

When pointed out in August, 2016, management stated that the fund was not released due to non production of necessary approval and PC-1 etc by the XEN Flood Division. Reply was not acceptable.

Request for convening the DAC meeting was made in August, 2016, which could not be convened till finalization of this report.

Audit suggests investigation in the matter for fixing responsibility and taking necessary corrective action under intimation to Audit.

[AP No. 59/2015-16]

### **1.2.2.3            Illegal repair of PESCO electricity transformers – Rs 30.00 million**

According to the Abridge Condition under the WAPDA Act, 1958, printed on every application form of electricity service connection, before any electrical wiring or energy consuming apparatus is connected to the authorities mains, the same shall be subject to inspection and testing by the authority and the whole of the service line, together with any wire meters and other apparatus installed on the premises of the consumer shall be property of the Authority. Moreover, the consumer shall be solely responsible for and shall pay for any loss of or damage to any electric supply lines, main fuses meters and /or other apparatus belonging to the authority on the consumer premises whether caused maliciously or through culpable negligence or default on the part of the consumer or any of his employees or whether arising out, theft or any other cause beyond the control of the authority, always accepting reasonable wear and tear and loss or

damages.

Deputy Commissioner, Nowshera paid Rs 30.00 million from MPAs Developmental Fund to TMA Pabbi, Nowshera and Jehangira (10 million each) through transfer payment for repair of PESCO Electricity Transformers at various places of PK-12, 13 & 15 which was the responsibility of PESCO after its testing at their workshop and its repair in private workshops was illegal and unauthorized and violation of abridge condition of WAPDA Act 1958. Furthermore, the administrative approval for the scheme “Repair of Transformers in Tehsil Pabbi” for Rs 10 million was accorded by TMO Pabbi on 04.05.2016 instead of Deputy Commissioner, Nowshera.

The lapse occurred due to weak internal control and violation of rule.

When pointed out in August, 2016, management stated that the funds were received under Chif Minister (CM) Directive and released after DDC meeting and administrative approval. Reply was not acceptable as repair of transformers was the responsibility of PESCO if these were not damaged due to fault of the consumers.

Request for convening the DAC meeting was made in August, 2016, which could not be convened till finalization of this report.

Audit suggests investigation in the matter for fixing responsibility and action against the person(s) at fault.

**[AP No. 61/2015-16]**

#### **1.2.2.4 Unverified expenditure for payment to PESCO for electrification – Rs 162.378 million**

According to Para 11 of GFRs Vol.-I, each head of the department is responsible for enforcing financial order and strict economy at every step.

Deputy Commissioner, Nowshera paid Rs 162.378 million from MPAs Developmental Fund to PESCO for external electrification at various villages/location of District Nowshera but the completion report and actual expenditure certificates of the completed schemes were not obtained from

PESCO. The saving, if any, out of the payment of estimated amount of the schemes was adjustable in other schemes or refundable by PESCO therefore the expenditure of Rs 162.378 million remained unverified. Detail is in **Annex-3**.

The lapse occurred due to weak internal control.

When pointed out in August, 2016, management stated that actual expenditure certificates would be obtained from PESCO for production to audit after completion of schemes.

Request for convening the DAC meeting was made in August, 2016, which could not be convened till finalization of this report.

Audit suggests for production of the requisite record to Audit.

**[AP No. 62/2015-16]**

#### **1.2.2.5 Irregular transfer of development funds to executing agencies in lump sum - Rs 917.547 million**

According to Para 4 of Government of Khyber Pakhtunkhwa, Finance Department letter No. BO-I/FD/5-20/2015-16/Release Policy dated 13.07.2015, 25% release of funds to new Provincial and Devolved schemes will be made on issuance of administrative approval (AA) by the competent authority. Remaining funds will be released as and when demanded by the department on case to case basis on production of utilization report. Further, Para 96 of the GFRs Vol.-I requires that money should not be spent hastily or in ill-considered manner just because it is available or that the lapse of a grant could be avoided.

Deputy Commissioner, Nowshera transferred various developmental funds Rs 917,547,334 in June 2016 to executing agencies in lump sum instead of case to case basis. Detail is given in **Annex-4**. Most of the funds were received earlier but transferred to executing agencies in June 2016 just to avoid lapse of funds. Moreover, status of utilization of fund was also not produced to audit.

Transfer of fund in lump sum instead of case to case basis was violation of rules which resulted in non-compliance of rules.

The irregularity occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that the funds were transferred to Executing Agencies, i.e. TMAs, C&W and PHED etc according to Finance Department instructions. Reply was evasive as the guidelines of Finance Department, Government of Khyber Pakhtunkhwa were violated.

Request for convening the DAC meeting was made in August, 2016, which could not be convened till finalization of this report.

Audit suggests investigation in the matter for fixing responsibility and action against the person(s) at fault.

**[AP No. 72/2015-16]**

#### **1.2.2.6 Irregular appointments in violation of rules**

According to Para 5 of relaxation of upper age limit rules 2008, the age relaxation under category (iii) specified in rule 3, shall be subject to: (a) full justification in support of the proposal; and (b) a certificate to the effect that no eligible candidates within the prescribed age limits are/were available. The certificate shall be provided by the concerned Departments.

According to para A (iii) of notification No. SOS 6(E&AD) 1-3/2007 dated 22.03.2007 issued by Administration Department (Regulation Wing) Govt. of KP, "a Departmental Selection Committee will be bound to recruit employees from BPS 1 to 4 through District Employment Exchange. In absence of District Employment Exchange, the recruitment will be made through Departmental Selection Committee after vacancies have been advertised in newspapers.

According to Part III (3) of Civil Servant Act 1989 of KP, a candidate for initial appointment to a post must possess the educational qualification or technical qualifications and experience and except as provided in the rules framed for the purpose of relaxation of age limit, must be within the age limit as laid down for the post.

Deputy Commissioner, Nowshera during the financial year 2015-16 appointed staff in various cadres including Computer Operators, Junior Clerks, Muharrars, Readers. The following discrepancies were noticed: -

1. Appointments of Computer Operator, Muharrar, Junior Clerk and Reader were made without written test.
2. Appointments of class-IV staff was made without advertisement in newspaper.
3. Age relaxation was granted to two candidates which was also irregular.
4. Detailed documents of candidates i.e. Domicile, original CNIC, testimonials, detail of posting and pay and allowance of the newly recruited staff were also not provided to audit.
5. Merit lists were not signed by the members of the selection committee which made the recruitment process suspicious.

In light of above observations, the appointment process remains non-transparent and payment of salaries irregular. Detail given in **Annex-5**.

The irregularity occurred due to weak internal.

When pointed out in August, 2016, management stated that all the appointments have been made according to Esta Code. Upper limit of age has been relaxed for Class-IV upto 40 years by Provincial Government. Reply was not acceptable as rules were violated.

Request for convening the DAC meeting was made in August, 2016, which could not be convened till finalization of this report.

Audit recommends inquiry into the matter and action against the person(s) at fault.

**[AP No. 73 /2015-16]**

**1.2.2.7 Unverified expenditure on account of purchase of land – Rs 60.00 million**

Rule 411 (para 16 appendix 6) and 625, of the CTRs Vol.-I requires that all deposits must be separately paid into the treasury with challans setting forth all the particulars. In making payments of compensation for land, the Land Acquisition Collector may either draw the amount to be disbursed to each payee separately, in which case he should countersign the receipt, make it payable at the treasury or he may draw the total amount as advance and after making the payments, forward the receipts of the payee's to the Treasury Officer in adjustment of the advance.

Deputy Commissioner, Nowshera paid an amount of Rs 60,000,000 to Land Acquisition Collector Nowshera for payment to land owners of Paloseen Khwar Drain in Village Aza Khel Bala, District Nowshera. However, the actual payee's receipts and mutation deeds of land were not available on record.

The irregularity occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that notification for Section-IV has been issued under Land Acquisition Act 1894 on 06.01.2016. The land acquisition is under process and the payment will be disbursed amongst the land owners after due announcement of award. However, the requisite record was not provided till finalization of this report.

Request for convening the DAC meeting was made in August, 2016, which could not be convened till finalization of this report.

Audit recommends inquiry into the matter and action against the person(s) at fault.

[AP No. 77/2015-16]

**1.2.2.8 Irregular appointment and payment of salaries- Rs 18.739 million**

According to clause-1 & 8 of Finance Deptt. KP letter No. BO.1/FD/5-8/2015-16/ Economy Measures dated 26.06.2015, there shall be a complete ban

on creation of posts and no appointment shall be made against leave vacancies without prior approval of Finance Department.

According to clause A (iii) of notification No. SOS 6(E&AD) 1-3/2007 dated 22.03.2007 issued by Administration Department (Regulation Wing) Govt. of KP, “a Departmental Selection Committee will be bound to recruit employees from BPS 1 to 4 through District Employment Exchange. In absence of District Employment Exchange, the recruitment will be made through Departmental Selection Committee after vacancies have been advertised in newspapers.

According to Part III (3) of Civil Servant Act 1989 of KP, a candidate for initial appointment to a post must possess the educational qualification or technical qualifications and experience and except as provided in the rules framed for the purpose of relaxation of age limit, must be within the age limit as laid down for the post.

According to ESTA Code-2011 page.44 sub clause-2, “a waiting list showing the name, designation and date of retirement /invalidation of retiring civil servants shall be maintained in the deptt/office and the merit shall be determined from the date of retirement/invalidation of civil servants”.

District Health Officer, Nowshera paid Rs 18.739 million on account of salaries to newly appointed staff as per detailed in **Annex-6**. Audit observed that:

- i. Recommendations of Public Service Commission KP in support of appointments of MOs, Drug Inspectors and Charge Nurses were not found in their personal files.
- ii. Senior and experienced staff of local office was transferred to other Districts through DG (Health) KP orders and then fresh appointments were made against these posts.
- iii. Before appointments, the local office transferred the present class-IV to DSM PPHI, Nowshera and RHC Manki and then fresh appointments of class-IV were made against these posts.
- iv. Most of the fresh class-IV were adjusted against posts of higher cadres.
- v. Appointments were made without advertisement in the local dailies.
- vi. Certificates/diplomas for X-ray and Laboratory technicians, were not found on record.



- vii. Copies of Driving Licenses (HTV, LTV) of newly appointed drivers were not available on record.
- viii. Appointments were made beyond competency and without obtaining prior sanction from Finance Department KP/DG (Health) KP.

The irregularity occurred due to weak internal control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However reply was not submitted.

Request for convening the DAC meeting was made in August, 2016, which could not be convened till finalization of this report.

Audit suggests investigation in the matter for fixing responsibility and action against the person(s) at fault.

[AP No. 38/2015-16]

**1.2.2.9 Irregular purchase of equipment and lab chemicals - Rs 8.713 million**

According to Health Deptt. KP notification No. 2-111/ECO/PC/H/Vol-I/2014-15 dated 11.03.2015, the following Purchase Committee at District level is constituted for all the procurement under Health Sector ADP projects/schemes for the Health Facilities with immediate effect.

- i. DHO/MS as the case may be of the respective district. Chairman
- ii. Representative of Deputy Commissioner of the district...Member
- iii. Any Co-opted member / concerned specialist.....Member
- iv. PMO/DMS/SMO of respective district.....Secretary

Terms of References for the committee will be;

- a) The committee will strictly follow the Govt. of KP Public Procurement Rules 2014
- b) The purchase committee will ensure the procurement of bio-medical equipments/instruments/furniture/bedding clothing & other hospital commodities etc as per the exact requirements and specifications.

- c) The purchase committee will also prepare standard bedding documents along with scoring criteria as per KPPRA Rules 2014.
- d) To receive and open the bids and handover to the Technical and Evaluation Committee for Technical Evaluation.
- e) To open and examine the Financial Bids after receiving Technical Evaluation Report of qualified bidders and preparation of comparative statement as per the standard bidding documents.
- f) To approve the eligible/qualified supplier as per KPPRA Rules 2014 and submit the case to DGHS for financial sanction before according approval for contract award/supply order, the DGHS shall accord financial sanction within three working days.

District Health Officer, Nowshera purchased laboratory chemicals, bedding clothing, anesthesia items, machinery & equipments, furniture, x-ray films and chemicals amounting to Rs 8,713,260 under a Provincial ADP “District Health Plan (DHP)”. Audit observed that:

1. The Technical and Evaluation Committee neither prepared specifications for the purchased equipments and instruments nor prepared technical & evaluation report.
2. No warranty from the suppliers was found on record.
3. Bid security was not collected from the bidders.
4. Most items were purchased without sanctioning from the competent authority.

The irregularity occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of our office record. However, reply was not submitted.

Request for convening the DAC meeting was made in August, 2016, which could not be convened till finalization of this report.

Audit suggests investigation in the matter for fixing responsibility and action against the person(s) at fault. **[AP No. 40/2015-16]**

**1.2.2.10 Non-accountal of machinery on record - Rs 178.000 million (approx)**

According to para-vii of DG (Health Services) KP letter No. 156-216/Coordination Cell dated January 28,2015, list of un-serviceable/ condemned items be prepared and submitted to the competent forum for further necessary action as per Rules/ Instructions of the Government. According to para-xi of the said letter, inventory of equipment/instruments/vehicles provided to the District by the NGOs/Projects showing its status whether not taken on stock register be prepared. Detail of non-functional equipments also be prepared.

District Health Officer, Nowshera failed to make entry of medical, laboratory, x-ray plants and OT machinery in the record during 2015-16. These items were donated by the local and foreign organizations and NGOs to various Health Facilities in District Nowshera as detail given in **Annex-7**. Non-maintenance of record enhances chances of theft and mis-use of the machinery and equipments.

Moreover, two operation theater rooms in RHC Pirpai were converted into guest rooms for the guests of DHO Nowshera and OT machinery was dumped in a dirty store.

The irregularity occurred due to weak internal.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of our office record. However, reply was not submitted.

Request for convening the DAC meeting was made in August, 2016, which could not be convened till finalization of this report.

Audit suggests investigation in the matter for fixing responsibility and action against the person(s) at fault.

**[AP No. 41/2015-16]**

### **1.2.2.11 Irregular and wasteful expenditure Rs 22.720 million and non-impission of penalty - Rs 131,566**

As per instructions of Medicine Coordination Committee (MCC), no payment shall be made to the suppliers unless samples of medicines are cleared from Government Drug Testing Laboratory (DTL). Further, according to DG Health KP letter No. 191-200/MCC dated 17.02.16 read with clause-C purchasing entity shall obtain 10% performance guarantee.

Para No. 18 (ii) of the MCC notification states that upon delay in the supply from (46 to 60 days), a lump sum total penalty amounting to 07% shall be levied. Further, para No. 18 (iii) after the expiry of these extended periods (46 to 60 days), the order shall stand cancelled and the purchaser will have the right to debar the supplier from future participation, forfeiture of performance guarantee, and black listing of supplier.

District Health Officer, Nowshera paid an amount of Rs 22,719,677 on account of purchase of medicine under District Health Plan (DHP) out of allocated fund of Rs 30,000,000 during 2015-16. Detail is given below:

<b>Particular</b>	<b>Name of center</b>	<b>Amount (Rs)</b>
Purchase of medicine	02 RHCs (Nizampur and Khair Abad)	14,965,331
Purchase of medicine	03 BHUs (Wazir Abad, Chashmai & Jehangira)	7,754,346
<b>Total</b>		<b>22,719,677</b>

The expenditure was wasteful and irregular on the following grounds: -

1. Only five centers were selected for purchase of medicine without their demand, ignoring the whole district.
2. BHUs were handed over to DSM PPHI. Thus the purchase of medicine of Rs 7,754,346 was illegal.
3. An amount of Rs 14,965,331 was expended on only two RHCs.
4. Supply of medicine was not made to 05 selected centers and dumped in the main store of DHO office.
5. Payment was made without clearance of samples of medicines from Government Drug Testing laboratory (DTL)

6. 10% performance guarantee amounting to Rs 2,271,967 was not obtained from suppliers.
7. All the supply orders were placed on a single date i.e. 14.03.2016 before the sanction of DG Health dated 06.04.2016 and all cheques were issued on 30.05.2016.
8. Payment was made to the firms without the submission of Contract Execution Certificate duly authenticated by the MCC.

Furthermore, an amount of Rs 1,879,520 was also paid on account of purchase of medicine to various firms during 2015-16, but neither medicines were supplied nor penalty amounting to Rs 131,566 @7 % was recovered from the concerned firms. Detail is in **Annex-8**.

The irregularity occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record and penalty will also be imposed on the suppliers and will be deposited into Government treasury. However, no progress was intimated.

Request for convening the DAC meeting was made in August, 2016, which could not be convened till finalization of this report.

Audit suggests investigation in the matter for fixing responsibility and action against the person(s) at fault.

[AP No. 46, 49/2015-16]

#### **1.2.2.12 Irregular retention / withdrawal - Rs 9.135 million and Rs 39.774 million**

According to Rule 290 of CTRs, “no money should be drawn from Treasury unless required for immediate disbursement. It is not permissible to draw money from treasury in anticipation of demand or to prevent lapse of budget grant”.

Bank Statement of the designated bank account (A/c No: 3025888567 NBP Cantt. Branch Nowshera) of District Health Officer, Nowshera revealed balance of Rs 9,134,676 as on 30.06.2016. If money was not required in

anticipation of any demand then why it was drawn from the Government treasury.

Moreover, an amount of Rs 64,704,286 was drawn from the said account against deposit of Rs 29,930,178 during the year 2015-16. Therefore, audit is of the view that an amount of Rs 39,774,108 (64,704,286-29,930,178) was expended from the budget of previous years.

The irregularity occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in August, 2016, which could not be convened till finalization of this report.

Audit suggests investigation in the matter for fixing responsibility and action against the person(s) at fault.

**[AP No. 48/2015-16]**

**1.2.2.13 Irregular award of contract - Rs 1348.421 million and loss on account of escalation - Rs 145.130 million**

According to B&R Code 2.98, advances to contractors are prohibited except in cases in which a contractor, whose contract is for finished work, requires an advance on the security of materials brought to site. Divisional Officers may, in such cases, sanction advances up to an amount not exceeding 75 percent of the value.

According to para 19 (ii) of GFRs Vol-I, as far as possible, legal and financial advice should be taken in the drafting of contracts and before they are finally entered into.

According to para (i) of Pakistan Engineering Council letter No. PEC/Coord/Advice/2015 dated 23.02.2016, the price adjustment shall be applicable only for the contracts having contract price exceeding financial limit of PEC.

Contractors Registration Category-5 as amended from time to time. Contract having value equal to or less than this limit will be considered as fixed price contracts. And para ii) states that the projects having duration more than 05 months are entitles for price adjustment.

According to para 19 (v) of GFRs Vol-I, no contract involving an uncertain or indefinite liability or any condition of an unusual character should be entered into without the previous consent of the Ministry of Finance.

XEN, C&W, Building Division, Nowshera entered into a contract with Frontier Works Organization for “Establishment of Nowshera Medical College, Nowshera” with estimated cost of Rs 1348.421 million during 2015-16. Work order of the scheme was issued on 16.05.2016 by Executive Engineer vide his office letter No. 16.05.2016 with completion period of 15 months.

The following irregularities were observed:

1. The work was awarded on MRS 2015 with 5% premium instead of MRS 2016 effective from 08.04.2016.
2. The original cost of the scheme approved by Chief Minister was Rs.1285.74 million, the consultant included novel items like escalation charges and 5% contingency of Rs 145,139,922 and prepared PC-I for Rs.1914.292 million.
3. The inclusion of contingency and consultancy charges were irregular and undue favor was extended to the contractor as consultancy charges of Rs.9,880,555 was included in the project and all contingency services like design, PC-I and submission of copies of all the relevant documents was the responsibility of consultant.
4. Inclusion of escalation for Rs 57,176,333 in a project which was awarded on higher side of MRS 2015 with additional premium was irregular and undue favor to contractor.
5. The agreement was not vetted from Finance Department Khyber Pakhtunkhwa as required under GFRs 19 (ii).
6. The rates of Non-Schedule items were not analyzed as no evidence was provided.
7. The agreement was signed on 11.05.2016 in advance of the approval of

CM on 12.05.2016.

8. The work was started at site in March, 2016 which was confirmed from the stamp paper dated 01.03.2016 and Power of Attorney dated 17 March, 2016 issued in favor of FWO to look after project and signing of contact documents.

The irregularities occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after consultation of record but reply was not submitted till finalization of this report.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests detailed inquiry and action against person(s) at fault.

**[AP No. 78 (A/C-I)/2015-16]**

**1.2.2.14 Unauthorized execution of work and non-recovery of penalty -  
Rs 146.274 million and Rs 4.191 million**

According to Rule 21 of Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, the procuring entity may ask for a performance guarantee from the contractor, which shall not exceed 10 percent of the bid value, as would be specified in the standard bid solicitation documents or standard bidding document.

According to the para (i) of clarification issued by Pakistan Engineering Council vide No. PEC / Coord / Advice / 2015 dated 23.02.2015, the price adjustment shall be applicable only for the contracts having contract price exceeding financial limit of Pakistan Engineering Registration Category C-5 as amended from time to time. Contracts having equal to or less than the limit will be considered as fixed price contracts.

Clause 2 of the standard agreement deed provides that the work should be completed within the scheduled date otherwise 10% penalty will be imposed on



the contractor / project leader

XEN, C&W, Building Division, Nowshera paid Rs 191,889,880 million for “Improvement and Standardization of DHQ Hospital, Nowshera” Sub-head: Repair of 04 Bungalows including allied works” during 2014-15. The scheme was advertised for Rs 41,918,000 and work order of the scheme was issued on 16.01.2013 with completion period of 24 months i.e. January, 2015. However, the scope of work was enhanced to Rs 146,274,842 without revised AA and PC-I. 2% earnest money and performance security were also not obtained from the contractor. In addition, the work was not completed in the stipulated time period of 24 months. Penalty amounting Rs 4,191,800 @ 10 % was not imposed / recovered and rather escalation amounting to Rs 2,654,435 was paid irregularly in violation of clarification issued by Pakistan Engineering Council.

The loss occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be furnished. Reply was not submitted. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests detailed inquiry and fixing responsibility on person(s) at fault.

[AP No. 82, 87 (A/C-I)/2015-16]

**1.2.2.15 Irregular payment and overpayment - Rs 17.892 million and Rs 1.662 million**

According to Rules 18 (c) (v) (c) of Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, a procuring entity may, ensure a variation order to a contractor to include works which were outside the original scope of works to ensure interests of Government and for reasons of economy, compatibility and efficiency provided that the value of variation order is not more than fifteen percent of the original contract.

According to the para (i) of clarification issued by Pakistan Engineering

Council vide No. PEC / Coord / Advice / 2015 dated 23.02.2015, the price adjustment shall be applicable only for the contracts having contract price exceeding financial limit of Pakistan Engineering Registration Category C-5 as amended from time to time. Contracts having equal to 50.00 million or less will be considered as fixed price contracts.

XEN, C&W Building Division, Nowshera paid Rs 17,892,215 for construction of 2 numbers of DMS Bungalow during 2014-15. The following irregularities were noticed:

1. Contract agreement, PC-I, details of non-scheduled items and rate analysis for non-schedule items were not produced for audit.
2. The original cost of the project was 8.80 million, where as work was enhanced and paid for Rs 17.892 million without any enhancement order and authority.
3. Escalation of Rs 1,782,215 was paid without detailed calculation and in violation of PEC instructions where escalation was not admissible to projects less than 50 million and escalation was not included in agreement / BOQ.
4. An amount of Rs 1.662 million was overpaid which needs to be recovered. Detail is in **Annex-9**.

The loss occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests detailed inquiry besides recovery of the overpayment.

**[AP No. 91 (A/C-I)/2015-16]**

**1.2.2.16 Irregular expenditure - Rs 12.936 million and missing items - Rs 1.450 million**

According to para 360 of CPWA Code that tenders, which should always be sealed should invariably be invited in the most open and public manner possible, whether by advertisements in the Government Gazette or local newspapers, or by notice in English

XEN, C&W, Building Division, Nowshere paid Rs 56,151,106 to contractor vide voucher No.94-Bi dated 25.06.2015 in “Improvement and standardization of DHQ Hospital Nowshera sub-head construction of mosque, overhead water Tank, Tube-well” during 2014-15. The following irregularities were noticed:

1. An amount of Rs 12,935,775 was paid to contractor for construction of treatment plant without advertisement, contract, and any enhancement order by the competent authority.
2. An item of work Biological Treatment Module Pump being non-scheduled item was paid for Rs 722,950. On physical verification to site of work, the pump was not installed and laying in mosque. On other hand, an amount of Rs 231,344 was paid as 32% premium, which is not allowed. Being non-scheduled item, it was required at par as per agreement, resulting into overpayment of Rs 231,344.
3. An amount of Rs 8,500,000 was paid for the supply and fixing of 01 extra vertical tube well pump against the provision of PC-I. In addition, an amount of Rs 600,000 was paid for 02 number submersible pumps without any provision in PC-I. The whereabouts of one number motor pump and 02 number submersible pumps was not known. In addition, an amount of Rs 1,974,083 was paid for Fiber Glass Dom out of the scope of work. On physical verification, the item was found substandard and without any finishing as rain water was standing on the dom.

The loss occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not

submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests detailed inquiry and investigation for fixing responsibility and action against the person(s) at fault.

[AP No.92, 93, 94 (A/C-I)/2015-16]

**1.2.2.17 Irregular payment and overpayment - Rs 14.451 million and Rs 2.023 million**

Para 220 and 221 of CPWA Code states that 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.

According to the para-i of clarification issued by Pakistan Engineering Council vide No. PEC / Coord / Advice / 2015 dated 23.02.2015, the price adjustment shall be applicable only for the contracts having contract price exceeding financial limit of Pakistan Engineering Registration Category C-5 as amended from time to time. Contracts having equal to or less than the limit will be considered as fixed price contracts.

XEN, C&W, Building Division, Nowshera paid Rs 14,450,584 for Establishment of Government Degree College Akbar Pura sub-head boundary wall during 2014-15.

The following irregularities were noticed:

1. Contract agreement for estimated cost of Rs 15,333,000 was not signed by the competent authority i.e. Chief Engineer Khyber Pakhtunkhwa.
2. An item of work "Steel form work" was paid for Rs 1,609,619 (598.92 x 2116.17M3 + 27% above). The item was not provided in the PC-I, agreement and BOQ. Further, the item was not allowed and paid in other works of the same nature hence was not allowed.
3. An amount of Rs 1,618,824 was paid for raising of grill being non-

scheduled item under authority of XEN C&W No. 7182/7M dated 2014, the rate analysis was not available and was paid at higher rate.

4. Further, Burn Brick (1.6) in superstructure was paid @ Rs 3636.38 ignoring rate and quantity in foundation. Burn Brick in foundation rate is Rs 3,465, in absence of MB / record entry, the quantity may be calculated and recovery may be shown to audit.
5. Escalation of Rs 413,719 was paid, which was not allowed in light of Pakistan Engineering Council Notification/Clarification No. PEC / Coord / Advice / 2015 dated 23.02.2015 and also not provided in approved PC-I and contract documents.

The loss occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests detailed inquiry for fixing responsibility and action against the person(s) at fault.

[AP No. 95 (A/C-I)/2015-16]

**1.2.2.18 Irregular payment and overpayment - Rs 46.876 million and Rs 5.962 million**

Para 180 of GFRs Vol.-I provides that the authority granted by a sanction to an estimate must on all occasions be looked upon as strictly limited by the precise objective for which the estimate was intended to achieve.

Para 220 and 221 of CPWA Code states that 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.

XEN, C&W, Building Division, Nowshera paid Rs 14,450,584 vide voucher No. 15-BI dated 17.02.2015 for Construction of Government Degree College Akbar Pura sub-head Package-IV “Cafeteria, Tubewell boring, water tank / water supply and road and footpaths” during 2014-15. An item of work leveling, dressing and filling in lawn from earth brought from outside was paid @ Rs 397 for quantity of 12,411.44 M<sup>3</sup> and payment of Rs 5,962,083 (4,927,242 + 21% above) was made. Audit observed that:

1. The work was awarded for estimated cost of Rs 23,363,655 including 21% premium. The work was enhanced and paid for Rs 46,876,126 without any authority and approval by the competent authority.
2. The work was required to be completed upto 21.05.2014 whereas XEN C&W vide their office letter dated 18.08.2014, requested the S.E. C&W Circle Peshawar for enhancement of contract from 23.363 million to Rs 34.364 million. Enhancement was not granted till date. The work was not completed within stipulated time and penalty @ 10% of the estimated cost Rs 2,336,300 was not imposed on contractor.
3. An amount of Rs 7,767,183 was paid for developmental work (leveling /dressing of earth with lead of 10 KM, the payment was unauthorized as it was not provided in tender, BOQ and agreement.
4. Sand filling for Rs 717,800 @ Rs 712 for quantity of 781.61 M<sup>3</sup> was paid in construction of road & footpaths as sand filling is already included in footpaths. Further incorrect rate of 712 was applied instead of 418.91, resulted into overpayment of Rs 229,082 (712-418.91\*781.61=229082)
5. An amount of Rs 373,608 was paid for steel form work which needs to be recovered as the payment was out of scope of PC-I, and revised BOQ
6. Payment was made without technical sanction.
7. The rate of Rs 397 for earth filling of 12,411.44 M<sup>3</sup> was paid for 10 Km lead instead of rate of Rs 104.16 for earth filling in lawn for earth brought from outside. Non-application of correct rate resulting into overpayment of Rs 4,652,079 ((397-104.16) x 12,411.44+28%).
8. The work was measured in MB No. 692, 703, 642 and 670, which

were not produced.

The loss occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in August, 2016, which could not be convened till finalization of this report.

Audit suggests detailed inquiry for fixing responsibility besides and recovery.

**[AP No. 96, 101 (A/C-I)/2015-16]**

**1.2.2.19 Irregular payment and overpayment - Rs 10.312 million and Rs 235,160**

According to Rule 18 (c) (v) (c) of Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, a procuring entity may, ensure a variation order to a contractor to include works which were outside the original scope of works to ensure interests of Government and for reasons of economy, compatibility and efficiency provided that the value of variation order is not more than fifteen percent of the original contract.

According to S.No. 21.3 of the North-West Frontier Province Delegation of Powers under the Financial Rules and the Powers of Re-appropriation Rules, 2001, the sanctioning power for acceptance of tender is as under: -

1. Administrative Department	Full Powers
2. Chief Engineer	Full Powers
3. Superintendent Engineer / Director Public Works	Rs 10,000,000
4. Executive Engineers	Rs 2,000,000

XEN, C&W, Building Division, Nowshera paid Rs 10,312,128 on up-gradation of High School to Higher Secondary Level S.H Dag Ismail Khel PK-12

during 2014-15.

The following irregularities were noticed:

1. The work was awarded 30% below on estimated cost of Rs 7,000,000 against which payment of Rs 10,312,128 was made, resulted into excess payment of Rs 5,412,128 (10,312,128 - 4,900,000 = 5,412,128) without approval and enhancement of contract by the competent forum.
2. Agreement was not signed by Chief Engineer Khyber Pakhtunkhwa.
3. Boring of tube-well was claimed for 193.88m against PVC pipe of 150.72 M, resulted into excess bore of 43.16 m @ Rs 4118.65, involving overpayment of Rs 177,760.
4. Shrouding was paid @ Rs 1148.70 for 200 meters against PVC pipe of 150 M, resulting into overpayment of Rs 57,400. (200-150=50 x 1148=57400).
5. Measurement book of the scheme i.e. MB 597 and 747 was not produced, therefore, PCC 1:2:4 flooring for 1128.62 M<sup>2</sup> @ Rs 495.60 and mosaic flooring 1.5" @ Rs 890.86 for quantity of 1282.98 M<sup>2</sup> and terrace railing of 177.13 M<sup>3</sup> cannot be verified.

The loss occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests detailed enquiry, recovery and fixing of responsibility.

[AP No. 97/2015-16]

#### **1.2.2.20 Irregular payment to consultants - Rs 14.076 million**

According to Para 23 of GFRs Vol.-I, every Government officer is personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff.



Sr. No. 26 of Government of Khyber Pakhtunkhwa Revenue Authority notification No F-16(4) KPRA / Notification / WH / 1323 dated 31.08.2015 states that 15% sales tax on service is required to be recovered from the services provided by the person engaged in contractual execution of work or furnishing supplies.

According to Inland Revenue Officer, FBR Peshawar letter No. 17 dated 30.07.2015, under clause (b) of section 153 (1) of the Income Tax Ordinance, Income tax from filer and non-filer shall be deducted @ 10% and 15% respectively for rendering services or providing services other than transport services.

XEN, C&W, Building Division, Nowshera during 2015-16 paid Rs 14,075,640 to consultants M/S SE Solution and M/S Shaz for "Up gradation of RHC Dag Ismail Khel / Ziarat Kaka Sahib" and "Construction of Home Economics College" respectively.

The following irregularities were noticed:

1. The rates of remunerations were on higher side as compared to the prevailing market rates.
2. No evidence of salaries paid to the employees at the rate claimed from the department was available on record.
3. Bank Accounts of the employees and actual payee receipts were demanded time and again but were not produced with the plea that salaries were paid to them by the consultant.
4. Income tax was first added in the bill @ 6.5% and then deducted @ 10% instead of 15% for non-filer as the record was silent regarding the filer status of the consultant. Resultingly, income tax was less deducted for Rs 1,618,699.
5. Engineers of the Engineering University were shown employed by the consultant, proof of their employment and income tax return submitted to FBR were not provided.
6. Sales tax on services @ 15% amounting to Rs 1,835,953 was not charged from consultant.

The irregularity occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests detailed inquiry and fixing responsibility on person(s) at fault.

[AP No. 102, 109 (A/C-I)/2015-16]

**1.2.2.21 Irregular payment to contractor and overpayment - Rs 3.48 million and Rs 905,943 million**

Para 220 and 221 of CPWA Code states that 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.

XEN, C&W, Building Division, Nowshera paid Rs 15,031,015 vide voucher No.36-Biii dated 27.06.2016 for Establishment of play ground at Jhangira during 2015-16.

The following irregularities were noticed:

1. Excavation quantity of 22,527 M<sup>3</sup> was paid against BOQ/PC-1 quantity of 414 M<sup>3</sup> resulted into overpayment of Rs 2,574,289.
2. On physical verification un-necessary excavation of 18 to 20 feet in between main Nizampur and village road was carried out to extend undue favour to contractor.
3. An amount of Rs 675,387 was paid for leveling and dressing of earth in lawns, the amount needs to be recovered as the item was already included in item of work filling in lawn which includes dressing and compaction.
4. Earth filling was paid for 19942.12 M<sup>3</sup> against 494 M<sup>3</sup> quantity

approved, resulting into overpayment of Rs 230,556 [(19942.12-494) x 118.55] which needs to be recovered.

5. Establishment of play ground was approved in Jehangira whereas, work was carried out in Khair Abad, revised approval needs to be accorded by the competent forum.

The loss occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests detailed inquiry and fixing responsibility on person(s) at fault.

**[AP No. 104 (A/C-I)/2015-16]**

#### **1.2.2.22 Irregular advance payment to SNGPL - Rs 7.705 million**

According to Rule 290 of CTRs, no money should be drawn from Treasury unless required for immediate disbursement. It is not permissible to draw money from treasury in anticipation of demand or to prevent lapse of budget grant.

Para 220 and 221 of CPWA Code states that 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.

XEN, C&W, Building Division, Nowshera paid Rs 7,705,000 on account of Servicing charges for gas connection for DHQ Hospital Nowshera vide Demand Bill reference number NSR/D dated 25-06-2015. The payment was made for Suigas connection but till date gas connection was not provided. Demand bill issued by SNGPL was not provided. Further actual payee receipt

was also not available.

The irregularity occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests detailed inquiry and fixing responsibility.

**[AP No. 106 (A/C-I)/2015-16]**

### **1.2.2.23 Irregular payment to contractor - Rs 4.090 million**

Para 220 and 221 of CPWA Code states that 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.

XEN, C&W, Building Division, Nowshera MB No 792 at page 79 shows recording of entries for construction of boundary wall around GDC Pabbi PK-12, in 4th running bill during 2015-16. Page No 87 shows quantity of 8197 M<sup>3</sup> of formation of embankment from borrow excavation (re-measured) and paid at the rate of 499 for Rs 4,090,303 without deducting previous quantities already measured and paid. Original entries/ MB was not available. Payment of formation of embankment in construction of boundary wall is irrelevant and needs to be investigated. Contract agreement, PC-1 and technical sanction of the scheme were not available. In addition there was cutting, erasing of calculation in MB No 792 which needs investigation at appropriate level.

The irregularity occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests detailed inquiry and fixing responsibility under intimation to audit.

[AP No. 107 (A/C-I)/2015-16]

**1.2.2.24 Irregular payment and overpayment - Rs 5.208 million and Rs 2.323 million**

Para 220 and 221 of CPWA Code states that 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.

XEN, C&W, Building Division, Nowshera paid Rs 50,676,236 vide Voucher No. 39-Bi dated 21-06-2016 for construction of RHC Dak Ismail Khel during 2015-16.

The following irregularities were noticed:

1. The contractor was overpaid Rs 2,323,332 on account of disposal and transportation of earth available from excavation, as quantity of 6570.47 M<sup>3</sup> was shown excavated against the PC-1 provision of 2400 M<sup>3</sup>. No extra earth was available for transportation as already excavated earth of 6385.93 M<sup>3</sup> was used in filling and was paid @ Rs 114.77 M<sup>3</sup>.
2. The said transportation of earth was paid @ Rs 783.52 for quantity of 4211.56 M<sup>3</sup> with lead of 8 - 10 Km against the provision of 1249.31 M<sup>3</sup>. On physical verification, it was confirmed that no earth was transported and if any earth needs to be disposed off, there was enough space to dispose off within the locality.
3. PC-1/BOQ of the project was prepared by consultant, bills were also verified by the consultants, despite that payment of Rs 5,208,875 was allowed to contractor in excess of BOQ/PC-1 quantity. Detail is in **Annex-10**.

The irregularity occurred due to weak internal/financial control which resulted into violation of Government rules.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests for detailed inquiry and action against the consultant and person(s) responsible.

[AP No. 108 (A/C-I)/2015-16]

#### **1.2.2.25 Irregular payment on account of cost of land - Rs 5.645 million**

According to Para 23 of GFRs Vol.-I, every Government officer is personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff.

XEN, C&W, Building Division, Nowshera paid an amount of Rs 5,645,000 to Deputy Commissioner, Nowshera on account of cost of land for the work “Up-gradation of BHU Aza Khel to RHC under ADP No. 414/150611 (2015-16)” vide Voucher No.20-BIII dated 22.06.2016.

The following irregularities were noticed:

1. The payment was required to be made to District Officer Revenue (DOR) instead of DC Nowshera as it is the function of DOR.
2. The area of additional land acquired was not available on record.
3. The basis on which the payment was made was not available.
4. Agreement made with the land owners was not produced.
5. Actual payee receipt was not available.
6. Mutation of land was not made to government/health department.

The irregularity occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply

will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests detailed investigation in the matter.

[AP No. 113 (A/C-I)/2015-16]

#### **1.2.2.26 Irregular payment and release of cheque – Rs 939.109 million**

Para 3 of the GFRs Vol-I states that Heads of departments have been authorized to declare any gazette officers subordinate to them to be the head of an office for the purpose of these and other financial rules of Government. Furthermore, Accountant General, Khyber Pakhtunkhwa issued clear instruction for not declaring the non-Gazetted officials to draw cheque authority vide letter No. WM-II/Authority/2015-16/E&W/407-09 dated 06.01.2016.

XEN, C&W Division, Nowshera authorized the non-gazetted Sub-Engineer and assigned the duty of the SDOs to Sub-Engineers in Own Pay Scale. The cheques for payment to the contractors amounting to Rs 939.109 million on various developmental works were issued under the signature of non gazetted officials in violation of the orders of the Government. Detail is in **Annex-11**.

Divisional Accounts Officer was also not operating Form-60 to point out such irregularities.

The irregularity occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests detailed inquiry be conducted and responsibility be fixed.

[AP No. 116 (A/C-I)/2015-16]

**1.2.2.27 Irregular execution of schemes – Rs 5.00 million**

According to Inland Revenue Officer, FBR Peshawar letter No. 17 dated 30.07.2015, Income tax shall be deducted @ 7.5% from filer and @ 10% from non-filer on execution of contract under clause (c) of section 153 (1) of the Income Tax Ordinance.

According to S.No. 21.1 (d) of the North-West Frontier Province Delegation of Powers under the Financial Rules and the Powers of Re-appropriation Rules, 2001, the sanctioning power for ordinary and special repair of roads of the authority is as under: -

1. Administrative Department	Full Powers
2. Managing Director PHA	Full Powers
3. Chief Engineer	Full Powers
4. Superintendent Engineer / Director Public Works	Rs 2,000,000
5. Executive Engineers	Rs 400,000

Para 220 and 221 of CPWA Code states that 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.

According to Tender documents, 8% security will be deducted from the contractor bill(s).

XEN, C&W, Building Division, Nowshera awarded a work “Repair and Maintenance of Residential and Non-Residential Building in District Nowshera” having estimated cost of Rs 5.00 million to a contractor M/S Super Hoti Construction (Pvt.) Ltd. being lowest bidder. An expenditure of Rs 4,999,931 was incurred during 2015-16.

The following irregularities were noticed:



1. No agreement was found in the agreement file.
2. Technical sanction was not obtained from the competent authority.
3. The required rate of deduction of security from the contractor bill was 8% whereas an amount of Rs 1,037,000 was deducted as extra security and retained in deposit-II which shows that the work was not carried out and the amount was drawn in anticipation of work done.
4. Income tax was deducted @ 7.5 % instead of 10% being non-filer as neither his name nor CNIC No was available in the Active Tax Payer List (APL) on the Federal Board of Revenue web site resulting into a loss of Rs 124,998 (Rs 499,991 - Rs 374,995) on account of less deduction of income tax.

The irregularity occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests fixing responsibility for payment of work without execution the contract agreement and technical sanction and recovery of income tax, Professional tax and DPR.

[AP No. 117 (A/C-I)/2015-16]

#### **1.2.2.28 Irregular award of contract - Rs 200.647 million**

According to Rule 30 of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders.

XEN, C&W, Road Division, Nowshera entered into a contract with Frontier Works Organization for the work “Feasibility Study, Design and Construction of RCC bridge at Kabul River at Kishti Pul, District Nowshera” with estimated cost Rs 202.647 million during 2015-16. The bid cost of the

scheme was 202.140 million. Work order was issued by Executive Engineer, C&W Division, Nowshera vide his office letter dated 20.04.2016 with completion period of 6 months.

The following irregularities were observed:

1. The work was awarded on MRS 2015 with 25% premium instead of MRS 2016 which was effective from 08.04.2016.
2. Mobilization advance of Rs 30,000,000 @ 15% of the bid cost was paid in violation of the summary approved by the Chief Minister where no condition of advance was approved.
3. The work has not been started even after four (4) months of the issuance of work order whereas work was required to be completed up to 19.10.2016.
4. The agreement was not vetted from the Finance Department.

The irregularity occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests detailed investigation of the matter and fixing responsibility.

[AP No. 124 (A/C-I)/2015-16]

**1.2.2.29 Irregular payment and overpayment - Rs 37.092 million and Rs 2.432 million**

Para 95 GFRs Vol-I provides that no saving should be held in reserve for possible future excesses. All saving should be surrendered to Government or credited to Govt. account.

Para 220 and 221 of CPWA Code states that 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.

XEN, C&W, Road Division, Nowshera paid Rs 37,092,439 vide voucher No. 4-R(I) dated 01.06.2016 for construction of Road Khana Khel to Bahadar Baba Road 02 KM during 2015-16. The scheme was advertised in 11/2014 with estimated cost of Rs 51.593 million and work order was issued on 06.02.2015 for Rs 34,927,311 with completion period of 12 months i.e. 05.02.2016. The work was shown commenced on 12.06.2015.

The following irregularities were noticed:

1. Expenditure of Rs 37,092,439 was incurred against the bid cost of Rs 34,927,311. Thus Rs 2,165,125 was unauthorizedly paid.
2. Saving of Rs 16,665,689 (51,593,000-34,927,311) was not surrendered to Government.
3. Formation of embankment quantity of 1,890.30 M<sup>3</sup> was paid @ Rs 432.88 (PC-I rate 618.40 – 30% rebate offered) instead of Rs 217.273 (MRS rate for formation of embankment from road way excavation 310.39 – 30% rebate offered) resulting into overpayment of Rs 231,542 ((432.88 – 217.273) x 1890.30). X-section provides for 44,634.637 M<sup>3</sup> cutting and filling of 8,114.106 M<sup>3</sup>. Thus cutting material of Rs 36,520.531 was ignored and payment on account of borrow material is irregular.
4. Erection and removing of form work was paid for 7344.44 M<sup>2</sup> @ Rs 299.70 for Rs 2,201,128. The payment was on higher side and needs to be recovered as the form work has no relevancy with PCC (1:3:6) with 50% boulder.
5. Contract agreement was not signed by Chief Engineer.

The irregularity occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016,

which could not be convened till finalization of this report.

Audit suggests detailed inquiry for fixing responsibility against the person(s) at fault.

[AP No. 131 (A/C-I) /2015-16]

### **1.2.2.30 Irregular Tender process - Rs 190.142 million**

According to Rule 30 of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders.

Tender fee is required to be recovered @ Rs 1,000 upto Rs 10.00 lac and 0.05% of the bid cost above Rs 10.00 lac vide Secretary to Government of Khyber Pakhtunkhwa Notification No. SOG / C&W /11-129/Contractors/Vol-IV/2010 dated 05.01.2012.

According to Rule 20 of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, the procuring entity may require the bidders to furnish bid security of two per cent in case of procurement of works.

XEN, C&W, Road Division, Nowshera paid Rs 128,982,075 vide voucher No. 46-RI dated 21.06.2016 for "Construction of Road (a) Bakhtai Kotli Khurd Road and (b) Cherat Road to Spin Khak village District Nowshera during 2015-16. The estimated cost of the project was Rs 190,142,000 against which work order dated 10.03.2015 was issued with a bid cost of Rs 171,127,800.

The following irregularities were noticed:

1. Three contractors participated in the bid, and 2% call deposit of Rs.3,802,840 was not accompanied with two (2) bidders. Hence tender was required to be cancelled.
2. Tender form fee of Rs 190,142 (95071 x 2) was not deposited by the remaining 02 contractors.
3. Earnest money @ 2% Rs 3,802,840 was required to be deposited but successful bidder deposited Rs 3,500,000 resulted into less deposit of Rs

302,840.

The irregularity occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests detailed inquiry and fixing responsibility.

[AP No. 132 (A/C-I) /2015-16]

**1.2.2.31 Irregular payment and overpayment - Rs 2.115 million and Rs 488,362**

According to Rule 18 (c) (v) (c) of Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, a procuring entity may, ensure a variation order to a contractor to include works which were outside the original scope of works to ensure interests of Government and for reasons of economy, compatibility and efficiency provided that the value of variation order is not more than fifteen percent of the original contract.

Para 56 of CPWA Code and Para 178 of GFRs Vol-I state that no works can be started/executed without administrative approval and technical sanction.

XEN, C&W, Road Division, Nowshera paid Rs 128,982,075 vide voucher No. 46-RI dated 21.06.2016 for “Construction of Road (a) Bakhtai Kotli Khurd Road and (b) Cherat Road to Spin Khak village District Nowshera during 2015-16. The estimated cost of rock excavation was Rs 12,375,000 but was enhanced in technical sanction to Rs 15,056,349 resulting into irregular enhancement of Rs 2,353,969. Enhancement due to increase in scope of work beyond 15% was not allowed. Moreover, an item of work “Formation of embankment” was paid for quantity of 6,834.80 M<sup>3</sup> @ Rs 500 for borrow excavation whereas 4,019.74 M<sup>3</sup> suitable earth from rock excavation was available for which reduced rate of Rs 279 (310 – 10% below) was required. Non-applying of reduced rate resulted

into overpayment of Rs 488,362. Detail is as below:

Item	Rate paid (Rs)	Rate Required (Rs)	Difference (Rs)	Quantity (M <sup>3</sup> )	Overpayment (Rs)
Formation of embankment	500	279	221	4019.74	488,362

It is worth mentioning that TS was obtained after the completion of work i.e. 3.05.2016 in violation of Para 56 of CPWA Code.

The irregularity occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests investigation in the matter for fixing responsibility and action against the person(s) at fault.

[AP No. 135, 136 (A/C-I)/2015-16]

#### **1.2.2.32 Irregular payment - Rs 4.403 million**

Para 220 and 221 of CPWA Code states that 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.

XEN, C&W, Road Division, Nowshera paid Rs 128,982,075 vide voucher No. 46-RI dated 21.06.2016 for "Construction of Road (a) Bakhtai Kotli Khurd Road and (b) Cherat Road to Spin Khak village District Nowshera during 2015-16. The estimated cost of the project was Rs 190,142,000 against which work order dated 10.03.2015 was issued with a bid cost of Rs 171,127,800.

In bridge work, an item of work boring for pre-cost in place of RCC pipe

in Rock Dia 720-1220 MM was provided in PC-I @ Rs 4000 for 521 meter which was deleted in PC-I and in TS and 02 other items as Non-BOQ were included. Detail is as under:

Item Name	Rate (Rs)	Quantity (M)	Amount (Rs)
1. Boring for pre-cost in place RCC pipe in Rock in Gravelly soil dia 660 -910 mm	7,002.76	163.30	1,142,850
2. Boring for pre-cost in place RCC pipe in Rock in Gravelly soil dia 660 -910 mm	11,910	448.80	5,345,208
<b>Total</b>			<b>6,488,058</b>

As the PC-I was prepared by the consultant after detailed investigation of soil, design and boring of pre-cast with enlarge dia of 720-1220 mm for 521 meter was more technically sound than boring with low dia in Rock and Gravelly soil. Further, in Rock the depth was required to be reduced instead of extra bore of 90.8 meter.

The inclusion of extra item was undue favor to contractor and violation of drawing and design which resulted into irregular payment of Rs 4,403,258. Detail is as under:

BOQ item	Non-BOQ item	Difference (M)	Rate (Rs)	Payment (Rs)
521.2 M	-	521.2	4,000	-2,084,800
-	163.2 M	163.2	7,002.76	1,142,850
-	448.80 M	448.80	11,910	5,345,208
<b>Total</b>				<b>4,403,258</b>

The irregularity occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016,

which could not be convened till finalization of this report.

Audit suggests investigation in the matter for fixing responsibility and action against the person(s) at fault.

[AP No. 137 (A/C-I) /2015-16]

**1.2.2.33 Irregular payment and loss - Rs 20.700 million and Rs 4.077 million**

Para 220 and 221 of CPWA Code state that 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.

Technical sanction provided for formation of embankment from road way excavation for 4,000 M<sup>3</sup>.

XEN, C&W, Road Division, Nowshera paid Rs 343,513,659 vide voucher No. 45-RI dated 20.06.2016 on construction of bridge at Kabul River connecting Mohib Banda / Pushtoon Garhi on right bank and Kheski on left bank during 2015-16.

An item of work "Formation of embankment from borrow excavation" was paid @ Rs 450 for quantity of 46,000 M<sup>3</sup> and payment of Rs 20,700,000 was made to contractor. MB 9 from page 1 – 133 was checked, all the payment was made without record entry and voids @ 11% amounting to Rs 2,277,000 was also not deducted. In addition, TS provided for formation of embankment from road way excavation for 4,000 M<sup>3</sup>, the quantity was not adjusted against the quantity of 46,000 M<sup>3</sup> which resulted into overpayment of Rs 1,800,000 (4000 x 450).

The irregularity occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016,



which could not be convened till finalization of this report.

Audit recommends recovery and production of detailed entry/IPC to ascertain the actual quantity of embankment formation.

[AP No. 142 (A/C-I) /2015-16]

**1.2.2.34 Irregular payment on account of an item of work - Rs 72.426 million**

Para 220 and 221 of CPWA Code state that 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.

According to Rule 18 (c) (v) (c) of Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, a procuring entity may, ensure a variation order to a contractor to include works which were outside the original scope of works to ensure interests of Government and for reasons of economy, compatibility and efficiency provided that the value of variation order is not more than fifteen percent of the original contract.

XEN, C&W, Road Division, Nowshera during 2015-16 paid Rs 152,393,981 vide voucher No. 53-RI dated 22.06.2016 for “Construction of Road from Cherat Cement Factory to village Shekhi. An item of work “RR Stone masonry” was paid for 14,505.29 M<sup>3</sup> @ Rs 5,035 against provision of 120.76 M<sup>3</sup> in PC-I resulting into irregular payment of Rs 72,546,948. Detail is as under:

Item Name	PC-I quantity (M <sup>3</sup> )	Paid quantity (M <sup>3</sup> )	Difference (M <sup>3</sup> )	Rate (Rs)	Payment (Rs)
RR Stone masonry	120.76	14,505.29	14,384.53	5,035	72,426,108

The enhancement was covered under Chief Engineer approval under sub-rule 18 (c) (v) (c) of KPPRA Rules, 2014 and subsequent technical sanction of 12,325 M<sup>3</sup>, the enhancement of contract and technical sanction does not cover the irregular expenditure as KPPRA Rules, 2014 sub-rule 18 (c) (v) (c) provide

enhancement of contract due to change in scope of work only for 15%.

The irregularity occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests investigation in the matter for fixing responsibility and action against the person(s) at fault.

**[AP No. 143 (A/C-I) /2015-16]**

### **1.2.2.35 Non-transparent tender process - Rs 119.996 million**

According to Rule 30 of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders.

According to Rule 20 of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, the procuring entity may require the bidders to furnish bid security of two per cent in case of procurement of works.

Para 95 GFRs Vol-I provides that no saving should be held in reserve for possible future excesses. All saving should be surrendered to Government or credited to Govt. account.

XEN, C&W, Road Division, Nowshera during 2015-16 paid Rs 118,564,830 vide voucher No. 37-R(I) dated 21.06.2016 for a work "Construction /Rehabilitation of six roads.

21 contractors were prequalified by evaluating their technical bids. Later on, neither advertisement was made nor the prequalified contractors were invited to submit their financial bids and letters addressed to the successful bidders were placed in file and three (3) contractors were shown participated in the bid and

work was awarded to one of them. Out of the three contractors, only successful bidder deposited 2% earnest money of Rs 2,280,000 instead of Rs 2,399,920 resulted into less deposit of Rs 119,920. The other two contractors did not deposit 2% earnest money which made the whole process doubtful.

Irregularity occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests detailed investigation in the matter for fixing responsibility and action against the person(s) at fault.

[AP No. 150 (A/C-I) /2015-16]

#### **1.2.2.36 Irregular expenditure - Rs 17.130 million**

Para 95 GFRs Vol-I provides that no saving should be held in reserve for possible future excesses. All saving should be surrendered to Government or credited to Govt. account.

XEN, C&W, Road Division, Nowshera paid Rs 118,564,830 vide voucher No. 37-R(I) dated 21.06.2016 in a work "Construction /Rehabilitation of roads during 2015-16. NIT of the scheme was published for prequalification of contractors on 25.11.2015 for estimated cost of Rs 119,996,000. Work order was issued on 20.03.2015 with bid cost Rs 102,866,000. Against the bid cost, the contractor was paid Rs 118,564,830. Thus saving of Rs 17,130,000 was not surrendered and illegally utilized.

The irregularity occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests detailed investigation in the matter for fixing responsibility and action against the person(s) at fault.

[AP No. 152 (A/C-I) /2015-16]

#### **1.2.2.37 Irregular payment to consultant – Rs 76.106 million**

Para 220 and 221 of CPWA Code state that 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.

XEN, C&W, Road Division, Nowshera during 2015-16 incurred expenditure of Rs 76,106,186 on consultancy charges for feasibility study, design, survey and supervision of different road projects.

The following irregularities were noticed:

1. No internal check mechanism was developed by the C&W department to ensure that:-
  - a. Whether the engineering staff mentioned in the bidding documents actually worked with the consultant or not?
  - b. Whether the remuneration claimed and paid are according to the qualification / experience of the staff provided in the list?
  - c. Whether the staff mentioned in bidding documents for supervision of the project physically attended the site of work or not?
2. Actual payee receipts along with bank statements and detail of the employees were not available.
3. In construction of 12-Km road, double withdrawal of salary of Rs.366,850 by the M/S Planner Consultant Engineering (PCE) was observed during the month of May, 2016.
4. Rent of office building, utility charges, rent of vehicles were paid without supporting documents.
5. M/S Planner Consultant Engineering (PCE) were providing consultancy

services to different projects. Payment to employees were made by designation not by name, hence the presence of separate staff for each project was not clear.

The irregularity occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests detailed inquiry and production of bank statement cross checked paid to employee may be produced, besides checking their relevant qualification status of employment with the consultant.

[AP No. 159 (A/C-I) /2015-16]

**1.2.2.38 Irregular payment without technical sanction - Rs 1,483.654 million**

According to Para 56 of CPWA code and Para 178 of GFRs Vol-I, no works can be started/executed without administrative approval and technical sanction.

XEN, C&W, Road Division, Nowshera incurred expenditure of Rs 1,483.653 million on different developmental schemes till June 30, 2016. The schemes were executed without technical sanctions in violation of the rules. Detail is in **Annex-12**.

The irregularity occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests detailed investigation in the matter for fixing responsibility and action against the person(s) at fault.

[AP No. 161 (A/C-I) /2015-16]

**1.2.2.39 Irregular payment without execution of contract agreement - Rs 333.907 million**

According to S.No. 21.3 of the North-West Frontier Province Delegation of Powers under the Financial Rules and the Powers of Re-appropriation Rules, 2001, the sanction powers of acceptance of tender of the different authorities are as under:

1. Administrative Department	Full Powers
2. Chief Engineer	Full Powers
3. Superintendent Engineer / Director Public Works	Rs 10,000,000
4. Executive Engineers	Rs 2,000,000

XEN, C&W, Road Division, Nowshera incurred an expenditure of Rs 345.907 million in respect of the schemes June, 2016 as per detail given in **Annex-13**. The schemes were executed without signing the contract agreements by the contractor / XEN C&W and without proper approval by the competent authority.

The irregularity occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests detailed investigation in the matter for fixing responsibility and action against the person(s) at fault.

[AP No. 162 (A/C-I) /2015-16]

#### **1.2.2.40 Irregular expenditure -Rs 7.894 million**

Accrording to para 65 of CPWD Code, “when the expenditure upon a work exceeds, or is found likely to exceed, the amount administratively approved for it by more than 10 percent, or the limit prescribed in paragraphs 60 and 61, whichever is less, a revised administrative approval must be obtained from the authority competent to approve the cost, as so enhanced”.

XEN, PHE Division, Nowshera awarded a work "Sanitation scheme in Spin Khak, Jabba Khushk, Kandi Raza Din, Kandi Nasir, Jalozei" to contractor on bid amount of Rs 9,854,503 which was administratively approved for Rs 13,795,000. However, expenditure of Rs 17,748,000 was incurred up to June, 2016 and the work was shown completed. Hence, expenditure of Rs 7,893,497 (17,748,000-9,854,503) above the bid cost was irregular.

The irregularity occurred due to weak internal controls.

When reported in July, 2016, no reply was given by the management.

Request for convening the DAC meeting was made in August, 2016, which could not be convened till finalization of this report.

Audit suggests detailed inquiry for fixing responsibility against the person(s) at fault.

[AP No. 26 (A/C-I) /2015-16]

#### **1.2.2.41 Irregular and Unauthorized execution of AOM&R work – Rs 8.317 million**

Para 23 of the GFRs Volume I requires 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 subordinates.

XEN, PHE Division, Nowshera spent Rs 8,317,501 (7992522+3249079) on AOM&R works. The amount was released in 2014-15 and utilized during 2015-16. The execution of the work is unauthorized and unauthentic due to the

following reasons:

1. The work was executed without administrative approval.
2. Demands of repair from the operators of water supply schemes were not available.
3. AOM&R was unauthorizedly spent on PCC of Mohallah Kala and Munir Abad which were newly constructed schemes but damaged due to substandard and poor quality of material.
4. Technical sanction, vouchers and measurement books of AOM&R were not provided to audit.

The irregularity was occurred due to weak financial and internal control.

When pointed out in August, 2016, management stated that the AA of 2015-16 was attached for ready reference while AA of 2014-15 would be produced later on. The reply was evasive.

Request for convening the DAC meeting was made in August, 2016, which could not be convened till finalization of this report.

Audit suggests detailed inquiry and site verification besides production of record.

**[AP No. 35 (A/C-I) /2015-16]**



### **1.2.3 Internal Control Weaknesses**

#### **1.2.3.1 Overpayment to the supplier of food items – Rs 1.300 million**

Para 23 of GFRs Vol-I provides that each Govt. officer will personally be held responsible for loss sustained by Govt. through negligence or fraud on his part or on the part of his subordinate staff.

Deputy Commissioner, Nowshera during the year 2015-16, on 1<sup>st</sup> Aug 2015, three firms quoted their rate for supply of dry/non-cooked items to the rain affected families of heavy rain in District Nowshera. The rate of Rs 4590/50 per package of New Babar General orders and suppliers Peshawar was approved. The contractor was paid @ Rs 5506 instead of approved rate of 4590.50 for 1211 packages, resulted into overpayment of Rs 1,108,670 ( $5506-4590.50=Rs\ 915.5 \times 1211$  Package Rs 1,108,670). In addition, transportation charges were incurred Rs 191,800. Thus, contractor was overpaid Rs 1,300,470.

The overpayment occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that as per quotations /comparative statement the per unit/items (Package) rate was approved Rs 4,527 but in the letter dated 01.08.2015 the total amount of the demanded items in the Package comes to Rs 5,506 and the transportation charges from Peshawar to Nowshera was also paid to the supplier. Reply was not acceptable as in the quotations, comparative statement and in the supply order dated 01.08.2015 the numbers and quantity of the items/ package were the same and the high rate of Rs 915 per package in addition to transportation charges was overpaid to the supplier.

Request for convening the DAC meeting was made in August, 2016, which could not be convened till finalization of this report.

Audit suggests detailed investigation in the matter for fixing responsibility and action against the person(s) at fault.

**[AP No. 56/2015-16]**

**1.2.3.2 Non-utilization of funds released under District ADP - Rs 95.520 million**

According to Para 11 of GFRs Vol.-I, each head of the department is responsible for enforcing financial order and strict economy at every step.

Para 12 of GFRs Vol.-I requires that a controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

Deputy Commissioner, Nowshera received Developmental Funds under District ADP Rs 95.520 million during the 1<sup>st</sup> quarter of the financial year 2015-16 but the management neither disbursed nor utilized the funds. Non-utilization of developmental funds was the inefficiency on the part of management due to which public was deprived of the benefits of developmental activities in the District.

The non-utilization of fund occurred due to weak financial control.

When pointed out in August, 2016, no reply was furnished by the management.

Request for convening the DAC meeting was made in August, 2016, which could not be convened till finalization of this report.

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

[AP No. 76/2015-16]

**1.2.3.3 Non-installation of medical and laboratory machinery - Rs 22.759 million**

Para 23 of GFRs Vol.-I states that every Government officer is personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff.

District Health Officer, Nowshera spent Rs 22.759 million on the

purchase of machinery and equipment as per detail in **Annex-14**. The machinery and equipment were not installed and dumped in a small and dirty store for the last 3 years. However, management failed to take corrective measures in this regard.

The non-utilization resources occurred due to weak financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in August, 2016, which could not be convened till finalization of this report.

Audit suggests detailed investigation in the matter for fixing responsibility and action against the person(s) at fault.

[AP No. 43/2015-16]

#### **1.2.3.4 Overpayment to contractor due to incorrect rate – Rs 2.300 million**

Para 220 and 221 of CPWA Code state that 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. PC-I of the scheme provided rate of Rs 14,329 for supply and fixing of 4 core PVC cable 185 mm.

XEN, C&W, Building Division, Nowshera overpaid Rs 2,300,292 to contractor during 2014-15. An item of work 1180 meter 4 core 185mm PVC cable was paid @ Rs 14,329 in 13th running bill vide voucher No. 35 Bi dated 15.06.2015. In 14th running bill dated 26.06.2015, the same item was paid @ Rs 15,922 meter for quantity of 1444 meter, resulting in overpayment of Rs 2,300,292. It is worth mentioning that the rate was not approved in BOQ. Detail is as under:-

<b>Rate Paid (Rs)</b>	<b>Rate Paid in (Rs)</b>	<b>Difference (Rs)</b>	<b>Quantity (M)</b>	<b>Overpayment (Rs)</b>
13th R/Bill	14th R/Bill	1539	1444	2,300,292
14,329	15,922			

The overpayment amount occurred due to weak financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests detailed investigation for fixing responsibility and action against the person(s) at fault and recovery of the overpaid amount.

**[AP No. 86 (A/C-I) /2015-16]**

#### **1.2.3.5 Overpayment to contractor - Rs 5.287 million**

As per contract agreement clause 4.1 (i) 1.5% (includes 1.2% architectural and 0.3% for top supervision) of the total estimated cost will be paid to consultant for architectural & engineering services.

XEN, C&W, Building Division, Nowshera paid an amount of Rs 1,737,355 to M/S Allied Engineering Consultants (Pvt) Ltd in 2015 in "Improvement & Standardization of DHQ Hospital, Nowshera" as consultancy charges. The project was approved with estimated cost of Rs 582.00 million but was enhanced to Rs 1649.946 million. However, up to 16th running bill the consultant was paid for architectural & design services for Rs 12,271,449 against the actual required amount of Rs 6,984,000 (582 million x 1.2%) resulted into overpayment of Rs 5,287,449.

The overpayment occurred due to weak internal control.

When pointed out in August, 2016, management stated that detailed reply

will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests recovery and detailed inquiry besides disciplinary action against the person(s) at fault.

**[AP No. 89 (A/C-I) /2015-16]**

#### **1.2.3.6 Overpayment to contractor - Rs 5.342 million**

Para 220 and 221 of CPWA Code state that 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.

XEN, C&W, Building Division, Nowshera paid Rs 5,342,429 vide MB No. 726, item No. 43 at page 153 during 2014-15. An item of work iron pail LTN 135.3200 with 750 KVA PFI Bitel was previously paid for Rs 5,342,429. The Site Engineer in MB 726 page 153 marked the quantity as nil, where as in 13th running bill the item was paid for Rs 5,342,429 which resulted into overpayment.

The overpayment occurred due to weak internal control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests recovery of the principal amount along with 14% interest.

**[AP No. 99 (A/C-I) /2015-16]**

### **1.2.3.7 Non-Recovery of overpayment to contractor - Rs 836,952**

Para 220 and 221 of CPWA Code state that 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.

During audit of XEN, Building Division Nawshera for the year 2015-16, it was revealed that MB No 776 at page 165 to 172 and MB No 768 at page 159 to 169 shown minus entries amounting to Rs 377,102 and Rs 459,850 in “Improvement and standardization of DHQ Hospital S.H GDMOS Flats and Specialist Doctor Flats”. The bill was prepared to favour the contractor but actually was not debited to contractor security.

The overpayment occurred due to weak internal control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests detailed inquiry and recovery of overpayment and production of record of remaining bills.

[AP No. 105 (A/C-I) /2015-16]

### **1.2.3.8 Non-deduction of Income tax from non-filer Contractor - Rs 3.139 million**

Income tax from non-filer contractors shall be deducted @10% and services hired / consultants @ 15%, according to Federal Board of Revenue, Islamabad vide their Circular No. 2/2015 issued vide letter No. C. No. 4(18) R&S/2015 dated 24.07.2015.

XEN, C&W, Building Division, Nowshera deducted income tax @ 7.5% and 10% instead of 10% and 15% from contractors and consultants respectively

during the year 2015-16. The names, CNIC and NTN of the consultants and some of the contractors were not found in the Active Tax Payer list of the FBR website. Thus due to non-deduction of income tax at prescribed rates resulted into loss of Rs 3,139,981 to the Government exchequer. Detail is in **Annex-15**.

Non-deduction of income tax occurred due to weak internal control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests that either income tax return duly verified by the Income Tax Department be provided or otherwise Income tax may be recovered from the concerned contractors.

**[AP No. 110 (A/C-I)/2015-16]**

**1.2.3.9 Non-credit of lapsed deposit into government revenue – Rs 96.078 million**

According to Para 399 (iii) of CPWA Code, balances unclaimed for more than three complete accounting years should be credited to government as lapsed deposits.

Rule 635 of the Treasury Rules Vol.-I provides that all balances unclaimed for more than three complete years shall, at the close of June in each year, be credited to the Government.

XEN, C&W, Building Division, Nowshera did not credit Rs 96,077,893 unclaimed balances lying in deposited-II from March, 2008 to February, 2013 as lapsed deposit to government revenue. Detail is in **Annex-16**.

The non-credit of lapsed deposit occurred due to weak internal control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not

submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests that the unclaimed lapsed deposits may be deposited into government revenue.

[AP No. 112 (A/C-I) /2015-16]

**1.2.3.10 Non-completion of scheme of estimated cost and Overpayment - Rs 15.626 million and Rs 548,560**

TS provide for 739 M<sup>3</sup> structural excavation and 70% of the excavated material was required to be used in embankment formation.

XEN, C&W, Road Nowshera paid Rs 29,878,310 for “Construction & Rehabilitation of Road sub-head GT Road to Zara Mina, Jehangira Exchange to Railway line and Watter to Surya Khel” vide voucher No. 28-R(II) dated 19.06.2015.

The following irregularities were noticed:

1. Formation of Embankment quantity of 1074.12 M<sup>3</sup> was paid @ Rs 504 but available earth of 739 M<sup>3</sup> from structural excavation as provided in TS was not deducted. TS provided for 739 M<sup>3</sup> structural excavation and 70% of the excavated material was required to be paid in embankment. Non-deduction of excavated material resulted into overpayment of Rs 280,568.

Formation quantity 1074.12 x 504 = Rs 541,356

Structural excavation 739 x 70% = 517 M<sup>3</sup> x 504 =Rs 260,568

**Overpayment Rs 280,568**

2. An expenditure of Rs 15,875,000 was incurred on Main Jehangira Exchange to Railway Line against the TS amount of Rs 15,626,000 whereas no item of Road was carried out and Road was left incomplete.



3. Roadway excavation in surplus, unsuitable common material was carried out for 1076.50 and paid @ Rs 233 for Rs 267,771 out of the scope of work i.e. PC-I /BOQ and the available earth was not used in back filling resulted into overpayment of Rs 267,772.
4. Road items required like Water Bound Macadam Base Course, Prime Coat and Asphalt Wearing Course were not carried out and only Formation of Embankment with structural work was carried out to extend undue favor to contractor.

The loss occurred due to weak internal control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests detailed investigation and recovery besides fixing responsibility.

**[AP No. 125 (A/C-I)/2015-16]**

#### **1.2.3.11 Loss due to non-recovery of tender form fee - Rs 1.093 million**

According to Para 26 of GFRs 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.

Tender fee is required to be recovered @ Rs 1,000 upto Rs 10.00 lac and 0.05% of the bid cost above Rs 10.00 lac vide Secretary to Government of Khyber Pakhtunkhwa Notification No. SOG / C&W /11-129/Contractors/Vol-IV/2010 dated 05.01.2012.

XEN, C&W, Road Division, Nowshera tendered the scheme construction of bridge at Kabul River connecting Mohib Banda / Pushtoon Garhi on right bank

and Kheshki on left bank during 2015-16. Seven contractors were shown participated in the tender process wherein two contractors did not offered their rates. Tender form fee Rs 218,521 each was not deposited resulting into loss of Rs 1,092,605 (218,521 x 5).

The loss occurred due to weak internal control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests recovery of the amount.

**[AP No. 138 (A/C-I)/2015-16]**

### **1.2.3.12 Non-deposit of additional security -Rs 44.799 million**

As per Terms and condition of the condition of BOQ / NIT if the bidder cost is more than 10% below the Engineer Estimate, the bidder shall provide bank guarantee as additional security within 14 days equal to the amount of the difference of the quoted bid and the Engineer Estimate to firm up the bid. These guarantees will be discharged on the expiry of the defect liability period of the contracts.

XEN, C&W, Road Division, Nowshera approved the lowest rate of Rs 435,793,000 against the estimated cost of Rs 480,592,000 in construction of bridge at Kabul River connecting Mohib Banda / Pushtoon Garhi on right bank and Kheshki on left bank during 2015-16. The rate offered was below Rs 44,799,000 on estimated cost and the contractor was required to deposit the additional security of Rs 44,799,000 which was not done thus putting the Government interest at risk.

The loss occurred due to weak internal control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not

submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests detailed investigation in the matter for fixing responsibility and action against the person(s) at fault.

[AP No. 139 (A/C-I)/2015-16]

### **1.2.3.13 Suspicious tender process for Rs 127.724 million**

According to Rule 30 of Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, eEach procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders.

According to S.No. 21.3 of the North-West Frontier Province Delegation of Powers under the Financial Rules and the Powers of Re-appropriation Rules, 2001, the sanction powers of acceptance of tender of the different authorities are as under:

1. Administrative Department	Full Powers
2. Chief Engineer	Full Powers
3. Superintendent Engineer / Director Public Works	Rs 10,000,000
4. Executive Engineers	Rs 2,000,000

Tender fee is required to be recovered @ Rs 1,000 upto Rs 10.00 lac and 0.05% of the bid cost above Rs 10.00 lac vide Secretary to Government of Khyber Pakhtunkhwa Notification No. SOG / C&W /11-129/Contractors/Vol-IV/2010 dated 05.01.2012.

XEN, Road Division, Nowshera advertised the work “Construction of Gaju Khel, Amiro Road, Dorrان at Masha Khan Khel Road” during 2015-16. In response to NIT, eight contractors participated in the bid. The work was awarded to M/S Salah Ijaz with bid cost of Rs 127,724,000 at par at the estimated cost. The tender process was suspicious on the following grounds:

1. M/S Saeed & Sons offered rate of Rs 127,723,943 which was manipulated and rejected without assigning any reason.
2. M/S Pir Muhammad offered rate of Rs 127,719,526 in tender form, his BOQ was changed to Rs 134,110,200, which depicts that the contract was awarded on ring basis.
3. Tender form fee of Rs 63,862 was not deposited resulting into loss of Rs 510,896 (63,862 \* 8).
4. Agreement was not signed by the Chief Engineer

The irregularity occurred due to weak internal control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests detailed investigation in the matter for fixing responsibility and action against the person(s) at fault.

[AP No. 146 (A/C-I)/2015-16]

#### **1.2.3.14 Overpayment to contractor on account of higher rate - Rs 1.569 million**

Para 220 and 221 of CPWA Code state that 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.

XEN, C&W, Road Division, Nowshera over paid Rs 1.569 million during 2015-16 in work "Construction of Gaju Khel, Amiro Road, Dorran at Masha Khan Khel Road". An item of work "Rock excavation dressing and disposal up to 50 M" was paid for 50,827 M<sup>3</sup> @ Rs 394.11. Cross section, measurement sheet provide for the ratio of type of Rock excavation and Shingle excavation with 70:30 @ Rs 394.11 and Rs 291.21 respectively. Non-applying the rate of Rs 291.21 for 30% shingle excavation for quantity of 15,248 M<sup>3</sup> (50,827 x 30%)

resulted into overpayment of Rs 1,569,019. Detail is as under:

Item	Quantity in shingle (M <sup>3</sup> )	Rate paid (Rs)	Rate required (Rs)	Difference of rate (Rs)	Overpayment (Rs)
Rock excavation dressing and disposal up to 50 M	15,248	394.11	291.21	102.9	1,569,019

The overpayment occurred due to weak internal control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests detailed investigation in the matter and recovery of the amount.

[AP No. 147 (A/C-I)/2015-16]

#### **1.2.3.15 Less deduction of Income tax - Rs 3.557 million**

Income tax from non-filer contractors shall be deducted @10% and services hired / consultants@ 15%, according to Federal Board of Revenue, Islamabad vide their Circular No. 2/2015 issued vide letter No. C. No. 4(18)R&S/2015 dated 24.07.2015.

XEN, C&W, Road Nowshera failed to recover less income tax amounting to Rs 3,556,945 in a work "Construction /Rehabilitation of a) Shedu bypass Road to Railway Pul Omerabad b) Suriya Khel to Farm Road c) Shawangi d) Amanpura Khai Jabbi & Ghari 6 Pura e ) Hasartang and f) Inzari Road" during 2015-16. Expenditure of Rs 118,564,830 was made upto 9<sup>th</sup> running bill and so far income tax of Rs 8,299,381@7% was deducted instead of Rs 11,856,483 (118,564,830 x 10%) being non-filer, resulted into less recovery of income tax

for Rs 3,556,945.

The less deduction of income tax occurred due to weak internal control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests detailed investigation in the matter for fixing responsibility and recovery of the amount.

**[AP No. 151 (A/C-I)/2015-16]**

**1.2.3.16 Non-deposit of additional security and performance security - Rs 17.130 million and Rs 11.999 million**

According to Rule 21 of Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, the procuring entity may ask for a performance guarantee from the contractor, which shall not exceed 10 percent of the bid value, as would be specified in the standard bid solicitation documents or standard bidding document.

XEN, Road Division, Nowshera awarded the work “Construction / Rehabilitation of a) Shedu bypass Road to Railway Pul Omerabad b) Suriya Khel to Farm Road c) Shawangi d) Amanpura Khai Jabbi & Ghari 6 Pura e ) Hasartang and f) Inzari Road” during 2015-16 to contractor @ bid cost of Rs 102,866,000 against the estimated cost of Rs 119,966,000, which was Rs 17,130,000 below the estimated cost. The contractor was required to deposit additional security or bank guarantee of equal amount as required under the rules. Non-deposit of additional security put Government interest at risk. Performance security @ 10% of the estimated cost of Rs 11,996,600 was also not deposited.

The lapse occurred due to weak internal control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not

provided.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests detailed investigation in the matter for fixing responsibility and action against the person(s) at fault.

[AP No. 153 (A/C-I)/2015-16]

#### **1.2.3.17 Where about of trees and stumps - Rs 4.710 million (approx)**

Para 23 of the GFRs Vol-I requires 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 subordinates.

XEN, C&W, Road Division, Nowshera during 2015-16, shown removed trees of girth 150 mm - 300 mm and girth 300 mm to 600 mm in the BOQ of works "Black topping of road a) Pirpai b) Degi Bando Nabi and c) Badreshi" and "Widening of Road from Akora Khattak to Manai Duran – Terkhel I/C Link from Shahab Khel to Gul Dheri, Sawar Khel-Pitao to Kaka Sahib Eidgah, Khwar Miangan to Khaweyan Via Bagh Gali to bus Adda, Kaka Sahib".

Audit is of the view that cutting of trees was made and did not claim by the contractor to conceal valuable timber. Whereabout of the trees worth Rs 4,710,000 was not known. Also NOC for cutting of trees was not available on record. Detail is in **Annex-17**.

The loss occurred due to weak internal control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.

Audit suggests detailed investigation in the matter for fixing responsibility

and action against the person(s) at fault.

[AP No. 156, 158 (A/C-I)/2015-16]

**1.2.3.18 Overpayment to contractor on account of higher rate – Rs 2.395 million**

Para 23 of the GFRs Vol-I requires 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 subordinates.

XEN, C&W, Road Division, Nowshera paid Rs 250,166,400 vide voucher No.51-R(i) dated 22/06/2016 for Improvement / Widening of Road from Akora Khattak to Mani Dooran i/c Link from Shahab Khel to Gul Dheri, Sawar Khel to Kaka Sahib Eidgah during 2015-16. An item of work formation of embankment from borrow excavation was paid for 19857.58 M<sup>3</sup> @ Rs 400. Payment for embankment formation with borrow earth was undue favor to contractor as excavation in soft rock quantity of 132,483.02 M<sup>3</sup> and 7254.64 M<sup>3</sup> structure excavation was available at site and reduced rate of Rs 279.35 M<sup>3</sup> was required to be paid to contractor. Non-applying of reduced rate resulted into overpayment of Rs 2,395,817. Detail is as under:

Item name	Qty: paid (M <sup>3</sup> )	Rate applied (Rs)	Rate Required (Rs)	Difference of rate (Rs)	Over payment (Rs)
Formation of embankment	19857.58	400	279.65	120.65	2,395,817

The overpayment occurred due to weak internal/financial control.

When pointed out in August, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in September, 2016, which could not be convened till finalization of this report.



Audit suggests recovery and fixing responsibility on persons and consultant who was paid Rs 6,705,555 as consultancy charges under intimation to audit.

[AP No. 157 (A/C-I)/2015-16]

**1.2.3.19 Overpayment due to allowing higher rate - Rs 1.268 million**

Bill of quantity provides rate of 958.71 for granular sub base course using pit run gravel.

XEN, PHE Division, Nowshera paid Rs 1,268,139 to contractor due to allowing higher rate of Rs 1,133.36 instead of Rs 958.71 as approved in Bill of Quantity in the item of 16-03-a (granular sub base course using pit run gravel) during 2015-16 in the scheme, "Construction of Sanitation Scheme in Khan Sher Garhi." Thus overpayment has been made to the contractor resulted in loss to public exchequer for Rs 1,268,138.89 ( $1,133.36 - 958.71 = 174.65 \times 7261.03$ ).

The overpayment occurred due to weak internal control.

When pointed out in July, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in August, 2016, which could not be convened till finalization of this report.

Audit suggests detailed investigation in the matter for fixing responsibility and action against the person(s) at fault.

[AP No. 02 (A/C-I)/2015-16]

**1.2.3.20 Overpayment by allowing excess quantity over BOQ – Rs 6.6957 million**

Para 220 and 221 of CPWA Code state that 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.

XEN, PHE Division, Nowshera overpaid Rs 6,695,754 due to allowing excess quantity than approved in Bill of Quantity in the scheme namely, “Construction of sanitation scheme in Khan Sher Garhi” awarded to Mr Hamid Jan & Bros during 2015-16. The overpayment resulted in loss to public exchequer for Rs 6,695,753.79. Detail is as under:

Name of Item	Qty Paid (M <sup>3</sup> )	Qty Approved (M <sup>3</sup> )	Diff (M <sup>3</sup> )	Rate (Rs)	Overpayment (Rs)
PCC 1:4:8	1362.01	519.07	842.94	4374.56	3687491.61
PCC 1:2:4	1783.53	1266.84	516.69	5822.18	3008262.18
<b>Total</b>					<b>6,695,754</b>

The overpayment amount occurred due to lack of financial control.

When pointed out in July, 2016, management stated that detailed reply will be submitted after scrutiny of office record. However, reply was not submitted.

Request for convening the DAC meeting was made in August, 2016, which could not be convened till finalization of this report.

Audit suggests recovery of overpayment and deposit into the Government treasury besides fixing responsibility.

**[AP No. 03 (A/C-I)/2015-16]**

**1.2.3.21 Loss due to non provision of contract documents –Rs 26.78 million**

Para 23 of GFRs Vol-I requires 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 subordinates.

XEN, PHE Division, Nowshera failed to provide contract documents of successful bidders in the schemes namely, “Water Supply Schemes Risalpur Zone, A&B.” under ADP No. 119/120607(2015-16). Audit observed that negligence of the management caused loss of Rs 26,780,000 to public

exchequer due to lapse of time and change of rates from CSR 2009 to MRS 2015. Detail is as under:

#	Particulars of Schemes	Amount (Rs in million)
1.	Water Supply Schemes Risalpur Zone 'A' and 'B' were originally approved on CSR 2009 during 2011-12	92.689
2.	Water Supply Schemes Risalpur Zone 'A' and 'B' were Revised on MRS 2015 during 2014-15 with a saving of Rs 6.128 million	125.597
<b>Total loss incurred 125.597-92.689=32.908-6.128</b>		<b>26.78</b>

The loss occurred due to negligence of management.

When pointed out in July, 2016, management stated that the matter has also been investigated by NAB, where in they found loss to government worth Rs 0.200 million in each contract. The matter of change of rates was regularized after the approval of PDWP for revised cost estimate based in new scheduled rates. Reply was not correct as loss occurred due to mishandling of the staff hence the difference of CSR rates caused loss and needs to be recovered.

Request for convening the DAC meeting was made in August, 2016, which could not be convened till finalization of this report.

Audit suggests detailed investigation in the matter for fixing responsibility and action against the person(s) at fault.

[AP No. 05 (A/C-I)/2015-16]

#### **1.2.3.22 Non-recovery of embezzled amount – Rs 4.752 million**

Chief Engineer (South), Public Health Engineering, Peshawar vide letter No. 01/E-13 /South/PHE dated 28.11.2013 recommended disciplinary action against the supervisory staff responsible for the losses.

Para 23 of the GFRs Vol-I requires 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 subordinates.

The record of XEN, PHE Division, Nowshera revealed that site inspection of scheme "Construction of Water Supply Schemes Asha Khel & Sadu Khel" was carried out by Provincial Government. In the inspection report G.I.Pipes and other accessories of Rs 4,751,996 were shown missing and recommended recovery from staff of PHE Nowshera. However, detailed inquiry report was not provided to audit. Moreover, the local office failed to recover the embezzled amount of Rs 4,751,996 from the person (s) at fault till date of Audit.

The non-recovery occurred due to weak internal controls.

When pointed in July, 2016, management stated that the matter was inquired by the Provincial Government and the concerned staff has been terminated from service. However detailed reply will be submitted later on. The reply was not tenable and the amount needs to be recovered immediately.

Request for convening the DAC meeting was made in August, 2016, which could not be convened till finalization of this report.

Audit suggests recovery and deposit into government treasury under intimation to audit.

**[AP No. 06 (A/C-I)/2015-16]**

**1.2.3.23 Non-installation of surplus transformers from Solarized Schemes – Rs 6.500 million**

Para 10 (i) of GFRs Vol-I provides that every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money.

XEN, PHE Division, Nowshera converted 13 existing water supply schemes to solar base energy system with a total cost of Rs 53,513,968 during 2015-16. However after lapse of one and half year the power materials (Transformer, Poles and HT/LT Lines) of PESCO valuing Rs 6,500,000 (13 x 500,000) which were spared after solarization did not shift or reinstall in other 27 water supply schemes which were non-functional for want of installation of transformers. The management was required to take up case for disconnection of

electricity meters to avoid further payment of electricity bills which were still issued in the name of Sub Division Officer of the local office.

The non-installation of transformers occurred due to negligence of management.

When pointed in July, 2016, management stated that now all staff has been asked to propose such measure to shift that transformers and machineries safely to those where needed. Reply was not convincing.

Request for convening the DAC meeting was made in August, 2016, which could not be convened till finalization of this report.

Audit suggests detailed inquiry for fixing responsibility against the person(s) at fault.

**[AP No. 09 (A/C-I)/2015-16]**

#### **1.2.3.24 Non-functioning of water supply scheme Taru Jabba 2**

Para 88 of GFRs Vol-I states that the authority administering a grant is ultimately responsible for watching the progress of expenditure on public service under its control and for keeping the expenditure within the grant.

XEN, PHE Division, Nowshera failed to energize the water supply scheme Taru Jabba 2 constructed in 1997-98. The audit observed during 2015-16 that after lapse of 18 years the local office was unable to install transformer and provide drinking water to the inhabitants of the area. Audit asked for provision of documents and expenditure but refused on the pretext that this office has no record of such schemes after flood. It was stated that PC-1, TS and progress reports were available in SE Circle and Chief Engineer office but no progress was intimated in this regard.

The non-functioning of water supply scheme occurred due to lack of internal control.

When pointed in July, 2016, management stated that the matter will be reported and discussed after thorough investigation. However, reply was not

submitted.

Request for convening the DAC meeting was made in August, 2016, which could not be convened till finalization of this report.

Audit suggests detailed inquiry for fixing responsibility against the person(s) at fault.

[AP No. 11 (A/C-I)/2015-16]

**1.2.3.25 Non-imposition of penalty - Rs 2.820 million**

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

XEN, PHE Division, Nowshera awarded various water supply and sanitation schemes of Rs 28,201,514 to contractors. However, the works were not completed in stipulated time by the contractors. The local office failed to impose penalty Rs 2,820,151 @ 10% during 2015-16 despite the fact that the schemes were in progress till 30.06.2016. Hence undue favor was extended to contractor due to which public could not availed water supply during delayed period. Detail is in **Annex-18**.

Non imposition of penalty occurred due to weak internal controls.

When reported in July, 2016, no reply was furnished by the management.

Request for convening the DAC meeting was made in August, 2016, which could not be convened till finalization of this report.

Audit suggests imposition of penalty and early completion of schemes.

[AP No. 17 (A/C-I)/2015-16]

## ANNEXURES

Annex-1

### Detail of MFDAC Paras

(Rs in million)

#	AP No	Department	Gist of Para	Amount
1.	1	PHE	Over payment due to allowing excess thickness in quantity than approved in PC-I	1.370
2.	8		Unauthorized Payment of Pension	0.187
3.	15		Non-credit of lapsed deposit into government revenue	4.918
4.	19		Irregular tendering and split up of expenditure	7.740
5.	20		Loss to Government due to including non feasible items in BOQ	0.832
6.	21		Overpayment to contractor	0.421
7.	22		Irregular and unauthorized payment to contractors	1.444
8.	27		Non deduction of professional tax	1.012
9.	28		Allowing excess quantity than approved in BOQ	2.675
10.	29		Irregular and Unauthorized Appointment of staff	
11.	30		Irregular advertisement and non payment of long outstanding amount	2.80
12.	31		Allowing excess quantity than approved in BOQ	1.363
13.	32		Failure of PHED to Functionalize the Closed Water Supply Schemes	
14.	36	DHO	Irregular expenditure on account of POL	0.598
15.	37		Irregular expenditure on account of repair of vehicle	0.634
16.	44		Non-payment of electricity bills	0.368
17.	47		Non-crediting of Bank Profit	2.217
18.	51		Unauthorized payment on account of Non-Practicing Allowance	0.911
19.	53		Non-deduction of Income Tax	0.440
20.	63	DC	Non-crediting of receipts to Government exchequer	0.567
21.	64		Unauthentic/unjustified expenditure incurred for POL / CNG of vehicles	1.200
22.	67		Non-deposit of bank profit into government treasury	0.348
23.	68		Irregular expenditure out of Social Welfare Fund	0.161

24.	71		Irregular expenditure on account of rent of office building	1.003
25.	74		Illegal collection of domicile form fee	0.092
26.	75		Non-disbursement of funds lying in Benevolent Fund Account	2.791
27.	81	C&W Building	Overpayment due to misapplication of rate	0.182
28.	83		Irregular payment	1.232
29.	90		Overpayment to contractor	0.254
30.	98		Overpayment to contractor	0.193
31.	100		Overpayment to contractor	0.270
32.	111		Non-deposit of Govt. revenue	2.731
33.	118		Non-deduction of professional tax	0.486
34.	119		Overpayment due to un-authorized payment to contractor	0.039
35.	120		Short-deduction of DPR	0.095
36.	121		Non-deduction of Sales Tax	0.054
37.	127	C&W Road	Overpayment to contractor	0.256
38.	128		Overpayment to contractor	0.318
39.	129		Irregular payment	0.815
40.	130		Irregular payment without record entry	3.892
41.	133		Overpayment	0.629
42.	134		Overpayment	0.273
43.	140		Loss due to less deposit of 2% earnest money	0.871
44.	145		Overpayment to contractor	1.171
45.	148		Overpayment to contractor	0.490
46.	149		Overpayment	0.203
47.	154		Irregular payment	0.372
48.	155		Overpayment	0.141
49.	165		Un-authorized payment to contractor	1.690



**Annex-2**  
**[Para No. 1.2.1.2]**

**Detail of non-production of record**

**(Rs in million)**

#	ADP No	Name of Schemes	Expenditure
1	199/	WSS: Mana Khel	7.400
2	130240	WSS: Manki Sharif & Badrashi, T/W compl: /P/House compl:, P/Machenry Arrange.	5.081
3		WSS: Zaidi Colony	0.800
4	200/ 130241	WSS: Zara maina PK-14	16.732
5	201/ 130248	SS: Akbar Pura PK-12	49.471
6		SS: Ziarat Kaka Sahib	1.424
7		SS: Chand Bibi	0.960
8	202/ 140641	Pavement of street /Drains/Hand pump & Pressure pump at Village Jabba Tar-1 PK-12	2.323
9		SS: Dag Baisood PK-12	4.408
10		SS: Shah Kot Bala PK-12	1.286
11		Pavement of street/drains /hand & Pressure pump at village Babe Qadeem PK-12	2.016
12		WS&S Scheme Jabba Tar -2 Pk-12	2.146
13		SS: Dag Imsail Khel/Chapri PK-12	6.800
14		WSS & SS: Pabbi Dag Imsail Khel/Chapri PK-12	4.456
15		WS&S at pabbi jalozai & mera akber pora	5.433
16		W.S & WSS Tarkha Choki Mamriz Gari Dag Baisood etc.	11.769
17		WS & Sanitation Scheme Khashki Bala PK-14	3.002
18		WS & Sanitation Scheme UC Khashki Payan PK-14	3.02
19		SS: Pir Sabaq PK-16	11.099
20		Const: of WSS: Aman Garh PK-14	8.051
21		WSS Mohib Banda PK-13 (D/S)	11.056
22		WSS Ziarat KaKa Sahib PK-13	7.236
23		WSS Shahab khel U/C Z.kaka Sahib PK.13	5.306
24	204/ 140649	WSS: Manki Sharif	4.011
25		WSS: Ziarat Kaka	3.93
26		WSSL Badrashi	2.958
27		WSS: Pahari Katti Kheli	4.376
28		WSS: Ziarat Kaka Pir Sach	4.353
29		WSS: Azakhel Payan	3.871

30	207/ 150208	SS at UC Shah Kot	0.489
31	155/ 151000	WSS Kheshki Bala Zone-II	7.736
32		WSS Gundheri	1.415
33		WSS Aman Garh	5.263
34		WSS Kheshki Bala Zone-I	6.144
35		WSS Kheshki payan	1.277
36		WSS Kheshki Bala	1.28
37		WSS Nowshera City Zone-I	5.017
38		WSS Gundheri ,Kheshki B/P & Aman Garh	6.633
39		P/Pumps AmanGarh	1.238
40		P/H & T/W at Kheshki payan	6.676
41		D/System at Kheshki Bala	7.713
42	156/151001	WSS Rashakai	16.297
43		WSS Bara banda	5.802
44	157/151006	WSS & Sanitation Amir abad	2.293
45		WSS & Sanitation Umaray Killy	8.219
46		WSS & SS Adam Zai	3.017
47		WSS & SS Maira Akora	4.469
48	158/151010	WSS Hisartang	6.067
49	159/ 151050	WSS Pitao & Khair Abad	6.999
50		WSS Khair Abad 1, 2 & 3	2.000
51	154/ 150998	WSS Mohib Banda	3.265
52		WSS Dagai	5.150
53		WSS Deri Katti Khel	4.772
54		WSS Badrashi	4.748
55		WSS Aman Kot	3.363
56		WSS Manki Sharif	5.304
57		WSS Ziarat Kaka Sahib	4.727
58		WSS Pahari Katti Khel	3.637
59		WSS Aza Khel Bala	1.534
60		WSS Aza Khel Payan	0.999
61	153/ 150987	WS & D/ System Jalojai	7.093
62		Ws & D/ System at Spin Khak	2.906
64	756	Provision of fund amounting to Rs 5.00 million for developmental works in, District Nowshera out of ADP ( 2015-16) Ziarat Kaka Sahib	0.933
65		Installation of H.Pump/P.Pumps at village Khesary U/C Pahari Katti Khel District Nowshera out of ADP-2015-16	0.423

66	703	Provision of devolved ADP 2014-15 Scheme No.703 code no.140796 provision of Rs 50.00 million for various development work in District Nowshera out of ADP 2014-15 as per detail given below.1 UC Dheri Katti Khel Rs 11.million (2) UC Pir Pai Rs 15.00 million (3) UC Azakhel Payan Rs 12.00 million (4) UC Azakhel Bala Rs 12.00 million	15.560
67	762	Provision of fund amounting to Rs: 15.00 (m) for developmental work of district Nowshera out of ADP 2015-16 WS & SS Ziarat Kaka Sahib.	7.140
68	757	Provision of fund amounting to Rs: 5.00 (m) for developmental work of district Nowshera out of ADP 2015-16 WS & SS Manki Sharif.	4.440
69	NON ADP	Non ADP schemes in pk-14	8.160
<b>Total</b>			<b>384.974</b>

**Annex-3**  
**[Para No. 1.2.2.4]**

**Statement showing payment made to PESCO for Electrification work during  
2015-16**

#	Name of Constituency/ Source of fund	Admn Approval No &date	Cheque No &date through which the amount paid to PESCO	Amount (Rs in million)
1.	CMD-2015-16 SPL PKG	2602-07/DC/FD/NSR dated 17.12.2015	1170411 dated 06.01.2016	10.00
2.	CMD Non ADP Scheme,PK-12	2595-101/DC/FD/NSR dated 17.12.2015	1170410 dated 06.01.2016	30.00
3.	Special Package for Dev: Initiative 2015-16	314-20/DC/FNP/NSR dated 27.01.2016	1170740 dated 23.02.2016	30.00
4.	Pak MDGS Community Development Programe,NA-6 2014-15	326-33/DC/F&P/NSR dated 29.01.2016	1170977 dated 21.03.2016	7.500
5.	-do-	-do-	1170976 dated 21.03.2016	12.500
6.	CMD 2015-16 priority Project in KP,PK-13	905-910/DC/F&P/NSR dated 21.03.2016	1170986 dated 22.03.2016	50.00
7.	District Delopment Initiative Fund in KP,PK-13	1512-17/DC/F&P/NSR dated 13.05.2016	1171491 dated 16.05.2016	2.378
8.	-do-	1712-17/DC/F&P/NSR dated 27.05.2016	1171806 dated 06.06.2016	15.00
9.	Priority Projects Fund in KP,PK-12	1879-84/DC/F&P/NSR dated 09.06.2016	1172158 dated 20.06.2016	5.00
<b>Total</b>				<b>162.378</b>

**Annex-4**  
**[Para No. 1.2.2.5]**

**Detail of funds released to executing agencies to avoid lapse of funds**

#	Name of Executing Agency	SPDI	DDI	PP	Devolved ADP	PAK MDG	TDC	SPIP	TOTAL
1	XEN PHE	6.000	55.000	15.000	50.000	40.000	-	50.000	216.000
2	XEN C&W (BUILDING)	-	-	20.000	10.038	20.000	-	--	50.038
3	XEN HIGHWAY	-	-	-	90.000	-	-	-	90.000
4	TMO NSR	58.049	87.109	24.691	37,389	-	5.340	-	212.578
5	TMO PABBI	21.216	25.000	13.736	50.000	-	-	-	109.952
6	TMO JEHANGIRA	10.000	-	-	5.000	-	-	-	15.000
7	PESCO	40.000	47.378	55.000	-	20.000	-	-	162.378
8	COLLECTOR OF LAND ACQUISITION	-	-	60.000	-	-	-	-	60.000
9	DO SOIL CONSERVATION	1.600	-	-	-	-	-	-	1.600
<b>Total</b>									<b>917.546</b>

- SPDI - Special Package Development Initiative
- DDI - District development Initiative
- PP - Priority Project
- TDC - Tobacco Development Cess
- SPIP - Special Initiative Program (PHE)

**Annex-5**  
**[Para 1.2.2.6]**

**Detail of staff appointment**

<b>#</b>	<b>Name</b>	<b>Designation</b>	<b>Date of appointment</b>	<b>Date of birth</b>
1	Sarir Ahmad	Computer Operator	24.08.2015	30.04.1982
2	Muhammad Kazim Khattak	Computer Operator	25.08.2015	20.04.1978
3	Fahad Alam	Computer Operator	24.08.2015	10.04.1983
4	Shahid Hussain	Chowkidar	21.08.2015	1973
5	Akbar Gul	Chowkidar	13.07.2016	27.12.1983
6	Yasir Subhan	Driver	24.02.2016	01.01.1984
7	Shomaila Gul	Junior Clerk	13.05.2016	02.04.1981

**Annex-6**  
**[Para No. 1.2.2.8]**

**Detail of Appointment of gazetted staff from 2011-12 to 2015-16**

#	Name of Employee	Designation	Date of Birth	Date of appointment
1	Muhammad Ilayas	Medical Officer	4/10/1978	11/1/2011
2	Nayyar Jamal	Medical Officer	3/20/1983	11/5/2011
3	Muhammad Sohail	Medical Officer	9/27/1984	11/1/2011
4	Dr Muhammad Idress	medical officer	9/15/1976	10/25/2011
5	Yasir Wahab	Medical Officer	3/5/1984	11/1/2011
6	Mian Asim Shah	Senior Medical Officer	4/14/1984	9/7/2012
7	Shabir Hussain	Medical Officer	2/7/1981	9/4/2012
8	Aftab Ahmad	Pathologist	10/4/1980	5/20/2013
9	Aftab Qadar	Medical Officer	11/9/1985	9/20/2013
10	Samina Begum	Charge Nurse	4/20/1987	8/24/2013
11	Arzoo Fayaz	Charge Nurse	11/17/1989	10/24/2013
12	Iram Naseem	Charge Nurse	11/15/1988	11/1/2013
13	Nizhat Naz	Charge Nurse	8/6/1988	11/7/2013
14	Bisma Begum	Charge Nurse	8/3/1985	10/21/2013
15	Safi Allah	Drug Inspector	5/1/1985	5/30/2014
16	Siddiqa Hamayoun	Medical Officer	4/1/1973	1/28/2015
17	Shazia Haroon	Casualty Medical Officer	4/1/1980	9/9/2015
18	Rashida Bibi	Charge Nurse	1/10/1979	7/24/2014
19	Samina Tariq	Medical Officer	6/14/1983	1/16/2016

**Annex-6**  
**[Para No. 1.2.2.8]**

**Detail of appointment of Non-gazetted staff from 2011-12 to 2015-16**

#	Name of Employee	Designation	Date of Birth	Date of appointment	Total salary drawn during 2015.16
1	Mr. Sabeel Ahmad	Chowkidar	Appointed on political basis		202,580
2	Muhammad Imran	JC Technician	04.04.1986	11.01.2011	385,256
3	Mr. Uzair Ali Khan	Sweeper	23.03.1985	17.01.2012	375,147
4	Miss. Bakhtmina Begum	EPI Technician	01.07.1983	11.09.2012	355,056
5	Tanveer Ahman	Chowkidar		18.02.2012	0
6	Miss. Mehnaz	Junior Female Clinical Technician (Radiology)	03.02.1984	29.02.2012	0
7	Miss. Naseem Bibi	Dai	01.07.1970	01.02.2012	0
8	Mr. Inamullah	Behishti			0
9	Miss Lubna Zaib	JFCT (Radiology)	01.01.1981	29.02.2012	0
10	Miss Sadaf	JFCT (Dental)	15.02.1987	29.02.2012	0
11	Miss Safeena Naz	JFCT (Surgical)	02.03.1988	-do-	0
12	Miss Tanzeela	JFCT (Surgical)	05.10.1990	-do-	0
13	Miss Sara Bibi	JFCT	02.01.1993	11.02.2012	0
14	Miss Shaista Taskeen	Dai	17.04.1983	20.10.2012	0
15	Mr. Musa Khan	Naib Qasid	16.06.1992	26.01.2012	189,348
16	Mr. Imran Khan	Sanitary Petrol	11.12.1983	06.06.2012	188,182
17	Mr. Barkatullah	Ward Orderly	16.01.1991	28.11.2012	188,106
18	Mr. Inzar Gul	Ward Attendant	01.01.1971	20.02.2012	189,348
19	Mr. Tanweer Ahmad	Chowkidar	20.06.1982	22.02.2012	189,348
20	Muhammad Adnan	Sweeper	02.02.1992	31.07.2012	185,223
21	Muhammad Bilal (death Quota)	Dai	Peshawar Domicile	19.11.2013	200,844
22	Mr. Sheraz ul Islam	Behishti	02.05.1993	12.09.2013	173,928
23	Mr. Amir Khan	Ward Attendant		20.09.2013	183,000
24	Mr. Akhtar Nawaz	Ward Attendant		20.09.2013	183,000
25	Mr. Shah Fahad	Ward Attendant		20.09.2013	183,000
26	Mr. Sabir Islam	Chowkidar		-do-	183,000
27	Mr. Saleem Iqbar	Chowkidar		-do-	183,000
28	Mr. Asad Ali	Chowkidar	16.02.1989	-do-	183,000
29	Mr. Anwar Naeem	Chowkidar		-do-	183,000
30	Mr. Malik Naeem	X-rat Attendent	04.09.1973	-do-	183,000
31	Mr. Jan Ali	Behishti	01.01.1981	-do-	183,000
32	Mr. Zahoor ul Amin	Sweeper		-do-	183,000
33	Mr. Gul Zada	Sweeper		-do-	183,000
34	Muhammad Asad	Sweeper		-do-	183,000



35	Mr. Ikram	Sweeper	01.07.1980	-do-	183,000
36	Mr. Niaz Gul	Word attendant	04.03.1979	30.09.2013	183,000
37	Mr. Amanat Khan (Son Qouta)	Mali		18.11.2013	183,000
38	Miss Sara Bibi	JFCT (Radiology)		27.12.2013	258,608
39	Mr. Ibrar Khan	-do-			253,560
40	Muhammad Shafique	-do-			249,567
41	Mr. Tehseenullah	X-ray attendant	10.09.1981	27.09.2013	173,928
42	Mr. Zafar Hayat	-do-	10.03.1991	30.09.2013	165,036
43	Muhammad Jamal Hussain	Ward Attendant	01.09.1988	27.09.2013	173,928 (Not performing duty anywhere)
44	Mr. Fahad Raza	Sweeper			173,928
45	Mr. Sherzeb	-do-			173,928
46	Mr. Sajjad ur Rehman	-do-			173,928
47	Mr. Shahab Ali	-do-			173,928
48	Mr. Bakht Zaman	-do-			173,928
49	Mr. Waqar Ahmad (Son Quota)	-do-	01.01.1977	30.09.2013	173,928
50	Muhammad Arif Khattak	Dental attendant	01.07.1982	02.10.2013	165,123 (Not performing duty anywhere)
51	Mr. Zahoor Ahmand	Sweeper	11.03.1984	01.10.2013	165,123
52	Mr. Subhanullah	Word attendant	01.02.1988	12.09.2013	165,123
53	Mr. Said Ghulam	-do-	01.01.1985	10.09.2013	173,928
54	Mr. Ghulam Farooq	Chowkidar	14.03.1980	10.09.2013	183,000
55	Mr. Shahan	Word Orderly	10.04.1995	07.08.2013	165,123
56	Mr. Shams-ul-Haque	Mali	01.07.1975	13.09.2013	183,000
57	Mr. Awais Ali Shah	Ward Attendant		10.09.2013	183,000
58	Mr. IRshad Khan	Ward Attendant		-do-	183,000
59	Mr. Tehseenullah	Ward Attendant		-do-	183,000
60	Mr. Iftikhar Muhammad	-do-		-do-	183,000
61	Mr. Awais Khan	-do-		-do-	183,000
62	Mr. Mimatullah	-do-		-do-	183,000
63	Mr. Saddam Khan	-do-	03.03.1994	-do-	183,000
64	Muhammad Waqas	-do-		-do-	183,000
65	Mr. Waqas Khan	-do-		-do-	183,000
66	Mr. Bakht Munir	-do-		-do-	183,000
67	Mr. Habib Ur Rehman	Bahishti	03.02.1982	-do-	183,000
68	Mr. Asif Ahman	Word attendant	15.03.1992	10.09.2013	183,000
69	Muhammad Munir	Chowkidar	18.01.1982	10.09.2013	183,000
70	Mr. Alamzeb	Chowkidar	01.06.1983	10.09.2013	183,000
71	Mr. Asif Amin	Chowkidar	06.05.1994	10.09.2013	183,000
72	Mr. Shazali Khan	Chowkidar		10.09.2013	183,000

73	Mr. Asmat Ali	Chowkidar		10.09.2013	183,000
74	Mr. Mir Bashir Khan	Chowkidar		10.09.2013	183,000
75	Mr. Sahibzada Muhammad Haris	Chowkidar		10.09.2013	183,000
76	Mr. Ijaz Ahman	Chowkidar		12.09.2013	183,000
77	Mr. Umer Hayat Khattak	Sweeper	01.07.1982	12.09.2013	183,000
78	Mr. Bakht Sher	Ward Orderly	14.08.1976	03.04.2013	201,513 (Not performing duty anywhere)
79	Mr. Awais Khan	Ward Attendent		10.09.2013	183,000
80	Mr. Zakir Hussain (Son Quota)	Chowkidar	24.04.1987	15.04.2013	201,513
81	Mr. Ghulam Haidar (Son Quota)	-do-	01.01.1990	05.04.2013	201,513
82	Syed Aqeel Shah	Behishti	25.04.1989	12.09.2013	183,000
83	Mr. Ghafoor Nawaz	X-ray Attendant	10.09.1981	12.09.2013	183,000 (Not performing duty anywhere)
84	Mr. Roohul Amin	Bahishti	04.04.1989	-do-	183,000
85	Muhammad Bilal	Junior Clerk	03.01.1994	20.11.2013	0
86	Muhammad Jan	Mali	10.09.1983	02.08.2013	0 (Not performing duty anywhere)
87	Muhammad Saad	Ward Orderly	01.07.1976	27.09.2013	0
88	Shagufta Begum	-do-	08.07.1982	19.11.2013	0
89	Muhammad Asif	Junior CT	16.01.1991	12.11.2013	171,204
90	Muhammad Ishfaq	-do-	14.02.1991	20.09.2013	0
91	Mr. Imam Khan	Behishti	01.02.1988	19.11.2013	0
92	Mr. Ismail (Son Quota)	Word Orderly	01.05.1995	10.11.2014	0
93	Mr. Abid Ali (2% Diable quota)	Baheshti	02.07.1993	11.08.2014	0
94	Mr. Kamran Rashid (Son Quota)	Driver	14.08.1993	07.01.2014	0
95	Mr. Niaz Muhammad	Lab Attendent		10.06.2014	0
96	Mr. Hilal Khan	Mali		14.10.2015	0
97	Mr. Shamsul Arifeen	Behishti	15.02.1983	01.09.2015	0
98	Mr. Naseer Ahman	-do-	03.09.1984	29.07.2015	174,504
99	Mr. Kabeer Khan	Naib Qasid		07.10.2015	171,204 (Not performing duty anywhere)
100	Mr. Ahmad Zeb Khattak	Driver		04.09.2015	186,516

101	Mst. Mehnaz Begum	Dai	11.06.1981	19.11.2015	186,488 (Not performing duty anywhere)
102	Mr. Ishfaq	Chowkidar		02.03.2015	175,265
103	Muhammad Ishaq	-do-	10.03.1991	11.06.2015	174,564
104	Mr. Inamullah	Behishti	01.12.1996	10.05.2015	177,564
105	Mr. Fazli Rabbi	MJCT/Mali	13.01.1981	08.01.2015	190,034
106	Muhammad Kamran Khan	Word Orderly		24.05.2016	152,744
107	Syed Pervez Shah	Chowkidar	01.01.1982	24.05.2016	154,568
108	Mr. Rahmat Ali	Word Orderly		24.05.2016	171,428
109	Mr. Ismail	-do-		01.02.2016	178,020
110	Mr. Imran Akhtar	-do-	01.01.1991	24.05.2016	165,877
111	Muhammad Asif	-do-		-do-	165,877
112	Mr. Taimoor Ahmad	-do-		25.05.2016	165,877
113	Mr. Khan Baz	-do-	29.03.1987	24.05.2016	165,877
114	Mr. Shahbaz Ahmad	Dental attendant		-do-	171,428
115	Mr. Pervaiz Shah	Chowkidar		-do-	171,428
116	Mr. Zakria	Behishti		-do-	171,428
117	Mr. Yousaf Ali Khan	Porter		-do-	171,428
118	Muhammad Irfan	X-ray attendant		-do-	171,428
119	Mr. Tariq Khan	Sanitary Petrol		-do-	171,428
120	Muhammad Amin	Porter		-do-	171,428
121	Mr. Ali Akbar	Word Orderly		19.04.2016	164,042
122	Mr. Ismail Gularullah	-do-	11.01.1992	01.02.2016	182,566
123	Mr. Irfanullah	Behishti	-	-	(Not performing duty anywhere)
124	Syed Abbas Ali Shah	sweeper	-	-	(Not performing duty anywhere)
<b>Total</b>					<b>18,739,735</b>

**Annex-7**  
**[Para No. 1.2.2.10]**

**LIST OF ITEMS SUPPLIED BY KFW TO THE FOLLOWING HEALTH FACILITIES DISTRICT NOWSHERA**

#	Name of Items	RHC Manki Sharif	RHC Khair Abad	RHC D. I. K	RHC Kheshgi	CH Ziarat Kaka Sahib	CH Pabbi	Total Quantity
1	Dental Unit System along with all accessories	1	1	1	1	1	1	6
2	Dental X - Ray Unit	1	1	1	1	0	1	5
3	X - Ray Films (Dental)	450	450	450	450	0	450	2250
4	Air Compressor oil free	0	1	0	1	1	0	3
5	Stabilizer 2KVA	0	1	0	1	1	0	3
6	Water Filtration Unit	0	1	0	1	1	0	3
7	Dental Diagnostic Instrument Set	1	1	1	0	1	1	5
8	Instrument Minor Surgery Set	0	1	1	0	1	1	4
9	Instrument D & C Set	1	1	1	0	1	1	5
10	Instrument Delivery Set	2	3	2	0	2	2	11
11	Instrument Dressing set	0	0	0	0	0	2	2
12	Instrument Episiotomy Set	1	1	1	0	1	1	5
13	Instrument Baby assessment	1	1	1	0	1	1	5
14	Instrument stainless steel tray set	1	1	1	0	1	1	5
15	Tongue depressor & dressing jarr	4	1	3	0	2	2	12
16	Instrument Vagina examination set	2	1	1	0	1	2	7
17	Instrument ward dressing set	4	6	4	0	4	3	21
18	Instrument stainless steel tray set	1	2	2	0	2	4	11
19	Tooth extraction instrument set adult	1	1	1	0	1	1	5

20	Tooth extraction instrument set child	1	1	1	0	1	1	5
21	Vacuum extractor	1	1	1	0	1	1	5
22	Immobilisers, Plints & Survical Collars set	0	0	0	1	0	1	2
23	Resuscitation Kit for adult, child & infant	0	1	1	1	0	1	4
24	Resuscitation Set for infant	0	1	1	0	0	1	3
25	Resuscitation Set for adult, Child & infant	0	0	0	0	1	1	2
26	Infusor pressure 500ml	0	0	0	0	0	1	1
27	Oxygen Cylinders large with trolley	3	6	6	5	6	6	32
28	Pump infusion syringe	2	2	1	2	2	5	14
29	Pump infusion volumetric	3	3	3	3	3	8	23
30	Pump suction electric 2 jar	1	2	2	2	2	3	12
31	Blood Warmer	0	0	0	0	0	2	2
32	Clinical Digital Thermometer + Disp sleeves	7	6	6	10	6	6	41
33	Digostic Set (ophthalmoscope + Otoscope)	2	0	1	2	1	1	7
34	ECG Machine	0	0	0	0	0	1	1
35	Ear Digital Thermometer + Disp Sleeves	1	1	1	1	1	0	5
36	Fetel Doppler battery	1	1	1	1	1	1	6
37	Fetel scope	1	1	1	1	1	1	6
38	Height & Weight Scale Manual	2	2	3	4	3	2	16
39	Infant measuring rod	1	1	1	1	1	1	6
40	Infant weighing scale manual	1	1	2	3	2	2	11
41	Laryngoscope Set adult + Child	0	1	1	0	0	2	4
42	Monitor - SP02+NIBP	0	0	1	0	0	2	3
43	Monitor Patient 4 channel	0	0	0	0	0	1	1

44	Nebulizer Adult / Child	0	0	1	0	1	1	3
45	Sphygmomanometer mercury desk top (std + Child cuff)	4	3	3	4	3	2	19
46	Sphygmomanometer mercury desk top (standard cuff)	3	5	7	5	5	7	32
47	Stethoscope (Adult)	5	5	4	5	4	30	53
48	Stethoscope (Child)	4	3	3	5	3	3	21
49	Stethoscope (Infant)	1	1	1	1	1	1	6
50	Stop Watch	1	1	1	1	1	1	6
51	Generator 5 KVA	1	1	1	1	1	1	6
52	Emergency Light with rechargeable battery	1	2	2	2	2	3	12
53	Heater Gas	2	6	4	5	4	3	24
54	Medical Examination Pen / Torch light	4	3	3	4	3	3	20
55	Blankets	16	24	16	18	14	24	112
56	Infant Warmer with accessories	1	1	1	1	1	1	6
57	Anesthesia Machine with ventilator, vaporizer and monitor	0	0	0	0	0	1	1
58	Basic repair tool kit	1	1	1	1	1	1	6
59	Examination Light 15k LUX Mobile with complete accessories	1	1	2	2	2	1	9
60	Operating Light 80k Lux mobile	0	0	0	0	0	1	1
61	Procedure light 30k LUX with complete accessories	1	1	2	2	1	2	9
62	Diathermy machine 300w	0	0	0	0	0	1	1
63	Operating Table Hydraulic General Surgery	0	0	0	0	0	1	1
64	Refrigerator single door with alarm (Reagent)	1	0	1	1	1	1	5
65	Refrigerator single door with alarm (Blood Bank)	0	0	0	0	0	1	1

66	Autoclave bench top	1	2	1	1	1	3	9
67	Autoclave / Sterilizer steam vertical type	0	0	0	0	0	1	1
68	Sterilizer hot water electric bath	1	1	4	3	3	1	13
69	Oven Hot air drying	0	0	0	0	0	1	1
70	Sterilizer Hot air oven	1	1	3	4	2	2	13
71	Haemocytometer	2	0	2	2	0	2	8
72	Centrifuge (medium)	1	0	1	1	0	1	4
73	Stabilizer 1KVA	0	0	0	0	0	1	1
74	Stabilizer 500VA	0	0	1	0	0	0	1
75	Water Bath (Lab)	1	0	1	1	1	1	5
76	Blood Cell counter	1	0	1	1	1	1	5
77	Haematology Analyzer	0	0	0	0	0	1	1
78	Lab Glass ware set	1	0	1	1	1	1	5
79	Pipette set (Micro)	1	0	1	1	1	1	5
80	Microscope (4 X mag)	1	0	1	1	1	1	5
81	Photometer	1	0	1	1	1	0	4
82	Staining rack with glass rods & slides dryer	1	0	1	1	1	1	5
83	Sealer / stripper cutter blood	0	0	0	0	0	1	1
84	Westergreen ESR Set	1	0	1	1	1	1	5
85	Lead Apron	1	1	1	1	1	0	5
86	Mobile Lead Screen with window	2	2	2	2	2	0	10
87	X - Ray Viewer (Single)	5	4	6	5	4	0	24
88	Baby Basinet mobile with shelf below	1	1	1	1	1	1	6
89	Bed side cabinet	8	12	9	8	7	16	60
90	Examination couch O&G with foldable step stool	2	2	2	3	2	2	13
91	Examination Couch with foldable step stool	3	1	1	3	1	1	10

92	Obstrectic Delivery Bed	1	1	1	1	1	1	6
93	Patient Bed	8	12	9	8	7	16	60
94	Patient Trolley	0	1	2	2	1	4	10
95	Table over bed	8	11	7	7	6	10	49
96	Trolley Procedure Hilo	0	1	1	1	1	0	4
97	Wheel Chair	0	1	1	2	1	3	8
98	Stretcher Canvas	0	0	0	1	0	1	2
99	Hand Washing Stand	1	2	2	2	2	4	13
100	Infusion Stand	5	10	7	7	6	12	47
101	Instrument Trolley	9	11	10	12	8	12	62
102	Sharp Container (WHO) Large	2	2	2	2	2	8	18
103	Bag - infect - INC (small)	2	2	2	2	2	8	18
104	Debris Pots for needle cutter	2	2	2	2	2	8	18
105	Infectious Watse bin (Small)	10	10	10	10	10	30	80
106	General watse bin (Small)	10	10	10	10	10	30	80
107	Out door Watse Bin	3	3	3	3	3	10	25
108	Wheel - Bin	3	3	3	3	3	15	30
109	Collection bin - Infectious waste	5	5	5	5	5	30	55
110	Barrel for solids - hazard waste	1	1	1	1	1	4	9
111	Safety goggles	6	6	6	6	6	20	50
112	Working gloves - chemicals	3	3	3	3	3	10	25
113	Working gloves - Logistic	10	10	10	10	10	40	90
114	Working overhaul	3	3	3	3	3	10	25
115	Safety boots	3	3	3	3	3	10	25
116	working gloves - heat resistant	2	2	2	2	2	3	13
117	Skin plunger	2	2	2	2	2	5	15
118	Tool box plumbing	1	1	1	1	1	2	7
119	Board Pin 900 X 1200mm	1	1	1	1	1	1	6



120	White Board 1200 X 1500	1	1	1	1	1	1	6
121	Book Case 3 shelves	6	6	6	5	4	3	30
122	Instrument Cabinet Glass	1	1	2	2	2	2	10
123	Bench Wooden	2	8	7	8	6	0	31
124	Office Chair	8	9	7	7	6	6	43
125	Patient Visitor Chair	16	12	14	14	12	12	80
126	Tutorial Chair with small writing top	10	10	10	10	10	10	60
127	Step Stool	1	1	1	2	1	2	8
128	Stool revolving	4	3	4	5	4	5	25
129	Desk Office 1200 (4 feet) X 750 3 drawer	5	5	4	4	3	4	25
130	Desk Office 1500 (5 feet) X 750 3 drawer	3	3	3	3	3	2	17
131	Rack Steel	3	5	4	2	2	2	18
132	Office Desk 1200 X 4 Feet X 750 X 800	1	0	1	1	1	2	6
133	Swivel Chair	2	0	2	2	2	4	12
134	Cabinet Low	1	1	1	1	1	2	7
135	Stoarge Shelves	2	0	2	2	2	5	13
136	White Board 1200 X 900	1	1	1	1	1	1	6
137	GE Ultrasound O&G with convex & TV Probe + Thermal printer with all accessories	1	1	0	0	0	1	3
138	Bench top semi auto film processor + stabilizer + safe Light	0	1	0	0	1	0	2
139	Cassettees 3 sizes set	0	1	0	0	1	0	2
140	General X - Ray 50 KW (500MA) floor mounted, bucky stand + UPS with accessories	0	1	0	0	1	1	3
141	Haier 1.5 ton Split AC	0	1	0	0	1	0	2
142	Fume Hood Ductless	0	0	0	0	0	1	1
143	Pillow	0	0	0	0	7	0	7

**Annex-8**  
**[Para No. 1.2.2.11]**

**Detail of Non supply of medicines**

#	Supply Order Date	Due date	Supply date	Amount (Rs)	Penalty @7% (Rs)
1	03/06/16	03/07/16	<b>Not supplied till Date of Audit i.e 03/08/16</b>	195000	13650
2	03/06/16	03/07/16		104000	7280
3	03/06/16	03/07/16		253000	17710
4	03/06/16	03/07/16		46000	3220
5	03/06/16	03/07/16		165000	11550
6	03/06/16	03/07/16		137920	9654.4
7	03/06/16	03/07/16		111600	7812
8	03/06/16	03/07/16		117000	8190
9	03/06/16	03/07/16		71500	5005
10	03/06/16	03/07/16		128800	9016
11	03/06/16	03/07/16		126500	8855
12	01/03/16	01/04/16		150000	10500
13				129200	9044
14				144000	10080
<b>Total</b>				<b>1,879,520</b>	<b>131,566.4</b>

**Detail of overpayment of Rs 1.662**

1. MB 731 page 76 item No. 41 shows payment of Rs 224,714 for Rock Wall which is irregular and needs to be recovered as page 72 item No. 24 already showed that syntax to external surface was applied for 1736 M<sup>2</sup> @ Rs 280 M<sup>2</sup> and paid for Rs 486,225.
2. Steel Gate was paid for 150 Rft (2 x 10 x 7.5) @ 3766 M<sup>2</sup> instead of 13.94 M<sup>2</sup> quantity which resulted into overpayment of Rs 512,402.
3. Non-scheduled item Main Gate of Rs 564,900 was paid as scheduled item and premium of 88% was allowed resulted into overpayment of Rs 497,112.
4. MB 731 page 79 shows payment for terrace railing with top of wood @ Rs 4,780 instead of Rs 3,480 as corrected by Site Engineer with Sheshim wood with reduced rate of Rs 3,480 for quantity of Rs 48.79 M<sup>2</sup> resulted into overpayment of Rs 69,770.
5. MB 731 page 63 item No. 10 stair railing was paid for 140 M<sup>2</sup> @ Rs 4,780 and paid for Rs 490,018 instead of running meter which is 51.2 meter @ Rs 3,480 and required payment of Rs 178,176 resulted into overpayment of Rs 343,026.
6. Terrace railing was paid in MB 731 page 64 item No. 12 for 48.79 M<sup>2</sup> instead of Rs 45.71 M<sup>2</sup> resulted into overpayment of Rs 15,773.

**Annex-10**  
**[Para No. 1.2.2.24]**

**Detail of excess quantity executed**

<b>Description</b>	<b>Paid Qty</b>	<b>PC-1 Qty</b>	<b>Diff Qty</b>	<b>Rate (Rs)</b>	<b>Amount (Rs)</b>
Excavation	6570.47	2400	4710.47	267.07	1,113,807
Dressing	4135.85	756.20	3379.38	10.89	368,075
Transportation lead 8~10 Km	4211.56	1249.31	2965.25	783.52	2,323,332
Earth filling	6385.93	1029.6	5356.33	114.77	614,745
Sand filling	815.59	107.41	708.18	1113.92	788,856
<b>Total</b>					<b>5,208,875</b>

**Annex-11**  
**[Para No. 1.2.2.26]**

**Detail of cheque issued by Non-gazetted staff**

(Amount in Rupees)

#	Month	Cheque issued by SDO-I	Cheque issued by SDO-II
1.	August, 2015	11,208,757	13,075,515
2.	September, 2016	26,823,519	17,366,466
3.	October, 2016	19,124,452	18,033,681
4.	November, 2016	18,745,016	19,654,121
5.	December, 2016	25,878,132	60,863,422
6.	January, 2016	39,933,786	19,664,675
7.	February, 2016	25,187,324	17,837,321
8.	March, 2016	27,559,893	32,552,485
9.	April, 2016	22,123,258	36,247,007
10.	May, 2016	208,864,360	10,684,254
11.	June, 2016	226,551,452	41,129,832
<b>Total</b>		<b>651,999,949</b>	<b>287,108,779</b>
<b>G-Total</b>			<b>939,108,728</b>

**Annex-12**  
**[Para No. 1.2.2.38]**

**Detail of schemes without Technical Sanction**

(Rs in million)

ADP No.	Name of Scheme	Estimated Cost (in million) / AA date	Date of work order	Expenditure till 6-2016
924/ 140672 OG	Feasibility study/ design & construction of bridge over river Kabul connecting Mohib Banda/ Pushtoon Garhi on right bank & Kheski on left bank District Nowshera.	<u>480.592</u> 27.10.2014	23.01.2015	363.385
926/ 140936 OG	Feasibility Study, design & BT of internal roads Pir Pai – Azakhel Bala – Payan – Dagai – Banda Nabi – Badrashi Nowshera	<u>Original</u> 301.863 17.12.2014 <u>Revised</u> 530.000 10.2.2016	30.03.2015	245.000
928/ 140938 OG	Feasibility Study, design & Improvement/ BT of internal 16km road at Khesghi Bala & Payan Nowshera	164.995 17.12.2014	20/3/2015	115.000
929/ 140939 (OG)	Feasibility Study & Construction of (a)Bakhtai-Kotli Khurd-Kotli Kallan road i/c bridges (b)road from Cherat road to Spin Khak village Nowshera	<u>199.992</u> 17/12/014	16/3/2015	131.669
930/ 140940/ (OG)	Feasibility Study, design & construction of RCC Bridge on Kabul River at Kishti Pull Nowshera Cantt	<u>166.812</u> 26/2/2015		32.000
936/ 141022	Feasibility Study, design & construction /rehabilitation of roads a. Shaidu Bypass Railway Pull to Omer Abad near Railway line b. Shwangi c. Farm Road d. Amanpura Kaho Jabbi & Gharib Pura	<u>119.996</u> 17.12.2014	20.03.2015	123.700
937/ 141023	Feasibility Study, design & construction /rehabilitation of roads a. Saru Toba Road b. Khan Kohi Gandhab c. Nizampur Chowk to Garu d. Garhi to Qamar Mela e. Mama khel village	<u>125.000</u> 17.12.2014	10.04.2015	120.000
748/ 140345	Construction /Rehabilitation of Rural Roads in selected District in KP on need basis. SH:- Repair /Rehabilitation of Taru, Banda , Sheikh Ismail Road District Nowshera.	20.000	1.12.2015	22.503
703/	Provision for Devolved ADP (2014-15)	10.000	1.03.2016	7.364

140796 (2015-16)	<ul style="list-style-type: none"> <li>Construction of Road in UC Shah Kot District Nowshera</li> </ul>			
	<ul style="list-style-type: none"> <li>Construction of Road Jabba Daud Zai Internal Road in PK-13 District Nowshera</li> </ul>	15.000	1.03.2016	6.715
1083/ 150807 (2015-16)	Construction of Drain, Pavement of Street and Internal roads of UC Pabbi Khan Sher Ghari Chowki Mumraz Akbar pura and Taru district Nowshera.			
	<ul style="list-style-type: none"> <li>SH:- PACKAGE I UC Pabbi</li> </ul>	50.000	3.3.2016	4.058
	<ul style="list-style-type: none"> <li>SH:- PACKAGE III UC Chowki Mumraiz</li> </ul>	50.000	11.2.2016	5.016
	<ul style="list-style-type: none"> <li>SH:- PACKAGE IV UC Taru</li> </ul>	50.000	11.2.2016	6.545
	<ul style="list-style-type: none"> <li>SH: PACKAGE V UC Akbar Pura</li> </ul>	50.000	11.2.2016	14.377
.1084 / 150809 (15-16)	Construction/Pavement of Roads Street along with allied works in UC,s in District Nowshera			
	<ul style="list-style-type: none"> <li>SH: PACKAGE I Internal Roads in UC Amankot</li> </ul>	76.700	11.2.2016	14.746
	<ul style="list-style-type: none"> <li>SH: PACKAGE I Internal Roads in UC Amankot and Mohib Banda</li> </ul>	48.300	11.2.2016	9.802
	<ul style="list-style-type: none"> <li>SH: PACKAGE II Internal Roads in UC Mohib Banda Camp Koorona ,Banda Shaikh Ismail Khel</li> </ul>	125.000	11.2.2016	15.452
1085/ 150810	Construction/Pavement of Roads / Street in UC,s			
	<ul style="list-style-type: none"> <li>SH: PACKAGE –I UC Kleshgi Bala</li> </ul>	50.000	11.2.2016	8.691
	<ul style="list-style-type: none"> <li>SH: PACKAGE –I UC Kleshgi Payan</li> </ul>	50.000	11.2.2016	14.629
	<ul style="list-style-type: none"> <li>SH: PACKAGE-III Aman Ghar</li> </ul>	50.000	11.2.2016	21.271
	<ul style="list-style-type: none"> <li>SH: PACKAGE-IV Gandheri</li> </ul>	50.000	11.2.2016	17.909
1087/ 150816	Construction/Rehabilitation of Roads in village kotar Pan, village Bara Banda UC Bara Banda ,GT road to Fazal Gange and Hassan Abad Risalpur,GT road to Mohallah Hassan Abad Rashakai,Kandar ,Risalpur to Ghala Dher, UC Zaire Miana,UC Pir Sabak ,UC Mughalky,Nowshera			
	<ul style="list-style-type: none"> <li>SH:- PAKAGE-I Construction/Rehabilitation of Roads in village kotar Pan,Bara Banda ,Fazal Gang Hassan Abad , Kandar</li> </ul>	81.433	11.2.2016	52.592
	<ul style="list-style-type: none"> <li>SH:- PAKAGE-II Construction/Rehabilitation of Roads FROM Risal Pur to Ghala Dher</li> </ul>	<u>48.567</u> 8.10.2015	11.2.2016	16.000
1088/ 150877	Re-carpeting / repair of PAF Academy Risalpur internal roads phase-II	<u>25.000</u> 2.10.2015		16.492

1089 / 150995 (2014-15)	Construction of Drain, Pavement Of Street And Internal Roads Of Dak Ismail Khel, Shah Kot, Dak Besud, Balu Spin Khak And jalozai District Nowshera			
	• PACKAGE I UC Dak Ismail Khel and UC Shah Kot	80.000	11.2.2016	24.378
	• PACKAGE II UC Dak Basud and Jalozai	90.000	11.2.2016	21.821
1090/ 150957	Construction of Road from Jalozai to Kotli Kalan	150,000		2.500
1092/ 151074 2014-15)	Construction / Pavement of Roads / Streets alongwith allied works in UCs Kurvi, Dheri Kati Khel District Nowshera			
	• PACKAGE-I Internal Roads / streets in UC Dheri Kati Khel (Khat killi)	50.000	11.2.2016	15.113
	• PACKAGE-II Internal Roads / streets in UC Dheri Kati Khel ,Armour Colony ,Hakim Abad	75.000	11.2.2016	19.865
	• PACKAGE-III Internal Roads in UC Kurvi	75.000	11.2.2016	7.500
	• PACKAGE-IV Internal Roads in UC Kurvi	50.000	11.2.2016	7.560
<b>Total</b>		<b>3,206.795</b>		<b>1,483.653</b>



**Annex-13**  
**[Para No. 1.2.2.39]**

**Detail of Contract Agreement neither signed by the Executive Engineer/Contrator nor approved by the competent authority**

#	ADP No.	Name of Contractor	Name of Work	Estimated cost (Rs in million)	Bids Amount (in Rs)	Work Order Date	Expdr: upto June, 2016 (Rs in million)
1.	748/140345 (2015-16)	M/S Muhammad Asif Khan & Brothers	Construction /Rehabilitation of Rural Roads in selected District in KP on need basis. SH:- Repair /Rehabilitation of Taru, Banda , Sheikh Ismail Road District Nowshera.	20.000	19,948,000	1.12.2015	22.503
2.	703/140796	M/S Khan & Sons	Provision for Devolved ADP Construction of Road in UC Shah Kot District Nowshera	10.000	7,276,681	1.3.2016	7.364
3.	703/140796	M/S Muhammad Asif Khan & Brothers	Provision for Devolved ADP Construction of Road Jabba Daud Zai Internal Road in PK-13 District Nowshera	15.000	12,450,000		6.715
4.	933/141013	M/S Muhammad Asif Khan & Brothers	Construction of Momin Garhi internal Road PK-13 District Nowshera		11,690,415		11.736
5.	1083/150807 (2015-16)	M/S SAK	Construction of Drain, Pavement of Street and Internal roads of UC Pabbi Khan Sher Ghari Chowki Mumraz Akbar pura and Taru district Nowshera. SH:- PACKAGE I UC Pabbi	50.000	40,896,010	3.3.2016	4.058
6.		M/S Cherat Construction Co,	Construction of Drain, Pavement of Street and Internal roads of UC Pabbi Khan Sher Ghari Chowki Mumraz Akbar pura and Taru district Nowshera. SH:- PACKAGE III UC Chowki Mumraiz	50.000	41,556,997	11.2.2016	5.016

7.		M/S Cherat Construction Co,	Construction of Drain, Pavement of Street and Internal roads of UC Pabbi Khan Sher Ghari Chowki Mumraz Akbar pura and Taru district Nowshera. SH:- PACKAGE IV UC Taru	50.000	41,262,697	11.2.2016	6.545
8.		M/S Haji Fida Muhammad	Construction of Drain, Pavement of Street and Internal roads of UC Pabbi Khan Sher Ghari Chowki Mumraz Akbar pura and Taru district Nowshera. SH:- PACKAGE V UC Akbar Pura	50.000	40,864,825/69	11.2.2016	14.377
9.	.1084 / 150809 (15-16)	M/S Khyber Grace	Construction /Pavement of Roads Street along with allied works in UC,s in District Nowshera SH:- PACKAGE –I Internal Roads in UC Amankot	76.700	62,270,297	11.2.2016	14.746
10		M/S JHK	Construction /Pavement of Roads Street along with allied works in UC,s in District Nowshera SH:- PACKAGE –I Internal Roads in UC Amankot and Mohib Banda	48.300	47,838,343	11.2.2016	9.802
11		M/S Khyber Grace	Construction /Pavement of Roads Street along with allied works in UC,s in District Nowshera SH:- PACKAGE –II Internal Roads in UC Mohib Banda Camp Koorona ,Banda Shaikh Ismail Khel	125.000	101,947,999	11.2.2016	15.452
12	1085 / 150810 (2015-16)	M/S Hamid Jan	Construction /Pavement of Roads / Street in UC's SH:- PACKAGE –I UC Ksheshgi Bala	50.000	41,983,301	11.2.2016	8.691
13		M/S Haji Muhammad Saeed	Construction /Pavement of Roads / Street in UC's SH:- PACKAGE-II Ksheshgi Payan	50.000	43,453,946	11.2.2016	14.629
14		M/S Dil Nawaz	Construction /Pavement of Roads / Street in UC's SH:- PACKAGE-III Aman Ghar	50.000	39,017,575	11.2.2016	21.271

15		M/S Wisal Muhammad	Construction /Pavement of Roads / Street in UC's SH:- PACKAGE-IV Gandheri Nowshera	50.000	44,739,736	11.2.2016	17.909
16	1087/ 150816 2015- 16	Pir Muhammad	Construction/Rehabilitation of Roads in village kotar Pan, village Bara Banda UC Bara Banda ,GT road to Fazal Gange and Hassan Abad Risalpur,GT road to Mohallah Hassan Abad Rashakai,Kandar ,Risalpur to Ghala Dher, UC Zaire Miana,UC Pir Sabak ,UC Mughalky,Nowshera SH:- PACKAGE-I Construction/Rehabilitation of Roads in village kotar Pan,Bara Banda ,Fazal Gang Hassan Abad , Kandar	81.433	71,888,407	11.2.2016	52.592
17		M/S JHK	Construction/Rehabilitation of Roads in village kotar Pan, village Bara Banda UC Bara Banda ,GT road to Fazal Gange and Hassan Abad Risalpur,GT road to Mohallah Hassan Abad Rashakai,Kandar ,Risalpur to Ghala Dher, UC Zaire Miana,UC Pir Sabak ,UC Mughalky,Nowshera SH:- PACKAGE-II Construction/Rehabilitation of Roads FROM Risal Pur to Ghala Dher	48.567	48,566,743	11.2.2016	16.000
18	1089 / 150995, (2014- 15)	M/S Pir Muhammad	Construction Of Drain, Pavement Of Street And Internal Roads Of Dak Ismail Khel, Shah Kot, Dak Besud, Balu Spin Khak And jaloza District Nowshera PACKAGE I UC Dak Ismail Khel and UC Shah Kot	80.000	79,417,144	11.2.2016	24.378

19		M/S Shah Faisal	Construction Of Drain, Pavement Of Street And Internal Roads Of Dak Ismail Khel, Shah Kot, Dak Besud, Balu Spin Khak And jalozai District Nowshera PACKAGE II UC Dak Basud and Jalozai	90.000	79,189,956	11.2.2016	21.821
20	1092/151074 2014-15)	M/S Shah Faisal	Construction / Pavement of Roads / Streets along with allied works in UCs Kurvi,Dheri Kati Khel District Nowshera PACKAGE-I Internal Roads / streets in UC Dheri Kati Khel (Khat killi	50.000	44,950,000	11.2.2016	15.113
21		M.S JHK	Construction / Pavement of Roads / Streets along with allied works in UCs Kurvi, Dheri Kati Khel District Nowshera PACKAGE-II Internal Roads / streets in UC Dheri Kati Khel ,Armour Colony ,Hakim Abad	75.000	74,999,996	11.2.2016	19.865
22		M.S Pir Muhammad	Construction / Pavement of Roads / Streets along with allied works in UCs Kurvi, Dheri Kati Khel District Nowshera PACKAGE-III Internal Roads in UC Kurvi /	75.000	62,611,894	11.2.2016	7.500
23		M/S Sarwar	Construction / Pavement of Roads / Streets alongwith allied works in UCs Kurvi, Dheri Kati Khel District Nowshera PACKAGE-IV Internal Roads in UC Kurvi	50.000	49,679,782	11.2.2016	7.560
<b>Total</b>				<b>1,330.000</b>	<b>892,555,119</b>		<b>345.643</b>

**Annex-14**  
**[Para No. 1.2.3.3]**

**Non-installation of medical and laboratory machinery & equipment**

<b>Name of Health Facility Provider</b>	<b>Equipment Name</b>	<b>Qty</b>	<b>Model No / Make</b>	<b>Serial No</b>	<b>Status</b>
RHC Nizampur	X-ray Machine	1	UD150L	162260910	Old Machine/ non-functional
	Ultrasound Machine	1	A5	26289702	Old Machine/ non-functional
Civil Hospital Pubbi	Baby Incubator	1	YP-100/China	1080502026	Dumped
	Suction machines	3			Dumped
	Syringe pumps	5	BD-50000		Dumped
	Blood warmer	1	AM-4		Dumped
	Infusion pumps	8	BD-8000	B007	Dumped
	Cardiac Monitor	1	BLT-V6	V026E004499	Dumped
	Resuscitation Box	1	BEME004		Dumped
	Electrosurgical Unit	1	ESU-X-300	75011 G-05/14	Dumped
	Iron Beds	40	Local		Dumped
Baby Carts	10	Local		Dumped	
RHC Pirpai	Iron Beds	8	Local		Dumped
	Bed side lockers	8	Local		Dumped
	over bed trolley	8	Local		Dumped
	OT Light mobile 5 ref	1	JS-014-1/NoVAvo x Korea		Dumped
	OT Table	1	ST-08 /Sturdy aiwan		Dumped
	Ceiling OT Light (Postmartem)	1	Local		Dumped
	Postmartem Table	1	Local		Dumped
RHC Khairabad	Lab Incubator	2	UF 160/Memmert Germany	i)8514-0679, ii)8514-0680	Dumped
	Water bath	1	WNB14	L414-173	Dumped
	Blood Bank Refrigerator	1	MPR311D H-PB/Panasonic Japan	14020076	Dumped

	Syring Pump	3	BD8000	(i)SNB020, (ii)SNB020, (iii)B032	Dumped
	Suction Machine	1	DFX.23C-1	260 4061524-5	Dumped
	X-Ray Machine 500mA	1			non functional
RHC Kheshgi	Iron Beds	5	Local		Dumped
	Bed side lockers	5	Local		Dumped
	over bed trolley	5	Local		Dumped
	Gynea Table cum bed	1	Local		Dumped
	Gynea Table	4	Local		Dumped
	Water Bath	1	WNB-14/Memmert Germany	60529-IP20	Dumped
RHC Manki	OT Light Mobile	1			Dumped
	Delevery Table/Bed	1	Local		Dumped
	Beds with side table and Over bed trollys	10	Local		Dumped
	Suction machine	1	DFX-23C-1/China		Dumped
	Water bath	1	Memmert WNB-14/Germany		Dumped
	OT Light Mobile	1			Dumped
RHC Kaka Sahib	X-Ray Machine.500mA	1	Part No 5220653	108010HLo	Dumped
	Blood Bank Refergerator	1	MPR-311D11PB/ Japan	14020115	Dumped
	Lab Oven	2	UF160/Memmert	1-B514-0689, 2-B514-0684	Dumped
	Dental Unit	1			Not Yet Installed/ Dumped
	Dental X-ray	1	AndosAcp	271404558	Not Yet Installed/ Dumped
	X-ray Viewing box	4	Local	_____	Dumped
	Wheel Chair	1	Local	_____	Dumped
	Examination Light	2	_____	_____	Dumped
	Spot Lights	2	_____	_____	Dumped
	Infant Baby Warmer	1	Uomz	201555	Dumped

	Auto Clave	1	Bio Medical	_____	Dumped
	Water bath	3	Memmert/ Germany	_____	Dumped
	Centrifuge Machine	1	_____	_____	Dumped
	Automatic x-ray film Processor Table top	1	AX200	_____	Dumped
	Spectro photometer	1	7300/Germ any	56002	Dumped
	Srvo Motor Stabilizer 3 KVA	3	PVS-3000/Pum ma	_____	Dumped
	AVR (5KVA)	3	PVS-5KVA/Pu mma	_____	Dumped
	Foot Suction Machines	2	China	_____	Dumped
RHC Dak Ismail Khail	Suction machine	1	DSX-23c-I		Dumped
	Patient Monitor	1	V6/Shango l Germany	V026E004488	Dumped
	Otosopes	3			Dumped
	Infusion Pumps	3	Meditech BD-8000	i) B006 XD20150427 ii) B037 iii) B018	Dumped
	Fetus heart Detector	1	SRF618D/ Shangol Germany	P0241-04050- I9j063	Dumped
	Syring Pump	1	Meditech BD-5000	B017	Dumped
	Baby Resusitation Bag	1	FP-300/Blue cross	1550510 021	Dumped
	Generator 5.5 KVA	1	KD7000T A		Dumped
	O2-Cylinders with regulators	1	Local		Dumped
	Voltage regulator 500W	4	SDR-500VA		Dumped
	Blood Bank Refergerator with Stabilizer	1	MPR-311DH-PB/Panasonic japan	14020114	Dumped

	Lab Incubators	2	UF-160/Memmert Germany	(i)8514-0670 (ii)8514-0693	Dumped
	Water bath	3	WNB-14	(i) L414.1726 (ii)L414.1714 (iii)L414.1734	Dumped
RHC Akbarpura	X-Ray Machine.500mA	1	HF525 Plus /ECORAY Korea	ECO-R3-1210129	Dumped
	Ultrasound machine	1	Sonoace-X4/Medisoon Korea	B18309300005476	Dumped
	ECG Machine	1	RIC-1-3 Cardiogima	R1310122815	Dumped
	Suction machine	1	DXT-1/china	G6-066	Dumped
	OT Light Single Reflector Emergency type	1	OTL-1	1243	Dumped
	OT Light 5 reflector	1	GS-0141/Korea		Dumped
	Autoclave	1	Local		Dumped
	Ceiling OT Light Postmartem	1	Local		Dumped
	OT. Table	1	ST-08 /Sturdy Taiwan	644312011	Dumped
RHC Nizampur	X-RAY MACHINE	1	UD150L	162260910	Old Machine/ non-functional
	ULTRA SOUND MACHINE	1	A5	26289702	Old Machine/ non-functional



**Detail of less deduction of Income Tax**

Vr. No.	Date	Contractor Name	CNIC No.	NTN No.	Gross bill (Rs)	Ltax due @ 10% (Rs)	Ltax deducted @ 7.5% (Rs)	Difference (Rs)
50-bi	23.06.2016	M/S Fayaz Khan	17201-8208926-7	0003778-8	1,457,276	145,728	109,295	36,433
1-bii	1.06.2016	M/S Fayaz Khan	17201-8208926-7	0003778-8	896,300	89,630	67,223	22,407
3-bii	13.06.3016	M/S Muhammad Ajmal & Co.	16201-9210584-3	1725558-9	1,756,000	175,600	131,700	43,900
4-BII	13.06.2016	M/S Wajid Iqbal & Co.	17201-8367377-5		4,578,582	457,858	343,394	114,464
8-bii	20.06.2016	M/S Anwar Ali Khan	17101-7294283-7	0008461-1	1,545,050	154,505	115,879	38,626
14-bii	22.06.2016	M/S Wajid Iqbal & Co.	17201-8367377-5		7,427,600	742,760	557,070	185,690
16-bii	29.06.2016	M/S Fayaz Khan	17201-8208926-7	0003778-8	578,000	57,800	43,350	14,450
10-biii	7.06.2016	M/S Bangash Yousafzai Construction Co.		03285365-3	3,830,400	383,040	287,280	95,760
17-biii	21.06.2016	M/S Wajid Iqbal & Co.	17201-8367377-5		9,486,900	948,690	711,518	237,172
26-biii	24.06.2016	M/S Nisar Ahmed Khan & Sons	15602-3578103-3		4,705,197	470,520	352,890	117,630
33-biii	24.06.2016	M/S Fayaz Khan	17201-8208926-7	0003778-8	3,800,000	380,000	285,000	95,000
34-biii	24.06.2016	M/S Wajid Iqbal & Co.	17201-8367377-5		3,667,600	366,760	275,070	91,690
35-biii	27.06.2016	M/S Wajid Iqbal & Co.	17201-8367377-5		10,000,100	1,000,010	750,008	250,002
36-biii	27.06.2016	M/S Bangash Yousafzai Construction Co.		03285385-3	2,933,547	293,355	220,016	73,339
10-biii	20.05.2016	M/S Muhammaf Ajmal & Co,	16201-9210584-3	1725558-9	298,868	29,887	22,415	7,472
3-bI	2.05.2016	Mutabar Khan	16101-3365253-8	3365253-8	69,239	6,924	5,193	1,731
4-bI	2.05.2016	Mutabar Khan	16101-3365253-8	3365253-8	250,824	25,082	18,312	6,770
5-bi	4.05.2016	Fayaz Khan	17201-8208926-7	0003778-8	1,162,272	116,227	87,170	29,057
17-bi	25.05.2016	Mutabar Khan	16101-3365253-8	3365253-8	86,663	8,666	6,500	2,166
18-bi	25.05.2016	Mutabar Khan	16101-3365253-8	3365253-8	45,560	4,556	3,417	1,139
20-bi	30.05.2016	Fayaz Khan	17201-8208926-7	0003778-8	708,670	70,867	53,100	17,767
2-bII	2.05.2016	Anwar Ali	17101-7294283-7	0008461-1	2,561,295	256,130	192,097	64,033
4-bII	9.05.2016	Sher Ali			875,000	87,500	65,625	21,875
21-bi	20.06.2016	M/S New Muhammad Asif Enterprises			2,336,000	233,600	175,200	58,400
2-biii	1.06.2016	M/S Owais & Fahad Co.			3,803,545	380,355	285,266	95,089
3-bi	1.06.2016	M/S Ijaz & Co.	17201-2185717-5		2,409,963	240,996	180,746	60,250

21-bi	20.06.2016	M/S New Muhammad Asif Enterprises			2,336,000	233,600	175,200	58,400
6-bii	22.05.2016	Anwar Ali	17101-7294283-7	0008461-1	904,950	90,495	71,621	18,874
38-bi	21.06.2016	M/S Siraj-ul-Haq & Sons			12,447,312	1,244,731	933,548	311,183
8-biii	7.06.2016	M/S Sher Wali Khan			611,355	61,136	45,852	15,284
9-biii	7.06.2016	M/S Sher Wali Khan			11,383,500	1,138,350	853,763	284,587
7-bii	17.06.2016	M/S Dil Nawaz Khan and Sons	61101-1941888-1		5,669,000	566,900	425,175	141,725
10-bii	20.05.2016	M/S Muhammad Ajmal & Co.	16201-9210584-3	1725558-9	298,868	29,887	22,415	7,472
6-bIII	18.05.2016	M/S Nisar Ahmed Khan & Sons	15602-3578103-3		3,224,950	322,495	262,050	60,445
<b>Total – A</b>								<b>2,680,281</b>
Vr. No.	Date	Contractor Name	CNIC No.	NTN No.	Gross bill (Rs)	I.tax due @ 15% (Rs)	I.tax deducted @ 10% (Rs)	Difference (Rs)
11-bii	22.06.2016	SE Solution			1,516,172	227,426	151,617	75,809
15-biii	21.06.2016	Shaz Consultant			1,291,660	193,749	129,120	64,629
18-biii	23.06.2016	SE Solution			1,516,177	227,427	151,618	75,809
19-bi	15.06.2016	M/S Meinhardt Pakistan (Pvt) Ltd			1,150,213	172,532	115,021	57,511
35-bi	21.06.2016	S.E. Solution			925,347	138,802	92,535	46,267
28-biii	24.06.2016	M/S Lalazar Consultants JV ESC			756,250	113,438	75,625	37,813
7-bi	1.06.2016	S.E.Solution			1,478,243	221,736	147,824	73,912
37-bi	21.06.2016	M/S Meinhardt Pakistan (Pvt) Ltd.			559,020	83,853	55,902	27,951
<b>Total – B</b>								<b>459,700</b>
<b>Grand Total - A + B</b>								<b>3,139,981</b>

**Annex-16**  
**[Para No. 1.2.3.9]**

**Detail of Deposit-II Lapsed amount**

Item No.	Month	Particular	Balance (Rs)
1/299	March, 2008	Liaqat ali BHU to RHC in NWFP SH:BHU Akbar pura	21470
6/304	April, 2008	Waheed khan ^Upg: of PS to MS^SH;GGPS pirpai	15,523
7/305	June, 2008	Khair ul bashir^Intative ^SH; constt of community hall NSR cantt	8,250
8/306/422	June, 2008	Naeem anwar-c/way near village ziawoo	1,250
9/ 307	June, 2008	Naeem anwar -Rural road dehri katti khel	1,850
10/ 308	June, 2008	Noor shah-St:pvt:in Distt. NSR cantt	10,050
11/ 309	June, 2008	M.S Zada & Co.-S/R to all non residential bldgs in Distt NSR-SH:DD residence	2,346
12/ 310	June, 2008	Gul Muhammad-BF in GPS Dheri	1,447
13/ 311	June, 2008	Malik aman-Bf in GPS Gul Dhera	2,662
14/ 312	June, 2008	Malik aman-Bf in GPS mali khel	1,980
15/ 313	June, 2008	Fayaz khan-Bf in GPS Mali khel payan	704
16/ 314	June, 2008	Muzamel khan-Bf in GGPS No.2 manki sharif	17,218
17/ 315	June, 2008	Zar Muhammad b/fc SH:GPS tarkhel payan B/W	4,823
18/ 316	June, 2008	AJMAL & CO-Constt: of bldgs for GGPS aba khel NSR	2,081
19/ 317	August 2008,	Ajmal & co Reconditioning of road from aza khel payan ro cherat cement factory 18-km (P-I) KM 1 to KM4.50	687,004
20/ 318	August 2008,	ABDUR REHMAN JADOON-200 ps -Sh:ggps Moh: tarkanan zando banda	29,170
21/ 319	November, 2008	Basher ahmadOn a/c of C/Rooms -SH:GGMS taru	58,910
22/ 320	November, 2008	Siraj ud din-On a/c of C/R-SH:GPS aziz abad	53,550
23/ 322	November, 2008	Waheed khan-R/F on a/c of C/R GPS Islamabad	11,150
24/ 324	November, 2008	Mukaram khan (NERP) cantt of B/W at akhtar abad a/pura	2,000
25/ 325	November, 2008	Ajmal khan & co-Estt of 200 Girls P/Schools-SH:GGPS gamar abad	480,670
26/ 327	November, 2008	Basher ahmad-On a/c of C/Rooms -SH:GGMS tarkha	32,000
27/ 329	November, 2008	Hazrat akbar-Om a/c of C/Rooms -SH:GGMS No.2 N/Kalan	15,379
28/ 331	November, 2008	Basher ahmad-On a/c of C/Rooms -SH:GGMS tarkha	26,656
29/ 335	November, 2008	Abdur rehman jadoon-Estt: of 200 PS-SH:GGPS Moh-tarkhanan kandi	51,715

30/ 336	November, 2008	Malik aman-On a/c of Distt: resources center NSR	9,750
32/ 338	November, 2008	WAHEED KHAN & SONS-On a/c of Estt of Boys PS-SH:GPS for khan banda C/W	6,503
33/ 339	November, 2008	ZAR MUHAMMAD-On a/c of Estt of PS -SH:GPS amir zada kalli zara miana C/W	174,726
34/ 341	November, 2008	Haji qaiser khan-On a/c of cantt of C/Rooms-SH:GPS Sadat abad C/W	55,650
36/ 345	November, 2008	Mohd Ajmal on account of road from Aza khell to Cherat cement factory	233,195
37/ 346	November, 2008	Mohd Ajmal on account of road from Aza khell to Cherat cement factory	643,843
36/ 347	November, 2008	Technician enterprises-On a/c of 2% of the work (Rcc bridges at pir sabaq	5,322,921
39/ 350	November, 2008	Abdur rehman-Constt: of B/W GGPS / GPS Spin khak C/W	7,460
40/ 351	November, 2008	ABDUR REHMAN-Constt: of B/W GPS Hakim abad	7,460
41/ 352	November, 2008	Fayaz khan-On a/c of constt: of minus resources center jalozi	2,850
42/ 353	November, 2008	Malik aman-Repair to resid: bldgs in Distt NSR	14,000
43/ 354	November, 2008	Technican Enter prises Rec: Bridge Misri Banda	9,952,276
44/ 355	November, 2008	KHURSHID ALI-On a/c of GPS Dagai	18,150
45/ 353	November, 2008	Haji hameed Gul-200 Kms road -SH:BTR Main GT road to hujra zaman to qabristan U/C D.I. Khel	329,010
48/ 359	November, 2008	Haji Hameed gul-BTR HS to Wazir Garhi at Ali baig	128,478
50/ 361	November, 2008	Haq Nawaz P/L PCC Floor Janazgah at Rasool Khel Manki Sharif	1,250
51/ 362	November, 2008	Malik Aman <sup>2</sup> -200 PS -SH;GGPS Raj Muhammad kalli	23,912
52/ 363	February, 2009	Abdur Rehman Jadoon-Constt: of Police Station Ajab Bagh on main Gagai road CM Directive	52,999
53/ 364	February, 2009	Shareef khan builders-On a/c of ¼ of auctim money for the work of bldgs G.H.S Khaisari Distt NSR	43,000
54/ 365	March, 2009	Fayaz Khan-On a/c of BTR Bahadur khel ZKKS	35,000
55/ 366	March, 2009	Malik Aman-on a/c of constt: of Mazar ZKKS	9,600
56/ 367	March, 2009	Farman Ali-Add /C/Rooms GGPS Dagai Jadeed	28,946
57/ 368	March, 2009	Zada & co-SDP Constt of 2 No.s C/R 1/C initiative Jamia Aslamia Chowkai Mumraz GT Road pabbi	8,451
58/ 369	March, 2009	Salman Ahmad-C/Rooms -SH:GPS Banda Mula Khan	71,814
59/ 371	March, 2009	Waheed Khan-UPG OF GGPS Kandi Tazadin	91,319
60/ 372	March, 2009	Liaqat Ali-P/L Constt of stand (star) of Goga Mander NSR	2,000

61/ 373	March, 2009	Malik Aman-on a/c of E/M S/D for the work Constt of Police Station at Pabbi Distt NSR-SH:Main Building	194231
62/ 374	March, 2009	Muhammad Nisar-Estt: of 200 PS in KP-SH:GPS Rahman Abad	514610
66/ 379	April, 2009	Bahadar Sher-Upg of PS to MS in Distt NSR-SH: GGPS Wattar	14,317
67/ 380	April, 2009	Adalat Khan-P/L st.pvt & drain at Moh Tarkhanan Zando Banda	7,695
68/ 381	June, 2009	Adalat Khan-P/L st.pvt & drain at Civil Bazaar R/Pur NSR	7,693
69/ 382	June, 2009	Inam Ali Shah-On a/c of TSF st.pvt from Noor Market to GHS Gnadheri NSR	6,750
70/ 383	June, 2009	Mumtaz Khan-P/L ST.PVT & Drain at Mashvi Koroona Nandrak	8,050
71/ 384	June, 2009	Mirza Zafar-Constt: of drain at cess Mandi Risalpur Zahoor Babo Street NSR	2,000
72/ 385	June, 2009	Mirza Zafar-P/L st pvt & drain of Asrafullah st Qadar Khattak Koroona	3,000
73/ 386	June, 2009	Aman Gul-Constt of single road to Jan Muhammad pumps Khishki Bala II st.pvt at Sabaz Ali Koroona Gandheri	2,620
74/ 387	June, 2009	Muhammad Wisal-P/L on A/C of constt of Hall for Mosque pillar	10,000
75/ 388	June, 2009	Ali Akbar-P/L constt of Hall roof pillar of Janazgah at Moh Zamir Khel near Kabul river NSR	10,050
76/ 389	June, 2009	Hafiz Nazeer -P/L Constt of Mosque with pillar near Kabul river Kachal Abad NSR	10,050
77/ 390	June, 2009	Akbar Khan-P/L st.pvt & drain village Mian Essa Distt NSR	8,050
78/ 391	June, 2009	SARZAMEEN KHAN-P/L ON A/C OF CONSTT OF SINGLE ROAD FROM MARAHTI ROAD TO RAHIM SHAH KALI Distt NSR	14,367
80/ 393	June, 2009	Ghulam Sarwar-P/L constt of single road from Soorpul to Bacha Khan Kalli Zara Miana	24,216
81/ 394	June, 2009	Adalat Khan-P/L st pvt & drain at Civil Bazaar Risalpur Distt NSR	2,000
82/ 395	June, 2009	ADALAT KHAN-P/L -do--Moh Tarkhanan Zando Banda NSR	2,000
83/ 396	June, 2009	FAQEER MUHAMMAD-P/L S/R to Civil Court at NSR	30,000
84/ 397	June, 2009	Muhammad khan-On a/c of S/R to Judges Residence	30,000
85/ 398	June, 2009	Hamid khan-P/L S/R to session judges residence at NSR	8,000
86/ 399	June, 2009	Israr ullah-P/L constt of room madrassa bara banda -ii) constt of single road to house israrullah	7,460
87/ 402	June, 2009	Noor ul qamar-1000 C/Rooms -SH:GGHS KOTLI KALAN	24,563
88/ 404	June, 2009	MALIK AMAN-Ext> of outlet in Distt NSR -SH:S/R to RHC Khishki I/E	40,000

89/ 405	June, 2009	ALQALAM TRADERS-Reh of existing health facilities -SH:S/R to BHU banda mula khan	60,000
91/ 406	June, 2009	Alqalam traders-S/R to BHU at azakhel I/E	44,000
92/ 407	June, 2009	FARMAN ALI-C/Rooms in NWFP -SH:GPS No.1 azakhel I/R	19,686
93/ 408	June, 2009	Baryaly construction-Constt of Basic facilities -SH:GPS sarwar din	28,016
94/ 409	June, 2009	Zada & co-Pg of BHU to RHC -SH:BHU A/pura	21,516
95/ 410	June, 2009	MALIK AMAN-B/Facilities GPS No.1 musam khel	8,809
96/ 411	June, 2009	Muzafar khan-B/Facilities -SH:GPS Malik aman killi kor	9,986
97/ 412	June, 2009	Alqamar traders-Improve: Reh; & Existing health out let in KP BHU Mandoori	9,038
98/ 413	June, 2009	Dad Muhammad-Estt of 200 PS for boys -SH:GPS amir zada kalli zara maina	18,384
99/ 414	June, 2009	Malang jan-P/L for the work constt of malang jan st at aba khel NSR	2,349
100/ 415	June, 2009	MUFTI Sajjad-P/L for the work constt of R/Wall at moh saidan near Mustafa shah house spin khel	15,840
101/ 416	June, 2009	Israr ullah-For the work constt of BTR from bahram kali road to liaqat ali house U/C gandheri	23,648
102/ 417	June, 2009	Ali akbar-P/L for the work constt of Hall Roof, & Pillar at janazgah at mohallah zwani khel N/K alan	31,451
103/ 418	June, 2009	Aman gul-For the work constt of single road from jan Muhammad pump khishki bala	3,673
104/ 419	June, 2009	Sabir hayat-ST.PVT & DRAIN TO SAHIB ULLAH STREET bhram killi NSR	11,150
105/ 420	June, 2009	Sultan Muhammad-For the work upg of PS to MS -SH:GPS kandi taza din I/E	16,800
106/ 421	September, 2009	Muhammad dayan-For the work GHS aza khel payan S/T GPS no.1 aba khel 1 room	10,768
107/ 422	September, 2009	Mansoor khan-For the work constt of 2 No.s C/Rooms jamia islamia chowki mumraiz GT road pabbi	19,880
108/ 423	October, 2009	Zar Muhammad-For the work constt of khair abad BTR road KP	10,150
109/ 424	October, 2009	Kosar ali-For the work Repair of Maintinance for grain godom aza khel B/W	26,750
110/ 425	October, 2009	Wajid iqbal & co-For the work repair maintenance for grain godom aza khel	133,750
112/ 428	October, 2009	Salman ahmad-Upg of 100 MS to HS -SH;GMS spin kanay	167,560
113/ 426	October, 2009	Lawghar cost 2-Km Road Tehangira to Main Sea	2,533,114
114/ 430	October, 2009	Tajdar ali-For the work SF pvt & drain at mian Essa	2,050
115/ 433	November, 2009	Malik aman-For the work 200 PS -SH: GGPS Batakzai khishki bala S/T GGPS ahamd abad	17,590

116/ 435	November, 2009	Amant khan-For the work constt of 2 No.s watch tower at judicial complex NSR	7,300
117/ 438	November, 2009	Basher ahmad-Estabb of 200 PS-SH;9 No.s in Distt NSR GGPS shereen kotay	46,350
118/ 442	November, 2009	Sajjad ahmad khan-Upg of 100 MS to HS-SH:GMS sheikhan	174,149
119/ 443	November, 2009	Salman ahmad-Upg of 100 MS to HS -SH:GGMS pabbi PF-12	96,293
121/ 447	November, 2009	Sajid Mehmod Const seed store CCRILS Pirsabaq	110,756
122/ 449	December, 2009	Sakhawat shah-P/L repair of janazgah at village jarooba	2,000
123/ 450	December, 2009	Fazal mehmoood-P/L st pvt & drain gul koroona street gul abad khai bala	10,000
124/ 451	December, 2009	Fareed ullah-P/L st pvt & drain at akhtar zada street spin kanay	10,000
125/ 452	December, 2009	Muhammad ibrar-120 PS to MS -SH;GPS tangi piran	272,765
126/ 453	December, 2009	A Wajid Iqbal & Co. Pabbi Cherat Road Km-1 to 10 Km	1,771,548
127/ 455	January, 2010	Attaullah khan--do--Package III	732,704
128/ 456	January, 2010	SALMAN KHAN-On a/c of 8% security for the work upg of 120 PS to MS -SH:GGPS Sheikh ismail PF-12	33,000
129/ 457	February, 2010	Liaqat ali-On a/c of 2% E/M of 200 boys PS in KP-Sh:gps akhtar abad S/T Khat kalli	1,500
130/ 458	March, 2010	Zada & co-2% E/M Estabb 200 PS in KP-SH:GGPS spin kani	1,600
131/ 459	March, 2010	Fayaz khan-On a/c of 2% E/M --do--SH:GGPS banda sheikh ismail	1,750
132/ 461	March, 2010	Abdul manan-2% E/M for 200 PS -SH:GGPS piran	1,600
133/ 66	March, 2010	Javaid group-2% & 8% for constt of (CMW) school at NSR under MNCH programme	381,250
136/ 471	March, 2010	ZADA & CO-8% for 1000 Add C/Rooms -SH:GPS hawai S/T GGPS No.1 Khai	3,731
137/ 472	March, 2010	Ayub Khan-2% E/M constt of 1000 Add C/Rooms GGPS ajab bagh S/T ali bagh	750
138/ 474	March, 2010	Zad & Co--do--SH;GPS No.2 Garu	3,407
139/ 475	March, 2010	Ayub Khan--do--SH:GPS No.2 pabbi	750
140/ 476	March, 2010	Zada & Co-2% E/M Estabb of 200 boys PS in KP-SH:GPS rahman abad	7,288
141/ 478	March, 2010	Ayub Khan-100 MS to HS -SH:GMS spin kani	7,000
142/ 482	March, 2010	LIAQAT ALI-2% E/M constt of 1000 C/Rooms in KP-SH:GGPS sherki killi S/T GPS khitab killi	730
143/ 483	March, 2010	Liaqat Ali-2% E/M Estabb 200 Boys PS in KP -SH:GPS shah nawaz koroona S/T ahmad nagar	1,500

144/ 484	March, 2010	Abdul Rehman-2% E/M Estabb of 200 Boys PS in KP-SH:GPS Jabba Daudzai	1,500
145/ 485	March, 2010	Fayaz Khan-Estabb of 200 Boys schools in KP-SH:GPS Missal Khan Koroona	1,750
146/ 486	March, 2010	Fayaz Khan--do--SH:GGPS Qamar S/T GGPS Ahmad Abad	7,566
147/ 487	March, 2010	Zada & co-1000 C/Rooms in PS in KP-SH:GGPS No.1 kana khel	750
148/488	March, 2010	Abdul munaf-2% E/M -do--SH:GGPS No.2 khai	1,500
149/ 489	March, 2010	Abdul munaf--do--SH:GGMS Misri banda	25,193
150/ 490	March, 2010	Abdul munaf-2% E/M constt of 1000 C/Rooms in KP-SH:GGPS hisartang	750
151/ 491	March, 2010	Abdul munaf-2% E/M Estabb of 200 PS in KP-SH:GGPS Jafar abad S/T bashir abad	8,809
152/ 492	March, 2010	Fayaz khan--do--SH:GPS yar khan banda	7,583
153/ 495	March, 2010	Liaqat ali--do--SH:GMS seri	7,000
154/ 496	March, 2010	Abdur rehman-2% E/M estabb 200 PS in KP-SH:GGPS A/pura	8,605
155/ 498	March, 2010	Liaqat ali-2% E/M 120 PS to MS -SH:GGPS Mashal	15,347
156/ 499	April, 2010	Liaqat ali-100 Add C/Rooms GGHS A/Pura	750
157/ 500	April, 2010	Liaqat ali--do--SH:GGPS Dagi Jadeed	3,749
158/ 501	April, 2010	Liaqat ali--do--GGPS No. Qasim	3,668
159/ 502	April, 2010	Liaqat ali--do--SH:GPS No.1 A/pura	3,658
160/ 503	April, 2010	Liaqat ali--do--SH:GPS Sadat abad	700
161/ 504	April, 2010	Liaqat ali--do--120 PS to MS GGPS banda sheikh ismail	18,004
162/ 505	April, 2010	Liaqat ali-1000 C/Rooms GGHS manki sharif	7,139
163/ 506	April, 2010	Liaqat ali--do--SH:GGHS khishki payan	750
164/ 507	April, 2010	Abdul munaf-1000 C/ROOMS gps SHIN BAGH SHAIDU s/t GGPS No.1 kalu	1,500
165/ 508	April, 2010	Abdul munaf-GPS nodeah S/T NSR kalan	750
166/ 509	April, 2010	Abdul munaf-200 GGPS shaheen abad inzari	1,500
167/ 511	April, 2010	Abdul munaf-110 MS to HS GGMS shah kot s/t palosi payan	23,990
168/ 512	April, 2010	Abdul munaf-GGMS kahi	17,033
169/ 513	April, 2010	Abdul munaf-120 PS to MS GGPS Mughal baz kor shaidu	32,955
170/ 514	April, 2010	Abdul munaf-200 GPS GGPS sara toha	1,500
171/ 515	April, 2010	Abdul munaf-120 PS to MS gps Jaba daudzai s/t GPS tango piran	11,455
172/ 516	April, 2010	Abdul munaf-100 C/R GGHS N/Cantt	1,500
173/ 517	April, 2010	Abdul rehman-1000 C/Rooms GPS mirogai payan s/t GPS No.2 manki sharif	3,926



174/ 518	April, 2010	Abdul rehman-GPS No.1 jabbi	3,915
175/ 519	April, 2010	Abdul rehman-1000 C/Rooms GPS jungari	3,888
176/ 520	April, 2010	Abdul rehman-Labour colony amangarh 200 GPS GGPS Rashaki	1,500
177/ 521	April, 2010	Abdul rehman-100 PS to MS -GGPS kalo kalli S/T Khaisari	7,000
178/ 523	April, 2010	Zada & co-1000 C/Rooms GPS shirin kotay	1,460
179/ 524	April, 2010	Tousif ali-P/L CMD constt of single road from ali akbar s/t NSR/Kalan	1,394
<b>181/ 526</b>	May, 2010	Wajid iqbal & co-Upg 10 No.s BHU to RHC BHU kahi type iii 3 No type iv	1,883,875
180/ 525	May, 2010	Haji hameed gul-AOM & R roads PF 15-16	60,000
182/ 528	June, 2010	Farid ullah shah-P/L s/t pvt & drian aurang zab s/t spin kani (CMD)	10,000
183/ 529	June, 2010	Fazal Muhammad-P/L s/t pvt & drain at gul ambar street gul abad khaishi bala	14,000
184/ 530	June, 2010	Fayaz Khan-1000 Add C/Rooms GPS Ajab bagh s/t GPS No.2	5,135
185/ 531	June, 2010	Fayaz Khan-GPS No.1 Kana Khel s/t GPS No.1 Kahi	750
186/ 532	June, 2010	Nasir Mahmood-P/L Repair of Govt. HS ASC Center NSR	4,000
187/ 533	June, 2010	Sultan Muhammad-1000 C/Rooms GGHS Rashakai	3,050
188/ 534	June, 2010	Sultan Muhammad-GPS No.2 Pirsabaq	5,875
189/ 535	June, 2010	Sultan Muhammad-200 PS GGPS Shireen Kotay	3,050
190/ 537	June, 2010	Javaid ali-Upg of 150 PS to MS GGPS ameero	24,380
191/ 538	June, 2010	Eagle construction-1000 Add C/Rooms in PAF Risalpur s/t GPS No.2 pabbi C/W	28,971
192/ 540	June, 2010	Qadeem Shah-Upg 10No.s BHU to RHC BHU kahi (c&w) M/Bldgs (G/F/Floor	327,186
193/ 541	June, 2010	Sultan Muhammad-100 PS to ms GGPS chandri payan	750
194/ 542	June, 2010	Ibrar ullah-p/l constt room at madrassa bara banda NSR cantt -cont.drain ferissigation metal khel mera	21,101
198/ 546	June, 2010	Muhammad zubair-TPS (2009-10) st pvt & drain at mosque akmal street muh pir mohammad khishki bala	34,518
199/ 547	June, 2010	Khair ul amin-TSP (2009-10) s/t pvt drain at alam luffar khan s/t bagh kalli khishki bala	48,470
200/ 551	June, 2010	Waqas khan-TSP (2009-10) s/t pvt drain at shir ali Abdullah jan street babaji killi khishki	49,525
201/ 552	June, 2010	Umar zada-TSP 2009-10 s/t pvt & drain from banaras home to nisar home afzal abad	8,250
202/ 553	June, 2010	Waqas khan-TSP 2009-10 s/t pvt & drain from aftar ali home to khan zada home nawan killi	18,812
203/ 554	June, 2010	Muhammad sajjad-TSP 2009-10 s/t pvt & drain of falik niaz s/t new jehangera town NSR Kabul river	27,287

204/ 555	June, 2010	Abid hussain-TSP 2009-10 s/t pvt & drain of fazal nabi street samandhar garhi NSR KALAN	5,250
205/ 557	June, 2010	Abid hussain-TSP 2009-10 s/t pvt & drain from sultan home to ishfaq ullah home NSR kалан	2,650
206/ 558	June, 2010	Abid hussain-TSP 2009-10 s/t pvt & drain zaidad street & jan street NSR kалан	2,850
207/ 561	June, 2010	Gul qamar-TSP 2009-10 s/t pvt & drain at shah ghazi baba kalinagar 2 constt BTR from main canal road khishki bala	20,200
208/ 563	June, 2010	Murad ali-TSP 2009-10 constt single road from charsadda road nawan killi 2 cantt record room at Distt NSR cantt-	20,650
209/ 564	June, 2010	Ijaz ali-Khan P/L tsp 2009-10 CONSTT of single road from tootkay to bahram village Distt NSR	37,080
210/ 565	June, 2010	Waqas khan-P/L 2009-10 s/pvt drain at qaiser wali Muhammad raj wali s/t faqir abad khishki bala	5,250
211/ 566	June, 2010	Chiragh ud din-p/L TSP 2009-10 s/pvt drain at ismail street baba ji killi khishki bala	20,848
212/ 567	June, 2010	Muhammad sajjad-P/L TSP 2009-10 street pvt drain from shahzada shop to khan home salim khan home main drain O.W.A.P.D.A office NSR kалан	8,550
213/ 569	June, 2010	Wajid iqbal & co-Upg 110 MS to HS GGMS jabbi C/W PF-15	451,764
214/ 574	June, 2010	Javed sarwar-Upg of 100 PS to MS -SH:GGPS turlandi	84,841
215/ 575	June, 2010	Zada & co-Constt of 1000 Add C/Rooms in PS MS & HS -SH:GMS kurvi	3,647
216/ 576	June, 2010	Liaqat ali-1000 Add C/Rooms GPS sadat abad I/E	3,794
217/ 577	June, 2010	Zada & co-100 Add C/Rooms GHS Dak behsud 1Room I/E	3,653
218/ 578	June, 2010	Akhtar ali-1000 Add C/Rooms GPS Islamabad 1Room I/E	3,325
219/ 579	June, 2010	AYUB KHAN-1000 Add C/Rooms GGPS batak zai 1 Room I/E	3,082
220/ 580	June, 2010	Ayub khan-GPS PAF Risalpur s/t GPS pabbi	2,929
221/ 581	June, 2010	Ayub khan-GPS ajab bagh s/t GGPS ali baig	2,931
222/ 582	June, 2010	Ayub khan-GPS pabbi No.2 I/E	2,929
223/ 584	June, 2010	Ayub khan-GHS No.1 N/Cantt 1 Room I/E	3,536
224/ 585	June, 2010	ZADA & Co-1000 Add C/Rooms in PS MS & HS GGHS kotli kалан	6,556
226/ 589	June, 2010	WAJID ALI-B/Wall GPS No.4Dak ismail khel s/t GPS abdur rehman kor	21,126
227/ 590	June, 2010	Fayaz khan-120 PS in NSR GGPS shala khel 1/0 GGPS khat killi	14,507
229/ 592	June, 2010	Khan & sons-B/F in PS GPS gul abad walai W/S	1,240
230/ 593	June, 2010	Liaqat ali-1000 Add C/Rooms GHS No.2 NSR/Kалан	3,459
231/ 594	June, 2010	Fayaz khan-1000 Add C/Rooms in PS MS & HS	3,478

232/ 596	June, 2010	Fayaz khan-Constt of 1000 Add C/Rooms in PS MS & HS GGPS No.1 kana khel s/t GPS No.1 kahi	3,242
233/ 598	June, 2010	Nelab construction-B/F W/S GGPS shah jahan koroonaa s/t GPS No.2 badrashi	12,044
234/ 599	June, 2010	Baryalay construction-B/F 1500 B/W 1500 G.L 1500/W phase iv -SH:GGPS torkhel s/t GPS zakhi charbagh	27,533
235/ 601	June, 2010	Nelab constt-B/F package 10GGPS MANKI malan abad	1,208
236/ 603	June, 2010	ZADA & Co-1000 Add C/Rooms GGMS tarkhan I Room I/E	2,834
237/ 604	June, 2010	Zada & co-Estabb 200 GPS school in KP Raj Muhammad killi PF-16	6,107
238/ 605	June, 2010	Ajmal Khan-On a/c of completion of incomplete schems in KP-SH:GHS No.2 N/Cantt	525,920
239/ 608	December, 2010	Javid Ali & Brothers-Upg of 137 PS to MS Swap-ii Project -SH:GGPS Shaidu I/E	36,758
240/ 609	December, 2010	JAVAID ALI-Upg 10No.s BHU to RHC -SH:BHU Khai	65,835
241/ 610	December, 2010	Javid li & brothers-Special repair in Govt.bldgs -SH:GC Akora khattak	7,410
242/ 611	December, 2010	Javid Ali 7 brothers-10No.s BHU to RHC -SH:BHU Khai	31,530
243/ 612	December, 2010	Javid Ali & Brothers-Upg of 150 PS to MS (B&G)-SH:GPS Arif Abad	7,350
244/ 614	December, 2010	Fazal Ullah-Upg of 137 PS to MS -SH:M&F Swap ii project SH:GGPS Shaidu	230,791
245/ 615	December, 2010	Javid ali-S/R ao all Govt.bldgs in Distt NSR	4,750
246/ 617	December, 2010	Shahid traders-Upg of 110 MS to HS in GOvt.of KP-SH:GGMS Jabbi I/E	41,000
247/ 618	December, 2010	Gul Anwar 7 co-Spl major repair of Govt. Collages bldgs in KP-SH:GDC Pabbi I/E	39,950
248/ 623	December, 2010	Wajid Iqbal & Co-200 KM road I/C 10 No.s bridges-SH:BTR from GT Road to Mian Essa	1,249,145
253/ 630	February, 2011	Khan & Sons-Constt of 1000 Add C/Rooms in KP-SH:GPS Mandoori	83,837
255/ 633	February, 2011	Kamran Khattak-1000 Add C/Rooms in KP-SH:GPS Nasir Killi	17,240
256/ 634	February, 2011	Liaqat Ali-Constt 200 PS on need basis in KP-SH:GGPS Gulbahar Colony Risalpur I/E	10,421
258/ 636	February, 2011	Muhammad Saeed-Constt 1000 Add C/Rooms IN KP-SH:GPS SHAHKOT 1 Room	71,341
260/ 641	February, 2011	Zada & co--do--SH:GGPS Shagai 2 Rooms IE	213,241
261/ 643	February, 2011	Kamran Anwar-P/L tsp -SH:Constt drain at Maqbool Abad u/c Amangarh	15,872
262/ 645	February, 2011	Zada & Co--do--SH:GMS Garoo 1 Room	7,588

263/ 647	February, 2011	Zada & Co--do--SH:GPS Mandoori 1 room I/E	1,450
261-A/ 648	February, 2011	Zada & co--do--SH:GMS Pabbi 1Room IE	7,734
262-A/ 649	February, 2011	Seven Star-Balance work purchase equipment in different hospitals in KP-SH:ESHG pabbi (Dev work)	254,202
263-A / 650	February, 2011	Zada & co-Constt 1000 Add C/Rooms IN KP-SH:GPS ali baig 1 Room IE	73,291
264/ 651	February, 2011	-DO--Sh:gps MIAN ESSA 1 Room IE	7,919
265/ 652	February, 2011	Zada & co--do--SH:GPS Islamabad 1 Room I/E	7,185
266/ 653	February, 2011	Fayaz khan--do--SH:GGH tarkha 1 Room IE	7,725
267/ 654	February, 2011	Fayaz khan--do--SH:GGHS salih khana 1 Room IE	7,775
268/ 655	February, 2011	Abdur rehman-Constt of 1000 Add C/Rooms in KP-SH: Khan jan killi 1 Room	6,073
269/ 656	February, 2011	Waheed khan-Upp of 150 MS to HS (B&G) in need basis in KP-SH:GGMS sadat abad IE	7,500
270/ 657	February, 2011	Abdur rehman-Constt of 1000 Add C/Rooms in KP-SH:GPS No.2 kahi IE	15,288
271/ 658	February, 2011	Noor dil khan--do--SH:GGHS dag besud 2 Rooms C/Work	159,955
272/ 659	February, 2011	Liaqat ali--do--SH:GGHS dag besud 2 Rooms C/W	2,875
274/ 661	February, 2011	Fayaz khan-1000 Add C/Rooms in KP-SH:GPS nodia 1 Room IE	48,050
275/ 662	February, 2011	Noor dil khan--do--SH:GPS No.2 ghala dher 1 Room C/Work	56,376
276/ 665	February, 2011	Fayaz khan-Constt 1000 Add c/rooms in KP-SH:GPS nodia 1 Room C-W	36,237
278/ 667	February, 2011	Fayaz khan--do--GHS wazir garhi 1room c-w	7,775
281/ 670	March, 2011	New khan builders-Improve & widening pabbi cherat road length 28-30 km -SH: constt of RCC Bridge on kotli kalan khwar & approach (2%=531250)	1,397,206
283/ 672	March, 2011	Abdul hadi khan-Re constt & Rehabilitation of bldgs GMS GHS in KP-SH: GGHS badrashi IE	76,480
284/ 673	March, 2011	Abdul hadi khan-Upp of 150 PS to MS in KP-SH: GGPS batazai IE	7,000
285/ 674	March, 2011	Muhammad raziq khattak-Constt of 1000 Add C/Rooms in KP-SH:GPS mian essa 1Room C/W	8,548
286/ 676	March, 2011	Maaz ullah-1000 Add C/Rooms in KP-SH:GMS Garoo 1 Room C/W	84,073
288/ 678	March, 2011	Sultan Muhammad-Constt 1000 Add C/Rooms in KP-SH:GHS marhatti banda 3 Rooms IE	17,032
289/ 679	March, 2011	WAJID ALI-Constt 1000 Add C/Rooms in KP-SH:GPS No.2 garoo 1 Room IE	6,998

290/ 680	March, 2011	Wajid--do--SH:GPS nasir killi 1 ROOM IE	1,436
291/ 681	March, 2011	Fida Muhammad-Upg of 150 MS to HS (B&G) in KP	594,710
292/ 686	March, 2011	Midrar ullah-P/L s/t pvt. & drain at new dagi khel NSR constt room ay banda mula khan & s/t .pvt in khishki payan (TSP 2009-10)	22,492
293/ 687	March, 2011	Imdad ullah-P/L constt B/Wall shingle road & mosque wall at mulana noor islam kahi nizam pur etc	3,338
294/ 688	March, 2011	Kamran anwar-P/L S/F pressure pumps at bara banda	3,758
295/ 689	March, 2011	Zain ullah-P/L constt 1000 Add C/Rooms in KP-SH:GPS shams abad	2,750
295/ 689	March, 2011	Zain ullah-P/L constt 1000 Add C/Rooms in KP-SH:GPS shams abad	2,750
296/ 693	April, 2011	Imdad ullah-P/L on a/c of TSP-SH:constt B/wall filing protection wall at U/C dagai	29,245
297/ 694	April, 2011	Sultan Muhammad-On a/c of 1000 Add C/Rooms in PS MS & HS in KP 50 No.s in Distt NSR cantt-SH:GGHS rashakai I/R I/E	5,661
298/ 696	April, 2011	Saleem ullah-a/c of 2% EM & 8 Additional security for the work all roads in Distt NSR -SH:AOM&R of road village mirkalam ghalib gul baba qamar mela	159,850
299/ 700	April, 2011	Abdul munaf-a/c of 2% EM for the work estabb of GDC khan kahi Distt NSR -SH:50 Students hostel C/W	448,346
300/ 702	April, 2011	Nnor dil khan-On a/c of 2% em & 8% Additional security for the work AOM&R of all Distt roads NSR-SH:AOM&R of khishki I-road	32,220
301/ 705	April, 2011	Abdul munaf-On a/c of 2% E/M for the work -SH: ESATT OF Govt collages in KP-SH:GGDC at khan kahi phase iii) 50 students hostel	467,798
302/ 706	May, 2011	Wajid iqbal & co-On a/c of 2% E/M -SH:Constt of ajmal khan khattak mazar at akora khattak	489,192
303/ 707	May, 2011	Khair ul amin-P/L st pvt drain at alam jan ghaffar khan st baba jee kalli khishki bala	39,620
304/ 708	May, 2011	Wajid iqbal & co-On a/c of 2% em for the work -SH:Admn block auditorium block C/W	1,556,935
305/ 709	May, 2011	Ayub khan-200 PS (B&G) on need basi-SH:GPS apin kani s/t pir azam khan koroona	86,554
306/ 711	May, 2011	Khan bahdar & co-On a/c of 2% E/M for the work GGDC at khan kohe acadmic blocks	3,123,490
307/ 712	May, 2011	Rawab khan-On a/c of 2% em FOR THE WORK GGDC at khan kahi NSR 50 Students Hostel	15,550
308/ 713	May, 2011	Hazrat akbar-On a/c of 2% EM for the work GGDC at khan kahi Dev work intel road b/w gate	1,037,782
309/ 714	May, 2011	Zada & co-1000 Add C/Rooms -SH: GPS banda malakhan 1 Room IE	91,171
310/ 715	May, 2011	Waheed khan-On a/c of 2% EM for the work GGDC at khan kahi -SH: Cafeteria kitchen	29,405

311/ 716	May, 2011	Zada & co-1000 Add C/Rooms -SH:GPS banda malakhan I Room	2,920
312/ 717	May, 2011	Aurangzeb khan-On a/c of 2% EM for the work GGDC at 2% Khan kohi -SH: Cafeteria kitchen G/Rooms 2 suits C/W	951,798
313/ 718	May, 2011	Ayub khan-On a/c of 2% EM for the work GGDC at khan kohi NSR-SH: Acadmic block IE	1,145,084
314/ 719	May, 2011	Zada & co-1000 Add c/Rooms in PS MS 7 HS -SH:GPS no.2 pabbi 1Room PF-12 ie	57,491
315/ 720	May, 2011	Abdul munaf-On a/c of 2% EM for the work GGDC at khan kohi -SH: Dev work t/well boring etc	83,598
316/ 721	May, 2011	Zada 7 co-1000 Add C/Rooms -SH: GPS shereen kotay IE	5,971
317/ 722	May, 2011	Abdul munaf-On a/c of 2% EM for the work GGDC at khan kohi NSR -SH: Acadmic block Auditorium block IE	42,718
318/ 723	May, 2011	Zada & co-On a/c 1000 Add C/Rooms IN PS MS & HS -SH:GHS marhatti banda IE	1,156
319/ 726	May, 2011	Fayaz khan-On a/c of 200 EM 2% & 8% Add security for the work upg of 110 MS to HS in KP for boys & girls on need basis -	27,000
320/ 727	June, 2011	Fayaz khan-On a/c of 2% EM for the work upg of 110 MS 2% to HS in KP (B&G) on need basis-SH:GGMS Risalpur s/t GMS Islamabad misri banda IE	49,562
321/ 728	June, 2011	Shoukat khan & co-On a/c of 2% EM for the work pwp ii Miss Bushra Gohar MNA (NA-322)-SH:R&R of road GT road to mohib banda Distt NSR	320,000
322/ 729	June, 2011	Hamid jan 7 brothers-On a/c of 2% EM for the work (FDRD)-SH:R&R of road of khishki to hamza rashakai via gowdown koroona	381,250
323/ 731	June, 2011	Wajid iqbal & co-On a/c of 2% EM for the work pwp ii Miss Jamila Gillani MNA (NA-323)-SH: spin khak to jarooba road	375,232
324/ 738	June, 2011	Raja-On a/c of 2% EM for the work R&R & Reconstt of food 2% grian godown in NSR -SH:Reconstt of grian godown	22,360
325/ 740	June, 2011	Wajid iqbal & sons-On a/c of 2% E/M for the work flood damages R&R misri banda marhatti road	231,250
327/ 742	June, 2011	Wajid Iqbal R&R of Nizampur Totaha village	3,610,227
328/ 743	June, 2011	Hidayat khan-On a/c of 2% EM for the work upg of 110 MS to HS in KP-SH:GGMS Risalpur s/t GMS Islamabad misri banad C/W	138,047
329/ 750	June, 2011	Nowroz khan-On a/c of 2% EM for the work R&R of flood affected 122 Girls schools) 137 No.s in Distt NSR -SH:GGPS dhobi ghat C/W	10,000
332/ 757	June, 2011	Javid ali-On a/c of 2% EM & 8% A/Security for the work R&R flood affected 122 Girls Schools in KP 37 No.s in NSR-SH:GGPS Dagi qadeem	27,174

333/ 758	June, 2011	Javid ali-On a/c of 2% EM & 8% A/Security for the work R&R flood damages 122 girls schools 37 No.s in NSR -SH:GGHS A/Khattak IE	76,740
334/ 759	June, 2011	Javid ali-On a/c of 2% EM & 8% A/S for the work R&R of flood affected 122 Girls schools in KP 37 No.s in NSR -SH:GGPS Gharib pura	7,856
335/ 761	June, 2011	Saleem ullah-On a/c of 2% EM for the work R&R of flood affected 122 Girls schools 37 No.s in NSR -SH:GGPS No.1 A/Khattak IE	4,000
337/ 764	June, 2011	Mujeeb khan-On a/c of 2% EM for the work R&R flood affected 122 girls schools in KP 37 No.s IN NSR-SH:GGPS No.3 Mohib banda IE	13,750
340/ 769	June, 2011	Fayaz khan-On a/c of 2% & 8% for the work R&R of flood affected 122 girls schools in KP 37 No.s in NSR -SH:GGPS No.1 khishki payan IE	10,000
344/ 776	June, 2011	Zada & co-On a/c of 2% & 8% for the work R&R of flood affected 122 girls schools 37 No.s in NSR-SH:GGHS muhib banda I/E	59,800
345/ 777	June, 2011	Zada & co-On a/c of 2% & 8% for the work R&R of flood affected 122 girls schools 37 No.s in NSR-SH:GGPS kandar akbar pura	27,050
347/ 779	June, 2011	Karam enterprises-On a/c of 2% & 8% for the work R&R of flood affected 122 girls schools 37 No.s in NSR-	19,986
348/ 780	June, 2011	Muzaffar khan-On a/c of 2% EM for the work constt of 100 Add C/Rooms in PS MS & HS -SH:GGPS Risalpur s/t GPS No.2 pabbi balance work C/W	230,450
349/ 781	June, 2011	Sarwar cinstruction-On a/c of 2 for the work R&R of flood affected 122 girls schools 37 No.s in NSR-SH:GGPS miraj bala C/W	202,409
350/ 782	June, 2011	Muhammad riaz-On a/c of 2% EM for the work R&R of Govt collages in KP-SH:Govt. girls collages NSR	218,400
353/ 787	June, 2011	Abdur rehman-On a/c of 2% EM for the work R&R of flood affected 122 girls schools 37 Nos in NSR-SH:GGPS spin khak khurd C/W	44,270
354/ 789	June, 2011	Zahid enterprises-On a/c of 2% 7 8% for the work R&R of flood affected 122 girls schools 37 Nos in NSR-SH:GGPS No.4 kheshki payan IE	18,050
355/ 790	June, 2011	Zahid enterprises-On a/c of 2% 7 8% for the work R&R of flood affected 122 girls schools 37 Nos in NSR-SH:GGPS hakeem abad	8,100
356/ 791	June, 2011	Zahid enterprises-On a/c of 2% 7 8% for the work R&R of flood affected 122 girls schools 37 Nos in NSR-Sh:ggps DAUDZAI jABBA ie	15,750
357/ 792	June, 2011	Qaiser khan-On a/c of 2% 7 8% for the work R&R of flood affected 122 girls schools 37 Nos in NSR-SH:GGPS No.1 khishki payan C/W	283,768
358/ 794	June, 2011	Seven Star GDC Pabbi	156,250
360/ 795	June, 2011	Qaiser khan-On a/c of 2% 7 8% for the work R&R of flood affected 122 girls schools 37 Nos in NSR-SH:GGPS No.4 khishki payan C/W	205,578

361/ 796	June, 2011	Qaiser khan-On a/c of 2% 7 8% for the work R&R of flood affected 122 girls schools 37 Nos in NSR-Sh:GGPS nokhan kheshki C/W	205,578
364/ 800	June, 2011	Mujeeb khan-On a/c of 2% 7 8% for the work R&R of flood affected 122 girls schools 37 Nos in NSR-SH:GGPS meraj bala IE	8,050
365/ 801	June, 2011	Mujeeb khan-On a/c of 2% & 8% A/S for the work R&R of flood affected 122 Girls school 37 Nos in NSR-SH:GGPS qadar abad	8,050
366/ 802	June, 2011	Wajid ali-On a/c of 2% & 8% A/S for the work R&R of flood affected 122 Girls school 37 Nos in NSR-Sh:GGPS nokan khioshki IE	4,750
367/ 803	June, 2011	Wajid ali-On a/c of 2% for the work R&R of flood affected 122 Girls school 37 Nos in NSR-Sh:GGPS garhi momin IE	10,643
368/ 804	June, 2011	Wajid ali-On a/c of 2% & 8% A/S for the work R&R of flood affected 122 Girls school 37 Nos in NSR-Sh:GGPS zakhi qabristan IE	11,256
369/ 805	June, 2011	Liaqat ali-1000 Add C/Rooms in PS MS & HS in NSR-SH:GHS aza khel payab s/t 8% GPS no.1 A/pura 1Room	2,908
370/ 806	June, 2011	Liaqat ali--do--Sh:GGHS A/Pura IE	2,918
371/ 807	June, 2011	LIAQAR ALI--DO--SH:GGPS no.2 1room IE	2,918
372/ 808	June, 2011	WAHEED KHAN-Sh:constt of CMW schools in NWFP KP under MNCH program -Sh:constt of CMW school in Distt NSR	6,250
373/ 810	June, 2011	Shah construction-Estabb of 200 PS (B&G) on need basis in KP-SH:GGPS piran C/W	15,875
374/ 811	June, 2011	MUHAMMAD SADIQ-P/L SH:constt r/wall at village Dak basud near bus stop dak basud	9,214
375/ 812	June, 2011	Sultan Muhammad-On a/c of 1000 AddC/Rooms in PS MS HS-SH:GPS No.2 pir sabaq 1-C-R IE	3,266
376/ 813	June, 2011	JAVID ALI-On a/c of upg 150 PS to MS -SH:GGPS MIAN ESSA IE	29,392
377-A/ 816	June, 2011	Seven Star Balance work peuchase equipment in different hospital SH ESHC Pabbi	254,202
377/ 818	June, 2011	Umar Zada-P/L SH: st pvt drain from banaris House to nisar afzal abad-	34,186
378/ 819	June, 2011	Waheed Khan-On A/c of const Reh of Govt. colleges in KP -SH- Govt girls college Pabbi I/E.	300,000
379/ 820	June, 2011	Zada and Co-On A/c of 200 PS (B&G) on need basis in KP-SH GGPS spin Kanri S/T pir Azam Khan koruna.-	6,495
380/ 822	June, 2011	Sajjad ahmad-Upg of 100 PS to MS in KP-SH:GGPS Qasim s/t GGPS wazir garhi CW	450,000
381/ 823	June, 2011	SULTan Muhammad-Upg 100 PS to MS-SH:GGPS gandheri payan IE	29,766
382/ 824	June, 2011	WAHEED KHAN-Upg 150 MS to HS-SH:GGMS sadat abad IE	13,452



383/ 826	June, 2011	MUHAMMAD RAZIQ-Re constt Reh- of Govt collages in KP-SH:Govt girls collages NSR	50,034
384/ 827	June, 2011	SAJJAD AHMAD JAN-Upg 100 PS -SH:GGPS tordher s/t GGPS gandheri	847,804
385/ 828	June, 2011	Nasir shah-P/L TSP-SH:constt B/Wall around grave yard at nawan killi NSR	17,887
386/ 829	June, 2011	KHAN & SONS-On a/c of 200 KM Road 10 No.s bridges in KP-SH:constt of BTR from nizampur road to derwazgai bus stop to sardar alam house	1,000,000
387/ 831	June, 2011	Muhammad raziq-Constt of 100 Add C/Rooms in PS MS & HS-SH;GGPS shagai 2 Rooms	47,982
388/ 832	June, 2011	Fayaz khan-Upg 200 PS (B&G)-SH:GGPS banda sheikh ismail	6,828
389/ 833	June, 2011	Abdul munaf-1000 Add C/Rooms in PS MS & HS -SH:GGPS hisartang TGHS khair abad	3,132
390/ 834	June, 2011	Wajid iqbal & co-Upg of 110 MS to HS-SH:GGMS jabbi	736,914
391/ 835	June, 2011	Fayaz khan-200 girls PS -SH:GGPS qamar mela IE	51,762
392/ 837	June, 2011	Abdur rehman-110 MS to HS-SH:GMS garu C/W	321,242
393/ 839	June, 2011	ABDUR REHMAN-100 PS MS-SH:GGPS khaisari s/t GGPS khat killi IE PF-13	6,445
394/ 840	June, 2011	Muhammad haroon & sons-SH: R&R of R/W at sheikh baber baba road	55,999
395/ 841	June, 2011	Muhammad haroon & sons-SH:constt of culvant on mania gul dehri road	33,978
396/ 842	June, 2011	Muhammad haroon & sons-SH:R&R of sadu khel road	23,200
397/ 843	June, 2011	Muhammad haroon & sons-SH:R&R cause way in KM 7 jalozai zawo road	104,307
398/ 844	June, 2011	Sharif khan-Of old bldgs of RDD block at Govt degree collages pabbi	10,000
401/ 852	August, 2011	Javid ali-On a*/c of 2% & 8% for the work R7R of flood affected 37 Nos schools in Distt NSR-SH:GGPS tajabad inzari IE (02%2180 +8% 5676=7856	7,856
402/ 854	August, 2011	Zar Muhammad-On a/c of 8% S/A for the work PWP II (ABDUL NABI BANGASH SENETOR )-SH:constt of drain & road qabristan road near sheikh shahbaz baba 8%143000	143,000
403/ 855	August, 2011	Dad Muhammad-On a/c of 2% for the work R&R of flood affected 37 Nos schools-Sh: GGHS nsr CANTT c/w (8%30000	36,000
405/ 857	August, 2011	Sadaqat ali-On a/c of 2% for the work R&R of flood affected 37 NOs schools -Sh:GGPS Kabul river C/W (2%4000	6,826
408/ 864	August, 2011	Liaqat ali-On a/c of 2% EM & 8% A/S for the work R&R of Govt collages in KP-SH;GDC Pabbi IE(2%45540 + 8%128000=173540	173,540
409/ 865	August, 2011	Hunarmand constt-On a/c of 2% EM for the work R&R of flood affected 37 Nos schools -Sh:GGPS mohib banda C/W (2%113090	615,351

411/ 867	August, 2011	KOZA banda trade engineer-On a/c of 2% for the work R&R Flood affected 37 nos schools-SH;GGPS tajabad inzari C/W	24,795
414/ 872	August, 2011	Saleem ullah-On a/c of 2% & 8% A/S for the work R&R of flood affected 37 Nos schools -Sh:GGMS Baghban pura C/W (2%40936 + 8% 112004=152940	29,404
415/ 878	August, 2011	Zada & co-Constt of 1000 Add C/Rooms in PS MS & HS in KP-SH;GPS Mandoori	5,977
416/ 879	August, 2011	Nowsher khan-On a/c of auction of steel auction money	3,152,400
417/ 880	August, 2011	Hamid saeed-On a/c of auction of cateyes money steel	42,000
418/ 882	August, 2011	Hamid saeed-On a/c of auction steel	2,700
419/ 883	October, 2011	Haji bahder sher-On a/c of 2% EM for the work constt of 2 km road & 10 Nos bridges on kalpani nallah near bara banad PF-16 in Distt NSR	359,250
421/ 886	October, 2011	Zaheer ullah-On a/c of 8% S/D for the work constt of Add C/Rooms in PS-SH:GPS shams abad IE	3,641
423/ 891	November, 2011	FAYAZ KHAN-On a/c of 2% EM for the work upg of 100 MS to HS -SH:GMS banda nabi IE	41,653
424/ 895	November, 2011	FARMAN ALI KHATTAK-On a/c of 25 EM & 8% A/S for the work constt of road network in KP-SH:constt of 2 km road PF-13 SW:constt of 1 km in muslim town dheri katti khel in Distt NSR (2%290000 + 8%718250=1008250	1,008,250
425/ 896	November, 2011	RAWAB KHAN-On a/c of 2% EM for the work estabb of 200 PS in KP-SH;GGPS chowki drab PF-13 IE (2%2466	13,193
426/ 898	November, 2011	GUL ANWAR-On a/c of 2% EM for the work constt of 300 Add C/Rooms in PS constt of 3 Rooms in PF-15-SH:gps no/2 kahi	14,464
427/ 899	November, 2011	Mutabar khan-On a/c of 2% EM & 85 A/S for the work constt of 300 CRooms in Secondary schools constt of 3 Rooms in PF-16 SW:GHS Bara band (2%3446 + 8%11404=14850	14,850
428/ 900	November, 2011	Nor dil khan-ON a/c of 2% EM for the work constt of 300 Add C/Rooms in PF-15-SW:GGPS No.2 kahi	192,745
429/ 901	November, 2011	JAVID ALI-On a/c of 2% EM for the work upg of 150 PS to MS-SH;GPS Bakhti PF-12-	38,300
430/ 903	November, 2011	Dad Muhammad-On a/c of 2% EM for the work upg of 100 MS to HS -SH;GMS chashmai PF-15 C/W (2%153250	296,796
431/ 905	November, 2011	Malik Makeen on acount of 300 additional classroom-C/Room GPS khorabad (1-room 2% )18450	106,993

432/ 905	November, 2011	Sajjad ahmad Jan Const: 300-AD C/Room -SH:- GPS Tolandiaa 18440	64,225
433/ 906	November, 2011	Wajid Ali Const: 300 AD rooms -SH:- GGHS Rashakai 12446 I/E	771,586
436/ 912	November, 2011	Liaqat ali-On a/c of 2% EM & 8% A/S for the work constt of 3 Rooms in PF-18-SH:GGHS Risalpur (2%3446 +8%12354=15800	15,800
437/ 913	November, 2011	Ajmal Khan on a/c 2Km Road R&R of road NSR Kalan 2 R&R lal Gul Road mera, 2%269100	623,436
438/ 914	November, 2011	M/S Danish & co-On a/c of 2% EM for the work upg of 150 PS to MS -SH:GGPS bakhti PF-12 C/W (2%103168	480,688
439/ 915	November, 2011	Mohd Iqbal & Sons 2-KM Road Nizampur Kohat Road to vir Piran --	1,085,097
440/ 917	November, 2011	Kuza banda engineering-On a/c of 2% EM & 8% S/A for the work upg of 100 PS to MS -SH:GGPS kurval PF-13 92%109296+8%233882=343178	345,093
441/ 918	November, 2011	Kkuza Banda Engineering-On a/c of 8S/A for the work upg of 100 PS to MS -SH:GGPS kurvi (8%130000	130,000
442/ 919	November, 2011	Mr.Liaqat ali-On a/c of 2% EM for the work constt of 3 Rooms in PF-16-SH;GPS khair abad (2%1750	8,301
443/ 921	November, 2011	Liaqat ali-On a/c of 2% EM for the work upg of 100 MS to HS-SH:GHS Cheshmari PF-15 (2%9050	13,659
447/ 925	November, 2011	Liaqat ali-On a/c of 2% EM for the work constt of 300 Add C/Rooms in KP-SH;gps KHANDI PIRSABAQ (2%1750	662,967
448/ 926	December, 2011	MR.Anwar said-On a/c of 2% EM for the work GGHS marhti banda (2%162950	1,121,322
450/ 928	December, 2011	Hamid jan & brothers-On a/c of 2% EM for the work GGHS manki sharif (2%1750	31,693
451/ 929	December, 2011	Hamid jan & brothers-On a/c of 2% EM for the work GHS ZKK PK-13 (2%1750	8,945
452/ 930	December, 2011	HAMID Jan & brothers-On a/c of 2% EM for the work constt of 1 room GHS manki sharif (2%1750	6,940
453/ 931	December, 2011	Mujeeb khan-On a/c of 2% EM for the work of 1-R in GGPS dehri tahir ishaq (2%1750	8,644
454/ 932	December, 2011	Mujeeb khan-On a/c of 2% EM for the work constt of 1000 C-Rooms in PS MS & HS in KP-SH:GGPS ghari momin (2%1750	7,383
456/ 936	December, 2011	FAYAZ KHAN-On a/c of 2% EM for the work constt of 1000 C/Rooms in PS MS & HS-SH:GPS hakim abad (2%1750	9,393

457/ 938	December, 2011	Gul Anwar On a/c of 2% EM for the work upg of 150 HS to HSL in KP-SH;GHS jabbi (2%339250	2,826,462
458/ 945	December, 2011	Hamid Jan Brother on a/c 300 C/Room GPS No.4 Manki Sharif	9,711
461/ 956	January, 2012	Kamran khan-On a/c of 2% EM for the work constt of 1000 Add C/Rooms in PS to MS & HS -SH:GPS nasir lilli s/t GPS no.2 pabbi (2%35358	35,358
462/ 957	January, 2012	Gul Muhammad p/leader-On ac of 2% EM for the work street pavement & drain at PK-14 Distt NSR (0.7375 M)(2%14750	63,633
463/ 959	January, 2012	M/S SAJJAD AHMAD JAN 7 CO-On a/c of 2% EM for the work upg of 150 HS to HSL -SH;GHS Misri banda (2%356250	287,938
464/ 963	January, 2012	Wajid iqbal & co-On a/c of 2% em +s/d for the work Reconstt of mosque situated at sheikh shahbaz baba & old mazar at pabbi (2% s/d =311250	1,191,077
465/ 964	January, 2012	Gul anwar G/C-On a/c of 2% EM for the work upg of 150 HS to HSL in KP-SH;GHS jabbi (2%18750	37,631
466/ 965	January, 2012	Gul anwar-On a/c of 2% EM for the work Reconstt of mosque situated at sherin sheikh shahbaz baba & old mosque at pabbi (2%21450	24,150
468/ 967	January, 2012	Zahid electric store-On a/c of 2% EM for the work upg of 150 HS to HSL -SH:GGHS taru jabba (2%18750	75,839
469/ 968	January, 2012	Mujeeb khan-On a/c of 2% EM for the work reconstt of bldgs in ms & hs IN KP-SH:GGHS dag besud (2%4200	33,394
471/ 970	January, 2012	Muhammad iqbal-On a/c of 2% EM for the work (FM Directive) -SH: street pavement & drain at khawar saeed at kahi khana NSR (2%7350	10,000
472/ 973	January, 2012	Zahid electric store-On a/c of 2% EM for the work constt of 1000 Add C/Rooms in PS MS & HS-SH;GPS No.2 kurvi (2%1750	14,207
473/ 974	January, 2012	Hamid jan & brothers-On a/c of 2% EM for the work constt of 300 C-Rooms in PS MS & HS-SH:GPS manki sharif (2%2950	9,470
475/ 976	January, 2012	Hamid jan & brothers-On a/c of 2% EM for the work upg of 150 HS to HSL -SH;GHS manki sharif (2518150	70,664
476/ 977	January, 2012	Mujeeb khan-On a/c of 25 EM for the work upg of 100 MS to HS-SH;GGMS marahti banda PK-16 (2%10170	38,100
477/ 978	January, 2012	Naseer khan & co-On a/c of 25 EM for the work upg of 150 HS to HSL in KP-SH:GGHS A/Pura (2%339250	389,712

479/ 980	January, 2012	Fayaz khan-R&R of Road from G.T Road Pabbi to Chowki Drab.	430,000
480/ 981	January, 2012	Hamid jan & brothers-On a/c of 2% EM for the work constt of 300 C/Room in PS MS & HS-SH;GPS No.3 tariq abad manki sharif (2%1550	1,550
482/ 985	March, 2012	Madina general store-On a/c of 25 EM for the work + 8%S/A constt of B/Wall Hall Guard room at C7W store aza khel (2%4000 + 8%18750	22,750
482/ 986	March, 2012	Madina General Store const: B/W Hall C&W store Azakhel	152,000
483/ 988	March, 2012	Gul anwar G/C-On a/c of 2% EM 7 8% S/A for the work constt of mosque situated at shrine sheikh shahbaz baba & old mazar at pabbi Distt NSR (2%19990 + 8%35000	54,990
488/ 1016	April, 2012	Abdur rehman-On a/c of 2% EM for the workestabb of 200 PS (B&G) on need basis -Sh:GGPS A/Pura s/t GGMS kotli khurd PK-12 (2%113393-	10,842
489/ 1019	April, 2012	Dad MuhammadOn a/c of 2% EM for the work provision of B/Facilitied in PS MS & HS-SH;package II B/Wall PK-16 GPS usman abad etc (2%27828	115,407
490/ 1020	April, 2012	Liaqat ali-On a/c of 25 em FOR THE WORK ESTABB OF 200 ps (b&g) ON NEED BASIS -SH: GGPS chand bibi s/t GGPS Ghazi abad DI KHAL (2%2750	10,842
492/ 1024	April, 2012	Madina electric-On a/c of 2% EM for the work constt of 300b C/Rooms in PS MS & HS-SH; GPS marahti (2%1640	7,536
493/ 1025	April, 2012	Madina electric-SH:GPS No.1 turlandi (2%1640	1,640
496/ 1031	April, 2012	Muhammad Haroon R/F Mian Rashid Hussan Mazar Sheh Shah Baz Baba Road	36,812
499/ 1035	April, 2012	Madina electric-On a/c of 2% EM for the work provision of B/F -SH:GPS no.1 turlandi package iv	4,480
500/ 1037	April, 2012	Fayaz khan-On a/c of 25 EM for the work +8% S/A & purchase of equipment in Distt NSR -SH;Estabb pabbi type iv Qtr etc (2%6760+8%23640	28,400
501/ 1038	April, 2012	Madin aelectric-On a/c of 2% EM for the work upg of 100 PS to MS in KP-SH:GGPS babi qadeem	7,694
502/ 1040-(A)	April, 2012	Kuza banda trend engineering-On a/c of 2% EM & 8% S/A for the work upg of 150 MS to HS IN KP ON NEED BASIS-SH:gms KURVI (2%152600 8%389856	592,277

503/ 1042	April, 2012	MUHAMMAD HAROON 7 SONS-On a/c of 2% EM for the work "Estabbb of 200 ps (b&g) on need basis-SH;GGPS bibi s/t dak ismail khel	287,851
504/ 1045	April, 2012	Fazal ullah & sons-On a/c of 2% EM & 8% S/A for the work upg of 120 PS to MS in KP on need basis phase III -SH; GPS NO.2 Turlandi (2%103000 + 8%311050	408,680
505/ 1047	April, 2012	Abdur rehman-On a/c of 2% EM for the work estabb of 200 PS in KP-SH:GPS Kandar risalpur (2%53500 + 8%177450	239,748
506/ 1048	April, 2012	Waheed khan-On a/c of 2% EM & 8% S/A for the work upg of 100 PS to MS -SH;Babi qadeem (2%103000 + 8%308710	40,000
510/ 1055	April, 2012	Abdur rehman-On a/c of 2% EM for the work B/Work & purchase equipment in Distt Hospitals in KP-SH; ESHC Pabbi specils flats 4 No.s GDMO Hospital (257750	7,750
513/ 1059	April, 2012	Abdur rehman-On a/c of 25 EM for the work Esatbb of 200 PS in KP-SH: GPS kandar Risalpur (2%2460	2,460
514/ 1060	April, 2012	Iqbal hussain p/leader-On a/c of 2% EM for the work Distt ADP for the year 2011-12-SH;constt of security barrus at DC Office R/Gate Distt NSR(2%4000----	4,000
515/ 1061	April, 2012	R/F Sharif Ullah Govt. contractor-On account of 8% S.D deducted vide No. 42-BI dated 23/04/2012 for the work "Provision of B/Facilities B/Wall, G/Latrine W/S & Electrification in P.S M.S in KP on need basis SH:-GGPS Arif Abad (8% = 15548)	15,548
516/ 1062	April, 2012	R/F Sharif Ullah-On account of 8% S.D deducted vide No. 43-BI dated 23/04/2012 for the work "Provision of B/Facilities B/W G/L W/S & Elecn: in KP Package – (G/L) GPS No.1 Turlandi (8% = 13990)	13,990
517/ 1063	April, 2012	R/F Noor Dil Khan-On account of 8% Security deducted vide no. 24- B-ii dated 24/04/2012 (Rs 22311) for the work "Construction of 1000 Addl C/Room SH:- GPS No.2 Garu (C/W)	30,882
518/ 1064	May, 2012	R/F Wajid Iqbal & Co.-On account of 8% security deducted vide VR no. 27- B-II dated 28/5/2012 for the work "Estt of Govt collages in KP phase22 on need basis SH-GGDC Khan kohi (8% = 398662)	579,133
519/ 1065	June, 2012	R/F Bangash Yousafzai-On account of 2 % E/M for the work of "Upgradatiojn of 100 H.S to H.S Level (B&G) SH:-GHS NSR Kalan (C/W) (2% = 18150)	366,385
520/ 1066	June, 2012	R/F Abdur Rehman and Co.-On the account of 2% E/M for the work of "esttb. Of 200 P.S (B&G) in KP SH:-GPS Badan Korrana (PK-14) (I/E) (2%=2460)	2,460

524/ 1070	June, 2012	R/F Kuza Banda Trend Engineering-On account of 2% E/M for the work construction of 50-Examination Hall in Govt High and Higher Secondary schools SH:-GGHS Taru (C/W) (2% = 121250)	137,250
525/ 1071	June, 2012	R/F Nisar Ahmad and brothers-On account of 2% E/M for the work of Esst of Govt. college in KP SH:-P-iv B/Wall at GDC Akbar Pura (2%= 339150)	795,197
526/ 1072	June, 2012	R/F Shangla Hills (PVT) LTD-On account of 2% E/M for the work of construction 300-addl C/Rooms in P.S M.S & H.S SH:- GPS Gandab (1-R) (C/W) (2% = 22500)	174,228
527/ 1073	June, 2012	R/F Fayyaz Khan-On account of 2% E/M for the work "Upgradation of 100 H.S to H.S Level SH:- GHS no.1 NSR Kalan (I/E) (2%= 18150)	18,150
528/ 1074	June, 2012	R/F Khan and Sons-On account of 2% E/M for the work of Esst of Govt college in KP SH:- p-v (Cafeteria Guard Room) T/Wall bore I/C W/Tanks	301,542
532/ 1082	June, 2012	Ali & co-On a/c of 2% EM for the work Esatt of 200 PS in KP-SH; GPS banda koroona (2%53500)	112,279
533/ 1084	June, 2012	Javid ali-On a/c of 25 EM for the work constt of 300 Add C/Rooms in PS MS & HS -SH; GMS kahi (2%22850)	12,713
535/ 1086	June, 2012	Madina electric-On a/c of 2% EM for the work constt of 50 Examination halls in GHS & HLS-SH:GGHS taru	48,150
540/ 1091	June, 2012	Saleem ullah-On a/c of 2% EM for the work constt of 300 Add C/Rooms in PS MS & HS-SH; GPS kund	125,332
541/ 1092	June, 2012	Muhammad ajmal-On a/c of 2% EM for the work upg of 100 HS to HSL -SH: GGHS mandoori (2%339440)	830,267
542/ 1093	June, 2012	Shakeel traders-On a/c of 2% EM for the work upg of 150 MS to HS-SH; GMS hisartang (2%9250)	879,372
544/ 1095	June, 2012	Javid ali-On a/c of 8% S/A for the work constt of 1000 Add C/rooms in PS MS & HS in KP-SH: GPS Gaju khel	122,762
545/ 1096	June, 2012	Wajid iqbal & co-On a/c of 8% S/A vide vr No.41 B-II dated 21/06/2012 for the work upg of 10 No.s BHUS to RHCS level in KP-SH: BHU kahi on artery block labour room & Dev work (8%45866)	97,013
546/ 1099	June, 2012	Javid ali & brothers-On a/c of 8% S/A for the work 150 PS to MS in KP-SH: GPS arif abad	29,373
547/ 1101	June, 2012	Kashif & co-On a/c of 8% S/A for the work constt of 300 Add C/Rooms in KP-SH:GGPS No.2 pabbi (8%50329)	95,684

549/ 1105	June, 2012	Madina electric-On a/c of 8% S/A for the work S/R to all Resdll: Buildings N/Rsedll Buildings in Distt NSR-	72,080
550/ 1106	June, 2012	MADINA ELECTRIC--do--SH; Supply of office Furtinure	40,376
554/ 1111	September, 2012	R/F M/S Sahib zada liaqat ali shah--On A/C of 2% E/M & 8% A/S for the work "constt of bldgs 2 <sup>nd</sup> commerce college at NSR -SH:Package -III (Development work )(18.0276 MC/W (2%360552 & 8% 748376=1108928	1,108,928
557/ 1115	October, 2012	R/F LIAQAT ALI--For the work "M&R Repair / Reconstt: Distt NSR. 2-No.s lock up car shed on A/C of 8% S/D by V/N 45 – Bi Rs 29935	29,935
558/ 1116	November, 2012	R/F SAID KHAN--For the work "P/B facilities B/W , G/L , W/S ,& Elec: in GPS ,MS & HS in KP on need basis -SH: Package 1 PK-12 Distt NSR-SH:GGHS No.2 Taru jabba , Gul din koroona ,Chapari GGPS Qasim Garhi Faheem shah GPS Jabir Garhi GGPS Qasim garhi faheem shah GPS Jabir garhi dak behsud & GGPS Chowki Mumrez On A/C of 8% S/D vide V/N I-B Rs 75684	238,640
559/ 1117	November, 2012	R/F KAMRAN KHATTAK--For the work "constt of 300 Add C/Rooms in PS MS & HS in KP Phase -III -SH;GHS wazir garhi 1-R in PK-12 Distt: NSR on A/C of 8% S/D vide V/N 3 BI Rs 41821	9,022
560/ 1118	November, 2012	R/F WAJID ALI--On A/C of 2% E/M for the work "upg of 150 MS to HS (B&G) -SH:GGMS Khattak Buildings PK-14 (I/E) (2%18750	18,750
561/ 1119	November, 2012	R/F HAMID SAEED--For the work "constt of 300 Add C/Rooms in PS MS & HS in KP-SH:GHS Spin khak (1-R) PK-12 Distt NSR on A/C of 8% S/D Ded: vide V/N 7 Bi Rs 30348	119,425
562/ 1120	November, 2012	R/F MUHAMMAD KARIM--On A/C of 2% E/M for the work "constt of bldgs for 2 <sup>nd</sup> commerce college at NSR -SH:Package 1 (Academic Block ) C/W (27.588 M)(2%587250	3,472,614
563/ 1121	November, 2012	R/F FEROUZ SHAH--A/C of 2% E/M for the work "constt of 50 Science Lab -SH:GHS kahi PK-15 C/W (2.750 M)(2%55050	273,211
565/ 1125	November, 2012	R/F NOOR DIL KHAN--On A/C of upg of 120 PS to MS (B&G) in KP-SH;GPS No.1 titara PK-12 C/W (2%98750	682,103
566/ 1126	November, 2012	R/F SULTAN ALI & SONS--On A/C 2% E/M for the work "constt of 2 <sup>nd</sup> Commerce college at NSRPackage - II (Auditorium Block ,B/W C/W (2%299750	3,034,752



567/ 1127	November, 2012	R/F BANGASH YOUSAFZAI--On A/C of 2% E/M for the work "upg of 100 HS to HSL (B&G) in KP on need basis -SH:GHS Dak ismail khel PK-12 C/W (2%337250	739,365
570/ 1131	November, 2012	R/F AYUB KHATTAK--On A/C of 2% E/M for the work "Demolition of causeway near Cherat CNG at khatt killi Amangarh (2%7060	19,540
571/ 1133	November, 2012	R/F LIAQAT ALI KHAN--On A/C of 2% E/M for the work "Reconstt of Govt; schools damaged due to bomb blast -SH:GHS Aza khal payan PK-13 (2%13100	645
572/ 1134	November, 2012	Abdul Diyan " Play ground Jaka model school Kheski payyan	66,432
573/ 1135	November, 2012	R/F KUZA BANDA TREND--On/ A/C of 2% E/M for the work "Education sector reform programme -SH:GPS Norangi inzari PK-15 (C/W)(2%52400	277,870
574/ 1136	November, 2012	R/F MUNEEB KHAN--On A/C of 2% E/M for the work "constt of 300 C/Rooms in PS MS & HS in KP-SH:GGMS shahkot (2-R) C/W (2%43750	189,600
575/ 1137	November, 2012	R/F MARDAN CONSTRUCTION--On A/C OF 2% E/M for the work "upg of 100 MS to HS in KP-SH:GGMS Ali Baig PK-12 C/W (2%160250	35,662
578/ 1141	November, 2012	R/F MADINA ELECTRIC--On A/C of 2% E/M for the work "constt of Bacha khan Library in Distt NSR-SH: Supply of furniture (2%9550-	9,550
581/ 1148	November, 2012	R/F SYED KHAN--On A/C of 2% E/M for the work "upg of 150 MS to HS-SH:GGHS Shahkot PK-12 C/W (2%181250-	885,403
582/ 1149	November, 2012	R/F ZADA & CO--On A/C of 2% E/M for the work "upg of 100 HS to HSL (B&G) -SH:GHS D.I.KHAN PK-12 i/e (2%18150-	254,882
583/ 1150	November, 2012	R/F HAMAD ELECTRIC--On A/C of 2% E/M for the work "Major repair of Govt: Colleges in KP-SH: kahi NSR (2%18150 -	51,577
584/ 1152	November, 2012	R/F INAM ALI SHAH--On A/C of 2% E/M for the work -SH: Govt: Degree college Kahi (2%130000 -	712,567
585/ 1155	November, 2012	R/F TRAND CONSTRUCTION--On A/C of 2% E/M for the work "Provision of B/F (B/L,G/L in GPS GMS GHS in KP-SH:Package -II (G/L) PK-12 GPS No.2 Pabbi C/W (2%70364-	249,779
587/ 1160	November, 2012	R/F MIAN WALI KHAN--On A/C of 2% E/M for the work "Establishment of play ground in KP-SH:Play ground at GHS Hisartang PK-15 C/W (2%40000-	199,993

588/ 1161	November, 2012	R/F JAN BROTHERS --On A/C of 2% E/M for the work "Establishment of 15 Govt: colleges at Akbar pura PK-12 (Academic Block )GF ,F ,F Admen Block (2%109250 -	74,840
589/ 1162	November, 2012	R/F HAFIZ HIDAYAT ULLAH--On A/C of 2% E/M for the work "Education sector Reform programmed (EU Assisted -SH:GPS sarwar Abad loomy NizamPur PK-15 (2%52400-	60
590/ 1163	November, 2012	R/F DOST MUHAMMAD & CO--On A/C of 2% E/M for the work "Constt of Bldgs for the 2 <sup>nd</sup> Commerce college at NSR-SH: Package IV(I/E) (2%68640	300,368
593/ 1166	November, 2012	R/F MUHAMMAD NASIR--On A/C of 2% E/M for the work "Constt of 400 Add C/Rooms in existing Govt:schools in KP-SH:GGPS Mughal bagh koroona shaidu (2-R) PK-15	27,750
595/ 1168	November, 2012	R/F ZAHIR SHAH--On A/C of 2% E/M for the work "Constt of 400 C/Rooms IN Existing Govt:schools in KP-SH:GGPS Mughal Baz Koroona shaidu I/E (2%2550-	2,550
596/ 1169	November, 2012	R/F AMANAT KHAN--On A/C of 2% E/M for the work "Constt of 300 C/Rooms in PS MS & HS in KP-SH:GPS Gujar Basti Amangarh PK-14 c/w(2%22750-	22,780
597/ 1171	November, 2012	R/F SALEEM ULLAH--On A/C of 2% E/M with 8% A/Security for the work "Re-Constt of Govt;schools damaged due to militancy bomb blast in the provision -SH:GPS Kund khairabad PK-15 C/W (2%30384 + 8%97066=127450-	168,298
600/ 1175	December, 2012	R/F MUHAMMAD TAHIR KHATTAK & BROTHERS--On A/C of 2% E/M for the work "GHS Spin khak PK-12 C/W (2%34000-	42,794
604/ 1187	December, 2012	R/F FALCON BUSINESS G/C--On A/C of 2% E/M for the work "Supply of office equipment Photostats machine, typewriter (2%5580-	181,250
606/ 1189	December, 2012	R/F NAJUM ENTERPRISES ELECTRIC WORK--On A/C of 2% e/m FOR THE WORK "Upg of 150 MS to HS -SH:GGMS Bala (I/E) (2%10950-	10,950
607/ 1190	December, 2012	R/F KAMRAN KHAN KHATTAK G/C--On A/C of 2% E/M for the work "Constt of 300 C/Rooms in PS MS & HS in KP-SH;GHS Wazir ghari C/W (2%23400-	23,400
610/ 1194	December, 2012	R/F SharifUllah up of 150 MS to HS-SH:- GGMS Bala =160000 (8%500000)	126,248

611/ 1195	December, 2012	R/F HAMID SAEED G/C--On A/C of 2% E/M for the work "Constt of 300 Add C/Rooms in PS MS & HS in KP-SH;GHS Spin khak (I-R)(C/W)(2%22474-	22,474
612/ 1201	January, 2013	R/F DAD MUHAMMAD--On A/C of 8% S/Deducted vide vr No:35-BI Dated 23-01-2013 for the work "Provision of B/Facilities (B/W G/L,W/S & Elect PS MS & HS in KP-SH;GHS Mian essa S/T GHS Marhatti banda (8%29169 -	13,732
614/ 1204	February, 2013	R/F M/S ALLIED ENGINEERING --For the work "Improvement & Standardization of DHQ hospital NSR-SH: Casualty Blocks fee (85 VR NO. 45B-I dt 13/02/2013 (Rs 253040-	760,968
616/ 1206	February, 2013	R/F MUHAMMAD TAHIR & Brother--On A/C of 8% S/Deducted vide vr No.31-BI,DT:08/02/2013 Rs 80000/ for the work "Upg of 100 HS to HSL (B&G) in KP on need basi-SH;GHS Spin KHAK Distt NSR-	54,365
<b>Total</b>			<b>96,077,893</b>

**Annex-17**  
**[Para No. 1.2.3.17]**

**Where about of trees**

<b>Name of schemes</b>	<b>Voucher No. and date</b>	<b>Description</b>	<b>Quantity (No)</b>	<b>Approx cost (Rs)</b>	<b>Amount (Rs)</b>
Black topping of road a) Pirpai b) Degi Bando Nabi and c) Badreshi"	44-RI dated 20.06.2016	Removal of trees Girth 150 mm - 300 mm	840	4,000	3,360,000
Widening of Road from Akora Khattak to Manai Duran – Terkhel I/C Link from Shahab Khel to Gul Dheri, Sawar Khel-Pitao to Kaka Sahib Eidgah, Khwar Miangan to Khaweyan Via Bagh Gali to bus Adda, Kaka Sahib	55-RI dated 22.06.2016	removal of trees Girth 150 mm - 300 mm	240	4,000	960,000
		removal of trees Girth 300 mm - 600 mm	55	6,000	390,000
<b>Total</b>					<b>4,710,000</b>

**Annex-18**  
**[Para No. 1.2.3.25]**

**Detail of non-imposition of penalty**

(Amount in Rs)

#	Name of Work	Work order date	Due date of completion	Cost/ Contractor offer	Penalty @ 10%
1	WSS & SS: Mughalki PK-16	04-9-15	03-03-16	8,885,484	888,548
2	Street pavement, Retaining wall, drainage at UC Anam Garh	10-03-15	09-06-15	3,048,003	304,800
3	Drainage, RCC slab, D/system, street pavement at Aman garh	09-03-15	08-09-15	4,180,499	418,050
4	WSS at Dag besud	12-03-15	11-07-15	4,180,499	418,050
5	WSS at Dag ismail khel, chapari, spin khak, jabba khushk, jalozai, wazir ghari, Dage besud, Package-II	27-10-15	26-04-16	7,907,029	790,703
<b>Total</b>				<b>28,201,514</b>	<b>2,820,151</b>