



**AUDIT REPORT
ON THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATIONS
IN DISTRICT HARIPUR
KHYBER PAKHTUNKHWA**

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AC	Assistant Commissioner
ADP	Annual Development Plan
AP	Advance Para
B&R	Building and Road
BOQ	Bill of Quantity
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CSR	Composite Schedule of Rate
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DCR	Demand and Collection Register
DDO	Drawing and Disbursing Officer
GFR	General Financial Rules
HRA	House Rent Allowance
KKH	Karakoram Highway
KP	Khyber Pakhtunkhwa
KPPRA	Khyber Pakhtunkhwa Public Procurement Regulatory Authority
LGA	Local Government Act
LGE&RDD	Local Government Election and Rural Development Department
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
MOU	Memorandum of Understanding
MRS	Market Rate System
PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PC-I	Planning Commission Profarma-I
PCC	Plain Cement Concrete
RCC	Reinforced Concrete Cement
RDA	Regional Directorate of Audit
TS	Technical Sanction
WSS	Water Supply Scheme
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, requires the Auditor-General of Pakistan to conduct audit of the receipts and expenditure of Local Fund of Tehsil / Town Municipal Administrations.

The report is based on audit of the accounts of TMAs in District Haripur for the financial year 2015-16. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit on test check basis during 2016-17 with a view to reporting significant findings to the relevant stakeholders. The main body of the audit report includes only the systemic issues and 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 Public 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 discussion with management, however, the department did not submit written replies. DAC meetings were not convened despite repeated requests.

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

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit, District Governments, Khyber Pakhtunkhwa carries out the audit of all Tehsil Municipal Administrations and Town Municipal Administrations. The Regional Directorate of Audit Abbottabad, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out the audit of Six District Governments, TMAs and VCs/NCs of six districts i.e. Abbottabad, Mansehra, Haripur, Battagram, Kohistan and Tor Ghar respectively.

The Regional Directorate of Audit Abbottabad has a human resource of 10 officers and staff with a total of 2250 man days. The annual budget amounting to Rs 16.237 million was allocated to the RDA during financial year 2016-17. The directorate is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programs and projects.

Tehsil Municipal Administrations in District Haripur conduct their operations under Khyber Pakhtunkhwa Local Government Act 2013. Each TMA has one Principal Accounting Officer (PAO) as provided in Rule 8 (1P) of the Khyber Pakhtunkhwa Tehsil and Town Municipal Administration Rules of Business 2015. Financial provisions of the Act establish a local fund for each Tehsil and Town Administration for which Annual Budget Statement is authorized by the Tehsil/Town Council in the form of budgetary grants.

a. Scope of audit

The total expenditures of Tehsil Municipal Administrations Haripur and Ghazi for the financial year 2015-16 were Rs 388.120 Million. Out of this, RDA Abbottabad audited an expenditure of Rs 232.872 million which, in terms of percentage, is 60% of auditable expenditure.

The total of receipts Tehsil Municipal Administrations Haripur and Ghazi for the financial year 2015-16 were Rs 167.952 million. RDA Abbottabad audited the entire receipts which, in terms of percentage, is 100% of auditable receipts.

The total expenditures and receipts of Tehsil Municipal Administrations Haripur and Ghazi for the financial year 2015-16 were Rs 556.072 million. Out of this, RDA Abbottabad audited transactions of Rs 400.824 million which, in terms of percentage, is 72.09% of auditable amount.

b. Recoveries at the instance of audit

Recovery of Rs 48.945 million was pointed out during the audit. However, no recovery was affected till finalization of this report. Out of the total recoveries, Rs 29.542 million were not in the notice of the executive before audit.

c. Audit Methodology

Audit was conducted after understanding the business processes of TMAs, District Haripur with respect to their functions, control structure, prioritization of risk areas by determining their significance 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 during scrutiny and substantive testing in the field.

d. Audit Impact

Audit pointed out various irregularities of serious nature. Cases related to weak internal were also pointed out to which management has been sensitized. In certain cases management has taken action which may further be verified. 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 TMAs.

f. Key audit findings of the report;

- i. Non-production of record in 01 case amounting Rs 15.478 million was noticed.¹
- ii. Irregularities & non-compliance in 08 cases amounting to Rs 244.187 million were noticed.²
- iii. Internal control weaknesses in 08 cases amounting to Rs 62.792 million were noticed.³

g. Recommendations

- I. Production of record for verification and appropriate action against person(s) at fault.
- II. Corrective actions/ Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- III. Investigation, fixing responsibility and disciplinary action against person(s) at fault besides recovery under intimation to audit.

¹ 1.2.1.1

² 1.2.2.1 to 1.2.2.8

³ 1.2.3.1 to 1.2.3.7

SUMMARY TABLES & CHARTS

I: Audit Work Statistics

(Rs in million)

S. No.	Description	No.	Expenditure
1.	Total Entities (PAO) in Audit Jurisdiction	02	556.072
2.	Total formations in audit jurisdiction	02	556.072
3.	Total Entities (PAO) Audited	02	400.824
4.	Total formations Audited	02	400.824
5.	Audit & Inspection Reports	02	400.824
6.	Special Audit Reports	-	-
7.	Performance Audit Reports	-	-
8.	Other Reports	-	-

II: Audit observation Classified by Categories

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	-
2.	Weak financial management	131.705
3.	Weak Internal controls relating to financial management	62.792
4.	Others	127.960
	Total	322.457

III: Outcome Statistics

(Rs in million)

S. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year	Total last year
1.	Outlays Audited	-	154.638	167.952	78.234	400.824	384.350
2.	Amount Placed under Audit Observation /Irregularities of Audit	-	227.130*	21.899	73.428	322.457	212.865
3.	Recoveries Pointed Out at the instance of Audit	-	27.046	21.899	-	48.945	31.555
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

*Amount placed under audit observation is higher than the expenditure audited due to inclusion of procedural violations of accumulative nature.

Note:- The outcome figures reported for the year 2014-15 pertain to the Municipal Committees audited last year. Since PAOs are the same therefore, these amounts have been included here to show cumulative effect against the PAOs.

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

S. No	Description	Amount Placed under Audit Observation
1.	Violation of Rules and regulations, principle of propriety and probity in public operation	226.289
2.	Report cases of fraud, embezzlement, thefts and misuse of public resources.	0
3.	Accounting Errors (accounting policy departure from NAM ⁴ , 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.	17.899
4.	Quantification of weakness of internal control systems.	62.792
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	
6.	Non production of record	15.478
7.	Others, including cases of accidents, negligence etc.	0
	Total	322.457

V: Cost Benefit Ratio**(Rs in million)**

S. No	Description	Amount
1	Outlays Audited (item 1 of Table 3)	400.824
2	Expenditure on audit	0.200
3	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	1:0

⁴The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash).

1. CHAPTER – 1

1.1 Tehsil Municipal Administrations District Haripur

1.1.1 Introduction

District Haripur has Two TMAs, TMA Haripur and TMA Ghazi. Each TMA office is managed by a Tehsil Municipal Officer. Each TMA has its own Tehsil Officer (Finance), Tehsil Officer (Infrastructure) and Tehsil Officer (Regulation). The functions and powers of Tehsil municipal administration shall be to:

- (a) Monitor and supervise the performance of functionaries of Government offices located in the Tehsil and hold them accountable by making inquiries and reports to the district government or, as the case may be, Government for consideration and action;
- (b) Prepare spatial plans for the Tehsil including plans for land use and zoning and disseminate these plans for public enquiry;
- (c) Execute and manage development plans for improvement of municipal services and infrastructure;
- (d) Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commercial markets, shopping centers; residential, recreation, parks, entertainment, passenger and freight transport and transit stations;
- (e) Enforce municipal laws, rules and bye-laws;
- (f) Prevent and remove encroachments;
- (g) Regulate affixing of sign-boards and advertisements;
- (h) Provide, manage, operate, maintain and improve municipal services;
- (i) Prepare budget, long term and annual municipal development programmes;
- (j) Maintain a comprehensive data base and information system on services in the Tehsil municipal record and archives and provide public access to it on nominal charges;
- (k) Collect taxes, fines and penalties provided under this Act;
- (l) Organize sports, cultural, recreational events, fairs and shows;
- (m) Organize cattle fairs and cattle markets;

- (n) Co-ordinate and support municipal functions amongst village and neighborhood councils;
- (o) Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof;
- (p) Manage municipal properties, assets and funds;
- (q) Develop and manage schemes, including site development in collaboration with district government;

1.1.2. Comparison of budget and expenditure 2015-16 (Variance analysis)

The budget and expenditure position of TMAs in District Haripur for the year 2015-16 is as under;

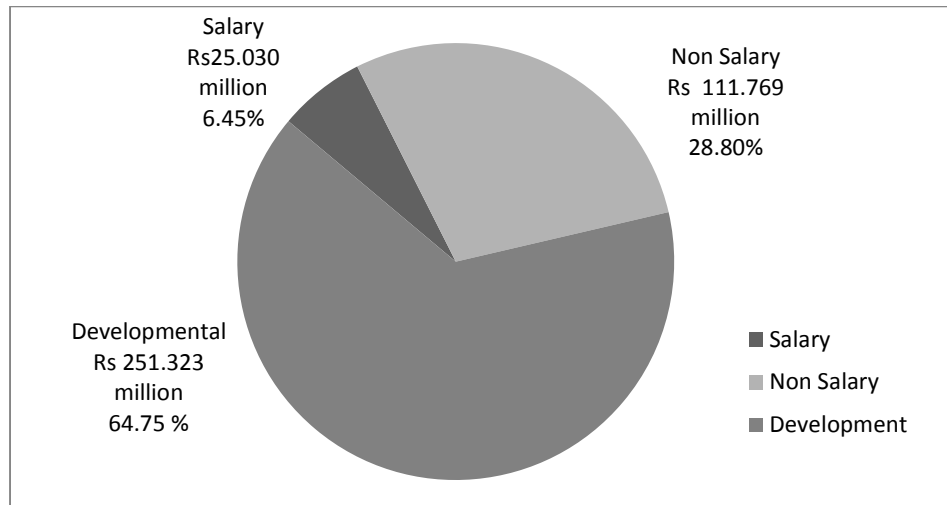
(Rs in million)

2015-16	Budget	Actual Exp./receipts	Excess/ (Saving)	Percentage Excess/Saving
Salary	24.240	25.028	0.79	3.26
Non-salary	116.393	111.769	(4.62)	-3.97
Developmental	406.595	251.323	(155.27)	-38.19
Total	547.230	388.120	(159.11)	-29.08

2015-16	Budget Receipts	Actual Receipts	Excess/ (Saving)	Percentage
Receipts	175.309	167.952	7.357	0.042

The savings of Rs 159.11 million in all heads of accounts indicate weakness in the capacity of these local institutions to utilize the allocated budget.

Expenditure 2015-16



1.1.3 Compliance with PAC/ZAC Directives

The Audit Reports pertaining to Financial Years 2009-10 to 2014-15 on accounts of Tehsil Municipal Administration/Municipal Committees have not been discussed in PAC/ZAC. The Provincial Assembly Khyber Pakhtunkhwa has returned the Audit Reports during February, 2017 with the remarks that the same may be examined by respective Accounts Committees as provided under Khyber Pakhtunkhwa Local Government Act, 2013.

TMA Haripur

1.2 Audit Paras of TMA Haripur

1.2.1 Irregularity & non-compliance

1.2.1.1 Irregular expenditure on developmental schemes – Rs 50.494 million

S/No. 5(c) of D.O. No. F.7(1)RO(RD)/2003 dated Islamabad, the January, 2004 of the Government of Pakistan Ministry of Local Government and Rural Development provides, “Land for the purpose for developmental schemes wherever applicable, is to be provided free of cost, it shall not form part of the cost estimates of the scheme. In case a member offers private land its mutation shall be effected before execution of scheme”.

Furthermore, certificate given in PC-1 by the local office revealed that the required land for the execution of the scheme is available free of cost. The mutation deed in favour of Government will be provided before starting/executing the work on scheme.

Tehsil Municipal Officer Haripur paid Rs 50.494 million against the estimated cost of Rs 69.482 million during 2015-16 for the execution of a number of schemes, whereas management did not affect any mutation deed. The amount so spent was against the rules mentioned above. Detail is given at annexure-2.

The irregularity was due to non-compliance of Government rules and lack of interest towards public assets.

The irregularity was pointed out in Jan 2017, management stated that detailed reply would be submitted within a week. No progress was reported till finalization of this report.

Request for convening DAC meeting was made in March 2017, which could not be convened till finalization of this report.

Audit recommends that mutation may immediately be effected besides and action against the person (s) at fault.

AIR Para No 04/TMA Haripur/2015-16

1.2.1.2 Unauthorized and irregular allocation Rs 29.434 million

S/No. vii of the guidelines/modalities for district development funds released under PFC circulated vide No. Director (LG) district ADP 2015 dated Peshawar, the 28th January, 2015 provides, “the cost of each scheme should not be less than Rs 0.5 million and maximum limit may be kept open to encourage bigger projects having more socioeconomic impact”.

Tehsil Municipal Officer Haripur allocated a huge sum of Rs 29.434 for the execution of 128 developmental schemes, under PFC for the year 2015-16 in violation of above mentioned criteria, as the estimated cost of each scheme was less than Rs 0.5 million which is held unauthorized and irregular. Detail is given at annexure-3

The irregularity occurred due to weak administrative control violation of rules.

The irregularity was pointed out in Jan 2017, management stated that detailed reply would be submitted within a week. No progress was reported till finalization of this report.

Request for DAC meeting was made in March 2017, which could not be convened till finalization of this report.

Audit recommends disciplinary action against the person (s) at fault besides recovery of the amounts spent in violation Government’s instruction.

AIR Para No 08/TMA Haripur/2015-16

1.2.1.3 Loss to Government due to award of contract on lesser rate - Rs 10.480 million

According to clause 2 of model terms and conditions issued by Government of Khyber Pakhtunkhwa LG&RDD Local Council Board notification No. AO-II/LCB/6-11/2015 dated 01/06/2015, the contract should be award on 20% increase over the last year approved bid or more reasonable bid.

TMA Haripur awarded contract of cattle fair for Rs 10,100,000 for the financial year 2015-16. Perusal of DCR revealed that the same contract was awarded for Rs 17,150,000 in 2014-15. Whereas, contract was required to be auctioned/awarded for the amount exceeding Rs 20,580,000 (20% increase over last year bid) which was not done, resulting in loss of Rs 10,480,000. Detail is as under:

(Amount in Rs)

S. No	Name of contract	Last year bid	20% increase over last year	To be auctioned for 2015-16	Awarded/bid	Loss
1	Cattle fair	17,150,000	3,430,000	20,580,000	10,100,000	10,480,000

Loss to Government occurred due to weak financial management, resulted in loss to Government.

The irregularity was pointed out in Jan 2017, management stated that detailed reply would be submitted within a week. No progress was reported till finalization of this report.

Request for DAC meeting was made in March 2017, which could not be convened till finalization of this report.

Audit recommends investigation and action against the persons at fault.

AIR Para No 20/TMA Haripur/2015-16

1.2.1.4 Loss to Government due to non-revision of lease agreements.

According to Government of N.W.F.P Local Government, Election & Rural Development Department order No.AO-V/LCB/4-1/99 dated 21st July 1999,

- 1) The local council will assess the rate of annual lease money for each unit at the prevailing market rate in the locality.
- 2) The occupant of the property will be given an option to keep the property with him as a lessee at the 70% of the market rate as referred to above.
- 3) An increase of 10% annum of the lease money will be payable by the lessee, if he continue with the occupancy of the property.
- 4) The desirous lessee will exercise the option for retention of the possession and enter into an agreement within three months, failing which he will be termed as an unauthorized occupant of the property and dispossessed of the same without any excuse on his part.
- 5) The Administrator of the Local council will submit fortnightly progress report with record to the implementation of the above decision on the prescribed format.

TMA Haripur had leased out 8 numbers open lands for construction of houses to different people sinc1947 to 1992 at a very nominal rate. But according to local office the lessee used the property for commercial purpose instead of construction of house which was violation of the lease agreement. The management was required to revise the lease agreements in light of the above mentioned rules in respect of following lessee but no action had been taken in this regard.

S. No	Name of Lessee	Lease amount per year (Rs)	Lease agreement date
1	Khalid Amin Khan	30.00	01-09-1986
2	Hajra Usman Hashmi	18.25	07-03-1982
3	Ehsan Ul Haq	10.00	00-00-1947
4	Wife of Fida Muhammad	35.26	01-11-1959
5	Anjaman Islamia Rehmania	37.50	01-07-1990
6	Hafiz Abdul Musawar	500.00	01-07-1986
7	Habib Ullah	1,900.00	01-04-1992
8	Akhtar Nawaz	1,800.00	01-04-1992

Non-revision/renewal of lease occurred due to weak administrative and financial management, resulting in violation of rule and loss to Government in millions of rupees.

The irregularity was pointed out in Jan 2017, management stated that detailed reply would be submitted within a week. No progress was reported till finalization of this report.

Request for DAC meeting was made in March 2017, which could not be convened till finalization of this report.

Audit recommends revision of lease on present market rates or evacuation of the property and action against the persons at fault.

AIR Para No 25/TMA Haripur/2015-16

1.2.1.5 Non-surrender of savings- Rs 19.062 million

Para 209 of GFR provides, “Unless otherwise ordered by Government, every grant made for a specific object is subject to the implied conditions:

- (i) that the grant will be spent upon the object within a reasonable time, if no time limit has been fixed by the sanctioning authority and
- (ii) that any portion of the amount which is not ultimately required for expenditure upon that object, should be duly surrendered to Government”.

According to S. No III of the minutes of meeting of Finance Department issued vide Government of Khyber Pakhtunkhwa LGE&RD Department No. SOB/LG/1-4/2003/Vol. II dated 19-11-2013, unspent balances out of allocated funds during the year should be surrendered to Provincial Account I well in time, so that the same could be re-appropriated to other developmental schemes by P&D Department Khyber Pakhtunkhwa.

Tehsil Municipal Officer Haripur awarded 237 schemes to contractor having an estimated cost of Rs 214.366 against the bid cost of Rs 195.304 million during 2014-15-16. As such there occurred savings of Rs 19.062 million as per detail given at annexure-4. These savings were however not surrendered to the quarters concerned.

The irregularity occurred due to lack of financial control and irresponsible attitude towards public affairs.

The irregularity was pointed out in Jan 2017, management stated that detailed reply would be submitted within a week. No progress was reported till finalization of this report.

Request for DAC meeting was made in March 2017, which could not be convened till finalization of this report.

Audit recommends surrender of saving and action against the person (s) at fault.

AIR Para No 05/TMA Haripur/2015-16

1.2.1.6 Irregular award of contracts worth – Rs 68.832 million

Notification No. A-VII/10287-11309/DC(H) dated 11.08.2015 of Deputy Commissioner Haripur provides that in pursuance of the directive of the honorable Chief Minister of Khyber Pakhtunkhwa the following committee to maintain/monitor the transparency of tender opening/auction proceeding is hereby notified with immediate effect:

1. Circle Officer Anti-Corruption Haripur.
2. President District Bar Association Haripur.
3. President Haripur Press Club.
4. President electronic media Haripur.
5. President Haripur chamber of commerce and industry.
6. General Secretary, union of journalist.

7. Public representative to be nominated by District/Tehsil Nazim.

Furthermore, according to TORs of above mentioned committee all the executing agencies would be bound to ensure presence of the committee's members during opening of tenders and or auctions are held.

Tehsil Municipal Officer Haripur invited tenders for the execution of various schemes having an estimated cost of Rs 68.832 million which were opened and awarded in absence of the members of the aforesaid committee in violation of above mentioned criteria which is held irregular. Detail is given at annexure-5

Irregularity occurred due to weak administrative control, resulted in non-compliance/ violation of rules.

The irregularity was pointed out in Jan 2017, management stated that detailed reply would be submitted within a week. No progress was reported till finalization of this report.

Request for DAC meeting was made in March 2017, which could not be convened till finalization of this report.

Audit recommends action against the persons at fault.

AIR Para No 01/TMA Haripur/2015-16

1.2.1.7 Irregular expenditure on execution of schemes without T S - Rs 61.988 million

Para 58 of CPWD read with Para 32 of CPWA Code Volume-I provide that no work shall be executed without Administrative Approval / Technical Sanction and Budget allotment.

According to Para I of General Instructions issued vide Government of NWFP (Works & Services Department) No. SO (PAC) DAC/48-2008/DERA/W&SD dated 10-3-2008, Technical Sanction should be obtained prior to commencement of the works as per rules. In future, if the TS is not

obtained prior to commencement of scheme then disciplinary action will be initiated against the responsible officer.

According to Government of NWFP Local Government Department Letter No.ACI/LCB/ESTT:/3-5/2005 dated 22-11-2005, Engineers in BPS-17 is empowered to accord technical sanction up to Rs 1,500,000.

Tehsil Municipal Officer Haripur executed 23 schemes having estimated cost of Rs 63.232 million during 2015-16 against which a sum of Rs 45.233 million has been paid. These schemes have been executed without obtaining technical sanction of the competent authority, prior to commencement of work.

Similarly, Tehsil Municipal Officer TMA Ghazi incurred expenditure of Rs 16.755 million against the estimated cost of Rs 21.230 million in 10 works without obtaining technical sanction. Carrying out works in this way was against the rules. Detail is given at annexure-6.

Irregular payment for scheme without technical sanction occurred due to lack of administrative and financial control.

The irregularity was pointed out in Jan 2017, management stated that detailed reply would be submitted within a week. No progress was reported till finalization of this report.

Request for DAC meeting was made in March 2017, which could not be convened till finalization of this report.

Audit recommends action against the person (s) at fault

AIR Para No 03/TMA Haripur/2015-16

AIR Para No 16/TMA Ghazi/2015-16

1.2.2 Internal Control Weaknesses

1.2.2.1 Non-recovery of penalty for late completion of schemes – Rs 2.650 million

According to clause 2 of the conditions of contract agreement, 1% penalty should be deducted from the contractor's bill for every day delay. The penalty is subject to maximum of 10%.

Tehsil Municipal Officer Haripur did not recover Rs 2.650 million from various contractors on account of penalty for delay in completion of developmental schemes during 2015-16. Detail is attached vide annexure-7.

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

The irregularity was pointed out in Jan 2017, management stated that detailed reply would be submitted within a week. No progress was reported till finalization of this report.

Request for DAC meeting was made in March 2017, which could not be convened till finalization of this report.

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

AIR Para No 06/TMA Haripur/2015-16

1.2.2.2 Doubtful expenditure on account of electrification work- Rs 12.490 million

According to rule 30 of Khyber Pakhtunkhwa Public Procurement 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.

Tehsil Municipal Officer Haripur paid Rs 12,490,000 to PESCO for execution of 16 different electrification works under CMD- ADP-756, District ADP and Tehsil ADP during financial 2015-16. The expenditure was doubtful as Administrative Approval, Technical Sanction, Demand Notice, acknowledgement by WAPDA/PESCO, completion report and handing/taking over of schemes were not available to verify the facts. Detail is given at annexure-8

The irregularity occurred due to weak internal control, which resulted in violation of rules.

The irregularity was pointed out in Jan 2017, management stated that detailed reply would be submitted within a week. No progress was reported till finalization of this report.

Request for DAC meeting was made in March 2017, which could not be convened till finalization of this report.

Audit suggests investigation and action against persons at fault.

AIR Para No 09/TMA Haripur/2015-16

1.2.2.3 Irregular payment and recovery of Rs 1.242 million

Government of Khyber Pakhtunkhwa, Public Procurement Regulatory Authority Notification No. KPPRA/M&E.Estt:/1-5/2016 dated Peshawar, the May 24, 2016 provides that the item rate system is replaced by Above-Below System on BOQ based on MRS applicable. All tenders shall be processed according to "Above-Below System" based on the Market Rate System.

Tehsil Municipal Officer Haripur invited tender for the execution of a work "Disposal of solid waste garbage collection" which was opened on 01.06.16 and awarded to contractor against his bid of 0.2% below. The following shortcomings were observed:

- A sum of Rs 1,241,543 was overpaid due to allowing higher rates as per detail mentioned in the table.
- Excess over BOQ quantity in 2 items of work whereas non-executing of 18 BOQ items were allowed this meant that the estimate /BOQ was prepared on presumption and without visiting the site.
- NIT was not clear regarding the schedule rates on which the cost was estimated and the bidding process based upon.

S/No.	Item of work	MRS 2016 Rate	after 0.2% below	rate paid	Diff	Quantity	Overpayment (Rs)
1	Re-handling of garbage/earth work up to 25m lead (03-14-b)	69.53	69.39	85.00	15.61	10,625	165,846
2	transportation of earth all type (03-18-a)	141.04	140.76	242.00	101.24	10,625	1,075,697
Total							1,241,543

In light of above overpayment worth Rs 1,241,543 the execution of work was irregular.

Irregularity occurred due to weak administrative control and financial management, resulted in loss to Government.

The irregularity was pointed out in Jan 2017, management stated that detailed reply would be submitted within a week. No progress was reported till finalization of this report.

Request for DAC meeting was made in March 2017, which could not be convened till finalization of this report.

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

AIR Para No 11/TMA Haripur/2015-16

1.2.2.4 Non-recovery of rent of shops and sheds – Rs 11.419 million

According to clause 3 of the agreement rent of shops should be deposited in advance of each month of 5th date. In case of non deposit of rent for 3 months consecutively the local office had the power to vacate the property.

According to letter No. 77/TMA Haripur dated 12-01-2005, sheds at old bus stand were allotted through draw held on 24-12-2004 in the presence of the members of the committee on the basis of fixed rent@ Rs 400 per month of each shed.

TMA Haripur did not realize a sum of Rs 2,882,459 on account of rent of shops against 98 shops which was outstanding for almost 1 to 4 years but the management did not take any serious efforts to recover the rent from the tenants nor got the property vacated from the defaulter. Detail is attached vide annexure-9. It is also worth mentioning that rent agreements were also not produced in respect of the main defaulters i.e. Jameel ur Rehman, Shoukat Ali, Shoukat Rehman, Syedi Zaman, Muhammad Ismail, Seth Abdulk Hameed etc due which audit was unable to verify the actual position.

Similarly, TMA Haripur allowed construction of 109 sheds for sitting tenants at old bus adda in 2004 and allotted them through draw on the basis of fixed rent@ Rs 400 per month. But after lapse of 12 years a very nominal amount was paid by tenants and major portion of rent remained outstanding against them without any cogent reason resulted in loss to Government for Rs 8,537,025. Detail is given at annexure-10.

Non-recovery of rent of shops and sheds was due to weak administrative and financial management, resulted in loss to Government.

The irregularity was pointed out in Jan 2017, management stated that detailed reply would be submitted within a week. No progress was reported till finalization of this report.

Request for DAC meeting was made in March 2017, which could not be convened till finalization of this report.

Audit recommends recovery of outstanding rent along with 10% compound interest, vacation of shops/cabins and auction on current market rate besides strict disciplinary action against the persons at fault under intimation to audit

AIR Para No 22 & 23/TMA Haripur/2015-16

1.2.2.5 Understatement of cash reserves/opening balance of TLF/PLA –Rs 17.899 million

According to Para 15 of GFR every one whose duty it is to prepare and render any accounts or returns in respect of public money or stores is personally responsible for their completeness and strict accuracy and their dispatch within the prescribed date.

TMA Haripur showed/presented figures of opening balances of Tehsil Local Fund and PLA in revised budget book which were not the actual figures, the funds were kept out of picture and the high ups were misguided regarding cash reserves, which needed justification. Detail is as under:

(Amount in Rs)

Description	Opening balance as per budget book	Opening balance as per PLA cash book/Bank Statement	Variance
Tehsil Local fund	3,384,955	7,813,967	4,429,012
PLA	2,369,479	15,839,240	13,469,761
Total			17,898,773

Variance occurred due to weak internal control and financial management, resulting in violation of rule.

The irregularity was pointed out in Jan 2017, management stated that detailed reply would be submitted within a week. No progress was reported till finalization of this report.

Request for DAC meeting was made in March 2017, which could not be convened till finalization of this report.

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

AIR Para No 31/TMA Haripur/2015-16

TMA Ghazi

1.3 Audit Paras of TMA Ghazi

1.3.1 Non-production of record

1.3.1.1 Non-production of auditable record – Rs 15.478 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.

Tehsil Municipal Officer Ghazi did not produce the following auditable record for verification during audit:

1. Payment of Rs 13,403,023 was made on account of pay & allowances, however service books and personal files of the officials were not produced.
2. Expenditure of Rs 2,050,000 was incurred on POL and repair of vehicles, machinery and fire brigade, Log books were not provided for verification.
3. Rs 24,930 were received on account of rent of municipal shops, however detail of shops was not produced.

Record was not produced in violation of Government instructions, which resulted in unverified expenditure.

When pointed out in February 2016, management stated that record would be produced to next audit. The reply was not tenable as production of auditable record was the responsibility of the management.

Request for DAC meeting was made in March 2017, which could not be convened till finalization of this report.

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

AIR Para No 17/TMA Ghazi/2015-16

1.3.2 Irregularity & non-compliance

1.3.2.1 Unauthorized cash payment of monthly pay – Rs 3.897 million

According to Para 4.6.3 of APPM, employees shall be paid by direct credit into their bank accounts regardless of their grade level.

Finance Department Letter No. FA/FD/1-14/2007/Salaries dated Peshawar, the 10/5/2007 says, “that with effect from 01-07-2007 salaries of all Provincial and District Employees in the NWFP, in BPS-5 and above shall be disbursed in the manner, prescribed by the Auditor General of Pakistan, in Para 4-6-3 of Accounting Policies and Procedures Manual (APPM) of New Accounting Model (NAM) by direct credit/transfer to the employees nominated Bank Accounts”.

Tehsil Municipal Officer Ghazi paid Rs 3,897,384 to various employees on account of monthly pay & allowances during 2015-16. Payment was made in cash through DDO instead of direct credit/transfer to their respective Bank Accounts, in violation of Government instructions.

Payment of salaries through DDO in violation of Government instructions occurred, which is held unauthorized.

When pointed out in February 2017, management stated that accounts would be opened as soon as possible. The reply was not tenable as payment of salaries through DDO was strictly prohibited by the Government.

Request for DAC meeting was made in March 2017, which could not be convened till finalization of this report.

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

AIR Para No 06/TMA Ghazi/2015-16

1.3.3 Internal Control Weaknesses

1.3.3.1 Unauthorized retention of income tax – Rs 4.092 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.

Tehsil Municipal Officer Ghazi deducted Rs 4,092,029 from various contractors/suppliers on account of income tax during 2015-16. The amount was retained in the office instead of depositing into relevant head of accounts in Government treasury. Detail is given at annexure- 11

Un-authorized retention of income tax accord due to weak internal control and financial indiscipline which is held unauthorized.

When pointed out in February 2017, management stated that detailed reply would be furnished after consulting of record. No progress was reported till finalization of this report.

Request for DAC meeting was made in March 2017, which could not be convened till finalization of this report.

Audit recommends investigation, and action against the person(s) at fault besides amount deposit to Government treasury.

AIR Para No 07/TMA Ghazi/2015-16

1.3.3.2 Blockade of public funds - Rs 13.000 million

Treasury Rule 290 provides that no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

Deputy Commissioner Haripur released Rs 13,000,000 to TMA Ghazi for execution of developmental schemes during 2015-16. The schemes were not commenced/completed for unknown reasons, however the funds were not surrendered in favor of Government. Non execution of works resulted unnecessary blockade of public funds as detailed below:

S. No	Name of scheme	Source of Fund	Amount (Rs)
1	WSS Chamiari	DLF 2015-16	300,000
2	Water Bore/ Hand Pump at Moh Saleem Khoi Dara	-do-	200,000
3	Repair/Imp of THQ Hospital Ghazi	-do-	1,500,000
4	Const of Ghazi Sports Club Khalo	-do-	2,000,000
5	Const of community center Chamyari	CMD 2015-16	2,000,000
6	WSS at village Hal Jadal	-do-	4,000,000
7	WSS Danda	-do-	3,000,000
		Total	13,000,000

Blockade of funds occurred due to weak internal control, and violation of Government rules.

When pointed out in February 2016, management stated that detailed reply would be furnished after consultation of record. The reply was not cogent as unspent amount was required to be surrendered well before the close of financial year.

Request for DAC meeting was made in March 2017, which could not be convened till finalization of this report.

Audit recommends and action against the person(s) at fault besides surrendered of funds.

AIR Para No 15/TMA Ghazi/2015-16

ANNEXURES

Annex-1

Detail of MFDAC Paras

(Amount in Rs)

S. No	AIR No	Department	Caption	Amount
1.	01	TMA Ghazi	Loss to Government due to unauthorized retention of funds in current account	474,880
2.	02	-do-	Irregular payment of pension contribution	214,752
3.	03	-do-	Less recovery on account of tax on export of firewood	700,300
4.	04	-do-	Loss to Government due to non-acceptance of highest bid	160,000
5.	05	-do-	Loss due to non-recovery of tax from Shadi Hall	200,000
6.	08	-do-	Less recovery on account of property tax contract	148,260
7.	09	-do-	Non-imposition of penalty for delay in completion of works	979,091
8.	10	-do-	Less deduction of Income Tax	175,260
9.	11	-do-	Overpayment due to non-deduction of contractor's premium	20,000
10.	12	-do-	Overpayment due to less deduction of contractor's offered premium	90,000
11.	13	-do-	Irregular purchase of furniture	452,800
12.	14	-do-	Unauthorized payment and non-recovery of advances	603,000
13.	18	-do-	Non-recovery of annual fee from cellular companies	330,000
14.	15	TMA Haripur	Non-maintenance works register, contractor ledger and Deposit-II register -	0
15.	17	-do-	Loss to Govt. due to payment in excess of the approved bid cost	150,000
16.	19	-do-	Non-imposition of penalty on contractors	683,000
17.	21	-do-	Non-revision of lease/rent of Government property and Non-recovery of rent of flats	603,000
18.	25	-do-	Non-revision of lease agreements.	0
19.	29	-do-	Encroachment over public land/property	0
20.	32	-do-	Loss due to non-recovery of anti-encroachment charges -	916,000
			Total:	6,900,343

Annex-2
Para 1.2.1.1

Detail showing expenditure on schemes without mutation deed.

Rs in million

S.#	Fund	Name of Schemes	Approved cost	Expenditure
1	Distt. ADP 2015-16	Pavement of path from H/O Khalid to House of Sajid at Fort Road Haripur	0.650	0.565
2	Distt. ADP 2015-16	Construction fo link road Mohallah Behter Kair-cum Seri, Mohallah Phagarri Halli & Phagarri Seri U/C Barkot	1.000	0.640
3	ADP 748 2015-2016	PCC at Keekot Barkot	1.000	1.000
4	ADP 748 2015-2016	PCC at Najifpur Main Gali	1.000	0.889
5	ADP 748 2015-2016	Road Widening Mohallah Jaba to Neelan Barkot	0.500	0.478
6	ADP 748 2015-2016	PCC at Dhamaka Khoi Maira Khanpur.	1.000	0.975
7	ADP 748 2015-2016	PCC at Pind Gujran Khanpur.	1.100	0.915
8	30% PFC	Provision of 08 Nos. Water Bores at Mohallah Akhterabad, Thatay de Bann, Mohallah Haji Iqbal, Mohallah Bhera Village Khoi Narah, Mohallah Rajgan Village Khoi Nara, Mohallah Mandian Village Khoi Nara near H/O Bostan, Mohallah Mandian Village Khoi Nara near H/O Mir Afzal and Mohallah Pind Serian	1.600	1.364
9	30% PFC	Pavement of streets and drains in N.C City-5, 6, 7 & 8	3.000	2.476
10	30% PFC	Pavement of Streets and Provision of Water Supply Scheme at VC Chohar Sharif, Qazian & VC Kalas TW Dheenda	1.800	1.428
11	30% PFC	Provision of 03 Nos. Water Bores at V.C Bajeeda, 03 Nos. at VC Makhan, 04 Nos. at VC Pharala & 04 Nos. at VC Mankarai	2.100	1.917
12	30% PFC	Improvement & Rehabilitation of Water Supply Scheme in V.C Talokar, Pandak, Soka Pandak, Gher Khan and Mirpur of TW Pandak	2.000	1.995
13	30% PFC	Provision of 02 Nos. Water Bores at Village Jub, 02 Nos. at Village Sanjlayala 02 Nos. at Village Tarar and 02 Nos. at	1.800	1.191

		Village Kohala Pian, 1 No. at thala.		
14	30% PFC	Pavement of Streets at VC Muradabad, VC Moonan, VC Shah Muhammad & VC Kahal TW Ali Khan	2.300	1.800
15	30% PFC	PCC Link road Mohallah Chaar Village Kohala Bala, Mohallah Chaar Village Darkot, Mohallah Ghari Village Kohala Bala & Mohallah Sohna Ghora Village Kohala Bala	1.900	1.332
16	Distt. ADP 2015-16	Provision of of HT Line and Two Numbers of 50 KV Transformers at village Chitri	2.200	2.200
17	Distt. ADP 2015-16	Purchase of land for Graveyard at village Chour Sharif	2.000	
18	ADP 748 2015-2016	PCC at Neelan Bhoto to Chala Barkot	3.500	2.376
19	ADP 748 2015-2016	Blacktopping of Road Chungi No.2 to Dheenda Road Union Council Dhenda.	2.500	1.255
20	ADP 748 2015-2016	Balcktopping of Makhan Jama Road U/C Mankarai.	3.000	2.98
21	ADP 748 2015-2016	PCC Sangian Chechian Road Alongwith Protection wall	3.500	2.08
22	SDPI ADP 756 2015-16	Community Centre at Mohallah Khabal KTS.	3.000	2.985
23	CMD ADP 762 2015-16	Provision of 4 core cable in Union Council Central Urban Haripur	6.250	3.500
24	CMD ADP 762 2015-16	Provision of 4 core cable in Union Council North Haripur	6.250	3.450
25	CMD ADP 762 2015-16	Water Supply Scheme Union Council Urban South.	2.000	1.989
26	CMD ADP 762 2015-16	Provision of Water Bores in Rehana	2.500	2.500
27	CMD ADP 762 2015-16	Provision of Water Bores Serai Niamat Khan	2.500	0.985
28	CMD ADP 762 2015-16	Provision of Water Bores in Serai Saleh	2.500	1.949
29	CMD ADP 762 2015-16	Provision of 4 core cable in PK-50	5.032	3.488
Total			69.482	50.694

Annex-3

Para 1.2.1.2

Detail of irregular allocation

Rs in million

S#	Fund	Name of scheme	Approved Cost
1	Distt. ADP 2015-16	Construction of Retaining wall Near Chungi No.11	0.400
2	Distt. ADP 2015-16	Provision of 30 Meter Copper Wire & 4 core cable (19/83) for tube well at Sector No.3	0.154
3	Distt. ADP 2015-16	Boring of Hand pump / Presure pump & Extension of pipeline etc in different village /Mohallahs in DW Darwesh	0.450
4	Distt. ADP 2015-16	Construction of path Near H/O Saif Ali Lasan Kalinjer	0.300
5	Distt. ADP 2015-16	Construction of path near H/O Khair Ali Lasan Kalinjer	0.100
6	Distt. ADP 2015-16	Construction of main Path Dhana Kalinjer	0.300
7	Distt. ADP 2015-16	Construction of path at Mohallah Hariyan Dara Near H/O Fazal Elahi, Sharafat Kalinejr	0.300
8	Distt. ADP 2015-16	Construction of path at Ghariyan Kalinjer	0.450
9	Distt. ADP 2015-16	Construction & Widening of path of graveyard Nariyan Kalinjer	0.400
10	Distt. ADP 2015-16	Construction of culvert / path at village Wasrain Kalinjer	0.300
11	Distt. ADP 2015-16	Construction of path at village Kalinjer	0.200
12	Distt. ADP 2015-16	Boring of Hand pump at Mohallah Iqbal Kalinjer	0.400
13	Distt. ADP 2015-16	Extension pipeline for Nullah Haji Jahanzeb Kalinjer	0.250
14	Distt. ADP 2015-16	Extension of pipeline at Chajaka Kalinjer	0.200
15	Distt. ADP 2015-16	Extension of pipeline Maira Sawabi Khoo to Dobandi Kalinjer	0.200
16	Distt. ADP 2015-16	Pavement of PCC Road at Maira Khairi to Jabba Road.	0.400
17	Distt. ADP 2015-16	Pavement of PCC path at village Hall Jadal U/C Ladermang	0.300
18	Distt. ADP 2015-16	Development Works for sports at GMS & GHS in DW North Haripur	0.425
19	ADP 748 2015-2016	PCC at Mohallah Zulfikar Surajgali Khanpur	0.300
20	SDPI ADP 756 2015-16	Pavement of street at Padhana	0.400

21	30% PFC	Provision of 02 Nos. Water Bores at Village Gahriyan	0.300
22	30% PFC	Construction of Water Tank at Village Hotor Gumawan TW Bandi Sher Khan	0.200
23	30% PFC	Repair of Chasma Wall at Village Gumawan TW Bandi Sher Khan	0.100
24	30% PFC	Improvement / Rehabilitation of Water Supply Scheme in Village Makhnyal.	0.150
25	30% PFC	Construction of Water Tanks and providing & fixing of Motors at Mohallah Sari, Bhalar and Kalay peer TW Beer	0.400
26	30% PFC	Boring of Well at University Road Haripur near H/O Malik Amjad	0.150
27	30% PFC	Provision of 02 Nos. Water Bore near H/O Bakhat Akbar & H/O Miskeen Karlal Mohallah Kotli Nahar V.C Hattar	0.400
28	30% PFC	Supplying & Fixing of Sewerage Lines at Mohallah Sadaat V.C Hattar	0.200
29	30% PFC	Improvement / Rehabilitation of Water Supply Scheme of adjacent population of NC Khalabat -2, KTS	0.100
30	30% PFC	PCC Nullah at Mohallah Jandran Khanpur.	0.200
31	30% PFC	Improvement / Rehabilitation of Water Supply Scheme 1.5” dia at V.C Kailag TW Kholian Bala	0.350
32	30% PFC	Provision of 02 Nos. Water Bores at V.C Dobandi TW Kholian Bala	0.300
33	30% PFC	Improvement / Rehabilitation of Water Supply Scheme at Village Sadiqabad and Village Shehni Maira TW Kot Najeeb Ullah.	0.250
34	30% PFC	Improvement/Rehabilitaion of Water Supply Scheme at VC North Village Kot Najibullah.	0.150
35	30% PFC	Improvement / Rehabilitation of Water Supply Scheme at VC South Village Kot Najeeb Ullah	0.150
36	30% PFC	Digging of Open Well at Village Bandi Labyal	0.200
37	30% PFC	Digging of 02 Nos. Open Wells at Village Ladarmang	0.200

38	30% PFC	Improvement / Rehabilitation of Water Supply Scheme at Village Rooh TW Ladarmang	0.200
39	30% PFC	Provision of Pipe Line at Village Pahamba TW Ladarmang	0.200
40	30% PFC	Improvement Water Supply Scheme at Village Maloo Doga TW Ladarmang	0.100
41	30% PFC	Construction of Open Well at Village Kundila TW Ladarmang	0.200
42	30% PFC	Provision of 02 Nos. Water Bores at Mohallah Jung near H/O Saleem Akhter, Abdul Haq VC Najifpur and 01 No. at Mohallah Karlian VC Choi	0.450
43	30% PFC	Improvement / Rehabilitation of Water Supply Scheme at Village Showhal TW Najifpur	0.200
44	30% PFC	Construction of Drain at Mohallah Ferozpora Road TW North	0.350
45	30% PFC	Construction of drain Tamran at Darband Adda, Haripur	0.365
46	30% PFC	Provision of 02 Nos. Hand Pump / Water Bore at Mohallah Eid Gah, Mohallah High School, Gumbad wali Masjid TW Panian	0.300
47	30% PFC	Provision of 02 Nos. Hand Pump / Water Bore at Mohallah Dargari and Mohallah Qabristan Village Kangra Colony	0.300
48	30% PFC	Improvement / Rehabilitation of Water Supply Scheme at Mohallah Gujar Mohra TW Sikandarpur	0.400
49	30% PFC	Provision of 03 Nos. Water Bores at Village Bandi Mian Pir Dad TW Sarai Niamat Khan	0.450
50	30% PFC	Provision of 03 Nos. Bores Village Shingri TW Sarai Niamat Khan	0.450
51	30% PFC	Provision of Water Bore at Village Daram Pani TW Sarai Niamat Khan	0.150
52	30% PFC	Provision of 02 Nos. Water Bores at Village Banda Munir Khan TW Sarai Niamat Khan	0.300
53	30% PFC	Provision of Water Bore at Village Sararah & Village Karach TW Sarai Niamat Khan	0.300

54	30% PFC	Provision of Water Bore at Village Karlan Sarian TW Sarai Niamat Khan	0.150
55	30% PFC	Improvement / Rehabilitation of Water Supply Scheme at Village Kundal, Village Bandi Mian Pir Dad and Village Shingri TW Sarai Niamat Khan	0.150
56	30% PFC	Improvement / Rehabilitation of Water Supply Scheme at Village Sarai Niamat Khan	0.100
57	30% PFC	Provision of 03 Nos. Water Bores at Village Gehba TW Shah Maqsood	0.450
58	30% PFC	Provision of 02 Nos. Water Bores at Village Mohra Kalawan TW Shah Maqsood	0.300
59	30% PFC	Provision of 02 Nos. Water Bores at Village Thanda Choha TW Shah Maqsood	0.300
60	30% PFC	Provision of 03 Nos. Water Bores at Village Mohri No. 2 TW Shah Maqsood	0.450
61	30% PFC	Digging of Open well at Mohallah Allah Abad Village Kalawan Maira near H/O M.Javed.	0.300
62	30% PFC	Digging of Open Well at Village Gehba Maira near H/O Chaudhary Saeed General Councilor	0.300
63	30% PFC	Digging of Open Well at Mohallah Kund, Village Mohri # 1, near H/O Muhammad Sian	0.100
64	30% PFC	Reapir & maintenance of Open Well including Water Tank and motor near H/O Mumtaz Khan Jadoon Village Thanda Choha	0.100
65	30% PFC	Digging of Open Well near H/O Muhammad Adas s/o Muhammad Sabir, Mohallah Darian, Village Mohri # 2, Basti Sher Khan	0.150
66	30% PFC	Improvement / Rehabilitation of Water Supply Scheme at Mohallah Gaujal, Mohallah Bana wala near H/O Sadiq Pasar Village Makhan Colony TW Sikandarpur	0.200
67	30% PFC	Improvement / Rehabilitation of Water Supply Scheme Mohallah Kathay wala near H/O Malik Liaqat, Malik Shoukat and Masjid wali Gali Village Malikyar TW Sikandarpur	0.200

68	30% PFC	Improvement / Rehabilitation of Water Supply Scheme at Mohallah Darband, Mohallah Gujal, Mohallah Ghora Village Makhan Colony TW Sikandarpur	0.200
69	30% PFC	Improvement / Rehabilitation of Water Supply Scheme from Imran Shah Chowk to Hassani chowk KTS	0.150
70	30% PFC	Provision of Water Bore at Police Station KTS.	0.150
71	30% PFC	Desalting of Canal at Village Sultanpur TW Tofkiyan	0.150
72	30% PFC	Desalting of Canal at Village Ghari Syedan TW Tofkiyan	0.150
73	30% PFC	Desalting of Canal at Village Pind Gakhra TW Tofkiyan	0.200
74	30% PFC	Provision of 03 No. Water Bores in VC Kahal TW Ali Khan	0.450
75	30% PFC	Provision of 02 No. Water Bores in VC Maira Ali Khan TW Ali Khan	0.300
76	30% PFC	Provision of Water Bore at Village Maira Ali Khan.	0.150
77	30% PFC	Provision of Water Bore at Mohallah Kamal Mohra Village Darwesh	0.150
78	30% PFC	Provision of Water Bore at Moh: Dargari near Masjid KTS.	0.150
79	30% PFC	Improvement / Rehabilitation of Water Supply Scheme in front of Government Girls Degree College Sector No. 3 KTS	0.225
80	30% PFC	Maintenance of Drainage System at Government Girls Degree College Sector No. 3 KTS	0.200
81	30% PFC	Provision of Water Bore at Village Pharalla	0.150
82	30% PFC	Provision of Water Bore at Mohallah Ferozpura, TW North, Haripur	0.150
83	30% PFC	Provision of Water Bore at Village Pandak	0.150
84	30% PFC	Provision of Water Bore at Village Mirpur	0.150
85	30% PFC	Provision of Water Bore at Village Pind Kamal Khan	0.150
86	30% PFC	Provision of Water Bore at Village Chapra near H/O Tariq.	0.150

87	30% PFC	Provision of 02 Nos. Water Bores at Village Noordi TW Rehana	0.300
88	30% PFC	Provision of Water Bore at Village Chapra TW Rehana	0.150
89	30% PFC	Provision of Water Bore at Village Jahangirabad TW Rehana	0.150
90	30% PFC	Provision of 02 No. Water Bores at Village Sarai Saleh & Mange de Bann near H/O Nazaqat.	0.300
91	30% PFC	Provision of Water Bore at Village Ghehba near H/O Ilyas Khan.	0.150
92	30% PFC	Provision of Water Bore at Village Mohri No. 2 near H/O Khan Afsar.	0.150
93	30% PFC	Provision of Water Bore at Village Shah Maqsood near House of Ali Ashger.	0.150
94	30% PFC	Sanitation Scheme in V.C Sikanderpur.	0.450
95	30% PFC	Provision of 01 No. Water Bore at Masjid, Mohallah Khokharan and 01 No. near H/O Noman, Mohallah Khoo, Village Talokar	0.300
96	30% PFC	Pavement of Street at Village Narian near H/O Hafiz Fida.	0.350
97	30% PFC	Pavement of Street at Village Kalo Pind	0.350
98	30% PFC	Widening of Road at Mohallah Pathar Village Kalali TW Bandi Sher Khan	0.300
99	30% PFC	Pavement of Street at Village Kian TW Bandi Sher Khan	0.200
100	30% PFC	Pavement of Street at Mohallah Akhterabad TW Bareela	0.100
101	30% PFC	Pavement of street at Village Pind Munim near H/O Waqar Younis TW Bareela	0.100
102	30% PFC	Pavement of Street near H/O Sobidar Yousf Village Bareela TW Bareela	0.100
103	30% PFC	Pavement of street and Construction of Protection Wall at Village Uchar H/O Yaseen TW Bareela.	0.150
104	30% PFC	Pavement of Street at Village Padni near H/O M.Arif TW Bareela	0.100

105	30% PFC	Pavement of street at Mohallah Karam Village Bandi Munim near H/O M.Yousaf TW Bareela	0.100
106	30% PFC	Pavement of Street at Village Wijian near H/O M. Jahangir TW Bareela	0.100
107	30% PFC	Pavement of Street at Village Masoom Abad near H/O Malik Wajid TW Bareela	0.100
108	30% PFC	Pavement of Street at Village Darra Bareela TW Bareela	0.100
109	30% PFC	Pavement of street and drains at Bandi Munim Chowk TW Bareela	0.300
110	30% PFC	Pavement of Street at Village Bandi Munim near H/O Toufail TW Bareela	0.100
111	30% PFC	Construction of Path at Mohallah Mohra near H/O Ghulam Haider TW Bareela	0.100
112	30% PFC	Construction of Path at Mohallah Dhatri Village Bandi Munim TW Bareela	0.100
113	30% PFC	Construction of Path and causeway near H/O Mazhar Khan, Mohallah Bann Nazar Village Bareela	0.100
114	30% PFC	Construction of Path near H/O Babu Shahib to M.Ashrif at Village Gohar Nullah TW Bareela	0.100
115	30% PFC	Pavement of Street at Mohallah Tanoli Mohra near H/O Muqadar Zaman TW Bareela	0.100
116	30% PFC	Pavement of Street at Village Banda Munir Khan TW Sarai Niamat Khan	0.300
117	30% PFC	Construction of Shingle Road at Village Shingri TW Sarai Niamat Khan	0.100
118	30% PFC	Construction of Shingle Road at Village Mah da Nakkah near H/O Ali Farman TW Sarai Niamat Khan	0.200
119	30% PFC	Construction of Shingle Road at Mohallah Kashmirian Village Bandi Mian Pir Dad TW Sarai Niamat Khan	0.100
120	30% PFC	Installation of Street Light with cable at Village Kahal.	0.300
121	30% PFC	Provision of LT line at Village Kali Tarar Gharbi	0.290
122	30% PFC	Provision of 04 Core Cable at Village Shah Muhammad	0.150

123	30% PFC	Providing & fixing of reeling for bridge at Village Talokar TW Pandak	0.175
124	30% PFC	Construction of Waiting Shed at Village Kahal TW Ali Khan	0.200
125	30% PFC	Purchase of land for Street at Noor Colony TW South	0.200
126	30% PFC	Provision of Machines / Equipments / Goods for TMA Vocational Center Village Pandak.	0.250
127	30% PFC	Leveling and dressing of Play Ground at Village Bandi Main Pir Dad.	0.200
128	30% PFC	Leveling & dressing of Play Ground at Village Bandi Mian Pir Dad TW Sarai Niamat Khan	0.300
Total			29.434

Annex-4

Para 1.2.1.5

Detail of savings

(Rs in million)

S/No.	fund	Name of Schemes	Approved cost	Bid Cost	Savings
1	30% PFC	Provision of 02 Nos. Water Bore at VC Muradabad, 01 No. Water Bore at VC Monan, 03 Water Bore at VC Shah Muhammad & 03 Nos. Water Bores at VC Ali Khan TW Ali Khan	1.350	1.347	0.003
2	30% PFC	Improvement / Rehabilitation of Water Supply Scheme at Village Kahal TW Ali Khan	0.500	0.498	0.002
3	30% PFC	Improvement / Rehabilitation of Water Supply Scheme / Provision of Water Bore VC Karwala, VC Baldher, VC Bagra 1, & VC Bagra 2	1.350	1.317	0.033
4	30% PFC	Provision of 03 Nos. Water Bore at V.C Gadwalian, 04 at VC Koklian, 01 at VC Pindori & 01 at VC Awanabad	1.350	1.291	0.059
5	30% PFC	Construction of Water Tank at Village Hotor Gumawan TW Bandi Sher Khan	0.200	0.180	0.020
6	30% PFC	Provision of 02 Nos. Water Bores for Village Gandian, 02 Nos. for Village Sarian and 01 No. for Village Durshkhail TW Bandi Sher Khan	0.750	0.675	0.075
7	30% PFC	Provision of 08 Nos. Water Bores at Mohallah Akhterabad, Thatay de Bann, Mohallah Haji Iqbal, Mohallah Bhera Village Khoi Narah, Mohallah Rajgan Village Khoi Nara, Mohallah Mandian Village Khoi Nara near H/O Bostan, Mohallah Mandian Village Khoi Nara near H/O Mir Afzal and Mohallah Pind Serian	1.600	1.599	0.001
8	30% PFC	Digging of 02 Nos. Open Wells at Mohallah Iqbal Village Chanjila & Village Neelor Pian TW Beer	0.500	0.494	0.006
9	30% PFC	Improvement / Rehabilitation of Water Supply Scheme at Village Kakotri & Village Beer TW Beer	0.900	0.851	0.050
10	30% PFC	Boring of Well at University Road Haripur near H/O Malik Amjad	0.150	0.149	0.001
11	30% PFC	Pavement of streets and drains in N.C City-5, 6, 7 & 8	3.000	2.700	0.300
12	30% PFC	Provision of Water Bores and Provision of Water Supply Scheme at V.C Jagal TW Dheenda.	1.200	1.080	0.120

13	30% PFC	Pavement of Streets and Provision of Water Supply Scheme at VC Chohar Sharif, Qazian & VC Kalas TW Dheenda	1.800	1.620	0.180
14	30% PFC	Provision of 04 Nos. Water Bores VC Mohri Maliya & 02 Nos. at VC Chamba Pind.	1.200	1.192	0.008
15	30% PFC	Provision of 02 Nos. Water Bore near H/O Bakhat Akbar & H/O Miskeen Karlal Mohallah Kotli Nahar V.C Hattar	0.400	0.396	0.004
16	30% PFC	Provision of 04 Nos. Water Bores at Mohallah Babu Khan, Roshanabad and Jam-e-Masjid Babu Khan Village Jatti Pind	0.800	0.797	0.003
17	30% PFC	Improvement / Rehabilitation of Water Supply Scheme at Village Danna Kalinger VC Jum Saijpur & at Anoor VC Karkot	0.500	0.499	0.001
18	30% PFC	Improvement / Rehabilitation of Water Supply Scheme at Village New Qazian N.C Khalabat-3, KTS	1.100	1.089	0.011
19	30% PFC	Pavement of Streets along with drains at NC Khalabat -2, Khalabat -3 and Khalabat -4	1.400	1.386	0.014
20	30% PFC	PCC Nullah at Mohallah Jandran Khanpur.	0.200	0.190	0.010
21	30% PFC	Improvement / Rehabilitation of Water Supply Scheme 1.5" dia at V.C Kailag TW Kholian Bala	0.350	0.250	0.100
22	30% PFC	Provision of 05 Nos. Water Bores at V.C Kailag TW Kholian Bala	0.750	0.748	0.002
23	30% PFC	Provision of 04 Nos. Water Bores at V.C Chitti Dhaki TW Kholian Bala	0.600	0.598	0.002
24	30% PFC	Provision of 04 Nos. Water Bore at VC North and South Village Kot Najeeb Ullah	0.600	0.594	0.006
25	30% PFC	Improvement / Rehabilitation of Water Supply Scheme at Village Rooh TW Ladarmang	0.200	0.197	0.003
26	30% PFC	Provision of Pipe Line at Village Pahamba TW Ladarmang	0.200	0.196	0.004
27	30% PFC	Improvement Water Supply Scheme at Village Maloo Doga TW Ladarmang	0.100	0.096	0.004
28	30% PFC	Provision of 03 Nos. Water Bores at V.C Bajeeda, 03 Nos. at VC Makhan, 04 Nos. at VC Pharala & 04 Nos. at VC Mankarai	2.100	2.097	0.003
29	30% PFC	Construction of Nullah at Mohallah Partal & Mohallah Masjid wala Village Najifpur	0.550	0.495	0.055
30	30% PFC	Construction of Nullah at Mohallah Sawatian TW North	1.000	0.900	0.100
31	30% PFC	Construction of Drain at Mohallah Ferozpura Road TW North	0.350	0.315	0.035

32	30% PFC	Construction of drain Tamran at Darband Adda, Haripur	0.365	0.329	0.036
33	30% PFC	Improvement & Rehabilitation of Water Supply Scheme in V.C Talokar, Pandak, Soka Pandak, Gher Khan and Mirpur of TW Pandak	2.000	1.995	0.005
34	30% PFC	Construction of Path and Boring of Hand Pump near H/O Kala Khan Village Mirpur TW Pandak	0.600	0.598	0.002
35	30% PFC	Provision of 02 Nos. Hand Pump / Water Bore at Mohallah Eid Gah, Mohallah High School, Gumbad wali Masjid TW Panian	0.300	0.282	0.018
36	30% PFC	Provision of 02 Nos. Hand Pump / Water Bore at Mohallah Dargari and Mohallah Qabristan Village Kangra Colony	0.300	0.268	0.032
37	30% PFC	Construction of Nullah at new Abadi Kangra Colony near H/O Fareed	0.500	0.445	0.055
38	30% PFC	Provision of 02 Nos. Water Bores at Village Jub, 02 Nos. at Village Sanjlayala 02 Nos. at Village Tarar and 02 Nos. at Village Kohala Pian, 1 No. at thala.	1.800	1.778	0.022
39	30% PFC	Provision of 03 Nos. Water Bores at Village Bandi Mian Pir Dad TW Sarai Niamat Khan	0.450	0.448	0.002
40	30% PFC	Provision of 04 Nos. Bores at Village Paswal TW Sarai Niamat Khan	0.600	0.598	0.002
41	30% PFC	Provision of 03 Nos. Bores Village Shingri TW Sarai Niamat Khan	0.450	0.443	0.007
42	30% PFC	Provision of Water Bore at Village Daram Pani TW Sarai Niamat Khan	0.150	0.147	0.003
43	30% PFC	Provision of Water Bore at Village Noorpur Golra & 03 Nos. at Village Ainpur Maira TW Sarai Niamat Khan	0.600	0.598	0.002
44	30% PFC	Provision of 02 Nos. Water Bores at Village Banda Munir Khan TW Sarai Niamat Khan	0.300	0.290	0.010
45	30% PFC	Provision of Water Bore at Village Sararah & Village Karach TW Sarai Niamat Khan	0.300	0.297	0.003
46	30% PFC	Provision of Water Bore at Village Karlan Sarian TW Sarai Niamat Khan	0.150	0.148	0.002
47	30% PFC	Provision of 07 Nos. Water Bores at VC Sarai Saleh	1.050	0.945	0.105
48	30% PFC	Provision of 03 Nos. Water Bores at Village Mohri No. 2 TW Shah Maqsood	0.450	0.443	0.007
49	30% PFC	Improvement / Rehabilitation of Water Supply Scheme at Mohallah Gaujal, Mohallah Bana wala near H/O Sadiq Pasar Village Makhan Colony TW Sikandarpur	0.200	0.199	0.001

50	30% PFC	Improvement / Rehabilitation of Water Supply Scheme Mohallah Kathay wala near H/O Malik Liaqat, Malik Shoukat and Masjid wali Gali Village Malikyar TW Sikandarpur	0.200	0.199	0.001
51	30% PFC	Improvement / Rehabilitation of Water Supply Scheme at Mohallah Darband, Mohallah Gujal, Mohallah Ghora Village Makhan Colony TW Sikandarpur	0.200	0.199	0.001
52	30% PFC	Improvement / Rehabilitation of Water Supply Scheme at Village Guloo Bandi TW Sirya	1.200	1.199	0.001
53	30% PFC	Improvement / Rehabilitation of Water Supply Scheme at Mohallah Afzalabad TW South	1.000	0.999	0.001
54	30% PFC	Sanitation Scheme at Mohallah Noor Colony & Mohallah Afzal Abad TW South	1.500	1.350	0.150
55	30% PFC	Improvement / Rehabilitation of Water Supply Scheme from Azam Chowk to Tanoli Chowk KTS.	0.650	0.647	0.003
56	30% PFC	Improvement / Rehabilitation of Water Supply Scheme from Imran Shah Chowk to Hassani chowk KTS	0.150	0.148	0.002
57	30% PFC	Improvement / Rehabilitation of Water Supply Scheme at Sector No. 1 including purchase of 22 Nos. Valve.	0.500	0.477	0.023
58	30% PFC	Provision of Water Bore at Police Station KTS.	0.150	0.142	0.008
59	30% PFC	Improvement / Rehabilitation of Water Supply Scheme in V/C Tofkian	1.500	1.350	0.150
60	30% PFC	Improvement / Rehabilitation of Water Supply Scheme at V/C Mamriyal	1.300	1.296	0.004
61	30% PFC	Desalting of Canal at Village Sultanpur TW Tofkiyan	0.150	0.139	0.011
62	30% PFC	Desalting of Canal at Village Ghari Syedan TW Tofkiyan	0.150	0.135	0.015
63	30% PFC	Desalting of Canal at Village Pind Gakhra TW Tofkiyan	0.200	0.180	0.020
64	30% PFC	Improvement / Rehabilitation of Water Supply Scheme in front of Government Girls Degree College Sector No. 3 KTS	0.225	0.224	0.001
65	30% PFC	Maintenance of Drainage System at Government Girls Degree College Sector No. 3 KTS	0.200	0.180	0.020
66	30% PFC	Provision of Water Bore at Village Pandak	0.150	0.125	0.025
67	30% PFC	Provision of 05 Nos. Water Bores at V.C Pind Hashim Khan	0.750	0.747	0.003
68	30% PFC	Sanitation Scheme in V.C Sikanderpur.	0.450	0.448	0.002

69	30% PFC	Provision of 01 No. Water Bore at Masjid, Mohallah Khokharan and 01 No. near H/O Noman, Mohallah Khoo, Village Talokar	0.300	0.299	0.001
70	30% PFC	Improvement & Rehabilitation of Water Supply Scheme at Mohallah Choian Village Shadi TW Hattar	1.000	0.990	0.010
71	30% PFC	Pavement of Streets at VC Muradabad, VC Moonan, VC Shah Muhammad & VC Kahal TW Ali Khan	2.300	2.299	0.001
72	30% PFC	Pavement of Streets at Village Bajwala near H/O Ziafat Khan	1.000	0.994	0.006
73	30% PFC	Pavement of Street at Village Kian TW Bandi Sher Khan	0.200	0.180	0.020
74	30% PFC	Construction of Road at Village Gumawan TW Bandi Sher Khan	0.750	0.675	0.075
75	30% PFC	Construction of PCC Path at Mohallah Heel TW Bandi Sher Khan	0.500	0.450	0.050
76	30% PFC	Construction / Widening Road / PCC at Village Pasroop to Kalas TW Bandi Sher Khan	0.600	0.594	0.006
77	30% PFC	Pavement of Street at Mohallah Akhterabad TW Bareela	0.100	0.095	0.005
78	30% PFC	Pavement of street at Village Pind Munim near H/O Waqar Younis TW Bareela	0.100	0.095	0.005
79	30% PFC	Pavement of Street near H/O Sobidar Yousf Village Bareela TW Bareela	0.100	0.095	0.005
80	30% PFC	Pavement of street at Mohallah Karam Village Bandi Munim near H/O M. Yousaf TW Bareela	0.100	0.095	0.005
81	30% PFC	Pavement of street and drains at Bandi Munim Chowk TW Bareela	0.300	0.270	0.030
82	30% PFC	Construction of Path at Mohallah Mohra near H/O Ghulam Haider TW Bareela	0.100	0.095	0.005
83	30% PFC	Construction of Path at Mohallah Dhatri Village Bandi Munim TW Bareela	0.100	0.095	0.005
84	30% PFC	Construction of Path and causeway near H/O Mazhar Khan, Mohallah Bann Nazar Village Bareela	0.100	0.095	0.005
85	30% PFC	Construction of Path near H/O Babu Shahib to M. Ashrif at Village Gohar Nullah TW Bareela	0.100	0.095	0.005
86	30% PFC	Pavement of Street at Mohallah Tanoli Mohra near H/O Muqadar Zaman TW Bareela	0.100	0.095	0.005
87	30% PFC	PCC Link road Mohallah Perian Village Bandi Kayala & near H/O Sultan Abbasi Village Jabri	0.900	0.810	0.090

88	30% PFC	PCC Link road Mohallah Chaar Village Kohala Bala, Mohallah Chaar Village Darkot, Mohallah Ghari Village Kohala Bala & Mohallah Sohna Ghora Village Kohala Bala	1.900	1.899	0.001
89	30% PFC	Pavement of Streets at V.C Teer TW Pind Hashim Khan.	1.500	1.485	0.015
90	30% PFC	Pavement of Streets at V.C Pind Hashim Khan	0.500	0.495	0.005
91	30% PFC	Pavement of streets along with Drains at V.C Darwesh, V.C Melam & NC City-13 TW Darwesh.	1.000	0.998	0.002
92	30% PFC	Construction of Road from Village Kali Tarar Gharbi to Mohallah Mistran Bandi Galoo.	1.000	0.980	0.020
93	30% PFC	Pavement of Street at VC Bandi Mian Pirdad, Biyan Ahmad Ali Khan, Karrach, Manglor Colony and Talhad.	1.000	0.995	0.005
94	30% PFC	Pavement of Street at Village Banda Munir Khan TW Sarai Niamat Khan	0.300	0.298	0.002
95	30% PFC	Construction of Shingle Road at Village Mah da Nakkah near H/O Ali Farman TW Sarai Niamat Khan	0.200	0.180	0.020
96	30% PFC	Construction of Shingle Road at Mohallah Kashmirian Village Bandi Mian Pir Dad TW Sarai Niamat Khan	0.100	0.090	0.010
97	30% PFC	Construction of Kacha Road at Village Kalinjar South.	1.500	1.450	0.050
98	30% PFC	Construction of Kacha Road at Village New Mul Kalinjer.	1.000	0.948	0.052
99	30% PFC	Providing and Fixing of Street Light at Mohallah Aslam Khan Colony and Mohallah Naeem Khan Colony NC City-6	0.500	0.498	0.002
100	30% PFC	Improvement / Rehabilitation / Construction of Community Center at Mohallah Kamal Mohar, Village Darwesh	1.000	0.100	0.900
101	30% PFC	Improvement / Rehabilitation / Construction of Community Center at Village Doyian Aabi.	1.000	0.998	0.002
102	30% PFC	Leveling & Dressing of Basket Ball Ground / Court and Badminton Ground / Court and Pavement of Volley Ball Ground / Court at GHS Darwesh.	1.000	0.998	0.002
103	30% PFC	Leveling & dressing of Play Ground at Village Bandi Mian Pir Dad TW Sarai Niamat Khan	0.300	0.299	0.002
104	30% PFC	Disposal of solid Waste Garbage Collection.	3.500	3.493	0.007
105	30% PFC	Complaints/Rehabilitation of WSS Schemes	3.000	2.994	0.006
106	30% PFC	Complaints/Rehabilitation of WSS street Lights /fire fighting/improvement /improvement of fire Vehicles etc.	3.000	2.985	0.015

107	30% PFC	Establishment of Parks at Sarai Seleh and Tehsil road Haripur.	5.000	4.950	0.050
108	30% PFC	Construction of Shed / Garage for Sanitation Vehicles at Old Vegetable / Fruit Market	2.500	2.488	0.013
109	Distt. ADP 2015-16	Construction of Retaining wall Near Chungi No.11	0.400	0.393	0.007
110	Distt. ADP 2015-16	Pavement of path from H/O Khalid to House of Sajid at Fort Road Haripur	0.650	0.565	0.085
111	Distt. ADP 2015-16	Extension of pipelines / DWSS in Mohallah Roshan Abad and Qazi Abad DW South	1.200	1.175	0.025
112	Distt. ADP 2015-16	Construction of Side Burms of both side of road from H/O Nusrat Hayyat to Graveyard Chowk and Dhari Chowk to Pathan Chowk.	1.500	1.485	0.015
113	Distt. ADP 2015-16	Construction of path etc in Roshan Abad	0.900	0.874	0.026
114	Distt. ADP 2015-16	Construction of Courtyard of market Chandni Chowk sector No.1 KTS.	1.000	0.991	0.009
115	Distt. ADP 2015-16	Construction of path Near H/O Saif Ali Lasan Kalinjer	0.300	0.298	0.002
116	Distt. ADP 2015-16	Construction of path near H/O Khair Ali Lasan Kalinjer	0.100	0.095	0.005
117	Distt. ADP 2015-16	Construction of path at Ghariyan Kalinjer	0.450	0.447	0.003
118	Distt. ADP 2015-16	Construction of culvert / path at village Wasrain Kalinjer	0.300	0.297	0.003
119	Distt. ADP 2015-16	Construction of path at village Kalinjer	0.200	0.180	0.020
120	Distt. ADP 2015-16	Pavement of PCC road at Darya Doga to Roh.	0.500	0.498	0.002
121	Distt. ADP 2015-16	Pavement of PCC Road at Maira Khairi to Jabba Road.	0.400	0.398	0.002
122	Distt. ADP 2015-16	Pavement of PCC path at village Hall Jadal U/C Ladermang	0.300	0.291	0.009
123	Distt. ADP 2015-16	Pavement of PCC Road at Bandi Labial Pain U/C Ladermang	0.500	0.485	0.015
124	Distt. ADP 2015-16	Dozer Work at Bhu Dara Dakhli Dalri U/C Ladermang	0.500	0.494	0.006
125	Distt. ADP 2015-16	WSS / pipeline at Balanda Pain Ladermang	0.500	0.495	0.005
126	Distt. ADP 2015-16	WSS / pipeline & Motor at Bandi Labial Ladermang	0.500	0.495	0.005
127	Distt. ADP 2015-16	Extension of Pipelines / Drinking Water Supply Schemes etc in different Mohallahs in DW North.	0.800	0.799	0.001
128	Distt. ADP	Development Works for sports at GMS & GHS in	0.425	0.424	0.001

	2015-16	DW North Haripur			
129	Distt. ADP 2015-16	Installation of streetlights in DW North Haripur	1.500	1.489	0.011
130	Distt. ADP 2015-16	Construction of Road from Chajian to Saral (Phase-I)	1.500	1.482	0.018
131	ADP 748 2015-2016	PCC at Mohallah Ahmadkhel Bagra	1.000	0.730	0.270
132	ADP 748 2015-2016	PCC at Neelan Bhoto to Chala Barkot	3.500	3.386	0.114
133	ADP 748 2015-2016	PCC at Najifpur Main Gali	1.000	0.890	0.110
134	ADP 748 2015-2016	Road Widening Mohallah Jaba to Neelan Barkot	0.500	0.478	0.022
135	ADP 748 2015-2016	PCC at Dhamaka Khoi Maira Khanpur.	1.000	0.980	0.020
136	ADP 748 2015-2016	PCC at Pind Gujran Khanpur.	1.100	0.923	0.177
137	ADP 748 2015-2016	PCC at Mohallah Sharif Choi Najifpur	0.500	0.424	0.076
138	ADP 748 2015-2016	Road Widening Chamba Chayar to Dartian Najifpur	0.500	0.480	0.020
139	ADP 748 2015-2016	PCC at Darmiana Mohra Surajgali Khanpur	0.500	0.394	0.106
140	ADP 748 2015-2016	PCC at Mohallah Saif Kohala Bala Jabri	1.393	1.380	0.013
141	ADP 748 2015-2016	PCC at Barthal Bandi Sher Khan	0.900	0.899	0.001
142	ADP 748 2015-2016	PCC at Mohallah Nathian Bandi U/C Jabri	0.500	0.495	0.005
143	ADP 748 2015-2016	PCC at Mohallah Lissan Bandi U/C Jabri	0.500	0.495	0.005
144	ADP 748 2015-2016	Blacktopping of Road Chungi No.2 to Dheenda Road Union Council Dhenda.	2.500	2.475	0.025
145	ADP 748 2015-2016	Blacktopping of Road of Jagal Road.	1.000	0.99	0.010
146	ADP 748 2015-2016	Blacktopping of Road Allooli village	1.500	1.486	0.014
147	ADP 748 2015-2016	Blacktopping of Makhan Jama Road U/C Mankarai.	3.000	2.975	0.025
148	ADP 748 2015-2016	Blacktopping of Kot Najibullah Roads.	1.500	1.485	0.015
149	ADP 748 2015-2016	PCC Chaur Sharif Road.	1.393	1.383	0.010
150	ADP 748 2015-	Repair of Khalabat Roads.	1.000	0.989	0.011

	2016				
151	CMD 2014-15 pk 51	Construction of P/Wall Bakka Purana.	0.500	0.450	0.050
152	CMD 2014-15 pk 51	WSS Khalabat Township	0.900	0.878	0.022
153	CMD 2014-15 pk 51	Construction of Wall Graveyard Kalo Pind	0.500	0.450	0.050
154	CMD 2014-15 pk 51	Pavement of street Fazal Colony.	0.800	0.720	0.080
155	CMD 2014-15 pk 51	Pavement of street Alloli.	0.200	0.180	0.020
156	CMD 2014-15 pk 51	WSS Sector No 3 KTS.	0.300	0.294	0.006
157	CMD 2014-15 pk 51	Construction of Nullah Panian.	0.300	0.270	0.030
158	CMD 2014-15 pk 51	Pavement of Path Pianda Abad.	0.600	0.540	0.060
159	CMD 2014-15 pk 51	Sanitation Scheme KTS.	1.500	0.900	0.600
160	SDPI ADP 756 2015-16	Pavement of street at village Jatti Pind	1.300	1.284	0.016
161	SDPI ADP 756 2015-16	Pavement of path Jamah Utman	0.800	0.799	0.001
162	SDPI ADP 756 2015-16	Pavement of street Chapra Bajeeda	0.500	0.490	0.010
163	SDPI ADP 756 2015-16	Pavement of path near Zaib Factory Sarai Gadai	1.000	0.985	0.015
164	SDPI ADP 756 2015-16	Pavement of path Fazal Colony	0.500	0.498	0.002
165	SDPI ADP 756 2015-16	Construction of Nullah at village Bhera-2	0.600	0.590	0.010
166	SDPI ADP 756 2015-16	Pavement of street at Padhana	0.400	0.399	0.001
167	SDPI ADP 756 2015-16	Pavement of street at Fazal Colony.	0.600	0.597	0.003
168	CMD ADP 762 2015-16	Pavement of main path at Bandi Serian	0.800	0.799	0.001
169	CMD ADP 762 2015-16	Pavement of path at Kot Najibullah (Saeed Abad)	1.300	1.299	0.001
170	CMD ADP 762 2015-16	Pavement of path at Jagal	0.800	0.795	0.005
171	CMD ADP 762 2015-16	Provision of 4 core cable in Union Council Central Urban Haripur	6.250	3.763	2.487
172	CMD ADP 762	Provision of 4 core cable in Union Council North	6.250	3.703	2.547

	2015-16	Haripur			
173	CMD ADP 762 2015-16	Water Bores in Union Council Central Urban Haripur.	1.250	1.246	0.004
174	CMD ADP 762 2015-16	Water Bores in Union Council North Urban Haripur.	1.250	1.244	0.006
175	CMD ADP 762 2015-16	Water Supply Scheme Union Council Urban South.	2.000	1.989	0.011
176	CMD ADP 762 2015-16	Provision of Water Bores in Rehana	2.500	2.45	0.050
177	CMD ADP 762 2015-16	Provision of Water Bores in Mankarai	1.071	1.068	0.003
178	CMD ADP 762 2015-16	Provision of Water Bores Serai Niamat Khan	2.500	2.45	0.050
179	CMD ADP 762 2015-16	Provision of Water Bores in Urban South	1.072	0.673	0.399
180	CMD ADP 762 2015-16	Provision of Water Bores in Pandak	1.072	1.069	0.003
181	CMD ADP 762 2015-16	Provision of 4 core cable in PK-50	5.032	4.904	0.128
182	CMD ADP 756 2015-16	Pavement of Street & Drain Moh. Kamal Mohra near H/O Amraiz Khan	1.180	0.826	0.354
183	NHR 2014-15	Pavement of Streets Mohallah Malikan village Darwesh	0.500	0.410	0.090
184	NHR 2014-15	Construction of Main Street Village Mohra Mirpur	0.350	0.294	0.056
185	NHR 2014-15	Pavement of Street Moh. Kangar, Village Koka	1.050	0.735	0.315
186	NHR 2014-15	Pavement of streets Village Pirkot Rehana	0.475	0.356	0.119
187	NHR 2014-15	Pavement of street Mohallah Awan Abad Durnian	0.500	0.373	0.127
188	NHR 2014-15	Pavement of Streets Village Sumbal Mohri from Ding Road to Moh. Sikandar	0.300	0.240	0.060
189	NHR 2014-15	Pavement of streets Village Mohra Mirpur	0.400	0.327	0.073
190	NHR 2014-15	Pavement of streets Village Kalawan	0.800	0.560	0.240
191	NHR 2014-15	Pavement of streets Village Sarai Niamat Khan	1.500	1.050	0.450
192	NHR 2014-15	Pavement of Main Street Village Banda Munir Khan	1.000	0.700	0.300
193	NHR 2014-15	Pavement of Street Village Pakki Doli	0.700	0.501	0.199
194	NHR 2014-15	Pavt: of streets Moh: Poly Technical college Sarai Saleh	0.180	0.144	0.036
195	NHR 2014-15	Pavement of streets /Sanitation works Moh. Qureshi Colony Railway Road	1.000	0.799	0.201
196	NHR 2014-15	Pavt of Street Moh: Darwesh new Abadi near H/O Nadim	0.300	0.240	0.060
197	NHR 2014-15	Pavement of floor for Jinazagah/Eidgah Village Darwesh	0.500	0.400	0.100

198	NHR 2014-15	Slabs for Drains Moh. Khoo near Girls college	0.200	0.163	0.037
199	NHR 2014-15	PCC Street Moh: Awan Colony Street No. 2	0.370	0.296	0.074
200	NHR 2014-15	PCC Street & Drain Moh. Asif Abad	0.570	0.433	0.137
201	NHR 2014-15	WSS Moh: Raja-Abad near Masjid Gulzar-e-Madina	0.716	0.678	0.038
202	NHR 2014-15	Pavement of street at noor Colony Saqib Wali Gali	0.200	0.195	0.005
203	NHR 2014-15	Sanitation/Pavement of street Mohallah Soka near cricket ground.	0.842	0.832	0.010
204	NHR 2014-15	Pavement of street at village Kalawan Shah Maqsood	0.500	0.328	0.172
205	NHR 2014-15	Pavement of streets Village Teer.	1.000	0.991	0.009
206	NHR 2014-15	Pavement of Street Mohallah Loyian Bandi Pir Dad.	0.650	0.647	0.003
207	NHR 2014-15	WSS Village Sairian Dharam Pani Moh: Lunda Maira.	0.460	0.458	0.002
208	NHR 2014-15	Pavement of Streets Village Gar.	0.800	0.783	0.017
209	NHR 2014-15	WSS Mohallah Phatak Street No.02, Sarai Saleh.	0.244	0.238	0.006
210	NHR 2014-15	Pavement of Streets Village Sarai Saleh.	2.000	1.636	0.364
211	NHR 2014-15	Pavement of Streets Village Akhoon Bandi.	1.000	0.985	0.015
212	NHR 2014-15	Sanitation work Village Thanda Choha/Lora Chowk.	0.500	0.490	0.010
213	NHR 2014-15	Provision of Water Bores (15 Nos) in Different villages of PK-50 (Package-II).	2.250	2.220	0.030
214	NHR 2014-15	Provision of Water Bores (15 Nos) in Different villages of PK-50 (Package-III).	2.320	1.971	0.349
215	NHR 2014-15	Construction of Well Mohallah Dheri Sumbal Mohri	0.160	0.159	0.001
216	NHR 2014-15	Construction of Paths Moh: Akbar Abad Talokar Road	0.800	0.562	0.238
217	NHR 2014-15	Pavement of street Mohallah Tanki.	1.000	0.692	0.308
218	NHR 2014-15	WSS at Chak Shah Muhammad.	0.100	0.099	0.001
219	NHR 2014-15	WSS Pind Hashim Khan, Mohallah Dhanger.	0.250	0.243	0.007
220	NHR 2014-15	Pavement of Street Maira Ali Khan	1.000	0.693	0.307
221	NHR 2014-15	Pavement of Streets Village Pandak	1.000	0.693	0.307
222	NHR 2014-15	Construction of Road Mohallah Noordi	0.350	0.304	0.046
223	NHR 2014-15	Pavement of Street at Pind Jamal Khan	0.600	0.520	0.080
224	NHR 2014-15	Pavement of Street (Mian) Sumbal Mohri	0.600	0.414	0.186
225	NHR 2014-15	Pavement of Street Mohallah Pervaiz Abad.	0.550	0.379	0.171
226	NHR 2014-15	Dozer Work at different UCs of PK-50	1.000	0.580	0.420
227	NHR 2014-15	Water bores at different UCs of PK-50 (Phase-I)	2.344	2.295	0.049
228	NHR 2014-15	Water bores at different UCs of PK-50 (Phase-II)	3.000	2.160	0.840
229	NHR 2014-15	Pavement of street at Jehangir Abad.	1.000	0.988	0.012

230	NHR 2014-15	Provision of 4 core cable Mohallah Eid Gah	0.317	0.312	0.005
231	NHR 2014-15	Construction of Nullah Tehsil Road	0.110	0.108	0.002
232	NHR 2014-15	Construction of Pulley at Mohallah Roshan Abad	0.130	0.129	0.001
233	NHR 2014-15	Pavement of street / drain near petrol Pump Mohallah Noor Colony Haripur	1.000	0.790	0.210
234	NHR 2014-15	Pavement of street at Mohallah Purani Sabzi Mandi Near House of Rashid Bhatti	0.750	0.600	0.150
235	NHR 2014-15	Dozer Work at village Sarara.	0.500	0.499	0.001
236	NHR 2014-15	Pavement of path at Mohallah Soka Pandak Haripur	0.500	0.425	0.075
237	NHR 2014-15	Pavement of street Near Ali Technical College Haripur	0.500	0.395	0.105
Total			214.366	195.304	19.062

Annex-5

Para 1.2.1.6

Detail of irregular award of contract of various schemes.

(Rs in million)

S.#	Fund	Name of Schemes	Approved cost	Expenditure
1	Distt. ADP 2015-16	Construction of link road Mohallah Behter Kair-cum Seri, Mohallah Phagarri Halli & Phagarri Seri U/C Barkot	1.000	0.640
2	ADP 748 2015-2016	PCC at Keekot Barkot	1.000	1.000
3	ADP 748 2015-2016	PCC at Najifpur Main Gali	1.000	0.889
4	ADP 748 2015-2016	Road Widening Mohallah Jaba to Neelan Barkot	0.500	0.478
5	ADP 748 2015-2016	PCC at Dhamaka Khoi Maira Khanpur.	1.000	0.975
6	ADP 748 2015-2016	PCC at Pind Gujran Khanpur.	1.100	0.915
7	30% PFC	Provision of 08 Nos. Water Bores at Mohallah Akhterabad, Thatay de Bann, Mohallah Haji Iqbal, Mohallah Bhera Village Khoi Narah, Mohallah Rajgan Village Khoi Nara, Mohallah Mandian Village Khoi Nara near H/O Bostan, Mohallah Mandian Village Khoi Nara near H/O Mir Afzal and Mohallah Pind Serian	1.600	1.364
8	30% PFC	Pavement of streets and drains in N.C City-5, 6, 7 & 8	3.000	2.476
9	30% PFC	Pavement of Streets and Provision of Water Supply Scheme at VC Chohar Sharif, Qazian & VC Kalas TW Dheenda	1.800	1.428
10	30% PFC	Provision of 03 Nos. Water Bores at V.C Bajeeda, 03 Nos. at VC Makhan, 04 Nos. at VC Pharala & 04 Nos. at VC Mankarai	2.100	1.917
11	30% PFC	Improvement & Rehabilitation of Water Supply Scheme in V.C Talokar, Pandak, Soka Pandak, Gher Khan and Mirpur of TW Pandak	2.000	1.995
12	30% PFC	Provision of 02 Nos. Water Bores at Village Jub, 02 Nos. at Village Sanjlayala 02 Nos. at Village Tarar and 02 Nos. at Village Kohala Pian, 1 No. at thala.	1.800	1.191

13	30% PFC	Pavement of Streets at VC Muradabad, VC Moonan, VC Shah Muhammad & VC Kahal TW Ali Khan	2.300	1.800
14	30% PFC	PCC Link road Mohallah Chaar Village Kohala Bala, Mohallah Chaar Village Darkot, Mohallah Ghari Village Kohala Bala & Mohallah Sohna Ghora Village Kohala Bala	1.900	1.332
15	Distt. ADP 2015-16	Provision of of HT Line and Two Numbers of 50 KV Transformers at village Chittri	2.200	2.200
16	Distt. ADP 2015-16	Purchase of land for Graveyard at village Chour Sharif	2.000	
17	ADP 748 2015-2016	PCC at Neelan Bhoto to Chala Barkot	3.500	2.376
18	ADP 748 2015-2016	Blacktopping of Road Chungi No.2 to Dheenda Road Union Council Dhenda.	2.500	1.255
19	ADP 748 2015-2016	Balcktopping of Makhan Jama Road U/C Mankarai.	3.000	2.98
20	ADP 748 2015-2016	PCC Sangian Chechian Road Alongwith Protection wall	3.500	2.08
21	SDPI ADP 756 2015-16	Community Centre at Mohallah Khabal KTS.	3.000	2.985
22	CMD ADP 762 2015-16	Provision of 4 core cable in Union Council Central Urban Haripur	6.250	3.500
23	CMD ADP 762 2015-16	Provision of 4 core cable in Union Council North Haripur	6.250	3.450
24	CMD ADP 762 2015-16	Water Supply Scheme Union Council Urban South.	2.000	1.989
25	CMD ADP 762 2015-16	Provision of Water Bores in Rehana	2.500	2.500
26	CMD ADP 762 2015-16	Provision of Water Bores Serai Niamat Khan	2.500	0.985
27	CMD ADP 762 2015-16	Provision of Water Bores in Serai Saleh	2.500	1.949
28	CMD ADP 762 2015-16	Provision of 4 core cable in PK-50	5.032	3.488
Total			68.832	50.129

Annex-6
Para 1.2.1.7

Detail of schemes executed without technical sanction

S.#	Fund	Name of Schemes	(Rs in million)	
			Estimated cost	Expenditure
1	30% PFC	Provision of 08 Nos. Water Bores at Mohallah Akhterabad, Thatay de Bann, Mohallah Haji Iqbal, Mohallah Bhera Village Khoi Narah, Mohallah Rajgan Village Khoi Nara, Mohallah Mandian Village Khoi Nara near H/O Bostan, Mohallah Mandian Village Khoi Nara near H/O Mir Afzal and Mohallah Pind Serian	1.600	1.364
2	30% PFC	Pavement of streets and drains in N.C City-5, 6, 7 & 8	3.000	2.476
3	30% PFC	Pavement of Streets and Provision of Water Supply Scheme at VC Chohar Sharif, Qazian & VC Kalas TW Dheenda	1.800	1.428
4	30% PFC	Provision of 03 Nos. Water Bores at V.C Bajeeda, 03 Nos. at VC Makhani, 04 Nos. at VC Pharala & 04 Nos. at VC Mankarai	2.100	1.917
5	30% PFC	Improvement & Rehabilitation of Water Supply Scheme in V.C Talokar, Pandak, Soka Pandak, Gher Khan and Mirpur of TW Pandak	2.000	1.995
6	30% PFC	Provision of 02 Nos. Water Bores at Village Jub, 02 Nos. at Village Sanjlayala 02 Nos. at Village Tarar and 02 Nos. at Village Kohala Pian, 1 No. at thala.	1.800	1.191
7	30% PFC	Pavement of Streets at VC Muradabad, VC Moonan, VC Shah Muhammad & VC Kahal TW Ali Khan	2.300	1.800
8	30% PFC	PCC Link road Mohallah Chaar Village Kohala Bala, Mohallah Chaar Village Darkot, Mohallah Ghari Village Kohala Bala & Mohallah Sohna Ghora Village Kohala Bala	1.900	1.332
9	Distt. ADP 2015-16	Provision of of HT Line and Two Numbers of 50 KV Transformers at village Chittri	2.200	2.200

10	Distt. ADP 2015-16	Purchase of land for Graveyard at village Chour Sharif	2.000	
11	ADP 748 2015-2016	PCC at Neelan Bhoto to Chala Barkot	3.500	2.376
12	ADP 748 2015-2016	Blacktopping of Road Chungi No.2 to Dheenda Road Union Council Dhenda.	2.500	1.255
13	ADP 748 2015-2016	Balcktopping of Makhan Jama Road U/C Mankarai.	3.000	2.98
14	ADP 748 2015-2016	PCC Sangian Chechian Road Alongwith Protection wall	3.500	2.08
15	SDPI ADP 756 2015-16	Community Centre at Mohallah Khabal KTS.	3.000	2.985
16	CMD ADP 762 2015-16	Provision of 4 core cable in Union Council Central Urban Haripur	6.250	3.500
17	CMD ADP 762 2015-16	Provision of 4 core cable in Union Council North Haripur	6.250	3.450
18	CMD ADP 762 2015-16	Water Supply Scheme Union Council Urban South.	2.000	1.989
19	CMD ADP 762 2015-16	Provision of Water Bores in Rehana	2.500	2.500
20	CMD ADP 762 2015-16	Provision of Water Bores Serai Niamat Khan	2.500	0.985
21	CMD ADP 762 2015-16	Provision of Water Bores in Serai Saleh	2.500	1.949
22	CMD ADP 762 2015-16	Provision of 4 core cable in PK-50	5.032	3.488
Total			63.232	45.233

TMA Ghazi

S. No	Name of Work	Estimated cost	Expenditure
1	Const of Community center Khabal	2.000	1.317
2	Const of Community center Kangar	2.500	1.004
3	Pavement of street Village Kachi	3.000	2.962
4	Const of path Dalari Ph-II	2.000	1.968
5	Const of Janazgah Jummo	2.500	1.997
6	Repair of link road Shatalo	1.515	1.385
7	Const of community center Kund	2.000	1.049
8	Const of pully at chechian Rakher	1.200	0.833
9	Const of road Tallajat Village	1.500	1.354
10	Improvement of link road Shatalo	3.015	2.886
	Total	21.230	16.755
	Grand total	84.462	61.988

Annex-7
Para 1.2.2.1

DETAIL OF PENALTY

(Amount in Rs)

S/ No	fund	Scheme	D.O.W	period	actual D.O.C	E. Cost	Penalty @10%
1	CMD ADP 748 2015-16	PCC neelan bhoto barkot	19.2.16	4 m	WIP	3,500,000	350,000
2	CMD ADP 748 2015-16	BTR Chungi 2 to deenda	18.2.16	6 m	WIP	2,500,000	250,000
3	CMD ADP 748 2015-16	PCC at sangian chechian along with p.wall	27.1.16	6 m	WIP	3,500,000	350,000
4	CMD (DDI ADP 762) 2015-16	Provision of wter bores in serai naimat 16 No.s	5.6.16	15 d	WIP	2,500,000	250,000
5	District ADP 2015-16	DWSS Roshan abdad and qazi abad south	18.5.16	33 d	WIP	1,200,000	120,000
6	District ADP 2015-16	Const. of retainin wall chungi 11 south	30.5.16	4 m	WIP	400,000	40,000
7	District ADP 2015-16	Pav. Of st./roads DW north	16.6.16		wip	1,500,000	150,000
8	District ADP 2015-16	Const. of road side birms near H/O nusrat hayat	6.5.16	45 d	4.7.16	1,500,000	150,000
9	District ADP 2015-16	Const. of pathRoshan abad	18.5.16	35 d	WIP	900,000	90,000
10	30% ADP 2015-16	Imp./Reh. Of WSS at Tofkia	6.6.16	3 m	wip	1,500,000	150,000
11	30% ADP 2015-16	QWSS provisionon of bores in pind kamal khan	20.6.16	6 m	wip	1,800,000	180,000
12	30% ADP 2015-16	6 bores in TW jabbri	29.04.16	2 m	wip	1,200,000	120,000
13	30% ADP 2015-16	Imp./reh. Of WSS and provision of 6 bores in TW bagra	18.5.16	2 m	wip	1,350,000	135,000
14	30% ADP 2015-16	14 bores in TW Mankarai	13.4.16	3m	wip	2,100,000	210,000
15	30% ADP 2015-16	7 bores in TW Srail saleh	13.6.16	2 d	wip	1,050,000	105,000
Total						26,500,000	2,650,000

Annex-8
Para 1.2.2.2

Detail doubtful expenditure on account of electrification work

(Rs in million)

S#		Name of scheme	Union Council	E. cost	Exp.	Financial Percentage	Physical Percentage	Remarks
1	CMD ADP 756	Providing of 50 KV Transformer at Dheenda Road	Central	0.770	0.770	100%	-	Paid to PESCO
2	CMD ADP 757	Add: 50 KV Transformer with Extension of HT line and Conversion of LT line at Mohallah Bashar Colony haripur	Central	0.940	0.940	100%	-	Paid to PESCO
3	CMD ADP 758	LT Extesnion at Mohallah Faqir Abad village Darwesh	Darwesh	0.184	0.184	100%	-	Paid to PESCO
4	CMD ADP 759	LT Extesnion at Mohallah Aziz Abad	South	0.220	0.220	100%	-	Paid to PESCO
5	CMD ADP 760	LT Extension Mohallah Mohra & Village Mohri No.1	S. Maqsood	0.350	0.350	100%	-	Paid to PESCO
6	CMD ADP 761	Conversion of LT line at village Talokar	Pandak	0.084	0.084	100%	-	Paid to PESCO
7	CMD ADP 762	Add:50 KV Transformer with Extension fo	S.Maqsood	0.796	0.796	100%	-	Paid to PESCO

		HT /LT line & Conversino of S/Phase into 2/Phase at Basti Sher Khan Haripur						
8	CMD ADP 763	Remaining work of Add: 50 KV Transformer with Extesnion fo HT line and conversion of S/Phase into 3 /Phase at Thanda Choa at Haripur	S.Maqsood	0.782	0.782	100%	-	Paid to PESCO
9	CMD ADP 764	Add: 50 KV Transformer with Extesnion fo HT line and Conversion o9f S/Phase into 3 /Phase at Awan colony at Haripur	Central	0.598	0.598	100	-	Paid to PESCO
10	CMD ADP 765	Add: 50 KV Transformer with Extesnion fo HT line and Conversion o9f S/Phase into 3 /Phase at Jhangir Abad Haripur	Central	0.373	0.373	100%	-	Paid to PESCO
11	CMD ADP 766	Add: 50 KV Transformer with	S.N Khan	0.414	0.414	100%	-	Paid to PESCO

		Extensio n fo HT line and Conversion o9f S/Phase into 3 /Phase at Paswal Haripur						
12	CMD ADP 767	Add: 50 KV Transformer with Extensio n fo HT line and Conversion o9f S/Phase into 3 /Phase at Maira Jhand Haripur	S.Maqsood	1.129	1.129	100%	-	Paid to PESCO
13	CMD ADP 768	Six(06) No. 50 KV Transformer with Poles	-	3.000	3.000	100%	-	Paid to PESCO
14	CMD ADP 769	LT Extensio n and Conversion fo LT line at village Dharampani Serai Niamat Khan	S.N Khan	0.360	0.360	100%	-	Paid to PESCO
15	Distt. ADP 2015-16	Provision of of HT Line and Two Numbers of 50 KV Transformers at village Chittri	Rehana	2.200	2.200	100%	-	Paid to PESCO
16	30% PFC	Provision of LT line at Village Kali Tarar Gharbi	Bandi Gulu	0.290	0.290	100%	-	Paid to Pesco
Total				12.490	12.490			

Annex-9
Para 1.2.3.4

Detail of rent of shops outstanding up to June 30.06.2016

(Amount in Rs)

S. No	Name of tenants	Arrear up to June 2016
1	Akhtar bibi	8,686
2	Muhammad Arshad	8,686
3	Muhammad Arif	3,948
4	Hafiz abdul bari	19,033
5	Pervaiz Khan	9,556
6	Gul Zar	34,557
7	Shoukat zaman	9,872
8	Muhammad Anwar	40,042
9	Muhammaad Iqbal	6,582
10	Auranzaib	58,143
11	Auranzaib	8,157
12	Babar Suleman	5,438
13	Asfar Ali	17,696
14	Muhammad asif	5,056
15	Khan Nawaz	15,168
16	Muhammad Rehman	5,056
17	Muhammad Rehman	4,308
18	Yasir Salam	11,152
19	Muhammad farooq	12,640
20	Arsalan	16,448
21	Aurangzaib	18,792
22	Hasseb Wali	15,168
23	Niaz	13,248
24	Zubair	16,479
25	Khalid Mehmood	7,336
26	Tariq Mehmood	8,927
27	Tariq Mehmood	7,034
28	Irfan	6,513
29	Abdul Rashid	9,760
30	Khan Zada	7,140
31	Haroon Khushi	32,192
32	Ziaf Khan	9,148
33	Widow Ihsan	12,640
34	Ghyas qureshi	15,168
35	Malak Abdul salam	9,426
36	Rihan Khan	9,426
37	Ijaz Khan	9,306
38	Shahid Aziz	1,519
39	Per Muhammad	9,438
40	Muhammad Ijaz	34,680

41	Sajid Mehmood	5,032
42	Abdul Ghafor	3,808
43	Mehmood Ul Hassan	16,132
44	Muhammad Shafeeq	19,595
45	Shoukat Ali	18,826
46	Akhtar Ali	17,160
47	Malak Nazakat	25,421
48	Sajid Mehmood	11,454
49	Afaq Ali	12,617
50	Majid Ur Rehman	15,092
51	Syed Ghafran Shah	22,638
52	Muhammad Yousaf	18,865
53	Mehdi Zaman	68,038
54	Ghulam	18,865
55	Munawer Khan	22,638
56	Muhammad Rafiq	23,444
57	Muhammad Ismail	17,478
58	Jameel Rehman	65,703
59	Arif	15,390
60	Muhammad Shafeeq	12,691
61	Abdul Waheed	15,960
62	Muhammad Abdullah	21,420
63	Rbab Kamran	57,555
64	Jameel Rehman	83,166
65	Haji Mansoor	79,301
66	Shoukat Rehman	44,380
67	Shoukat Rehman	62,044
68	Khalid Nawaz	62,724
69	Arif Zaman	21,537
70	Tariq Khan	32,464
71	Shakeel	60,740
72	Seth Abdul Hameed	130,806
73	Seth Abdul Hameed	122,384
74	Muhammad Ismail	68,684
75	Seth Abdul Hameed	168,953
76	Abdul Khaliq	5,634
77	Muhammad Saleem	15,024
78	Yasir Mehmood	41,636
79	Hasrat Mehmood	8,196
80	Syedi Zaman	4,764
81	Muhammad Aksar	26,660
82	Hasrat Mehmood	115,984
83	Syedi Zaman	6,636
84	Muhammad Ayaz	26,160
85	Abdul Qadeer	58,928

86	Abdul Qadeer	53,987
87	Aurang Zaib	48,171
88	Aurang Zaib	22,812
89	Muhammad Irshad	102,246
90	Abdul Qadeer	13,946
91	Shrafat Khan	7,384
92	Abdul Qadeer	47,428
93	Kala Khan	93,708
94	Fiaz Khan	55,554
95	Muhammad Maskeen	52,616
96	Sharafat Khan	25,488
97	Sharafat Khan	18,852
98	Sharafat Khan	14,076
Total		2,882,459

Annex-10
Para 1.2.3.4

Detail of outstanding dues on account of rent of sheds

(Amount in Rs)

S.No	Name of Tenant	Arrears from 1st January to 30.06.2015 include	Rent for 2015-16	Total rent outstanding	Rent deposited till date	Rent outstanding
1	Muhammad Iqbal	86532	13,692	100,224	27006	73218
2	Muhammad pervaiz	86532	13,692	100,224	27006	73218
3	Ameer Nawaz	86532	13,692	100,224	41328	58896
4	Arshid Mehmood	86532	13,692	100,224	43400	56824
5	Habib Ur Rehman	86532	13,692	100,224	31340	68884
6	Shamraiz	86532	13,692	100,224	38220	62,004
7	Abdul Razaq	86532	13,692	100,224	48788	51,436
8	Khurshid Anwar	86532	13,692	100,224	23922	76,302
9	Saif Ur Rehman	86532	13,692	100,224	45150	55,074
10	Basher Muhammad	86532	13,692	100,224	27328	72,896
11	Muhammad Iqbal	86532	13,692	100,224	66904	33,320
12	Arshid Mehmood	86532	13,692	100,224	40045	60,179
13	Muhammaajir Shahd Musif	86532	13,692	100,224	1658	98,566
14	Muhammad Maskeen	86532	13,692	100,224	1658	98,566
15	Sajid	86532	13,692	100,224	1658	98,566
16	Mastajir Shah	86532	13,692	100,224	1658	98,566
17	Abdul Rashed	86532	13,692	100,224	1658	98,566
18	Ali Aksar	86532	13,692	100,224	1658	98,566
19	Shahzad	86532	13,692	100,224	1658	98,566
20	Asif Gul	86532	13,692	100,224	14810	85,414

21	Muhammad Yaqoob	86532	13,692	100,224	1658	98,566
22	Ismail	86532	13,692	100,224	13,692	86,532
23	Ghulam Bashir	86532	13,692	100,224	40610	59,614
24	Ahmad	86532	13,692	100,224	31079	69,145
25	Fiaz Ahmad	86532	13,692	100,224	1658	98,566
26	Khalid	86532	13,692	100,224	8720	91,504
27	Muhammad Dawood	86532	13,692	100,224	35610	64,614
28	Taj Muhammad	86532	13,692	100,224	1658	98,566
29	Abid	86532	13,692	100,224	1658	98,566
30	Mir Zaman	86532	13,692	100,224	1658	98,566
31	Muhammad Nawaz	86532	13,692	100,224	1658	98,566
32	Abdul Waheed	86532	13,692	100,224	1658	98,566
33	Jahanzaib	86532	13,692	100,224	1658	98,566
34	Khan Afsar	86532	13,692	100,224	1658	98,566
35	Muhammad Iqbal	86532	13,692	100,224	1658	98,566
36	Mian Gul	86532	13,692	100,224	47612	52,612
37	Azeem Khan	86532	13,692	100,224	47280	52,944
38	Ziarat Khan	86532	13,692	100,224	47280	52,944
39	Muhammad Saleem	86532	13,692	100,224	47280	52,944
40	Nadeem Ahmad	86532	13,692	100,224	37108	63,116
41	Nadeem Ahmad	86532	13,692	100,224	25999	74,225
42	Banaris	86532	13,692	100,224	1658	98,566
43	Abdul Rashed	86532	13,692	100,224	1658	98,566

44	Ghulam Nabi	86532	13,692	100,224	1658	98,566
45	Muhammad Nazeer	86532	13,692	100,224	41700	58,524
46	Sadaqat Hussain	86532	13,692	100,224	1658	98,566
47	Faisal Shaheen	86532	13,692	100,224	1658	98,566
48	Waris Khan	86532	13,692	100,224	1658	98,566
49	Zahor Din	86532	13,692	100,224	1658	98,566
50	Nazeer	86532	13,692	100,224	1658	98,566
51	Muhammad Rafiq	86532	13,692	100,224	1658	98,566
52	Akhtar Nawaz	86532	13,692	100,224	1658	98,566
53	Liaqat	86532	13,692	100,224	1658	98,566
54	Ghulam Mustafa	86532	13,692	100,224	1658	98,566
55	Khan afsar	86532	13,692	100,224	1658	98,566
56	Shakeel Ahmad	86532	13,692	100,224	41612	58,612
57	Sadaqat	86532	13,692	100,224	43612	56,612
58	Syed Sajjad	86532	13,692	100,224	1658	98,566
59	Karam Dad	86532	13,692	100,224	1658	98,566
60	Muhammad Rafiq	86532	13,692	100,224	1658	98,566
61	Sajjid	86532	13,692	100,224	1658	98,566
62	Nasir ud din	86532	13,692	100,224	6658	93,566
63	Yousaf	86532	13,692	100,224	6658	93,566
64	Sultan	86532	13,692	100,224	1658	98,566
65	Khalid	86532	13,692	100,224	1658	98,566
66	Mir afzal	86532	13,692	100,224	1658	98,566

67	Zahid Iqbal	86532	13,692	100,224	43612	56,612
68	Muhammad Zahor	86532	13,692	100,224	12694	87,530
69	Ghulam Nabi	86532	13,692	100,224	27694	72,530
70	Murtaza	86532	13,692	100,224	6657	93,567
71	Rafaqt	86532	13,692	100,224	1658	98,566
72	Musarat	86532	13,692	100,224	1658	98,566
73	Yasir	86532	13,692	100,224	13194	87,030
74	Dorya Khan	86532	13,692	100,224	45628	54,596
75	Gulzar Khan	86532	13,692	100,224	50394	49,830
76	Shafeeq	86532	13,692	100,224	50394	49,830
77	Rashid Mehmood	86532	13,692	100,224	74740	25,484
78	Farman	86532	13,692	100,224	1658	98,566
79	Mushtaq	86532	13,692	100,224	33710	66,514
80	Bashir	86532	13,692	100,224	58348	41,876
81	Muhammad Younas	86532	13,692	100,224	47527	52,697
82	Shamriaz	86532	13,692	100,224	49480	50,744
83	Chan Zaib	86532	13,692	100,224	1658	98,566
84	Zahid Mehmood	86532	13,692	100,224	34274	65,950
85	Naeem Khan	86532	13,692	100,224	32398	67,826
86	Sultan Bashir	86532	13,692	100,224	27256	72,968
87	Aslam	86532	13,692	100,224	51442	48,782
88	Babar	86532	13,692	100,224	15777	84,447
89	Muhammad Ali	86532	13,692	100,224	58180	42,044

90	Abdul Hafiz	86532	13,692	100,224	35080	65,144
91	Abdul Waheed	86532	13,692	100,224	55008	45,216
92	Ali Dad	86532	13,692	100,224	36008	64,216
93	Makhan Khan	86532	13,692	100,224	40798	59,426
94	Aziz Muhammad	86532	13,692	100,224	40798	59,426
95	Shabir	86532	13,692	100,224	20610	79,614
96	Janat Gul	86532	13,692	100,224	13662	86,562
97	Gul Zameen	86532	13,692	100,224	1658	98,566
98	Rustam	86532	13,692	100,224	29718	70,506
99	Mubarak Khan	86532	13,692	100,224	50024	50,200
100	Shahid Hameed	86532	13,692	100,224	1658	98,566
101	Mehbub Hussain	86532	13,692	100,224	1658	98,566
102	Munsaf Dad	86532	13,692	100,224	1658	98,566
103	Muhammad Ijaz	86532	13,692	100,224	43080	57,144
104	Shamraiz Ahmad	86532	13,692	100,224	51442	48,782
105	Aurang Zaib S/O Zardad	86532	13,692	100,224	51442	48,782
106	Aurang zaib S/O Buland Khan	86532	13,692	100,224	49093	51,131
107	Widow of Abdul Sattar	86532	13,692	100,224	51442	48,782
108	Muhammad Younas	86532	13,692	100,224	6710	93,514
109	Muhammad Dawood	86532	13,692	100,224	6710	93,514
Total						8,537,025

Annex-11
Para 1.3.3.1

Unauthorized retention of income tax

(Amount in Rs)

S. No	Description of payment	Income Tax deducted
1	Works contracts	3,964,050
2	Hiring of shovel with tractor trollies	52,443
3	Hiring charges of advocate	4,200
4	Entertainment charges – Royal Bakers	1122
5	-do-	874
6	Khalo Tent Service	4,770
7	Entertainment charges – Royal Bakers	4,030
8	Entertainment charges – Royal Bakers	3000
9	Repair of vehicle – MRD 333	7,030
10	Purchase of machinery – Split AC	5,230
11	Purchase of furniture	45,280
	Total	4,092,029