



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

**AUDIT YEAR 2016-17**

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**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

AP	Advance Para
BHU	Basic Health Unit
C&W	Communication and Works
DC	Deputy Commissioner
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursing Officer
DHO	District Health Officer
DO	District Officer
GFR	General Financial Rules
IPSAS	Internal Public Sector Accounting Standards
LGA	Local Government Act
MFDAC	Memorandum for Department Accounts Committee
MOU	Memorandum of Understanding
MRS	Market Rate System
M&R	Maintenance & Repair
NAM	New Accounting Model
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PDMA	Provincial Disaster Management Authority
PHE	Public Health Engineering
PPHI	Peoples' Primary Healthcare Initiative
RDA	Regional Directorate Audit
XEN	Executive Engineer
ZAC	Zilla Accounts Committee

## **Preface**

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section-37 of 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 Government.

The report is based on audit of the accounts of various offices District Government Abbottabad 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 Annexure-1 of the Audit Report. The Audit Observations listed in the Annexure-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. DAC meetings could not be convened inspite of 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 Audit, District Governments, Khyber Pakhtunkhwa carries out the audit of 25 District Governments. Regional Directorate of Audit Abbottabad, on behalf of the Director General Audit, District Governments, Khyber Pakhtunkhwa, carried out the audit of six Districts namely Abbottabad, Haripur, Mansehra, Battagram, Kohistan and Tor Ghar.

This Regional Directorate has a human resource of 8 officers and staff with a total of 2,000 man-days. The annual budget amounting to Rs 16.237 million was allocated to it during Audit Year 2016-17. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programs/ projects.

District Government Abbottabad conducts its operation under Khyber Pakhtunkhwa Local Government Act 2013. 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.

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

There are 183 formations in District Abbottabad 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 man days.

The total expenditure of the District Government Abbottabad for the Financial Year 2015-16 was Rs 5,670.217 million. Out of this, RDA Abbottabad audited an expenditure of Rs 2,608.540 million which, in terms of percentage, was 46% of auditable expenditure. The receipts of District Government Abbottabad, for the Financial Year 2015-16, were nil.

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

Recoveries of Rs 157.252 million were pointed out during the audit. However, recovery of Rs 0.920 million was effected till finalization of this report.

## **c. Audit Methodology**

Audit was conducted after understanding the business processes of District Government Abbottabad 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 District Government.

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

- i. Misappropriation of assets was noted in one case<sup>1</sup>.

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<sup>1</sup> Para 1.2.1.1

- ii.
- iii. Non-Production of Record of Rs 188.075 million was noted in one case<sup>2</sup>.
- iv. Irregularity & Non-compliance of Rs 211.855 million were noted in nine cases<sup>3</sup>.
- v. Internal Control Weakness of Rs 94.966 million was noted in seven cases<sup>4</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. Inquiry may be conducted against those who have misappropriated Government assets.
- ii. Disciplinary actions need to be taken for non-production of record.
- iii. Corrective actions need to be taken to stop the practice of violation of rules and regulations while spending the public money.
- iv. Government money should be expended with due regard to the rules, regulations and internal control system should be strengthened to stop misuse of Government money.

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<sup>2</sup> Para 1.2.2.1

<sup>3</sup> Para 1.2.3.1, 1.2.3.2, 1.2.3.3, 1.2.3.4, 1.2.3.5, 1.2.3.6, 1.2.3.7, 1.2.3.8, 1.2.3.9

<sup>4</sup> Para 1.2.4.1, 1.2.4.2, 1.2.4.3, 1.2.4.4, 1.2.4.5, 1.2.4.6, 1.2.4.7

## SUMMARY TABLES & CHARTS

**Table 1: Audit Work Statistics**

(Rs in million)

S.No	Description	No.	Budget		
			Expenditure	Receipts	Total
1	Total Entities (PAOs) in Audit Jurisdiction	01	5,670.217	-	5,670.217
2	Total formations in audit jurisdiction	183	5,670.217	-	5,670.217
3	Total Entities(PAOs) Audited	01	2,608.540	-	2,608.540
4	Total formations Audited	04	2,608.540	-	2,608.540
5	Audit & Inspection Reports	04	2,608. 540	-	2,608.540
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports	-	-	-	-

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

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	0
2.	Weak financial management	211.855
3.	Weak Internal controls	94.966
4.	Others	188.075
	<b>Total</b>	<b>494.896</b>



**Table 3: Outcome Statistics****(Rs in million)**

<b>S. No</b>	<b>Description</b>	<b>Expenditure on Acquiring Physical Assets Procurement</b>	<b>Civil Works</b>	<b>Receipts</b>	<b>Others</b>	<b>Total For the year 2015-16</b>	<b>Total for the year 2014-15</b>
1.	Outlays Audited	103.538	2,018.277	0	486.725	2,608.540	-
2.	Amount Placed under Audit Observation / Irregularities of Audit	2.406	186.171	0	207.495	494.896	-
3.	Recoveries Pointed Out at the instance of Audit	2.406	56.022	0	-	157.252	-
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5.	Recoveries Realized at the instance of Audit	-	-	-	0.920	0.920	-

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

<b>S. No</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of Rules and regulations, principle of propriety and probity in public operation	54.603
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM <sup>5</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.	-
4	Quantification of weaknesses of internal control systems.	94.966
5	Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies	157.252
6	Non-production of record	188.075
7	Others, including cases of accidents, negligence etc.	-
	<b>Total</b>	<b>494.896</b>

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

<b>S #</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited (item 1 of Table 3)	2,608.540
2	Expenditure on audit	0.225
3	Recoveries realized at the instance of audit	0.920
	Cost-Benefit Ratio	1:4.1

<sup>5</sup> The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (cash)

## CHAPTER-1

### 1.1 District Government Abbottabad

#### 1.1.1 Introduction

Activities of District Government are managed through offices of 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 & DD, Soil Conservation, Cooperation, Social Welfare, Public Transport and Municipal Services.

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

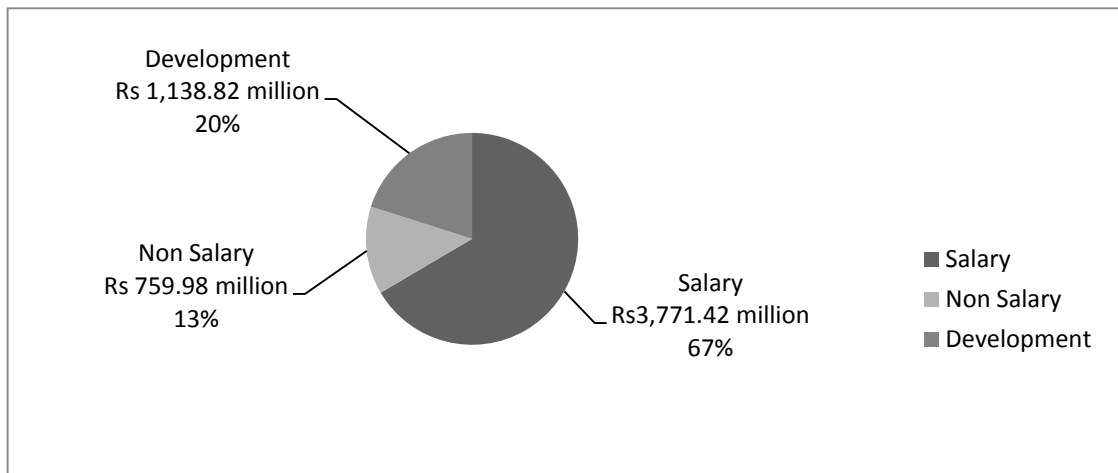
(Rs in million)

Period	Particulars	Budget	Expenditure	Excess/(Saving)	%age
2015-16	Salary	3,936.651	3,771.422	(192.229)	4.88%
	Non Salary	817.565	759.975	(57.590)	7.04%
	Developmental Account – IV	7.830	5.048	(2.782)	35.53%
	Developmental Account - I	1,133.800	1,133.772	(0.28)	0.03%
	<b>Total</b>	<b>5,895.846</b>	<b>5,670.217</b>	<b>(252.881)</b>	<b>2.94%</b>
	Receipts	0	0	0	

The savings of Rs 252.881 million indicate weakness in the capacity of District Government Departments to utilize the amounts allocated.

## Expenditure 2015-16

(Rs in million)



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

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

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

## **1.2 AUDIT PARAS**

### **1.2.1 Fraud and Misappropriation**

#### **1.2.1.1 Misappropriation of stock items**

Para 148 of General Financial Rules (GFR) Vol.-I provides that all material received should be examined, counted, measured, weighed as the case may be, when delivery is taken, and they should be taken on charge by a responsible government officer who should see that quantities are correct and their quality is good, and record a certificate to that effect.

While conducting audit of the Deputy Commissioner Abbottabad for the year 2015-16, it was observed that various equipments were issued to DC vide PDMA letter No AD (O&C) PDMA/EQU/DDMUs/1/2013 dated 05-09-2013. Detail is given at Annex-2. The equipments were neither taken on stock nor were physically available in the office of Deputy Commissioner.

Misappropriation of equipments occurred due to negligence and weak internal control which resulted in loss to Government.

When pointed out in July 2016, management stated that the equipments were available in the office. The reply was not cogent as during physical verification, equipments were not found available.

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

Audit recommends investigation of the matter to recover the Government assets and action against persons at fault under intimation to audit.

AP # 18 / 2015-16

## **1.2.2 Non-Production of Record**

### **1.2.2.1 Non-production of auditable record- Rs 188.075 million**

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

District Health Officer, Abbottabad transferred Rs 188,075,170 to District Manager PPHI on account of budget allocation of BHUs through TR-42 during 2014-15 and 2015-16. The DHO was requested to produce record for audit, however, he failed to produce it.

Non-production of record was due to violation of Government instructions.

When pointed out in August 2016, management replied that the matter was related to PPHI and DSM should submit record to audit. Reply was not acceptable as the DHO has transferred Government money to PPHI and he was required to collect record from PPHI and produce to audit.

Request for convening of DAC meeting was made in September 2016, which could be convened till finalization of this report.

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

AP # 34 / 2015-16

### **1.2.3 Irregularity & Non-Compliance**

#### **1.2.3.1 Unauthorized posting on detailment -Rs 5.092 million**

According to S No viii of the Government of Khyber Pakhtunkhwa Transfer Posting Policy 2003 issued vide No SOR – II (E&AD) 1-1/85(Vol-II) dated 15-02-2013, posting on detailment is completely banned throughout the province.

District Health Officer Abbottabad paid Rs 5,092,236 to various employees on account of pay & allowances during 2015-16. The officials were posted on detailment in other health facilities from their original place of posting in violation of Government instructions. Detail is given at annex. - 3

Posting on detailment were made in violation of Government directives.

When pointed out in August 2016, management replied that detailment was mostly ordered by PPHI about two years ago. However, cases would be investigated and officials would be posted on their original posts. The reply was not tenable as administrative control was with District Health Officer and posting/transfer of Government officials was the responsibility of DHO concerned.

Request for convening of DAC meeting was made in September 2016, which could be convened till finalization of this report.

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

AP # 26/ 2015-16

### **1.2.3.2 Non-imposition of penalty for late supply of machinery and equipments –Rs 2.406 million**

According to Serial No 7 of the Government of Khyber Pakhtunkhwa MCC circular No 4020-4200/MCC dated 27-12-2012, the supply shall be completed within 30 days. The supplier may avail 15 days extension with 2% penalty and another 15 days with 7% penalty on the cost of non supplied items.

District Health Officer Abbottabad paid Rs 26,732,199 to various suppliers on account of supply of machinery & equipments for newly upgraded hospitals during 2014-15. The suppliers could not supply the machinery and equipments in stipulated period, however, penalty @ 9% amounting to Rs 2,405,900 was not imposed. Detail is given at annex.– 4.

Penalty was not imposed in violation of MCC directives, which resulted in loss to Government.

When pointed out in August 2016, management replied that most of the items were imported for which supply time was 90 days. However, the matter will be investigated and reply would be submitted later on. The reply was not cogent as all the items were not imported and locally manufactured items were also not supplied within stipulated time.

Request for convening of DAC meeting was made in September 2016, which could be convened till finalization of this report.

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

AP # 21/ 2015-16



### **1.2.3.3 Unauthorized subletting of contracts –Rs 56.562 million**

According to Clause 21 of the contract agreement, the contractor should not sublet or assign his work to other contractor. In case of subletting, the contract should be rescinded and security deposit should be forfeited.

XEN PHE Division Abbottabad awarded contracts of various schemes to contractors and incurred expenditure of Rs 56,562,164 during 2015-16. According to the record, the contractors sublet their schemes to petty contractors, however, no action was taken against defaulting contractors. Detail is given at Annex-5.

The contracts were sublet in violation of contract agreement.

When pointed out in August 2016, management stated that the record would be checked and detailed reply would be furnished in due course of time. The reply was not tenable as the subletting of contracts was not authorized by Government. The contracts were also not cancelled and the security of the original contractors was also not forfeited.

Request for convening of DAC meeting was made in September 2016, which could be convened till finalization of this report.

Audit recommends investigation, fixing responsibility and disciplinary action against person(s) at fault.

AP # 01 (A/C-I)/ 2015-16

### **1.2.3.4 Overpayment in M&R of Water Supply Schemes - Rs 1.337 million**

According to Item No 24-45-C and Item No 24-22-b of the Market Rate System 2015, the rate of welding of GI Pipe 4” dia and Proving & Fixing of sluice valve 4” was Rs 822.97/joint and Rs 13,895/each respectively.

XEN PHE Division Abbottabad overpaid Rs 1,337,013 to contractor in M&R of water supply schemes during 2014-15, due to misapplication of rates. The rates paid were very high compared to the MRS 2015. Detail is given at Annex-6.

Overpayment occurred due to violation of Government approved rates, which resulted in loss to Government.

When pointed out in August 2016, management stated that reply would be furnished after verification of record. However, the reply was not submitted.

Request for convening of DAC meeting was made in September 2016, which could be convened till finalization of this report.

Audit recommends recovery of the overpaid amount.

AP # 09 (A/C-I)/ 2015-16

#### **1.2.3.5 Overpayment on account of solarization of schemes – Rs 1.302 million**

According to Government of Khyber Pakhtunkhwa Public Health Engineering Department letter No 21/Dev-29/PHE (N) dated 25-05-2016, the auto sun tracking system was converted into fixed mounting system in the scheme “Solarization of drinking water supply schemes”

XEN PHE Abbottabad overpaid Rs. 1,302,000/- to contractor in the Scheme “Solarization of Drinking WSS-05 in Abbottabad during 2014-15. The specifications of solar panels were changed from auto sun tracking system to fix system, however, payment was made for auto sun tracking system, which resulted in overpayment of Rs. 1,302,000. Detail is given at Annex-7.

Overpayment occurred in violation of Government instructions, which resulted in loss to Government.

When pointed out in August 2016, management stated that reply would be furnished after verification of record. However, reply was not furnished.

Request for convening of DAC meeting was made in September 2016, which could be convened till finalization of this report.

Audit recommends investigation in the matter for fixing responsibility and action against person (s) at fault beside recovery under intimation audit.

AP # 10 (A/C-I)/ 2015-16

**1.2.3.6 Unauthorized expenditure due to solarization of water supply schemes – Rs 18.890 million**

According to PC-I of Drinking Water Supply Schemes, the electric machinery should be replaced with solar machinery and electric machinery and installations should be shifted to other schemes.

XEN PHE Division Abbottabad paid Rs 16,537,500 to contractor on account of “Solarization of 05 Drinking Water Supply Schemes in Abbottabad” during 2014-15. The electric machineries and installations were not disconnected and expenditure of Rs 2,353,245 was incurred on electricity charges of the schemes. Expenditure on solarization and electricity charges simultaneously resulted in loss to Government.

Expenditure on account of solarization and electricity charges occurred in violation of Government instructions, which resulted in loss to Government.

When pointed out in August 2016, management stated that due to the weather of District Abbottabad and location of the schemes, solar system remained inefficient and electric machinery was utilized to cope the needs of water of the community. The reply was not cogent as the objective of solarization of schemes was saving of electricity, which could not be achieved. Moreover, shifting of electric installations would have energized other schemes pending for energization.

Request for convening of DAC meeting was made in September 2016, which could be convened till finalization of this report.

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

AP # 06 (A/C-I)/ 2015-16

**1.2.3.7 Non-recovery of penalty for non-completion of work in stipulated time - Rs 40.250 million**

Clause-2 of the conditions of the Contract Agreement provides that in the event of contractors failing to complete the work within the stipulated period, he shall be liable to pay as compensation an amount equal to 1% or such smaller amount as the superintending engineer may decide on the said estimated cost of the whole work for every day that the due quantity of work remains incomplete provided always that the entire amount of the compensation to be paid shall not exceed 10% of the estimated cost of the work as shown in the tender.

XEN C&W Department Abbottabad awarded contracts of various schemes during 2015-16. The schemes could not be completed within stipulated period. Penalty amounting to Rs 40,250,000 was not recovered under clause-II of the contract agreement from the contractors as detailed below:

(Amount in million)

S. No	Name of scheme	Date of start	Req'd date of completion	Actual Date of completion	Estimated Cost	Penalty @ 10%
1.	Reh/repair of location roads Nathiagali	16-01-2015	15-01-2016	In Progress	149.906	14.990
2.	Kuzagali Ayubia Khanispur road i/c link road 8.5 Km	16-01-2015	15-07-2016	In Progress	250.797	25.080
3.	PCC road mangal to chitta Maira road	03-10-2014	02-02-2015	In Progress	1.800	0.180
<b>Total</b>					<b>402.503</b>	<b>40.250</b>

Compensation for delay in completion of schemes was not recovered in violation of contract agreement, which resulted in loss to Government.

When pointed out in November 2016, management stated that reply would be furnished after verification of record. However, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in September 2016, which could be convened till finalization of this report.

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

AP # 24 (A/C-I)/2015-16

### **1.2.3.8 Overpayment to contractor due to excess payment than work order – Rs 2.947 million**

Para 2.58 of B&R Code, payment should be made for quantities and rates mentioned in the Bill of Quantity/ Technical Sanction.

According to Condition No 9 of the acceptance of tender issued vide Superintendent Engineer C&W vide No 1523/2-M dated 16-06-2015, the quantities should not be increased from the quantities of approved PC-I/ BOQ.

XEN C&W Abbottabad in the year 2015-16 overpaid Rs 2,947,309 to contractors in various schemes. The contractors were paid excess amount against the amount of work orders issued to them. Detail is as under:

S. No	Name of scheme	Work order amount	Paid to contractor	V# Date	Overpayment (Rs)
1	Reh/Repair of location roads GDA "Charrian to Jaster Road (1.10 Km)	12,353,400	12,548,357	1-B 1-6-2016	194,957
2	Const: work of Damage office of Anti-Terrorism court Abbottabad	2,432,000	2,796,000	30-A 17-06-2016	364,000
3	Const: of category II Residence	9,912,422	12,300,774	8-A 6-6-2016	2,388,352
	<b>Total</b>				<b>2,947,309</b>

Overpayment occurred in violation of Government instructions, which resulted in loss to Government.

When pointed out in November 2016, management stated that reply would be furnished after verification of record. However, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in September 2016, which could be convened till finalization of this report.

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

AP # 25 (A/C-I)/2015-16

### **1.2.3.9 Irregular expenditure without contract agreement – Rs 23.066 million**

According to Condition No 2 & 3 of the acceptance of tender issued vide Superintendent Engineer C&W Circle Abbottabad vide No 1523/2-M dated 16-06-2015, Work should not be commenced before obtaining technical sanction, release of funds and signing of contract agreement.

XEN C&W Division Abbottabad paid Rs 23,066,138 to various contractors on account execution of developmental schemes during 2014-15. However, the contract agreements of the schemes were not available on record. Expenditure without contract agreements was held irregular.

S. No	Voucher No & Date	Name of scheme	Amount (Rs)
1.	53-A dated 19-06-2015	ADP No 432/130160	1,606,881
2.	75-A dated 22-06-2015	Const of Bachelor Hostel	19,223,063
3.	75-A dated 22-06-2015	Const of science lab GHSS Nawanshehr	788,382
4.	78-A dated 22-06-2015	Estab of GGPS Guddi	1,447,812
		<b>Total</b>	<b>23,066,138</b>

Payments without contract agreements occurred in violation of Government instructions, which resulted in irregular expenditure.

When pointed out in November 2016, management stated that reply would be furnished after verification of record. However, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in September 2016, which could be convened till finalization of this report.

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

AP # 26 (A/C-I)/2015-16

## **1.2.4 Weak Internal Control**

### **1.2.4.1 Variation between reported accounts and bank account – Rs 13.430 million**

Para 89(4) (iii) of GFR the head of department and Accountant General will jointly be responsible for the reconciliation of figures given in the accounts maintained by heads of departments.

Rule 77 of Central Treasury Rules Vol-I provides that a cashbook in the form TR 04, should be maintained for money received on behalf of the government. All monetary transactions should be entered in the cashbook duly attested by the head of the office.

Deputy Commissioner Abbottabad reported a balance of Rs 11,602,725 in the relief account on 29-02-2016. However, according to bank statement for the said account, the closing balance was Rs 25,032,758, thus there was variation of Rs 13,430,033. Reconciliation with bank was not carried out to ascertain the status of accounts. Moreover, cashbook was also not maintained.

Variation in accounts occurred due to weak internal control, which resulted in reporting of unauthentic figures.

When pointed out in July 2016, management stated that the difference was due to undelivered cheques lying in the office due to unavailability of the earthquake effectees. The reply was not cogent as no documentary evidence in support of reply was provided.

Request for convening of DAC meeting was made in September 2016, which could be convened till finalization of this report.

Audit recommends investigation in the matter for fixing responsibility and action against person (s) at fault besides carrying out of immediate corrective measures.

AP # 17 / 2015-16



#### **1.2.4.2 Unauthorized retention of Government fund – Rs 46.573 million**

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

Deputy Commissioner Abbottabad announced awards worth Rs 2,311,956,316 during 2015-16. Mutation Fee and District Council share amounting to Rs 46,573,143 was retained instead of depositing into relevant head of accounts. Detail is given at Annex-8.

Unauthorized retention of Government money occurred due to weak internal control, which resulted in loss to Government.

When pointed out in July 2016, management stated that all schemes in which land was required under Land Acquisition Act 1894 were exempted from mutation fee. The reply was not cogent as mutation fee was included in the amount received from various departments.

Request for convening of DAC meeting was made in September 2016, which could be convened till finalization of this report.

Audit recommends investigation, disciplinary action and deposit under intimation to audit.

AP # 12 / 2015-16

#### **1.2.4.3 Non-recovery of water charges and wasteful expenditure on account of salaries – Rs 44.404 million**

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

XEN PHE Division Abbottabad received Rs 38,095,091 on account of water charges against a total demand of Rs 82,641,637 during 2014-15 and 2015-16, resulting in less recovery of Rs 44,546,546.

A special post of Assistant Social Organizer was created in the PHE Division Abbottabad for enhancement of recovery. However, arrears on account of water charges were increased from Rs 29,364,157 to Rs 44,546,546 during 2014-15 and 2015-16. Payment of pay & allowances of the Assistant Social Organizer was therefore held wastage of public money.

Less recovery on account of water charges and wasteful expenditure occurred due to weak internal control, which resulted in loss to Government.

When pointed out in August 2016, management stated that reply would be furnished after verification of record. The reply was not cogent as a separate post was created for increasing the pace of recovery, however, arrears were increased instead of decreasing.

Request for convening of DAC meeting was made in November 2016, which could be convened till finalization of this report.

Audit recommends investigation, fixing responsibility and disciplinary action against person(s) at fault besides recovery under intimation to audit.

AP # 04 (A/C-I) / 2015-16

#### **1.2.4.4 Non-imposition of penalty for delay in completion of schemes – Rs 7.602 million**

According to Clause 2 of contract agreement, 1% per day or 10% maximum penalty for delay in completion of work should be imposed on the defaulting contractors.

XEN PHE Abbottabad awarded contracts of various developmental schemes to contractors during 2014-15. The contractors could not complete the

schemes within stipulated period of time, however, neither extension of time was obtained from competent authority nor penalty @ 10% amounting to Rs 7,601,900 was imposed. Detail is given at Annex-9

Penalty was not imposed due to weak internal control, which resulted in loss to Government.

When pointed out in August 2016, management stated that time extension would be obtained and penalty would also be imposed. The reply was not cogent as extension in time limit was required to be obtained at least three months before the required date of completion.

Request for convening of DAC meeting was made in November 2016, which could be convened till finalization of this report.

Audit recommends investigation, fixing responsibility and disciplinary action against person(s) at fault besides recovery under intimation to audit.

AP # 13 (A/C-I)/ 2015-16

**1.2.4.5 Wasteful expenditure on account of consultancy charges –  
Rs 31.631 million**

According to S No 3 & 5 of the terms and conditions of the contract agreement dated 31-12-2013, the consultant was required to prepare various documents from survey and feasibility report to PC-IV of the works for the Public Health Department Abbottabad, submission of monthly progress report to the client on 5<sup>th</sup> of subsequent month. Periodical visits to the completed project during defect liability period for prompt and efficient maintenance work through contractor and reporting to the PHE Department.

XEN PHE Division Abbottabad paid Rs 31,631,000 to consultant on account of consultancy charges during 2014-15. The consultant did not submit any documents, progress reports, technical sanction estimates, PC-IV of

completed schemes and post completion evaluation reports to the PHE department.

The wasteful expenditure occurred due to weak internal control.

When pointed out in August 2016, management stated that reply would be furnished after verification of record. However, reply was not furnished.

Request for convening of DAC meeting was made in November 2016, which could be convened till finalization of this report.

Audit recommends investigation, fixing responsibility and disciplinary action against person(s) at fault.

AP # 16 (A/C-I)/ 2015-16

#### **1.2.4.6 Unauthorized retention of Government money – Rs 7.745 million**

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

XEN C&W Abbottabad retained Rs 7,744,761 in deposit – V since long. The amount was received from various contractors on account of taxes, duties and auction of machinery. The amount was retained in Deposit – V instead of depositing in to Government treasury. Detail is given at Annex-10.

Unauthorized retention of Government money occurred due to weak internal control.

When pointed out in November 2016, management stated that reply would be furnished after verification of record. However, no reply was furnished till finalization of this report.

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

Audit recommends investigation of the matter and immediate deposit of the amount into Government treasury.

AP # 27 (A/C-I)/2015-16

**1.2.4.7 Overpayment due to allowing higher rate for the same item of work – Rs 2.584 million**

Para 10 (i) of General Financial Rules Volume 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 C&W Abbottabad overpaid Rs 2,584,045 to contractors in various schemes during 2015-16 due to payment of different rates for the same item of work in the same schemes. Detail is as under:

S.No	Name of Scheme	Voucher No/date	Item of work	Rate paid	Qty (m <sup>3</sup> )	Diff in rates	Overpayment (Rs)
1.	Impvt:& Recon of Road from Civil Hospital to Ratian with link to Sari Sher Shah & Bandi Nikian	41-R 5-6-2016	PCC 1:2:4 PCC 1:2:4	10,200 7,000	164.5	3,200	526,400
2.	Cont: of Dana Maira Mandroach Road	80-R dt 27-06-16	PCC 1:2:4 PCC 1:2:4	7,900 5,800	141.85	2,100	297,780
3.	Const of Lower Islankot Road	84-R dt 27-6-16	PCC 1:4:8 PCC 1:4:8	4,200 3,500	156.95	700	109,865
4.	Lambi dehri to Banda Dilazak	87-R dt 27-6-16	PCC 1:2:4 PCC 1:2:4	8,000 2,000	275	6,000	1,650,000
<b>Total:</b>							<b>2,584,045</b>

Overpayment to contractor occurred due to weak internal control, which resulted in loss to Government.

When pointed out in November 2016, management stated that reply would be furnished after verification of record. However, no reply was furnished till finalization of this report.

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

Audit recommends investigation, fixing responsibility and disciplinary action against person(s) at fault besides recovery under intimation to audit.

AP # 28 (A/C-I)/2015-16

## ANNEXURES

### Annexure-1

#### Detail of MFDAC Paras

(Rs in million)

S. No	AP No.	Gist of Para	Amount
1.	07	Unauthorized retention of two vehicles by AC Abbottabad	0.433
2.	09	Unauthorized payment of conveyance allowance & Non deduction of House Maintenance charges	0.139
3.	24	Overpayment on account of pay & allowances	0.319
4.	29	Non recovery on account of House Rent deduction	0.239
5.	19	Unauthorized payment of pay & allowances for leave without pay	0.635
6.	22	Loss to Government due to purchase of outdated laboratory equipments	0.408
7.	02	Unauthorized retention of savings in PW Deposit III	0.865
8.	03	Overpayment than technical sanction	0.536
		<b>Total</b>	<b>3.574</b>

**Annexure – 2**  
**DP # 1.2.1.1**

**Detail of equipments received from PDMA**

S. No	Equipment	Quantity
1	Desktop Computer	01
2	Laptop Computer	01
3	Computer Scanner	01
4	Fax Machine	01
5	Photo Copier	01
6	Multimedia Projector with Screen	01
7	Digital Camera	01
8	Cupboard Steel	02
9	File Cabinet Steel	01



**Annexure-3**  
**DP # 1.2.3.1**

**Detail of staff posted on detailment**

(Amount in Rs)

S. No.	Name	Designation	From	To	Amount
1	Sobia Bano	Jr PHC Tech	BHU Dalola	RHC Kala Pani	266,040
2	Babar Ahmed	Ward Orderly	BHU Kokmang	CH Boi	321,972
3	Habib Ur Rahman	Jr PHC Tech	RHC Kala Pani	BHU Harno	529,332
4	Mohammad Asif	X-Rays Attendant	CH Ayubia	TB Control Abbottabad	187,464
5	Yasmeen Bibi	Dai	CD Tohid Abad	CD Donga Gali	263,412
6	Jehan Zeb	Ward Orderly	CD Bagan	CD Tohid Abad	257,184
7	Manzoor Hussain	Jr PHC Tech		DHQ Hospital	376,464
8	Ashfaq Ahmed	JCT	RHC Lora	CD Changla Gali	241,368
9	Saeed Ahmed	CT	BHU Mirpur	CD Mohri	257,184
10	Mohammad Ilyas	Jr PHC Tech	Cat D Hosptial Havelian	CD Kalu Maira	411,240
11	Gulshad Anjum	Jr PHC Tech	RHC Kala Pani	BHU Nambal	393,444
12	Khalida Bibi	Jr PHC Tech	BHU Khutyala	BHU Nawan Shehr	436,464
13	Nusrat Mashhadi	Jr PHC Tech	BHU Pattan Kalan	BHU Nawan Shehr	373,500
14	Rashada Gul	Jr PHC Tech	BHU Kalu Maira	BHU Kokal Barseen	483,984
15	Fazale Raziq	Jr PHC Tech	Kokal	Sama Karga	293,184
				<b>Total</b>	<b>5,092,236</b>

**Annexure-4**  
**DP # 1.2.3.2**

**Detail of Non-recovery of penalty**

(Amount in Rs)

<b>S. No</b>	<b>Name of Supplier</b>	<b>Date of Supply Order</b>	<b>Date of Actual Supply</b>	<b>Cost of equipments</b>	<b>Penalty @ 9%</b>
1	M/S Sudais Associates	02-03-2015	25-08-2015	256,900	23,121
2	-do-	11-05-2015	25-08-2015	2,788,350	250,952
3	M/S Medco	02-03-2015	30-07-2015	6,399,317	575,939
4	M/S Friends Traders	17-04-2015	25-08-2015	492,000	44,280
5	M/S Total Tech	17-04-2015	06-11-2015	545,000	49,050
6	M/S Sudais Associates	02-03-2015	16-10-2015	1,766,430	158,979
7	M/S Friends Traders	02-03-2015	05-05-2015	665,000	59,850
8	M/S Friends Traders	11-05-2015	25-08-2015	1,034,000	93,060
9	M/S Medco	02-03-2015	30-08-2015	6,399,317	575,939
10	M/S Medi Line Tech	02-03-2015	07-10-2015	710,000	63,900
11	M/S Medi Line Tech	02-03-2015	25-09-2015	710,000	63,900
12	M/S Medco	11-05-2015	30-07-2015	1,200,000	108,000
13	M/S Med Express	02-03-2015	25-08-2015	1,999,455	179,951
14	M/S Sudais Associates	17-04-2015	25-08-2015	1,766,430	158,979
			<b>Total</b>	<b>26,732,199</b>	<b>2,405,900</b>

**Annexure-5****DP # 1.2.3.3****Detail of subletting of contracts****(Amount in Rs)**

<b>S. No</b>	<b>Name of Scheme</b>	<b>Expenditure</b>
1	Water Supply Scheme Gatti Maira	3,321,000
2	Water Supply Scheme Thati Choater	16,085,847
3	Water Supply Scheme Sangi Maira	6,464,000
4	Sanitation Scheme Banda Pir Khan	4,882,000
5	PCC Path Jamia Masjid	1,210,000
6	Sanitation Scheme Baldheri	2,440,000
7	Sanitation Scheme Bandi Dhundan	6,100,000
8	Water Supply Hajia Gali	622,000
9	Street Pavement Gamber Kund	1,500,000
10	Water Supply Scheme Dhamtur	415,087
11	Water Supply Scheme Kalaran	864,230
12	Water Supply Scheme Thana	6,978,000
13	Water Supply Scheme Thati Ahmed Khan	3,240,000
14	Water Supply Scheme Tannan	2,440,000
	<b>Total</b>	<b>56,562,164</b>

**Annexure-6**  
**DP # 1.2.3.4**

**Detail of overpayment on account of M&R of schemes**

(Amount in Rs)

S. No	Name of Scheme	Item of work	Paid Rate	CSR Rate	Difference	Quantity	Amount
1	WSS Sajawal Kokeri	Welding Joint 4"	7,700	822.97	6,877.03	3	20,631
2	WSS Havelian No.1	CI Sluice Valve 4	33,000	13,895	19,105	2	38,210
	-do-	Welding Joint 4"	7,700	822.97	6,877.03	2	13,754
3	WSS Jhangra	S/F of C.I. Sluice Valve 6"	35,000	19,615	15,385	1	15,385
4	WSS Phalwali Kased	Welding Joint 4"	7,700	822.97	6,877.03	1	6,877
5	WSS Langrial	Welding Joint 4"	7,700	822.97	6,877.03	8	55,016
6	WSS Taheri to Akhrota	Welding Joint 4"	7,700	822.97	6,877	5	34,385
7	WSS Taheri to Alhora	Welding Joint 4"	7,700	822.97	6,877	2	13,754
8	WSS Islamkot T/W-I	Welding Joint 4"	7,700	822.97	6,877	1	6,877
9	WSS Tarhana Ghareeba	Welding Joint 3"	7,700	650.96	7,049.31	1	7,049
10	WSS Dobathar Amlok Banda	Welding Joint 4"	7,700	822.97	6,877	3	20,631
11	WSS Derawand	Welding Joint 1½"	5,500	650.96	4,849.04	1	4,849
12	WSS Tarnawai	Welding Joint 1½"	5,500	650.96	4,849.04	2	9,698
13	WSS Sian Da Khatta	Welding Joint 3"	7,700	822.97	6,877.03	12	82,524
	-do-	Welding Joint 2"	5,500	650.96	4,849.04	2	9,698
14	WSS Derawand	Welding Joint 2½"	5,500	650.96	4,849.04	3	14,547
15	WSS Taheri to Akhrota	Welding Joint 4"	7,700	822.97	6,877	1	6,877
16	WSS Salhad	Welding	5,500	650.96	4,849.04	6	29,094

		Joint 2"					
17	WSS Shiekhul Bandi	CI Sluice Valve 4	33,000	13,895	19,105	1	19,105
18	WSS Gojar Maira	Welding Joint 2"	5,500	650.96	4,849.04	2	9,698
19	WSS Bagnetar	Welding Joint 2 ½"	5,500	650.96	4,849.04	8	38,792
20	WSS Shiekhul Bandi	CI Sluice Valve 2 ½"	27,500	19,615	7,885	1	7,885
21	WSS Lamba Maira	CI Sluice Valve 4	33,000	13,895	19,105	2	38,210
22	WSS Salhad II	CI Sluice Valve 6	35,000	19,615	15,385	1	15,385
	-do-	CI Sluice Valve 2 ½"	27,500	13,895	13,895	1	13,895
23	WSS Kalas	CI Sluice Valve 4	33,000	13,895	19,105	2	38,210
24	WSS Jhangi	CI Sluice Valve 3	30,000	13,895	16,105	1	16,105
	-do-	Welding Joint 3"	7,000	650.96	6,349.04	2	12,698
25	WSS Shiekhul Bandi	Welding Joint 4"	7,700	822.77	6,877.03	3	20,631
	-do-	CI Sluice Valve 4	33,000	13,895	19,105	1	19,105
26	WSS Ghambeer	CI Sluice Valve 4	33,000	13,895	19,105	2	38,210
27	WSS Sherwan	Welding Joint 4"	7,700	822.77	6,877.03	19	130,663
28	WSS Dhanah	Welding Joint 4"	7,700	822.77	6,877.03	4	27,508
29	WSS Derawand	CI Sluice Valve 2 ½"	27,500	13,895	13,605	1	13,605
	-do-	Welding Joint 2"	5,500	650.96	4,849	2	9,698
30	WSS Samawala Riyala	Welding Joint 3"	7,000	650.96	6,349.04	5	31,745
31	WSS Mamda Tanaki	CI Sluice Valve 3	30,000	13,895	16,105	1	16,105
32	WSS Tarhana	Welding Joint 3"	7,000	650.96	6,349	3	19,047

33	WSS Morkalan	CI Sluice Valve 3	30,000	13,895	16,105	1	16,105	
34	WSS Derawand	Welding Joint 2 ½ ”	5,500	650.96	4,849	13	63,037	
35	WSS Tarhana Ghareeba	CI Sluice Valve 4	33,000	13,895	19,105	1	19,105	
36	WSS Derawand	Welding Joint 2”	5,500	650.96	4,849	3	14,547	
37	WSS Mian Di Seri	CI Sluice Valve 3	3,000	13,895	16,105	2	32,210	
38	WSS Bandi Dhondan	Welding Joint 2 ½ ”	5,500	650.96	4,849	3	14,547	
	-do-	Welding Joint 2”	5,500	650.96	4,849	5	24,245	
39	WSS Khattak Mian	Welding Joint 4”	7,700	822.97	6,877	7	48,139	
40	WSS Sultanpur	Welding Joint 4”	7,700	822.97	6,877	6	41,262	
	-do-	CI Sluice Valve	33,000	13,895	19,105	2	38,210	
41	WSS Tarmusia	Welding Joints	5,500	650.97	4,849	10	48,490	
42	WSS Mirpur	Welding Joint 4”	7,700	822.97	6,877	4	27,508	
43	WSS Dana Kutwal	Welding Joint 4”	7,700	822.97	6,877	5	13,754	
	-do-	Welding Joint 2 ½ ”	5,500	950.97	4,849	2	9,698	
Total								<b>1,337,013</b>

**Annexure – 7**  
**DP # 1.2.3.5**

**Detail of loss on account of Solarization of schemes**

(Amount in Rs)

S. No	Name of Scheme	Cost of Auto System	Cost of fix system	Difference	No of Panels	Amount
1	WSS Chamnaka No.2	165,000	62,000	103,000	5	185,000
2	WSS Chamnaka No.3	165,000	62,000	103,000	3	185,000
3	WSS Mor Kalan	165,000	62,000	103,000	3	290,000
4	WSS Chamba	165,000	62,000	103,000	4	247,000
5	WSS Richben	165,000	62,000	103,000	5	395,000
<b>Total</b>						<b>1,302,000</b>

**Annexure – 8**  
**DP # 1.2.4.2**

**Detail of unauthorized retention of Government money**

(Amount in Rs)

S. No	Award No & Date	Cost of land	2% Mutation Fee	2% District Council Share	Total
1	252 / 18-11-2015	2,640,415	52,808	52,808	105,616
2	254 / 13-01-2016	1,826,155	36,523	36,523	73,046
3	255 / 29-02-2016	12,172,344	243,446	243,446	486,892
4	256 / 16-04-2016	62,144	1,242	1,242	2,484
5	258 / 16-05-2016	503,229,322	10,064,586	0	10,064,586
6	259 / 19-05-2016	179,202,5936	35,840,519	0	35,840,519
	<b>Total</b>	<b>2,311,956,316</b>	<b>46,239,124</b>	<b>334,019</b>	<b>46,573,143</b>



**Annexure – 9**  
**DP # 1.2.4.4**

**Detail of non-imposition of penalty**

(Amount in Rs)

<b>S.No</b>	<b>Name of Scheme</b>	<b>Estimated Cost</b>	<b>10% penalty</b>
1	Remolding of storm water	37,950,000	3,795,000
2	Installation of P/Pumps P-I	6,884,000	684,000
3	WSS Adora Maira	4,500,000	450,000
4	WSS Riala Gali Nakar	2,500,000	250,000
5	RCH of WSS Jandaka	3,032,000	303,200
6	RCh of WSS Khaliiala	4,298,000	429,800
7	RCH of WSS Gandian	6,929,000	692,900
8	WSS Tajwal	9,970,000	997,000
	<b>Total</b>	<b>76,063,000</b>	<b>7,601,900</b>

**Annexure-10****DP # 1.2.4.6****Detail of unauthorized retention in Deposit – V****(Amount in Rs)**

<b>S. No</b>	<b>Item No.</b>	<b>Month</b>	<b>Particulars</b>	<b>Amount</b>
1	1/1.	Jan-08	Received from M/S Mak Pumps (PVT) Ltd Jamrud Road Peshawar on a/c testation charges vide cheque No104 dt:20/06/08 Rs 126549	138,699
2	2/2.	Feb-10	Received from verious contr: on a/c of Auction Money SH:G.P.G.C No.1 Auction: Rs:17500/- 6% I.tax:1050% Bld: S.Divn: No.I	18,550
3	4/4	Jun-11	Received from Mohammad Riaz On account of Rent of Shop Empire Road Atd for the period from 02-2010 to 06-2011	13,600
4	5/5	Jun-11	Received from Asif on account of Rent of Shop Empire Road Atd for the period from 02-2010 to 06-2011	13,600
5	6/6	Jun-11	Received from Mohammad Nawaz Khan & Brothers on account of TS Charges for the work Contn: of shopping Plaza Havellian	21,073
6	7/7	Feb-12	Received from various contractor on A/O of 0.20% Disable person voucher No 19-B to 22-B & 25-B , 29-B/ 15,16,20-B	789,234
7	8/8	Mar-12	Received from various Abdul Latif & Sons on A/O of auction money with 6% I/Tax for the work of Removal of Debris at Nawansher Auction Money 390000 , 6% I/Tax 23400	413,400
8	9/9	May-12	Received from Mohammad Suleman on a/c of received 6% I/Tax for the work 1000 C/R GPS Majouth.	8,483
9	10/10	Aug-12	Received from Manzoor Ahmed on A/O of Higher Charges Asphalt Plant	149,362
10	11/11	Dec-12	Received from MS Ghulam Mustafa on A/O Hire Charges Asphalt Plant	41,800
11	12/12	Mar-13	Received from Sui Gas Pipe Line Phulwali Kaseel Road	398,677
12	13/13	Apr-13	Received from M/S Sher khan on account of oction money Information Hall Havellian	78,500
13	14/14	Apr-13	Received from M/S Abbasi & Sons on account of Saled Tax (Jodicial Lodges Abbottabad)	32,300
14	15/15	Aug-13	Receied from various contractors on account of hire charges of Govt; machinery	288,670
15	16/16	Sep-13	Receied from Munshi Khan & Sons on account of 1/4	62,750

			action monery	
16	17/17	Sep-13	Receied from Munshi Khan & Sons on account of 1/4 action monery	67,500
17	18/18	Sep-13	Received from Fazal Rahim on account of 1/4 action money of Hino Truck	67,500
18	19/19	Sep-13	Received rm Mushtaq Ahmed Abbasi 1/4 action money Suzuki Jeep	325,950
19	20/20	Sep-13	Received from M Shabaz on account of 1/4 action money Pajero Jeeb	431,730
20	21/23	Sep-13	Received from M Nawaz Khan & Bros on A/O of Higher Charges Asphalt Plant	157,080
21	22/24	Sep-13	Received from Gul Haider & Co on A/O of Higher Charges Asphalt Plant	45,600
22	23/25	Sep-13	Received from Ali Zaman on A/O of action monery of broom sweeper / pay dozer	150,000
23	24/26	Oct-13	Received from Amir KhaN on A/O of oction money	740,440
24	25/27	Oct-13	Received from Amir KhaN on A/O of oction money	80,000
25	26/28	Dec-13	Received from Saleh Ejaz & Co on A/O of Security Deposit / oction money U 1700	65,500
26	27/29	Dec-13	Received from Mohammad Mahroof & Sosn A/O of Security Deposit / Oction Money TRA 8878	65,500
27	28/30	Dec-13	Received from Ali Zaman & Sons A/O of Security Deposit / Oction Money MA 5046 Jeep	65,000
28	30/32	Dec-13	Received from Consultant Books (TOR) 5000 P/No 17 Nos etc	385,000
29	31/33	Apr-14	Received from Sajjad Ahmed Khan A/O of hire charges	52,000
30	32/34	May-14	Received from Deputy Commisioner LAC Atd A/O of land compensation amount of road parking Allied Machinery etc	410,729
31	33/35	May-14	Received from Mir Razaq A/O higher Charges	104,000
32	34/36	Aug-14	Received from MS Sher Khan on A/O 6% I/Tax	18,900
33	35/37	Aug-14	Received from various contractor on A/O Professional Tax	888,000
34	36/38	Sep-14	Received from Khalqdad S/O Shiekhdad on A/O Road Crossing Havellian Cher Road	7,170
35	37/40	Sep-14	Received from Abdul Hameed S/O Sadiq Havellain cher Road Sui Gas Charges	2,701
36	38/40-A	Dec-14	Received from various contractor on A/O of Disable Person Fund	154,000
37	39/41	Fab 2015	Received from MS Arshad Khan & Co on A/O hihger charges of Road Road Roller vide CH No 3945 dt 19/2/2015	84,000
38	40/43	Jun-15	Received from Gul Afzal of Peshawar on A/O Auction money etc	158,469
39	41/44	Jun-15	Received from SNGPL Atd issuance of NOC Mangal	51,981

			Plant	
40	42/46	Sep-15	Received Imran Khan Acution Asphalt Plant Etc	60,813
41	43/47	Feb-16	Recived From Govt: contractor on account of Red Cresent	215,500
42	44/48	Jun-16	Recived from Saleh Ejaz & Co, on account of Higher Charges SH: Banani Road	337,000
43	45/49	Jun-16	Recived from S.Mehboob Shah on account of Higher Charges for the work	28,000
44	46/50	Jun-16	Yasin Shah & Bros: on account of Higher Charges for the Work	56,000
			<b>Total</b>	<b>7,744,761</b>