



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT COUNCIL AND MUNICIPAL
COMMITTEES
DISTRICT MANSEHRA
AUDIT YEAR 2015-16**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AP	Advance Para
ADP	Annual Development Programme
AOM&R	Annual Ordinary Maintenance and Repair
CMD	Chief Minister Directives
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CSR	Composite Schedule of Rate
CTR	Central Treasury Rules
CMD	Chief Minister Directives
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursing Officer
DG	Director General
DLF	District Local Fund
GFR	General Financial Rules
LCB	Local Council Board
LGA	Local Government Act
LGO	Local Government Ordinance
MFDAC	Memorandum for Departmental Accounts Committee
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PFC	Provincial Finance Commission
RDA	Regional Directorate of Audit
KPK	Khyber Pakhtunkhwa

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor-General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 168 of Local Government Act 2012, require the Auditor-General of Pakistan to conduct audit of the receipts and expenditure of Local Fund of District Council and Municipal Committees.

The report is based on audit of the accounts of District Council and Municipal Committees Mansehra for the Financial Year 2014-15. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa, Peshawar conducted audit on test check basis during 2014-15 & 2015-16 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 carrying value of Rs. 1 million or more. Relatively less significant issues are listed in the Annexure-1 of the Audit Report. The Audit Observations listed in the Annexure -1 shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation would 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 written replies of the Departments. DAC meeting could not be convened despite repeated requests.

The Audit Report is submitted to the Governor of Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 168 of Khyber Pakhtunkhwa Local Government Act 2012 to be laid before appropriate legislative forum.

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Khyber Pakhtunkhwa, Peshawar, is responsible to conduct the audit of all District Councils, Municipal Committees (MCs) and Union Councils (UCs). Its Regional Directorate of Audit Abbottabad has audit jurisdiction of District Councils, Municipal Committees and UCs of six Districts i.e. Abbottabad, Haripur, Mansehra, Battagram, Kohistan and Tor Ghar.

The Regional Directorate of Audit Abbottabad has a human resource of 12 officers and staff, constituting 3,012 man days. A budget of Rs 15.840 million was allocated to the Directorate during 2015-16. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs carried out by Local Governments in Abbottabad Division. Accordingly, Regional Director Audit Abbottabad carried out audit of the accounts of District Council and Municipal Committees Mansehra for the Financial Year 2014-15 and the findings included in the Audit Report.

The District Council Mansehra and three Municipal Committees in the District perform their functions under Khyber Pakhtunkhwa Local Government Act 2012. Administrative Secretary i.e Secretary Local Government and Rural Development Department, Khyber Pakhtunkhwa is the Principal Accounting Officer for these local bodies. According to financial provisions of the Act, the Secretary Local Government and Rural Development Department, Khyber Pakhtunkhwa authorizes the Annual Budget Statement for these local bodies in the form of budgetary grants.

a. Scope of Audit

Total expenditure of District Council Mansehra and Municipal Committees in District Mansehra for the Financial Year 2014-15, was Rs 764.213 million. Out of this RDA, Abbottabad audited an expenditure of Rs 692.570 million which, in terms of percentage, was 90% of auditable expenditure.

The receipts of District Council and Municipal Committees, District Mansehra for the Financial Year 2014-15, were Rs 295.156 million. Out of this,

RDA Abbottabad audited receipts of Rs 295.156 million which, in terms of percentage, was 100% of auditable receipts.

The total expenditure and receipt of District Council and Municipal Committees, District Mansehra, for the Financial Year 2014-15 were Rs 764.213 million. Out of this RDA Abbottabad audited the expenditure and receipts of Rs 692.570 million.

b. Recoveries at the instance of audit

Recovery of Rs 61.96 million was pointed out during the audit. However, no recovery was affected till finalization of this report. All the recoveries pointed out were not in the notice of the executives prior to audit.

c. Audit Methodology

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

d. Audit Impact

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

e. Comments on the internal control and internal audit department

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

One of the basic components of Internal Control System, as envisaged under Para 13 of GFR Volume-I, is internal audit which was not found prevalent in District Council and Municipal Committees, District Mansehra. Neither rules for internal audit have been framed nor internal audit report as required was provided to audit.

f. Key audit findings of the report:

- i. Non Production of Record was noted in two cases.¹
- ii. Irregularity & Non-compliance of Rs 151.42 million was noticed in eight cases involving.²
- iii. Loss due to Internal controls weaknesses of Rs 61.96 million was noticed in eight cases involving.³

g. Recommendations

- i. Disciplinary action needs to be taken for non production of record as well as violation of the rules and regulations in spending the public money.
- ii. Concerted efforts need to be made to recover long outstanding dues.
- iii. Department needs to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc to ensure that lapses of the kind reported in this audit report are preempted and fair value for money is obtained from public spending.
- iv. Inquiries need to be held to fix responsibility for late completion of schemes and irregular payments.

¹Para 1.2.1.1 & 1.3.1.1

²Para 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.3.2.1, 1.4.2.1, 1.5.1.1, 1.5.1.2 & 1.5.1.3

³Para 1.2.3.1, 1.2.3.2, 1.2.3.3, 1.2.3.4, 1.3.3.1, 1.3.3.2, 1.3.3.3, & 1.4.1.1

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

S. No	Description	No.	Budget
1.	Total Entities (PAO) in Audit Jurisdiction	1	764.213
2.	Total formations in audit jurisdiction	4	764.213
3.	Total Entities(PAO) Audited	1	692.570
4.	Total formations Audited	4	692.570
5.	Audit & Inspection Reports	4	692.570
6.	Special Audit Reports	-	
7.	Performance Audit Reports	-	
8.	Other Reports	-	

Table 2: Audit observations classified by Categories

(Rs in million)

S. No	Description	Amount Placed under Audit Observation
1.	Unsound asset management	0
2.	Weak financial management	61.96
3.	Weak Internal controls relating to financial management	151.420
4.	Others	0
	Total	213.38

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

S. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year (2014-15)	Total last year (2013-14)
1.	Outlays Audited	-	228.130	295.15	169.284	692.570	772.886
2.	Amount Placed under Audit Observations /Irregularities of Audit	-	153.455	59.925	-	213.38	34.343
3.	Recoveries Pointed Out at the instance of Audit	-	55.336	6.624	-	61.96	24.743
4.	Recoveries Accepted /Established at the instance of Audit	-					
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

Table 4: 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	61.96
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3.	Accounting Errors (accounting policy departure from NAM, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4.	Quantification of weaknesses of internal control systems.	151.420
5.	Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies	-
6.	Non production of record	-
7.	Others, including cases of accidents, negligence etc.	-
	Total	213.38

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

S. No	Description	Amount
1.	Outlays Audited	692.570
2.	Expenditure on Audit	0.743
3.	Recoveries realized at the instance of Audit	0
	Cost-Benefit Ratio	1 : 0

CHAPTER – 1

1.1 District Council & Municipal Committees District Mansehra

1.1.1 Introduction

District Mansehra has three tehsils i.e. Mansehra, Balakot and Oghi. There is a District Council and three Municipal Committees. District Council has a Chief Coordination Officer, District Officer (Finance), District Officer (Infrastructure) and District Officer (Regulation). Municipal Committees have Chief Municipal Officers, Municipal Officers (Finance), Municipal Officers (Infrastructure) and Municipal Officers (Regulation). District Council Mansehra has one Drawing and Disbursing Officer (DDO) i.e. Chief Coordination Officer & Chief Municipal Officers are the DDOs of Municipal Committees.

1.1.2. Comments on Budget and Accounts (Variance Analysis)

An amount of Rs 173.901 million was allocated as grant in aid by the Provincial Government to District Council Mansehra and Municipal Committees of District Mansehra. An amount of Rs 295.156 million was realized from own sources during Financial Year 2014-15. Thus making a total of Rs 469.057 was available with the District Council Mansehra and Municipal CommitteesMansehra. Out of this an expenditure of Rs 251.229 million was incurred by the District Council and Municipal CommitteesMansehra with a saving of Rs 187.664 million during the Financial Year 2014-15. Detail is given below:

Detail of budget & expenditure during Financial Year 2014-15

(Rs in millions)

2014-15	Budget	Expenditure	Excess/ (Saving)	%age
Salary	163.471	146.9	(16.539)	10.118
Non-salary	77.457	61.126	(16.334)	21.084
Developmental	228.130	43.172	(154.793)	67.853
Total	469.057	251.229	(187.664)	40.009

Detail of receipts realized during Financial Year 2014-15

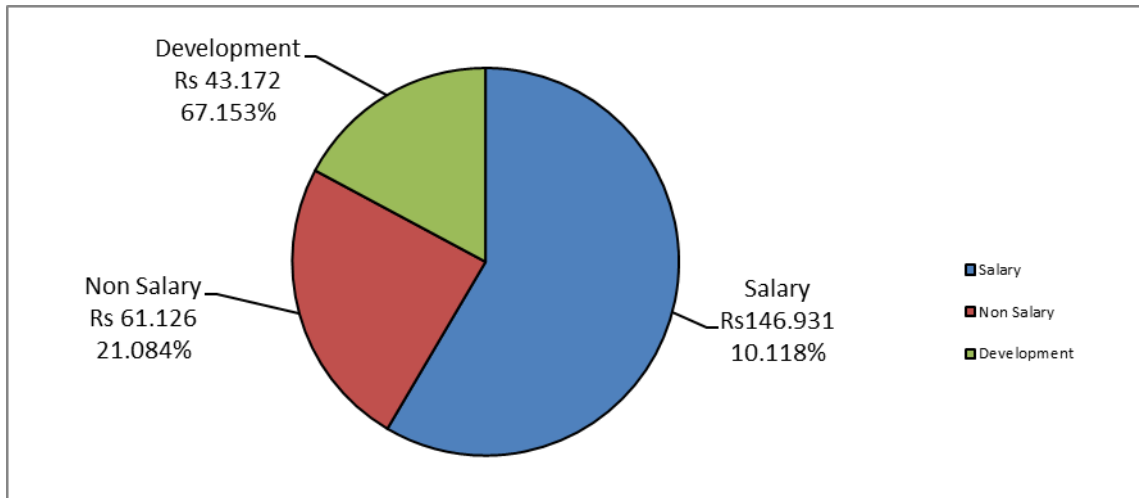
(Rs in million)

2014-15	Provincial Grant in Aid	Realization from own sources	Total
Receipts	173.901	295.156	469.057

The huge savings of Rs 187.664 million in all heads of accounts indicates weakness in the capacity of these local institutions to utilize the amount allocated.

Expenditure 2014-15

(Rs in million)



1.1.3 Brief Comments on the status of compliance with PAC Directives

The audit report pertaining to Audit Year 2014-15 has been submitted to the Governor of Khyber Pakhtunkhwa. Detail of PAC meetings is given below:

S. No.	Audit Year	PAC meeting convened /Not convened
1.	2014-15	Not Convened

DISTRICT COUNCIL MANSEHRA

1.2 DISTRICT COUNCIL MANSEHRA

1.2.1 Non Production of Record

1.2.1.1 Non Production of Auditable Record

Section 14(3) of the Auditor General's (Functions, Powers and Terms and Conditions of service) Ordinance 2001, any person or authority hindering the auditorial function of Auditor General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant efficiency and conduct rules, applicable to such person.

Chief Coordination Officer District Council Mansehra failed to produce auditable record during the year 2014-15 as detail below:

1. Detail of Appointments made during the year 2014-15.
2. POL/Repair of Vehicles along with relevant Log Books.
3. Service Books and Personal Files of Employees
4. Diary Dispatched Register
5. Detail of properties along with property register.
6. Detail of income regarding rest houses.
7. Detail of advance payments made to project leaders.
8. Stock Registers.

Non production of record occurred due to weak internal control system as a result the varacity of expenditure could not be verified.

When reported in October 2015, management stated that record would be produced soon to audit. However, no progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in November 2015, which was not convened till finalization of this report.

Audit recommends production of record to audit besides taking action the person(s) at fault.

1.2.2 Irregularity & Non-compliance

1.2.2.1 Less Recovery of Property Tax - Rs 2.191 Million.

According to Clause 179 of LGA 2012 read with clause VI of Secretary Local Council Board, Peshawar letter No: AO/LCB/Budget/2014-15 dated 25.07.2014, all arrears of taxes, rents and other moneys claimable by a Local Council under this Act shall be recoverable as arrears of land revenue and efforts may be made to achieve the targets of revenue up to the maximum level and to generate new sources of income.

Chief Coordination Officer, District Council Mansehra during 2014-15 awarded the contract of 2% property tax valuing Rs. 113,250,000. However, the local office recovered an amount of Rs. 85,945,900 from the Contractor resultantly an amount of Rs. 2,191,569 remained deficient, which resulted into loss to local fund.

Less recovery of property tax occurred due to non compliance of rules, which resulted into loss of Rs. 2,191,569 to Local Fund.

When reported in August 2015, management stated that less recovery on account of 2% property tax occurred due to late approval from Provincial Government. Reply of the department was not satisfactory, as no documentary proof was provided to Audit.

Request for convening of DAC meeting was made in November 2015, which was not convened till finalization of this report.

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

AP 11 (2014-15)

1.2.2.2 Non Utilization of Developmental Funds - Rs 126.266 Million

Para 12 of the General Financial Rules Volume I requires that a controlling officer must see not only that the total¹⁶ expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are

expended in the public interest and upon objects for which the money was provided. Further, according to PFC guidelines the funds released under PFC for District ADP should be utilized on development schemes.

Chief Coordination Officer District Council Mansehra during 2014-15 received Rs 13,672,600 as Developmental Grants from Provincial Government on account of PFC (Provincial Finance Commission), CMD (Chief Minister Directives) and DLF (District Local Fund). However an amount of Rs 126,266,997 remained unspent on 30th June 2015. Detail is given at annexure-2.

In spite of the fact that the funds were available with the local office and Administrative Approval was available, the Developmental Schemes were not executed within the stipulated time. Resultantly local community was deprived of the basic facilities of developmental activities.

Non utilization of funds occurred due to non compliance of rules which resulted in blockade of Government money.

When reported in August 2015, management stated that due to local bodies election contractors were reluctant to participate in tendering process. Where tenders were awarded work was delayed due to their current election campaign.

Request for convening of DAC meeting was made in November 2015, which was not convened till finalization of this report.

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

AP 03 (2014-15)

1.2.2.3 Irregular Expenditure without Obtaining Technical Sanction - Rs 7.6 Million

Para 56 of CPWD Code provides that work may not be executed without obtaining Technical Sanction.

Chief Coordination Officer District Council Mansehra during 2014-15 allowed payment of Rs¹⁷ 7,600,000 for execution of various

developmental schemes without obtaining technical sanction as detail in annexure-9.

Irregular executions of schemes occurred due to weak internal control which resulted in violation of Government orders.

When pointed out in September 2015, management stated that due to oversight the schemes were left to obtain technical sanction. The reply was not valid as no action was taken by the department till finalization of this report.

Request for convening of DAC meeting was made in November 2015, which was not convened till finalization of this report.

Audit recommends justification and regularization besides action against the person(s) at fault.

AP 07 (2014-15)

1.2.3 Internal Control Weaknesses

1.2.3.1 Non Recovery of Lease From PTDC – Rs 3.355 Million

According to Clause 179 of LGA 2012 read with clause VI of Secretary Local Council Board, Peshawar letter No: AO/LCB/Budget/2014-15 dated 25.07.2014, all arrears of taxes, rents and other moneys claimable by a Local Council under this Act shall be recoverable as arrears of land revenue and efforts may be made to achieve the targets of revenue up to the maximum level and to generate new sources of income.

Chief Coordination Officer, District Council Mansehra during 2014-15 failed to collect property rent of rest house building situated at Balakot used for commercial purpose by PTDC aggregating to Rs. 3,355,071. Provincial Government of KPK through Secretary Sports Tourism has cancelled lease agreement of PTDC Balakot vide No. SO(T)/2014/5-73/Vol-II dated: 23-05-2014. The local office neither obtained possession of the property nor recovered the outstanding rent from PTDC till the dates of audit.

Non recovery of property rent occurred due to weak internal control system which resulted in loss of Rs 3.355 million to Government.

When reported in August 2015, management stated that strenuous efforts are being made for the recovery of outstanding property rent and result of the recovery would be shown to next audit. However, no progress was shown till finalization of this report.

Request for convening of DAC meeting was made in November 2015, which was not convened till finalization of this report.

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

AP 13 (2014-15)

1.2.3.2 Non Recovery of Government Dues – Rs 1.116 Million

According to Local Government Act 2012 Clause 179 (Collection and Recovery of Taxes etc) under sub clause (I), Failure to pay any tax and other money claimable under this Act shall be an offence. (2) All arrears of taxes, rents and other moneys claimable by a Local Council under this Act shall be recoverable as arrears of land revenue.

Chief Coordination Officer, District Council Mansehra up to 30th June failed to collect various property rents amounting to Rs 1,079,217 from the tenants.

Similarly Chief Coordination Officer, District Council Mansehra failed to recover professional tax at the time of agreement from the contractors of cattle fair during the year 2014-15 as per detail below.

S.No	Name of Contract	Lease Amount 2013-14	Professional Tax 2014-15
1.	Cattle Fair, Mansehra	23,200,000	25,000
2.	Cattle Fair, Shinkiari	1,271,000	5,000
3.	Cattle Fair, Gari Habib Ullah	1,650,000	7,000
		Total:	37,000

Non recovery of Property Rent and Professional Tax occurred due to weak internal control system which resulted in loss to Government.

When reported in August 2015, management stated that strenuous efforts are being made for the recovery of outstanding property rent and final progress of the recovery would be shown to next audit. However, no progress was shown till finalization of this report.

Request for convening of DAC meeting was made in November 2015, which was not convened till finalization of this report.

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

AP 14 (2014-15)

1.2.3.3 Loss to Government – Rs 3.031 Million

According to clause-2 of the model terms and conditions for the contracts of Cattle Fair, Bus Stand, and other taxes circulated vide No.AO-II/LCB/6-11/2013 dated 20-02-2013 “the Local Government Department shall fix different dates in one advertisement for auctioning the contract of local taxes. If no reasonable bid is offered then another advertisement shall be published by the concerned local councils in the renowned and widely circulated newspapers through information Department at least seven clear working days before the date fixed for auction of the contract. The same practice shall continue till 15% increase or more reasonable bid is achieved over the last year approved bid.”

Chief Coordination Officer, District Council Mansehra during 2014-15 auctioned and awarded the contract of Cattle Fair Mansehra amounting to Rs.23,200,000. The local office failed to auction the contract with 15% increase as per detail given below:-

Cattle Fair awarded during 2013-14	-	22,810,000.
15% increase vide para-2	-	<u>3,421,500.</u>
Base price for award of 2014-15	-	26,231,500.
Actual Auction during 2014-15	-	<u>23,200,000.</u>
Loss to government	-	3,031,500.

The Deputy Commissioner being administrator of District Council, Mansehra vide his letter No.436-40 dated 23rd September, 2014 also brought in to the notice of Secretary LCB Peshawar that the CCO Mansehra has reduced the contractual amount of Cattle Fair from 23,200,000 to 18,738,468 by altering the laid down conditions of contract agreement in favour of contractor concerned.

Loss to government occurred due to weak internal control system which resulted in loss of Rs 3,031,500 to Government.

When reported in August 2015, management stated that loss occurred due to shortage of staff and weak position. Reply of the department was not satisfactory.

Request for convening of DAC meeting was made in November 2015, which was not convened till finalization of this₂₁ report.

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

AP 05 (2014-15)

1.2.3.4 Irregular Award of Contract and Non Recovery of Penalty – Rs 1.323 Million

According to clause-20 of the Model Terms and Conditions for the contracts of Cattle Fair, Bus Stand, and other taxes circulated vide No.AO-II/LCB/6-11/2013 dated 20-02-2013,“Defaulter Firms, nominee, authority holders will not be allowed to participate in any auction proceedings. The default includes any outstanding amount of the Provincial or Federal Government”.

Chief Coordination Officer, District Council Mansehra during 2014-15 awarded the contract of Development Charges of Local Products amounting to Rs 944,000.

However, following audit observations were made:

1. The concerned contractor was defaulter of Rs. 183,935 in the previous year.
2. The local office was required to black list the contractor for future contracts.
3. The contractor not only participated and succeeded in getting contract of development charges on local products but also openly participated in other auctions during 2014-15 in violation of above mentioned criteria.
4. Outstanding amount was paid on 01-09-2014 after lapse of two months of the expiry of contract.
5. The local office was required to impose penalty @1% per day amounting to Rs. 378,834.

Irregular award of contract and non recovery of penalty occurred due to weak internal control system.

When reported in August 2015, management stated that recovery was made from the earnest money and the contract was allotted due to lowest rates with the approval of Provincial Government. The reply was not satisfactory as the outstanding amount was not cleared before award of contract.

Request for convening DAC meeting was made in November 2015, but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this report.

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

AP 10 & 12 (2014-15)

MUNICIPAL COMMITTEE MANSEHRA

1.3 MUNICIPAL COMMITTEE MANSEHRA

1.3.1 Non Production of Record

1.3.1.1 Non Production of auditable Record

Section 14(3) of the Auditor General's (Functions, Powers and Terms and Conditions of service) Ordinance 2001, any person or authority hindering the auditorial function of Auditor General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant efficiency and conduct rules, applicable to such person.

Chief Municipal Officer Municipal Committee, Mansehra failed to produce auditable record during the year 2014-15 as detail below:

- 1) Detail of bank accounts with statements
- 2) Establishment register/pay record/personal files and service books
- 3) Stock and consumption record
- 4) Details Fees on building plan approvals
- 5) Technical Sanctions and MBs
- 6) Road inventory
- 7) Detail of machinery along with log books
- 8) Detail of government vehicles along with allotment files
- 9) Fire Brigade record

Non production of record occurred due to weak internal control system as a result the varacity of expenditure could not be verified.

When reported in October 2015, management stated that record would be produced soon to audit. However no progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in November 2015, which was not convened till finalization of this report.

Audit recommends production of record to audit besides taking action the person(s) at fault

1.3.2 Irregularity & Non-compliance

1.3.2.1 Irregular Payment due to Unauthorized Technical Sanction – Rs 8.572 Million

According to Khyber Pakhtunkhwa Local Government Department letter No.ACI/LCB/ESTT:/3-5/2005 dated 22-11-2005 powers to accord Technical Sanctions for the works, by the Engineer in BPS -16 are upto Rs 500,000.

Chief Municipal Officer Municipal Committee, Mansehra during 2014-15 allowed payment for execution of various schemes amounting to Rs8,572,000 (as per detail given at annexure-3). Technical Sanctions were accorded by AMO (I&S) being in BPS-16 for which he was not competent.

Irregular executions of schemes occurred due to weak internal control which resulted in violation of Government orders.

When pointed out in September 2015, management stated that detailed reply would be submitted after consulting the relevant record. However, no progress was shown till finalization of this report.

Request for convening of DAC meeting was made in November 2015, which was not convened till finalization of this report.

Audit recommends justification and regularization besides action against the person(s) at fault.

AP 43 (2014-15)

1.3.3 Internal Control Weaknesses

1.3.3.1 Irregular Advance Payment and Non Adjustment of Advances – Rs 3.289 Million

Para 28 of the General Financial Rules Volume I requires that no amount due to Government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of the competent authority for their adjustment must be sought.

Chief Municipal Officer Municipal Committee, Mansehra during 2014-15 allowed advances of Rs3,288,900 to staff for execution of different works. The amounts of advances made to employees were unauthorized as expenditure could not be incurred as per codal formalities of procurement rules. (Detail is given at annexure-4).

Advances to the employees were not adjusted / recovered due to weak internal control which resulted in loss to the Government.

When pointed out in September 2015, management stated that the audit observation would be attended and progress would be intimated. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made in November 2015, which was not convened till finalization of this report.

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

AP 28 (2014-15)

1.3.3.2 Loss due to Less Recovery of Receipts – Rs 41.853 Million

Accordinging to Local Governemnt Act 2012 Clause 179 (Collection and Recovery of Taxes etc) under sub clause (I), Failure to pay any tax and other money claimable under this Act shall be an offence. (2) All arrears of taxes, rents and other moneys claimable by a Local Council under this Act shall be

recoverable as arrears of land revenue.

Chief Municipal Officer Municipal Committee, Mansehra during 2014-15, failed to recover different receipts amounting Rs 3,537,520 as per required targets. Detail is given below:

S. No	Name of contract	Auction Amount	Departmental collection	Required amount (Rs)	Amount deposited (Rs)	Less deposit (Rs)
1.	Parking fee GTS stand	335,000	94,480	240,520	216,600	23,920
	Income tax	--	--	24,052	21,660	2,392
2.	Sign board	3,161,000	187,800	2,973,200	1,100,000	1,873,200
	Income tax			297,320	110,000	187,320
3.	Building fee	4,200,000	1,327,743	2,872,257	1,553,445	1,318,812
	Income tax			287,226	155,350	131,876
	Total:	7,696,000		6,694,575	31,57,055	3537520

Similarly Chief Municipal Officer Municipal Committee, Mansehra during 2014-15 failed to collect receipts of Rs 38,314,562 from the following sources.

S. No	Particulars	Previous year arrears	Current year demand	Total demand	Departmental collection	Outstanding recovery
1.	Rent of Shops and cabins	448,635	364,255	812,890	246,512	566,378
2.	Rent of Lawyer offices	2,564,877	327,324	2,892,201	0	2,892,201
3.	Water charges	28,496,288	9,752,400	38,248,688	3,392,705	34,855,983
	Total	31,509,800	10,443,979	41,953,779	3,639,217	38,314,562

Less recovery of receipts occurred due to weak managerial control, which resulted in loss to Government.

When pointed out in September 2015, management stated that it was settled practice that leftover arrears are recoverable during next financial year. Progress would be shown to audit. However, no progress was received till finalization of this report.

Request for convening of DAC meeting was made in November 2015, which was not convened till finalization of this report.

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

AP 29 &32 (2014-15)

1.3.3.3 Non Imposition of Penalty for Delay in Completion of Schemes – Rs 4.915 Million

Clause-2 of the conditions of the Contract Agreement provides that the contractor has to pay compensation @ 1% per day or maximum 10% of the estimated cost per day for the delay in completion of work.

Chief Municipal Officer Municipal Committee, Mansehra during 2014-15 awarded various developmental works having an estimated cost of Rs. 8,572,000 to different contractors. The works were not completed in stipulated period of time. Neither time extension was granted nor penalty @ 10% amounting to Rs. 4,914,859 was recovered from the concerned contractors. Detail is given at Annex-5

Audit observed that non deduction of penalty for late completion was due to lack of financial and managerial control.

When pointed out in September 2015, management stated that detailed reply would be submitted after consulting the relevant record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made in November 2015, which was not convened till finalization of this report.

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

AP 36 (2014-15)

MUNICIPAL COMMITTEE BALAKOT

1.4 MUNICIPAL COMMITTEE BALAKOT

1.4.1 Internal Control Weaknesses

1.4.1.1 Non-Imposition of Penalty for delay in Completion of Scheme - Rs 1.043 Million

According to Para 06 of the work orders, the works shall be completed within the stipulated period of time otherwise, 10% penalty shall be imposed on default contractors for delay in completion of works.

Chief Municipal Officer, Municipal Committee Balakot during 2014-15 incurred expenditure of Rs 10,434,000 on execution of twenty nine (29) developmental Schemes at a total cost of Rs 10,434,000 (detail given at annexure-6) These schemes could not be completed in stipulated period of time. Neither time extension was granted nor penalty @10% amounting Rs 1,043,400 was recovered from the contractors.

Non recovery of penalty occurred due to weak internal control system which resulted in loss to Government

When reported in October 2015, management stated that reply would be submitted after scrutiny of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made in November 2015, which was not convened till finalization of this report.

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

AP 17 (2014-15)

1.4.2 Irregularity & Non-compliance

1.4.2.1 Irregular Expenditure without obtaining Technical Sanction - Rs-2.121 Million

Para 56 of CPWD Code provides that work may not be executed with out obtaining Technical Sanction.

Chief Municipal Officer Municipal committee Balakot, Mansehra during 2014-15 allowed payment for execution of various schemes amounting to Rs 2,121,360 without obtaining technical sanction from the competent authority as per detail below.

S.No	Name of scheme	Estimated Cost (Rs)	Expenditure (Rs)
1.	WSS Pumbara Satbani	1,000,000	675,000
2.	Tube Well at PK-54	1,800,000	1,164,680
3.	Extention of Laspatian Road	500,000	281,680
	Total:	3,300,000	2,121,360

Irregular executions of schemes occurred due to weak internal control which resulted in violation of Government orders.

When pointed out in September 2015, management stated that technical sanction would be taken from competent authority. The reply was not valid as no action was taken by the department till finalization of this report.

Request for convening of DAC meeting was made in November 2015, which was not convened till finalization of this report.

Audit recommends justification and regularization besides action against the person(s) at fault.

AP 18 (2014-15)

MUNICIPAL COMMITTEE OGH

1.5 MUNICIPAL COMMITTEE Oghi

1.5.1 Irregularity & Non-Compliance

1.5.1.1 Non-Imposition of Penalty - Rs 2.598 Million

According to Para 06 of the work order & Clause 2 of the contract agreement, the works shall be completed within the stipulated period of time otherwise, 10% penalty shall be imposed on defaulting contractors for delay in completion of works.

Chief Municipal Officer Municipal Committee Oghi (Mansehra) during 2014-15 awarded 26 developmental schemes with estimated cost of Rs. 25,977,000 to different contractors (as per detail given at annexure-7). However, the contractors failed to complete the schemes within stipulated period of time period. Neither time extension was granted nor penalty @10% amounting Rs. 2,597,700 was imposed on the contractors.

Non imposition of penalty occurred due to lack of interest in delivering municipality services and weak internal control which resulted in loss to Government treasury.

When pointed out in October, 2015, management stated that penalty would be deducted and progress would be shown to audit. However, no progress was intimated till issuance of this report.

Request for convening of DAC meeting was made in November 2015, which was not convened till finalization of this report.

Audit recommends completion of schemes and recovery of penalty from the person(s) at fault.

AP 46 (2014-15)

1.5.1.2 Non Forfeiture of Security due to Incomplete Developmental Schemes -Rs 1.107 Million

According to Clause 24 of the contract agreement, if the contractor refusing to carry out the work or leaving it incomplete, at any time or after the commencement of the work, the contractor shall pay compensation an amount equal to 10% of the estimated cost and the controlling officer, by in writing, rescind the contract and the security deposited by the contractor shall stand forfeited.

Chief Municipal Officer, Municipal Committee Oghi (Mansehra) during 2013-14 and 2014-15 awarded nine (09) developmental schemes to different contractors amounting Rs 3,398,253 as per detail given at annexure-8.

However, following audit observations were noticed:

1. The schemes were not completed after lapse of more than one year.
2. The local office did not impose 10% penalty amounting to Rs 615,000.
3. The local office did not rescind the contract and did not forfeit security amounting to Rs. 492,000 as required under the rules.
4. The local office did not initiate any action against the contractors at fault.

Irregularities occurred due weak administrative and financial control which resulted in loss to Government treasury.

When pointed out in October 2015, management stated that notices were issued to the contractors would be shown to the audit. However, no progress was intimated till issuance of this report.

Request for convening of DAC meeting was made in November 2015, which was not convened till finalization of this report.

Audit recommends forfeiture of securities and recovery of 10% penalty besides action against the person(s) at fault.

AP 51 (2014-15)

1.5.1.3 Irregular Expenditure without obtaining Technical Sanction - Rs 3.0 Million

Para 56 of CPWD Code provides that work may not be executed with out obtaining Technical Sanction.

Chief Municipal Officer Municipal committee Oghi, Mansehra during 2014-15 allowed payment for execution of a scheme construction of PCC Road Oghi Mansehra amounting to Rs 2,927,646 without obtaining technical sanction.

Irregular executions of schemes occurred due to weak internal control which resulted in violation of Government orders.

When pointed out in September 2015, management stated that technical sanction would be taken and progress would be intimated to audit. The reply was not valid as no action was taken by the department till finalization of this report.

Request for convening of DAC meeting was made in November 2015, which was not convened till finalization of this report.

Audit recommends justification and regularization besides action against the person(s) at fault.

AP 47 (2014-15)

ANNEXURE

Annexure-1

Statement showing detail of MFDAC Paras

(Rs in million)

S. No	AP No	Department	Title of the Para	Amount
1.	01	District Council	Non adjustment of advances.	0.531
2.	02	District Council	Unauthorized expenditure on account of hot & cold	0.413
3.	15	District Council	Non deduction of house rent.	0.126
4.	19.	MC Balakot	Non deduction of DPR Fund from contractors.	0.002
5.	20	MC Balakot	Blockage of developmental funds.	0.744
6.	21	MC Balakot	Non completion of schemes.	0.544
7.	22	MC Balakot	Excess payment	0.020
8.	23	MC Balakot	Overpayment due to non deduction of voids.	0.064
9.	25	MC Balakot	Less deduction of below rate.	0.013
10.	26	MC Balakot	Non adjustment of advances.	0.340
11.	27	MC Mansehra	Non deduction of Income Tax and Professional Tax	0.775
12.	30	MC Mansehra	Irregular expenditure.	0.976
13.	34	MC Mansehra	Non deduction of Sales Tax.	0.622
14.	37	MC Mansehra	Loss due to overpayment	0.580
15.	40	MC Mansehra	Loss to govt due to clubbing of schmes in packages	0.879
16.	42	MC Mansehra	Overpayment.	0.240
17.	30	MC Mansehra	Irregular expenditure.	0.976
18.	34	MC Mansehra	Non deduction of sales tax	0.622
19.	45	MC Oghi	Irregular retention of taxes.	0.319
20.	48	MC Oghi	Non surrender of savings from developmental funds	4.118
21.	49	MC Oghi	Non deduction of stamp duty and professional tax.	0.025
22.	50	MC Oghi	Non adjustment of advances.	0.163
23.	52	MC Oghi	Blockage / retention of funds.	0.800
Total:				13.892

Annexure-2
Para No. 1.2.2.2

Statement showing Non Utilization of Developmental Funds

S.No	Nmae of Fund	Allocation (Rs)	Expenditure (Rs)	Balance (Rs)	% age Utilized
1.	Provincial Finance Commission				
1.	PFC Mansehra	33,546,000	3,944,026	29,601,974	12%
2.	PFC Oghi	7,000,000	0	7,000,000	0%
3.	PFC Balakot	10,500,000	0	10,500,000	0%
2.	Chief Minister Direcives				
1.	CMD	21,680,000	200,000	21,480,000	1%
3.	District Local Fund				
1.	DLF Part-I Mansehra	30,450,000	6,314,977	24,135,023	21%
2.	DLF Part-II Mansehra	12,900,000	0	12,900,000	0%
3.	DLF Balakot	5,200,000	0	5,200,000	0%
4.	DLF Part-II Mansehra (revised)	3,700,000	0	3,700,000	0%
5.	DLF Oghi	7,750,000	0	7,750,000	0%
6.	DLF Part-II Mansehra	4,000,000	0	4,000,000	0%
	Total:	136,726,000	10,459,003	126,266,997	8%

Annexure-3
Para No. 1.3.2.1

Statement showing Irregular execution of works without Technical Sanction.

(Amount in Rupees)

S.No	Name of Contractor	Name/Number of Schemes	Estimated Cost
1	Sher Afzal S/O Mirza Khan	11	2,300,000
2	Shahid Hussain	11	2,600,000
3	Shahid Hussain	9	2,150,000
4	Shahid Hussain	12	1,850,000
5	M. Sultan Khan & Co	4	3,150,000
6	Rasheed Ahmad	9	2,100,000
7	Z M Riaz & Co	5	1,250,000
8	Jawad Khan Builders	6	1,400,000
9	Muhammad Tanveer	9	1,500,000
10	M. Ayub & Brother	7	2,000,000
11	Syed Naeem Shah	5	1,900,000
12	M/S Abid Iqbal	4	850,000
13	Pir Munawar Shah	5	1,250,000
14	Rasheed Ahmad	4	1,200,000
Mr. Wajeeh-uz-Zaman Khan, MPA, PK-56			
15	M/S SMS & CO	11	1,350,000
16	M/S Tasleem Khan	6	1,200,000
17	Sher Afzal	4	1,200,000
18	Shoukat Hussain	9	1,500,000
19	Shahid Hussain	4	1,300,000
20	Haji Qar Khan	6	1,100,000
21	M/S Sultan Khan & CO	2	1,200,000
22	Mushtaq Yousaf & Bros	Pcc Road Chakriali near Sky International School	30,00,000
23	Bansair CC	Pcc Road Rcc Salab at Moh: Neelan Dab #2 near Abu Harira Masjid CO Molvi Nawaz	4,410,000
24	Abdur Rasheed	Pcc Road at KKH to Masjid Chitte Dheri	2,800,000
Improvement of Municipal Roads in Urban Areas of Khyber Pakhtunkhwa ADP No. 1119/140711 (2014-15)			
25	Bansair CC	PCC Road from main Road Chakia to HO Tahir Thandi Khoi	1,000,000

26	Khalid	Pcc Road Bright Way School Malik Imtiaz to HO Malik Ashraf Chakriali Ajmal Awan	700,000
27	M.Asif	Pcc Road HO Aftab to HO Saeed Chakriali near GHS Chitti Dehri C/O Ajmal Awan	800,000
28	Tanoli CC	Pcc Road near Taqwa School to Ibrhaim house Chakraiali C/O Ajmal Awan	900,000
29	Javed Awan	Pcc Road M. Arshad Workshop to HO Fazil ur Rehman Sian abad	600,000
30	Tasleem Khan & Co	Pcc Road & Const of RCC Slab at Moh: Sainabad near HO Metto	1,200,000
31	M.Khalid & Fayyaz	Pcc Road to Sardar colony Dharmian Commerce College	2,100,000
32	AZ & Co	Pcc Road Waqar Alam to Zakria House	1,500,000
33	Bansair CC	Pcc Road Hujra Zakra to Faiz Town	600,000
34	Malik M Niaz	Pcc Road Safdar Road to Shelieh Road CO Malik Zulfiqar	800,000
35	Usman Iqbal	Pcc Road HO Zahid Shah to Madrassa Bait ul Ilam Jandar Banda	1,300,000
36	Malik M Niaz	Pcc Road Masjid Qubra Moh: Narri	1,200,000
37	Javed Awan	Pcc Road Gulbarg Colony Dhangri CO Shafique Awan main road Masjid Umer Farooq	2,000,000
38	M.Javed Awan	Pcc Road at Gulbarg Colony Dhangri Road C/O Rafique Awan	1,000,000
39	AZ & Co	Pcc Road Moh: Nogazi Neelan CO Ali Farooq & Shabir	700,000
40	Altaf Hussain	Pcc Road Mori Nogazi	600,000
41	Zameer Javed	Pcc Road Mohallah Sian abad CO Zahid Nazir	700,000
42	AZ & Co	Pcc Road commerce college to Sardar Colony Dharmain	1,900,000
43	M. Javed Mughal	Pcc Road near Fouji Foundation HO Abdul Khaliq to HO Amir Patwari	600,000
44	Aurangzeb & Sons	Pcc Road Madrassa Imdadia Dab#2	600,000
45	Shoukat Hussain	Pcc Road line Sadi CNG to Masjid Awais Qarni	800,000
46	Younis Khan & Co	Pcc Road Moh: Gulfam Street #1 Pakhwal Road Shafiqur ur Rehman Shamal	600,000
47	Tanoli CC	PCC Road Basti Hanif Khan Paracha Street CO Shafiqur ur Rehman Shamal	600,000
48	Pir Munawar Shah	Pcc Road Moh: Nazeer abad Madni Masjid CO Sardar Tariq	1,000,000
49	Umer Khatab	Pcc Road Moh: Jandar Banda CO Muhammad Ilyas	3,000,000
50	Shoukat Hussain	Pcc Road HO Anwar Khursheed Moh: Toheed abad	600,000

51	Sher Afzal	Pcc Road Commerce College HO M.Riaz	600,000
52	A.Z Co	Pcc Road at Maskeen Abad Dhangri CO Abid Paracha	3,000,000
53	Nisar M.Khan	Pcc Road upper Channai CO Ishafaq Ali	1,000,000
IMPROVEMENT OF SEWERAGE / DRAINAGE SYSTEM IN SELECTED DISTRICT OF KHYBER PAKHTUNKHWA (ADP NO. 685/130382)			
54	Aurangzeb & Sons	10	1,700,000
55	M/S AZ & Co	8	1,550,000
56	Z. M Riaz & Co	8	1,850,000
57	Bansair CC	8	1,900,000
58	Hanif Sultan	7	1,750,000
59	Usman Iqbal	12	1,950,000
60	Shahid Hussain	5	1,150,000
61	Bensair CC	7	1,550,000
62	Bensair CC	7	1,450,000
63	M/S AZ & Co	7	1,800,000
64	M.Tanveer Akhter	5	850,000
65	Ghulam Yousaf & Sons	7	1,450,000
66	Bensair CC	5	1,700,000
67	Bensair CC	6	1,450,000
68	Malik M Niaz	9	2,000,000
69	Bensair CC	5	1,250,000
70	Bensair CC	4	1,222,000
Replacement / Rusted WS Pipes ADP No. 1121/140730			
71	M/S Sultan Khan & Co	9	3,340,000
72	M/S Sultan Khan & Co	4	1,232,000
73	M/S Sultan Khan & Co	4	2,100,000
74	M/S Sultan Khan & Co	4	1,900,000
Grand Total			8,572,000

Annexure-4
Para No.1.3.3.1

Statement showing advances paid to employees during 2014-15

S.No	To Whom Paid	Purpose Of Advance	Amount (Rs)	Cheque No	Date
1	M Siddique	For Killing of Dog	50,000	089375	21-05-13
2	M Siddique	Advance for Dangi Spray	200,000	089417	13-06-2013
3	M Siddique	Advance for Repair of Tractor Trollies	50,000	089474	31-07-2013
4	M Siddique	Advance for Burrial Of Paupers	50,000	199007	07-08-2013
5	M Tariq	Advance for Repair of Fire Brigade	100,000	199017	20-08-2013
6	M Razaq	Advance for Consturction of Street	796,900	21438868	3-12-13
7	Fakhar uz Zaman	Advance for Court Case	20,000	199528	21-01-2014
8	Nazar Shah	Advance for WSS Bela Mutraian	10,000	199541	29-01-2014
9	Shafiq ur Rehman	Advance for Purchase of Rope	20,000	199583	21-02-2014
10	Shoukat Hussain	Advance for Motor Pump Repair	40,000	199772	15-04-2014
11	M Sarfraz LA	Advance for Repair of Fire Brigade	15,000	199794	25-4-2014
12	Shafiq ur Rehman ES	Advance for Pip Mufti Abad Line	100,000	107134	16-07-2014
13	Shafiq ur Rehman ES	Advance for Pip Kohistan Abad Line	150,000	107144	18-07-2014
14	Shoukat Electrician	Advance for repair of generator	30,000	107137	16-07-2014
15	M. Iqbal SI	Advnce for cleanliness Punjab Chowk	150,000		
16	Babu Pervez V-Man	Advance for purchase of volves	40,000		
17	Naveed Khan Driver	Advance for repair of vehicle	20,000	107164	5/8/2014
18	M. Iqbal SI	Advance for purchase of lime & finyl	60,000	107947	2/10/2014
19	M Riaz SK	Purchase of electrical material	40,000	107975	20-10-2014

20	Nazar Shah	Purchase of Sloose Volve	40,000	0108295	2/2/2015
21	Shafiq ur Rehman ES	Advance for Pipe Line Sadiq Abad	100,000	0108212	20-11-2014
22	M Iqbal	Advance for Culvert	50,000	0108216	26-11-2014
23	Aftab Shah	Advance for filling of Road	30,000	286938	12/1/2015
24	Shoukat Electrician	For Repair of Generator Sian da Katha	30,000		
25	M Iqbal	Burrial of Pauper	20,000	0098522	19-02-2015
26	Aftab Ali Shah	Advance for Sheets at Garden Grills	30,000	1098523	23-02-2015
27	M Sarfraz LA	For Purchase of Chemcial	45,000	0098540	9/3/2015
28	Nazar Shah	Advance for Purchase of Chain Pulli	50,000	0098541	9/3/2015
29	M Iqbal	Filling of Dump Baio Bandi	60,000	0098557	11/3/2015
30	Nazar Shah	Water Supply Bela Mutraian	20,000	0108923	22-04-2015
31	Sardar Khalid	Purchase of 2Inch Pip Moh Sain Abad	200,000	289557	2-5-2015
32	M Iqbal	Advance for Repair of Tractor Engine	80,000	0108980	9/6/2015
33	M Miskeen	Advance for Change of Pipe line	25,000	0108995	24-06-2015
34	M Tariq	Repair of Water Bouzers 2nd Advance	100,000	0108994	24-06-2015
35	M Tariq	Advance for Repair of Water Bouzers	150,000	0108984	12/6/2015
36	M Iqbal	Advance for Repair of Tractor 375	40,000	42430151	3/7/2015
37	Shoukat Electrician	Purchase of Penal Board Starter	15,000	42430163	13-07-2015
38	M Rasheed	For Khatam ul Quran	12,000	42430165	13-07-2015
39	Azhar Jalil	For Prepration of Nation Flag at Bherha	30,000	42430183	10/8/2015
40	M Riaz , SK	Repair of Water Supply Mutraian	100,000	42430208	24-08-2015
41	M Tariq SFO	for Repair of Tehsil Council Hall	100,000	333811	26-08-2015
42	Aftab Shah	For Lifting of material at Safeda Road	20,000	42430212	26-08-2015
Total:			3,288,900		

Annexure-5
Para No. 1.3.3.4

Statement showing non-recovery of penalty during 2014-15

(Amount in Rupees)

S. No	Name of Scheme	Estimated Cost	Expenditure	Work Order Date	Date of Completion	Penalty @ 10 %
1.	PCC Street & Sewerage Line Chakia Road to HO Dildar Noor Pur	200,000	100,000	20-05-2015	30-06-2015	20,000
2.	PCC Street Masjid to Balakot House Chakriali C/O Mullana M. Saddique	300,000	200,000	20-05-2015	30-06-2015	30,000
3.	PCC Street & Sewerage Line Near Pakhwal Road Street No. 1 C/O Abdul Ghafoor	300,000	175,000	20-05-2015	30-06-2015	30,000
4.	R/Wall / P/Wall Moh: Sarwar Abad C/O Javid Khan	100,000	75,000	20-05-2015	30-06-2015	10,000
5.	PCC Street HO Master Mushtaq Chakia Road upper Bela	200,000	100,000	20-05-2015	30-06-2015	20,000
6.	PCC Street Abu Hanifa Chowk Gohar Rehman House Chakia Road upper Bela	200,000	100,000	20-05-2015	30-06-2015	20,000
7.	PCC Street HO M. Saddique Chakia Road Thandi Khoi	250,000	150,000	20-05-2015	30-06-2015	25,000
8.	PCC Street & Sewerage Line NHO Abdul Khaliq to Nazir Mestari upper Channai Faisal Colony	200,000	100,000	20-05-2015	30-06-2015	20,000
9.	PCC Street & Sewerage Line NHO Sardar Aurengzeb Lower Bela	250,000	150,000	20-05-2015	30-06-2015	25,000
10.	PCC Street & Sewerage Line Dab No. 2 C/O Waqar Ahmad	200,000	100,000	20-05-2015	30-06-2015	20,000
11.	PCC Street NHO Jamil upper Bela	100,000	75,000	20-05-2015	30-06-2015	10,000
12.	PCC Street HO Fazal Mehmood to HO Nawaz Chakriali	250,000	125,000	20-05-2015	31-08-2015	25,000
13.	PCC Street Saeed Khan House to Molvi Qayyum House Lohar Banda	250,000	125,000	20-05-2015	31-08-2015	25,000

14.	PCC Street & Sewerage Line Near City Public School to HO Baber Lala Noggazi	200,000	100,000	20-05-2015	31-08-2015	20,000
15.	PCC Street & Sewerage Line Balakot Bypass to Masjid Farooq Azam	300,000	150,000	20-05-2015	31-08-2015	30,000
16.	PCC Street HO Nusrat to HO Phul Badsha Moh: upper Jabri C/O Munir Sha	250,000	125,000	20-05-2015	31-08-2015	25,000
17.	PCC Street Chakia Road HO Bashir Welder Thandi Khoi	200,000	100,000	20-05-2015	31-08-2015	20,000
18.	PCC Street Bedra Road Moh: Aurangabad	200,000	100,000	20-05-2015	31-08-2015	20,000
19.	PCC Street HO Gul Nawaz Moh: Kohistan Colony	200,000	100,000	20-05-2015	31-08-2015	20,000
20.	PCC Street & Sewerage Line Hashim Khan Tanki More Mutraian C/O Babu Farid	250,000	125,000	20-05-2015	31-08-2015	25,000
21.	PCC Street Dab No. 1 NHO Jehanzeb	250,000	125,000	20-05-2015	31-08-2015	25,000
22.	PCC Street & Sewerage Line Abdul Khaliq Hospital Yosaf HO Channai C/O Ghafoor Memn	250,000	125,000	20-05-2015	31-08-2015	25,000
23.	PCC Street Masjid Usman Ghani Dab # 1	500,000	280,000	20-05-2015	30-08-2015	50,000
24.	PCC Street Zardad Abad Behdra Chowk C/O Taj Mohd: Farid C/O M Junaid	300,000	157,000	20-05-2015	30-08-2015	30,000
25.	PCC Street Moh: Khattak Abad C/O Usman Waheed	150,000	77,321	20-05-2015	31-08-2015	15,000
26.	PCC Street Opposite Sky International Public School Chakriali Mansehra	100,000	85,837	20-05-2015	31-08-2015	10,000
27.	PCC Street Moh: Gulberg Colony Pakhwal Road C/O Azhar Jallani	100,000	71,497	20-05-2015	31-08-2015	10,000
28.	PCC Street Moh: Gulfam Pakhwal Road	250,000	130,796	20-05-2015	31-08-2015	25,000
29.	PCC Street Madrassa Jamia-e- Raheemia Banda Lal Khan Dab No. 1	200,000	138,866	20-05-2015	31-08-2015	20,000
30.	Sewerage Line Moh: Dab No. 1	100,000	100,000	20-05-2015	31-08-2015	10,000

31.	PCC Street / Sewerage Line Dab No. 2 C/O Dr. Abid Sherazi	250,000	163,825	20-05-2015	31-08-2015	25,000
32.	Improvement of GBS Adda Phase-II	2,000,000	912,000	20-05-2015	30-08-2015	200,000
33.	PCC Khabal Mori Road Data	500,000	200,000	15-04-2015	31-08-2015	50,000
34.	PCC Street Data Chowk C/O Jamshid	250,000	100,000	15-04-2015	31-08-2015	25,000
35.	PCC Chamora Ghazi kot Road C/O Liaqat Shah	500,000	170,000	15-04-2015	31-08-2015	50,000
36.	PCC Street Near H/O Haji Khurshid to Pervaiz	100,000	-	15-04-2015	31-08-2015	10,000
37.	PCC Street Near H/O Muhammad Sadiq to Waqar Data	100,000	-	15-04-2015	31-08-2015	10,000
38.	PCC Street & Sewerage line Near H/O Iftakhar Shah Data	150,000	-	15-04-2015	31-08-2015	15,000
39.	PCC Road Mori Chakia	300,000	-	15-04-2015	31-08-2015	30,000
40.	Cosnt: & Extension Road of Panjoo to H/O Sadiq	200,000	133,000	14-04-2015	31-08-2015	20,000
41.	Cosnt: & Extension Road Chakia to Panjoo	200,000	166,000	14-04-2015	31-08-2015	20,000
42.	PCC Road Batu kal Chakia	200,000	166,000	14-04-2015	31-08-2015	20,000
43.	PCC Road Ziarat to Middle School Khushala	300,000	192,000	14-04-2015	31-08-2015	30,000
44.	PCC/PW main Road Chakia to Thandi Khoi to H/O Banaras	300,000	200,000	14-04-2015	31-08-2015	30,000
45.	Protection of wall & Culvert Dhood kot Road Sheikh abad	200,000	100,000	15-04-2015	31-08-2015	20,000
46.	WSS Richari C/O Wazir Muhammad	200,000	100,000	15-04-2015	31-08-2015	20,000
47.	Const: of Well Basund near H/O Zareen C/O Wazir Muhammad	100,000	50,000	15-04-2015	31-08-2015	10,000
48.	PCC Streets Basund C/O wazir Muhammad	500,000	250,000	15-04-2015	31-08-2015	50,000
49.	HP/well near H/O Muhammad Shakeel Basund	100,000	50,000	15-04-2015	31-08-2015	10,000
50.	PCC Road Pakhwal Balag C/O M.Saddique	300,000	150,000	15-04-2015	31-08-2015	30,000
51.	PCC Road Gali Kalial Ogra C/O Jan Muhammad Driver	300,000	150,000	15-04-2015	31-08-2015	30,000

52.	Const: of Water Tank Karala	400,000	200,000	15-04-2015	31-08-2015	40,000
53.	Improv: Rehb: of Road Takia to Kalyal C/O Shal Muhammad	200,000	100,000	15-04-2015	31-08-2015	20,000
54.	HP/well near H/O Shakeel Dakhan Matiyal C/O Malik Maqsood	100,000	50,000	15-04-2015	31-08-2015	10,000
55.	HP/well near H/O Khalid Dakhan Matiyal	100,000	50,000	15-04-2015	31-08-2015	10,000
56.	HP/well near H/O Sadaqat Matiyal	100,000	50,000	15-04-2015	31-08-2015	10,000
57.	HP/well near H/O Nisar Dakhan Matiyal	100,000	50,000	15-04-2015	31-08-2015	10,000
58.	HP/Well near H/O Shoukat Dakhan Matiyal	100,000	50,000	15-04-2015	31-08-2015	10,000
59.	HP/Well near H/O Muhd Akbar Khan Matiyal	100,000	-	15-04-2015	31-08-2015	10,000
60.	PCC Road Kariar	500,000	250,000	14-04-2015	31-08-2015	50,000
61.	HP/Well near Masjid Mankra	100,000	50,000	14-04-2015	31-08-2015	10,000
62.	Const: of Road Mankaran	200,000	100,000	14-04-2015	31-08-2015	20,000
63.	PCC Main Road to H/O Zulfiqar Pakhwal Bridge	200,000	100,000	14-04-2015	31-08-2015	20,000
64.	PCC Street C/O Haji Aurazgzeb Potha	100,000	50,000	14-04-2015	31-08-2015	10,000
65.	PCC Street C/O Abid Shah Potha	100,000	56,000	14-04-2015	31-08-2015	10,000
66.	Construction of Bridge Hussania C/O	800,000	-	14-04-2015	31-08-2015	80,000
67.	Katach Road Hado Bandi C/O Waqar-Mulk	300,000	250,000	15-04-2015	31-08-2015	30,000
68.	PCC Road Hari Doga Dherain Road Cher	500,000	300,000	15-04-2015	31-08-2015	50,000
69.	PCC Road Barhnaka Charr	200,000	149,000	15-04-2015	31-08-2015	20,000
70.	PCC Street Hado Bandi Galla Basti Sayedian	300,000	150,000	15-04-2015	31-08-2015	30,000
71.	PCC Street near H/O Bosa	200,000	100,000	15-04-2015	31-08-2015	20,000
72.	PCC Street Gul Hussain to Aurangzeb Charr	150,000	75,000	15-04-2015	31-08-2015	15,000

73.	PCC Road Main Road to Bosa Village	300,000	150,000	15-04-2015	31-08-2015	30,000
74.	PCC Mian Gul House to Masjid Lunday Phugla	300,000	138,000	15-04-2015	31-08-2015	30,000
75.	Well/HP near H/O Dildar Moh: Mondyiar Mera	100,000	87,000	15-04-2015	31-08-2015	10,000
76.	WSS Jamia Msjid Bani Moh: Nika Dong	200,000	150,000	15-04-2015	30-06-2015	20,000
77.	PCC L/Road Moh: Ustad Umer Naka bn	200,000	150,000	15-04-2015	30-06-2015	20,000
78.	Reconstruction of WSS Besian Cham	500,000	270,000	15-04-2015	30-06-2015	50,000
79.	Reconstruction of Road Banda Blola C/O Hameed ul Haq Advocate	300,000	170,000	15-04-2015	30-06-2015	30,000
80.	Improve: of WSS Lower Buraj karnol C/O Masood	500,000	270,000	15-04-2015	30-06-2015	50,000
81.	Improve: of WSS Chora Lashkarian C/O Abdur Rasheed	400,000	232,000	15-04-2015	30-06-2015	40,000
82.	Culvert/Protection of wall Mohallah Faizabad Batdarian	500,000	100,000	15-04-2015	30-06-2015	50,000
83.	PCC Street Muhammad Saleem H/O to Abid H/O Faiz Abad Batdarian	200,000	100,000	15-04-2015	30-06-2015	20,000
84.	PCC Road near H/O Sardar Khawaj Muhammad Bararri C/O Nawaz	200,000	79,000	15-04-2015	30-06-2015	20,000
85.	PCC Street near H/O Zubair Dara Saleem C/O Rofi	150,000	-	15-04-2015	30-06-2015	15,000
86.	PCC Road & Sewerage line Faizabad Batdarian C/O Mushtaq Sb District Accounts office	200,000	-	15-04-2015	30-06-2015	20,000
87.	HP/Well near H/O Babu Gulli Maan	100,000	34,000	15-04-2015	31-07-2015	10,000
88.	PCC Street & Sewerage line Main Road Khawari	200,000	100,000	15-04-2015	31-07-2015	20,000
89.	P/Wall near high School Mangloor	200,000	100,000	15-04-2015	31-07-2015	20,000
90.	PCC Link Road Moh: Wali Dad Por Garhi Habibullah	500,000	215,000	14-04-2015	31-08-2015	50,000
91.	P/Wall Moh: Bila.l Masjid Narral Garhi Habibullah	200,000	92,000	14-04-2015	31-08-2015	20,000

92.	Const: of water Tank village Palyani Garhi Habibullah	200,000	-	14-04-2015	31-08-2015	20,000
93.	Const: of Water Tank Roh Garhi Habibullah	300,000	-	14-04-2015	31-08-2015	30,000
94.	PCC Road Kund Terlla UC Ichrian UC Ichrian	100,000	50,000	23-04-2015	30-06-2015	10,000
95.	PCC Road Khallan UC Ichrian	100,000	50,000	23-04-2015	30-06-2015	10,000
96.	PCC Road Terakhar UC Ichrian	150,000	75,000	23-04-2015	30-06-2015	15,000
97.	PCC Road & Culvert GGPS Saloon UC Ichrian	150,000	75,000	23-04-2015	30-06-2015	15,000
98.	PCC Road Sardar Latif Para Ziarat UC Ichrian	100,000	50,000	23-04-2015	30-06-2015	10,000
99.	PCC Road Bai Terlli UC Ichrian	100,000	50,000	23-04-2015	30-06-2015	10,000
100.	PCC Road Behrkund UC Ichrian	100,000	50,000	23-04-2015	30-06-2015	10,000
101.	Construction/Culvert Moh: Bilal Kapar Doh UC Ichrian	100,000	50,000	23-04-2015	30-06-2015	10,000
102.	Rehab of water Pond & Distribution of pipe line Chinnar kot UC Ichrian	150,000	62,000	23-04-2015	30-06-2015	15,000
103.	WSS Chappara Payyen UC Ichrian	150,000	60,000	23-04-2015	30-06-2015	15,000
104.	WSS Nellah UC Ichrian	150,000	60,000	23-04-2015	30-06-2015	15,000
105.	06 Nos Const: of Wells UC Battal	600,000	492,000	23-04-2015	30-06-2015	60,000
106.	PCC Road Bai Balla C/O Miskin Shah UC Chattar	150,000	100,000	1/6/2015	31-08-2015	15,000
107.	PCC Street/Drain Bai Balla C/O Nawaz Ali Shah UC Chattar	150,000	100,000	1/6/2015	31-08-2015	15,000
108.	PCC Road Bai Balla C/O Molvi Habib ur Rehman UC Chattar	100,000	50,000	1/6/2015	31-08-2015	10,000
109.	PCC Street Masjid Haji fareed to Bazar C/O Izaat Khan UC Chattar	100,000	78,000	1/6/2015	31-08-2015	10,000
110.	PCC Street Village Raitrah C/O Hikmat Khan UC Chattar	200,000	100,000	1/6/2015	31-08-2015	20,000
111.	PCC Street Village Raitrah C/O Hakim Khan UC Chattar	200,000	100,000	1/6/2015	31-08-2015	20,000
112.	PCC Street Dammori C/O Shahid Shah UC Chattar	200,000	100,000	1/6/2015	31-08-2015	20,000

113.	Construction/improv: Sum-ul-Gali Gada to Moh; Abdul Ghani Road UC Chattar	200,000	100,000	1/6/2015	31-08-2015	20,000
114.	Wells UC Chattar Plain UC Chattar	200,000	-	1/6/2015	31-08-2015	20,000
115.	PCC Road Sul Bandi UC Boghar Mong	500,000	300,000	23-05-2015	30-06-2015	50,000
116.	Improvement/Construction Tara Road UC Boghar Mong	150,000	125,000	23-05-2015	30-06-2015	15,000
117.	WSS Masjid & Madrassa Bakki / Masjid Rathi Nellah Bakki UC Boghar Mong	500,000	300,000	23-05-2015	30-06-2015	50,000
118.	P/Wall Masjid Uchaar Bakki UC Boghar Mong	150,000	75,000	23-05-2015	30-06-2015	15,000
119.	Const: of Lateran/Bathroom near GPS Neral Ban UC Jabar Develi	200,000	100,000	23-04-2015	30-06-2015	20,000
120.	PCC Street Kund Jabbari C/O M. yousaf UC Jabar Develi	200,000	100,000	23-04-2015	30-06-2015	20,000
121.	WSS Khyma Basti/Baila Jabbar UC Jabar Develi	300,000	190,000	23-04-2015	30-06-2015	30,000
122.	P/wall Narrai Manda Gocha C/O Asif UC Jabar Develi	200,000	75,000	23-04-2015	30-06-2015	20,000
123.	PCC Road Tand Pata UC Ichrian	150,000	70,000	15-04-2015	30/06/2015	15,000
124.	PCC Road Sadiq Abad Battal UC Battal	300,000	263,000	15-04-2015	31-07-2015	30,000
125.	Imp/Cont Kund Sar Bori Boghar Mong	200,000	109,000	15-04-2015	31-07-2015	20,000
126.	Improvement/Construction Ghair Sacha to Panjooli Road UC Sachan	1,000,000	639,000	22-06-2015	31-08-2015	100,000
127.	Const: Waiting Shed Billa Nokot Stop UC Jabar Develi	200,000	120,000	22-06-2015	31-08-2015	20,000
128.	Construction/ Improv: Nakka Phali Road UC Hilkot	300,000	112,000	22-06-2015	31-08-2015	30,000
129.	Improvement/Construction Daber Katha Road UC Jabori	1,000,000	397,000	22-06-2015	31-08-2015	100,000
130.	Improvement, Widening & Retaining of wall Naka to Pahka Masjid Road UC Jabori	500,000	276,000	22-06-2015	31-08-2015	50,000
131.	Improv:/Construction of Path Chota to Pechla Band UC Jabar Develi	200,000	104,000	22-06-2015	31-08-2015	20,000

132.	Pcc Road near Fouji Foundation HO Abdul Khaliq to HO Amir Patwari	600,000	323,000	15-04-2015	30-06-2015	60,000
133.	Pcc Road Balakot Bye Pass to Naseem Ejaz CO Sajjad	1,500,000	1,185,000	15-04-2015	30-06-2015	150,000
134.	Pcc Road Moh: Gujjar Gali Baidara Road CO Sardar Gul Dad	1,500,000	1,168,000	15-04-2015	30-06-2015	150,000
135.	Pcc Road Chakriali near Sky International School	3,000,000	1,684,000	15-04-2016	30-06-2016	300,000
136.	Pcc Road near GHS Boys Nogazi Police Ground CO Dr, Malik Ibrar Nogazi	650,000	327,000	15-04-2015	30-06-2015	65,000
137.	Pcc Road Madina colony CO Khalid	2,500,000	2,181,000	15-04-2015	30-06-2015	250,000
138.	Pcc Road Moh: Khostin Colony CO Mumtaz Khostiani	2,500,000	2,066,000	15-04-2015	30-06-2015	250,000
139.	Pcc Road near DHO CO Muhammd Nawaz	800,000	288,000	15-04-2015	31-08-2015	80,000
140.	Pcc Road at KKH to Masjid Chitte Dheri	2,800,000	1,562,000	15-04-2015	30-06-2015	280,000
141.	Pcc Road near Shah Hassan Karana Store upper Jabari	300,000	-	15-04-2015	31-08-2015	30,000
142.	Pcc Road Mohallah Dab#2	300,000	134,000	15-04-2015	30-06-2015	30,000
143.	PCC Road from main Road Chakia to HO Tahir Thandi Khoi	1,000,000	751,000	14-04-2015	30-04-2015	100,000
144.	Pcc Road near Taqwa School to Ibrhaim house Chakraiali C/O Ajmal Awan	900,000	563,000	15-04-2015	31-07-2015	90,000
145.	Pcc Road Alhuda public School to HO Malik Ashrif	500,000	-	15-04-2015	31-07-2015	50,000
146.	Pcc Road Muhammad Arshad Workshop to HO Fazil ur Rehman Sian abad	600,000	228,000	15-04-2015	30-06-2015	60,000
147.	Pcc Road Waqar Alam to Zakria House	1,500,000	1,058,000			150,000
148.	Pcc Road Hujra Zakria Main Road to Saleh General Store	500,000	257,000	1/6/2015	30-06-2015	50,000
149.	Pcc Road Hujra Zakra to Faiz Town	600,000	442,000	1/6/2015	31-07-2015	60,000
150.	Pcc Road Main Road to Mohammad Ismail Lari Ada	500,000	400,000	15-04-2015	30-06-2015	50,000

151.	Pcc Road HO Zahid Shah to Madrassa Bait ul Ilam Jandar Banda	1,300,000	847,000	15-04-2015	31-07-2015	130,000
152.	Pcc Road Masjid Qubra Moh: Narri	1,200,000	800,000	15-04-2015	30-06-2015	120,000
153.	Pcc Road Gulbarg Colony Dhangri CO Shafique Awan Adnan Public main road Masjid Umer Farooq	2,000,000	1,400,000	15-04-2015	30-06-2015	200,000
154.	Pcc Road at Gulbarg Colony Dhangri Road C/O Rafique Awan	1,000,000	733,000	15-04-2015	30-06-2015	100,000
155.	Pcc Road Moh: Nogazi Neelan CO Ali Farooq & Shabir	700,000	517,000	15-04-2015	30-06-2015	70,000
156.	Pcc Road Bilal Masjid to Sian abad near District Council	500,000	395,000	15-04-2015	30-06-2015	50,000
157.	Pcc Road & Const: RCC Slab near Central Public School C/O Nazir	500,000	254,000	15-04-2015	30-06-2015	50,000
158.	Pcc Road Mori Nogazi	600,000	355,000			60,000
159.	Pcc Road Mohallah Sian abad CO Zahid Nazir	700,000	490,000			70,000
160.	Pcc Road commerce college to Sardar Colony Dharmain	1,900,000	1,010,000	15-04-2015	30-06-2015	190,000
161.	Pcc Road near Fouji Foundation HO Abdul Khaliq to HO Amir Patwari	600,000	-	15-04-2015	30-06-2015	60,000
162.	Pcc Road Madrassa Imdadia Dab#2	600,000	324,000	15-04-2015	30-06-2015	60,000
163.	Pcc Road HO Shehzad to Waqas House Moh: Kila de Kasi	400,000	334,000	15-04-2015	30-06-2015	40,000
164.	Pcc Road Moh: Gulfam Street #1 Pakhwal Road Shafiqur ur Rehman Shamal	600,000	299,000	15-04-2015	30-06-2015	60,000
165.	Pcc Road Major Ayub Raod to Masjid Usmaina	400,000	235,000	1/6/2015	31-07-2015	40,000
166.	Pcc Road Moh: Abbassi Channar Road	500,000	248,000	1/6/2015	31-07-2015	50,000
167.	Pcc Road near HO Babu Riaz to Sardar Javed Bye Pass Mori Nogazi	300,000	174,000	15-04-2015	30-06-2015	30,000
168.	Pcc Road Sharirahsm Madrassa Molvi Atta ur Rehman	500,000	495,000	15-04-2015	30-06-2015	-

169.	Pcc Road Moh: Nazeer abad Madni Masjid CO Sardar Tariq	1,000,000	416,000	15-04-2015	30-06-2015	100,000
170.	Pcc Road Moh: Jandar Banda CO Muhammad Ilyas	3,000,000	894,000			300,000
171.	Pcc Road Commerce College HO M.Riaz	600,000	266,000	15-04-2015	31-07-2015	60,000
172.	PCC Road House Porf M.Zahoor to H/O M.Tariq Sardar Colony Dharmian C/O Porf M.Zahoor	500,000	294,000	15-04-2015	30-06-2015	50,000
173.	Pcc street/sewerage line HO Shamshair to Tariq Shop Mohallah Sain Abad	200,000	100,000	22-04-2015	30-06-2015	20,000
174.	Pcc street/sewerage line Mohallah Ayub Khan street No.4 C/O Suleman DSP	350,000	150,000	22-04-2015	30-06-2015	35,000
175.	Pcc street house of Bashir to house of Qari Nasir Mohallah Sain Abad	100,000	53,000	22-04-2015	30-06-2015	10,000
176.	Pcc street Noor Ahmad Shah to HO Qasir Muhammad Sain Abad	100,000	75,000	22-04-2015	30-06-2015	10,000
177.	Pcc street Main Road to HO Iqbal Gulab Abad	100,000	72,000	22-04-2015	30-06-2015	10,000
178.	Pcc street Main road to HO Muhammad Saleem Mohallah Gulab Abad	100,000	60,000	22-04-2015	30-06-2015	10,000
179.	Pcc street Main road to Zaheer House Mohallah Gulabab Abad	100,000	60,000	22-04-2015	30-06-2015	10,000
180.	Pcc street HO Mudassar Chanar Road Lari Ada	200,000	100,000	22-04-2015	30-06-2015	20,000
181.	Pcc street HO Waqar to HO Nazir Mufti Abad	200,000	100,000	22-04-2015	30-06-2015	20,000
182.	Pcc street Tariq Shopkeeper to GHS No.3 (Boys) Mufti Abad	250,000	100,000	22-04-2015	30-06-2015	25,000
183.	Pcc street/sewerage line HO Shabbir to Aurangzeb Mohallah Sarajia Lari Ada	250,000	-	22-04-2015	30-06-2015	25,000
184.	Pcc street HO Haji Chanzeb to Dr Masood House Mohallah Taj Abad C/O Mian Altaf	200,000	-	22-04-2015	30-06-2015	20,000
185.	Pcc street HO Khursheed to HO Sohail Aqsa Colony Pano Road Lari Ada	200,000	-	22-04-2015	30-06-2015	20,000

186.	Pcc link street Mohallah Kosar	200,000	-	22-04-2015	30-06-2015	20,000
187.	Pcc street/sewerage line Matian Masjid Mohallah Khanbadhar	200,000	-	22-04-2015	30-06-2015	20,000
188.	Pcc street Amjad Hadir Mohallah Sain Abad	100,000	-	22-04-2015	30-06-2015	10,000
189.	Pcc street HO Tariq to Munsif Mohallah Jilal Abad C/o Peer Qudratullah	200,000	-	22-04-2015	30-06-2015	20,000
190.	Pcc street near House of Molana Qudratullah Mohallah Sain Abad	200,000	-	22-04-2015	30-06-2015	20,000
191.	Sewerage and Slap Graveyard near CNW Colony	2,000,000	750,000	22-04-2015	30-06-2015	200,000
192.	Pcc street & Seweage line Main Road to Waqar Abbassi Channar Road	250,000	94,000	22-04-2015	30-06-2015	25,000
193.	Pcc street Channar Road to HO M. Ayub near AD Fisheries Office	200,000	75,600	22-04-2015	30-06-2015	20,000
194.	Pcc street Sewerage line HO M.Riaz Tandoor Wala Moh: Gulababad	300,000	88,000	22-04-2015	30-06-2015	30,000
195.	Pcc street near HO Aftab channar Road Muslim Town	300,000	110,000	22-04-2015	30-06-2015	30,000
196.	Pcc street HO Ijaz to Ilyas Muhmmad Moh: Muftiabad	300,000	100,000	22-04-2015	30-06-2015	30,000
197.	Pcc street/Sewerage line Moh: upper Jabbari CO Sultan Ali	400,000	100,000	22-04-2015	30-06-2015	40,000
198.	Pcc street near Kangar Masjid	100,000	-	22-04-2015	30-06-2015	10,000
199.	Pcc street HO Masjid Bilal to HO Ghulam Rabbani & Malik Rafique Janbaz Colony	200,000	-			20,000
200.	Pcc street/sewerage line Mohallah Nogazi C/o Muhammad Ilyas	250,000	-			25,000
201.	Pcc street and sewerage line H.O Imtiaz Khan Mohallah Nogazi	400,000	-			40,000
202.	Pcc street Nazir General Store to HO Raja Abdul Wahid Mohallah Bela Chakia road	250,000	-			25,000
203.	Pcc street/sewerage line Chakia Road to M Ishaq House Mohallah Tanki Moor	200,000	-			20,000

204.	Sewerage line Saleem house Mohallah Tanki Moor	200,000	-			20,000
205.	Pcc street/sewerage line near house of Hassan Deen Mohallah Tanki Moor	200,000	-			20,000
206.	Pcc street/sewerage line Masjid Awais to Kada Colony	200,000	-			20,000
207.	Pcc street No.1 C/o M Shakeel Bela Akbar Khan	250,000	132,000	22-04-2015	30-06-2015	25,000
208.	Pcc street and sewerage line near HO Mastri Naseer Chakia Road to Tanki Moor	250,000	100,000	22-04-2015	30-06-2015	25,000
209.	Pcc street near house of Rafique Nogazi	100,000	50,000	1/6/2015	31-08-2015	10,000
210.	Pcc street Cheria De Taki HO Tariq & Wajid	100,000	50,000	1/6/2015	31-08-2015	10,000
211.	Pcc street near HO Ali Asghar Telloz Nogazi	100,000	50,000	1/6/2015	31-08-2015	10,000
212.	Pcc street HO Haji M Saddique and Gohar Rehman Nogazi	100,000	50,000	1/6/2015	31-08-2015	10,000
213.	Pcc street Duri Aman Nogazi	100,000	50,000	1/6/2015	31-08-2015	10,000
214.	Pcc street Near Tahir Lughmani House to HO Shakeel and Sohrab	350,000	81,000	1/6/2015	31-08-2015	35,000
215.	Pcc street near HO Tasawar Shah and Malik Rashid Charia De Taki Nogazi	100,000	-	1/6/2015	31-08-2015	10,000
216.	Pcc street and sewerage line near house of Ali Mardan Mohari Nogazi	200,000	-	1/6/2015	31-08-2015	20,000
217.	Pcc street near HO Javed MC Upper Nogazi	200,000	-	1/6/2015	31-08-2015	20,000
218.	1 Pcc street near HO Qayyum Abbasi upper Nogazi	200,000	-	1/6/2015	31-08-2015	20,000
219.	Pcc street HO Malik Bashir Upper Nogazi	200,000	-	1/6/2015	31-08-2015	20,000
220.	Pcc street Population Office to Veterinary Hospital Nogazi	200,000	-	1/6/2015	31-08-2015	20,000
221.	Pcc street HO Azam to Altaf Ahmad Janbaz Colony	200,000	100,000			20,000
222.	Pcc street HO Shoaib to Feroz Janbaz Colony	200,000	96,000			20,000

223.	Pcc street HO Sultan to HO Iqbal Kila de Kasi	200,000	-			20,000
224.	Pcc street & sewerage line Chakia Road Mohallah Akbar Khan Toheed Academy	350,000	100,000			35,000
225.	Pcc street Chakia Road to HO M Zareen Thandi Khoi	200,000	96,000			20,000
226.	Pcc street & sewerage line near Masjid Latif Abad Jandarbanda	300,000	100,000			30,000
227.	Pcc street & sewerage line near HO Attiq-ur-Rehman Jandarbanda	300,000	200,000			30,000
228.	Pcc street HO M Arshad to HO M Javed Dab No.2, back of Commerce College Mansehra	200,000	100,000			20,000
229.	Pcc street and sewerage line HO Niaz to Dr. Mehboob C/o Hamraz Tanoli	200,000	100,000			20,000
230.	Pcc street Jamal Saraf to Munshi Lala Major Ayub Road	200,000	100,000			20,000
231.	Pcc street & sewerage line Muncipal Committee Qabarishtan to Al-Nafeh Academy Dab No.2, Mansehra	250,000	100,000			25,000
232.	Pcc street Haji Masood to Haji M Bashir Dab No.2, Mansehra	100,000	65,000			10,000
233.	Pcc street & sewerage line Mohallah Naik Abad Main road to Qabarstan Dharmian Dab No.2, Mansehra	250,000	100,000			25,000
234.	Pcc street & sewerage line Abid Shah to Masjid Mohallah Darmian	200,000	100,000			20,000
235.	Pcc street & sewerage line Bilal Masjid to Shamas Shopkeeper Mohallah Darmian	300,000	100,000			30,000
236.	Sewerage line Mama Amjad House to Rafique Advocate Mohallah Darmian	200,000	100,000			20,000
237.	Sewerage line Sky to Ilyas Bandi Road Mohallah Darmian	200,000	-			20,000
238.	Pcc street Sajjad House to Younas Moh: Darmian	100,000	-			10,000

239.	Pcc street/sewerage line Moh: Charri, Moh: Darmian	200,000	-			20,000
240.	Pcc street near GGHS#2, to Molvi Abdul Haq near Neelan Dab No.2,	250,000	-	22-04-2015	30-06-2015	25,000
241.	Pcc street Gali No.4 Hazrat Abu Bakar Saddique (RZ) Dab No.2, Mansehra	200,000	-	22-04-2015	30-06-2015	20,000
242.	Pcc street/sewerage line Moh: Dab No.2, C/o Khurram Qadir	350,000	-	22-04-2015	30-06-2015	35,000
243.	Pcc street HO Prof: M Zahoor to HO M Tariq Sardar Colony Darmian	350,000	-	22-04-2015	30-06-2015	35,000
244.	Pcc street Mohallah Usmania behind Commerce college c/o Haji Abdul Khanan	250,000	-	22-04-2015	30-06-2015	25,000
245.	Pcc street Moh Dab No.2, Haji Shahzad	200,000	-	22-04-2015	30-06-2015	20,000
246.	Pcc street/sewerage line Opp: Shell Pump C/o Haji Irshad	200,000	-	22-04-2015	30-06-2015	20,000
247.	Pcc street near Grid Station Street No.1, Major Taj Muhammad	200,000	100,000	22-04-2015	30-06-2015	20,000
248.	Pcc street and sewerage line Abaseen Public School, Mansehra	200,000	100,000	22-04-2015	30-06-2015	20,000
249.	Pcc street HO Sajjad to HO Qazi Tariq Advocate Dab No.2,	200,000	100,000	22-04-2015	30-06-2015	20,000
250.	Pcc street HO Haji Sadiq Moh: Dab No.2,	250,000	100,000	22-04-2015	30-06-2015	25,000
251.	Pcc Street & Sewerage line Moh: Basti Hanif Khan Dab#2 CO Hanif Khan	500,000	400,000	22-04-2015	30-06-2015	50,000
252.	Pcc street Haji Iqbal & Ishtiaq Moh: Dhrmian	250,000	154,000	22-04-2015	30-06-2015	25,000
253.	Pcc street/sewerage line HO Parvaz Qabarstan Committee Chakarili	250,000	-			25,000
254.	Pcc street/sewerage line HO Ajmal Khan Gardawar Mr. Sajjad Moh: Lohar Banda	200,000	-			20,000
255.	Pcc street HO Sajjad to HO Zia ud Din Moh: Lohar Banda Katha	250,000	-			25,000

256.	Pcc street/sewerage line HO Abdul Kareem to HO Alam Zeb Moh: Lohar Banda	200,000	-			20,000
257.	Pcc street HO Abdul Ghani to HO Waqas Chakarili	250,000	-			25,000
258.	Pcc street/sewerage line near Fatma-tu-Zohra Dab No.1,	200,000	-			20,000
259.	Pcc street Muhammad Arif Jandarbanda	350,000	-			35,000
260.	Pcc street Dr. Wahid Chakarili	250,000	100,000	22-04-2015	30-06-2015	25,000
261.	Pcc street Jandar Banda Road to Badri House Retaining wall	350,000	104,000	22-04-2015	30-06-2015	35,000
262.	Pcc street Jandar Banda Road to Babu House	250,000	68,000	22-04-2015	30-06-2015	25,000
263.	Pcc street Saeed House to Jandar Banda	250,000	-	22-04-2015	30-06-2015	25,000
264.	Pcc street Aurangzeb House to Jandar Banda	250,000	-	22-04-2015	30-06-2015	25,000
265.	Pcc street Moh: Sadiq Abad Near Sunari Masjid C/o Ghulam Akbar	100,000	-	22-04-2015	30-06-2015	10,000
266.	Pcc street Chakrili Moh: Muslim Abad C/o Ahmad Shah	200,000	150,000	22-04-2015	30-06-2015	20,000
267.	Pcc street Jandar Banda Road to House Sadiq Kohistani	350,000	186,000	22-04-2015	30-06-2015	35,000
268.	Pcc street & Sewerage line HO Ali Asghar to HO Shoukat Mehboob Lohar Banda	250,000	150,000	22-04-2015	30-06-2015	25,000
269.	Pcc street & sewerage line Badra Road to HO Abdul Kareem Lohar Banda	250,000	130,000	22-04-2015	30-06-2015	25,000
270.	Pcc street & sewerage Kala Khan to HO Mastri Ashraf Khan Lohar Banda	250,000	130,000	22-04-2015	30-06-2015	25,000
271.	Pcc street Abdul Hameed Magistrate to Khawaja House Lohar Banda	350,000	200,000	22-04-2015	30-06-2015	35,000
272.	Pcc street near Usman Ghani Dab No.1, Tahir Khattak c/o Zarar Master	100,000	50,000	22-04-2015	30-06-2015	10,000
273.	Pcc street near Saddique Cycle shop to Yasir lodge Dab No.1,	250,000	100,000	22-04-2015	30-06-2015	25,000

274.	Pcc street & Sewerage line Ganda Road to HO M Miskeen Chakriali	200,000	-			20,000
275.	Pcc street & sewerage line HO Mohsin to Masjid-e-Qaba Chakrili	250,000	-			25,000
276.	Pcc street & sewerage line M Ishaq Pilot to HO Zulfiqar Ahmad Chakarili	200,000	-			20,000
277.	RCC Bedra Chowk near Market Liaqat Bashir Advocate to HO Liqat Bashir Advocate	400,000	-			40,000
278.	Pcc street & sewerage line Badra Road to Khursheed Alam Advocate Moh: Quresh Abad	200,000	-			20,000
279.	Pcc street HO Babar to Garden Public School	200,000	-			20,000
280.	Pcc street & sewerage line HO Abdullah to Master Saddique c/o Attiq	250,000	-			25,000
281.	Pcc street & sewerage line HO Bashir to HO Khaista Khan C/o Attiq	250,000	-			25,000
282.	Pcc Street & Sewerage line At chitti dheri	522,000	-			52,200
283.	Shinkiari Road	500,000	250,000	1/6/2015	31-08-2015	50,000
284.	College Road	400,000	200,000	1/6/2015	31-08-2015	40,000
285.	Kashmir Road	540,000	270,000	1/6/2015	31-08-2015	54,000
286.	Sain Abad	200,000	100,000	1/6/2015	31-08-2015	20,000
287.	Ghulab Abad	400,000	200,000	1/6/2015	31-08-2015	40,000
288.	Talli Galli	400,000	200,000	1/6/2015	31-08-2015	40,000
289.	Mohallah Khan Bahader	300,000	210,000	1/6/2015	31-08-2015	30,000
290.	Mohallah Siragia Larri Adda	500,000	300,000	1/6/2015	31-08-2015	50,000
291.	Barkat Colony	100,000	75,000	1/6/2015	31-08-2015	10,000

292.	Mohallah Noggazi	400,000	250,000	1/6/2015	31-08-2015	40,000
293.	Killey de Kassi	132,000	80,000	1/6/2015	31-08-2015	13,200
294.	Hadorah Colony	400,000	223,000	1/6/2015	31-08-2015	40,000
295.	Bela Mutraian	300,000	150,000	1/6/2015	31-08-2015	30,000
296.	Abbottabad Road	800,000	400,000	1/6/2015	31-08-2015	80,000
297.	Zaffar Road	400,000	271,000	1/6/2015	31-08-2015	40,000
298.	Mohallah Neelan	100,000	75,000	1/6/2015	31-08-2015	10,000
299.	Mohallah Channai	800,000	400,000	1/6/2015	31-08-2015	80,000
300.	Banda Lal Khan	500,000	250,000	1/6/2015	31-08-2015	50,000
301.	Chitti Dheri	500,000	250,000	1/6/2015	31-08-2015	50,000
302.	Dab No. 1	400,000	200,000	1/6/2015	31-08-2015	40,000
303.	Barri Camp	500,000	300,000	1/6/2015	31-08-2015	50,000
	Total;	8,572,000	4,654,000			4,914,859

Annexure-6
Para No. 1.4.1.1

Statement showing non recovery of penalty (Balakot)

(Amount in Rupees)

S.No.	Name of scheme	Due date of completion	Actual date of completion	Estd. Cost	Penalty
1.	WSS Dhari Mochi Pura	14-11-2014	14-01-2015	200,000	20,000
2.	Const: of W/Tank Galli Jigan	30-06-2014	01-10-2014	300,000	30,000
3.	WSS Khakan Lohar	30-06-2014	01-12-2014	100,000	10,000
4.	WSS Kalas Nallah	30-06-2014	01-05-2015	150,000	15,000
5.	S/ Wall Babu Ahraf	14-08-2014	05-09-2015	200,000	20,000
6.	WSS Hatar Kot Galli	04-05-2015	In progress (10/2015)	200,000	20,000
7.	Ext: of Upper Bumpora	30-06-2014	In progress (10/2015)	400,000	40,000
8.	Const: of Katna Gali Road	30-06-2014	In progress (10/2015)	300,000	30,000
9.	W/ Tank Galli Tigan	30-06-2014	01-10-2014	300,000	30,000
10.	WSS Pumbara Satbani	13-08-2014	In progress (10/2015)	1,000,000	100,000
11.	Lohar Khait to Katta Kahit	30-06-2014	In progress	100,000	10,000
12.	Well at Kot Bala	14-09-2015	In progress (10/2015)	200,000	20,000
13.	Improv: of Sewerage System MC Balakot Area	04-09-2015	In progress (10/2015)	834,000	83,400
14.	Repair of GPS Jabbri	30-06-2014	20-08-2014	400,000	40,000
15.	PCC Drainage of Serri Bagh	30-06-2014	In progress (10/2015)	500,000	50,000
16.	Nine No Well PK	09-10-2015	In progress (10/2015)	1,800,000	180,000
17.	Const: of Chakdan Road	30-06-2014	20-08-2014	200,000	20,000
18.	S/Wall Ashraf Home	30-06-2014	06-08-2014	100,000	10,000
19.	Const: of W/Tank	30-06-2014	01-10-2014	800,000	80,000
20.	WSS Baila No. 2 Satbani	30-06-2014	05-09-2014	150,000	15,000

21	Const: of Kacha Rasta Manoor Road	30-06-2014	17-09-2014	300,000	30,000
22	Const: of Path Ahal	30-06-2014	In progress (10/2015)	300,000	30,000
23.	Well at Kot Bala Bala	07-09-2015	In progress (10/2015)	200,000	20,000
24.	Path Ahal to Boonja Jiggan	30-06-2014	01-09-2014	200,000	20,000
25.	Ext: of Banda Road	30-06-2014	26-08-2014	300,000	30,000
26.	P/Wall Graveyard Mang	30-06-2014	01-11-2014	200,000	20,000
27.	Pakdandi Kala Mor	30-06-2014	26-08-2014	100,000	10,000
28	WSS Patta, Patlang	30-06-2014	26-08-2014	300,000	30,000
29.	Repair of Thanda Katta Road	30-06-2014	05-09-2014	300,000	30,000
Total; 				10,434,000	1,043,400

Annexure-7
Para No. 1.5.1.1

Statemnt showing showing non deduction of Penalty (Oghi)

S. No	Name of Scheme	Work order date	Req. date of completion	Status of the scheme	Estd. cost (Rs)	Penalty @ 10% (Rs)
1	Imp. of RCC bridge at Bazargay	12-01-15	11-07-15	Inprogress	600,000	60,000
2	PCC road at Mauchera	26-03-15	15-05-15	Inprogress	3,000,000	300,000
3	PCC road at village Oghi	26-03-15	15-05-15	Inprogress	4,000,000	400,000
4	PCC road Oghi UC Oghi	26-03-15	15-05-15	Inprogress	4,000,000	400,000
5	PCC street at vill. Manchora	02-03-15	01-06-15	Inprogress	300,000	30,000
6	PCC at Galyan Qureshi	02-03-15	01-06-15	Inprogress	100,000	10,000
7	PCC road Zahidabad	26-03-15	15-05-15	Inprogress	3,000,000	300,000
8	Severage at villMaloga	02-04-15	30-06-15	Inprogress	1,000,000	100,000
9	Severage at Rashida	02-04-15	30-06-15	Inprogress	1,000,000	100,000
10	PCC Street Jalalabad	12-01-15	11-04-15	Inprogress	100,000	10,000
11	PCC street at Darband	12-01-15	11-04-15	Inprogress	100,000	10,000
12	PCC streets Moh. Dagai	12-01-15	11-05-15	Inprogress	300,000	30,000
13	Cons of 7 walls at belyan	02-03-15	01-09-15	Inprogress	700,000	70,000
14	P/walls at Batai	02-03-15	01-06-15	Inprogress	300,000	30,000
15	Wall at NazirOgai	02-03-15	01-06-15	Inprogress	100,000	10,000
16	PCC UC Shamdarah	02-04-15	15-06-15	Inprogress	100,000	10,000

17	PCC UC Shamdarah	02-04-15	15-06-15	Inprogress	200,000	20,000
18	Imp. Char road at UC Balyan	02-04-15	15-06-15	Inprogress	100,000	10,000
19	3 walls at UC oghi	02-04-15	15-06-15	Inprogress	300,000	30,000
20	Rehab. Of MC Office Oghi	12-01-15	11-05-15	Inprogress	214,000	21,400
21	PC road Rashida	02-04-15	15-06-15	Inprogress	263,000	26,300
22	PCC Galyan UC Malokai	02-04-15	15-06-15	Inprogress	100,000	10,000
23	PCC at Masiwal UC Oghi	02-04-15	15-06-15	Inprogress	100,000	10,000
24	PCC road Hussain Banda Sultan Pura	26-03-15	15-05-15	Inprogress	4,000,000	400,000
25	PCC road at Bazargai at Aliabad UC Oghi	26-03-15	15-05-15	Inprogress	1,000,000	100,000
26	Severage at villRashida	02-04-15	01-07-15	Inprogress	1,000,000	100,000
				Total:	25,977,000	2,597,700

Annexure-8
Para No.1.5.1.2

Statement showing Incomplete developmental schemes and non-forfeiture of security (Oghi)

S. No	Name of Scheme	Work order date	Req. date of completion	Status of the scheme	Estd. cost (Rs)	Penalty (Rs)	Security (Rs)	Total charge (Rs)
1.	Wall at village Galibanda	16-07-14	15-10-14	Incomplete	2,000,000	200,000	160,000	360,000
2.	PCC at GalyanKalhar	20-06-14	19-06-14	Incomplete	500,000	50,000	40,000	90,000
3.	Lift at DarbandKinar a	16-07-14	15-01-15	Incomplete	2,500,000	250,000	200,000	450,000
4.	WSS at MeraBasti UC SherGarh	16-07-14	15-12-14	Incomplete	300,000	30,000	24,000	54,000
5.	HP at villQaziabad	20-06-14	19-09-14	Incomplete	200,000	20,000	16,000	36,000
6.	HP wall at basti Dr. Abdullah	20-06-14	19-09-14	Incomplete	150,000	15,000	12,000	27,000
7.	PCC at village Tarbat	16-07-14	15-10-14	Incomplete	150,000	15,000	12,000	27,000
8.	Kacha road at village Jabba	16-07-14	15-10-14	Incomplete	200,000	20,000	16,000	36,000
9.	WSS at Darband	16-07-14	15-01-15	Incomplete	150,000	15,000	12,000	27,000
Total:					6,150,000	615,000	492,000	1,107,000

Annexure-9
Para No.1.2.2.3

Statement showing detail of schemes without technical sanction

S.No	Name of Scheme	Estimated Cost	Remarks
1	PCC Street Battle Doraha	500,000	TS not accorded
2	PCC Street Siddique Akber Colony	600,000	-Do-
3	Pav: and improve: of Kalsh Dara Road	500,000	-Do-
4	Improvement of Patha to Tinger Road	500,000	-Do-
5	Retaining Wall Baila Paras	500,000	-Do-
6.	PCC Road Tareda Bandi	500,000	-Do-
7.	WSS Khappal MudarBaggar	500,000	-Do-
8.	Construction of Bridge Mahnoor U/c Jaraid	1500,000	-Do-
9.	WSS Phagal	500,000	-Do-
10.	WSS Seri Kot U/c Balakot	500,000	-Do-
11.	WSS Dong Shohal U/c Shohal	500,000	-Do-
12.	Boundary Wall Ghari Habib Ullah	500,000	-Do-
13.	Boundary Wall Ganool U/c Ganool	500,000	-Do-
	Total:	7,600,000	