



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
LOCAL GOVERNMENTS  
DISTRICT MANSEHRA**

**AUDIT YEAR 2018-19**

**AUDITOR GENERAL OF PAKISTAN**

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## ABBREVIATIONS AND ACRONYMS

AA	Administrative Approval
AD	Assistant Director
ADP	Annual Development Plan
AIR	Audit and Inspection Report
AG	Accountant General
BHUs	Basic Health Units
C&W	Communication & Works
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CRC	Classroom Consumables
DAC	Departmental Accounts Committee
DEO	District Education Officer
DHO	District Health Officer
DO	District Officer
GFR	General Financial Rules
LGA	Local Government Act
LGE&RDD	Local Government Election & Rural Dev Department
MCC	Medical Coordination Cell
MFDAC	Memorandum for Departmental Accounts Committee
M&R	Maintenance and Repair
NOC	No Objection Certificate
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
SDEO	Sub Divisional Educational Officer
SIDB	Small Industries Development Board
TMA	Tehsil Municipal Administration
TS	Technical Sanction
VCs/NCs	Village Council/Neighborhood Council
ZAC	Zilla Accounts Committee

## **Preface**

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

The report is based on audit of the accounts of various Local Governments i.e. offices of District Government, Tehsil Municipal Administrations, Assistant Director Local Government Elections and Rural Development, Village Councils and Neighborhood Councils and Development Authorities in district Mansehra for the financial year 2017-18. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2018-19 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes the systemic issues and significant audit findings. Relatively less significant issues are listed in the Annex-1 of the Audit Report. The audit observations listed in the Annex-1 shall be pursued with the Principal Accounting Officers at the DAC level. In all cases where PAO's do not initiate appropriate action, the audit observations will be brought to the notice of appropriate forum 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, except in few cases mentioned in report. However, in a few cases certain departments did not submit written replies except Developmental Authorities. DAC meetings were not convened despite repeated requests.

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

Islamabad  
Dated:

**(Javaid Jehangir)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

The Director General Audit District Governments, Khyber Pakhtunkhwa carries out the audit of Local Governments of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) Abbottabad, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carried out the audit of Local Governments of seven districts namely Abbottabad, Haripur, Mansehra, Battagram, Kohistan Upper, Kohistan Lower and Tor Ghar.

The Regional Directorate has a human resource of eleven officers and staff with a total of 2750 person days. The annual budget amounting to Rs 20.670 million was allocated to the office during financial year 2018-19. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audits of programs/ projects.

Local Governments of District Mansehra consist of three tiers which perform their operations under Khyber Pakhtunkhwa Local Government Act 2013. Top tier-1 the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District Government, who is Officer in charge of the offices of nine departments devolved to local governments. Financial provisions of the Act describe the Government fund as District Local Fund and District Public Account for which Annual Budget Statement is authorized by the District Council in the form of budgetary grants. The second tier- Town/Tehsil Municipal Administrations have one PAO i.e. Tehsil Municipal officer for each administration. There are three tehsil administrations in district Mansehra. The third tier- Village and Neighborhood Councils have one principal accounting officer for development funds of these councils. There are 194 NC/VC's in district Mansehra. In addition district Mansehra has one development authority i.e. Manshera Development Authority (MDA) for which Secretary LGE&RDD is the PAO

**a. Scope of audit**

There are nine offices in District government Mansehra, three Tehsil Municipal Administrations, one AD LGE&RDD and 194 VC/NC's out of which the accounts of 09 offices of district government, three TMA's, one AD LGE &RDD and 19 VC/NC's were examined in detail. These entities were selected for detailed audit keeping in view the materiality and auditable man days.

The total expenditure of District Government Mansehra for the Financial Year 2017-18 was Rs 6,200.523 million against available budget of Rs 6,655.942 million. Out of this, RDA Abbottabad audited an expenditure of Rs 1,550.131 million which, in terms of percentage, was 25 % of auditable expenditure. The total expenditure of three TMA's was Rs 712.419 million against available budget of Rs 1,091.524 million Out of this, RDA Abbottabad audited an expenditure of Rs 142.484 million which, in terms of percentage, was 20% of auditable expenditure. The total expenditure of AD LGE & RDD Mansehra for the Financial Year 2017-18 was Rs 151.584 million against available budget of Rs 221.182 million. Out of this, RDA Mansehra audited an expenditure of Rs 33.448 million which, in terms of percentage, was 22% of auditable expenditure.

The receipts of the District Government Mansehra, for the Financial Year 2017-18 were nil as the receipts were collected in Provincial Account-I. The receipts of two TMA's were Rs 539.405 million. Out of which Rs 80.911 million were audited which in terms of percentage was 15% of the auditable receipts. The total receipts of VC/NC's was Rs.0.282 million. Out of which Rs 0.282 million were audited which, in terms of percentage, was 100% of auditable receipts.

The total expenditure of local governments of district Mansehra for the financial year 2017-18 was Rs 7,091.144 million against which the audit of Rs. 1,772.786 million was conducted which in terms of the percentage was 25 %. The total receipts of the local governments of district Mansehra were Rs 2,547.274 million against which a receipt of Rs 382.091 million was audited which in terms of percentage was 15%



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

Recovery of Rs 1346.713 million was pointed out during the audit. Total recoveries pointed out were not in the notice of the executives before audit. However no recovery was made till finalization of this report.

**c. Audit Methodology**

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

**d. Audit Impact**

Audit pointed out various irregularities of serious nature. Cases related to weak internal controls were also pointed out to which management has been sensitized. In certain cases management has taken action which may further be verified. However, no tangible 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 and proper legislative forum.

**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; 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 local Governments Mansehra.

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

- i. Misappropriations were noted in 02 cases amounting to Rs 8.234 million.<sup>1</sup>
- ii. Irregularities & Non-Compliance were noted in 42 cases amounting to Rs 2036.472 million.<sup>2</sup>
- iii. Weak Internal Control was noted in 67 cases amounting to Rs 2563.732 million.<sup>3</sup>

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

**g. Recommendations**

- i. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- iii. Deduction of taxes on supplies and contracts need to be ensured. .
- iv. Lapsed deposits need to be timely credited into treasury.
- v. Departments need 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.

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<sup>1</sup> Para 1.2.1.1 to 1.2.1.2

<sup>2</sup> Para 1.2.2.1 to 1.2.2.11, 1.3.1.1 to 1.3.1.13,1.4.1.1 to1.4.1.3,1.5.1.1 to1.5.1.11

<sup>3</sup> Para 1.2.3.1to1.2.3.23,1.3.2.1 to 1.2.3.25 ,1.4.2.1 to1.2.3.9,1.5.2.1 to 1.5.2.11

## SUMMARY TABLES & CHARTS

### I: Audit Work Statistics

(Rs in million)

S. No.	Description	No.	Budget		
			Expenditure	Receipts	Total
1.	Total Entities (PAO) in Audit Jurisdiction	05	7,091.144	2,547.274	9,638.42
2.	Total formations in audit jurisdiction	184	7,091.144	2,547.274	9,638.42
3.	Total Entities (PAO) Audited	05	<b>1772.786</b>	382.091	2,154.88
4.	Total formations Audited	33	<b>1772.786</b>	382.091	2,154.88
5.	Audit & Inspection Reports	14	<b>1772.786</b>	382.091	2,154.88

### II: Audit observations Classified by Categories

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	746.597
2.	Weak financial management	1281.641
3.	Weak Internal controls	2563.732
4.	Others	8.234
	<b>Total:</b>	<b>4600.204</b>

**III: Outcome Statistics****(Rs in million)**

<b>S. No</b>	<b>Description</b>	<b>Expenditure on Acquiring Physical Assets (Procurement )</b>	<b>Civil Works</b>	<b>Receipts</b>	<b>Others</b>	<b>Total Current year (2017-18)</b>	<b>Total last year (2016-17)</b>
1.	Outlays Audited	306.373	520.637	1214.848	2668.795	4,710.653	3,241.526
2.	Amount Placed under Audit Observations /Irregularities of Audit	746.597	1281.641	2563.732	8.234	4600.204	3,067.533
3.	Recoveries Pointed Out at the instance of Audit	0.000	825.493	381.866	139.354	1346.713	1,751.256
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	62.71
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	0

#### 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	2036.472
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	8.234
3.	Accounting Errors (accounting policy departure from NAM <sup>4</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0.00
4.	Quantification of weaknesses of internal control systems.	0.00
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	1346.713
6.	Non-production of record	0.00
7.	Others, including cases of accidents, negligence etc.	1217.019
	<b>Total</b>	<b>4600.204</b>

#### V: Cost Benefit Ratio

(Rs in million)

S. No	Description	Amount
1.	Outlays Audited (item 1 of Table 3)	4,710.653
2.	Expenditure on audit	0.540
3.	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	1:0

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

## **CHAPTER-1**

### **1.1 Local Governments Mansehra**

#### **1.1.1 Introduction**

Under Khyber Pakhtunkhwa Local Government Act 2013 (LGA 2013), activities of District Government are managed through offices of Deputy Commissioner and District Officers. Each group of District Offices is headed by a District Officer (DO). The DO according to Rules of Business of District Government, 2015 distributes the work among the officers, branches, and/or sections of each district office. The offices which manage the activities of District Government are Deputy Commissioner (DC), District Officers Agriculture, Education, Health, Water Management, Fisheries, Population Welfare, LG & RDD, Sports, Live Stock & DD, Soil Conservation, Cooperation, Social Welfare and Municipal Services.

District Mansehra has three Tehsils i.e. Mansehra and Balakot and Oghi. The office of a Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil officer Finance. A Tehsil Accounts Officer and a Tehsil officer technical.

**According to section 22 of Local Government Act, 2013 the functions and powers of TMAs are as under:-**

- (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;

There is an Assistant Director Local Government Election & Rural Development Department and 209 VCs/NCs. Each VCs/NCs has a Administrator and Secretary. Assistant Director Local Government Election & Rural Development Department is Drawing and Disbursing Officer (DDO) for his office and Administrator for VCs/NCs of the District Mansehra.

**Functions and Powers of Assistant Director, Local Government Election and Rural Development Department.**

- i. Providing secretarial support to the Council
- ii. Matters relating to Local Government Commission
- iii. Matters relating to local taxes and local rate

- iv. Coordination and supervision of village and neighborhood councils
- v. Grants, establishment and budget of village and neighborhood councils
- vi. Coordination of activities relating to local council elections, population census and surveys in the district
- vii. Rural Development Works including water supply, rural access roads, embankment and drainage works
- viii. Overseeing registration of births, deaths and marriages in village and neighborhood councils
- ix. Working as interface for knowledge management and communication on local governance issues in the district
- x. Review, evaluation and assessment of local government system, processes and procedures in the district particularly at the village and neighborhood level
- xi. Collection, compilation and dissemination of primary data Training and research in the areas of local governance

**Functions and Powers of the Village Council or Neighborhood Council:**

- i. Functions of the village council and neighborhood council, as the case may be, shall be to:
- ii. Monitor and supervise the performance of functionaries of all government offices located in the area of the respective village council or neighborhood council, including education, health, public health engineering, agriculture, livestock, police and revenue, and hold them accountable by making inquiries and reports to the Tehsil municipal administration, district government or, as the case may be, the Government for consideration and action;
- iii. Provide effective forum for out of court amicable settlement of disputes and, for this purpose, constitute panels of members as conciliators;
- iv. Register births, deaths and marriages;
- v. Implement and monitor village level development works;
- vi. Improve water supply sources, maintain water supply distribution system and take measures to prevent contamination of water;



- vii. Maintain village level infrastructure, footpaths, tracks, streets, prevent and abate nuisances and encroachments in public ways, public streets and public places.
- viii. Maintain and improve collective property including playgrounds, graveyards, funeral places, eid-gah, parks, public open spaces and community centers;
- ix. Identify development needs of the area for use by municipal administration and district government in prioritizing development plans;
- x. Make arrangements for sanitation, cleanliness, disposal of garbage and carcasses, drainage and sewerage system;
- xi. Display land transactions in the area for public information;
- xii. Mobilize community for maintaining public ways, public streets, culverts, bridges and public buildings, de-silting of canals and other development activities;
- xiii. Develop sites for drinking and bathing of cattle;
- xiv. Organize cattle fairs and agriculture produce markets;
- xv. Organize sports teams, cultural and recreational activities;
- xvi. Organize watch and ward in the area;
- xvii. Promote plantation of trees, landscaping and beautification of public places;
- xviii. Regulate grazing areas, establish cattle ponds and provide protection against stray animals and animal trespass;
- xix. Consider and approve annual budget presented by the respective Nazim, village council or neighborhood council;
- xx. Facilitate formation of voluntary organizations for assistance in functions assigned to it;
- xxi. Facilitate the formation of co-operatives for improving economic returns and reduction of poverty;
- xxii. Elect an Accounts Committee and review its recommendations on the annual statement of accounts and audit reports; and  
Report cases of handicapped, destitute and of extreme poverty to district government.

### **Functions and Powers of the Mansehra Development Authority:**

- i. To provide infrastructural and civic facilities such as water supply draining waste management, roads, streetlights, parking and development of parks in the entire Galiyat townships beside planning / zoning of unplanned area in to new resorts / township schemes.
- ii. To levy and collect taxes.
- iii. To sell, lease, exchange or dispose off any property vested in it.
- iv. To exercise and control building regulation through BCA and building bye-laws.
- v. Tourism infrastructure development.
- vi. To undertake any other functions which provincial government may assign to it

### **1.1.2 Comments on Budget and Accounts (Variance Analysis)**

#### **District Government**

(Rs in million)

<b>2017-18</b>	<b>Budget</b>	<b>Actual Expenditure/ Receipts</b>	<b>(Saving)/Excess</b>	<b>%age</b>
Salary	5,373.892	5,129.237	244.655	4.553
Non-salary	840.833	639.117	201.716	23.990
Developmental (A/C-	441.217	432.169	9.048	2.051
<b>Total</b>	<b>6,655.942</b>	<b>6,200.523</b>	<b>455.419</b>	<b>6.842</b>
<b>Receipts</b>	-	-	-	-

#### **TMA's**

(Rs in million)

<b>2017-18</b>	<b>Budget</b>	<b>Actual Expenditure/ Receipts</b>	<b>(Saving)/Excess</b>	<b>%age</b>
Salary	186.596	186.885	0.289	0.155

Non-salary	173.066	127.215	(45.851)	(26.493)
Developmental (A/C-IV)	731.862	398.319	(333.543)	(45.575)
<b>Total</b>	<b>1,091.524</b>	<b>712.419</b>	379.105	(34.732)
<b>Receipts</b>	829.489	539.405	(290.084)	(34.971)

**AD LGE&RDD**

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	124.352	103.082	(21.269)	(17.104)
Non-salary	22.260	12.502	(9.758)	(43.835)
Developmental (A/C- Developmental (A/C-I)	74.570	36.000	(38.570)	(51.723)
	0	0	0.00	
<b>Total</b>	<b>221.182</b>	<b>151.584</b>	(69.597)	(31.47)
<b>Receipts</b>	<b>0.282</b>	<b>0.282</b>	0	0

**Developmental Authority**

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	22.416	13.348	9.068	40.453
Non-salary	13.400	7.618	5.782	43.149
Developmental (A/C- Developmental (A/C-I)	17.600	5.649	11.951	67.903
	0	0	0	0
<b>Total</b>	<b>53.416</b>	<b>26.615</b>	26.801	50.174
<b>Receipts</b>	<b>2,007.587</b>	<b>2,007.587</b>	0	0

**Grant Total Expenditure and Receipts (Distt Govt, TMAs, AD LGE&RDD & Developmental Authority)**

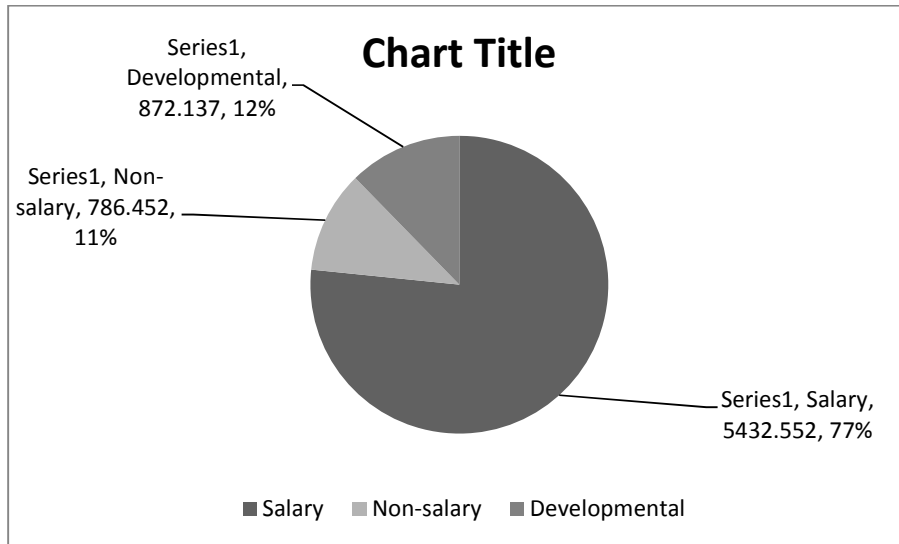
**(Rs in million)**

<b>2017-18</b>	<b>Budget</b>	<b>Actual Expenditure/ Receipts</b>	<b>(Saving)/Excess</b>	<b>%age</b>
Salary	5707.256	5432.552	274.704	4.813
Non-salary	1049.559	786.452	263.107	25.068
Developmental (A/C-IV)	1265.249	872.137	393.112	31.070
<b>Total</b>	<b>8022.064</b>	<b>7091.141</b>	<b>930.923</b>	<b>11.605</b>
<b>Receipts</b>	<b>2837.358</b>	<b>2547.274</b>	<b>290.084</b>	<b>10.224</b>

The savings of Rs 290.084 million indicate inefficiency in the capacity of District Government Departments to utilize the amount allocated.

**EXPENDITURE 2016-17**

**(Rs in million)**



### 1.1.3 Comments on the status of compliance with DAC / TAC Directives

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

<b>Sr. No.</b>	<b>Audit Year</b>	<b>PAC/DAC/TAC meeting</b>
1.	2002-03	Not Convened
2.	2003-04	Not Convened
3.	2005-06	Not Convened
4.	2006-07	Not Convened
5.	2007-08	Not Convened
6.	2008-09	Not Convened
7.	2009-10	Not Convened
8.	2010-11	Not Convened
9	2011-12	Not Convened
10	2012-13	Not convened
11	2013-14	Not Convened
12	2016-17	Not Convened

# **DISTRICT GOVERNMENT**

## 1.2.1 Mis-appropriation and Fraud

### 1.2.1.1 Loss due to embezzlements in PTC Funds Rs 3.236 million

According to para 23 of GFR Vol-I Every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

DEO Male Mansehra disbursed funds under the head Conditional Grant to the schools for execution of developmental works as per Government instructions during 2017-18. It was observed that funds amounting to Rs3,235,613 were paid to teachers and no work was carried out by them as per details given below:

S.No	Name of Teacher	Name of School	Amount Recoverable	Remarks
1	M. Tehmas PSHT	GPS Kotli Pain	100,000	Recovered at the instance of audit
2	M. Ilyas SST	GMS Nanoha	717,950	Outstanding
3	Mian M. Hassan PSHT	GPS Paludran	850,000	Outstanding
4	Shukat Ali Khan PSHT	GPS Zaffar Maidan	1,567,663	Outstanding
<b>Total</b>			<b>3,235,613</b>	

Audit is of the view that, Irregularity was occurred due to weak internal control.

When pointed out in July 2018, management stated that the above cases are under investigation and detail report will be submitted. Reply was not convincing as the local office was required to maintain proper check to ensure effective utilization of public money. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation fixing responsibility and action against the persons at fault under intimation to audit.

**AIR Para No. 14 AC-IV(2017-18)**

**1.2.1.2 Misappropriation of Rs 4.998 million**

According to Para 23 of GFR Vol-I requires that every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government officer.

During checking the record of Shino Trout Hatchery Kaghan of Fishries department Mansehra, it was observed that stock register of fish stock showing balance in June 2014 as 187,113 numbers fish fry after that no record of their disposal or sale was available. Moreover 70,714 numbers fish fry seed were shown issued from Shino trout hatchery Kaghan stock to various projects but actually no fish seed was provided to them. Thus Rs 4,997,568 was misappropriated by the dealing hands. **(Detail is given at annex-02)**

Audit is of the view that, Irregularity was occurred due to weak internal control and negligence of management which resulted in loss to government.

The irregularity was pointed out in October 2018, management stated that the matter would be inquired; recovery if any would be made and deposited. The reply is not tenable as no action was reported.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

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

**AIR Para No. 07 AC-IV(2017-18)**



## 1.2.2 Irregularity/Non-compliance

### 1.2.2.1 Irregular expenditure on execution of schemes without Technical Sanction-Rs 13.653 million

According to 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 S/No. i of letter No. SO(PAC)DAC/48-2008/DERA/W&SD dated Peshawar the 10.03.2008, "Technical Sanction should be obtained prior to commencement of the work as per rules. In future if the TS are not obtained prior to commencement of scheme then disciplinary action will be initiated against the responsible officer".

Deputy Commissioner Mansehra executed developmental schemes through C&W department during 2017-18. Audit observed that an amount Rs 22,482,000 million against the estimated cost of Rs 13.653 million for the execution of developmental schemes without obtaining Technical Sanction, prior to commencement of work, from the competent authority. Detail as below:

S.No	Name of Scheme	Estimated cost	Expenditure
1	Repair/Rehabilitation and improvement of road from new bay pass chowk to GPO court road Mansehra	9,470,000	8,279,000
2	Four (4) No.s M&R road	13,012,000	5,374,000
3	<b>Total</b>	<b>22,482,000</b>	<b>13,653,000</b>

Audit is of the view that execution and payment for scheme without technical sanction occurred due to violation of rules and weak internal control system.

When pointed out in July 2018, management stated that XEN C&W will be directed to obtain technical sanction from the competent authority and produce to audit. The reply was not tenable as C&W department has circulated instructions for the strict compliance of obtaining TS prior to commencement of works. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends disciplinary actions against the persons at fault besides Technical Sanction is obtained under intimation to Audit.

**AIR Para No. 02 AC-IV(2017-18)**

**1.2.2.2 Non-utilization of ADP Share amounting to Rs 360.00 million.**

According to Government of Khyber Pakhtunkhwa P&D Department Letter No.C/RD/PD&DD/6-8/1850-1970/W/E dated Peshawar 19<sup>th</sup> October 2015 that each District Government should formulate their district Development Plans and ADP Plans strictly adhering to Sectorial priorities and time lines.

Deputy Commissioner Mansehra received an amount of Rs360,000,000 million as District ADP for the financial year 2017-18 to formulate District Development Plan and for onward distribution to various sectors. However, District Development Plan was not formulated and the funds remained unutilized.

Audit is of the view that, Irregularity was occurred due to non compliance of rules and negligence of management.

When pointed out in July 2018, management stated that out of total allocation of PFC share i.e Rs 360 million only 50% i.e Rs 180 million were released. Further, ECP (Election Commission of Pakistan) banned the process of developmental activities in April 2018. The reply was not cogent as funds were released in December 2018, the local office was required to formulate ADP according to the funds released. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation fixing responsibility and action against the persons at fault under intimation to Audit.

**AIR Para No. 04 AC-IV(2017-18)**

### **1.2.2.3 Irregular payment on account of purchase of furniture Rs 9.023 million**

According to para 23 of GFR Vol-I Every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

DEO Female procured furniture for government schools in district Mansehra during 2017-18 and paid the supplier an amount of Rs 9,022,880 however, the following observations were noted in the procurement process.

1. According to clause 4(b) of eligibility/qualification criteria the bidder must have completed minimum of five projects in manufacturing, sales or supply of furniture in Pakistan. However the successful bidder i.e mardan traders had not completed the supply of furniture to DEO Male Mardan pertaining to the year 2015-16 till the dates of audit despite he was favored in awarding the supply to M/S Mardan Traders.
2. 25% of the supply was shown as delivered, however
  - a. No acknowledgement from the school was found on record
  - b. No stock inventory was maintained
  - c. No issue/inventory card was found on record
  - d. No official place was notified as main stock store.
3. The supply order/agreement was defective as Government interest was not secured by eliminating penalty clause.

Audit is of the view that, Irregularity was occurred due to non compliance of rules.

When pointed out in July 2018, management stated that the detail reply will be submitted after consulting the record. Reply was not convincing as no progress was shown to audit.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation fixing responsibility and action against the persons at fault under intimation to Audit.

**AIR Para No. 05 AC-IV(2017-18)**

**1.2.2.4 Irregular drawl on fake bills and deposit in designated bank account on account of Science Equipments Rs 10.5 million**

According to Para 96 of GFR Vol – I, it is contrary to the interest of the State that money-should be spent hastily or in an ill-considered manner merely because it is available or that the laps of a grant could be avoided. In the public interest, grants that cannot be profitably utilized should be surrendered. The existence of likely savings should not be seized as an opportunity for introducing fresh items expenditure which might wait till next year. A rush of expenditure particularly in the closing months of the financial year will ordinarily be regarded as a breach of financial regularity.

DEO Male Mansehra withdrew a sum of Rs 10,500,000 on fake bills and deposited the same in designated bank account to avoid lapse of funds during 2017-18 as per following details:

<b>Description</b>	<b>Amount</b>
Science Equipments	10,500,000

Audit is of the view that, Irregularity was occurred due to non compliance of rules and negligence of management.

When pointed out in July 2018, management stated that detail reply will be submitted after consulting the record. Reply was not convincing as the local office was required to abide the law and surrendered the funds in light of aforementioned rule. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation fixing responsibility and action against the persons at fault under intimation to Audit.

**AIR Para No. 07 AC-IV(2017-18)**

**1.2.2.5 Irregular drawl on fake bills and deposit in designated bank account on account of Science Equipments Rs 20.100 million**

According to Para 96 of GFR Vol – I, it is contrary to the interest of the State that money-should be spent hastily or in an ill-considered manner merely because it is available or that the laps of a grant could be avoided. In the public interest, grants that cannot be profitably utilised should be surrendered. The existence of likely savings should not be seized as an opportunity for introducing fresh items expenditure which might wait till next year. A rush of expenditure particularly in the closing months of the financial year will ordinarily be regarded as a breach of financial regularity.

DEO Male Mansehra withdrew a sum of Rs 20,100,072 on fake bills for purchase of science equipment and deposited the same in designated bank account to avoid lapse of funds during 2017-18.

Audit is of the view that, Irregularity was occurred due to non compliance of rules and negligence of management.

When pointed out in July 2018, management stated that due to shortage of time and late release of funds the amount was drawn and deposited in designated bank account. Reply was not convincing as the local office was required to abide by the law and surrendered the funds in light of aforementioned rule which was not done and resulted in irregular drawl. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation besides fixing responsibility on the persons at fault under intimation to Audit.

**AIR Para No. 06 AC-IV(2017-18)**

**1.2.2.6 Irregular payment on account of purchase of furniture Rs 37.623 million**

According to para 23 of GFR Vol-I Every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

DEO Male Mansehra procured furniture for government schools in district Mansehra during 2017-18 and paid the supplier an amount of Rs 37,623,080 however, the following observations were noted in the procurement process.

1. According to clause 4(b) of eligibility/qualification criteria the bidder must have completed minimum of five projects in manufacturing, sales or supply of furniture in Pakistan. However the successful bidder i.e Mardan Traders had not completed the supply of furniture to DEO Male Mardan pertaining to the year 2015-16 till the dates of audit despite he was favored in awarding the supply to M/S Mardan Traders.
2. 25% of the supply was shown as delivered, however
  - a. No acknowledgement from the school was found on record
  - b. No stock inventory was maintained
  - c. No issue/inventory card was found on record
  - d. No official place was notified as main stock store.
3. The supply order/agreement was defective as Government interest was not secured by eliminating penalty clause.
4. The supplier was not registered with Khyber Pakhtunkhwa Revenue Authority.

Audit is of the view that, Irregularity was occurred due to non compliance of rules and negligence of management.

When pointed out in July 2018, management stated that detail reply will be submitted after consulting the record. Reply was not tenable as the local office was required to abide the rules for procurement to ensure transparency in the process. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation fixing responsibility and action against the persons at fault under intimation to Audit.

**AIR Para No. 12 AC-IV(2017-18)**

**1.2.2.7 Irregular payment of Rs 2.380 million and non-supply of medicines**

According to para 18 (iii) of Government of Khyber Pakhtunkhwa, Health Department Medical Coordination Cell circulated vide No191-200/MMC dated 17/02/2016. After the expiry of extended period;

1. Debarring the supplier from future participation for at least 3years
2. Forfeiting earnest money and performance guarantee
3. Initiating the process for blacklisting
4. Proceeding for de-registration and further judicial proceedings

Furthermore, Para 96 of the GFR Vol.-I requires that money should not be spent hastily or in ill-considered manner just because it is available or that the lapse of a grant could be avoided.

DHO Mansehra paid Rs. 2,380,400 on purchase medicines to various suppliers during 2017-18. The suppliers failed to supply the medicines till the dates of audit. **(Detail is given at annex-03).**

Audit is of the view that, Non supply of medicines occurred due non compliance of rules which resulted in loss to Government.

When pointed out in August, 2018 management stated that action will be taken under relevant rules. Reply was not convincing as no action was taken. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends action against the supplier and implementation of contract agreement and instructions of MCC under intimation to Audit.

**AIR Para No. 12 AC-IV(2017-18)**

**1.2.2.8 Irregular expenditure on account of Fish feed without lab test- Rs1.567 million**

According to NIT advertized in daily Dawn 4/5/2017, clause 11 requires that the contractor will be bound to pay any expenditure that may arise on the Laboratory test and clause 12 states that the successful bidder will deposit 10% security of the total tender value and shall abide by the contract agreement

Deputy Director Fisheries Manshera incurred expenditure of Rs 1,567,700 on purchase of fish feed during 2017-18. The following irregularities were found

1. Lab test of fish feed was not carried out
2. 10% security amounting to Rs156,770 was not obtained from contractor

Audit is of the view that, Irregularity was occurred due to non compliance of rules and negligence of management.

The irregularity was pointed out in October 2018, management stated that detail reply would be furnished after consulting record. No progress was intimated till finalization of this report.



Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation for fixing responsibility and action against the persons at fault under intimation to Audit.

**AIR Para No. 02 AC-IV(2017-18)**

**1.2.2.9 Irregular expenditure of salaries of staff on detailment- Rs 3.620 million**

According to Government of Khyber Pakhtunkhwa Establishment department Notification No.SOR-II(E&AD) 1-1/85(VOL II) dated 15/02/2003. Clause viii requires that no postings/transfers of the officers/officials on detailment basis shall be made.

Audit of DO Sports Mansehra revealed that the following staff was posted on detailment basis in the office of DC Mansehra. Audit observed that salaries paid to the staff on detailment as irregular.

S.No	Name	Designation	Station	Period	Salary amonth
1	Muhammad Fiaz	N/Q	DC office Mansehra	April 2010 to date	2,201,518
2	Muhammad Sabir	Mali	DC office Mansehra	April 2010 to date	1,418,013
<b>Total</b>					<b>3,619,531</b>

Audit is of the view that, Irregularity was occurred due to non compliance of rules and negligence of management.

The irregularity was pointed out in November 2018, management did not submit reply till finalization of this report

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends immediate repatriation of staff besides action against person(s) at fault under intimation to Audit.

**AIR Para No. 01 AC-IV(2017-18)**

**1.2.2.10 Irregular expenditure of Rs 1.00 million**

According to Government of Khyber Pakhtunkhwa Sports, Culture, Archaeology, Museums, Tourism & Youth Affairs department Notification No. SOII(S)2-39/Vol.II/452-67 dated 12/2/2007 the following committee has been constituted for utilization of 2% sports fund for promotion of sports activities.

- |  |          |
|--|----------|
| 1. District Coordination Officer.                        | Chairman |
| 2. District Finance Officer.                             | Member   |
| 3. One MPA   | Member   |
| 4. One representative of District Government             | Member   |
| 5. One player of International/national/provincial level | Member   |
| 6. District Sports Officer                               |          |
- Member/Secretary

DO Sports Mansehra incurred expenditure of Rs 1,000,700 during 2013-14 on promotion of sports activities out of 2% sports funds. Audit observed that the expenditure was incurred without involving elected member MPA and representative of district government as required vide aforementioned instructions

Audit is of the view that, Irregularity occurred due to non compliance of government instructions, misappropriation of which can not be ruled out.

The irregularity was pointed out in November 2018, management did not submit reply till finalization of this report

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigations and action against person(s) at fault under intimation to Audit.

**AIR Para No. 03 AC-IV(2017-18)**

**1.2.2.11 Irregular expenditure of salaries of staff on detailment- Rs 5.270 million**

Government of Khyber Pakhtunkhwa Establishment department Notification No.SOR-II(E&AD) 1-1/85(VOL II) dated 15/02/2003. Clause viii requires that no postings/transfers of the officers/officials on detailment basis shall be made.

In the office of Manager Mentally Retarded & physically handicapped children Mansehra under administrative control of District Officer Social Welfare Mansehra, it was observed that the following staff was posted on detailment basis. Audit observed that salaries paid to the staff on detailment as irregular.

S.No	Name	Designation	Station	Period	Salary drawn
1	Muhammad Iqbal	Stenographer BPS 14	DC office Mansehra	July 2013 to date	4,608,801
2	Mst Tasleem Akhtar	Religious teacher BPS 09	MRPHC Haripur	October 2016 to date	661,339
<b>Total</b>					<b>5,270,140</b>

Audit is of the view that, Irregularity was occurred due to non compliance of rules and negligence of management.

The irregularity was pointed out in October 2018, management stated that the matter has already been taken by the concerned DDO through DO office for repatriation. The same will be referred in light of the audit observation. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends immediate repatriation of staff and action against person(s) at fault under intimation to Audit.

**AIR Para No. 01 AC-IV(2017-18)**

### 1.2.3 Internal Control Weaknesses

#### 1.2.3.1 Non imposition of penalty amounting to Rs 0.947 million

According to Clause-2 of the conditions of the Contract Agreement clearly 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.

Deputy Commissioner Mansehra executed developmental schemes through C&W department during 2017-18. Audit observed that the contractors of the following schemes failed to complete the work in stipulated period of time however penalty for delay in completion was not imposed.

Name of Scheme	Name of contractor	E/Cost (Rs)	Date of commencement	Due for completion	Penalty (Rs)
Repair/Rehabilitation and improvement of road from new bay pass chowk to GPO court road Mansehra	M/S Infra Engineering Services	9,470,000	16/03/2018	16/06/2018 In Progress	947,000

Audit is of the view that, Irregularity was occurred due to weak internal control and negligence of management.

Non imposition of penalty resulted in loss to government.

When pointed out in July 2018, management stated that XEN C&W will be directed to recover the said amount from the contractor under intimation to audit. The reply was not tenable as no progress was shown.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends imposition of penalty and action against the persons at fault under intimation to Audit.

**AIR Para No. 03 AC-IV(2017-18)**

**1.2.3.2 Un-authorized lump sum allocation of fund amounting to Rs162.957 million.**

According to Delegation of powers rules 2001- Series No. 7 (9) that Re-appropriation will not be made out of lump-sum provision and no amount should be retained in by the Finance Department the detail of which cannot be produced.

Deputy Commissioner Mansehra during 2017-18, retained an amount of Rs 162,957,168 million under non salary component of the budget of the local office. The provision was made without detail which leads to violation of Government rules/instruction in this regard.

S. #	Budget Head	Revised Budget
1	Other Lump sum of A/C IV	142,957,168
2	Other Lump Sum Financial Assistance	20,000,000
3	<b>Total</b>	<b>162,957,168</b>

Audit is of the view that, Irregularity was occurred due to weak internal control and negligence of management.

When pointed out in July 2018, management stated that the amount was allocated for unforeseen expenditures. The reply was not convincing as the finance department has retained the funds in violation to the aforementioned rules. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation fixing responsibility and action against the persons at fault under intimation to Audit.

**AIR Para No. 05 AC-IV(2017-18)**

**1.2.3.3 Non collection of rent from shops in court premises on District Government Property Rs 3.504 million**

According to Para 23 of GFR Vol-I requires that every Government Officer should realize fully and clearly that he will be held personally responsible

for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government officer.

Deputy Commissioner Mansehra couldn't recover rent from the cabin shops in court premises established on District Government Land during financial year 2017-18 amounting to Rs3,504,094. Audit is of the view that rent at market rates should have been recovered in favor of Government.

Audit is of the view that, Irregularity was occurred due to weak internal control and negligence of management.

Non recovery of rent from cabin shop holders resulted in loss to Government.

When pointed out in July 2018, management stated that defaulters will be directed to deposit the outstanding amount within a month else, strict action will be initiated through revenue department. The reply was not tenable as no progress was shown.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation, fixing responsibility and action against the persons at fault under intimation to audit.

**AIR Para No. 09 AC-IV(2017-18)**

**1.2.3.4 Unverified payment to Kaghan Memorial Trust Rs 42.954 million**

According to para 12 of GFR Vol-I a Controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided. In order 'to maintain a proper control, he should arrange to be kept informed, not only of

what has actually been spent from an appropriation but also what commitments and liabilities have been and will be incurred against it.

Deputy Commissioner Mansehra released an amount of Rs 30,000,000 and Rs 12,954,000 vide letter no. DO(F&P)/368-74 date 23-02-2018 and DO(F&P)/691-97 date 09-04-2018 respectively, to KMT (Kaghan Memorial Trust) Kewai for the purpose to support Public Welfare initiatives and purchase of three Toyota Hiace vans. The local office was required to verify the expenditure of the trust, however the payment remained unverified.

Audit is of the view that, Irregularity was occurred due to weak internal control and negligence of management.

When pointed out in July 2018, management stated that the released funds would be verified from KMT and report will be submitted to audit. The reply was not tenable as no progress was shown.

Audit recommends verification of amount paid besides fixing responsibility and action against the persons at fault under intimation to Audit.

**AIR Para No. 10 AC-IV(2017-18)**

**1.2.3.5 Inefficiency in utilization of funds amounting to Rs 200.000 million.**

According to section 4 part II of Land Acquisition Act 1894,

(1) Whenever it appears to the Collector of the District that land in any locality is needed or is likely to be needed for any public purpose or for a Company, a notification to that effect shall be published in the official Gazette, and the Collector shall cause public notice of the substance of such notification to be given at convenient places in the said locality

(2) Thereupon it shall be lawful for any officer, either generally or specially authorized by the Collector of the District in this behalf, and for his servants and workmen,- to enter upon and survey and take levels of any land in

such locality; to dig or bore into the subsoil; to do all other acts necessary to ascertain whether the land is adapted for such purpose; to set out the boundaries of the land proposed to be taken and the intended line of the work (if any) proposed to be made thereon; to mark such levels, boundaries and lines by placing marks and cutting trenches: and, Where otherwise the survey cannot be completed and the levels taken and the boundaries and lines marked, to cut down and clear away any part of any standing crop, fence or jungle:

Deputy Commissioner Mansehra received an amount of Rs 200,000,000 from Finance Department KPK vide release order No.BO(PFC-II)FD/1-5/2015-16/N/Salary dated 01/08/2016 for acquiring parcels of land for the provision of grave yards to the public of Mansehra at four different locations. However, the local office could not acquire land for grave yards as desired by the Government.

Audit is of the view that, Irregularity was occurred due to negligence of management.

Non acquisition of land resulted in inefficiency of the local office which resulted in blockade of public funds.

When pointed out in July 2018, management stated that payment of land acquisition is in process and will be intimated to audit. The reply was not tenable as no progress was shown.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation besides fixing responsibility and action against the persons at fault.

**AIR Para No. 11 AC-IV(2017-18)**

#### **1.2.3.6 Uneconomical purchase of vehicles and irrational use of POL**

According to para 10 of GFR Vol-I,(i) Every officer incurring or authorizing expenditure from public funds should be guided by high standards of



financial propriety. (i) Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Deputy Commissioner Mansehra purchased a new vehicle “Toyota Fortuner 2.7 2018” for official use during 2017-18. It was observed that the newly purchased vehicle had mileage of 5 KM/L. Similarly, “Toyota Revo 2018” under the use of ADC Mansehra had mileage of 6 KM/L.

Audit is of the view that, Non consideration of fuel economy in procurement of vehicles resulted in irrational use of POL and recurring loss to Government.

When pointed out in July 2018, management stated that district Mansehra is situated in hilly terrain therefore average consumption of vehicle is 5-6 KM/L. The reply was not tenable as new vehicles gives economy of more than 5-6 liters/kilometer.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation fixing responsibility and action against the persons at fault.

#### **AIR Para No. 13 AC-IV(2017-18)**

##### **1.2.3.7 Unverified expenditure out of PTC Funds Rs 36.576 million**

According to para 13 of GFR Vol-I In the discharge of his ultimate responsibilities for the "administration of an appropriation or part of an appropriation placed at his disposal, every Controlling officer must satisfy himself not only that adequate provisions exist within the departmental organization for systematic internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of its subordinate officers and to guard against waste and loss of public money and stores, but also that the prescribed checks are effectively applied. For this purpose each Head of the Department will get the accounts of his office and those of the subordinate

disbursing officers, if any, inspected at least once in every financial year by a Senior Officer not connected with the account matters to see whether: -

- (i) rules on handling and custody of cash are properly understood and applied.
- (ii) effective system of internal check exists for securing regularity and propriety in the various transactions including receipt and issue of stores etc., if any, and
- (iii) satisfactory arrangements exist for systematic and proper maintenance of Account Books and other ancillary records concerned with the Initial Accounts.

DEO Female Mansehra transferred an amount of Rs 35,576,000 in PTC bank accounts of schools under the heads "Class Room Consumables, Petty Repair, Conditional Grant" during 2017-18 as tabulated below:

S.No	Description	Amount
1	CRC	8,150,000
2	Petty Repair	9,456,000
3	Conditional Grant	18,970,000
<b>Total</b>		<b>36,576,000</b>

Audit is of the view that, Irregularity was occurred due to weak internal control and negligence of management.

When pointed out in July 2018, management stated that the expenditure will be verified after obtaining relevant record from concerned schools. Reply was not tenable as the local office did not verify the said expenditure neither maintain any controlling check to ensure effective utilization of funds.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation fixing responsibility and action against the persons at fault under intimation to Audit.

**AIR Para No. 13 AC-IV(2017-18)**

### 1.2.3.8 Unauthorized payment of conveyance allowance during vacation-Rs1.859 million

According to Government of Khyber Pakhtunkhwa Finance department letter no. FD(SR-II)8-200 dated 06-06-1977 Conveyance allowance is not admissible to teachers of schools/colleges/training Institutes (excluding Principal & Head Master/Mistress) during the period of summer vacation.

DEO Female Mansehra paid an amount of Rs1,859,416 on account of conveyance allowance during vacations to the teaching staff in 2017-18 as tabulated below:

S.No	Designation	BPS	Sanctioned Posts	Rate of conveyance allowance	Period	Amount
1	SST, SET	16	80	5,000	3 months	400,000
2	CT	15	194	2,856	3 months	554,064
3	AT	15	80	2,856	3 months	228,480
4	TT	15	77	2,856	3 months	219,912
5	DM	15	80	2,856	3 months	228,480
6	PET	15	80	2,856	3 months	228,480
<b>Total</b>		-	<b>591</b>	-	-	<b>1,859,416</b>

Audit is of the view that, Irregularity was occurred due to weak internal control and negligence of management.

When pointed out in July 2018, management stated that conveyance allowance will be deducted as per policy. Reply was not convincing as deduction of conveyance allowance was instructed by the finance department since 1977. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery besides investigation fixing responsibility and action against the persons at fault under intimation to Audit.

**AIR Para No. 16 AC-IV(2017-18)**

**1.2.3.9 Non-reconciliation of stipend fund with the Pakistan Post Office-Rs71.562 million**

S/No.9 of Disbursement Guidelines for Stipend provides that the office of the Post Master will provide receipts duly signed by the students and countersigned by the Principals/HMs to the DEO for record and audit purposes. However, it would be the responsibility of the DEO to check through cross checks and effectively monitor that the funds are not misused/misappropriated and the stipend are distributed in time.

DEO (F) Mansehra disbursed an amount of Rs 71,562,000 as stipend to female students through Pakistan Post Office during 2017-18, however the local office did not reconcile the payment with the Post office. Moreover actual payee receipts of the students were also not produced to audit.

Audit is of the view that, Irregularity was occurred due to weak internal control and negligence of management.

When pointed out in July 2018, management stated that reconciled figures of stipend will be to audit. Reply was not cogent as no progress was shown.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation besides fixing responsibility on the persons at fault under intimation to Audit.

**AIR Para No. 17 AC-IV(2017-18)**

**1.2.3.10 Unverified expenditure out of PTC Funds Rs288.979 million**

According to para 13 of GFR Vol-I In the discharge of his ultimate responsibilities for the "administration of an appropriation or part of an appropriation placed at his disposal, every Controlling officer must satisfy himself not only that adequate provisions exist within the departmental organization for systematic internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of its subordinate officers and to guard against waste and loss of public money and stores, but also that the prescribed checks are effectively applied. For this purpose each Head of the Department will get the accounts of his office and those of the subordinate

disbursing officers, if any, inspected at least once in every financial year by a Senior Officer not connected with the account matters to see whether: -

- (i) rules on handling and custody of cash are properly understood and applied.
- (ii) effective system of internal check exists for securing regularity and propriety in the various transactions including receipt and issue of stores etc., if any, and
- (iii) satisfactory arrangements exist for systematic and proper maintenance of Account Books and other ancillary records concerned with the Initial Accounts.

DEO Male Mansehra transferred an amount of Rs288,979,000 in PTC bank accounts of schools under the heads "Class Room Consumables, Petty Repair, Conditional Grant" as per detailed below:

S.No	Description	Amount (Rs)
1	CRC	20,545,000
2	Petty Repairs	26,562,000
3	Play Area	3,720,000
4	Conditional Grant	238,152,000
5	<b>Total</b>	<b>288,979,000</b>

The local office did not verify the said expenditure neither maintain any controlling check to ensure effective utilization of funds.

Audit is of the view that, Irregularity was occurred due to weak internal control and negligence of management.

When pointed out in July 2018, management stated that committees have been constituted and report shall be submitted to audit. Reply was not convincing as no progress was shown.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation fixing responsibility and action against the persons at fault under intimation to Audit.

**AIR Para No. 17 AC-IV(2017-18)**

**1.2.3.11 Less deduction of taxes Rs 1.115 million**

According to section 153 of Income Tax Ordinance 2001, as updated up to 30.06.2017 Payments for goods and services. — (1) Every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person—

- (a) for the sale of goods;
- (b) for the rendering of or providing of services;
- (c) on the execution of a contract, other than a contract for the sale of goods or the rendering of or providing of services, shall, at the time of making the payment, deduct tax from the gross amount payable at the rate specified in Division III of Part III of the First Schedule. i.e in case of a company, 4% of the gross amount payable, if the company is a filer and 7% if the company is a non-filer.

According to Sales Tax Special Procedure (Withholding) Rules, 2007, para (2), a withholding agent, other than a recipient of advertisement services, shall deduct an amount equal to one fifth of the total sales tax shown in the sales tax invoice issued by a registered person and make payment of the balance amount to him.

DEO Male district Mansehra made procurement for schools and offices during 2017-18 however Government taxes were deducted less as per details below:

Amount in Rs									
1	2	3	4	5	6	7	8	9	10
S. No	Items Purchased	Amount	Sales Tax @17 %	1/5th of Sales Tax	Income Tax @ 4.5%	Stamp Duty @ 1%	Net Amount Payable (3-5-6-7)	Amount Paid	Over Paid (9-8)
1	Furniture	37,623,080	6,395,924	1,279,185	1,693,039	376,231	34,274,626	35,082,719	808,093
2	Science Equipments	20,100,072	3,417,012	683,402	904,503	201,001	18,311,166	18,571,092	259,926
3	IT Equipments	1,370,000	232,900	46,580	61,650	13,700	1,248,070	1,287,650	39,580

4	Edu Campaign	614,320	104,434	20,887	27,644	6,143	559,646	567,427	7,781
<b>Total Amount Over Paid</b>									<b>1,115,381</b>

Audit is of the view that, Less deduction of taxes on procurement occurred due to weak internal control which resulted into loss to Government amounting to Rs 1,115,381.

When pointed out in July 2018, management stated that recovery if any will be made after consulting the record. Reply was not tenable as taxes at prescribed rates were not deducted.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery of Government taxes besides investigation fixing responsibility and action against the persons at fault under intimation to Audit.

**AIR Para No. 19 AC-IV(2017-18)**

**1.2.3.12 Unauthorized payment of conveyance allowance during vacation-Rs3.016 million**

According to Government of Khyber Pakhtunkhwa Finance department letter no. FD(SR-II)8-200 dated 06-06-1977 Conveyance allowance is not admissible to teachers of schools/colleges/training Institutes (excluding Principal & Head Master/Mistress) during the period of summer vacation.

DEO Male Mansehra paid an amount of Rs3,015,752 on account of conveyance allowance during vacations to the teaching staff in 2017-18. **(Detail is given at annex-04).**

Audit is of the view that, Irregularity was occurred due to weak internal control and negligence of management.

When pointed out in July 2018, management stated that conveyance allowance will be deducted as per policy. Reply was not convincing as deduction of conveyance allowance was instructed by the finance department since 1977. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery of conveyance besides fixing responsibility and action against the persons at fault under intimation to Audit.

**AIR Para No. 26 AC-IV(2017-18)**

**1.2.3.13 Unauthorized payment of House Rent Allowance and Conveyance Allowance – Rs.27,794,962**

According to the Finance Department Government of the KPK No. FD.SR.1. 9-4/86 (PR) dated 15.10.2011, “The officers/officials residing in the residential colonies situated within work promises are not entitled to the draw House Rent Allowance and conveyance allowance.”

Audit of the accounts of DHO Mansehra revealed that following official residences were available along with premises of RHCs, CHs and BHUs and employees were residing there besides this they drew an amount of Rs 27,794,962 on account of House Rent and Conveyance Allowance in violation of above instructions, **(Detail is given at annex-05)**.

Audit is of the view that, Irregularity occurred due to weak internal control which resulted in loss to Government.

When pointed out in August, 2018 management stated that a committee will be constituted to find out the actual position of residential accommodations by the staff and recovery will be made under intimation to audit. Reply was not satisfactory as the local office was required to deduct HRA after allotment of accommodation.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.



Audit recommends immediate recovery besides action against the persons at fault under intimation to Audit.

**AIR Para No. 05 AC-IV(2017-18)**

**1.2.3.14 Wasteful expenditure on account of Pay & Allowances of type – D hospital Balakot-Rs 43.373 million**

According to section 20 of Khyber Pakhtunkhwa Environmental Protection Act 2014, where any contravention of this Act has been committed by any Government Agency or local council, and it is proved that such contravention has been committed with the consent or connivance of, or is attributable to any negligence on the part of, the Head or any other officer of the Government Agency or local council, such Head or other officer shall also be deemed guilty of such contravention along with the Government Agency or local council and shall be liable to be proceeded against and punished accordingly.

DHO Mansehra incurred expenditure amounting to Rs43,372,860 on category D Hospital Balakot during 2017-18 as tabulated below:

S.No	Description	Amount (Rs)
1	Salary	37,816,860
2	Non salary	5,556,000
<b>Total</b>		<b>43,372,860</b>

During field visit it was observed that the hospital was established in an old rented building. The building was dilapidated due to which hygiene measures were not possible and the services of the hospital were not environment friendly. Besides this the following reasons were also recorded.

- I. There was no water supply resulting in hygiene issues
- II. X-Ray facility was declared hazardous for both staff and patients by PNRA (Pakistan Nuclear Regulatory Authority)
- III. There was no place for disposal of waste
- IV. Medicine store was established in garage
- V. Lab tests were conducting in a small kitchen of the building
- VI. There was no blood bank

For the above hazardous conditions the hospital itself had become nursery of diseases. Hence, expenditure on such facility was waste of Government resources.

Audit is of the view that, Wasteful expenditure incurred due to negligence of local office.

When pointed out in August, 2018 management stated that the matter will be discussed with higher ups for making decision in the best public interest. Reply was not convincing as no action was taken.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends shifting of hospital to some good building besides action against the persons at fault under intimation to Audit.

**AIR Para No. 13 AC-IV(2017-18)**

**1.2.3.15 Recurring loss to Government due to wasteful expenditure on account of pay and allowances on RHC Lissan Nawab-Rs 9.803 million**

According to para 23 of GFR Vol – I, Every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

DHO Mansehra incurred expenditure amounting to Rs 9,802,540 on RHC Lissan Nawab during 2017-18. During field visit of RHC following were observed

- Most of the staff was found absent on the day of visit

- It was stated by the staff of hospital that medical and clinical technicians working in the health centre were not delivering services and class IV were practicing in OPD.
- Medicines were not issued to the patients as prescribed by the female medical officer.
- Prefabricated shelters from RHC Oghi were brought & dumped in lawn.

Audit is of the view that, Irregularity was occurred due to weak internal control and negligence of management.

Wasteful expenditure incurred due to negligence of staff.

When pointed out in August, 2018 management stated that the matter will be inquired and report will be submitted to audit. Reply was not convincing as administrative control of the local office was not effective.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends immediate recovery of losses from the in charge of hospital besides investigation fixing responsibility and action against the persons at fault under intimation to Audit.

**AIR Para No. 15 AC-IV(2017-18)**

**1.2.3.16 Wasteful expenditure on account of pay & allowances of officers officials due to out of turn transfer Rs19.836 million**

According to Khyber Pakhtunkhwa NO.SOR-II (E&AD) 1-1/85(VOL-II )Dated Peshawar the 15<sup>th</sup> February 2003. The normal tenure of posting shall be three years subject to the condition that for the officers /officials posted in unattractive areas, the tenure shall be two years and for hard areas the tenure shall be one year. The unattractive and hard areas will be notified by the Government. xiii. While considering postings /transfers proposals all the concerned authorities shall keep in mind the following:

- a. To ensure the posting of proper persons on proper posts, the annual confidential reports, past and present record of service, performance on

post held presently and in tile past and general reputation with focus on the integrity of the concerned officers/officials be considered.

b. Tenure on present post shall also be taken into consideration and the posting transfers shall be in the best public interest.

In the office of DHO Mansehra during 2017-18 it was observed that staff as per detail attached were appointed and paid attractive salary package. **(Detail is given at annex-06).**

However the staff got transferred/granted EOL without completion of probation period. This resulted in shortage of staff and weakened the management to run the health facilities for the public.

Audit is of the view that, Irregular transfer posting of staff occurred due to weak internal control which resulted in wasteful expenditure.

When pointed out in August, 2018 management stated that the para will be referred to the authority competent. Reply was not convincing as issuance of NOC was local office's business.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit is of the view that payment to those staff was wasteful as they did not facilitate the health centers despite of receiving lucrative pay & perquisites under intimation to Audit.

#### **AIR Para No. 18 AC-IV(2017-18)**

##### **1.2.3.17 Less deposit of Government share Rs 7.956 million**

According to Rule 1 of annexure A to Para 38 of GFR Vol – 1 departmental authority to see that all revenue due to Government which have been brought to account are correctly and promptly assessed, realized and credited into Government account.

In the office of the DHO Mansehra during 2017-18, it was observed that according to DHIS record Rs7,956,026 was deposited less by the health centers. **(Detail is given at annex-07).**

Audit is of the view that, Less deposit of receipts occurred due to weak internal control which resulted in loss to Government.

When pointed out in August, 2018 management stated that wrong entries were punched by computer operator due to which variance has appeared. Reconciled figures will be intimated to audit. Reply was not convincing as according to receipts (from PHCs & SHCs) deposited in account – I were Rs 13.502 million however as per DHIS total receipts deposited by SHCs were 49.956 million resulting in variance of 36.454 million.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends immediate recovery of less deposited amount besides investigation fixing responsibility and action against the persons at fault.

**AIR Para No. 21 AC-IV(2017-18)**

**1.2.3.18      Unauthorized deposit of receipts into Provincial account Rs 13.502 million**

According to S No 4 of Part 1 of the third schedule of Local Government Act 2013, Fees in respect of Educational and Health established and maintained by District Government should be the part of District revenue.

District Health Officer Mansehra received Rs 13,502,029 on account of health receipts during 2017-18. The amount was deposited into Provincial Account – I instead of District Account – IV.

Audit is of the view that, Unauthorized deposit of receipts occurred due to weak internal control.

When pointed out in August, 2018 management stated that receipts were deposited as per instruction of finance department. Reply was not convincing as instructions in local Government regarding district revenue were clear.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends deposit of health receipts into account – IV besides action against the persons at fault under intimation to Audit.

**AIR Para No. 24 AC-IV(2017-18)**

**1.2.3.19 Unauthorized payment of HPA and conveyance allowance during leave—Rs 0.907 million**

According to clause ii of Government of Khyber Pakhtunkhwa Finance Department Regulation wing notification no. FD(SOSR-II)8-18/2016 dated 06/02/2017, HPA will not be admissible during earned leave, study leave, EOL and maternity leave.

District Health Officer Mansehra paid Rs 906,667 on account of Health Professional Allowance to the following employees for the period mentioned against each during 2017-18. **(Detail is given at annex-08)**

Audit is of the view that, unauthorized payment of HPA occurred due to weak internal control which resulted into loss to Government.

When pointed out in August, 2018 management stated that recovery will be made under intimation to audit. Reply was not convincing as no action was taken.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends immediate recovery besides action against the persons at fault.

**AIR Para No. 25 AC-IV(2017-18)**

**1.2.3.20 Non- deposit of receipts into Government treasury Rs 1.035 million**

Treasury Rule 7 (i), states that all the money received by or tendered to government officers on account of the revenue shall without undue delay be paid in full into a treasury.

During checking the receipts record of Fisheries Mansehra for the year 2013-18 it was observed that an amount of Rs 1,035,000 was collected from License fee and sales proceeds of fish which were not deposited into government treasury. **(Detail is given at annex-09).**

Audit is of the view that, Non deposit of receipts occurred due to weak internal control which resulted in loss to government.

The irregularity was pointed out in October 2018, management stated that the matter would be inquired; recovery if any would be made and deposited.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends action against person(s) at fault besides recovery of receipts amounting to Rs 1,035,000 under intimation to Audit.

**AIR Para No. 03 AC-IV(2017-18)**

**1.2.3.21 Unauthorized stocking of fish seed amounting to Rs 2.730 million**

According to directorate of fisheries department Peshawar Letter No 2688-89/DF/GS/S-1 dated 28/04/2017 a committee is hereby nominated for Trout fish stocking in District Rivers.

During checking the record of Shino Trout Hatchery Kaghan of Fisheries department Mansehra, it was observed that stocking of 455,000 numbers fish seed amounting to Rs 2,730,000 were made during 2015-17. Audit observed that stocking of fish seed was made in river Kunhar and Siran without involving approved committee nominated for the said purpose. Therefore the stocking was non transparent and unauthorized.

S.No	Month	Particulars	Qty	Rate	Amount
1	March-14	Brown Fry	40,000	6	
2	Jan 2016	Fry	100,000	6	
3	Feb 2016	Fry	100,000	6	
4	Jun 2016	Fry	100,000	6	
5	May 2017	Fry	110,000	6	
6	July 2017	Fry	5,000	6	
<b>Total</b>			<b>455,000</b>		<b>2,730,000</b>

Audit is of the view that, Un-authorized stocking of fish seed occurred due to non-compliance of government instructions, misappropriation of which can not be ruled out.

The irregularity was pointed out in October 2018, management stated that the matter would be investigated and necessary action would be taken accordingly.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

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

**AIR Para No. 08 AC-IV(2017-18)**

**1.2.3.22 Loss to government due to non recovery of outstanding loans from societies- Rs72.691 million**

According to Rule 1 of annexure A to Para 38 of GFR Vol – I requires that departmental authority to see that all revenue due to Government which have been brought to account are correctly and promptly assessed, realized and credited into Government account.

In office of the ARCS Mansehra during 2017-18 a sum of Rs 72,690,638 was outstanding against cooperative societies but no attention was paid to collect revenue and a huge amount remained blocked. **(Detail is given at annex-10).**



Audit is of the view that, Non recovery of loan from defaulter societies occurred due to weak internal control which resulted in loss to Government.

The irregularity was pointed out in October 2018, management agreed with the observation, however action taken and recovery was not made.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

The matter requires investigation besides immediate recovery along with interest under intimation to audit.

**AIR Para No. 02 AC-IV(2017-18)**

**1.2.3.23 Blockade of government money due to non-feasible schemes- Rs 1.8 million**

According to 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.

In the office of Do Sports Mansehra it was observed that funds to the tune of Rs 1.800 million were allocated through CM directives for construction/rehabilitation of three stadiums during 2014-15. Audit observed that construction was not feasible and the funds could not be utilized due to defective feasibility by management..

S.No	Name of scheme	Amount	Remarks
1	FC Ground Oghi	600,000	Owned by PCB, not yet started
2	Ravery Hut ground Jarid Teh Balakot	600,000	Owned by forest department and not agreed for const
3	Kamal band ground	600,000	Not yet started
<b>Total</b>		<b>1,800,000</b>	

Audit is of the view that, Government money was blocked due to improper feasibility of the local office

The irregularity was pointed out in November 2018, management did not submit reply till finalization of this report

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

The matter is reported for justifications and deposit of unspent amount into government treasury under intimation to Audit.

**AIR Para No. 02 AC-IV(2017-18)**

### **1.3 TMAs Mansehra/Balakot/Oghi**

#### **1.3.1 Irregularity/Non-compliance**

##### **1.3.1.1 Unauthorized payment and non recovery of advances – Rs 8.620 million**

According to Rule 379 of CTR Vol- 1 the drawal of money from Government Treasury in advance of the supply received.

Tehsil Municipal Officer, TMA Mansehra paid Rs 8,620,000 to various employees on account of advances from TMA fund since November 2010 to date **(Details as per Annex 11)**. Advance payment was made for various day to day expenditure for which regular budget was available. Second, third and consecutive advance payment was made without recovery or submission of accounts in support of previous advances. The amount was not recovered till the dates of audit.

Audit concludes that, Advances were paid in violation of Government instructions and non recovery resulted in loss to the Government.

When pointed out in December 2018, management stated that advance payment was made after approval of competent authority for provision of municipal facilities and recovery @ 25% of salary has been started from employees. The reply is not tenable as amount drawn was neither adjusted nor recovered. Moreover, recovery from pay of staff indicates that advances were fraudulently drawn.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests investigation fixing responsibility and disciplinary action besides recovery of principal amount alongwith interest under intimation to Audit.

**AIR Para No. 01 AC-IV(2017-18**

##### **1.3.1.2 Unauthorized expenditure on account of hiring charges and POL – Rs 1.994 million**

Tehsil Council Mansehra approved hiring of two tractor trollies for garbage collection @ Rs 60,000 per month each in addition to TMA's own vehicles vide resolution No 252 dated 30-11-2016.

Tehsil Municipal Officer, TMA Mansehra paid Rs 1,770,000 to contractor on account of hiring charges of 4 tractor trollies @ Rs 60,000 each per month during 2017-18 resulting in overpayment of Rs 885,000. Similarly, expenditure of Rs 1,109,400 was incurred on POL of the two additional tractors during 2017-18 in violation of the Tehsil Council approval. Moreover, mini dumpers for garbage collection were also purchased during 2017-18.

Audit is of the view that, Excess payment without approval of council occurred due to non compliance of rules which resulted in loss to Government.

When pointed out in December 2018, management stated that tractors were hired for sanitation purpose and payment was made as per agreement after approval of the Tehsil Nazim. The reply is not tenable as Tehsil council has approved hiring of only two tractor trollies for the period and recommended repair of TMA's own vehicles. Payment to additional vehicles was made without approval of the council.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation fixing responsibility and action besides recovery under intimation to Audit.

#### **AIR Para No. 11 AC-IV(2017-18)**

##### **1.3.1.3 Irregular expenditure on account of developmental schemes – Rs 468.785 million**

According to Chief Engineer Government of Khyber Pakhtunkhwa LGE&RD Department letter No Ch./Engineer/LCB/General/3-4/2016 dated 14-01-2016, in order to improve the quality of works and to achieve the required specification, material testing shall be conducted through contractors at their own expenses from reputed labs of UET, PKHA etc and if any scheme found executed without test of material will not be accepted and action will be initiated against the persons at fault.

Tehsil Municipal Officer TMA Mansehra paid Rs 468,784,608 to various contractors on account of execution of developmental schemes during 2017-18. Material tests of not a single scheme were carried out in violation of the above instructions.

Audit is of the view that, Irregularity occurred due to non compliance of Government instructions and use of substandard material cannot be ruled out.

When pointed out in December 2018, management stated that instructions were noted for future compliance. The reply is not tenable as instructions were issued by Chief Engineer LGE&RD Department in January 2016, however payment was made without material tests.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation for fixing responsibility and disciplinary action under intimation to audit.

**AIR Para No. 13 AC-IV(2017-18)**

**1.3.1.4 Irregular and uneconomical expenditure – Rs 8.256 million**

According Rule 14 (1) of KPPRA Rules 2014, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs. 100,000.

Tehsil Municipal Officer, TMA Mansehra incurred expenditure of Rs 8,255,887 on procurement of goods and execution of works during 2017-18. The expenditure was incurred on local quotations through advance payment instead open competitive bidding. Procurement and execution of works through contractors/suppliers of choice resulted in uneconomical execution and loss to Government. Detail is as under:

S. No	Particulars	Budget	Expenditure
1	M&R Water Supply Schemes	6,000,000	4,740,602
2	M&R Street Lights	4,000,000	1,389,456
3	Purchase of sanitation material	1,200,000	480,368
4	Desilting of Nallah Jat	2,000,000	776,047
5	Purchase of insecticides	500,000	400,000
6	Removal of garbage	2,000,000	469,414

	<b>Total</b>	<b>15,700,000</b>	<b>8,255,887</b>
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Audit is of the view that, Un-economical expenditure occurred due to non compliance which resulted in loss.

When pointed out in December 2018, management stated that water supply and sanitation were the prime functions of TMA. To avoid delay in provision of municipal services, works were carried out through advance payment to concerned staff. The reply is not cogent as loss to TMA occurred due to execution of works at higher rates without healthy competition. The works could have been carried out efficiently, effectively and economically through engagement of specialized contractors.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation for fixing responsibility and disciplinary action under intimation to Audit.

**AIR Para No. 15 AC-IV(2017-18)**

**1.3.1.5 Irregular award of contract and execution of M&R works – Rs 30 million & overpayment to contractor – Rs 3.045 million**

According to Government of Khyber Pakhtunkhwa Finance Department letter No BO-I/FD/5-37/2013-14/M&R dated 10-01-2014, the department sub committee headed by Administrative Secretary will approve PC-1 for maintenance and repair of works of Rs 5 lacs and above. Moreover, PC-1 of below 5 lacs will be approved by the Administrative Secretary concerned.

Tehsil Municipal Officer, TMA Mansehra awarded contract of M&R 2017-18 to M/S Sohail Iqbal at estimated cost of Rs 30,000,000 without approval of PC-1 from competent forum.

Original works of street pavement and water supply schemes were carried out of M&R fund. Moreover, kacha roads and spreading of shingle were executed which resulted in wastage of public money.

Work plan, PC-1, TS and request for repair and completion certificate from community, engineer incharge was not available on record. The amount was allocated for repair and maintenance of property of TMA, water supply schemes, sanitation system and street lights, however an extra expenditure of Rs 8,255,887 was incurred on these essential works from non salary budget, duplication of which can also not be ruled out.

The contractor offered rate of 10% below on estimated cost of Rs 30,000,000, however payment of Rs 30,044,894 was made to contractor, resulting in overpayment of Rs 3,044,894.

Audit is of the view that, Irregular award of contract and execution of works occurred due to weak internal control resulting in wastage of public money.

When pointed out in December 2018, management stated that CNIC, valid registration and PEC registration of contractor were obtained. No pre-qualification was done for the scheme. Only repair works were carried out under this scheme and no new scheme was executed. The reply is not tenable as pre-qualification of firms was required as per rules. Moreover, expenditure was incurred without completion of codal formalities.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation for fixing responsibility and disciplinary action under intimation to Audit

#### **AIR Para No. 21&22 AC-IV(2017-18)**

##### **1.3.1.6 Unauthorized deduction of contingency charges – Rs 7.835 million**

According to Letter No. BO/2-1/2005-2006/FD dated 09.05.2006 of Finance Department, Government of KP says that it had been noticed that provision of contingency is still made/provided in the PC-I(s) and deduction is made from contractor's bills, which is contrary and in violation of decisions/Govt. policy already conveyed vide letter No B1/5-17/97-98/FD dated 20.01.1998 and No. B1/5-8/98-99/FD dated 17.08.1998.

Tehsil Municipal Officer, TMA Mansehra deducted Rs 7,835,376 on account of contingency charges of from various developmental funds during 2017-18 in violation of Government instructions. Moreover, the amount was not accounted for in the budget estimates. **(Detail is given in Annex12)**

Audit is of the view that, Un-authorized deduction of contingency charges occurred in violation of Government instruction and non accounting resulted in misappropriation.

When pointed out in December 2018, management stated that Government in Local Government department allowed inclusion of 2.5% contingency charges. The reply is not cogent as Government has banned inclusion of contingency charges in PC-1 of developmental schemes. Moreover, the amount deducted was also not reported in the budget estimates of the TMA.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and disciplinary action besides recovery under intimation to Audit.

**AIR Para No. 23 AC-IV(2017-18)**

**1.3.1.7 Unauthorized utilization of lapsed funds – Rs 324.707 million**

According to Rule 50 (1) (e) of the TMA Budget Rules 2016 states that the schedule of expenditure lapses at the end of financial year and Rule 7 (2) (a) ibid states that the budget authorized by Tehsil Council is valid for one financial year and cannot be carried forward to the next financial year.

Tehsil Municipal Officer, TMA Mansehra incurred expenditure of Rs 324,707,438 million on account of developmental funds under PFC pertaining to previous financial year during 2017-18.

S. No	Name of fund	Expenditure
1	PFC 2015-16	201,691,246
2	PFC 2016-17	123,016,192
	<b>Total</b>	<b>324,707,438</b>



Audit is of the view that, Utilization of lapsed funds without approval of finance department and tehsil council occurred due to non compliance which resulted in unauthorized expenditure.

When pointed out in December 2018, management did not submit reply.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigations for fixing responsibility and disciplinary action besides regularization under intimation to Audit.

**AIR Para No. 43 AC-IV(2017-18)**

**1.3.1.8 Un-authorized expenditure on account of purchase of vehicles – Rs 3.252 million**

According to NOC for purchase of vehicles in Local Government departments issued vide Government of Khyber Pakhtunkhwa LGE&RD Department letter No SO (C&D)LG/Purchase of vehicle/2017 dated 06-10-2017:

- (a) The existing vehicle shall be surrendered for auction and sale proceed shall be deposited into Government treasury.
- (b) The proposed purchase shall be made out of own resources of respective local government and only those TMAs were allowed to purchase new vehicles for Tehsil Nazim and TMO whose budget is surplus.
- (c) NOC is subject to relaxation of ban imposed by Finance Department Khyber Pakhtunkhwa.

Tehsil Municipal Officer, TMA Oghi incurred expenditure of Rs 3,251,807 on purchase of vehicles for Nazim and TMO during 2017-18 without relaxation of ban from Finance Department KP. The budget of the TMA was deficit for an amount of Rs 12,212,944 and PFC fund was utilized for payment of salaries and contingencies of the office. Moreover, replaced vehicles were not auctioned.

Audit is of the view that, Un-authorized expenditure occurred due to weak internal control and non compliance which resulted in loss to the council.

When pointed out in December 2018, management stated that vehicles were purchased after approval of higher ups. Payment of salaries was paid out of PFC fund on the instructions of Secretary Local Government. The reply is not tenable as ban on purchase of vehicle was not relaxed from Finance Department. Potohar jeeb A-1013 was in road worthy condition and purchase of another vehicle resulting in wastage of public money. Moreover, the old vehicle was not auctioned.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and auction of replace vehicle under intimation to Audit.

**AIR Para No. 03 AC-IV(2017-18)**

**1.3.1.9 Unauthorized deduction of contingency charges – Rs 6.059 million**

According to Government of Khyber Pakhtunkhwa Finance Department letter No. BO/2-1/2005-2006/FD dated 09.05.2006, it had been noticed that provision of contingency is still made/provided in the PC-I(s) and deduction is made from contractor's bills, which is contrary and in violation of decisions/Govt. policy already conveyed vide letter No B1/5-17/97-98/FD dated 20.01.1998 and No. B1/5-8/98-99/FD dated 17.08.1998.

Tehsil Municipal Officer, TMA Oghi deducted Rs 6,059,100 on account of contingency charges of from various developmental funds during 2017-18 in violation of Government instructions. Deduction of contingency charges was not mentioned in the PC-1 of schemes. Moreover, the amount was not accounted for in the budget estimates.

S. No	Name of fund	Expenditure	Contingency Charges
1	ADP No 858/170359	20,232,000	505,800
2	CMD ADP, DDI, SPDI	103,979,000	2,599,475
3	District ADP 2016-17	32,309,000	807,725
4	Tehsil ADP 2016-17	58,725,000	1,468,125
5	Tehsil ADP 2017-18	12,348,000	308,700
6	Net Hydral Royalty	14,771,000	369,275
	<b>Total</b>	<b>242,364,000</b>	<b>6,059,100</b>

Audit is of the view that, Un-authorized deduction of contingency charges occurred in violation of Government instruction and non accounting resulted in misappropriation.

When pointed out in December 2018, management stated that contingency charges were deducted for payment of advertisement charges and other works related contingencies. Provision of contingency charges was made in the PC-1. The reply is not cogent as Government has banned inclusion of contingency charges in PC-1 of developmental schemes. Moreover, the amount deducted was also not reported in the budget estimates of the TMA.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and disciplinary action besides recovery under intimation to Audit.

**AIR Para No. 04 AC-IV(2017-18)**

**1.3.1.10 Unauthorized expenditure without obtaining Technical Sanction – Rs 242.264 million**

According to i)Para 178 of GFR Vol-I & Para-56 of CPWA code provides that the work may not be started/ executed without technical sanction. ii)Para 89(d) (3) of CPWD Code also provide that a contract cannot be accepted by any officer if the work is not been technically sanctioned.

Tehsil Municipal Officer, TMA Oghi incurred expenditure of Rs 242.264 million on account of execution of various developmental schemes during 2017-18 without obtaining technical sanction.

Audit is of the view that, Un-authorized expenditure without technical sanction occurred due to non compliance.

When pointed out in December 2018, management stated that technical sanctions were obtained from competent authority. The reply is not tenable as sanction was split to avoid sanction of the competent authority.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and action against persons at fault under intimation to Audit.

**AIR Para No. 07 AC-IV(2017-18)**

**1.3.1.11 Unauthorized deduction of contingency charges – Rs 3.863 million**

According to Government of Khyber Pakhtunkhwa Finance Department letter No. BO/2-1/2005-2006/FD dated 09.05.2006, it had been noticed that provision of contingency is still made/provided in the PC-I(s) and deduction is made from contractor's bills, which is contrary and in violation of decisions/Govt. policy already conveyed vide letter No B1/5-17/97-98/FD dated 20.01.1998 and No. B1/5-8/98-99/FD dated 17.08.1998.

Tehsil Municipal Officer, TMA Balakot deducted Rs 3,862,938 on account of contingency charges of from various developmental funds during 2017-18 in violation of Government instructions. Deduction of contingency charges was not mentioned in the PC-1 of schemes. Moreover, the amount was not accounted for in the budget estimates.

S. No	Name of fund	Expenditure	Contingency Charges
1	PFC 2016-17	52,264,539	1,306,613
2	District ADP 2016-17	30,029,000	750,725
3	CMD (DDI)	48,102,000	1,202,550
4	CMD	24,121,000	603,050
	<b>Total</b>	<b>154,516,539</b>	<b>3,862,938</b>

Audit is of the view that, Un-authorized deduction of contingency charges occurred in violation of Government instruction and non accounting resulted in misappropriation.

When pointed out in December 2018, management stated that contingency charges were deducted for payment of advertisement charges and other works related contingencies. Provision of contingency charges was made in the PC-1. The reply is not cogent as Government has banned inclusion of contingency charges in PC-1 of developmental schemes. Moreover, the amount deducted was also not reported in the budget estimates of the TMA.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and disciplinary action besides recovery under intimation to Audit.

**AIR Para No. 13 AC-IV(2017-18)**

**1.3.1.12 Unauthorized engagement of workers on daily wage - Rs 2.016 million**

According to Government of Khyber Pakhtunkhwa LGE&RD Department orders issued vide No Secretary/LGE&RDD/2008 dated 18-10-2008, in order to avoid misuse of resources, complete ban was imposed on engagement of daily wagers and work charge employees in the Tehsil and Town Municipal Administration with immediate effect.

According to clause 15(3) of notification No S.O.(LG-II)LG1-11/80 dated 31-05-1980, Establishment check register should be maintained on L.C. 8 –A to keep a watch on sanctioned and paid strength.

Tehsil Municipal Officer, TMA Balakot paid Rs 2,016,000 to 14 workers on account of fixed pay during 2017-18. Workers were engaged on daily wages basis in violation of Government instructions. Most of the workers were posted on detailment in various branches of TMA and other offices having no concern with TMA's business. Two workers were engaged for special sanitation drive during Eid-ul-Azha, however were not removed after eid days. Establishment of Kaghan Development Authority and shifting of 04 Union councils under its jurisdiction, also did not affect the number of daily wages establishment. Moreover, establishment check register was not maintained to ascertain factual position. Detail is as under:

No of workers	Monthly pay	No of months	Amount
14	12,000	12	2,016,000

Audit is of the view that, Un-authorized engagement of workers and posting on detailment occurred due to non compliance which resulted in loss.

When pointed out in December 2018, no reply was furnished.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility, repatriation of detailed staff and removal of staff in excess of sanctioned strength under intimation to Audit.

**AIR Para No. 14 AC-IV(2017-18)**

**1.3.1.13 Unauthorized utilization of lapsed funds without approval – Rs 52.264 million**

Rule 50 (1) (e) of the TMA Budget Rules 2016 states that the schedule of expenditure lapses at the end of financial year and Rule 7 (2) (a) ibid states that the budget authorized by Tehsil Council is valid for one financial year and can not be carried forward to the next financial year.

Tehsil Municipal Officer, TMA Oghi incurred expenditure of Rs 52,264,539 on account of developmental funds under PFC 2016-17 during 2017-18. The amount was retained in non lapsable PLA to avoid approval of Finance Department for utilization of lapsed funds.

Audit is of the view that, Utilization of lapsed funds without approval of finance department and tehsil council occurred due to non compliance which resulted in unauthorized expenditure.

When pointed out in December 2018, no reply was furnished.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigations for fixing responsibility and disciplinary action besides regularization under intimation to Audit.

**AIR Para No. 20 AC-IV(2017-18)**

### 1.3.2 Internal Control Weaknesses

#### 1.3.2.1 Less recovery on account of revenue – Rs 9.561 million

According to S NO 2 of Policy guidelines issued vide Government of KP, LGE&RDD, Local Council Board No AO-II/LCB/6-11/2017 dated 20-02-2017, the practice of auction of contracts shall continue to achieve the maximum increase or up to minimum 20% over the last year approved bid/income.

Tehsil Municipal Officer, TMA Mansehra received less amount of Rs 9,560,624 on account of various revenue sources during 2017-18 compared to the previous year's revenue. Detail is as under:

Particulars	Particulars	Amount
License Fee	Receipts during 2016-17	2,440,000
	Add 20% annual increase	488,000
	Required revenue for 2017-18	2,928,000
	Less actual receipts during 2017-18	1,302,500
	Less realized	1,625,500
Sign Board Fee	Receipts during 2016-17	4,821,350
	Add 20% annual increase	964,270
	Required revenue for 2017-18	5,785,620
	Less actual receipts during 2017-18	1,986,796
	Less realized	3,798,824
Adda Fee Urban	Receipts during 2016-17	21,150,000
	Add 20% annual increase	4,230,000
	Required revenue for 2017-18	25,380,000
	Less actual receipts during 2017-18	21,243,700
	Less realized	4,136,300
	<b>Total</b>	<b>9,560,624</b>

Audit is of the view that, Less realization of revenue occurred due to non compliance which resulted in loss to government.

When pointed out in December 2018, management stated that detailed reply would be furnished after consultation of original record. However, reply was not submitted. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and action besides recovery under intimation to Audit.

**AIR Para No. 02,03&04AC-IV(2017-18**

**1.3.2.2 Loss due to non recovery of tax from Shadi Halls – Rs 1.320 million**

According to the instructions of Senior Minister Local Government Election and Rural Development Khyber Pakhtunkhwa issued vide Local Council Board letter No AOII/LCB/6-11/2010 dated 21-04-2011, tax @ Rs10,000 per month should be recovered from Shadi Halls.

Tehsil Municipal Officer, TMA Mansehra did not recover Rs 1,320,000 on account of tax on shadi halls during 2017-18. Detail is as below:

S. No	Name	Monthly Rate	No of Months	Amount
1	GC Wedding Hall	10,000	12	120,000
2	Noorani Wedding Hall	10,000	12	120,000
3	Royal Samah Hall	10,000	12	120,000
4	Al Qayum Castle	10,000	12	120,000
5	Subhan Marriage Hall	10,000	12	120,000
6	Ashiyana Marriage Hall	10,000	12	120,000
7	Events Hall	10,000	12	120,000
8	Olive Green Shadi Hall	10,000	12	120,000
9	Hill Lock Shadi Hall	10,000	12	120,000
10	Peproni Shadi Hall	10,000	12	120,000
11	Green Valley Shadi Hall	10,000	12	120,000
			Total	1,320,000

Audit is of the view that, Non recovery of tax on shadi halls occurred due to non compliance which resulted in loss to Government.

When pointed out in December 2018, management stated that detailed reply would be furnished after consultation of original record. However, reply was not submitted.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation and recovery under intimation to Audit.



**AIR Para No. 05 AC-IV(2017-18)**

**1.3.2.3 Loss due to non recovery of shops rent – Rs 49.683 million**

According to Clause 4 of rent agreement, rent of shop should be paid upto 5<sup>th</sup> of next month and if the tenant failed to deposit rent for three consecutive months, TMA should take possession and auction out the shop.

According to S. No. 1 of Government of KPK, LGE&RD Department No AO/LCB/1-66/07 dated 06-06-2006, all shops whether on rent or lease own by TMA should be put to open auction on completion of agreement period.

Tehsil Municipal Officer, TMA Mansehra did not recover Rs 49,683,260 on account of shops rent from various tenants till 30-06-2018. Local office collected only Rs 2,186,158 against demand of Rs 51,869,418 which was voluntarily deposited by tenants. It was observed that rent was outstanding since long, however neither possession of the shops was taken and re-auctioned nor efforts were made to recover long outstanding amounts from defaulting tenants.

Audit is of the view that, Non recovery of rent occurred due to non compliance which resulted in loss to Government.

When pointed out in December 2018, management stated that the case was subjudice in the courts of law, however detailed reply would be furnished after consultation of original record. However, reply was not submitted.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit suggests investigation fixing responsibility and action besides recovery of outstanding amounts under intimation to Audit.

**AIR Para No. 06 AC-IV(2017-18)**

**1.3.2.4 Loss due to non recovery of staff salaries from contractors – Rs 1.816 million**

According to S No 26 of the terms & conditions of policy guidelines of contracts issued vide Government of Khyber Pakhtunkhwa LGE&RDD, Local Council Board No AO-II/LCB/6-11/2017 dated 20-02-2017 requires that the contractor shall be bound to pay all expenses including pay, leave salaries, pension contribution alongwith other valid charges of employees working with contractor.

Tehsil Municipal Officer, TMA Mansehra deputed various employees with contractors for collection of revenue, however did not recover staff salaries amounting to Rs 1,816,367 from contractors of revenue collection during 2017-18. Detail is as below:

S. No	Name of contract	Salaries	Pension Contribution	Leave Salary	Total
1	Cattle Fair Mansehra	548,820	182,921	73,176	804,917
2	Veg Mart Mansehra	267,600	88,308	35,680	391,588
3	Adda Fee Jabori	180,000	59,400	40,000	279,400
4	Cattle Fair Shinkiari	264,948	42,396	33,118	340,462
	<b>Total</b>	<b>1,261,368</b>	<b>373,025</b>	<b>181,974</b>	<b>1,816,367</b>

Audit is of the view that, Non recovery of staff salaries occurred due to non compliance which resulted in loss to Government.

When pointed out in December 2018, management stated that staff was deputed for recovery during departmental recovery and amount recovered was deposited into treasury. No employee worked with contractor after auction of the contracts. The reply is not tenable as the amount collected was adjusted in the installments of contractors. Moreover, orders of the withdrawal were not made.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and recovery under intimation to Audit.

**AIR Para No. 07 AC-IV(2017-18)**

**1.3.2.5 Loss due to non recovery and waiver off water charges – Rs 41.791 million**

According to 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, TMA Mansehra did not recover Rs 41,790,931 on account of water charges from various connections till 30-06-2018. It was observed that recovery of Rs 4,967,260 only against total demand of Rs 46,758,191 was made during 2017-18, which indicates inefficiency of the water rate collection staff. The amount was outstanding since long, however neither connections were disconnected no efforts were made to recover long outstanding amounts from defaulting consumers. Moreover, Rs 9,700,000 on account of water charges were waived off through resolution of council without completion of codal formalities.

Audit is of the view that, Non recovery of water charges occurred due to non compliance which resulted in loss to Government.

When pointed out in December 2018, management stated that detailed reply would be furnished after consulting original record. However, no reply was submitted.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit suggests investigation fixing responsibility and action besides recovery of outstanding amounts under intimation to Audit.

**AIR Para No. 08 AC-IV(2017-18)**

**1.3.2.6 Wasteful expenditure on account of abandoned work – Rs 1.923 million**

Para 23 of GFR Vol-1 states that every officer should realize fully that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his own part or any other person subordinate to him.

Tehsil Municipal Officer, TMA Mansehra paid Rs 1,922,946 to contractor in the scheme “Const of percolation well/pumping chamber Shahiliya” during 2017-18 out of PFC 2016-17. Payment was made for percolation of well, however the work was abandoned and well was refilled with excavated material.

Audit is of the view that, Wastage of public money occurred due to weak internal control which resulted in loss to Government.

When pointed out in December 2018, management stated that digging of percolation well affected water flow of the District Jail Mansehra and the work was abandoned on the request of Jail authorities. Payment to contractor was made for work done. The reply is not tenable as it was decided in the dialogues with Jail authorities that possession of the well shall be handed over to jail and payment made to contractor shall be recovered. Abandonment of work resulted in loss of Rs 1.923 million.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and disciplinary action besides recovery under intimation to Audit.

**AIR Para No. 26 AC-IV(2017-18)**

**1.3.2.7 Non-recovery of BTS License Annual Fee from Mobile Operating Companies – Rs 1.770 million**

According to Government of Khyber Pakhtunkhwa LGE&RD Department letter No SO(B)/LG&RDD/Misc/2008 dated 05-11-2008, Inter Provincial Coordination Committee in it meeting dated 28-10-2008 decided that maximum flat rate of Rs 30,000 annually be lieved by the civic bodies for installation of BTS towers.

Tehsil Municipal Officer, TMA Mansehra did not recover Rs 1,770,000 on account of annual license fee of 59 BTS towers installed in TMA’s jurisdiction from various cellular companies during 2017-18.

S. No	Name of Cell Company	No of Towers	Annual Rate	Amount
1	PTCL	02	30,000	60,000

2	Mobilink	18	30,000	540,000
3	Telenor	12	30,000	360,000
4	UFone	09	30,000	270,000
5	Zong	18	30,000	540,000
			Total	1,770,000

Audit is of the view that, Non recovery of annual fee occurred due to non compliance which resulted in loss to Government.

When pointed out in December 2018, management stated that Provincial Government has imposed one time fee at the time of installation of BTS tower. The reply is not tenable as annual fee was imposed as per aforementioned instruction.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and recovery under untimination to Audit.

**AIR Para No. 27 AC-IV(2017-18)**

**1.3.2.8 Loss to Government on account of repair of water supply schemes – Rs 6.631 million**

Para 23 of GFR Vol-1 states that every officer should realize fully that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his own part or any other person subordinate to him.

Tehsil Municipal Officer, TMA Mansehra incurred expenditure of Rs 4,740,602 on account of repair of various water supply schemes during 2017-18. The work was executed departmentally. Transformers and pumping machinery was shown repaired frequently without maintenance of any record. Logbooks in respect of water supply schemes were not maintained to verify the repair. Advance payment of Rs 1,890,000 was made to incharge for repair of water supply schemes in addition to expenditure of Rs 4,740,602 during 2017-18, whereas abouts of which was also not known. According to press and media reports and sale of water through boozers indicates that no work of repair and maintenance of water supply schemes was carried out. The

Incharge Water Supply branch was requested time and again to produce record, however the official denied to produce record.

Audit concludes that fake vouchers were prepared to draw money from Government and advance taken was misappropriated.

Misappropriation occurred due to weak internal control which resulted in loss to Government.

When pointed out in December 2018, management stated that repair of pumping machinery and transformers was carried out on emergency basis and advance payment is made to avoid delay in repair works. Proper logbooks were maintained for every tubewell. Record would be produced to audit as and when required. The reply is not tenable as amount was drawn on simple bills without any report from tubewell operators. Logbooks were not produced and advance payment was not adjusted in the expenditure of Rs 4,740,602. Moreover, expenditure was charged to operating expenditure instead of M&R of Rs 30,000,000.

Audit recommends investigation for fixing responsibility and disciplinary action besides recovery and nomination of responsible person as incharge of water supply branch.

**AIR Para No. 31 AC-IV(2017-18)**

**1.3.2.9 Overpayment on account of developmental scheme – Rs 1.248 million**

Para 23 of GFR Vol-1 states that every officer should realize fully that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his own part or any other person subordinate to him.

Tehsil Municipal Officer, TMA Mansehra awarded contractor of developmental scheme “Const of family park Mansehra” at estimated cost of Rs 5,000,000 during 2017-18. The contractor offered rate of 26.15%, however payment of Rs 4,940,602 was made, resulting in overpayment of Rs 1,248,102. Detail is as under:

Estimated Cost	Offered Rate	Payment required	Payment made	Overpayment
5,000,000	26.15% below	3,692,500	4,940,602	1,248,102

Audit is of the view that, Overpayment to contractor occurred due to non compliance which resulted in loss to Government.

When pointed out in December 2018, management stated that no overpayment was made to contractor. The reply is not cogent as payment was made in excess of bid cost.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and recovery under intimation to Audit.

**AIR Para No. 32 AC-IV(2017-18)**

**1.3.2.10 Loss to Government due to non forfeiture of call deposit – Rs 2.000 million**

Para 23 of GFR Vol-1 states that every officer should realize fully that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his own part or any other person subordinate to him.

Tehsil Municipal Officer TMA Mansehra awarded contract of scheme “Beautification of Mansehra city” out of PFC 2017-18 at 10% below on the estimated cost of Rs 10,000,000. Two contractors offered rates of 31.31% below and 23.50% below vide tender form No 103808112947 and 103808141793 respectively, however did not submit tender forms. The local office neither forfeited call deposits worth Rs 2,000,000 nor action for blacklisting of contractors was taken.

Audit is of the view that, Non forfeiture of call deposits occurred due to weak internal control which resulted in loss to Government.

When pointed out in December 2018, management stated that case for blacklisting of firms has been submitted to LCB. The reply is not tenable as documentary

evidence in support of reply was not produced. Moreover, the contractors has submitted tender forms and CDRs, which were returned instead of forfeiture.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility, disciplinary action, blacklisting of firms and recovery.under intimation to Audit.

**AIR Para No. 33 AC-IV(2017-18)**

**3.1.2.11 Loss due to unauthorized enhancement of cost – Rs 3.363 million**

According to Rule 18 (C) (V) of KPPRA Rules 2014, scheme should be re-advertised if the value of variation is more than 15 per cent of the bid cost.

Para 23 of GFR Vol-1 states that every officer should realize fully that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his own part or any other person subordinate to him.

Tehsil Municipal Officer, TMA Mansehra enhanced cost for item of work “Const of Manument at Lughmani Hills Bhera” in the scheme “Beautification of Mansehra City” during 2017-18. The item of work was approved for Rs 637,000 in the PC-I and BOQ, however the cost was enhanced to Rs 4,000,000 resulting in overpayment of Rs 3,363,000.

Audit is of the view that, Un-authorized enhancement of cost occurred due to weak internal control which resulted in loss.

When pointed out in December 2018, management stated that due to modification in design, the cost of the item was increased but cost of the overall project would not increase. The reply is not tenable as enhancement is more than 600% of the original cost. No progress was intimated till finalization of this report.

Audit recommends investigation for fixing responsibility and action under intimation to Audit.

**AIR Para No. 34 AC-IV(2017-18)**



**1.3.2.12 Non imposition of penalty for delay in completion of work – Rs 6.172 million**

According to S No 9.11 of Government of Khyber Pakhtunkhwa P&D Rules 2015, project's completion period will be restricted to one year for building, nine months for roads and six months for other projects as per Government policy.

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

Tehsil Municipal Officer, TMA Mansehra paid Rs 61,724,500 to various contractors on account of execution of developmental schemes during 2017-18. The contractors could not complete awarded works in stipulated period of time even after lapse of two financial years, however penalty @ 10% amounting to Rs 6,172,450 was not recovered. **(Detail as per Annex 13)**

Audit is of the view that, Non recovery of penalty occurred due to non compliance which resulted in loss to Government.

When pointed out in December 2018, management stated that penalty was imposed on the contractors, however since there were many problems associated with late completion i-e change of schemes, local disputes etc, as such ratio of penalty was of optimum percentage. The reply is not cogent as documentary evidence in support of reply was not provided. Moreover, 1% penalty was imposed on all schemes regardless of delay period and without obtaining sanction of time extension. In the instance cases, penalty was not imposed at all.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and disciplinary action besides recovery under intimation to Audit.

**AIR Para No. 40 AC-IV(2017-18)**

**1.3.2.13 Blockade due to inefficiency in utilization of developmental fund – Rs 540.774 million**

According to Government of Khyber Pakhtunkhwa Local Government & Rural Development Department letter No AD (IT) LG/60-16/ADP/2017 dated 03-07-2017, Chief Minister KP has taken serious notice of the poor utilization of developmental funds and inquired detailed reasons for the dismal performance and corrective measures taken for improvement within a week time.

Tehsil Municipal Officer, TMA Mansehra paid received Rs 1,027.919 million on account of developmental funds during 2015-16 to 2017-18. According to the progress reports of various developmental funds, funds to the tune of Rs 468.785 million only could be utilized till the end of financial year, resulting in blockade of Rs 540.774 million. Developmental schemes commenced in 2015-16 were also incomplete. Moreover, cogent reasons for blocked was not be communicated to the higher authorities. Detail is as under:

S. No	Name of fund	Allocation	Expenditure	Balance
1	SPDI 2015-16	6.015	3.229	2.786
2	DDI 2015-16	6.015	4.128	1.887
3	PP 2015-16	7.000	6.000	1.000
4	DDI 2017-18	72.407	25.259	28.798
5	SPDI 2017-18	30.007	13.623	16.384
6	PFC 2015-16	230.571	201.691	28.870
7	PFC 2016-17	172.859	123.016	49.843
8	PFC 2017-18	106.530	15.185	91.345
9	TLF 2017-18	348.492	53.423	295.069
10	Reh of rural roads 2015-16	15.393	10.200	5.193
11	Reh of rural roads 2016-17	19.630	10.031	9.599
12	Reh of rural roads 2017-18	13.000	3.000	10.000
	<b>Total</b>	<b>1027.919</b>	<b>468.785</b>	<b>540.774</b>

Audit is of the view that, Blockade of funds occurred due to inefficiency, depriving the community of the expected benefits.

When pointed out in December 2018, management stated that delay in the execution of schemes was due to change of schemes by sponsors, site disputes and late

release of funds. Penalty was imposed for late completion. The reply is not tenable as funds were available, however could not be utilized due to inefficiency of technical staff.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and disciplinary action besides utilization of funds without further delay under intimation to Audit.

**AIR Para No. 41AC-IV(2017-18)**

**1.3.2.14 Unauthorized utilization of lapsed funds – Rs 58.725 million**

Rule 50 (1) (e) of the TMA Budget Rules 2016 states that the schedule of expenditure lapses at the end of financial year and Rule 7 (2) (a) ibid states that the budget authorized by Tehsil Council is valid for one financial year and can not be carried forward to the next financial year.

Tehsil Municipal Officer, TMA Oghi incurred expenditure of Rs 58.725 million on account of developmental funds under 30% PFC share pertaining to previous financial year during 2017-18.

Audit is of the view that utilization of lapsed funds without approval of finance department and tehsil council occurred due to non compliance which resulted in unauthorized expenditure.

When pointed out in December 2018, management stated that the amount was released in May 2017 and could not be utilized till the close of financial year. 90% of the fund has been utilized and works were in progress. The reply is not tenable as utilization of funds after close of financial year required concurrence of the Finance Department and approval of Tehsil Council which were not obtained.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigations for fixing responsibility and disciplinary action besides regularization under intimation to Audit.

**AIR Para No. 01 AC-IV(2017-18)**

**1.3.2.15 Non-deduction of sales tax – Rs 1.811 million**

According to Sales Ordinance 2001 and SRO of FBR, sales tax @ 19% should be deducted from unregistered contractors.

Tehsil Municipal Officer, TMA Oghi paid Rs 9,543,000 on account of GI pipes to various contractors of water supply schemes during 2017-18. Sales tax invoices were not found attached to the contractor's bills, however sales tax @ 19% amounting to Rs 1,811,460 was not deducted. **(as per detail in Annex 14)**

Audit is of the view that, Non deduction of sales tax occurred due to non compliance which resulted in loss to Government.

When pointed out in December 2018, management stated that sales tax invoices were provided by contractors and would be shown to audit. The reply is not tenable as neither invoices were produced nor deduction was made from contractors.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and disciplinary action besides recovery of sales tax under intimation to Audit.

**AIR Para No. 05 AC-IV(2017-18)**

**1.3.2.16 Blockade due to inefficiency in utilization of developmental fund – Rs 338.127 million**

According to Government of Khyber Pakhtunkhwa Local Government & Rural Development Department letter No AD (IT) LG/60-16/ADP/2017 dated 03-07-2017, Chief Minister KP has taken serious notice of the poor utilization of developmental funds and inquired detailed reasons for the dismal performance and corrective measures taken for improvement within a week time.

Tehsil Municipal Officer, TMA Oghi received Rs 580.491 million on account of developmental funds during 2016-17 and 2017-18. According to the progress reports of

various developmental funds, funds to the tune of Rs 242.264 million only could be utilized till the dates of audit, resulting in blockade of Rs 338.127 million. Funds under PFC 2017-18 were not released due to inefficiency of the local office in utilization of developmental funds.

S. No	Name of fund	Allocation (Rs in million)	Expenditure (Rs in million)	Balance (Rs in million)
1	ADP No 858/170359	188.000	20.232	167.768
2	CMD ADP, DDI, SPDI	207.244	103.979	103.265
3	District ADP 2016-17	46.300	32.309	13.991
4	Tehsil ADP 2016-17	72.330	58.725	13.605
5	Tehsil ADP 2017-18	42.628	12.248	30.280
6	Net Hydral Royalty	23.989	14.771	9.218
	<b>Total</b>	<b>580.491</b>	<b>242.264</b>	<b>338.127</b>

Audit is of the view that, Blockade of funds occurred due to inefficiency, depriving the community of the expected benefits.

When pointed out in December 2018, management stated 90% of the funds had been utilized and delay was due to late release of funds. Latest progress report would be shown to audit. The reply is not tenable as funds could not be utilized and remained blocked for more than two financial years.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and disciplinary action besides recovery under intimation to Audit.

#### **AIR Para No. 06 AC-IV(2017-18)**

#### **1.3.2.17 Non imposition of penalty for delay in completion of work – Rs 21.510 million**

According to S No 9.11 of Government of Khyber Pakhtunkhwa P&D Rules 2015, project's completion period will be restricted to one year for building, nine months for roads and six months for other projects as per Government policy.

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

Tehsil Municipal Officer, TMA Oghi awarded contracts of various developmental schemes worth Rs 215,100,000 to contractors during 2017-18. The contractors could not complete awarded works in stipulated period of time. Execution of work on various developmental schemes could not be started even till the dates of audit, however neither contracts were cancelled and nor penalty @ 10% amounting to Rs 21,510,000 was recovered. Moreover, various schemes were completed after expiry of stipulated period, however time extension was not obtained and 1% penalty was deducted without any cogent reason for delay in completion of work. **.(as per detail in Annex 15)**

Audit is of the view that, Non recovery of penalty occurred due to non compliance which resulted in loss to Government.

When pointed out in December 2018, management stated that delay was occurred due to site disputes and involvement of different political groups. The reply is not tenable as no documentary evidence in support of reply was produced.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and disciplinary action besides recovery under intimation to Audit.

#### **AIR Para No. 10 AC-IV(2017-18)**

#### **1.3.2.18 Non allocation of funds for sports, youth and women development – Rs 4.263 million**

According to Para 6.5.2 of the Planning & Development Guideline for Devolved Tiers of Local Governments 2015, within the budgetary ceilings allocated by Provincial Finance Commission, Tehsil Council shall allocate financial resources in the Tehsil ADP to the following priority sectors with regard to the offices devolved under Local Government Act 2013 with the following minimum ratio given against each:

1. DWSS	30%
2. Municipal Services (Conservancy/SWM)	20%
3. Roads	10%
4. Sports/Youth/Women	10%
5. Discretion of Tehsil Council	30%

Tehsil Municipal Officer, TMA Oghi allocated Rs 42,628,000 for developmental activities under PFC 2017-18. 10% allocation for sports, youth and women development amounting to Rs 4,262,800 was not made.

Audit is of the view that, Non allocation of funds occurred due to non compliance which resulted in deprivation of the youth and women of the expected benefits of utilization of funds.

When pointed out in December 2018, management stated that detailed reply would be furnished after verification of record. However, no reply was furnished.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and disciplinary action under intimation to Audit.

#### **AIR Para No. 11 AC-IV(2017-18)**

#### **1.3.2.19 Wasteful expenditure on account of construction and repair of kacha roads – Rs 18.800 million**

According to Government of Khyber Pakhtunkhwa Planning & Development Department guidelines for implementation of ADP District Development Initiative issued vide letter No Chief-RD/P&DD dated 7-11-2013, Kacha and repair work were not allowed out of developmental funds.

Tehsil Municipal Officer, TMA Oghi incurred expenditure of Rs 18,800,000 on account of construction and repair of kacha roads during 2017-18. Execution was classified as ordinary soil, shingle/gravel and hard rocks in percentage rather than recording actual measurement in the MB. **(as per detail in Annex 16)**

Audit is of the view that, Wasteful expenditure occurred due to non compliance which resulted in loss to Government.

When pointed out in December 2018, management stated that schemes were identified by sponsoring agency and executed after approval of the competent forum. The reply is not tenable as every year a huge sum is incurred on construction and repair of kacha roads and wash away during rainy season. Moreover, execution of kacha and repair work was banned by Government.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and disciplinary action under intimation to Audit.

#### **AIR Para No. 12 AC-IV(2017-18)**

#### **1.3.2.20 Less recovery of revenue – Rs 3.307 million**

According to S NO 2 of Policy guidelines issued vide Government of KP, LGE&RDD, Local Council Board No AO-II/LCB/6-11/2017 dated 20-02-2017, the practice of auction of contracts shall continue to achieve the maximum increase or up to minimum 20% over the last year approved bid/income.

Tehsil Municipal Officer, TMA Balakot received less amount of Rs 3,306,652 under various heads of revenue accounts during 2017-18 compared to the previous year's revenue. Detail is as under:

Head of Revenue	Particulars	Amount
License Fee	Receipts during 2016-17	600,000
	Add 20% annual increase	120,000
	Required revenue for 2017-18	720,000
	Less actual receipts during 2017-18	547,400
	<b>Less realized</b>	<b>172,600</b>
2% tax on immovable property	Receipts during 2016-17	13,130,000
	Add 20% annual increase	2,626,000
	Required revenue for 2017-18	15,756,000
	Less actual receipts during 2017-18	13,078,970
	<b>Less realized</b>	<b>2,677,030</b>



Building Construction Plan Fee	Receipts during 2016-17	659,400
	Add 20% annual increase	131,800
	Required revenue for 2017-18	791,200
	Less actual receipts during 2017-18	334,178
	<b>Less realized</b>	<b>457,022</b>
	<b>Grand Total</b>	<b>3,306,652</b>

Audit is of the view that, Less realization of revenue occurred due to non compliance which resulted in loss to government.

When pointed out in December 2018, management stated that tax on immovable property and license fee in 04 union councils was not received due to establishment of Kaghan Development Authority and ERRAs has imposed ban on construction of buildings in Balakot and Garlat being located in red zone. The reply is not cogent as Tehsil Council Balakot being a statutory body can impose and collect taxes and fees under its jurisdiction. Moreover, construction of hotels, residential and commercial buildings was in progress in Balakot and adjacent jurisdiction without approval of building plan.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and action besides recovery under intimation to Audit.

**AIR Para No. 03 AC-IV(2017-18)**

**1.3.2.21 Loss to Government due to acceptance of higher rates – Rs 1.707 million**

Para 23 of GFR Vol-1 states that every officer should realize fully that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his own part or any other person subordinate to him.

Tehsil Municipal Officer, TMA Balakot overpaid Rs 1,706,731 to contractor in the scheme “Const of slaughter house” during 2017-18 due to inclusion of unnecessary non schedule items of work. The contractor was awarded at Rs 26,482,474 for schedule items of work against estimated cost of Rs 27.684 million. Another contractor Mehboob Ali offered Rs 24,775,743 for schedule items of work, however bid was rejected on

higher rates offered for WAPDA deposit work, which were later on excluded from PC-1 being WAPDA work.

Audit is of the view that, Acceptance of higher rates occurred due to weak internal control which resulted in loss.

When pointed out in December 2018, management stated that needful would be done and intimated to audit. However, progress was not intimated.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and disciplinary action besides recovery under intimation to Audit.

**AIR Para No. 07 AC-IV(2017-18)**

**1.3.2.22 Overpayment on account of purchase of land – Rs 2.112 million**

Para 23 of GFR Vol-1 states that every officer should realize fully that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his own part or any other person subordinate to him.

Tehsil Municipal Officer, TMA Balakot overpaid Rs 2,112,307 to land owner in the scheme “Construction of slaughter house” on account of purchase of land during 2017-18. According to valuation table prepared by revenue authorities, cost of land was calculated as Rs 1,054,793. However, payment was made at higher rates of Rs 3,167,100.

Audit is of the view that, Overpayment to land owner occurred due to weak internal control which resulted in loss.

When pointed out in December 2018, management stated that land was acquired as per rules through Revenue Department Mansehra. The reply is not tenable as construction of slaughter house was commenced on private land without acquisition and later on payment was made on the sweet will of the land owner.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and action besides recovery under intimation to Audit.

**AIR Para No. 08 AC-IV(2017-18)**

**1.3.2.23 Unauthorized expenditure on account of developmental schemes out of PFC fund – Rs 3.447 million**

According to Para 6.5.2 of the Planning & Development Guideline for Devolved Tiers of Local Governments 2015, within the budgetary ceilings allocated by Provincial Finance Commission, Tehsil Council shall allocate financial resources in the Tehsil ADP to the following priority sectors with regard to the offices devolved under Local Government Act 2013 with the following minimum ratio given against each:

1. DWSS	30%
2. Municipal Services (Conservancy/SWM)	20%
3. Roads	10%
4. Sports/Youth/Women	10%
5. Discretion of Tehsil Council	30%

Tehsil Municipal Officer, TMA Balakot incurred expenditure of Rs 3,447,000 on account of execution of developmental schemes out of allocation of 10% for sports, youth and women development during 2017-18. The amount was allocated for promotion of sports, culture and women development, however PCC, water supply and other schemes were executed and not a single penny was expensed on activities for which funds were allocated. **(Details as per Annex 17)**

Audit is of the view that, Un-authorized expenditure occurred due to non compliance which resulted in deprived the youth and women of the expected benefits of utilization of funds.

When pointed out in December 2018, management stated that detailed reply would be furnished after consulting original record. However, no reply was submitted.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and disciplinary action besides recovery under intimation to Audit.

**AIR Para No. 11 AC-IV(2017-18)**

**1.3.2.24 Non imposition of penalty for delay in completion of work – Rs 8.312 million**

According to S No 9.11 of Government of Khyber Pakhtunkhwa P&D Rules 2015, project's completion period will be restricted to one year for building, nine months for roads and six months for other projects as per Government policy.

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

Tehsil Municipal Officer, TMA Balakot awarded contracts of various developmental schemes worth Rs 83,120,000 to contractors during 2017-18. The contractors could not complete awarded works in stipulated period of time. Execution of work on various developmental schemes could not be started even till the dates of audit, however neither contracts were cancelled and nor penalty @ 10% amounting to Rs 8,312,000 was recovered. Moreover, various schemes were completed after expiry of stipulated period, however time extension was not obtained and 1% penalty was deducted without any cogent reason for delay in completion of work. **(Detail as per Annex -18)**

Audit is of the view that, Non recovery of penalty occurred due to non compliance which resulted in loss to Government.

When pointed out in December 2018, management stated that deduction would be made at completion of schemes. Reply is not tenable as very small schemes valuing Rs 100,000 to 500,000 could not be completed in stipulated period of time indicating inefficiency of the contractors and technical staff.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and disciplinary action besides recovery under intimation to Audit.

**AIR Para No. 12 AC-IV(2017-18)**

**1.3.2.25 Loss to Government due to drawal on account of developmental scheme – Rs 1.00 million**

Para 23 of GFR Vol-1 states that every officer should realize fully that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his own part or any other person subordinate to him.

Tehsil Municipal Officer, TMA Balakot paid Rs 1,000,000 to contractor in the scheme “Jabri Kalish road U/C Shohal” during 2017-18. The scheme was shown completed and recommended for payment by technical staff, however according to re-measurement orders, work was not found executed as recorded in measurement book. Fake completion certificate was obtained from Nazim and Kissan Council Jabri Kalish.

Audit is of the view that, Fraudulent drawal occurred due to weak internal control which resulted in loss to Government.

When pointed out in December 2018, management stated that action would be taken and progress would be shown to audit. However, no progress was reported.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and disciplinary action besides recovery under intimation to Audit.

**AIR Para No. 16 AC-IV(2017-18)**

**1.3.2.26 Blockade due to inefficiency in utilization of developmental fund – Rs 59.931 million**

According to Government of Khyber Pakhtunkhwa Local Government & Rural Development Department letter No AD (IT) LG/60-16/ADP/2017 dated 03-07-2017, Chief Minister KP has taken serious notice of the poor utilization of developmental funds and inquired detailed reasons for the dismal performance and corrective measures taken for improvement within a week time.

Tehsil Municipal Officer, TMA Balakot received Rs 150.134 million on account of developmental funds during 2015-16 to 2017-18. According to the progress reports of

various developmental funds, funds to the tune of Rs 90.203 million only could be utilized till the dates of audit, resulting in blockade of Rs 59.931 million. Funds under PFC 2017-18 were not released due to inefficiency of the local office in utilization of developmental funds.

S. No	Name of fund	Allocation (Rs in million)	Expenditure (Rs in million)	Balance (Rs in million)
1	PFC 2016-17	43.070	20.955	22.115
2	CMD 2017-18	26.600	15.098	11.502
3	CMD 2015-16	39.614	24.121	15.493
4	District ADP 2016-17	40.850	30.029	10.821
	<b>Total</b>	150.134	90.203	59.931

Audit is of the view that, Blockade of funds occurred due to inefficiency, depriving the community of the expected benefits.

When pointed out in December 2018, management stated that action would be taken and progress would be shown to audit. However, no progress was reported.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and disciplinary action besides recovery under intimation to Audit.

**AIR Para No. 18 AC-IV(2017-18)**

#### 1.4 AD LG E&RDD & VCs/NCs MANSEHRA

##### 1.4.1 Irregularity/Non-compliance

##### 1.4.1.1 Unauthorized placement deposit of funds in designated bank accounts Rs 105.510 million

According to Government of Khyber Pakhtunkhwa Finance Department letter No.2/3(F/L)FD/2016/Vol-X dated 19th January 2016, “public funds will not be placed by any DDO in Commercial Banks without any valid authority of Finance Department. Such amount lying in commercial banks should be drawn and credited to Government. Monthly expenditure statements of the Bank accounts should be sent to Finance Department.

AD Local Government and Rural Development Department Mansehra placed a handsome amount of Rs. 105,510,192 into designated bank accounts as detailed below in violation of above mentioned rules.

S/No.	Bank	Account no.	Balance
1	UBL Mansehra Branch	Current 22390	1,197,177
2	Bank of Khyber	PLS 861-00-6	113,076
3	Bank of Khyber	PLS 40442-00-3	40,177
4	Bank of Khyber	PLS 1356-00-3	3,709
5	NBP Mansehra	PLS 1352-00-9	104,156,053
<b>Total</b>			<b>105,510,192</b>

Furthermore, sanction of finance department in respect of these bank accounts was not available on record neither profit on the balances were transferred to Government account.

Audit is of the view that the irregularity occurred due to weak financial management and non-compliance.

When pointed out in December 2018, management stated that compliance will be made to the audit observation in future. Reply was not convincing as the local office was required to abide the instructions of Government.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and disciplinary action besides recovery under intimation to Audit.

**AIR Para No. 03 AC-IV(2017-18)**

**1.4.1.2 Unauthorized payment of Rs 2.0 million**

According to Government of Khyber Pakhtunkhwa Local Government Election & Rural Development Department letter No.SO(Dir)/LG&RDD/Policy-Guideline/2016 dated 9<sup>th</sup> February, 2016. Each Local Council/Tehsil Council should follow Policy Guidelines for the exposure visits of the elected local councillors and local Government Functionaries.

AD LGE RDD Mansehra paid an amount of Rs 2,000,000 on account of exposure visits of members of district council, however policy guide lines for the same were not followed.

Audit is of the view that, Irregularity occurred due to weak internal control which resulted in violation of rules

When pointed out in December 2018, Management stated that all the record will be produced to audit as per policy of Government. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and disciplinary action besides recovery under intimation to Audit.

**AIR Para No. 06 AC-IV(2017-18)**

**1.4.1.3 Unauthorized placement of funds in current accounts Rs 56.640 million**

According to Government of Khyber Pakhtunkhwa Finance Department Letter No. 2/3(F/L)/FD/2007-08/Vol-IX dated 10<sup>th</sup> February 2014 para 2 that all the accounts



may be converted into PLS mode and profit earned be deposited in the Government Treasury under the relevant head of account immediately and not later than a week when declared by the concerned bank.

Vc/NCs working under the administrative control of AD LGE&RDD Mansehra did not convert their official bank accounts to PLS mode as per instructions of Government (**detail as tabulated Annex 31**)

Audit is of the view that, Placement of funds in commercial banks occurred due to weak managerial control which resulted in violation of Government's instructions.

When pointed out in December, 2018 management stated that action will be taken in light of audit observation. Reply was not satisfactory as no action was taken. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and disciplinary action under intimation to Audit.

**AIR Para No. 07 AC-IV (2017-18)**

**1.4.1.4 Unauthorized expenditure on account of developmental schemes – Rs 83.00 million**

S.No vii of the guidelines/modalities for district development funds released under PFC circulated vide No Director (LG) district ADP 2015 dated 28<sup>th</sup> 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”.

AD LGE&RDD Mansehra awarded contracts worth Rs 84,200,000 for execution of various developmental schemes, (**details at annexure 19**). The amount allocated for each scheme was less the minimum limit of allocation in violation of above mentioned criteria. The expenditure is therefore held unauthorized, wastage of public money and misappropriation can also not be ruled out.

Audit is of the view that, The irregularity occurred in violation of Government instructions.

When pointed out in December 2018, Management stated that the matter is noted for future compliance. Reply was not convincing as the local office was required to abide the rules. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and disciplinary action under intimation to Audit.

**AIR Para No. 08 AC-IV(2017-18)**

## 1.4.2 Internal Control Weaknesses

### 1.4.2.1 Non-recovery of Government revenue -Rs 1.249 million

According to Section 177 & 179 of Local Government Act 2012, imposition, notification, enforcement collection and recovery of fees and taxes will be the responsibility of concerned council. Rule 1 of Annexure A to para 38 of GFR Vol.-I, the departmental authorities are primarily responsible to see that all revenues are correctly and promptly assessed, realized and credited to government treasury.

Assistant Director LG & RD Department, Mansehra failed to collect revenue pertaining to the rents of shops, offices and cabins etc amounting Rs.1,248,819 during the year 2017-18 as per detail given below:

S.No	Particulars	Arrears Amount in Rs.
1.	Shops and Cabins Rent	165,428
2.	Offices at katchery with lawyers	532,419
3.	Residential quarters	200,972
	<b>Total</b>	<b>898,819</b>

Moreover the following shops were found sub letted while fine amounting to Rs.350,000 was not imposed by the district council.

S.No	Name of Tenant	Sub letted	Amount
1	Zameer Javed	Sub let	50,000
2	Nasir Mehmood S/O M.Irfan	Sub let	50,000
3	Habiburehman S/O Hassan Khan	Sub let	50,000
4	Kala Khan S/O Khanwali	Sub let	50,000
5	Doctor JehanzebS/O Alam Khan	Sub let	50,000
6	Sabir Hussain S/O Ghulam Rabbani	Sub let	50,000
7	M.HanifS/O M.Sadiq	Sub let	50,000
8	<b>Total</b>		<b>350,000</b>

Audit is of the view that, Non-recovery of rent of Government property occurred due to weak financial management, which resulted in loss to Government.

When pointed out in December 2018, management stated that recovery will be made under intimation to audit. Reply was not convincing as no action was taken. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and disciplinary action under intimation to Audit.

**AIR Para No. 01 AC-IV(2017-18)**

**1.4.2.2 Variation in closing balances between cash book and bank statement Rs 1.196 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. Para 89(4) (iii) of GFR the head of department will be responsible for the reconciliation of figure given in the accounts maintained by head of department.

According to the cash book of ADLG&RDD Mansehra for the year 2017-18, the opening balance as on 30-06-18 was nil, however, bank statement of the designated account No.4097470743 shows balance of Rs.1, 196,123

Audit concluded that the amount was drawn from treasury on bills and deposited into bank account, which resulted in unauthentic maintenance of record and misappropriation of Government money may also not be ruled out.

When pointed out in December 2018, Management stated that reconciliation will be carried out under intimation to audit. Reply was not convincing as no action was taken. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and disciplinary action under intimation to Audit.

**AIR Para No. 02AC-IV(2017-18)**

**1.4.2.3 Overpayment due to allowing location factor on Market Rate System 2017 Rs 16.993 million**

According to Government of Khyber Pakhtunkhwa Finance Department CSR Cell Notification No. FD/CSR Cell/1-7/Rates/2017 dated 01/06/2017 no location factor was notified.

AD LGE&RDD Mansehra paid an amount of Rs115,638,000 on account of developmental works. Scrutiny of the record revealed that an amount of Rs 17.64 was paid as location factor @ 18 % on total cost of bill. Detail given at annexure attached in violation of instructions of Government.

**Amount in Rs million**

<b>Allocation</b>	<b>Expenditure including location factor @ 18%</b>	<b>Expenditure excluding location factor @ 18%</b>	<b>Overpayment</b>
139.3	115.638	97.998	17.64

Audit is of the view that, Payment of location factor occurred in violation of Government instructions.

When pointed out in December 2018, Management stated that recovery from ongoing schemes will be made as per instruction of Finance Department. Reply was not convincing as no action was taken.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation and action against persons at fault besides deposit of unauthorized deducted amount into treasury under intimation to Audit.

**AIR Para No. 05 AC-IV(2017-18)**

**1.4.2.4 Non-imposition of penalty for delay in completion of works – Rs 10.25 million**

According to S No 9.11 of Government of Khyber Pakhtunkhwa P&D Rules 2015, project's completion period will be restricted to one year for building, nine months for roads and six months for other projects as per Government policy.

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

Tehsil Municipal Officer TMA Haripur awarded contracts of various developmental schemes with estimated cost of Rs 100,250,000 during 2017-18. The schemes were not completed in stipulated period, however penalty @ 10% amounting to Rs 10,250,000 was not imposed/recovered. Details at annexure. **(detail at Annex 20)**

Audit is of the view that, Penalty was not imposed in violation of contract agreement, which resulted in loss to Government.

When pointed out in December 2018, management stated that recovery will be made under intimation to audit. Reply was not convincing as no action was taken. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends immediate recovery investigation and action against persons at fault besides recovery of penalty under intimation to Audit.

**AIR Para No. 09 AC-IV(2017-18)**

#### **1.4.2.5 Non utilization of Government Funds Rs. 16.380 million**

According to the Government of Khyber Pakhtunkhwa Planning & Development Department letter No.C/RD/P&DD/6-8/1850-1970/W/E dated 19/09/2015 Para 4 section 4.3 Each Tehsil/ Town Administration/VC/NC shall prepare its own annual development programme in line with the section 22 (c) of the Act to ensure that resources transferred to them are utilized only for the purpose of Development.

Secretaries of village/Neighborhood council under the administrative control of AD LGE&RDD Mansehrs were allocated developmental funds amounting to Rs 1,6380,000 during 2017-18 However the same could not be utilized during the year, audit was of the view that due to lack of interest of VC/NC Nazimeen and members the funds remained unutilized.

Audit is of the view that, Non utilization of funds occurred due to weak internal control which resulted in failure and poor performance of VC/NC members.

<b>S.No</b>	<b>Name of VCs/NCs</b>	<b>Utilized Fund 2017-18</b>
<b>1</b>	<b>District ADP</b>	
1	Devali Jabbar	2,000,000
2	Teerbat Dukani	1,500,000
3	Khabal	1,280,000
4	Garlat	2,500,000
5	Bandi	2,720,000
6	Garhi Habibullah	2,600,000
7	Bajmori	1,500,000
8	Banda Lal Khan	1,250,000
9	Shenai Bala	1,030,000
10	<b>Total</b>	<b>16,380,000</b>

When pointed out in December, 2018 management stated that funds remained unutilized due to dispute among members of VC/NC. The reply was not cogent as no documentary proof was provided to audit. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends immediate recovery investigation and action against persons at fault under intimation to Audit.

**AIR Para No. 10 AC-IV(2017-18)**

**1.4.2.6 Irregular expenditure on account of developmental schemes – Rs 115.638 million**

According to Chief Engineer Government of Khyber Pakhtunkhwa LGE&RD Department letter No Ch./Engineer/LCB/General/3-4/2016 dated 14-01-2016, in order to improve the quality of works and to achieve the required specification, material testing shall be conducted through contractors at their own expenses from reputed labs of UET, PKHA etc and if any scheme found executed without test of material will not be accepted and action will be initiated against the persons at fault.

AD LGE&RDD Mansehra, paid an amount of Rs 115,638,000 to various contractors (**as detailed at annex 21**) on account of execution of developmental schemes under District ADP during 2017-18. Material tests of schemes were not carried out in violation of the above instructions. It was concluded that undue benefit to the contractors was extended and use of substandard material can not be ruled out.

Audit is of the view that, Irregularity occurred due to weak internal control in violation of Government instructions.

When pointed out in December 2018, Management stated that compliance will be made under intimation to audit. Reply was not convincing as the local office was required to abide the rules.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation for fixing responsibility and disciplinary action under intimation to audit.

**AIR Para No. 11 AC-IV(2017-18)**

**1.4.2.7            Blockade of developmental fund due to inefficiency – Rs 54.34 million**

According to S No 9.11 of Government of Khyber Pakhtunkhwa P&D Rules 2015, project's completion period will be restricted to one year for building, nine months for roads and six months for other projects as per Government policy.

According to Government of Khyber Pakhtunkhwa Local Government & Rural Development Department Letter No. AD(IT)LG/60-16/ADP/2017 dated 03/07/2017, Chief Minister KP has taken serious notice pf the poor utilization of developmental funds an inquired detailed reasons for the dismal performance and corrective measures taken for improvement within a week time.

Government of Khyber Pakhtunkhwa Finance Department released developmental funds to AD LGE&RDD Mansehra amounting to Rs5,434,000 for execution of works through 194 VCs/NCs during 2016-17. The amount was further transferred to the designated accounts of concerned council. Funds could not be utilized



till the dates of audit May 2018. Moreover, developmental funds pertaining to 2015-16 could not also be utilized even after lapse of two financial years. This indicates inefficiency of the management and councils and non-serious attitude towards Government funds and benefits of decentralization were not transferred to the community. **(Detailed at annex 22)**

Audit is of the view that, Blockade of developmental funds occurred due to inefficiency of the local office.

When pointed out in December 2018, Management stated that due to site disputes and political reasons the funds remained unutilized. The same would be utilized under intimation to audit. Reply was not convincing as no action was taken.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends immediate recovery investigation and action against persons at fault under intimation to Audit.

**AIR Para No. 12 AC-IV(2017-18)**

**1.4.2.8 Loss to government on account of irregular award of tender Rs 1.0 million**

According to Chapter II of Khyber PakhrunKhwa Procurement Regularity Authority Methods of Procurement of Goods Open tendering open competitive bidding as principal method of procurement.-- (1) Save as otherwise provided hereinafter and subject to the provisions of rule 10, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs. 100,000 (rupees one hundred thousand).

Assistant Director Local Government Election & Rural Development Department Mansehra procured Laoptops and cameras through package 8 of District ADP during 2017-18. Audit observed the followings:

1. The procurement was made through tender of works contract
2. No instructions for suppliers were not given in NIT
3. No specifications were mentioned in the NIT

4. No brand specifications were available neither quotations were available in support of rate analysis was available
5. Sales tax was required to be charges as 17% however 8% was charged in rate analysis sheet

Audit is of the view that, Due to the aforementioned reasons the procurement was held irregular.

When pointed out in December 2018, Mangement stated that no payment to the supplier has yet been made. Proper sales tax as per policy of the Government will be deducted under intimation to audit. Reply was not convincing as the local office was requird to abide the law.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends for investigation fixing responsibility and action agsinst the persons at fault under intimation to Audit.

**AIR Para No. 14 AC-IV(2017-18)**

**1.4.2.9 Irregular execution of water bores in violation of LGA leading to ecological imbalance Rs 22.25 million**

According to section 19 of local Government Act 2013 Functions of District Council in City District, In addition to the functions specified in section 18, the district council in a city district shall perform the following functions, namely:

- (a) approve master plans, zoning, land use plans, including classification and reclassification of land, environment control, urban design, urban renewal and ecological balances;

AD LGE&RDD awarded contracts for execution of water bores in district mansehra. It was obseverd that water level was decreasing every year due to excessive numbers of execution of bores by TMA, AD LGE&RDD, PHE and general public. However the aforementioned check was not kept in view resultantly Sustaible Development Goals were affected. **(Detail is at annex 23)**

Audit is of the view that, Irregularity was occurred due to weak internal controls.

When pointed out in December 2018, Management stated that matter will be discussed with higher ups for action. Reply was not convincing as no action was taken.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends a comprehensive policy may be devised for water bores in light of the Local Government Act for maintenance of effective ecological balance under intimation to Audit.

**AIR Para No. 15 AC-IV(2017-18)**

## **1.5 Mansehra Development Authority**

### **1.5.1 Irregularity/Non-compliance**

#### **1.5.1.1 Unauthorized payment without Administrative Approval and Technical Sanction –Rs 25.337 million**

Para 178 of GFR stipulates that work shall not be commenced unless it is administratively approved and technically sanctioned. Para 58 of CPWD read with Para 32 of CPWA Code Volume-I, no work shall be executed without Administrative Approval and Technical Sanction

Director Mansehra Development Authority executed various works with the estimated cost of Rs 24,350,336 and paid Rs 25,337.915 to different contractors under Repair and maintenance of Ghazi Kot Township during the year 2012-13 and 14 (**as per detail in Annex 24**) Audit held the payment as unauthorized since the payments were made in absence of Administrative Approval and Technical Sanction of these works.

Audit observed that unauthorized payment was made due to weak management and financial control.

When pointed out in March 2015, management stated that AA and TS would be furnished later on. However, no progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends regularization/production of Administrative Approval and Technical Sanction under intimation to Audit.

**AIR Para No. 1 AC-IV(2017-18)**

#### **1.5.1.2 Unjustified payment in excess of the approved cost- Rs 3.370 million**

Para 71 of CPWD provides, “an officer of the Public Works Department may pass excesses over estimates provided that the excess is not more than 5% of the amount

sanctioned and does not exceed the amount up to which he is entitled to accord sanction to an original estimate”.

Director Mansehra Development Authority paid Rs 18,726,624 against the approved cost of Rs 15,356,000 as per BOQ and work order, resulted in overpayment of 3,370,624. Furthermore, Technical sanction was not available to verify the facts and figures. **(as per detail in Annex 25)**

Audit held that overpayment was due to weak managerial and financial control.

When pointed out in March 2015, management stated that payment was made as per site requirements. Reply was not tenable.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends that justification for superseding the powers to accord Technical Sanction be produced in support of the reply.

**AIR Para No. 2 AC-IV(2017-18)**

**1.5.1.3 Irregular payment for quantities in excess of or Non BOQ work- Rs 5.484 million**

Para 2.58 of B&R requires that payment should be made according to quantities mentioned in BOQ and Technical Sanction.

Director Mansehra Development Authority paid Rs 5,484,149 for the execution of a number of items of work in various schemes during 2012-13&14, which were Non BOQ or in excess of BOQ. Furthermore, no technical sanction was available in this regard. **(as per detail in Annex 26)**

Audit is of the view that, irregularity was occurred due to weak internal controls

When pointed out in March 2015, management stated that detailed reply would be submitted later on.No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends that justification regularization and or recovery.

**AIR Para No. 4 AC-IV(2017-18)**

**1.5.1.4 Irregular & unauthorized execution of works and payment for- Rs 1.791 million**

According to Rule 9 of NWFP Public Procurement of Goods, Works and Services Rules 2008, all works shall be advertised in print media, appearing in at least in one National English and one Urdu newspaper with nationwide circulation. Similarly, Para 178 of GFR stipulates that work shall not be commenced unless it is Administratively Approved and Technically Sanctioned.

During 2012-13&14,director Mansehra Development Authority paid Rs 1,791,404 to contractors for the execution of various schemes/works under R&M of GKTS **(as per detail in Annex 27)** Audit held:

- 1 NIT was not advertised in leading national dailies to get economical rates.
- 2 PC-1, AA, TS and PC-IV were not available to verify the facts and figures.
- 3 Most of the bills revealed that the measurement was recorded in MB No.30 which was not produced to verify the quantities and payments.

Audit is of the view that, The payments were held irregular and unauthorized in light of above mentioned points.

When pointed out in March 2015, management stated that detailed reply would be submitted later on.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends regularization besides fixing responsibilities.

**AIR Para No. 15 AC-IV(2017-18)**

**1.5.1.5 Unauthorized draw & disbursement of pay & allowances -Rs 2.151 million**

According to Para 4.6.3 of APPM, employees shall be paid by direct credit into their bank account 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".

During 2013-14, Director Mansehra Development Authority withdrew and disbursed Rs 2,151,458 on account of pay & allowance to the employees during 2013-14 as detailed below:

S. No	Month	Remarks	Total salary	Salary through bank account	Salary in cash /cheque
1	7.2013	Pay for the month 7.2013	9,088,717	545,779	363,038
2	8.2013	Pay for the Month 8.2013	906,143	536,442	369,701
3	8.2013	Pay of Zahid Hussain Sub Eng: for the month of 8.2013	33,836		33,836
3	12.201	Pay for the Period 9.2013 to 11.2013	1,481,733	876,243	605,490
4	1.2014	Pay for the month 12.2013	506,271	299,818	206,453
5	2.2014	Pay of staff for the month of 1.2014	413,047	307,957	82,687
6	5.2014	Pay for the Period 2.2014 to 04.2014	1,129,921	888,354	174,358
7	5.2014	Pay Of ADA Staff	1,540,410		
8	6.2014	Pay of Staff for the month of 5.2014	729,451	597,418	86,953
9	6.2014	Pay for the month 6.2014	831,426	602,484	228,942
<b>Total</b>			<b>16,660,955</b>	<b>4,654,495</b>	<b>2,151,458</b>

Audit held that the payments were made in cash instead of direct credit into the bank accounts of concerned employees. The amount differs each month and does not tally. The amount was drawn deliberately in cash, in violation of above mentioned criteria, needs justification.

When pointed out in March 2015, management stated that the point was noted for compliance however, all salaries are being transferred to the respective accounts of staff.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends regularization besides fixing responsibilities.

**AIR Para No. 20 AC-IV(2017-18)**

**1.5.1.6 Illegal retention of Government money- Rs 5.574 million**

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

Darning scrutiny of accounts record of director Mansehra Development Authority for the year 2013-14, ledger revealed that a sum of Rs 5,573,519 was recovered/deducted on account of various Federal and Provincial taxes during the year, which were required to be debited to the quarters concerned. The local office did not do so and illegally retained the funds. Audit held that the funds could easily be misappropriated by erasing the balances in the next year's ledger. Detail is as under:

S/No.	Description	Ledger Page No.	Balance at the of the year in Rs
1	Capital value tax	134	5,174,888
2	Stamp duty	141	102,048
3	Income tax deducted from contractors	137/139	41,633
4	Red crescent fee	132	193,000
5	Income tax deducted from staff	125	58,350
6	Professional tax deducted	138	3600
<b>Total</b>			<b>5,573,519</b>



Audit is of the view that, irregularity was occurred due to weak internal controls.

When pointed out in March 2015, management stated that detailed reply would be submitted later on.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends recovery/deposit besides fixing responsibilities under intimation to Audit.

**AIR Para No. 25 AC-IV(2017-18)**

**1.5.1.7 Irregular Payment to PESCO for incomplete work- Rs 1.061 million and loss to Govt. due to non-adjustment of old parts- Rs 137,000**

Para 23 of GFR says, “Every Government officer should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Gov ornament officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence”.

Director Mansehra Development Authority paid Rs 1,061,881 to PESCO vide Voucher No. 14 on 16.07.2013 for shifting of HT line over plot No. 121-A. the payment is held irregular as the HT line has not been shifted till the date of audit.

On the other hand, cost estimate of the work dully signed by the PESCO authorities, revealed that old material worth Rs 137,000 uninstalled and sent to PESCO store without any adjustment in the bill. Audit held that the old parts were assets of MDA and was required to be adjusted in the bill which was not done and the Government sustained loss of Rs 137,000.

Furthermore, no agreement was signed with PESCO to safeguard the public interest.

Audit is of the view that, irregularity was occurred due to weak internal controls.

When pointed out in March 2015, management stated that detailed reply would be submitted later on.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends completion of work and or recovery, besides fixing responsibilities under intimation to Audit.

**AIR Para No. 26 AC-IV(2017-18)**

**1.5.1.8 Non vacation of Model houses/staff residences and non recovery of rent of building- Rs 1.440 million**

According to letter No.SO(LG-1)3-595/Inq./MDA dated Peshawar, the 30<sup>th</sup> May,2014, the officers/officials under reference are no more employees of the Mansehra Development Authority, they have no right to occupy the residences owned by MDA. Therefore, the Model houses occupied illegally by got vacated from the illegal occupants.

The following staff of Director Mansehra Development Authority was dismissed from service on 21.08.2013 and was required to vacate the Government residences, which was not done.

Audit held that the staff residences should be vacated so that new staff could be accommodated besides a sum of Rs 1,440,000 shall be recovered on account of rent of building from the illegal occupants. Detail of rent is under:

S/No.	No. s of officer/official	Months up to 02.2015	Rate in Rs per month	Amount in Rs
1	4	18	20,000	1,440,000

Audit is of the view that, irregularity was occurred due to weak internal controls.

When pointed out in March 2015, management stated that efforts have been made and in progress.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends recovery of rent besides vacation of the buildings under intimation to Audit.

**AIR Para No. 28 AC-IV(2017-18)**

**1.5.1.9 Non-recovery of outstanding amount against Kaghan Dev. Authority- Rs 1.250 million**

Para 28 of GFR Vol.-I states that no amount due to government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought.

During scrutiny of accounts record of Director Mansehra Development Authority it was observed that a sum of Rs 1,249,869 was advanced to Kaghan Development Authority in 2011-12 which was not recovered till the date of audit ie. April 2015. Audit held that besides recovery of principal amount interest at the prevailing market rate shall also be recovered.

Audit is of the view that, irregularity was occurred due to weak internal controls.

When pointed out in March 2015, management stated that efforts have been made.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends recovery besides disciplinary action under intimation to Audit.

**AIR Para No. 30 AC-IV(2017-18)**

**1.5.1.10 Irregular and Risky Investment of Rs.78.00 million**

All government departments, autonomous bodies, corporations and local Governments shall place their approved imprest/ working balance with any public or private banks/financial institute having minimum –A- rating transparent selection of higher rates offered, approved by the concerned board of directors/ governing body on the basis of competitive bids from at least three independent banks according to government of Pakistan Finance Division Islamabad letter No.F4 (1) 2002-BRII dated 2-7-2003 endorsed by Government of NWFP Finance Department letter No.2/3 funds/Loans (FD) 2003/Vol VIII dated 21-10-2003.

As per instructions of Finance Divisions for investment of working balances belonging to autonomous bodies it was necessary to setup in house professional treasury management functions and they have an investment committee duly assisted by an Investment management unit employing qualified staff with a least 3-5 years experience of managing investment. Moreover it was required that investment exceeding Rs.10 million, the selection of the bank as well as the terms of deposits will be approved by governing body on the basis of competitive bids from at least three banks.

During verification of investment record for the the last years pertaining to the Director Mansehra Development Authority, it was observed that funds for Rs.78.00 million was shown invested in the shape of TDR with banks while the authority concerned have blindly invested a huge amount in various banks without any competitive process due to which the authority may sustain loss. More over it is necessary to use the services of professional funds managers approved by SECP while the local office have make investments through clerical staff who have no expertise in the investment field. Detail of Investment

S.No.	Bank	Amount in Million
1	Bank of Khyber	5.00
2	Bank of Pujab	28.00
3	United Bank Limited	25.00

4	Allied Bank Limited	10.00
5	National Saving Certificates NSC	10.00
	<b>Total</b>	78.00

Audit is of the view that, irregularity was occurred due to weak internal controls.

When pointed out it was replied that detail reply will be furnished after consulting original record.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends investigation/verification by high ups under intimation to Audit.

**AIR Para No. 31 AC-IV(2017-18)**

**1.5.1.11 Unjustified payment for incomplete work-Rs 1.348 million and Recovery of- Rs 253,150**

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

Director Mansehra Development Authority paid Rs 376,906 plus 32.91% premium for earth work i.e. exaction, cutting, leveling and disposal of surplus to desired location (03-02) under Agreement No.6/2012-13 (improvement, cutting, leveling and dressing of land for Graveyard).

On the other hand, another Non-BOQ item of work i.e. Re-handling of earth/cut material to the depression was allowed and paid Rs 253,150 (190,467+32.91% premium).

Audit held that the rate of Re-handling/disposal of surplus to desired location was included in the first item of work and allowing payment for the 2<sup>nd</sup> item of work was unjustified and irregular, which needs recovery.

Furthermore, Rs 1,348,214 was paid to the contractor against the approved cost of Rs 830,000 but part B of the work i.e. boundary wall was not executed and the work remained incomplete, which needs completion.

Audit is of the view that, irregularity was occurred due to weak internal controls.

When pointed out in March 2015, management stated that detailed reply would be submitted later on.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends completion of part B besides, recovery of Rs 253,150 and fixing responsibilities against the person(s) at fault under intimation to Audit.

**AIR Para No. 06 AC-IV(2017-18)**

## 1.5.2 Internal Control Weaknesses

### 1.5.2.1 Loss to Government of Rs 13.473 million

Para 23 of GFR says, “Every Government officer should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence”.

Director Mansehra Development Authority paid Rs 13,473,298 for the execution of a work “Const. of PCC foot path, retaining wall, road drain & sewer line in sector A,C,E&F” during 2012-13.

Audit held that the same work was already executed and completed in 2011-12 against a huge payment of Rs 2,569,551 as detailed below. However, during visit of the site only a drain was shown to audit in Sector-C, and as for as the PCC foot path, road and sewer line are concerned in sector- A,C,E & F, were not available on ground.

Agreement No.	Year	date of work order	Work	Contractor	E.Cost	Voucher No.& date	Amounts in Rs
1	2011-12	3.11.11	Const. of PCC foot path retaining wall road drain & sewer line in sector A,C,E&F	M/S Zia ud din khan	4,000,000	471/13.1.12 & 505/17.2.12	2,569,551
8	2012-13	6.6.12	Const. of PCC foot path road & sewer line in sector A&C	M/S Badre alam & ismail	4,016,000	144/22.10.12	5,258,758
10	2012-13	4.6.12	Const. of PCC roads and laying of sewer line in various sectors	M/S Badre alam & ismail	4,600,000	277/29.1.13	4,075,662
12	2012-13	4.6.12	Const. of PCC road drain & sewer line in sector-F	M/S Munawar iqbal	3,700,000	302/11.2.13	4,138,878
<b>Total</b>							<b>13,473,298</b>

When pointed out in March 2015, management stated that detail reply will be submitted later on.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends that all the works done in each scheme shall be re-measured in presence of a technical committee comprising technical hands of LG&RDD and audit.

**AIR Para No. 03 AC-IV(2017-18)**

**1.5.2.2 Over payment due to allowing higher rates-Rs 1.494 million**

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

Director Mansehra Development Authority allowed higher rates for some items of work during 2012-3&14. Allowing higher rates resulted in overpayment of Rs 1,494,685. **(as per detail in Annex 28)**

When pointed out in March 2015, management stated that detailed reply would be submitted later on.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends justification/recovery under intimation to Audit.

**AIR Para No. 05 AC-IV(2017-18)**

**1.5.2.3 Loss to Government on the construction of retaining wall of road in sector-G Rs 1.349 million**

Para 23 of GFR says, "Every Government officer should realize fully and clearly that he would be held personally responsible for any loss sustained by



Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence”.

During 2013-14, Director Mansehra Development Authority showed paid Rs 1,349,338 against the approved cost of Rs 1,192,000 on the construction of retaining wall of road G-6 in sector-G as per detail below:

Agreement No.	Year	date of work order	Work	Contractor	E. Cost	V. No. /date	Amount
13	2012-13	21.6.12	Const. of retaining wall of road G-6 sector-G	M/S Munawar iqbal	1,192,000	36/26.7.12	1,349,338

During visit of the site no retaining wall of road was found constructed in sector- G. audit held that no work was carried out and a sum of Rs 1,349,338 was misappropriated.

Audit is of the view that the irregularity was occurred due to weak internal controls.

When pointed out in March 2015, management stated that detailed reply would be submitted later on. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends recovery besides fixing responsibilities against person(s) at fault.

**AIR Para No. 12 AC-IV(2017-18)**

**1.5.2.4 Loss to Government due noncredit of income tax deducted- Rs 1.646 million**

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

Director Mansehra Development Authority deducted income tax worth Rs 1,646,590 During 2012-14, from contractors as per detail attached. The tax deducted was illegally retained and was not credited to the government as required under the criteria mentioned above resulting in loss to Government. (as per detail in Annex 29)

Audit is of the view that irregularity was occurred due to weak internal controls

When pointed out in March 2015, management stated that detailed reply would be submitted later on. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends recovery/deposit besides fixing responsibilities under intimation to Audit.

**AIR Para No. 14 AC-IV(2017-18)**

**1.5.2.5 Non recovery/adjustment of advances- Rs 1.554 million**

Para 28 of GFR Vol.-I states that no amount due to government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought.

Director Mansehra Development Authority paid Rs 1,554,000 as advances to officers/officials of the office during 2012-13&14. The advances

were neither adjusted nor recovered from them. Audit held that advances made shall be recovered. **(as per detail in Annex 30).**

Audit is of the view that irregularity was occurred due to weak internal controls

When pointed out in March 2015, management stated that notices would be issued to all. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends recovery/deposit besides fixing responsibilities under intimation to Audit.

**AIR Para No. 21 AC-IV(2017-18)**

**1.5.2.6 Loss due to non realization of Government dues-Rs 30.234 million**

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

Director Mansehra Development Authority did not initiate any activity to realize the long outstanding Non-user charges from allottees of the plots which accumulated to a sum of Rs 30,233,549 as per detail attached.

Audit held that due non-realization of dues, the authority sustained losses of Rs 30,233,549.

When pointed out in March 2015, management stated that efforts would be made for recovery. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends recovery, besides fixing responsibilities under intimation to Audit.

**AIR Para No. 22 AC-IV(2017-18)**

**1.5.2.7 Loss to Government due to underestimation of cash reserves- Rs 23.302 million**

Para15 of GFR provides, “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”.

During scrutiny of accounts record of Director Mansehra Development Authority it was observed that the local office reported manipulated figures regarding receipts in the budget 2013-14 to the provincial Government, resulted in underestimation of cash reserves. Detail is as under:

S/no.	Description	Fixed deposit	Others	Total
1	Opening balance as per cashbook	76,000,000	13,345,011	89,345,011
2	Opening balance as reported in budget 2013-14			66,042,966
<b>Difference/Kept out of picture</b>				<b>23,302,045</b>

Audit held that Rs 23,302,045 were kept out of picture from the Provincial Government which could easily be withdrawn and misappropriated.

When pointed out in March 2015, management stated that detailed reply would be submitted later on. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends corrective action, besides fixing responsibilities under intimation to Audit.

**AIR Para No. 23 AC-IV(2017-18)**

**1.5.2.8 Loss of Rs.1.003 million due to investment on low rates**

All government departments, autonomous bodies, corporations and local Governments shall place their approved imprest/ working balance with any public or private banks/financial institute having minimum –A- rating transparent selection of higher rates offered, approved by the concerned board of directors/ governing body on the basis of competitive bids from at least three independent banks according to government of Pakistan Finance Division Islamabad letter No.F4 (1) 2002-BRII dated 2-7-2003 endorsed by Government o NWFP Finance Department letter No.2/3 funds/Loans (FD) 2003/Vol VIII dated 21-10-2003.

During audit of MDA it was observed that the local office invested a huge of sum of surplus balance in various banks in the shape of TDRs on low rate of profits in 2010 without any competitive bid from at least three independent banks, which was reinvested in 2014-15 on the same rates instead of higher rate of profit, due to which the authority sustained loss of R.1.003 million.

Loss occurred due to weak financial control.Loss due to irregular investment.

When pointed out it was replied that detail reply will be furnished after consulting original record. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends recovery and corrective action, besides fixing responsibilities under intimation to Audit.

**AIR Para No. 35 AC-IV(2017-18)**

**1.5.2.9 Non recovery of outstanding water user charges - Rs 3.494 million**

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

Mansehra Development Authority did not recover water charges amounting to Rs 3,494,440 from the users up to June 2014.

Audit is of the view that, irregularity was occurred due to weak internal controls.

When pointed out department replied that detail reply will be furnished after consulting original record. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends recovery and and corrective action, besides fixing responsibilities under intimation to Audit.

**AIR Para No. 36 AC-IV(2017-18)**

**1.5.2.10 Non recovery of rent of office residences from outsiders- Rs.3.879 million**

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

Mansehra Development Authority owns 06 numbers of Model Houses which are illegally occupied by the outsiders as detail below. Moreover there is R.3879072 as rent is also outstanding against them which need vacation of these houses and along with recovery of outstanding dues at standard rates. Detail attached.

Audit is of the view that, irregularity was occurred due to weak internal controls.

When pointed out department replied that detail reply will be furnished after consulting original record. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends recovery and corrective action, besides fixing responsibilities under intimation to Audit.

**AIR Para No. 37 AC-IV(2017-18)**

**1.5.2.11 Non Payment of Loan to ADA amounting to Rs.4.2 million**

According to Para 8 and 26 of GFR Vol-I, Administrative Department is required to see that the dues of the Government are correctly and promptly assessed, collected and paid into Government Treasury.

During Audit of Mansehra Development Authority it was observed loan of 10.00 million granted by Mansehra Development authority for essential expenditures to activate Ghazi Kot Township out of which Rs.4.2 million is still outstanding against the Mansehra Development authority which needs payment to Abbottbad development authority.

Audit is of the view that Non payment of loans occurred due to Lack of internal control

When pointed out in November 2018 department replied that detail reply will be furnished after consulting original record. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report

Audit recommends recovery and corrective action, besides fixing responsibilities under intimation to Audit.

**AIR Para No. 38 AC-IV(2017-18)**



## ANNEXURES

### Annex-1

#### MFDAC

S. No	Formation	AIR Para No	Description	Amount
1.	DC Mansehra	1	Excess payment over BOQ/PC-I	0.058
2.	..do..	3	Non imposition of penalty	0.947
3.	..do..	8	Non-reconciliation of consolidated fund account	0
4.	..do..	12	Unauthentic Annual Budget Statement	0
5.	..do..	13	Uneconomical purchase of vehicles and irrational use of POL	0
6.	DDEO (M)	1	Non conduction of Internal Audit	0
7.	..do..	2	Non-maintenance of cash book and expenditure of Scouts Fund	0
8.	..do..	3	Unauthorized withdrawal and non recoupment of advances from scouts fund	0.335
9.	..do..	4	Less deposit of receipts of student fund	0.080
10.	..do..	7	Inefficiency on completion of schools pledged with ERRRA	0
11.	..do..	8	Inefficient performance due to non-appointment of staff against vacant Posts	0
12.	..do..	9	Excess drawl on account of pay and allowances than sanctioned posts	0
13.	..do..	10	Unauthorized drawl of pay and allowances	0
14.	..do..	11	Non deduction of Professional Tax	0.120
15.	..do..	13	Non maintenance of Service Books	0

16.	..do..	16	Unauthorized payment of pay & allowances to teaching staff of non-functional schools	0
17.	..do..	18	Irregular purchase of office furniture without open tendering	0.700
18.	..do..	19	Non auction of old building material and unserviceable items	0
19.	..do..	21	Inefficiency in performing duties	0
20.	..do..	23	Non deduction of Income Tax and sales Tax auction of building material	0.125
21.	..do..	2	Non maintenance of Cash Book and expenditure record for Girls Guide Fund	0
22.	..do..	3	Irregular purchase of office furniture without open tendering	0.700
23.	..do..	4	Irregular expenditure on pay & allowances due to non maintenance of Service Books	0
24.	..do..	6	Non deduction of Professional Tax	0.086
25.	..do..	8	Non completion of under construction schools	0
26.	..do..	9	Inefficient performance due to non appointment of staff against vacant Posts	0
27.	..do..	10	Excess drawl on account of pay and allowances than sanctioned posts	0
28.	..do..	11	Irregular appointments of PSTs	0
29.	..do..	14	Less deduction of taxes	0.362
30.	..do..	15	Inefficiency in performing duties	0
31.	DHO Mansehra	2	Non recovery on account of Conveyance Allowance from officers having vehicles	0.120
32.	..do..	4	Non Deposit of Hospital Receipts	0.140
33.	..do..	6	Non Recovery of	0.493

34.	.do..	7	Non-Deduction of Allowances during leave period	0.162
35.	.do..	8	Irregular payment due misclassification of expenditure	0.278
36.	.do..	9	Non deposit of X-Ray developer fixer waste water charges	0
37.	.do..	10	Non maintenance of Trees Register	0
38.	.do..	11	Non-imposition of penalty on delay in supply of medicines	0.166
39.	.do..	14	Non-functional units of newly constructed hospital RHC/CH Kaghan	0
40.	.do..	17	Loss to Government due to non deposit of Government receipts	0
41.	.do..	19	Wastage of Diagnostic machinery and human resource due to non posting of trained staff or non availability of machinery & equipments	0
42.	.do..	20	Less deposit of Government share	0.612
43.	.do..	23	Wastage of public resources due to non accountal of stock items	0
44.	.do..	25	Unauthorized payment of HPA and conveyance allowance during leave	0.907
45.	.do..	26	Loss due to non conversion of Current Bank Account into PLS Account	0
46.	DD Agriculture	2	Irregular advance withdrawal from treasury without actual purchases	0.593
47.	.do..	3	Unknown whereabouts of changed Tires & Parts of vehicle	0
48.	do..	4	Irregular Procurement of Air Conditioner and Laptops without fulfilling Coddle	0.524

			formalities	
49.	do..	5	Loss due to Non Deduction of GST	0.072
50.	do..	7	Non-recovery on account of Conveyance Allowance to whom Govt. Vehicle were allocated permanently	0.445
51.	do..	8	Non-Recovery Of –Rs	0.71
52.	do..	9	Improper maintenance of Cash Book	0
53.	do..	10	Non-Deduction of Allowances during leave period	0.60
54.	do..	11	Mis-procurement of various items at exorbitant rates	0.949
55.	do..	12	Non-carrying of physical verification of store/stock and non-disposal of unserviceable articles/vehicles.	0
56.	do..	14	Non-maintenance of Trees Register	0
57.	do..	15	Non-production of Record	0
58.	DD Live stock	3	Non-Recovery of – Rs	0.27
59.	do..	4	Non-Deduction of Allowances during leave period	0.015
60.	do..	5	Non-auction of un-Serviceable Store/Articles	0
61.	do..	6	Non-maintenance of Trees Register	0
62.	do..	7	Non-conduction of physical verification	0
63.	ADLG Mansehra	4	Irregular expenditure	0.212
64.	..do..	14	Irregular expenditure on M&R works from District ADP	0.960
65.	TMA Mansehra	9	Non recovery of stamp duty and professional tax	0.122
66.	do..	10	Non recovery of penalty for delay in deposit of installments	0.919
67.	do..	12	Non recovery of receipts book charges	0.100

			from contractors	
68.	do..	17	Less recovery of advance payment s	0.035
69.	do..	18	Loss to Government due to abnormal delay in repair of sanitation vehicles	0.096
70.	do..	19	Overpayment on account of purchase of UPS	0.022
71.	do..	20	Wasteful expenditure on account of solid waste management contract	0.449
72.	do..	29	Overpayment on account of purchase of street lights	0.969
73.	do..	36	Loss to Government due to wastage of money on purchase of plants	0.293
74.	do..	38	Loss to Government due to non-recovery of rent of property	0
75.	do..	46	Unauthorized opening and operation of bank accounts	0
76.	do..	48	Irregular expenditure on account of sanitation charges	0.060
77.	do..	49	Irregular expenditure on repair of tractor and load	0.192
78.	TMA Balakot	1	Unauthorized pre-audit and payment of audit fee 0.130	0.431
79.	do..	2	Unauthorized payment on account of bonus and hot & cold charges	0.130
80.	do..	4	Unauthorized payment of salaries to District Council employees	0.423
81.	do..	5	Double drawal of salary against TMO post	0.102
82.	do..	14	Misappropriation on account of repair of vehicles	0.199
83.	do..	15	Non forfeiture of security	0.950
84.	do..	17	Loss to Government due to unauthorized payment of consultancy charges	0.355
85.	do..	21	Non deposit of Professional Tax and non-deposit of DPR Fund into treasury	0.956
86.	TMA Oghi	2	Unauthorized pre-audit and payment of audit fee	0.431
87.	MDA	6	Recovery of unjustified payment of premium	0.428
88.	do..	7	Overpayment due to allowing higher rate of premium	0.727
89.	do..	9	Recovery of premium paid on Non-scheduled items of work-	0.249

90.	do..	10	Recovery of Premium allowed on non construction work	0.468
91.	do..	13	Overpayment due to undue favor extended to contractor	0.537
92.	do..	16	Loss to Govt. on account of sales tax	0.271
93.	do..	17	Loss to Govt. on the purchase of unserviceable tractors- Rs 780,000 Non deduction of sales tax and stamp duty- Rs 140,400	0.780
94.	do..		..do....	0.140
95.	do..	18	Overpayment in pay and allowance to dismissed staff	0.079
96.	do..	19	Doubtful drawl	0.353
97.	do..	24	Misappropriation of Government funds	0
98.	do..	27	Doubtful irregular payment of income tax	0.347
99.	do..	29	Recovery of outstanding amount against Mr. Sajid khan	0.652
100.	do..	30	Non-maintenance/preparation of accounts	0
101.	do..	32	Non-conduction of internal audit	0
102.	do..	33	Non deduction of DPR Fund	0.038
103.	do..	39	Non Recovery of Shops Rent	0.444
104.	do..	40	Illegal allotment of shops and non recovery of rent	0.81
105.	do..	41	Non production of Auditable record	0
			<b>Total</b>	<b>922,144.179</b>

**Annex-02**

**Para 1.2.1.2**

**Detail of misappropriated amount**

S.No	Month	Particulars	Qty	Weight/length	Total weight	Rate	Amount
1	Jun-14	Brown Fry	5700	1 inch		6	45000
2		Renbow Fry	168000	2 inch	-	18	3,024,000
		Finger lings	4840	3 inch	-	28	135,520
		Year lings	4114	6 inch	-	32	131,648
		Marketable	3359	245 grm	822 KG	600	493,200
		Brooders	1100	1.020	1122 KG	600	673,200
<b>Sub total</b>			<b>187113</b>				<b>4,502,568</b>
	Jun 2016	Project Battagram Finger fry	15000			7	105,000
		Khurram Khan farmer	25714			7	180,000
		M Riaz Farmer	15000			7	105,000
		Project Torghar	15000			7	105,000
<b>Sub total</b>			<b>70,714</b>			7	<b>495,000</b>
<b>G. Total</b>			<b>257,827</b>				<b>4,997,568</b>

**Annex-03**

**Para 1.2.2.7**

**List of Non Supply Medicines**

<b>S#</b>	<b>Name of Supplier</b>	<b>Medicine</b>	<b>Supply Order No.</b>	<b>Supply Order Date</b>	<b>Quantity</b>	<b>Amount</b>
1	M/S Nabi Qasim	Syp: Miniquin 60 ml Tab: Folic Acid	4198	04/06.2018	10,000 1,000,000	241,200 360,000
2	M/S Allmed	Avenac Inj (Diclofanic Sodium)	4190	04/06.2018	52,000	218,400
3	M/S Getz Pharma	Cap: Dravix 500 mg Inj Dravix 500 mg	4335-47	19/06/2018	20,000 3,000	150,000 46,500
4	M/S Bio Lab	Inj Metoclopramid 10 mg	4329-31	11/06/2018	30,000	150,000
5	M/S Mector International	Cap. Maxil 500 mg Susp. Maxil 125 mg/5 ml Susp. Maxil 250 mg/5 ml	4193	04/06/2018	100,000 5,000 5,000	390,000 135,000 185,000
6	M/S Zafa	Syp Salbutamol Cap: Nifadipine 10 mg Tab Atenolol 50 mg Tab Salbutamol 4 mg Inj Magnesium Sulphate Tab Amlodopine 5 mg Inj Ampiciline	4195	14/06/2018	10,000 24,000 50,000 100,000 2,000 9,339 10,000	152,400 30,720 30,700 46,000 6,480 65,000 173,000
7	<b>Total</b>		<b>4198</b>	<b>04/06.2018</b>		<b>2,380,400</b>



**Annex-04****Para 1.2.3.12**

<b>DETAIL OF BPS WISE SANCTION POSTs IN GOVT:BOYS MIDDLE SCHOOLS</b>						
<b>S.No</b>	<b>Name of Posts</b>	<b>BPS No</b>	<b>No of Post</b>	<b>Rate of conveyance allowance</b>	<b>Period</b>	<b>Total</b>
1	SST	17	29	5,000	3 months	145,000
2	SST	16	87	5,000	3 months	435,000
3	CT	16	64	5,000	3 months	320,000
4	CT	15	208	2,856	3 months	594,048
5	AWI	15	1	2,856	3 months	2,856
6	AT	16	31	5,000	3 months	155,000
7	AT	15	85	2,856	3 months	242,760
8	PET	16	34	5,000	3 months	170,000
9	PET	15	81	2,856	3 months	231,336
10	DM	16	20	5,000	3 months	100,000
11	DM	15	96	2,856	3 months	274,176
12	T.T	15	118	2,856	3 months	337,008
13	QARI	13	3	2,856	3 months	8,568
<b>Total</b>						<b>3,015,752</b>

**Annex-05**

**Para 1.2.3.14**

**Detail of unauthorized payment of House Rent Allowance and Conveyance Allowance**

S.No.	Name of Health Facility	Building Status	No of Residences		Total
			Banglow	Quarters	
1	THQ Balakot	Rented Building	0	0	0
2	RHC. Kawai	Prefab	2	8	10
				Aslam Chowkidar	
3	RHC Khawari	Govt: Building	2	8	10
4	RHC Chowki	Prefab	0	0	0
5	RHC Trangri	Govt: Building	3	10	13
				Ikhtiar Bibi Dai	
				Azam Chowkidar	
				Robina LHW	
6	RHC Lissan Nawab	Govt: Building	0	0	0
7	RHC.Shinkiyari	Govt: Building	1	8	9
			Dr. Umer Khan	Aslam B/Sweeper	
				Shams ur Rehman Chowkidar	
				Waseem Malaria Supervisor	
				Shabana FMT	
				Naseem Kausar FMT	
				1 for LHV Hostal	
				1 for Female Doctor Hostal	
				1 for Male Doctors Hostal	
8	RHC Sachan Kalan	Govt: Building	1	4	5
9	RHC Chattar Plain	Govt: Building	1	8	9
				Bushra LHV	
				Zaitoon bibi Dai	
				Khasta Aman Driver	
				Tasadiq Shah EPI Tech:	
10	RHC. Oghi	Govt: Building	2	10	12
				Ajmal Chowkidar	
				Dilfaraz Sweeper	
				Sobia LHV	

				Taufeeq Chowkidar	
				Gul Naz Dai	
				Sundas Nutrition Assistant	
				Chand Bibi Dai	
				1 use as Store.	
11	CH Darband	Rented Building	0	0	0
12	CH Battal	Govt: Building	0	0	0
13	CH Kaghan	Rented Building	1	8	9
				Bilal Sajjad MT	
				Atta ur Rehman X-Ray Tech:	
				Somia Shaukat LHV	
14	CH Baffa	Govt: Building	0	4	4
				Dr. Sara Medical Specialist	
				Shamila Surgical Tech:	
				Dr. Bilal	
				One use for Blood Bank	
15	CH Nawaz Abad	Govt: Building	1	8	9
16	CH Phulara	Govt: Building	0	0	0
17	CH Garhi Habibullah	Govt: Building	0	3	3
				1 use as Doctor Hostel	
				1 use as Female Doctors Hostel	
				1 use as Hostel for BeMONC	

**Annex-06**

**Para 1.2.3.16**

**Detail of wasteful expenditure on account of pay and allowances**

<b>S.No</b>	<b>Name &amp; Designation</b>	<b>Place of posting</b>	<b>Date of joining</b>	<b>Date of transfer</b>	<b>Salary &amp; months</b>	<b>Total Amount</b>
1	Dr. Abdul Basit	BHU Jared	19/01/2017	On EOL for MCPS 01/08/2017 to 31/07/2019	114000*7	798,000
2	Dr. Maryam Khan	Type D baffa	20/01/2017	On EOL for MCPS 01/08/2017 to 31/07/2019	114000*7	798,000
3	Dr. Jawad Tariq D/S	RHC Chattar	11/01/2017	On EOL for MCPS 01/08/2017 to 31/07/2019	114000*7	798,000
4	Dr. Junaid Iqbal	BHU Muradpur	19/01/2017	On EOL for FCPS 01/08/2017 to 31/07/2021	114000*7	798,000
5	Dr. Kinza Munir MO	BHU Talhatta	27/01/2017	On EOL for FCPS 01/08/2017 to 31/07/2021	114000*5	570,000
6	Dr. Bushra Khurshed	RHC Khawari	27/01/2017	On EOL for FCPS 01/08/2017 to 31/07/2021	114000*5	570,000
7	Dr. Anila Naik	BHU Sandesar	19/01/2017	On EOL 01/08/2017 to 31/07/2019	114000*7	798,000
8	Dr. Javeria	BHU Shohal	27/01/2017	On EOL 01/08/2018 to 31/07/2022	114000*12	1,368,000
9	Dr. Zainab	RHC	23/01/2017	On EOL for	114000*12	1,368,000

		Khawari		FCPS 31/01/2018 to 31/07/2021		
10	Dr. Sheheryar	BHU Kathai	19/01/2017	On EOL 01/08/2017 to 31/07/2022	114000*7	798,000
11	Dr.Hajira Ishaq	CD Tanda	12/02/2017	September 2017	114000*7	798,000
12	Dr. Atiqah Khurshid	Type D Baffa	04/08/2016	August 2016	114000*1	114,000
13	Dr. Sheza Naeem	RHC Tarangri	19/01/2017	02/10/2017	114000*9	1,026,000
14	Dr. Humaira Saeed D/S	RHC Shinkiyari	20/04/2017	20/09/2017	114000*5	570,000
15	Dr. Sidra Akhtar	BHU Pairan	09/02/2017	July 2017	114000*5	570,000
16	Dr. Neelam Zahoor	RHC Phulra	27/01/2017	April 2017	114000*4	456,000
17	Dr. Mashal Riaz	RHC Shinkyari	10/01/2017	May 2017	114000*5	570,000
18	Dr. Alishba Mushtaq	RHC Trangri	05/01/2017	16/08/2017	114000*7	798,000
19	Dr. Jawad Ali	BHU Trappi	08/09/2016	04/05/2017	114000*9	1,026,000
20	Dr. Rabia Naz	T-D Baffa	10/01/2017	27/10/2017	114000*9	1,026,000
21	Dr. Haider Ali	T-D Baffa	21/09/2016	26/01/2017	114000*4	456,000
22	Dr.Sher Ali Med.Specialist	T-D Garhi Habibullah	01/08/2017	19/01/2018	114000*6	684,000
23	Dr. Sohail Rasheed	BHU Chandoor	08/09/2016	15/09/2017	114000*13	1,482,000
24	Dr.Hamayun Anwar	BHU Muradpur	06/12/2016	02/01/2017	114000*1	114,000
25	Dr.Mubashar Riaz	BHU Dilbori	19/01/2017	22/12/2017	114000*11	1,254,000
26	Dr. Raja Uzair	RHC Kawai	29/07/2016	18/09/2017	114000*2	228,000
<b>27</b>	<b>Total</b>					<b>19,836,000</b>

**Annex-07****Para 1.2.3.17****Detail of less deposit of Government share**

<b>S.No</b>	<b>Description</b>	<b>Total Receipt</b>	<b>Deposited</b>	<b>Less Deposit</b>
1	OPD	15,888,323	15,879,023	9,300
2	Indoor	1,432,500	1,428,515	3,985
3	Laboratory	11,572,028	10,964,697	607,331
4	ECG	8,464,371	1,508,963	6,955,408
5	X-Ray	4,988,891	4,728,373	260,518
6	Ultrasound	4,236,188	4,182,492	53,696
7	Ambulance	1,570,391	1,557,751	12,640
8	Others	9,759,415	9,706,267	53,148
<b>Total</b>		<b>57,912,107</b>	<b>49,956,081</b>	<b>7,956,026</b>

**Annex-08**

**Para 1.2.3.19**

**Detail of unauthorized payment of HPA and conveyance allowance during leave**

S.No	Name of employee	Designation	Personal No	Period of Leave	HPA	Nature of leave	Amount
1	Dr M. Abdullah	MO	712185	10days 21-03-2018	72,000	Earned Leave	23,225
2	Sobia D/o Aurangzeb	C/Nurse	578591	90days 20-01-2017	10,000	Mater: Leave	30,000
3	Nafisa Riaz	C/Nurse	225875	90days 21-03-2018	10,000	Mate: Leave	30,000
4	Dr Ummay Habiba	WMO	652392	13days 16-01-2017	72,000	Earned Leave	30,193
5	Dr Sara Yahya	WMO	386238	30days 18-05-2017	72,000	Medical Leave	70,916
6	Dr Humera Seemab	WMO	653142	90days 25-08-2016	72,000	Mat: Leave	216,000
7	Dr Sada Humayun	WMO	728780	90days 15-012-2017	72,000	Mat: Leave	216,000
8	Dr Amjid Yousaf	Dental Sur	255188	45days 07-08-2017	72,000	Earned Leave	108,000
9	Dr Ayseha Aziz	WMO	840411	11 Days 18-11-2017	72,000	Earned Leave	26,400
10	Dr Alishba Iftikhar	WMO	836427	21days 02-04-2018	72,000	Medical Leave	50,400

11	Dr Nosheen Bibi	WMO	835123	10days 28-02-2018	72,000	Earned Leave	23,225
12	Raheela Kausar	FMT(MP)	337041	20 days 27-11-2017	10,000	Earned Leave	6,666
13	Jameela Khatoon	FMT (MP)	226307	26 days 27-11-2017	10,000	Umrah Leave	8,387
14	Shafqat Bibi	FMT (MP)	218757	15 days 19-10-2017	10,000	Earned Leave	4,838
15	Nusrat Jabeen	FMT (MP)	214142	15 days 11-10-2017	10,000	Earned Leave	4,838
16	Muhammad Hanif	MP EPI	217314	45 days 02-11-2017	10,000	Earned Leave	15,000
17	Shoaiib Ahmed	MP EPI	839541	15 days 06-11-2017	10,000	Earned Leave	4,838
18	Babar Shahzad	JCT (RAD)	429799	40 days 04-12-2017	10,000	Earned Leave	13,225
19	Muhammad Sadique	JCT (PH)	353315	60 days 10-10-2017	10,000	Medical leave	20,000
20	Zulfiqar Ali	JCT (PH)	221879	14 days 07-07-2017	10,000	Earned Leave	4,516
21	<b>Total</b>						<b>906,667</b>



**Annex-09**

**Para 1.2.3.20**

**Detail of non deposit of receipts by incharge Shino Trout Hatchery Kaghan**

S.No	Month	particulars	Qty	Rate	Amount	Amount deposited	Date of deposit	Non/less deposit
	Aug-13		7300	32	233600	0	0	233,600
	Sep-13		4000	32	128000	0	0	128,000
	Mar-14		8000	6	48000	0	0	48,000
	May-14		29000	6	174000	102000	20/5/14	72,000
	Mar-16		35000	6	210,000	120,000	14/3/16	90,000
	Mar-17		57500		345000	180000	16/3/17	165,000
2	Jan-18	Fry seed	60,000	6	360,000	300000	1/2/2018	60,000
3	Feb	Fry seed	40000	6	240,000	150000	6/3/2108	90,000
	March	Fry seed	44000	6	264,000	216000	10/4/2018	48,000
	Jun-18	Year lings	3300	18	59400	0		59,400
<b>Total</b>					955,200	697800		994,000

**2. Less deposit by Narran Camp office issuing License of DTA( Daily Trout Angling)**

S.No	Name of watcher	License book No of 100 pages each	Rate per license	Amount realized	Amount deposited	Less deposit
1	Bashrat Hussain Narran	9	100	90000		
2	Muhammad Aslam Narran	5	100	50000		
3	Muhammad Aslam Narran	01	100	10000		
4	Faiz Alam Narran	3	100	30000		
5	Javid Narran	20	100	200,000		
	<b>Total</b>	38	100	380,000	339,000	<b>41,000</b>

**Annex-10****Para 1.3.2.22****Detail of defaulter co-operative societies District Mansehra**

S.No	Name of cooperative societies	kind of Societies	PL	Mark UP	TOTAL
1	Atter shisha U/C	M/P	96302	700	97002
2	Bhougermung	Credit	23780	400	24180
3	Batang D/Gulibagh	Credit	5653	7000	12653
4	Belhug Bala	Credit	44258	54260	98518
5	Bikryal D/Mongan	Credit	32160		32160
6	Bher Kund	Credit	23945		23945
7	Bhougermung Old	Credit	11915		11915
8	Bagwai	Credit	12731		12731
9	Bandi Sadiq	Credit	3500	60987	64487
10	Bedadi	Credit	4000		4000
11	Chetti Dheri	Credit	45962		45962
12	Ghazikot	Credit	36387		36387
13	Gul Mara Sain Abad	Credit	28277		28277
14	Hussain Banda	Credit	62440		62440
15	Hassan pur	C/Pump	9660		9660
16	Jalal Abad	Credit	88021		88021
17	Jabbar	Credit	38664		38664
18	Jhokain	Credit	2000		2000
19	Kanoog Sharqi	Credit	11271	2100	13371
20	Kalas Rachari c	Credit	76491	11400	87891
21	Mohayyan	Credit	11391	21221	32612
22	Manda gucha	Credit	41507		41507
23	Mohallah Chaksair	Credit	5118		5118
24	Mohallah Chowtial	Credit	1323		1323
25	Mongan	Credit	18181		18181
26	Maloga	Credit	3474		3474
27	Nara Dogha	Credit	43309		43309
28	Nogazi	Credit	30548		30548

29	Nia Bazar	Credit	6		6
30	New Gharhi	Credit	421		421
31	Purana Bajli ghar	Credit	53900	250	54150
32	Poodnial	Credit	766	7000	7766
33	Pakhwal Bala	Credit	57999	23484	81483
34	Rashay D/ Khathy	Credit	12679		12679
35	Retra Bridge	Credit	37582	34454	72036
36	Shenkiari U/C	M/P	17392		17392
37	Sandaser U/C	M/P	18924		18924
38	Shakhail Ghari	Dev/S	49487	28000	77487
39	Sher Pur Shamali	Credit	54231		54231
40	Sher pur Janubi	Credit	85361		85361
41	Tatar	Credit	34080	4900	38980
42	Agror Timber	S/S	244253	10250	254503
43	Atter Shisha Shamali	Credit	179385		179385
44	Bud Ghran Kathi	Credit	186977	289587	476564
45	Bari Devli	Credit	182780		182780
46	Bazar Gay	Credit	121238	11800	133038
47	Banda Sayedian	Credit	122662		122662
48	Babral	Credit	114418	8750	123168
49	Baffa Town Commette	M/P	143588		143588
50	Chajjar Bala	M/P	333623	48000	381623
51	Chearh Bak Shahkail Garhi		300329	42000	342329
52	Chela Bagh	Dev/S	201404	14000	215404
53	Chakiea	Credit	108742	17820	126562
54	Daveli U/C	M/P	210492	182885	393377
55	Daveli	Credit	264458	142618	407076
56	Dara	Credit	31553	1090	32643
57	Ehlai Mung	Credit	151416	17250	168666
58	Granthly	Credit	210643	23800	234443
59	Giar Sucha	Credit	150876	17250	168126
60	Hanif Abad	M/P	136021	7250	143271
61	Jabri D/Sum Ehli Mang	Credit	131288	14950	146238
62	Jabri Khurd D/Shakial Ghari	Credit	141809		141809

63	Jabbar Sari	Credit	280312	24400	304712
64	Karan	Credit	82183		82183
65	Koder Pain	Credit	95352	13300	108652
66	Lambi Patti	Credit	151469	17250	168719
67	Mansehra Markiting & Supply	Credit	230932	200793	431725
68	Mohallah Khan Bahadur	M/P	126505	302047	428552
69	Mohallah Nari	M/P	166062	17050	183112
70	Mansehra Muncipal Commette	Credit	182784	20700	203484
71	Mehran Kalan	Credit	202626	23000	225626
72	Naral Ban Devli	Credit	123527	16400	139927
73	Shamdhra	Dev/S	155431	36900	192331
74	Siren Vally	M/P	251012	22000	273012
75	Sum Elhai Mung Gharbi	Credit	193858	4000	197858
76	Tanda Sherqi	Credit	186694	125309	312003
77	Afzal Abad D/Gider pur	Credit	447893	348305	796198
78	Bedra	Credit	419737	397015	816752
79	Baffa Dhorah	M/P	1369467	1313355	2682822
80	Baio bandi	M/P	426714	383493	810207
81	Behali U/C	S/S	859168	432066	1291234
82	Behali	M/P	603561	84000	687561
83	Dhangri D/ Lohar Banda	Credit	1169833	1083174	2253007
84	Daryal	Credit	nil	209426	209426
85	Dil Bori Chor Kalan	Credit	390976	35000	425976
86	Dhodial Malkal	M/P	316635	378387	695022
87	Dhodial U/C	M/P	948350	842355	1790705
88	Dhodial	S/S	1029644	1100880	2130524
89	Dub D/Mansehra	Credit	25431		25431
90	Dermang	Credit	118717	142022	260739
91	Guli Bagh	Credit	1026096	938117	1964213
92	Gidarpur U/C	S/S	364232	365823	730055
93	Jabri Madan D/Shakil Ghari	Credit	587501	368082	955583
94	Jander Banda	D/F	1689128	895170	2584298
95	Khabel Bala	Credit	443332	400017	843349
96	Kohistanabad	Credit	518892	380715	899607

97	Lunda	Dev/S	903067	1124275	2027342
98	Laborkot	Credit	39758	70114	109872
99	Mohallah Khan Bahadur	Credit	467596	393903	861499
100	Mail But	Credit	690603	325617	1016220
101	Madan D/ Ogra	Credit	383257	230872	614129
102	Mohallah Kohisar	Credit	525446	462680	988126
103	Mansehra	Credit	1036673	942966	1979639
104	MalikPur D/Farming	M/P	353893	291362	645255
105	Narbeer	Credit	699899	413597	1113496
106	Plathi Khwari	Credit	687699	392766	1080465
107	Pipal Mara	M/P	874803	769136	1643939
108	Phulra	M/P	233195	27500	260695
109	Panjool Mandagucha	F/S	288532	326242	614774
110	Sum Ehlai Mang	M/P	206160	17800	223960
111	Sufaida	Credit	1014836	787420	1802256
112	Swati	M/P	290731	33000	323731
113	Shakhail Ghari	Credit	499676	422840	922516
114	Seri Kamashian	Credit	359580	376911	736491
115	Jhangi	Credit	5		5
116	Chajjer Bala	Credit	20		20
117	Sarwarabad	Credit	4000		4000
118	Garlat	M/P	506700	37200	543900
119	Bela Sucha	Credit	100000	9020	109020
120	Ghanool U/C	M/P	1500		1500
121	Sangrai	M/P	138906	161307	300213
122	Jacha Seri	Credit	41969	10332	52301
123	Nogran V/Agri	Credit	1524008	1503554	3027562
124	Char BATTAL	M/P	970688	786361	1757049
125	Kanoog	Credit	799492	610637	1410129
126	Sachan Kalan	Credit	699735	378345	1078080
127	Deedal	M/P	993491	724770	1718261
128	Karmang Bela	Dev/S	824292	516205	1340497
129	Gul Mara Battal	Credit	1132776	1045993	2178769
130	kalas Suchan	Dev/S	692550	418077	1110627

131	Bougar Mang U/C	M/P	358603	250528	609131
132	Shaker Hari	Credit	66231	NIL	66231
133	Jabri U/C	S/S	327818	45200	373018
134	Panjool	Dev/S	529744	351813	881557
135	Kari Serhan	M/P	326248	110520	436768
136	Hilkot	Credit	31038	11200	42238
137	Suchan Kalan	M/P	161749	13200	174949
138	Ashwal	Credit	4985		4985
139	Taro Gay	Credit	312976	41995	354971
140	Suchan Kalan U/C	M/P	340756	47600	388356
141	Jabber Mail But	M/P	50230		50230
142	Kaian	Credit	168194	4100	172294
143	Kandi Battal	Credit	412990	374776	787766
144	Kari Dairy Farming	M/P	395467	355341	750808
145	Granthly	Dev/S	70473	12200	82673
146	Karri Bala	Credit	290172	35411	325583
147	Jabori Shamli	Credit	203469	24573	228042
148	Jabori janubi	Credit	509162	350958	860120
149	Buz Bela	Credit	149757	20800	170557
150	Banda Ge Such	Dev/S	255088	297618	552706
151	Kari Pain Project/ Area	Dev/S	189218	26000	215218
152	Gantar Manda Gucha	Credit	177322	16200	193522
153	Devli Sair	Credit	110968	7350	118318
154	Ahal Koder	Credit	90356	18400	108756
155	Saloon	Credit	82469		82469
156	Jabori Garbi	Credit	68434	5000	73434
157	Sharkool	Credit	44784		44784
158	Bagnu Kalas	Credit	139283	16250	155533
159	Chatta Karmang Bala Qaziabad	Credit	303792	372379	676171
<b>Total</b>			<b>44244417</b>	<b>28446221</b>	<b>72690638</b>

**Annex-11****Para 1.3.1.1****Details of advances out of TMA funds**

<b>Date</b>	<b>Name</b>	<b>Designation</b>	<b>Amount (Rs)</b>
24-11-2010	Bashir Ahmed Swati	ATOI	35,000
18-05-2011	Shafiq Ur Rahman	Elect Supervisor	21,000
03-01-2012	Muhammad Iqbal	Asstt Sanitary Inspector	30,000
05-06-2012	Sardar Mushtaq	Legal Advisor	10,000
21-05-2013	Muhammad Siddique	Sanitary Inspector	50,000
23-06-2013	Muhammad Siddique	Sanitary Inspector	200,000
29-07-2013	Muhammad Siddique	Sanitary Inspector	50,000
07-08-2013	Muhammad Siddique	Sanitary Inspector	50,000
03-12-2013	Muhammad Raziq	Sub Engineer	119,000
20-02-2014	Shafiq Ur Rahman	Elect Supervisor	20,000
24-04-2014	Muhamamd Sarfraz	SFO	15,000
05-03-2015	Muhammad Iqbal	Sanitary Supervisor	60,000
26-05-2015	Sardar Khalid	Sub Engineer	200,000
09-06-2015	Muhammad Iqbal	Sanitary Supervisor	80,000
12-06-2015	Muhammad Tariq	SFO	150,000
02-07-2015	Muhammad Iqbal	Sanitary Supervisor	40,000
20-08-2015	Muhamamd Riaz	Store Keeper	100,000
24-08-2015	Muhammad Tariq	SFO	100,000
25-08-2015	Muhammad Iqbal	Sanitary Supervisor	50,000
24-11-2015	Muhammad Iqbal	Sanitary Supervisor	50,000
30-12-2015	Muhammad Sarfraz	Incharge WSS	100,000
09-02-2016	Muhammad Sarfraz	Incharge WSS	300,000
16-08-2016	Muhammad Iqbal	Sanitary Supervisor	50,000
24-08-2016	Muhammad Iqbal	Sanitary Supervisor	100,000
06-09-2016	Muhammad Iqbal	Sanitary Supervisor	200,000
09-09-2016	Muhammad Iqbal	Sanitary Supervisor	500,000
13-10-2016	Muhammad Sarfraz	Incharge WSS	50,000
18-10-2016	Muhammad Iqbal	Sanitary Supervisor	300,000
07-11-2016	Muhammad Sarfraz	Incharge WSS	150,000
09-02-2017	Muhammad Asif	Member Tehsil Council	1,500,000
17-04-2017	Muhammad Sarfraz	Incharge WSS	60,000
27-04-2017	Muhammad Siddique	CSI	100,000
06-06-2017	Muhammad Siddique	CSI	100,000
16-06-2017	Muhammad Khurshid	Engr clerk	15,000
16-06-2017	Fakhar Zaman	PC	5,000
22-06-2017	Muhammad Sarfraz	Incharge WSS	60,000



09-08-2017	Muhammad Iqbal	Sanitary Supervisor	200,000
16-08-2017	Fazil Qureshi	ASFO	100,000
31-08-2017	Muhammad Iqbal	Sanitary Supervisor	100,000
31-08-2017	Muhammad Asif	ASI	300,000
31-08-2017	Muhammad Iqbal	Sanitary Supervisor	100,000
15-09-2018	Khalid Mehmood	Transport Incharge	300,000
13-10-2017	Muhammad Sarfraz	Incharge WSS	100,000
26-04-2018	Sardar Malak	SPH	1,000,000
26-04-2018	Sajjad	PA	250,000
20-08-2018	Aftab Ali Shah	Work Munshi	150,000
04-09-2018	Iqbal	Sanitary Supervisor	30,000
04-09-2018	Muhammad Sarfraz	Incharge WSS	80,000
24-09-2018	Muhammad Sarfraz	Incharge WSS	40,000
26-09-2018	Waqar Ahmed	Elect Supervisor	100,000
15-10-2018	Akhter Ayub	ATOI	500,000
23-10-2018	Zeeshan	Sub Engineer	250,000
		<b>Total</b>	<b>8,620,000</b>

**Annex-12****Para 1.3.1.6**

<b>S. No</b>	<b>Name of fund</b>	<b>Expenditure</b>	<b>Contingency Charges</b>
1	M&R 2017-18	30,000,000	750,000
2	Petty Works 2017-18	20,000,000	500,000
3	30% PFC 2013-14	250,900	6,272
4	30% PFC 2014-15	623,700	15,593
5	TLF 2013-14 & 2014-15	4,149,022	103,725
6	30% PFC 2015-16	67,248,299	1,681,207
7	30% PFC 2016-17	85,995,092	2,149,877
8	30% PFC 2017-18	988,881	24,722
9	TLF 2016-17 & 2017-18	44,788,192	1,119,705
10	DDI 2017-18 PK 53	8,550,000	213,750
11	DDI 2017-18 PK 55	26,368,000	659,200
12	SPDI 2017-18 PK 53	7,007,000	175,175
13	SPDI 2017-18 PK 55	13,623,000	340,575
14	Priority Project 2017-18	823,000	20,575
15	Rural roads 2017-18	3,000,000	75,000
	<b>Total</b>	<b>313,415,086</b>	<b>7,835,376</b>

**Annex-13**  
**Para 1.3.2.12**

**Detail of penalty**

S. No	Name of Scheme	Name of Contractor	Est Cost	Date of commencement	Date of completion	Current position	Penalty
1	PCC Street Kandi Jehangir	Pearl Hazara	150,000	19-04-2017	30-09-2017	In progress	15,000
2	Bondry Wall Grveyad Shikandra	M/S A . Z & Co	500,000	do	do	In progress	50,000
3	PCC Street & Road Shoukat Abad	Shahjehan	600,000	28-03-2017	30-06-2017	In progress	60,000
4	Link Road Anayatabad	Tanoli Construction	300,000	24-03-2017	30-06-2017	In progress	30,000
5	Const: of Wall & Pully Shinkari	Tanoli Construction	1,000,000	24-03-2017	30-06-2017	In progress	100,000
6	Pavet.of Battang Road and Pulli Gullibagh (Kachkol & Nawaz)	Said-ur-Rehman & Brother	500,000	do	do	In progress	50,000
7	Const: Of 2 Nos Wells At Hathi Mera	M/S MYK & Co	400,000	28-03-2017	31-08-2017	In progress	40,000
8	PCC Street Hathi Mera	M/S MYK & Co	400,000	28-03-2017	31-08-2017	In progress	40,000
9	Well Moh Turk C/O Raja Imran Potha	Said-ul-Ibrar	150,000	18-05-2017	31-08-2017	In progress	15,000
10	PCC Street Main Debgran Village	M/S Al Hussain	400,000	do	do	In progress	40,000
11	PCC Link Road Nakka Hado Bandi	Usman Construction	500,000	25-11-2016	30-06-2017	In progress	50,000
12	Const: of Pully & Street Moh: Abdur Rehman	Al Hussain	300,000	5/4/2017	31-08-2017	In progress	30,000
13	Pav: of Street	Al Hussain	200,000	5/4/2017	31-08-2017	In	20,000

	/ Road Bedadi Shaheen Colony (Haroon) UC Shinkhari					progress	
14	Pavet.of Street/Road Bela Tanda Muzaffar Shah	Zameer Javed	500,000	30-11-2016	30-06-2017	In progress	50,000
15	Pavet.of Street/Road Oday Bajna (Summer)	Zameer Javed	200,000	30-11-2016	30-06-2017	In progress	20,000
16	Pavet.of Street Thore Tanda Fauji / Mushtaq	Zameer Javed	300,000	30-11-2016	30-06-2017	In progress	30,000
17	PCC Road Mandiar Baila C/O Haji Nazir Muhammad	M/S Rasheed Mohd: Khan & Sons	500,000	30-11-2016	30-06-2017	In progress	50,000
18	PCC Ghandian Komri Road (Sardar Shakeel) UC Inayatabad	Mir Muhammad Khan	250,000	10/11/2015	30-06-2016	In progress	25,000
19	Pav: of Bajna Street (Adnan) UC Tanda	M/S Ayub & Brothers	200,000	do	do	In progress	20,000
20	Pav: of Street Mujahid Abad (Khan Muhammad) UC Tanda	M/S Ayub & Brothers	400,000	do	do	In progress	40,000
21	Protection Wall / PCC Street Kulharay Sherqi (Fazal) Baffa	Bilal Khan	300,000	do	do	In progress	30,000
22	Const: of Culvert Fafih Bandi Haji Yaqoob	M/S Jehandad	600,000	do	do	In progress	60,000
23	PCC Street & Sewerage line	M/S Zaffar Iqbal	300,000	do	do	In progress	30,000

	Main Chinnar Road to Aurangzeb House Moh Abbasi						
24	PCC Street & Sewerage line Masjid Ibraheem to ijaz House moh syed abad	M/S Zaffar Iqbal	100,000	do	do	In progress	10,000
25	PCC Street & Sewerage line Rustam House Chinnar Road.	M/S Zaffar Iqbal	300,000	do	do	In progress	30,000
26	Sewerage line & P/W Waheed to Chanzaib House Mohallah Syed Abad	M/S Zaffar Iqbal	150,000	do	do	In progress	15,000
27	PCC Street & Sewerage line Tariq Abbasi to Azam Khan House moh Ghulab Abad	M/S Zaffar Iqbal	200,000	do	do	In progress	20,000
28	Baffa Street ( Aqa Gull/Asif Sha)	Taj M Baffa	400,000	5/4/2018	5/7/2018	In progress	40,000
29	Inayatabad Street & Sewerage	M/S Malik Munir	500,000	5/4/2018	5/7/2018	In progress	50,000
30	Dhodial Street & Sewerage	M.Bilal Khan & Co	800,000	21-03-2018	21-06-2018	In progress	80,000
31	Sewerage / PCC Works from Main Street to M. Hafeez House Street No. 8 Moh: Noor Pur City No. 1 Mansehra	Jawad Khan Builders	1,000,000	23-02-2018	30-06-2018	In progress	100,000

32	Well M Rustam Tarerhi	Sajjad Riaz	200,000	22-05-2017	31-10-2017	In progress	20,000
33	HP Near Baber Hotel Phulrha Bazar	Rajdahri	100,000	9/8/2017	31-12-2017	In progress	10,000
34	HP Dil Nawaz Dhely Hasu	Rajdahri	100,000	9/8/2017	31-12-2017	In progress	10,000
35	HP Gohar Aman Tarami Mundgran	Sajjad Riaz	100,000	22-05-2017	31-10-2017	In progress	10,000
36	Well Shahpeer Seri Sum	Sajjad Riaz	200,000	22-05-2017	31-10-2017	In progress	20,000
37	HP Sarwar Village Sari Bandi Mad Seri	Sajjad Riaz	100,000	22-05-2017	31-10-2017	In progress	10,000
38	Well Jahngan Katha Harhi Mera	Usman Iqbal C.C	150,000	30-11-2016	30-06-2017	In progress	15,000
39	PCC Sabir Sat Marla Khaki	Usman Iqbal C.C	300,000	30-11-2016	30-06-2017	In progress	30,000
40	Well Village Misar 2 Nos	Asif-ur-Rehman	4,500	30-11-2016	30-06-2017	In progress	450
41	HP Ikhlq Shah Bherkund Bazar	Asif-ur-Rehman	200,000	30-11-2016	30-06-2017	In progress	20,000
42	Tarha Road Pipe Culvert	Asif-ur-Rehman	100,000	30-11-2016	30-06-2017	In progress	10,000
43	Pav: of Street Misar	Muslim Bagh	100,000	10/7/2017	31-12-2017	In progress	10,000
44	Well at Village Tarerhi Basti Naeem and Wali Muhammad	Usman Iqbal C.C	150,000	30-11-2016	30-06-2017	In progress	15,000
45	Well at Village Hastan Basti Wali Mohd UC Perhina	Usman Iqbal C.C	150,000	30-11-2016	30-06-2017	In progress	15,000
46	2 No HP Rotri Borng Village Bandi	M/S Sajjad Riaz	500,000	30-11-2016	30-06-2017	In progress	50,000

	Mera VC Perhina						
47	PCC Street Choja M Iqbal VC Kala Mera	M/S Sajjad Riaz	300,000	30-11-2016	30-06-2017	In progress	30,000
48	HP at Village Moorat MERA CO Muzaffar	Sajjad Riaz	100,000	30-11-2016	30-06-2017	In progress	10,000
49	4 Nos HP Hadu Bandi Mansehra Deh C/o Qazi M Saleem aind Ishfaq	M/S Javed Awan	400,000	19-01-2017	30-06-2017	In progress	40,000
50	Chanja Main Road	Niaz Muhammad Tanoli	400,000	23-11-2016	30-06-2017	In progress	40,000
51	Street Bilal Masjid Jallu	Niaz Muhammad Tanoli	100,000	23-11-2016	30-06-2017	In progress	10,000
52	Bagh Bandi Street, Jallu	Niaz Muhammad Tanoli	200,000	23-11-2016	30-06-2017	In progress	20,000
53	Ghazo Masjid Street, Jallu	Niaz Muhammad Tanoli	200,000	23-11-2016	30-06-2017	In progress	20,000
54	Street Karar Banda	Niaz Muhammad Tanoli	200,000	23-11-2016	30-06-2017	In progress	20,000
55	Street Romli Gali (Bhoraj)	Niaz Muhammad Tanoli	200,000	23-11-2016	30-06-2017	In progress	20,000
56	PCC Road From Shop Saeed Ogra	M/S Muhammad Bashir	800,000	24-03-2017	30-06-2017	In progress	80,000
57	2 Nos Hand Pump Reharh	M/S Muhammad Bashir	300,000	24-03-2017	30-06-2017	In progress	30,000
58	Well Karhlal	M/S Muhammad Bashir	200,000	24-03-2017	30-06-2017	In progress	20,000
59	HP/Well Mongan	M/S Haji Muhammad Safi	400,000	30-11-2016	30-06-2017	In progress	40,000
60	PCC Road HO Haji Aziz Khan to Nehr Mongan	M/S Haji Muhammad Safi	400,000	30-11-2016	30-06-2017	In progress	40,000
61	2 No HP	M/S Malik	300,000	8/2/2017	30-06-2017	In	30,000

	Nakal Mohallah Lissan Thikral	Munir Ahmad				progress	
62	Extention WSS Narman Lissan Thikral	M/S Malik Munir Ahmad	200,000	8/2/2017	30-06-2017	In progress	20,000
63	Extention WSS Nanona Kalan	M/S Malik Munir Ahmad	300,000	8/2/2017	30-06-2017	In progress	30,000
64	Bridge Culvert Near Jameel Abad, Dohraha Malkan Bela	M/S Munir Ahmad Khan	600,000	30-11-2016	30-06-2017	In progress	60,000
65	2 No Well at UC Tanda	Gul Haider & Sons	300,000	30-11-2016	30-06-2017	In progress	30,000
66	Extention of WSS Scheme Taj Shopkeeper to HO Sajid	Gul Haider & Sons	200,000	30-11-2016	30-06-2017	In progress	20,000
67	PCC Street Karam Khan UC Tanda	Gul Haider & Sons	200,000	30-11-2016	30-06-2017	In progress	20,000
68	Establishment of Public Park at Tanda	Gul Haider & Sons	1,000,000	30-11-2016	30-06-2017	In progress	100,000
69	Street Light Chattar Bazar / Sharkool	Koza Banda Trand	150,000	18-05-2017	31-10-2017	In progress	15,000
70	HP near house of Rukhsar Shah Neloor	M/S Umar Khan	100,000	30-11-2016	30-06-2017	In progress	10,000
71	HP near House of Khawaj Muhammad Jabian Neloor	M/S Umar Khan	100,000	30-11-2016	30-06-2017	In progress	10,000
72	HP Rotry Seri Safaida CO Arfan Rasheed Youth Councillor	M/S Umar Khan	150,000	30-11-2016	30-06-2017	In progress	15,000
73	Well at Dhodial CO	M/S Umar Khan	200,000	30-11-2016	30-06-2017	In progress	20,000



	Yasmeen Bibi						
74	5 No HP City No. 4 Mansehra	M/S Umar Khan	500,000	30-11-2016	30-06-2017	In progress	50,000
75	Link Road Jadu Munda Gucha	M/S Nisar Muhammad Khan	500,000	30-11-2016	30-06-2017	In progress	50,000
76	PCC Street Moh Yaqoob Bani	Said-ur-Rehman	150,000	22-05-2017	31-10-2017	In progress	15,000
77	Street Badan Aslam And Lal	Said-ur-Rehman	100,000	22-05-2017	31-10-2017	In progress	10,000
78	Street Yousaf Zareen Alias	Said-ur-Rehman	100,000	22-05-2017	31-10-2017	In progress	10,000
79	PCC Street Near HO Qazi Munir to ho khalid, Mohallah Qazafi	M/S Umar Khan	300,000	30-11-2016	30-06-2017	In progress	30,000
80	Sewerage HO of Zaffar to HO Arshad Muftiabad	M/S Umar Khan	220,000	30-11-2016	30-06-2017	In progress	22,000
81	PCC Street HO Asif to HO Saleem Sain Abad	M/S Umar Khan	200,000	30-11-2016	30-06-2017	In progress	20,000
82	PCC Garhi Road Near Paksitan Metroplitan Academy to HO Mumtaz Patwari	M/S Umar Khan	200,000	30-11-2016	30-06-2017	In progress	20,000
83	Pav of Street Upper Sum	Said-ur-Rehman	200,000	23-11-2016	30-07-2017	In progress	20,000
84	Link Road Moh: Kemri Abdul Qayyum Hazarat G	Sher Muhammad Kohistani	300,000	22-05-2017	31-10-2017	In progress	30,000
85	PCC road Near Jama Masjid Paloi Katha Sum	Sher Muhammad Kohistani	100,000	22-05-2017	31-10-2017	In progress	10,000
86	PCC Road Near HO	Sher Muhammad	100,000	22-05-2017	31-10-2017	In progress	10,000

	Wajid Katha Gali Sum	Kohistani					
87	PCC Road HO Qari Mujeeb Paloi	Sher Muhammad Kohistani	100,000	22-05-2017	31-10-2017	In progress	10,000
88	Kacha Road Thalian Aurangzeb Palohi	Sher Muhammad Kohistani	200,000	22-05-2017	31-10-2017	In progress	20,000
89	2 nos HP UC Anayat Abad	Abid Iqbal	200,000	30-11-2016	30-06-2017	In progress	20,000
90	PCC Street Khan Mian to HO Malik Feroz Aurang Abad	M/S Khawaja Shahid Hussain	200,000	28-12-2016	30-06-2017	In progress	20,000
91	HP 4 Nos City No . 2	Muhammad Sultan Khan & Co	400,000	5/6/2017	31-10-2017	In progress	40,000
92	PCC Street Qazi Jalal Noaggazi	Muhammad Sultan Khan & Co	200,000	5/6/2017	31-10-2017	In progress	20,000
93	Const of Puli Near HO Master Abdul Khaliq Shanai	M/S Chontra	500,000	17-03-2017	30-06-2017	In progress	50,000
94	Road M. Alam to Yousaf Near GGHS	M/S Chontra	300,000	17-03-2017	30-06-2017	In progress	30,000
95	Road from Kundar to HO Tanveer Bedadi Kundar	M/S Chontra	300,000	17-03-2017	30-06-2017	In progress	30,000
96	Pav of Street Khushala to GHS	Aurangzeb & Sons	1,050,000	20-03-2017	30-06-2017	In progress	105,000
97	Sewerage / Street Kotli Bala	M/S Idrees Khan	800,000	18-05-2017	31-10-2017	In progress	80,000
98	Const of Road Seri Kamashi	Said-ur- Rehman	300,000	30-11-2016	30-06-2017	In progress	30,000
99	Well Bahi Kalan	M/S Usman Iqbal C.C	100,000	30-11-2016	30-06-2017	In progress	10,000
100	Well Basti Goriaman Phaldar	M/S Usman Iqbal C.C	150,000	30-11-2016	30-06-2017	In progress	15,000

101	WSS Well Mohallah Ajarhi Chorhia	Saleem Tanoli	200,000	23-11-2016	30-06-2017	In progress	20,000
102	Pav of Street / Sewerage Line Tarikq to Mushtaq Sandy sar	Saleem Tanoli	100,000	23-11-2016	30-06-2017	In progress	10,000
103	Street Tufail to Ali Rehman House	M/S Tanoli C.C	150,000	30-11-2016	30-06-2017	In progress	15,000
104	6 No HP UC Tanda Bajna	Madina Pak	600,000	25-11-2016	30-06-2017	In progress	60,000
105	Well Village Babral CO Adil Khan	Zia Brothers	300,000	30-11-2016	30-06-2017	In progress	30,000
106	Repair of Road Datta Harhi Mera	Zia Brothers	300,000	30-11-2016	30-06-2017	In progress	30,000
107	Sewerage Line Jandar Banda Mansehra Sadaqat Shah	Zia Brothers	200,000	11/11/2016	30-06-2017	In progress	20,000
108	PCC Road Asif Khan to KKH Ganida	Zia Brothers	200,000	11/11/2016	30-06-2017	In progress	20,000
109	6 No HP Behali	M/S Umar Khan	600,000	30-11-2016	30-06-2017	In progress	60,000
110	PCC road Ogra	M/S Umar Khan	400,000	30-11-2016	30-06-2017	In progress	40,000
111	Pav: of Streets from Safaida Road NHO Shah G to HO Sain Muhammad Moh: Taimoor Khan	Muhammad Zahid Paras	150,000	21-02-2017	30-06-2017	In progress	15,000
112	Pav: of Street from M. Bashir to HO Sajid Afzal Moh: Aurangabad	Muhammad Zahid Paras	150,000	21-02-2017	30-06-2017	In progress	15,000
113	PCC Street Jamel	New Sher Afzal	200,000	30-11-2016	30-06-2017	In progress	20,000

	Banaras Mera Babral						
114	PCC Street Zaffar Ground Molana Zahid Hussain Shah	Muslim Bagh	150,000	25-11-2016	30-06-2017	In progress	15,000
115	PCC Street Naseem to Saeed gulberg Colony CO Riad	Muslim Bagh	250,000	25-11-2016	30-06-2017	In progress	25,000
116	SL Street Madrassa Imdadia HO M Tarib UBL	Muslim Bagh	200,000	25-11-2016	30-06-2017	In progress	20,000
117	PCC Street Teli Gali, Moh Khan Bahadur	M/S Umar Khan	100,000	30-11-2016	30-06-2017	In progress	10,000
118	Pav of Street Teli gali Market Mohd Ayyaz to House of Saleem Naem	M/S Umar Khan	100,000	30-11-2016	30-06-2017	In progress	10,000
119	Street Khalla Bazar/ Kashmiri Bazar	M/S Umar Khan	300,000	30-11-2016	30-06-2017	In progress	30,000
120	HP Near Masjid Mufti Abad	Zia Brothers	150,000	13-07-2017	31-10-2017	In progress	15,000
121	Sewerage / Street Malik Abdul Rasheed M. Riaz Lohar Banda	Zia Brothers	100,000	13-07-2017	31-10-2017	In progress	10,000
122	PCC Pengal Chakia Street to Tariq Hussain	M/S Good Brothers	500,000	30-11-2016	30-06-2017	In progress	50,000
123	Petty Works	Amir Said	20,000,000	06-02-2018	30-06-2017	In progress	2,000,000
124	Remaining Work Tehsil Hal Mansehra	Sohail Iqbal	2,300,000	05-04-2018	05-10-2018	In progress	230,000

	Phase-II						
125	Ext: of Distribution System WSS Surrounding Area Mansehra City	Zameer Javed	2,000,000	0.2-05-2018	30-10-2018	In progress	200,000
126	Supply / Installation of Pivot Dustbin in Urban City Area Mansehra	Touseef Khan	1,400,000	06-02-2018	30-06-2018	In progress	140,000
		<b>Total</b>	<b>61,724,500</b>				<b>6,172,450</b>

**Annex-14****Para 1.3.2.15****Detail of Sales Tax**

S. No	Name of sceme	Allocation	Expenditure	Sales Tax
1	WSS Mandra	150,000	141,000	26,790
2	WSS Nasialy	150,000	141,000	26,790
3	WSS Qazi Abad	200,000	191,000	36,290
4	WSS Shargarh Akbar Khan	150,000	141,000	26,790
5	WSS Khamian	150,000	141,000	26,790
6	WSS Maira	150,000	141,000	26,790
7	WSS Namshera Mian Gan	150,000	141,000	26,790
8	WSS Maina Doga Muh: Masoom Shah	300,000	272,000	51,680
9	Wss Nemshera Darra Muh: Gulab	100,000	100,000	19,000
10	WSS & Water Tank Bandi Masjid	300,000	300,000	57,000
11	WSS Abbas Banda WRS (Uzma Bashir)	200,000	200,000	38,000
12	WSS Bari Sunj U/C Bandi Shungli	200,000	200,000	38,000
13	WSS Jiggi Bala U/C Bandi Shungli	200,000	200,000	38,000
14	WSS Rakhan U/C Bandi Shungli	200,000	200,000	38,000
15	WSS Jiggi Payen U/C Bandi Shungli	200,000	200,000	38,000
16	WSS Chamrasi Payen U/C Bandi Shungli	150,000	150,000	28,500
17	WSS Chakal Khan Bahadar U/C Bandi Shungli	200,000	200,000	38,000
18	WSS Matri U/C Bandi Shungli	200,000	200,000	38,000

19	WSS Lundi U/C Bandi Shungli	100,000	100,000	19,000
20	WSS Basangar Gali U/C Bandi Shungli	150,000	150,000	28,500
21	WSS Narhi Younis U/C Bandi Shungli	100,000	100,000	19,000
22	WSS Narhi Muhammad Jan U/C Bandi Shungli	100,000	38,000	7,220
23	WSS Jabarh Ghazi U/C Bandi Shungli	100,000	100,000	19,000
24	WSS Bhagwla Sattar U/C Bandi Shungli	100,000	100,000	19,000
25	WSS Jawer U/C Bandi Shungli	200,000	200,000	38,000
26	WSS Shawati U/C Bandi Shungli	100,000	100,000	19,000
27	WSS Neel Batla Sumandar U/C Bandi Shungli	100,000	100,000	19,000
28	WSS Deran phase 1 (N.M) U/C Kathai	400,000	360,000	68,400
29	WSS Chorkalan U/C Dilbori	1,400,000	1,400,000	266,000
30	WSS Gorian & 2 Wells (N.M) U/C Dilbori	500,000	500,000	95,000
31	WSS Baroti Mohallah Bilal U/C Darband	200,000	155,000	29,450
32	WSS village Choyan U/C Darband	300,000	169,000	32,110
33	WSS Mohallah Khany Ustad U/C Darband	200,000	145,000	27,550
34	WSS Mohallah Juma Gul U/C Darband	200,000	159,000	30,210
35	WSS Khamian Sari C/O Niaz (N.M) U/C Darband	350,000	179,000	34,010
36	WSS Angar Ban C/O Mumtaz & Ishaq U/C Nikka pani	200,000	200,000	38,000
37	WSS Mohallah Rafiq Shah, Tawab Shah, Ahmed Shah U/C Nikka pani	500,000	500,000	95,000
38	Repair WSS Gedh Bala U/C Nikka pani	250,000	250,000	47,500
39	WSS Chamarhi Jandar Gali U/C Nikka pani	200,000	200,000	38,000
40	WSS Changari Mehmood U/C Nikka pani	200,000	200,000	38,000
41	WSS Sokal C/O Anwar			

		100,000	100,000	19,000
42	WSS Bandi Pansiyal C/O Waqar	100,000	100,000	19,000
43	WSS Nazral Mohallah Abdul Latif	100,000	100,000	19,000
44	WSS Dam Doga C/ O Jahanzeb (N.M)	250,000	250,000	47,500
45	WSS Phagbanda	320,000	320,000	60,800
	Total	10,170,000	9,534,000	1,811,460



Annex-15

Para 1.3.2.17

Detail of Penalty

S.No.	Nature of Programme	Name of scheme	Allocation	Date of Commencement	Date of Completion	Remarks	Penalty
1	Tehsil ADP 2016-17	Wing Wall Sajid & Munir Ahmed Kathai U/C Kathai	200,000	25/08/2017	24/02/18	In Progress	20,000
2	do	Kolika Janazgah	300,000	Do	do	In Progress	30,000
3	do	PCC Drains Kangarh U/C Shergarh	100,000	Do	do	In Progress	10,000
4	do	boundry Wall Gravyard Mathkhaon U/C Nikka pani	200,000	Do	do	In Progress	20,000
5	do	Pulli in the front of Liaqat Ali House	100,000	do	do	In Progress	10,000
6	do	Aneesa Pull	900,000	do	do	In Progress	90,000
7	do	PCC Road Danna C/O Abdul Malik U/C Bandi Shungli	200,000	do	do	In Progress	20,000
8	do	PCC Street Tala basti Bahadar Khan U/C Shergarh	100,000	do	do	In Progress	10,000
9	do	Kacha Road & PCC Drains GGHS Namshehra Miangan U/C Shergarh	500,000	do	do	In Progress	50,000
10	do	PCC Street		do	do	In	

		Bethak Gali Badral U/C Shergarh	200,000			Progre ss	20,000
11	do	Kacha Road Chansair U/C Shergarh	300,000	do	do	In Progre ss	30,000
12	do	PCC road main road to masjid Buti Sharif (N.M) U/C Shergarh	300,000	do	do	In Progre ss	30,000
13	do	PCC Street Mohallah Shah Rehman U/C Nikka pani	100,000	do	do	In Progre ss	10,000
14	do	PCC Street Bradard C/O Haji Khani Zaman U/C Nikka pani	200,000	do	do	In Progre ss	20,000
15	do	PCC Street Bradard Payen C/O Ali Zaman U/C Nikka pani	200,000	do	do	In Progre ss	20,000
16	do	PCC Road Dharra Bela	200,000	do	do	In Progre ss	20,000
17	do	PCC Road Arbora C/O Sarfaraz	200,000	do	do	In Progre ss	20,000
18	do	PCC Road Bati C/O Akram	100,000	do	do	In Progre ss	10,000
19	do	PCC Road Daro Banda	200,000	do	do	In Progre ss	20,000
20	do	PCC Street Dogai C/O Akhtar Nawaz	200,000	do	do	In Progre ss	20,000
21	do	PCC Road horgarh Sari	100,000	do	do	In Progre ss	10,000
22	do	Pav: of streets Galra Bala Chijri	100,000	do	do	In Progre ss	10,000
23	do	PCC village		do	do	In	

		Oghi C/O Badar Munir	100,000			Progress	10,000
24	do	PCC Street Ghani Khan C/Oahmed Hussain Mufakar	100,000	do	do	In Progress	10,000
25	do	PCC Street Saif ur Rehman Chinkot	100,000	do	do	In Progress	10,000
26	do	PCC Road H.O Muhammad Khan to Fareed Gul	200,000	do	do	In Progress	20,000
27	do	PCC Street main road to Abdul Hameed Haji Qamar	250,000	do	do	In Progress	25,000
28	do	HP/Well Karham Mumtaz U/C Bandi Shungli	100,000	do	do	In Progress	10,000
29	do	HP/Well Neel Batla Said Akbar U/C Bandi Shungli	100,000	do	do	In Progress	10,000
30	do	HP/Well Neel Batla Haji Gul Khan U/C Bandi Shungli	100,000	do	do	In Progress	10,000
31	do	HP/Well Neel Batla Mustafa U/C Bandi Shungli	100,000	do	do	In Progress	10,000
32	do	WSS Narhi Muhammad Jan U/C Bandi Shungli	100,000	do	do	In Progress	10,000
33	do	Water Tank Neel Batla Younis U/C Bandi Shungli	100,000	do	do	In Progress	10,000
34	do	HP/Well Bagora Maroof Shah U/C Bandi Shungli	100,000	do	do	In Progress	10,000
35	do	HP/Well Neel		do	do	In	

		Batla Khan Muhammad U/C Bandi Shungli	100,000			Progress	10,000
36	do	HP/WELL Banda Feroz Khan C/O Taj U/C Shamdhara	100,000	do	do	In Progress	10,000
37	do	HP/WELL Malookra Bada C/O Naseer Kohistani U/C Shamdhara	100,000	do	do	In Progress	10,000
38	do	HP/Well village Buti Shari C/O Jahanzeb U/C Shergarh	150,000	do	do	In Progress	15,000
39	do	Sewerage line Charbagh C/O Ishtiaq	200,000	do	do	In Progress	20,000
40	do	PCC Street & Drains maloga umer din	100,000	do	do	In Progress	10,000
41	do	Repair road RHC Charbagh & Street Taj Muhammad	200,000	do	do	In Progress	20,000
42	do	Ext: of WSS C/O Zahulahha	150,000	do	do	In Progress	15,000
43	do	HP at near HO Bashir Reporter Farid abad	100,000	do	do	In Progress	10,000
44	do	1 Nos Filtration Plant	1,350,000	do	do	In Progress	135,000
45	do	Waiting Stands at Dilbori, Gogas, Arbora Nambal Katha, Shergahr	900,000	do	do	In Progress	90,000
46	do	Tube Well Fire Brigade and Tank including motor	2,000,000	do	do	In Progress	200,000
47	do	RCC Slab Lari		do	do	In	

		Adda oghi	500,000			Progress	50,000
48	do	PCC Road Batal road to Masjid	500,000	do	do	In Progress	50,000
49	do	HP/Well village Bajna Bala C/O Gul Badshah U/C Shergarh	100,000	do	do	In Progress	10,000
50	do	HP/Well village Namshehra Mianan C/O Bashir Ahmed U/C Shergarh	100,000	do	do	In Progress	10,000
51	do	HP/Well Sari Gorla U/C Shergarh	150,000	do	do	In Progress	15,000
52	do	HP/Well Bazar Gali Badral U/C Shergarh	100,000	do	do	In Progress	10,000
53	do	Well Repair Mera Kalan U/C Shergarh	100,000	do	do	In Progress	10,000
54	do	HP/Well village Sari Gorla C/O Badri Zaman Sharolian U/C Shergarh	100,000	do	do	In Progress	10,000
55	do	HP/Well village Sari Gorla C/O Abdul Malik (N.M) U/C Shergarh	150,000	do	do	In Progress	15,000
56	do	HP/Well village khumarian c/o ziarat gul (N.M) U/C Shergarh	150,000	do	do	In Progress	15,000
57	do	HP/Well village Chita Andeera C/O Sheraz (N.M) U/C Shergarh	100,000	do	do	In Progress	10,000
58	do	HP/Well village mera kalan C/O M.Arshad (N.M)	100,000	do	do	In Progress	10,000

		U/C Shergarh					
59	do	Water pump Gobai C/O Gul Zaman (N.M) U/C Shergarh	100,000	do	do	In Progre ss	10,000
60	do	HP/Well village bajna masjid c/o Ali Khan (N.M)	150,000	do	do	In Progre ss	15,000
61	do	HP/Well village Bajna Pain C/O Jan Muhammad	150,000	do	do	In Progre ss	15,000
62	do	HP/Well village chingari U/C Shergarh	150,000	do	do	In Progre ss	15,000
63	do	HP/Well village Gedrai (N.M) U/C Shergarh	150,000	do	do	In Progre ss	15,000
64	do	HP/Well village khumarian (N.M) U/C Shergarh	150,000	do	do	In Progre ss	15,000
65	do	HP/Well Near BHU Sher garh C/O Riaz (N.M) U/C Shergarh	100,000	do	do	In Progre ss	10,000
66	do	HP/Well Shaldar U/C Nikka pani	150,000	do	do	In Progre ss	15,000
67	do	HP/Well Daro Banda	100,000	do	do	In Progre ss	10,000
68	do	3 Nos HP/Wells Batang C/O Sarfaraz Shah	300,000	do	do	In Progre ss	30,000
69	do	HP /Well Dogai	100,000	do	do	In Progre ss	10,000
70	do	Well at Belian C/O Zafar Ali Khan	100,000	do	do	In Progre ss	10,000
71	do	Const: of W/Tank Jhangar Maira	300,000	do	do	In Progre ss	30,000
72	do	Well C/O Malik Jan S/O Ahmed Gul Podnian	100,000	do	do	In Progre ss	10,000

73	do	Well at Tetoli C/O Iftikhar	100,000	do	do	In Progre ss	10,000
74	do	Well at Shamdhara C/O Noman	100,000	do	do	In Progre ss	10,000
75	do	Ext. of WSS Bazargay C/O Saleem	100,000	do	do	In Progre ss	10,000
76	do	Well Village Shergarh C/O Qazi sb	100,000	do	do	In Progre ss	10,000
77	do	HP/Well C/O Abdur Raheem	100,000	do	do	In Progre ss	10,000
78	do	2 Nos. HP/Well Khair Abad C/O Fazal Raheem	300,000	do	do	In Progre ss	30,000
79	do	HP/Well Kochati Pain C/O Sahib Gul	100,000	do	do	In Progre ss	10,000
80	do	HP/Well Gujar Bandi Masjid	100,000	do	do	In Progre ss	10,000
81	do	HP/Well Maloga C/O Khalid Khan	100,000	do	do	In Progre ss	10,000
82	do	Well with Motor Mohallah Iqbal Jan	150,000	do	do	In Progre ss	15,000
83	do	Well at Highi School Shamdhara (N.M)	150,000	do	do	In Progre ss	15,000
84	do	HP/Well Hawa Gali C/O Izhar (N.M)	150,000	do	do	In Progre ss	15,000
85	do	WSS Mohallah Rabnawaz	400,000	do	do	In Progre ss	40,000
86	District ADP 2016-17	3 no HP M.Saleem Bela Liqat Dagar Jondar Bela	300,000	16/02/2017	31/12/20 17	In Progre ss	30,000
87	do	W/S Village Sunj		do	do	In	

		Khlwarian	300,000			Progre ss	30,000
88	do	W/T Village Bayee Bala	150,000	do	do	In Progre ss	15,000
89	do	W/S village Guldhar	200,000	do	do	In Progre ss	20,000
90	do	W/S &W/T village Patti Bandi	250,000	do	do	In Progre ss	25,000
91	do	PCC street at Trawra	500,000	do	do	In Progre ss	50,000
92	do	WSS Sumal Boot to Chinar Masjid C/O Molana	200,000	do	do	In Progre ss	20,000
93	do	WSS Tundoo Chijjri Moh: Remat Khan Moh: Ghulam Rafiq	300,000	do	do	In Progre ss	30,000
94	do	Reparing Wall Jianazagah Jamia masjid manchora	200,000	do	do	In Progre ss	20,000
95	do	PCC road Shamroz house to GPS Daboona UC Belian	400,000	do	do	In Progre ss	40,000
96	do	WSS Jehangirabad C/O Noor Shah UC Belian	150,000	do	do	In Progre ss	15,000
97	do	PCC Street Sehri Khurd Dakhli Darband C/O Basheer Mobl Oil (DN)	200,000	do	do	In Progre ss	20,000
98	do	Shingle road PCC water Tank Darband to Sher Muhammad house	300,000	do	do	In Progre ss	30,000
99	do	Shingle road Daboli	300,000	do	do	In Progre	30,000



						ss	
100	do	PCC streets Baroti	300,000	do	do	In Progress	30,000
101	do	PCC streets Shingran	100,000	do	do	In Progress	10,000
102	do	Street Ghamian Seri	100,000	do	do	In Progress	10,000
103	do	PCC streets Ghar Khurd	100,000	do	do	In Progress	10,000
104	do	3 no well village Tatoli	600,000	do	do	In Progress	60,000
105	do	3 no of wells Nasapi	600,000	do	do	In Progress	60,000
106	do	Single road Moh: Rashai Khatai	200,000	do	do	In Progress	20,000
107	do	Const: of road Chaulandrian UC Kathai	1,000,000	do	do	In Progress	100,000
108	do	Sewerage Line jatian Tanoli UC Kathai	500,000	do	do	In Progress	50,000
109	do	01 No. Well at Chulandrian C/O Dr. Shamroz UC Kathai	200,000	do	do	In Progress	20,000
110	do	PCC Path Brader Mian (Masjid)	300,000	do	do	In Progress	30,000
111	do	WSS Hoter	300,000	do	do	In Progress	30,000
112	do	WSS Bara Bala & payeen Miana (DNN)	700,000	do	do	In Progress	70,000
113	do	P/Wall Dara C/O Malik Deedar Kohistani (DNN)	100,000	do	do	In Progress	10,000
114	do	Repair &		do	do	In	

		Widening of road Bampora to Kangri to Ghara (DNN)	200,000			Progress	20,000
115	do	Oghi bazar Furniture Library/ Law books (DNN)	300,000	do	do	In Progress	30,000
116	do	HP Daldi Doga C/O Jehanzeb (DNN)	100,000	do	do	In Progress	10,000
117	do	P/Wall Jinazagah Kiara (DNN)	300,000	do	do	In Progress	30,000
118	do	HP Dokani (DNN)	100,000	do	do	In Progress	10,000
119	do	HP pano Muhammad Naeem (DNN)	100,000	do	do	In Progress	10,000
120	do	PCC Merand Road (DNN) UC Nikka Pani	500,000	Do	do	In Progress	50,000
121	do	PCC road and Pipe Culvert Barrain road Dhara	300,000	Do	do	In Progress	30,000
122	do	PCC street Zinat Khan Tanoli	200,000	Do	do	In Progress	20,000
123	do	RCC Pully & PCC Seri Arbora (DN)	700,000	Do	do	In Progress	70,000
124	do	Hand pump Saree Malik Darra	200,000	Do	do	In Progress	20,000
125	do	Const: of road Shanday/Marsharolian	300,000	Do	do	In Progress	30,000
126	do	Pav: of road/street Geem Gadda	250,000	Do	do	In Progress	25,000
127	do	Pav: of road/street Tanwa Thalesal	200,000	Do	do	In Progress	20,000

128	do	PCC street & Sewerage line Bala Saidyan	200,000	Do	do	In Progress	20,000
129	do	1 no of well near GMS Tanoli C/o Haji Sadiq	200,000	Do	do	In Progress	20,000
130	do	Const. of parking at sokal	500,000	Do	do	In Progress	50,000
131	do	WSS Gado Bagla UC Shanaya	400,000	Do	do	In Progress	40,000
132	do	Katcha Road Namshera Manjani	400,000	Do	do	In Progress	40,000
133	do	W/T Dara UC Shanaya	200,000	Do	do	In Progress	20,000
134	Do	PCC & Sewerage Kot Naseer (DN)	500,000	Do	do	In Progress	50,000
135	ADP 858 PK 56	Package No 1	8,700,000	8-02-2018	30-06-2018	In Progress	870,000
136	-do-	Package No 2	11,300,000	-do-	-do-	In Progress	1,130,000
137	-do-	Package No 3	10,000,000	-do-	-do-	In Progress	1,000,000
138	-do-	Package No 4	16,800,000	-do-	-do-	In Progress	1,680,000
139	-do-	Package No 5	13,200,000	-do-	-do-	In Progress	1,320,000
140	-do-	Package No 6	11,800,000	-do-	-do-	In Progress	1,180,000
141	-do-	Package No 7	6,200,000	-do-	-do-	In Progress	620,000
142	-do-	Package No 8	19,000,000	-do-	-do-	In Progress	1,900,000

143	-do-	Package No 9	14,000,000	-do-	-do-	In Progress	1,400,000
144	-do-	Package No 10	20,000,000	-do-	-do-	In Progress	2,000,000
145	-do-	Package No 11	10,000,000	-do-	-do-	In Progress	1,000,000
146	-do-	Package No 12	15,000,000	-do-	-do-	In Progress	1,500,000
147	-do-	Package No 13	11,500,000	-do-	-do-	In Progress	1,150,000
148	-do-	Package No 14	14,500,000	-do-	-do-	In Progress	1,450,000
		<b>Total</b>	<b>215,100,000</b>				<b>21,510,000</b>

**Annex-16****Para 1.3.2.19****Detail of Repair work**

<b>S. No</b>	<b>Name of Scheme</b>	<b>Amount</b>
1	Reapear Kacha Road Masam Sari U/C Bandi Shungli	400,000
2	Kacha Road & PCC Drains GGHS Namshehra Miangan U/C Shergarh	500,000
3	Kacha Road Chansair U/C Shergarh	300,000
4	Kacha road Chamarhi U/C Nikka pani	400,000
5	Kacha Link Road Lundi Drud tana	1,000,000
6	Kacha Road Basti Irshad Councilor Village Janda Chinyal	200,000
7	Extention Kacha Road Lunda Baila	600,000
8	Extention Kacha Road Raqib Baila	500,000
9	Kacha Road Chamat To Ichrian c/o Master Meer Afzal & Sajjad Councilor	500,000
10	Kacha Link Road GGM Matsairian to Barra Sher	400,000
11	Kacha Link Road Bandian Khalaray Basti Dilawar	500,000
12	Kacha Link Road Beer To Khorian	1,000,000
13	Kacha Link Road Bandi Khan Khel, Mian Banda & Dharkala	1,000,000
14	Kacha Road VC Mohar Kalan	2,300,000
15	Kacha Link Road Rugh Podniyal	1,000,000
16	Kacha Road Phase-II Shingari	500,000
17	Kacha Road Soori Rains c/o Jehangir Councilor	1,000,000
18	Kacha Road Terhairi	500,000
19	Extention Kacha Road Phul Dogha Terhairi	500,000
20	Extention & Kacha Road Shahkot to Kalas	500,000
21	Kacha Road Deval Waheed Shaheed Road	500,000
22	Kacha Road Chakli Mian Gaan	500,000
23	Kacha Road Lari	500,000
24	Kacha Road Nazraal	800,000
25	Kacha Road Kamlorian C/O Shareef khan , Naseeb Khan	200,000
26	Kacha Road Trawra C/O Qazi Zafar Ullah	100,000
27	Kacha Road Deedwar C/O Gul Khan	100,000
28	Kacha Road jabi Kathai C/O Abdul Razaq	100,000
29	Kacha Road Feroz abad C/O Haji Fazal ur Rehman	100,000
30	Kachat road Neel Bati Ghai Ghazi kot Phase-III	1,200,000
31	Kacha Road Kangreyala Yousaf	300,000
32	Kacha Road Chamrasi C/O Sadiq Councilor	300,000
33	Kacha Road Mumshera c/o Khalid Tanoli	500,000
	<b>Total</b>	<b>18,800,000</b>

Annex-17

Para 1.3.2.23

**Detail of expenditure of Sports, Youth and Women Development Allocation**

<b>Package No.27</b>					
<b>S. No</b>	<b>Name of scheme</b>	<b>Priority</b>	<b>Sector</b>	<b>Est Cost</b>	<b>Expenditure</b>
1	Ext. & Const. of PCC Road & P/Wall Mandi Road U/C Satbani	S.Y.W	Communication	0.600	0.310
2	P/Wall C/O Haji Ghulam Hassan U/C Satbani (Plump concrete)	Do	do	0.200	0.096
3	Well 1 No. U/C Karnol	Do	do	0.250	0.089
4	P/Wall C/O Dr. Ghulam Qasim U/C Balakot (Plump concrete)	Do	do	0.400	0.207
5	1 No. H/Pump C/O Maneger Rafique U/C Balakot	Do	do	0.120	0.055
<b>Total</b>				<b>1.570</b>	<b>0.757</b>
<b>Package No.29</b>					
1	WSS Hangrai (GI Pipe 3/4")	S.Y.W	Communication	0.200	0.120
2	WSS Sever (GI Pipe 3/4")	Do	do	0.300	0.159
3	Const. of PCC Road Hangrai (PCC 1:2:4)	Do	do	0.400	0.210
4	Const. of Katcha Road Baggar	Do	do	0.500	0.252
5	P/Wall Graveyard Bagaar (Wall 40% Boulder)	Do	do	0.500	0.268
<b>Total</b>				<b>1.900</b>	<b>1.009</b>
<b>Package No.31</b>					
1	Stairs New Abadi Mohallah Jared Sari Naral	S.Y.W	Communication	0.700	0.376
2	Stairs + PCC Thangar Karnol U/C Karnol	Do	do	0.300	0.130
<b>Total</b>				<b>1.000</b>	<b>0.506</b>
<b>Package No.32</b>					
1	PCC Road /Construction of Sewerage line Upper Shotar	S.Y.W	Communication	0.300	0.182

2	Hand Pump Toheedabad Hassa C/O Mohammad Nawaz	Do	do	0.200	0.000
3	Hand Pump Toheedabad Hassa C/O Mohammad Norani	Do	do	0.200	0.000
4	Protection Wall Graveyard Hassa Maidan	Do	do	0.150	0.120
5	HDPE Pipe for WSS Nawa Gran Ochari	Do	do	0.130	0.120
6	Protection Wall Chapran Road Hassa	Do	do	0.150	0.121
<b>Total</b>				<b>1.130</b>	<b>0.543</b>
<b>Package No.34</b>					
1	Kacha road to Makool Kaghan	S.Y.W	Communication	0.700	0.504
2	WSS Union Council Kaghan	Do	do	0.300	0.128
<b>Total</b>				<b>1.000</b>	<b>0.632</b>
<b>Grand Total</b>				<b>6.6</b>	<b>3.447</b>

## Detail of penalty

No	Name of Scheme	Name of Contractor	Est Cost	Date of commencement	Date of completion	Current position	Penalty
1	WSS Sangal Poen Barian C/O Hassan Lala & Intiaz Khan	New Aaj Enterprises	300,000	10/4/2018	30/6/2018	Work in Progress	30,000
2	P/Wall Feroz Abad Jalora	do	200,000	10/4/2018	30/6/2018	Do	20,000
3	Const. of PCC Street & Sewerage Line Muhallah Dhodihari	do	200,000	10/4/2018	30/6/2018	Do	20,000
4	Const. of PCC Street & Sewerage Line Muhallah Lughmani	do	200,000	10/4/2018	30/6/2018	Do	20,000
5	Const. of PCC Street Muhallah Khawaja Khaili c/o Mufti Amir house & Fiaz House	do	200,000	10/4/2018	30/6/2018	Do	20,000
6	P/Wall Graveyard Shah Ismail Abad C/O Sajjad Shah & Saleem Lala	do	300,000	10/4/2018	30/6/2018	Do	30,000
7	Const. of PCC Street Muhallah Lehari	do	300,000	10/4/2018	30/6/2018	Do	30,000
8	Const. of PCC	do	100,000	10/4/2018	30/6/2018	Do	10,000



	Mohallah Lower Bilyani						
9	Const. of PCC Street & Sewerage Line Pori C/O Shabir Parwari	do	100,000	10/4/2018	30/6/2018	Do	10,000
10	Const. of PCC Road Mohallah Nawaz Abad Mangli	do	100,000	10/4/2018	30/6/2018	Do	10,000
11	Const. of PCC Street Mohallah Shell Pump C/O Waqas Khan	do	100,000	10/4/2018	30/6/2018	Do	10,000
12	Const. of PCC Street Mohallah Rehmatabad	do	100,000	10/4/2018	30/6/2018	Do	10,000
13	P/Wall Graveyard Muhallah Awan Roh v/c Porh Guldehri	Kooza Banda	100,000	10/4/2018	30/6/2018	Do	10,000
14	P/Wall Mohallah Seri C/O Aouragzeb	do	100,000	10/4/2018	30/6/2018	Do	10,000
15	Const. of PCC Road Darra Syedan Katha Dobandi road v/c Porh Guldehri	do	100,000	10/4/2018	30/6/2018	Do	10,000
16	Const. of PCC Road Muhallah Mistrian Katha Dobandi v/c Porh Guldehri	do	100,000	10/4/2018	30/6/2018	Do	10,000
17	Ext. of WSS Agal Khad	do	100,000	10/4/2018	30/6/2018	Do	10,000

	(GI Pipe 3/4") v/c Porh Guldehri						
18	Const. of PCC Road Lower Batang C/O Saeed Member v/c Bararkot	do	100,000	10/4/2018	30/6/2018	Do	10,000
19	P/Wall with Bridal Path 50' Lower Batang Kandar v/c Bararkot	do	100,000	10/4/2018	30/6/2018	Do	10,000
20	Water Tank with Pipe 1/2" Darmiyana Batang v/c Bararkot	do	100,000	10/4/2018	30/6/2018	Do	10,000
21	Const. of PCC Road Borha Galli Bararkot v/c Bararkot	do	100,000	10/4/2018	30/6/2018	Do	10,000
22	Const. of PCC Road Mohallah Darmiyana Batsang C/O Abdul Rashid S/O Suleman	do	100,000	10/4/2018	30/6/2018	Do	10,000
23	Const. of PCC Street Mohallah Shakar Roh v/c Porh Guldehra	do	100,000	10/4/2018	30/6/2018	Do	10,000
24	P/Wall Paksair Near Poltery Form C/O Shujahat Shah	do	100,000	10/4/2018	30/6/2018	Do	10,000
25	Well at Batsang Mohallah Danish Imran	do	150,000	10/4/2018	30/6/2018	Do	15,000
26	Well at	do	150,000	10/4/2018	30/6/2018	Do	15,000

	Mohallah Naray C/O Sheri Khan G. Habibullah						
27	Well at Mohallah Cham C/O Dr. Imran	do	150,000	10/4/2018	30/6/2018	Do	15,000
28	Const. of PCC Stairs/ Bridal Path Upper Seri (3 ft)	do	100,000	10/4/2018	30/6/2018	Do	10,000
29	Const. of PCC Road Mohallah Kala Khan Shamori	do	100,000	10/4/2018	30/6/2018	Do	10,000
30	Const. of PCC Road Mohallah Mera Dumkacha C/O Pervez	do	150,000	10/4/2018	30/6/2018	Do	15,000
31	Sewerage Line Mohallah Khan Sahib C/O Shahbaz Shah	do	100,000	10/4/2018	30/6/2018	Do	10,000
32	Const. of PCC Road Mohallah Joe Shamori	do	100,000	10/4/2018	30/6/2018	Do	10,000
33	Const. of Katcha Road Khait to Saran	Gul Haider Khan & Son's	500,000	10/4/2018	30/6/2018	Do	50,000
34	Const. of PCC Streets & Drains Muhallah Kohistan Hassa C/O Sarwar Khan	do	300,000	10/4/2018	30/6/2018	Do	30,000
35	Well at Balakot C/O Niaz Khan Lower Hassa	do	150,000	10/4/2018	30/6/2018	Do	15,000
36	P/Wall Malal	do	300,000	10/4/2018	30/6/2018	Do	30,000

	Pandi Road						
37	P/Wall Graveyard Garlat C/O Riaz	do	200,000	10/4/2018	30/6/2018	Do	20,000
38	P/Wall Nala Batkarar C/O Naseem Khan	do	300,000	10/4/2018	30/6/2018	Do	30,000
39	Const. of PCC Street Lower Hassa	do	150,000	10/4/2018	30/6/2018	Do	15,000
40	Const. of Link Road Hassa Kharha	do	300,000	10/4/2018	30/6/2018	Do	30,000
41	Const. & Rep. of PCC Main Road Sugdhar	Khalid Khan Enterprises	500,000	10/4/2018	30/6/2018	Do	50,000
42	Const. of PCC Link Road C/O Asad Guard Gulmera No. 2	do	100,000	10/4/2018	30/6/2018	Do	10,000
43	Const. of PCC Link Road Sher Kotli Batora	do	200,000	10/4/2018	30/6/2018	Do	20,000
44	Const. of PCC Link Road Upper Hisari C/O Master Atique-ur-Rehman	do	200,000	10/4/2018	30/6/2018	Do	20,000
45	Const. of PCC Link Road Mohallah Charotian Darmiyana Mohalla Bagah	do	200,000	10/4/2018	30/6/2018	Do	20,000
46	Const. of PCC Link Road Mohallah Norseri C/O M. Naeem	do	150,000	10/4/2018	30/6/2018	Do	15,000

47	Const. of PCC Street/Wall Mohallah Kashtara C/O Sabeel Ahmed	do	100,000	10/4/2018	30/6/2018	Do	10,000
48	P/Wall (Boulder) C/O Akram Kisana Kashtara	do	100,000	10/4/2018	30/6/2018	Do	10,000
49	P/Wall (Boulder) Mohallah Kalandi Gulmera	do	150,000	10/4/2018	30/6/2018	Do	15,000
50	Ext. & Repaire of Link Road Laspatian Mohallah Parthi	do	200,000	10/4/2018	30/6/2018	Do	20,000
51	Const. of Katcha New Link Road Mohallah Putti Baga	do	300,000	10/4/2018	30/6/2018	Do	30,000
52	Water Tank with Pipe 1x1/2" i/d	M. Niaz & Son's	500,000	10/4/2018	30/6/2018	Do	50,000
53	Culvert (Pulli) Dumgalla	do	200,000	10/4/2018	30/6/2018	Do	20,000
54	P/Wall PCC C/O Secretary Sahib	do	150,000	10/4/2018	30/6/2018	Do	15,000
55	P/Wall PCC C/O Gorsii Sahib	do	200,000	10/4/2018	30/6/2018	Do	20,000
56	Const. of Katcha Road Jageer Galian	do	300,000	10/4/2018	30/6/2018	Do	30,000
57	5 No's Wells U/C Karnol	do	950,000	10/4/2018	30/6/2018	Do	95,000
58	WSS/W.Tank (4x4x4) C/O Wali-Ur-Rehman	Naseer Asghar Khan	500,000	10/4/2018	30/6/2018	Do	50,000

	(HDPE Pipe)						
59	Const. of Katcha Road Kohali to Goran Bhoonja	do	100,000	10/4/2018	30/6/2018	Do	10,000
60	Construction & Repair of Link road Jabri Bhoonja	do	200,000	10/4/2018	30/6/2018	Do	20,000
61	Turbin Narh Galli Bhoonja	do	250,000	10/4/2018	30/6/2018	Do	25,000
62	New Road Gul Bano Paras	do	200,000	10/4/2018	30/6/2018	Do	20,000
63	New Road Noori Bhoonja C/O Tariq & Parvez	do	300,000	10/4/2018	30/6/2018	Do	30,000
64	Const. of Katcha Road Hochri to Harhi Bhoonja	do	150,000	10/4/2018	30/6/2018	Do	15,000
65	Rep. of WSS & New W/Tank (3x4) C/O Arshad Yousaf Bissian Nakka Bhoonja.	do	100,000	10/4/2018	30/6/2018	Do	10,000
66	Provision of HDPE pipes 3/4 inch dia in different places in UC Kawai	do	200,000	10/4/2018	30/6/2018	Do	20,000
67	WSS Garan Bhoonja (HDPE Pipe)	do	200,000	10/4/2018	30/6/2018	Do	20,000
68	Const: of Kacha Road Kummi	Al-Syed & Co.	300,000	10/4/2018	30/6/2018	Do	30,000
69	Const: of Kacha Road Batangi	do	300,000	10/4/2018	30/6/2018	Do	30,000

70	WSS Khan Giri (HDPE 3/4 ")	do	200,000	10/4/2018	30/6/2018	Do	20,000
71	Const: of Kacha Road Mohri	do	150,000	10/4/2018	30/6/2018	Do	15,000
72	Const: of Kacha Road Tehnga	do	200,000	10/4/2018	30/6/2018	Do	20,000
73	Const: of kacha Path Alarhi	do	150,000	10/4/2018	30/6/2018	Do	15,000
74	PCC Road Jandar Katha	do	200,000	10/4/2018	30/6/2018	Do	20,000
75	Const: of Kacha Road Narwa	do	200,000	10/4/2018	30/6/2018	Do	20,000
76	Wall & PCC Streets Chapar Patehka	do	200,000	10/4/2018	30/6/2018	Do	20,000
77	Const: of Road Sanjorha to Qalandri School	do	200,000	10/4/2018	30/6/2018	Do	20,000
78	PCC Road Ahal Alarhi Near Imran House	do	100,000	10/4/2018	30/6/2018	Do	10,000
79	H/Pump Haji Baba Takia Ghanaila	Al-Syed & Co.	200,000	10/4/2018	30/6/2018	Do	20,000
80	WSS (600' Pipe) V/C Hangrai (Rizwan)	do	200,000	10/4/2018	30/6/2018	Do	20,000
81	WSS Bagarh (1.1/2" GI Pipe)	do	500,000	10/4/2018	30/6/2018	Do	50,000
82	Const. of Katcha Road Ban	do	300,000	10/4/2018	30/6/2018	Do	30,000
83	Const. of Katcha Road Tanga Gali (Naddi)	do	200,000	10/4/2018	30/6/2018	Do	20,000
84	Const. of Kathca Road Paror Naddi	do	200,000	10/4/2018	30/6/2018	Do	20,000

85	Steel Grill (Cheerhi Choshal) Chapra Joshai Pull	do	200,000	10/4/2018	30/6/2018	Do	20,000
86	Kunga Road	do	400,000	10/4/2018	30/6/2018	Do	40,000
87	WSS Kalas Lower (HDPE)	Al-Hussain	150,000	10/4/2018	30/6/2018	Do	15,000
88	Pipe Khorhi Sarash (HDPE)	do	100,000	10/4/2018	30/6/2018	Do	10,000
89	P/Wall Mehmood Abad Satbani	do	200,000	10/4/2018	30/6/2018	Do	20,000
90	Const. of PCC Path Muhammad Haroon House to Javed House	do	100,000	10/4/2018	30/6/2018	Do	10,000
91	Const. of PCC Street & Slab on Nalla Lower Sarash	do	150,000	10/4/2018	30/6/2018	Do	15,000
92	Const. of Bridal Path M. Haroon House Gharang & Mir Afzal Hohuse Jhangian	do	100,000	10/4/2018	30/6/2018	Do	10,000
93	Excavation for GPS Sarborhi Plot	do	100,000	10/4/2018	30/6/2018	Do	10,000
94	Const. of PCC Mang Magra Yaqoob House	do	100,000	10/4/2018	30/6/2018	Do	10,000
95	W/Tank Jiggan Near Ibrahim Muqadam	do	150,000	10/4/2018	30/6/2018	Do	15,000
96	Const. of Link Road Mir Afzal House to Mang Bagh	do	200,000	10/4/2018	30/6/2018	Do	20,000



97	Const. of PCC Bridal Path Galli Patlang to Barna Katha	do	100,000	10/4/2018	30/6/2018	Do	10,000
98	P/Wall Graveyard Khait (Plumb Concrete)	do	100,000	10/4/2018	30/6/2018	Do	10,000
99	P/Wall Graveyard Banda Haji Qasim	do	200,000	10/4/2018	30/6/2018	Do	20,000
100	P/Wall Near M. Iqbal House Dandar	do	100,000	10/4/2018	30/6/2018	Do	10,000
101	W/Tank Reen Near Mujeeb House	do	100,000	10/4/2018	30/6/2018	Do	10,000
102	P/Wall Dandar Near Ghulam Hussain House	do	100,000	10/4/2018	30/6/2018	Do	10,000
103	P/Wall Graveyard Medan Sarash	do	100,000	10/4/2018	30/6/2018	Do	10,000
104	P/Wall Sarash Morh	do	100,000	10/4/2018	30/6/2018	Do	10,000
105	WSS Agla Garan Tariq Shah House	New Abdul Qadoos	200,000	10/4/2018	30/6/2018	Do	20,000
106	Rep. of W/Channel Kot (Agla Garan)	do	200,000	10/4/2018	30/6/2018	Do	20,000
107	WSS Jabbian to Mochi Pora	do	300,000	10/4/2018	30/6/2018	Do	30,000
108	Rep. of Katcha Road Korhi	do	300,000	10/4/2018	30/6/2018	Do	30,000
109	Const. of PCC Link Road Manzoor	do	300,000	10/4/2018	30/6/2018	Do	30,000
110	W/Channel Kalas Rajwal	do	100,000	10/4/2018	30/6/2018	Do	10,000

11 1	Const. of Road Rajwal (Qamar Ali Shah)	do	200,000	10/4/2018	30/6/2018	Do	20,000
11 2	Const. of Katcha Road Darseri Naran Nazim Fareed Lala	do	200,000	10/4/2018	30/6/2018	Do	20,000
11 3	Foot Path Tumduma	do	200,000	10/4/2018	30/6/2018	Do	20,000
11 4	WSS U/C Kaghan	do	200,000	10/4/2018	30/6/2018	Do	20,000
11 5	WSS & Rep. of W/Tank Dehri 1 & Dehri Kaghan	do	250,000	10/4/2018	30/6/2018	Do	25,000
11 6	P/Wall C/O Saeed Alam Kaghan	do	200,000	10/4/2018	30/6/2018	Do	20,000
11 7	Const. of PCC Bridal Path C/O M. Afzal Ghanool	Haji Sultan Khan & Son's	200,000	10/4/2018	30/6/2018	Do	20,000
11 8	WSS Jabbi Bhangian C/O Pro. Abdul Mateen Sahib	do	200,000	10/4/2018	30/6/2018	Do	20,000
11 9	Const. of Katcha Road Bela to Harhi	do	500,000	10/4/2018	30/6/2018	Do	50,000
12 0	Const. of Katcha Road Bayan to Sangrha Upper	do	300,000	10/4/2018	30/6/2018	Do	30,000
12 1	Const. of Katcha Path Jorh Paya to Gatti	do	200,000	10/4/2018	30/6/2018	Do	20,000
12 2	WSS Budhwar	do	300,000	10/4/2018	30/6/2018	Do	30,000
12 3	Const. of Katcha Road Haji Gulab Barkot	do	200,000	10/4/2018	30/6/2018	Do	20,000
12	WSS Kalas to	do	300,000	10/4/2018	30/6/2018	Do	30,000

4	Chillhi Josacha						
125	Const. of P/Wall Nakian Road (Plumb Concrete)	Siran Construction	1,000,000	10/4/2018	30/6/2018	Do	100,000
126	Reh. & Const. of Nakian Road	do	1,000,000	10/4/2018	30/6/2018	Do	100,000
127	W/Tank (6x6x6) HDPE Pipe 25mm Dhoonda Jared	do	200,000	10/4/2018	30/6/2018	Do	20,000
128	WSS 1.1/2" Bhojan Katha to Village Reen (HDPE)	New Sher Afzal	500,000	10/4/2018	30/6/2018	Do	50,000
129	Const. of PCC Link Road Kalas Mang to Jamia Masjid	do	500,000	10/4/2018	30/6/2018	Do	50,000
130	Ext. & Const. of PCC Road & P/Wall Mandi Road U/C Satbani	Al-Hussain	600,000	10/4/2018	30/6/2018	Do	60,000
131	P/Wall C/O Haji Ghulam Hassan U/C Satbani (Plump concrete)	do	200,000	10/4/2018	30/6/2018	Do	20,000
132	Well 1 No. U/C Karnol	do	250,000	10/4/2018	30/6/2018	Do	25,000
133	P/Wall C/O Dr. Ghulam Qasim U/C Balakot (Plump concrete)	do	400,000	10/4/2018	30/6/2018	Do	40,000
134	1 No. H/Pump C/O Maneger Rafique U/C Balakot	do	120,000	10/4/2018	30/6/2018	Do	12,000
13	WSS Hangrai	New Aaj	200,000	10/4/2018	30/6/2018	Do	20,000

5	(GI Pipe 3/4")	Enterprises					
136	WSS Sever (GI Pipe 3/4")	do	300,000	10/4/2018	30/6/2018	Do	30,000
137	Const. of PCC Road Hangrai (PCC 1:2:4)	do	400,000	10/4/2018	30/6/2018	Do	40,000
138	Const. of Katcha Road Baggar	do	500,000	10/4/2018	30/6/2018	Do	50,000
139	P/Wall Graveyard Bagaar (Wall 40% Boulder)	do	500,000	10/4/2018	30/6/2018	Do	50,000
140	Stairs New Abadi Mohallah Jared Sari Naral	Syed Azam Shah	700,000	10/4/2018	30/6/2018	Do	70,000
141	Stairs + PCC Thangar Karnol U/C Karnol	Do	300,000	10/4/2018	30/6/2018	Do	30,000
142	PCC Road /Construction of Sewerage line Upper Shotar	New Abdul Qadoos	300,000	10/4/2018	30/6/2018	Do	30,000
143	Hand Pump Toheedabad Hassa C/O Mohammad Nawaz	Do	300,000	10/4/2018	30/6/2018	Do	30,000
144	Hand Pump Toheedabad Hassa C/O Mohammad Norani	Do	300,000	10/4/2018	30/6/2018	Do	30,000
145	Protection Wall Graveyard Hassa Maidan	Do	150,000	10/4/2018	30/6/2018	Do	15,000
146	HDPE Pipe for WSS Nawa Gran Ochari	Do	130,000	10/4/2018	30/6/2018	Do	13,000

147	Protection Wall Chapran Road Hassa	Do	150,000	10/4/2018	30/6/2018	Do	15,000
148	Kacha road to Makool Kaghan	Sohaib Khan & Brothers	700,000	10/4/2018	30/6/2018	Do	70,000
149	WSS Union Council Kaghan	Do	300,000	10/4/2018	30/6/2018	Do	30,000
150	PCC Road Chari Bammphora Balakot C/O Tariq Member	New Aaj Enterprises	1,000,000	10/4/2018	30/6/2018	Do	100,000
151	Const. of Entry Gate Tehsil Balakot (Phase I)	Shamas Khan Lughmani	2,170,000	10/4/2018	30/6/2018	Do	217,000
152	Painting of NHA Walls	Do	500,000	10/4/2018	30/6/2018	Do	50,000
153	Instalation of Dust Bins Balakot & G. Habibullah	Do	500,000	10/4/2018	30/6/2018	Do	50,000
154	Const. of PCC Road Mangli	Do	200,000	10/4/2018	30/6/2018	Do	20,000
155	Const. of PCC Streets Mangli	Do	200,000	10/4/2018	30/6/2018	Do	20,000
156	P/Wall Graveyard Mangli	Do	200,000	10/4/2018	30/6/2018	Do	20,000
157	P/Wall Markazi Jamia Masjid C/O Qazi Khalil Ahmed Sahib (Phase I)	Do	700,000	10/4/2018	30/6/2018	Do	70,000
158	Beautification of Balakot	Shamas Khan Lughmani	2,000,000	10/4/2018	30/6/2018	Do	<b>200,000</b>
159	Package No. 01 U/C Balakot	District ADP	3,000,000	04-04-2017	30-09-2017	Do	<b>300,000</b>
160	Package No. 02 U/C Garhi	Do	3,100,000	04-04-2017	30-09-2017	Do	<b>310,000</b>

	Habibullah						
16 1	Package No. 03 U/C Garlat	Do	3,500,000	04-04-2017	30-09-2017	Do	<b>350,000</b>
16 2	Package No. 04 U/C Ghanool	Do	2,900,000	04-04-2017	30-09-2017	Do	<b>290,000</b>
16 3	Package No. 05 U/C Hangrai	Do	3,000,000	04-04-2017	30-09-2017	Do	<b>300,000</b>
16 4	Package No. 06 U/C Kaghan	Do	3,800,000	04-04-2017	30-09-2017	Do	<b>380,000</b>
16 5	Package No. 07 U/C Karnol	Do	4,000,000	04-04-2017	30-09-2017	Do	<b>400,000</b>
16 6	Package No. 08 U/C Kewai	Do	2,700,000	04-04-2017	30-09-2017	Do	<b>270,000</b>
16 7	Package No. 09 U/C Mohandri	Do	3,900,000	04-04-2017	30-09-2017	Do	<b>390,000</b>
16 8	Package No. 10 U/C Satbani	Do	2,900,000	04-04-2017	30-09-2017	Do	<b>290,000</b>
16 9	Package No. 11 U/C Shohal Mazullah	Do	4,900,000	04-04-2017	30-09-2017	Do	<b>490,000</b>
17 0	Package No. 12 U/C Talhatta	Do	3,150,000	04-04-2017	30-09-2017	Do	<b>315,000</b>
			<b>83,120,000</b>				<b>8,312,000</b>

**Annex-19****Para 1.4.1.4****Detail of works**

<b>S.No</b>	<b>Name of Scheme</b>	<b>E/Cost in million</b>
1	PCC Road/street N/HO of Zubair Phagla Lundai	0.200
2	PCC Road Jaba C/O Mian Ulfat Jaba	0.200
3	PCC Road Qudrat Basti Phagla	0.100
4	WSS Attershisha C/O Shoukat	0.310
5	Imp: of Water tank C/O Sardar Javed Iqbal	0.200
6	WSS Gudwai Jaba	0.200
7	Boundary Wall Ghazi Baba Graveyard Phagla	0.200
8	PCC street N/H Tasawar Shah Arabkhan	0.100
9	Boundary Wall Main Graveyard Phagla	0.200
10	PCC Road Khait Jaba	0.200
11	PCC Road New Basti Lundai Phagla	0.200
12	PCC street Pander C/O Munshi Kaka	0.100
13	PCC street Brady C/O Babu Mustafa	0.100
14	PCC Road N/H Sardar Abid Jaba	0.200
15	PCC Road/street Katha to Gali Karmi	0.300
16	PCC Road/street Jabba Kassi to Madina Masjid Shohal	0.200
17	Const: of Nala Bilyani Balakot Shaheen sb house	0.300
18	Protection Band Liaqatabad	0.200
19	Protection Band Beta Satbani	0.200
20	PCC road village Shugli Major Naeem Iqbal	0.200
21	PCC street Village Dhana	0.200
22	PCC road Village Neel Batlanari M.Yousaf	0.300
23	Katcha road Village Chakal Nazar Briver	0.300
24	PCC street Village Chamraci	0.200
25	Katcha road Village beer Batt to Daro Kar	0.200
26	Katch road Shuayee beerbat Jandar Khan	0.200
27	PCC street Village Shran	0.200
28	Const: of Road Gali to Kandar Karmang payeen	0.200
29	PCC Road Tornara Karmang Bala	0.200
30	Const: of katcha Road Nain Sukh to Kohoon Harori	0.200
31	Const: of Katcha Road Seri Malkan	0.200
32	Const: of Link Road Morni Jagoori	0.100
33	WSS Lami Patti Jagoori	0.100
34	WSS BHU Jalgali to Khuee	0.100
35	Rehabilitation of WSS Dhanai Battal	0.200

36	WSS Landai Battal	0.100
37	WSS Baan Khun	0.100
38	WSS Shakoor Gali	0.100
39	PCC Road Near rafqat Shah Bai bala	0.200
40	PCC street battal Mandi Haji Riaz	0.100
41	PCC street Dub Guldheri	0.150
42	PCC street Moh: Kaar Battal	0.150
43	PCC street Harrori Bala Haji Maskeen	0.100
44	PCC street Sultanabad Jagori	0.100
45	Const: of path Sangar Battal	0.100
46	03 Nos. HPs at UC Battal	0.200
47	Pav: of Road Munawar Barra Potha (DN)	0.150
48	PCC street Masjid Maira (DN)	0.150
49	PCC road Main road to HO Pervez near Jamil Awan House (DN)	0.200
50	Katcha Road Teraa To hafiz abad	0.300
51	PCC road Charch	0.300
52	PCC approach road Hussan Phase-I	0.200
53	PCC road Dilawar Khan Thethat	0.200
54	PCC road M.Naeem Khan Mitheyal	0.250
55	PCC road M.Rafiq Muhwaleya	0.200
56	PCC road Chandi Chowk to Ziarat Mohaian	0.200
57	PCC Maheya Road Colour Katha	0.250
58	1 No. HP Isahak Dootal	0.100
59	PCC road Kalyal Oghra Phase-I	0.200
60	PCC road Basti Darzeya Oghra	0.200
61	PCC road Shakot Oghra	0.200
62	Hp Ejaz Basla	0.100
63	PCC Road/street Zahidabad Norang Shah	0.200
64	PCC Road Abdul Akbar & Fazal Shah tranwra	0.200
65	PCC street Mohd & Abbas Khan and Khawas Khan rashida	0.200
66	Sewerage Line Rehmzab Saeedia Rashida	0.200
67	Sewerage Line Moh: Basti Khail Nawansher	0.200
68	Shingle Road Thaian Kolaka to Knotri	0.200
69	PCC Road Basala	0.300
70	Rehabilitation of WSS Talongri Rathi	0.200
71	Katcha Road N/H/O Bad Bhogermang	0.100
72	Const: of Katcha Road Bagh to Qammar Ali Bhogarmang	0.250
73	WSS Drek	0.150
74	Const: of road Dadar (DN)	0.200
75	HP near HO M.Asalam & M.Waheed Moh: Sirajia	0.150
76	PaV; of street in Moh: Gulab Abad	0.150



77	800 rft (1.5 Pipeline) WSS Akbar Abad Up to HO Raja Nisar Sahib	0.200
78	Pav: of street HO Javed to Tandoor Masjid Moh: Kangar	0.300
79	PCC Road Bai Pass to Mohri	0.300
80	PCC Road/Sewerage Noor Pur Road	0.300
81	PCC street Killa de Kassi	0.200
82	Sewerage/PCC street Amjid Nogazzi	0.200
83	PCC st/PWall nr Plot of Prof: Habib-ur-Rehman Moh: Sain Abad Mansehra (DN)	0.200
84	PCC street C/O Sardar Sajjad Aziz Abad	0.200
85	Sewerage/PCCstreet Haji Sattar house Channai	0.150
86	PCC street Masood sab Upper Jabri	0.200
87	Sewerage/PCC street C/O Arshad Jan Jabri	0.250
88	Sewerage/PCC street C/O Abid Jabri	0.200
89	Sewerage/PCC street C/O Javed Asifabad Nogazzi	0.100
90	Const: of Shingle Road Lunny Carry	0.200
91	Const: of Road & Wall and PCC Dolarian	0.200
92	PCC Road Tarmang	0.300
93	PCC Road Old Darband Sarra to Dokani	0.300
94	PCC street Ghar Bala	0.200
95	PCC street Dokani	0.300
96	PCC street Ghar Khurd	0.100
97	PCC street Mehran Kalan	0.150
98	PCC street Mehran Khurd	0.150
99	PCC street Chappar	0.200
100	PCC street Gamian Seri	0.100
101	PCC street Bagwai	0.200
102	PCC street Kiara	0.100
103	PCC street Shundgran maira	0.200
104	PCC road Sarra Bala	0.300
105	Sewerage Line &PCC Ghazikot from Ho Nuaman Shah Moh: Darman (DN)	0.300
106	PCC Ghazikot C/O Shaukat (DN)	0.300
107	PCC st: Shop of Shahid to HO Ejaz Amjad, Raja Town Gzikot C/O Ejaz Sb (DN)	0.300
108	Pav: of street Jaraid colony Haryala C/O Imran Ahmed	0.200
109	Pav: of street Lower Nakka C/O Muhammad Shabir Haryala	0.150
110	HP at Char C/O Pervez Sb	0.100
111	HP at Basti Tatora Chakiah	0.100
112	Pav: of street Muhammad Niaz Basti Doraha Chikiah	0.150
113	HP C/O Sadaqat Doraha Chikia	0.100

114	Pav: of street master Aurangzeb Chakia	0.150
115	HP Malik Saeed Doraha Chakia	0.100
116	Pav: of st: near Township Hassan Abad Ghazikot C/O Malik Arshid javed	0.200
117	Const: of Culvert basti Buzdar Data	0.150
118	Well at Village Ghanin C/O Subidar Siraj S/O Sher Ali with Ejector Motor (DN)	0.200
119	PCC Road Beerbat	0.200
120	PCC Road Machai	0.200
121	Wss Ghanin	0.200
122	PCC Road Moh Jamroz khan Dilbori	0.200
123	Ext & Reprinig of WSS Gul Dheri	0.300
124	Protection Wall Batsing near Mushtaq house	0.200
125	Rehabilitation of Phurrha Road	0.200
126	PCC street at Village Nokot	0.200
127	Rehabilitation of WSS Lower Shah Hoter	0.200
128	Rehabilitation of WSS Lower Hassa	0.200
129	Rehabilitation of WSS Liprosi Moh: Qadirabad	0.300
130	Rehabilitation of WSS Upper Shahhoter	0.300
131	Cosnt: Eadgah/Jinazagah vllage Upper Kholian	0.200
132	Const: of road Jigdar Sangra	0.300
133	Const: of R/Wall Dubrian to nakka road C/O Mian Abur Rashid Dibrian	0.300
134	WSS Kalsan Sangar	0.300
135	PCC Road Riaz Khan Basti Pano Dheri	0.300
136	PCC Road Wazir Abad Basti Pano	0.200
137	PCC Road Bajra Dahr Pano	0.200
138	PCC Road Rehman Abad Bherkund	0.300
139	PCC street Dabbi Mari Shahwali	0.100
140	PCC street mari Shahwali (Member Maira)	0.150
141	PCC street Kanait Hamsherian	0.200
142	PCC street Jia Maira	0.300
143	PCC street Pano Dheri Wajid Shah	0.150
144	Construction of New Road at Timber Kholah	0.200
145	Const: of Road Langan to Jabri	0.300
146	WSS Sangan to Ban Khaori	0.300
147	Link Road Maranrhan	0.250
148	Const: of Road Bari to Bela Baggar GPS	0.300
149	Rehabilitation of WSS Kund Abid Shah	0.200
150	Const: of Path Ban to Magri	0.200
151	Const: of Path Mangial near Dilbar house	0.200
152	WSS Dana to Bhariya	0.350
153	WSS Moh: Koh Hussain Ichrian	0.200
154	Reparing of WSS Jabber Village	0.200

155	Retaining Wall Lassan Jabar (DN)	0.100
156	WSS/PVC pipe Lindi Kund	0.300
157	Rehabilitation of WSS Jabori	0.300
158	PCC street Jabori	0.200
159	Rehabilitation Nala Jabori Garbi	0.300
160	Const: of Pulli at Debgran Sarrian	0.200
161	PCC street at Debgran	0.300
162	PCC street at Lalo Bandi	0.200
163	PCC street at Bagh Bandi	0.200
164	PCC street Dadkot	0.200
165	PCC street Kore Baffa	0.200
166	PCC Steets Chanja	0.300
167	HP Uc Jaloo	0.200
168	Const: of katcha Road Ismail Kasi to Kian Maidan VC Darmiana Gran	0.300
169	Footpath Tanger to bassian Vc Patan dass	0.200
170	Link Road Pichla pagal	0.100
171	Rehab of Bridge Rawalkot for Basti Ismail, Jhag, Rawalkot VC Dhramiana Gran	0.250
172	Irrigation Chennel Doail to Katha Chung Seri	0.350
173	Provision of 16000 sft HDP pipe 2" with 6x8 Water Tank for Phagal	0.300
174	Proction wall Graveyard Mohallha Ghazi abd	0.200
175	PCC Road Bela Boraj	0.200
176	Rehablition of PCC road purana karnol	0.100
177	WSS Kharain karnol Laqat & asif	0.150
178	Const: of Road Moh: Sardar Akbar	0.200
179	PCC Road Kangar Nakka to Danna Doga	0.150
180	HP Abdur Reman Abbasi	0.100
181	PCC street Moh: Raja Upper Jageer	0.300
182	HP Haji Sher zaman Jageer	0.200
183	Rehabltion of WSS Pakain	0.150
184	PCC Road Bandi Doga	0.200
185	WSs Moh Gos kunj	0.100
186	PCC Road choki Khar abad	0.150
187	2 HP Uc karniol	0.200
188	PCC street Kanoi Chowk Bissian	0.150
189	PCC road Moh Qasim	0.150
190	PCC street & Sewerage Line Moh: Nawaz Khan Khail	0.250
191	HP Shah (Charangada) C/O H-Nazeer	0.150
192	WSS Kathai Moh: Pir Badshah	0.150
193	PCC streets Tanoliabad C/O Asif Tanoli	0.150
194	PCC road Moh: Jeedar Kathai	0.200

195	PCC road & Streets Cham Kathai	0.300
196	PCC road Rori Shah Baba Kathai	0.100
197	Shingle road Moh: Dabani Kathai	0.300
198	Pav: of streets & Sewerage Line Bela Sajdan	0.300
199	Pav: of street & Sewerage Line Jathian Khan Khail	0.200
200	WSS Abbas Banda	0.300
201	WSS Kamran Moh: Dakhan	0.100
202	Repair of road Chihain in talnag	0.200
203	Widening of Road Paras to Logi	0.200
204	Foot Path bohnja	0.200
205	Foot path Dama	0.200
206	PCC street Nian Paras	0.200
207	Tangian Road Paras	0.200
208	Check Dam	0.250
209	PCC street from Pochrian Chowk to Khata UC Shaukatabad	0.300
210	Well at Moh: Sahibzada UC Hamsharian	0.200
211	PCC st: from HO Khanizaman HO Hussain Moh: Nr Rashidabad UC Bherkund	0.300
212	Water tank Neel Batla UC Bandishungli	0.100
213	Rehab of WSS Changri to Jor Payeen & Water Tank Village Sangar UC Ghanool	0.300
214	Const: of PCC 2 streets of Dr. rafiq at Moh: Hussainabad UC Bherkund	0.200
215	PCC street House Muhammad Haneef (Ex-Councilor)	0.100
216	PCC street Adda to Duria Imran house (Morbaffa Kalan)	0.100
217	PCC street Azam House to Tanvir bandi	0.100
218	PCC street Rehmat Shah Khawari	0.100
219	PCC street Malik Shahid HO to Malik Zulfiqar Mangloor	0.100
220	2 Nos. HPs Malik Tahir and Malik Fazal rehman	0.300
221	Pav: of street at Main Road malik Faiz	0.100
222	PCC street M irfan house Rar	0.300
223	PCC street GHS Data to Ayyub house	0.200
224	PCC link Road New Muradpur	0.300
225	PCC road near HO Rifaqat Shah Bai Bala UC Chattar Plain	0.200
226	PCC street Mahtab to Javed house Khawari	0.100
227	PCC road Jathian Gujjar No. 1 (Ali Askar)	0.200
228	PCC road Jathian Gujjar No. 2 (Maira)	0.200
229	PCC road Moh: Dandi	0.300
230	PCC road Moh: Ban Misal Khan	0.100
231	PCC road Bhatkhoo	0.300

232	PCC road Bar Tangay	0.300
233	PCC Road/street Cham Kathai	0.200
234	Well at Maloo Shaukatabad	0.100
235	Ext. of WSS Phaldar	0.300
236	Shingle Road & retaining Wall Sari	0.300
237	PCC street Susal Gali	0.200
238	PCC street Moh: Mubarak Zeb	0.150
239	Protection Wall for Graveyard at Takkia	0.200
240	Sewerage Line at Village Arbora	0.200
241	Sewerage Line at Madina Colony Oghi C/O Proff: Saeed	0.200
242	Est. of WSS Kachrian Arbora	0.250
243	PCC street at village Oghi c/o Habib	0.200
244	PCC Road ( Dehri)c/o Haji Muhammad Akbar	0.200
245	Severage Muhallaha Bazargai c/o Zulfiqar	0.200
246	PCC street Horgarh Seri	0.200
247	PCC street Usman Baji Kiyarbai	0.200
248	WSS alongwith Water Tank Maira Amjid Ali	0.300
249	WSS Dakhan Baram Cher	0.100
250	WSS Gohter Anwar Gohtar	0.200
251	WSS Mandiar (Mukhtiar/Mama) Mandiar	0.200
252	WSS Nakka Chirrian (Abdul Rehman) pairan	0.200
253	WSS Ahllan Mouri (Fareed Shah) Pairan	0.200
254	WSS Reer (Irshad & Rafiq) Reer	0.100
255	WSS Gotar New Basti	0.100
256	PCC Road Afzala Barain Maira Amjid Ali C/O Munir	0.100
257	PCC Road Dargali Mandiar (Sardar Aslam)	0.200
258	PCC Road Bedar (Khanizaman) Reer	0.200
259	PCC Road Seri Samian to Maira Amjid Ali	0.200
260	Const. of Pulli Khatta Maira Amjid Ali (DN)	0.300
261	01 No. Well/HP Basti Sattar Seran	0.100
262	01 No. Well/HP Basti Fareed Kot	0.100
263	01 No. Well/HP Basti Habib Ichrian	0.100
264	01 No. Well/HP Basti Yousaf Wasal Maira	0.100
265	01 No. Well/HP Basti Sajjad Rari	0.100
266	02 Nos. Wells/HPs at Village Sehtan	0.200
267	03 Nos. Wells/HPs at Village Jhangi	0.300
268	01 No. Well/HP at Tariq Thathi Khurd	0.100
269	02 Nos. Well/HPs Janda	0.200
270	01 Nos. Well/HP at Shadan Village	0.100
271	01 No. Well/HP at Village Jirian	0.100
272	02 Nos. Wells/HPs Janda Chanial	0.200
273	P/Wall basti Arshid Fojdara	0.200
274	P/Wall basti Roch Ichrian	0.200

275	Pav: of streets Shedan Village	0.200
276	Pav: of streets Basti Sadhar Pakona	0.100
277	Pav: of street jandar khamian	0.100
278	Const: of streets Rarri	0.200
279	PCC Road basti Nawab Nawaz Khan Chachian	0.200
280	Shingle Road Fojdara	0.300
281	Pav: of streets Basti Salar Khan Jhangi	0.200
282	PCC Road Basti Fayyaz Thathi	0.100
283	PCC Road Jorian	0.300
284	PCC Road Chanian	0.300
285	PCC Road Dadar	0.300
286	PCC Road Galian to Thathi	0.300
287	Shingle Road Galian to daro	0.300
288	Shongle Road Hari Gali to Khorian Daliari	0.300
289	PCC Road Kund	0.300
290	PCC Road Chitta Ba	0.300
291	PCC Road Ichrian	0.300
292	PCC street Sachan Kalan (DN)	0.300
293	Rehabilitation of WSS Barri Bandi	0.200
294	Rehabilitation of WSS Rajwal Ghulam Hussain Seri Kamashi	0.200
295	Rehabilitation of WSS Maira	0.100
296	Const: fo Foot Path Ameer sb Kallas Barri Bandi	0.100
297	P/Wall Awal Khan Nakka Kalan	0.200
298	Const: of Stairs Khalid house Maira	0.100
299	Const: of stairs Phanka Maira	0.100
300	PCC Path Khan Baz Giar Sach	0.200
301	Const: of Path Shabir Bela	0.100
302	Const: of Stairs from Kalas Nawaz Abad Main Road to Path Robi	0.300
303	Path from Pano Galli to HO Dildar Khan Traik	0.200
304	Const: of Path Bari	0.100
305	Const: of PCC stairs Main Road to Lower Seri	0.300
306	P/Wall & sewerage Line Patlang Purani Masjid	0.300
307	P/Wall Reen C/O Shal Muqadam	0.100
308	Path Saedd Abad Mang C/O Mir Afzal	0.150
309	P/Wall Sirash	0.100
310	Path Kahith to Ghot	0.100
311	WSS Patlang Upper	0.150
312	Const: of Road Trappi	0.200
313	Const: of Road Tarbori	0.300
314	WSS Seri Rathi	0.200
315	WSS Bega	0.200
316	PCC road Kandi	0.300

317	Pav: of street Moh: Haji Fayyaz Maloo Kra	0.300
318	PCC road Kandi	0.300
319	PCC road Dara Shamdhara	0.300
320	PCC path Moh Saqib Sawti	0.200
321	PCC STEEs Chujjar Syeden	0.200
322	PCC Road Shmadhrara	0.300
323	PCC banda Shamdhrar C/O sabir Swati	0.200
324	Park construction Sokal	0.200
325	Iqbal Narra Darra PCC	0.100
326	Darra PCC Street	0.300
327	Street Pavment Khander Gran	0.200
328	Street Pavment Gulab Bandi	0.100
329	Water tank Khan Bhadur Bai Tootan	0.200
330	WSS MSQ Bara Pain Moh: Wali Muhammad	0.300
331	WSS Gali Darra	0.300
332	WSS Kori Darra Moh: Malik Aman	0.200
333	WSS Bandi	0.200
334	WSS Nazral Moh: Molvi	0.200
335	WSS Khand Gran Rehabilitationng Moh: Ashraf	0.300
336	Link Road Treda Afzal Abad (Saeed-ur-Rehman)	0.300
337	Link Road Mera Babral	0.250
338	Water Tank & Pipe Line for Bankot	0.300
339	Link Road/street Maira Babral	0.200
340	Link Road Katha Amlook	0.200
341	Sewerage Line Tatar	0.150
342	Leveling & Dressing of Greveyard Area at Paniali	0.200
343	Street New Abadi Shaukatabad	0.300
344	Street ay Jaba Afzal Abad	0.200
345	PCC & Rapiing Link road Gulseri	0.250
346	02 Nos. HPs at Shohal	0.200
347	PCC Link road Said Abad Shohal	0.300
348	PC Link road Kobhallah Maidan Salak Abad	0.300
349	Katcha road Upper Lunda Alam Din House	0.300
350	PCC road upper Batora Sofi Sobar Road	0.200
351	PCC road Jabi Sagdar Yousaf House	0.200
352	Pav: of street near house Haji Munir Balaig Bala	0.100
353	Const: of Katcha Road Bajna Duday	0.200
354	Const: of 03 Nos. HPs at UC Tanda	0.200
355	cons of culvert at Ghafoor Jabri	0.300
356	B/Wall Graveyard Makria Shinkiari C/O Qazi Ghulam Nabi (DN)	0.200
357	Pav: of Road/street from HO Fayyaz to Akbar house Dharmian	0.100
358	Pav: of Road/street from HO Gulzar Aamir Dharmian	0.100

359	PCC main to Ali Asghar house Gali Lassan Thakral	0.200
360	PCC street Main road to Sardar house Gali Lassan Thakral	0.100
361	PCC road Abdul Qadar Shah to Malik Javed house Lassan Thakral	0.300
362	PCC street Vhikeya Abdul Rashid house	0.100
363	2 Nos. HPs Ial Shah and Ashraf Parati Lassan Thakral	0.100
364	PCC Road Gandhian Maira & 02 Nos. Pilli	0.200
365	Construction of well at Kalgan More Smailabad	0.300
366	Construction of well at Kalgan More Smailabad	0.200
367	Pav: of Road/street Shinkiari near Iqra School zoo	0.200
368	01 No. Well Khan Dheri Asid house & 01 No. Well at Bidadi Asif house	0.250
369	Sewerage Line Moh: Bara Dar Shinkiari Zahid house to M. Rafiq	0.150
370	01 No. Well at Moh: Bara Dari Shinkiari	0.150
371	01 No. Well at Ghafoor Jabri near Abmana house	0.150
372	Pav: of street at Ghafoor Jabri AbRasheed house in Mouhammad Farid	0.100
373	PCC street Moh: Baghi Dahari Safeda (Waheed house)	0.150
374	2 Nos. HPs Sheikh ul Garhi from Shakeel Khan	0.200
375	Safety Wall Baghi Dahari Safeda Sohail Khan	0.250
376	1 No. HP Haad Bandi Mubarak hopuse	0.100
377	Katcha road Gali Lassan to Dhana from Ishtiaq	0.300
378	Const: of culvert/PCC at Civil Veterinary Hospital Baffa Khurd UC Baffa	0.300
379	Sewerage Line near Farid Abad Baffa Khurd UC Baffa	0.200
380	Pav: of street at Thundi Bheni C/O Pervez	0.100
381	PCC & Sewerage Line Moh: Qayyum Abad near Niaz House	0.100
382	03 Nos. HPs at Talehala Phulra	0.300
383	PCC street at Talehala Phulra	0.190
384	01 No. HP at Phulra C/O Rifaqat	0.100
385	PCC street at Phulra C/O M.Javed near GGPS	0.100
386	01 No. HP at Phulra C/O M.Bashir	0.100
387	PCC Road Toheed Abad C/O Dr. Mukhtiar UC Mansehra Deh	0.300
388	HP Thakra Ghreeb Abad UC Mansehra Deh	0.100
389	HP at Thakra Hasan Abad UC Mansehra Deh	0.100
390	HP Gujra Gai Karkala UC Mansehra Deh	0.100
391	HP at Karkala UC Mansehra Deh	0.100
392	HP at Alai Colony Batdarian UC Mansehra Deh	0.100



393	HP at Thakra Basti Sikandar UC Mansehra Deh	0.100
394	HP at Dard Quama Abad UC Mansehra Deh	0.100
395	HP naer Haji Ashraf Jandar Banda	0.150
396	HP Sarwar Abad Chanai Mansehra	0.150
397	Need of Montisorry Material in Traida	0.150
398	Need of HP in Khala Khan Swati Noghazi	0.150
399	Const: of Street Sarwar Abad Channai	0.150
400	HP near Haji Ashraf Jandar Banda	0.150
401	Pav: of Road/street Shafat Gul house to Afzal Abad	0.200
402	02 No. wells Waheed Khan & Muhammad Pervez Afzal Abad	0.300
403	HP Shaukatabad	0.100
404	HP Lambi Dheri	0.100
405	WSS Arshad Tanoli Tanoliabad	0.100
406	PCC road Bartangay	0.200
407	Sewerage Line Bela Ghulamjan	0.300
408	PCC Road Dumkacha	0.200
409	PCC Road Moh: Nalakat Butsingh	0.200
410	Sewerage Line from HO Dr. Mohd Riaz to HO Mohd Savd (GHA)	0.200
411	Const: of P/Wall near HO Mohd Altaf Forest Quarter	0.200
412	Rehabilitation of PCC Road Lower Palyani	0.200
413	Cost: of PCC link road from MNJ road to School of quality education Reerh	0.200
414	01 No. Well at Churli Eidgah Baffa	0.200
415	01 No. Well at Geerwal C/O M. Jeaved Advocate (Chage with Shahzad)	0.200
416	01 No. HP at Kharar maira Kotkay UC Labarkot M.Hanif S/O Idrees R/O kaghan	0.100
417	Pav: of street at Khawajgan C/O Eng Shafiq	0.200
418	Const: of Sewerage Line from HO Main Nadi Baffa Kalan	0.200
419	Pav: of street Shahjahan HO to M.Asharaf house UC Inayatabad	0.200
420	Total	83.00

**Annex-20**  
**Para 1.4.2.4**

**Detail of penalty**

<b>S. No.</b>	<b>Name of project</b>	<b>E/cost in million</b>	<b>D/O/ Comt:</b>	<b>Time limit</b>	<b>D/O Compl:</b>	<b>Penalty</b>
1	PCC Road/street N/HO of Zubair Phagla Lundai	0.2	28/04/2017	6 months	WIP	20,000
2	PCC Road Jaba C/O Mian Ulfat Jaba	0.2	28/04/2017	6 months	WIP	20,000
3	PCC Road Qudrat Basti Phagla	0.1	28/04/2017	6 months	WIP	10,000
4	WSS Attershisha C/O Shoukat	0.31	28/04/2017	6 months	WIP	31,000
5	Imp: of Water tank C/O Sardar Javed Iqbal	0.2	28/04/2017	6 months	WIP	20,000
6	WSS Gudwai Jaba	0.2	28/04/2017	6 months	WIP	20,000
7	Boundary Wall Ghazi Baba Graveyard Phagla	0.2	28/04/2017	6 months	WIP	20,000
8	PCC street N/H Tasawar Shah Arabkhan	0.1	28/04/2017	6 months	WIP	10,000
9	PCC Road/street Katha to Gali Karmi	0.3	28/04/2017	6 months	WIP	30,000
10	PCC Road/street Jabba Kassi to Madina Masjid Shohal	0.2	28/04/2017	6 months	WIP	20,000
11	Const: of Nala Bilyani Balakot Shaheen sb house	0.3	28/04/2017	6 months	WIP	30,000
12	Const: of Katcha Road Tottar Mor to Manno	0.5	28/04/2017	6 months	WIP	50,000
13	Protection Band Shohal Najaf Khan	0.5	28/04/2017	6 months	WIP	50,000
14	Protection Band Liaqatabad	0.2	28/04/2017	6 months	WIP	20,000
15	Protection band	0.4	28/04/2017	6 months	WIP	40,000

	Podeena Bela					
16	Protection band Jalora near Tariq Khan house	0.4	28/04/2017	6 months	WIP	40,000
17	Protection Band Beta Satbani	0.2	28/04/2017	6 months	WIP	20,000
18	Repair of water Tank jalora	0.4	28/04/2017	6 months	WIP	40,000
19	Repair of water Tank/WSS at Dhari Balakot	0.4	28/04/2017	6 months	WIP	40,000
20	PCC road Banpora UC Balakot (DN)	0.5	28/04/2017	6 months	WIP	50,000
21	PCC road village Shugli Major Naeem Iqbal	0.2	28/04/2017	6 months	WIP	20,000
22	PCC street Village Shoshni	0.4	28/04/2017	6 months	WIP	40,000
23	PCC street Village Dhana	0.2	28/04/2017	6 months	WIP	20,000
24	PCC road Village Neel Batlanari M.Yousaf	0.3	28/04/2017	6 months	WIP	30,000
25	Katcha road Village Chakal Nazar Briver	0.3	28/04/2017	6 months	WIP	30,000
26	PCC street Village Chamraci	0.2	28/04/2017	6 months	WIP	20,000
27	Extension Katcha road Chatta Karram Road	0.6	28/04/2017	6 months	WIP	60,000
28	Katcha road Vllage beer Batt to Daro Kar	0.2	28/04/2017	6 months	WIP	20,000
29	Katch road Shuayee beerbat Jandar Khan	0.2	28/04/2017	6 months	WIP	20,000
30	PCC street Village Shran	0.2	28/04/2017	6 months	WIP	20,000
31	Const: of Road Gali to Kandar Karmang payeen	0.2	28/04/2017	6 months	WIP	20,000
32	PCC Road Tornara Karmang Bala	0.2	28/04/2017	6 months	WIP	20,000
33	Const: of katcha Road Nain Sukh to Kohoon Harori	0.2	28/04/2017	6 months	WIP	20,000

34	Const: of Katcha Road Seri Malkan	0.2	28/04/2017	6 months	WIP	20,000
35	Const: of Link Road Morni Jagoori	0.1	28/04/2017	6 months	WIP	10,000
36	WSS Lami Patti Jagoori	0.1	28/04/2017	6 months	WIP	10,000
37	WSS BHU Jalgali to Khuee	0.1	28/04/2017	6 months	WIP	10,000
38	Rehabilitation of WSS Dhanai Battal	0.2	28/04/2017	6 months	WIP	20,000
39	WSS Landai Battal	0.1	28/04/2017	6 months	WIP	10,000
40	WSS Baan Khun	0.1	28/04/2017	6 months	WIP	10,000
41	WSS Shakoora Gali	0.1	28/04/2017	6 months	WIP	10,000
42	PCC Road Near rafqat Shah Bai bala	0.2	28/04/2017	6 months	WIP	20,000
43	PCC street battal Mandi Haji Riaz	0.1	28/04/2017	6 months	WIP	10,000
44	PCC street Dub Guldheri	0.15	28/04/2017	6 months	WIP	15,000
45	PCC street Moh: Kaar Battal	0.15	28/04/2017	6 months	WIP	15,000
46	PCC street Harrori Bala Haji Maskeen	0.1	28/04/2017	6 months	WIP	10,000
47	PCC street Sultanabad Jagori	0.1	28/04/2017	6 months	WIP	10,000
48	Const: of path Sangar Battal	0.1	28/04/2017	6 months	WIP	10,000
49	05 No.s Wells at UC Battal	0.5	28/04/2017	6 months	WIP	50,000
50	03 Nos. HPs at UC Battal	0.2	28/04/2017	6 months	WIP	20,000
51	Const: of Road Chaja Banda (DN)	0.5	28/04/2017	6 months	WIP	50,000
52	Pav: of Rd Munawr Barra Potha (DN)	0.15	28/04/2017	6 months	WIP	15,000
53	PCC street Masjid Maira (DN)	0.15	28/04/2017	6 months	WIP	15,000
54	PCC Main road to HO Pervez nr Jamil Awan H (DN)	0.2	28/04/2017	6 months	WIP	20,000
55	Katcha Road Teraa To hafiz abad	0.3	28/04/2017	6 months	WIP	30,000
56	PCC road Charch	0.3	28/04/2017	6 months	WIP	30,000
57	PCC approach road Hussan Phase-I	0.2	28/04/2017	6 months	WIP	20,000

58	PCC road Dilawar Khan Thethat	0.2	28/04/2017	6 months	WIP	20,000
59	PCC road M.Naeem Khan Mitheyal	0.25	28/04/2017	6 months	WIP	25,000
60	PCC road M.Rafiq Muhwaleya	0.2	28/04/2017	6 months	WIP	20,000
61	PCC road Chandi Chowk to Ziarat Mohaian	0.2	28/04/2017	6 months	WIP	20,000
62	PCC Maheya Road Colour Katha	0.25	28/04/2017	6 months	WIP	25,000
63	1 No. HP Isahak Dootal	0.1	28/04/2017	6 months	WIP	10,000
64	PCC road Kalyal Oghra Phase-I	0.2	28/04/2017	6 months	WIP	20,000
65	PCC road Basti Darzeya Oghra	0.2	28/04/2017	6 months	WIP	20,000
66	PCC road Shakot Oghra	0.2	28/04/2017	6 months	WIP	20,000
67	Hp Ejaz Basla	0.1	28/04/2017	6 months	WIP	10,000
68	PCC Road Abdul Akbar & Fazal Shah tranwra	0.2	28/04/2017	6 months	WIP	20,000
69	PCC Road/street C/O Naheem Khan & Bashir	0.8	28/04/2017	6 months	WIP	80,000
70	PCC street Abbas Khan and Khawas Khan rashida	0.2	28/04/2017	6 months	WIP	20,000
71	Sewerage Line Rehmzab Saeedia Rashida	0.2	28/04/2017	6 months	WIP	20,000
72	Sewerage Line Moh: Basti Khail Nawansher	0.2	28/04/2017	6 months	WIP	20,000
73	Shingle Road Thaian Kolaka to Knotri	0.2	28/04/2017	6 months	WIP	20,000
74	Sewerage Line and PCC Ghazikot from Ho Nuaman Shah Moh: Darman (DN)	0.3	28/04/2017	6 months	WIP	30,000
75	PCC Ghazikot C/O Shaukat (DN)	0.3	28/04/2017	6 months	WIP	30,000

76	PCC street from Shop of Shahid to HO Ejaz Amjad, Raja Town Ghazikot C/O Ejaz Sb (DN)	0.3	28/04/2017	6 months	WIP	30,000
77	Pav: of road Lodhian road Haryal nr shop malik Nawaz	0.5	28/04/2017	6 months	WIP	50,000
78	Pav: of road Phagal Banda, Haryala nera shop of haji Shabir	0.4	28/04/2017	6 months	WIP	40,000
79	Pav: of street Jaraid colony Haryala C/O Imran Ahmed	0.2	28/04/2017	6 months	WIP	20,000
80	Pav: of street Lower Nakka C/O M. Shabir Haryala	0.15	28/04/2017	6 months	WIP	15,000
81	HP at Char C/O Pervez Sb	0.1	28/04/2017	6 months	WIP	10,000
82	HP at Basti Tatora Chakiah	0.1	28/04/2017	6 months	WIP	10,000
83	Pav: of street Muhammad Niaz Basti Doraha Chikiah	0.15	28/04/2017	6 months	WIP	15,000
84	HP C/O Sadaqat Doraha Chikia	0.1	28/04/2017	6 months	WIP	10,000
85	Pav: of street master Aurangzeb Chakia	0.15	28/04/2017	6 months	WIP	15,000
86	HP Malik Saeed Doraha Chakia	0.1	28/04/2017	6 months	WIP	10,000
87	Pav: of Link road near GPS Khushala	0.4	28/04/2017	6 months	WIP	40,000
88	pav: of street near Township Hassan Abad Ghazikot C/O Malik Arshid javed	0.2	28/04/2017	6 months	WIP	20,000
89	Const: of Culvert basti Buzdar Data	0.15	28/04/2017	6 months	WIP	15,000
90	WSS & Wells/HPs UC Dhodial	1	28/04/2017	6 months	WIP	100,000
91	Pav: of streets surrounding area of	1	28/04/2017	6 months	WIP	100,000

	UC Dhodial					
92	PCC Road Upper Baghalchar Gali to Moh: Saiydan	0.6	28/04/2017	6 months	WIP	60,000
93	PCC Road Jabbi Haider Shah	0.4	28/04/2017	6 months	WIP	40,000
94	PCC Road Kangar Naka to Klung Nala	0.4	28/04/2017	6 months	WIP	40,000
95	Drainage of Water Culvert (205 ft/3.5 ft) (length 300 ft) and 300 ft PCC Road Johni house to Nala Naral	0.85	28/04/2017	6 months	WIP	85,000
96	Sewe Line St: Kangar from Babu Zulfiqar house to St: Darmiani Masjid to Masjid Umer Majid house	0.55	28/04/2017	6 months	WIP	55,000
97	Protection Wall Batsing near Mushtaq house	0.2	28/04/2017	6 months	WIP	20,000
98	Rehabilitation of Phurrha Road	0.2	28/04/2017	6 months	WIP	20,000
99	PCC street at Village Nokot	0.2	28/04/2017	6 months	WIP	20,000
100	Rehabilitation of WSS Lower Shah Hoter	0.2	28/04/2017	6 months	WIP	20,000
101	Rehabilitation of WSS Lower Hassa	0.2	28/04/2017	6 months	WIP	20,000
102	Rehabilitation of WSS Qadirabad	0.4	28/04/2017	6 months	WIP	40,000
103	Rehabilitation of WSS Liprosi Moh: Qadirabad	0.3	28/04/2017	6 months	WIP	30,000
104	Rehabilitation of WSS Upper Shahhoter	0.3	28/04/2017	6 months	WIP	30,000
105	Rehabilitation of WSS Dehri	0.5	28/04/2017	6 months	WIP	50,000
106	WSS 04 Nos. of Wells in UC Garlat	0.7	28/04/2017	6 months	WIP	70,000
107	Const: of road from	1	28/04/2017	6 months	WIP	100,000

	darmiana Manna to Paya Ghanool					
108	Const: of Nallian Dubrian Road	0.5	28/04/2017	6 months	WIP	50,000
109	Const: Road from Arban to Khait Bhagian	0.4	28/04/2017	6 months	WIP	40,000
110	Cosnt: Eadgah/Jinazagah village Upper Kholian	0.2	28/04/2017	6 months	WIP	20,000
111	Const: of road Jigdar Sangra	0.3	28/04/2017	6 months	WIP	30,000
112	Const: of R/Wall Dubrian to nakka road C/O Mian Abur Rashid Dibrian	0.3	28/04/2017	6 months	WIP	30,000
113	WSS Kalsan Sangar	0.3	28/04/2017	6 months	WIP	30,000
114	PCC Road Mizar Sharif Maswal	0.4	28/04/2017	6 months	WIP	40,000
115	PCC Road Riaz Khan Basti Pano Dheri	0.3	28/04/2017	6 months	WIP	30,000
116	PCC Road Wazir Abad Basti Pano	0.2	28/04/2017	6 months	WIP	20,000
117	PCC Road Bajra Dahr Pano	0.2	28/04/2017	6 months	WIP	20,000
118	PCC Road Rehman Abad Bherkund	0.3	28/04/2017	6 months	WIP	30,000
119	PCC street Dabbi Mari Shahwali	0.1	28/04/2017	6 months	WIP	10,000
120	PCC street mari Shahwali (Member Maira)	0.15	28/04/2017	6 months	WIP	15,000
121	PCC street Kanait Hamsharian	0.2	28/04/2017	6 months	WIP	20,000
122	PCC street Jia Maira	0.3	28/04/2017	6 months	WIP	30,000
123	PCC streets Bherkund	0.5	28/04/2017	6 months	WIP	50,000
124	PCC street Pano Dheri Wajid Shah	0.15	28/04/2017	6 months	WIP	15,000
125	Construction of New Road at	0.2	28/04/2017	6 months	WIP	20,000



	Timber Kholah					
126	Const: of Road Langan to Jabri	0.3	28/04/2017	6 months	WIP	30,000
127	WSS Mohrian to Tongri	0.4	28/04/2017	6 months	WIP	40,000
128	WSS Sangan to Ban Khaori	0.3	28/04/2017	6 months	WIP	30,000
129	Link Road Pandheri	0.5	28/04/2017	6 months	WIP	50,000
130	Link Road Maranrhan	0.25	28/04/2017	6 months	WIP	25,000
131	Const: of Road Bari to Bela Baggar GPS	0.3	28/04/2017	6 months	WIP	30,000
132	Rehabilitation of WSS Kund Abid Shah	0.2	28/04/2017	6 months	WIP	20,000
133	Const: of Path Ban to Magri	0.2	28/04/2017	6 months	WIP	20,000
134	Const: of Path Mangial near Dilbar house	0.2	28/04/2017	6 months	WIP	20,000
135	WSS Dana to Bhariya	0.35	28/04/2017	6 months	WIP	35,000
136	WSS Chupra Sthan Gali	0.6	28/04/2017	6 months	WIP	60,000
137	WSS Gul maira VC Balimang	0.45	28/04/2017	6 months	WIP	45,000
138	PCC Road Hilkot to Saeed Abad	0.55	28/04/2017	6 months	WIP	55,000
139	14 Nos. Wells in UC Ichrian	2	28/04/2017	6 months	WIP	200,000
140	Pav: of Road/street at Gandhian	0.6	28/04/2017	6 months	WIP	60,000
141	Rehabilitation of WSS Jabori	0.3	28/04/2017	6 months	WIP	30,000
142	PCC street Jabori	0.2	28/04/2017	6 months	WIP	20,000
143	Rehabilitation Nala Jabori Garbi	0.3	28/04/2017	6 months	WIP	30,000
144	WSS Chela Bagh	0.7	28/04/2017	6 months	WIP	70,000
145	PCC street Kore Baffa	0.2	28/04/2017	6 months	WIP	20,000
146	PCC street at Balkay Payeen	0.4	28/04/2017	6 months	WIP	40,000
147	PCC street at Balkay Bala	0.4	28/04/2017	6 months	WIP	40,000
148	PCC Steets Chanja	0.3	28/04/2017	6 months	WIP	30,000

149	HP Uc Jaloo	0.2	28/04/2017	6 months	WIP	20,000
150	Const: of katcha Road Ismail Kasi to Kian Maidan VC Darmiana Gran	0.3	28/04/2017	6 months	WIP	30,000
151	Footpath Tanger to bassian Vc Patan dass	0.2	28/04/2017	6 months	WIP	20,000
152	Rehabilitation of Road from Main Road to Upper Aglagran HO of Hamayun Shah VC Agla Gran	0.5	28/04/2017	6 months	WIP	50,000
153	Link Road Pichla pagal	0.1	28/04/2017	6 months	WIP	10,000
154	Rehabilitation of Bridge Seri VC Rajwal	0.5	28/04/2017	6 months	WIP	50,000
155	DWSS Seri Bata Kundi Provision of HDP Pipe line 6" dia along-with Water tank 6x8 size	0.6	28/04/2017	6 months	WIP	60,000
156	Reh of Bridge Rawalkot for Basti Ismail, Jhag, Rawalkot VC Dhramiana Gran	0.25	28/04/2017	6 months	WIP	25,000
157	Irrigation Chennel Doail to Katha Chung Seri	0.35	28/04/2017	6 months	WIP	35,000
158	S/f of 16000 ft HDP pipe 2" with 6x8 W.Tank Phagal	0.3	28/04/2017	6 months	WIP	30,000
159	PCC Road Dak Bangla to Banni Karnol	0.4	28/04/2017	6 months	WIP	40,000
160	Proction wall Graveyard Mohallha Ghazi abd	0.2	28/04/2017	6 months	WIP	20,000
161	PCC Road Bela Boraj	0.2	28/04/2017	6 months	WIP	20,000
162	Rehablition of PCC road purana karnol	0.1	28/04/2017	6 months	WIP	10,000

163	WSS Kharain karnol Laqat & asif	0.15	28/04/2017	6 months	WIP	15,000
164	Const: of Road Moh: Sardar Akbar	0.2	28/04/2017	6 months	WIP	20,000
165	PCC Road Kangar Nakka to Danna Doga	0.15	28/04/2017	6 months	WIP	15,000
166	HP Abdur Reman Abbasi	0.1	28/04/2017	6 months	WIP	10,000
167	PCC street Moh: Raja Upper Jageer	0.3	28/04/2017	6 months	WIP	30,000
168	HP Haji Sher zaman Jageer	0.2	28/04/2017	6 months	WIP	20,000
169	Rehablition of WSS Pakain	0.15	28/04/2017	6 months	WIP	15,000
170	PCC Road Bandi Doga	0.2	28/04/2017	6 months	WIP	20,000
171	Pcc Road Pora to Bary	0.4	28/04/2017	6 months	WIP	40,000
172	WSs Moh Gos kunj	0.1	28/04/2017	6 months	WIP	10,000
173	PCC Road choki Khar abad	0.15	28/04/2017	6 months	WIP	15,000
174	2 HP Uc karniol	0.2	28/04/2017	6 months	WIP	20,000
175	PCC street Kanoi Chowk Bissian	0.15	28/04/2017	6 months	WIP	15,000
176	PCC road Moh Qasim	0.15	28/04/2017	6 months	WIP	15,000
177	PCC street & Sewerage Line Moh: Nawaz Khan Khail	0.25	28/04/2017	6 months	WIP	25,000
178	HP Shah (Charangada) C/O H-Nazeer	0.15	28/04/2017	6 months	WIP	15,000
179	WSS Kathai Moh: Pir Badshah	0.15	28/04/2017	6 months	WIP	15,000
180	PCC streets Tanoliabad C/O Asif Tanoli	0.15	28/04/2017	6 months	WIP	15,000
181	PCC road Moh: Jeedar Kathai	0.2	28/04/2017	6 months	WIP	20,000
182	PCC road & Streets Cham Kathai	0.3	28/04/2017	6 months	WIP	30,000
183	PCC road Rori Shah Baba Kathai	0.1	28/04/2017	6 months	WIP	10,000

184	Shingle road Moh: Dabani Kathai	0.3	28/04/2017	6 months	WIP	30,000
185	Pav: of streets & Sewerage Line Bela Sajdan	0.3	28/04/2017	6 months	WIP	30,000
186	Foot Path bohnja	0.2	28/04/2017	6 months	WIP	20,000
187	Foot path Dama	0.2	28/04/2017	6 months	WIP	20,000
188	PCC street Nian Paras	0.2	28/04/2017	6 months	WIP	20,000
189	Tangian Road Paras	0.2	28/04/2017	6 months	WIP	20,000
190	Check Dam	0.25	28/04/2017	6 months	WIP	25,000
191	PCC link Road maira Malikpur	0.4	28/04/2017	6 months	WIP	40,000
192	PCC Link Road Chansoor	0.4	28/04/2017	6 months	WIP	40,000
193	PCC link Road New Muradpur	0.3	28/04/2017	6 months	WIP	30,000
194	HPS/Wells Uc Mailk Pur	0.9	28/04/2017	6 months	WIP	90,000
195	PCC road Jathian Gujjar No. 1 (Ali Askar)	0.2	28/04/2017	6 months	WIP	20,000
196	PCC road Jathian Gujjar No. 2 (Maira)	0.2	28/04/2017	6 months	WIP	20,000
197	PCC road Moh: Dandi	0.3	28/04/2017	6 months	WIP	30,000
198	PCC road Moh: Ban Misal Khan	0.1	28/04/2017	6 months	WIP	10,000
199	PCC road Bhatkhoo	0.3	28/04/2017	6 months	WIP	30,000
200	PCC road Bar Tangay	0.3	28/04/2017	6 months	WIP	30,000
201	Water Tank Matkhawni	0.5	28/04/2017	6 months	WIP	50,000
202	Water Tank Chameri	0.5	28/04/2017	6 months	WIP	50,000
203	Water tank Batgran	0.5	28/04/2017	6 months	WIP	50,000
204	Well at Maloo Shaukatabad	0.1	28/04/2017	6 months	WIP	10,000
205	Ext: of WSS Phaldar	0.3	28/04/2017	6 months	WIP	30,000
206	05 Nos. HPs 03 Nos. Ghazikot & 02 Nos. Bared Bala	0.4	28/04/2017	6 months	WIP	40,000
207	PCC street Thara	0.4	28/04/2017	6 months	WIP	40,000

	Phase-I					
208	PCC Path near Masjid Bradar Miana	0.4	28/04/2017	6 months	WIP	40,000
209	Shingle Road & retaining Wall Sari	0.3	28/04/2017	6 months	WIP	30,000
210	PCC street Susal Gali	0.2	28/04/2017	6 months	WIP	20,000
211	PCC street Moh: Mubarak Zeb	0.15	28/04/2017	6 months	WIP	15,000
212	Protection Wall for Graveyard at Takkia	0.2	28/04/2017	6 months	WIP	20,000
213	Sewerage Line at Village Arbora	0.2	28/04/2017	6 months	WIP	20,000
214	Sewer Line at Madina Colony Oghi C/O Proff: Saeed	0.2	28/04/2017	6 months	WIP	20,000
215	Est: of WSS Kachrian Arbora	0.25	28/04/2017	6 months	WIP	25,000
216	PCC street at village Oghi c/o Habib	0.2	28/04/2017	6 months	WIP	20,000
217	PCC Road (Dehri)c/o Haji Muhammad Akbar	0.2	28/04/2017	6 months	WIP	20,000
218	Severage Muhallaha Bazargai c/o Zulfiqar	0.2	28/04/2017	6 months	WIP	20,000
219	PCC street Horgarh Seri	0.2	28/04/2017	6 months	WIP	20,000
220	PCC street Usman Baji Kiyarbai	0.2	28/04/2017	6 months	WIP	20,000
221	P/Wall basti Arshid Fojdara	0.2	28/04/2017	6 months	WIP	20,000
222	P/Wall basti Roch Ichrian	0.2	28/04/2017	6 months	WIP	20,000
223	Pav: of streets Shedan Village	0.2	28/04/2017	6 months	WIP	20,000
224	Pav: of streets Basti Sadhar Pakona	0.1	28/04/2017	6 months	WIP	10,000
225	Pav: of street jandar khamian	0.1	28/04/2017	6 months	WIP	10,000
226	Const: of streets Rarri	0.2	28/04/2017	6 months	WIP	20,000
227	PCC Road basti	0.2	28/04/2017	6 months	WIP	20,000

	Nawab Nawaz Khan Chachian					
228	Shingle Road Fojdara	0.3	28/04/2017	6 months	WIP	30,000
229	Pav: of streets Basti Salar Khan Jhangi	0.2	28/04/2017	6 months	WIP	20,000
230	PCC Road Basti Fayyaz Thathi	0.1	28/04/2017	6 months	WIP	10,000
231	PCC Road Sabba pull to Sabba	0.4	28/04/2017	6 months	WIP	40,000
232	PCC street Sachan Kalan (DN)	0.3	28/04/2017	6 months	WIP	30,000
233	Rehabilitation of WSS Barri Bandi	0.2	28/04/2017	6 months	WIP	20,000
234	Rehab of WSS Rajwal Ghulam Hussain Seri Kamashi	0.2	28/04/2017	6 months	WIP	20,000
235	Rehabilitation of WSS Maira	0.1	28/04/2017	6 months	WIP	10,000
236	Const: fo Foot Path Ameer sb Kallas Barri Bandi	0.1	28/04/2017	6 months	WIP	10,000
237	P/Wall Nimat Ali Khan Advocate	0.4	28/04/2017	6 months	WIP	40,000
238	P/Wall Awal Khan Nakka Kalan	0.2	28/04/2017	6 months	WIP	20,000
239	Const: of Stairs Khalid house Maira	0.1	28/04/2017	6 months	WIP	10,000
240	Const: of stairs Phanka Maira	0.1	28/04/2017	6 months	WIP	10,000
241	PCC Path Khan Baz Giar Sach	0.2	28/04/2017	6 months	WIP	20,000
242	Const: of Path Shabir Bela	0.1	28/04/2017	6 months	WIP	10,000
243	Graveyard from HO Sabir Shah to Purana Qabristan	0.4	28/04/2017	6 months	WIP	40,000
244	Const: of Stairs Kalas Nawaz Abad Main to Path Robi	0.3	28/04/2017	6 months	WIP	30,000
245	Path from Pano Galli to HO Dildar Khan Traik	0.2	28/04/2017	6 months	WIP	20,000
246	Const: of Path Bari	0.1	28/04/2017	6 months	WIP	10,000

247	Const: of PCC stairs Main Road to Lower Seri	0.3	28/04/2017	6 months	WIP	30,000
248	Const: of Road Trappi	0.2	28/04/2017	6 months	WIP	20,000
249	Const: of Road Tarbori	0.3	28/04/2017	6 months	WIP	30,000
250	WSS Cheed koregri	0.4	28/04/2017	6 months	WIP	40,000
251	WSS Seri Rathi	0.2	28/04/2017	6 months	WIP	20,000
252	WSS Bega	0.2	28/04/2017	6 months	WIP	20,000
253	W/pond Pakhar Khoi Sawan Maira c/o Shair Md (DN)	0.5	28/04/2017	6 months	WIP	50,000
254	Const: of Road Malookra Habibabad colony	0.4	28/04/2017	6 months	WIP	40,000
255	PCC road Maira Shahdoor Kangar Banda	0.4	28/04/2017	6 months	WIP	40,000
256	PCC road Bankot	0.4	28/04/2017	6 months	WIP	40,000
257	PCC road Kandi	0.3	28/04/2017	6 months	WIP	30,000
258	PCC road Dara Shamdharma	0.3	28/04/2017	6 months	WIP	30,000
259	PCC path Moh Saqib Sawti	0.2	28/04/2017	6 months	WIP	20,000
260	PCC STEEs Chujjar Syeden	0.2	28/04/2017	6 months	WIP	20,000
261	PCC Road Shmadhrara	0.3	28/04/2017	6 months	WIP	30,000
262	PCC banda Shamdhrar C/O sibir Swati	0.2	28/04/2017	6 months	WIP	20,000
263	Street ay Jaba Afzal Abad	0.2	28/04/2017	6 months	WIP	20,000
264	Rehabilitation of Water Tank & Pipe Line at Charr	0.4	28/04/2017	6 months	WIP	40,000
265	Street Tatar Seydan Upper & Lower Cham	0.5	28/04/2017	6 months	WIP	50,000
266	Const: of Water Tank Malik Pur (DN)	0.9	28/04/2017	6 months	WIP	90,000
267	PCC road Katvichar	1	28/04/2017	6 months	WIP	100,000
268	PCC & Rapiing	0.25	28/04/2017	6 months	WIP	25,000

	Link road Gulseri					
269	PCC streets and Drains Mohallah Andrasi Kotbhallah	0.45	28/04/2017	6 months	WIP	45,000
270	PCC road Patteka	1.2	28/04/2017	6 months	WIP	120,000
271	Rehab of PCC streets and Water Drains at Shohal	0.5	28/04/2017	6 months	WIP	50,000
272	PCC road Lower Kalish to Upper Kalish	0.4	28/04/2017	6 months	WIP	40,000
273	02 Nos. HPs at Shohal	0.2	28/04/2017	6 months	WIP	20,000
274	PCC road Hamayun Khan Zameeri	0.4	28/04/2017	6 months	WIP	40,000
275	PCC Link road Said Abad Shohal	0.3	28/04/2017	6 months	WIP	30,000
276	PC Link road Kobhallah Maidan Salak Abad	0.3	28/04/2017	6 months	WIP	30,000
277	Const: of Band for W/Channel Tanda	0.5	28/04/2017	6 months	WIP	50,000
278	Const: of Band for W/Channel Bajna	0.5	28/04/2017	6 months	WIP	50,000
279	cons of culvert at Ghafoor Jabri	0.3	28/04/2017	6 months	WIP	30,000
280	Pav: of Road/street Shinkiari near Iqra School zoo	0.2	28/04/2017	6 months	WIP	20,000
281	01 No. Well Khan Dheri near Asid house & 01 No. Well at Bidadi near Asif house	0.25	28/04/2017	6 months	WIP	25,000
282	S/Line Moh: Bara Dar Shinkiari Zahid h to M. Rafiq	0.15	28/04/2017	6 months	WIP	15,000
283	01 No. Well at Moh: Bara Dari Shinkiari	0.15	28/04/2017	6 months	WIP	15,000
284	01 No. Well at Ghafoor Jabri near Abmana house	0.15	28/04/2017	6 months	WIP	15,000
285	Pav: of street at Ghafoor Jabri	0.1	28/04/2017	6 months	WIP	10,000



	AbRasheed h M. Farid					
286	PCC street Moh: Baghi Dahari Safeda (Waheed house)	0.15	28/04/2017	6 months	WIP	15,000
287	2 Nos. HPs Sheikh ul Garhi from Shakeel Khan	0.2	28/04/2017	6 months	WIP	20,000
288	Safety Wall Baghi Dahari Safeda Sohail Khan	0.25	28/04/2017	6 months	WIP	25,000
289	1 No. HP Haad Bandi Mubarak hopuse	0.1	28/04/2017	6 months	WIP	10,000
290	Katcha road Gali Lissan to Dhana from Ishtiaq	0.3	28/04/2017	6 months	WIP	30,000
291	Pav:st at Janbaz Colony C/O Zubair Councilor Ghazkot	0.5	28/04/2017	6 months	WIP	50,000
292	Const: of culvert/PCC at Civil Veterinary Hospital Baffa Khurd UC Baffa	0.3	28/04/2017	6 months	WIP	30,000
293	PCC Landing & RCC Pillar Path at Bela Ghandian UC Inayat abad	0.6	28/04/2017	6 months	WIP	60,000
294	Sewerage Line near Farid Abad Baffa Khurd UC Baffa	0.2	28/04/2017	6 months	WIP	20,000
295	Pav: of street at Thundi Bheni C/O Pervez	0.1	28/04/2017	6 months	WIP	10,000
296	PCC & Sew Line Moh: Qayum Abad near Niaz House	0.1	28/04/2017	6 months	WIP	10,000
297	03 Nos. HPs at Talehala Phulra	0.3	28/04/2017	6 months	WIP	30,000
298	PCC street at Talehala Phulra	0.19	28/04/2017	6 months	WIP	19,000
299	01 No. HP at Phulra C/O Rafaqat	0.1	28/04/2017	6 months	WIP	10,000

300	PCC street at Phulra C/O M.Javed near GGPS	0.1	28/04/2017	6 months	WIP	10,000
301	01 No. HP at Phulra C/O M.Bashir	0.1	28/04/2017	6 months	WIP	10,000
302	PCC Rd Toheed Abad C/O Dr. Mukhtiar UC Man Deh	0.3	28/04/2017	6 months	WIP	30,000
303	HP Thakra Ghreeb Abad UC Mansehra Deh	0.1	28/04/2017	6 months	WIP	10,000
304	HP at Thakra Hasan Abad UC Mansehra Deh	0.1	28/04/2017	6 months	WIP	10,000
305	HP Gujra Gai Karkala UC Mansehra Deh	0.1	28/04/2017	6 months	WIP	10,000
306	HP at Karkala UC Mansehra Deh	0.1	28/04/2017	6 months	WIP	10,000
307	HP at Alai Colony Batdarian UC Mansehra Deh	0.1	28/04/2017	6 months	WIP	10,000
308	HP at Thakra Basti Sikandar UC Mansehra Deh	0.1	28/04/2017	6 months	WIP	10,000
309	HP at Dard Quama Abad UC Mansehra Deh	0.1	28/04/2017	6 months	WIP	10,000
310	HP naer Haji Ashraf Jandar Banda	0.15	28/04/2017	6 months	WIP	15,000
311	HP Sarwar Abad Chanai Mansehra	0.15	28/04/2017	6 months	WIP	15,000
312	Need of Montisorry Material in Traida	0.15	28/04/2017	6 months	WIP	15,000
313	Need of HP in Khala Khan Swati Noghazi	0.15	28/04/2017	6 months	WIP	15,000
314	Const: of Street Sarwar Abad Channai	0.15	28/04/2017	6 months	WIP	15,000
315	HP near Haji Ashraf Jandar Banda	0.15	28/04/2017	6 months	WIP	15,000
316	PCC link Road Range Quarter to	0.6	28/04/2017	6 months	WIP	60,000

	Saba Afzal Abad					
317	Pav: of Road/street Shafat Gul house to Afzal Abad	0.2	28/04/2017	6 months	WIP	20,000
318	02 No. wells Waheed Khan & M Pervez Afzal Abad	0.3	28/04/2017	6 months	WIP	30,000
319	HP Shaukatabad	0.1	28/04/2017	6 months	WIP	10,000
320	HP Lambi Dheri	0.1	28/04/2017	6 months	WIP	10,000
321	Waiting Shed in Afzalabad	0.7	28/04/2017	6 months	WIP	70,000
322	PCC Road Char Carry Stop to Awal Khan house	0.5	28/04/2017	6 months	WIP	50,000
323	PCC road Bartangay	0.2	28/04/2017	6 months	WIP	20,000
324	Sewerage Line Bela Ghulamjan	0.3	28/04/2017	6 months	WIP	30,000
325	Shingle road Chaulandrian	0.5	28/04/2017	6 months	WIP	50,000
326	PCC Road Dumkacha	0.2	28/04/2017	6 months	WIP	20,000
327	PCC Road Moh: Nalakat Butsingh	0.2	28/04/2017	6 months	WIP	20,000
328	S/Line HO Dr. Mohd Riaz to HO Mohd Savd (GHA)	0.2	28/04/2017	6 months	WIP	20,000
329	Const: of P/Wall near HO Mohd Altaf Forest Quarter	0.2	28/04/2017	6 months	WIP	20,000
330	Rehabilitation of PCC Road Lower Palyani	0.2	28/04/2017	6 months	WIP	20,000
331	Cost: of PCC link road from MNJ road to School of quality education school Reerh	0.2	28/04/2017	6 months	WIP	20,000
332	Const: of PCC Link road from near HO Mohd Naveed to Abadi Mohd Ayub Parla Attershisha	0.5	28/04/2017	6 months	WIP	50,000
333	PCC Link road from the HO Mohd Hassan to HO Mohd	0.3	28/04/2017	6 months	WIP	30,000

	Amjid Attershisha					
334	Pav: of Road/street Jambah C/O Raja Nawaz	0.3	28/04/2017	6 months	WIP	30,000
335	01 No. Well at Churli Eidgah Baffa	0.2	28/04/2017	6 months	WIP	20,000
336	Pav: of Road/street Moh: Argoshal Shinkiri	0.3	28/04/2017	6 months	WIP	30,000
337	01 No. Well at Geerwal C/O Muhammad Jeaved Advocate (Chage with C/O Shahzad Hamsherian)	0.2	28/04/2017	6 months	WIP	20,000
338	01 No. HP at Kharar maira Kotkay UC Labarkot M.Hanif S/O Idrees R/O kaghan	0.1	28/04/2017	6 months	WIP	10,000
339	Sewerage Line from Guldras HO to main Sewerage line near GHSS boys Baffa Kalan Baffa	0.3	28/04/2017	6 months	WIP	30,000
340	Pav: of street at Khawajgan C/O Eng Shafiq	0.2	28/04/2017	6 months	WIP	20,000
341	Const: of Sewer Line from HO Main Nadi Baffa Kalan	0.2	28/04/2017	6 months	WIP	20,000
342	street Shahjahan HO to M.Asharaf house UC Inyatabad	0.2	28/04/2017	6 months	WIP	20,000
343	Spical Repair to D C House District Manshera	1	28/04/2017	6 months	WIP	100,000
344	Spical Repair to District Nazim Office Manshera	1	28/04/2017	6 months	WIP	100,000
345	Spical Repair to ADC House & AC District Manshera	1	28/04/2017	6 months	WIP	100,000
346	Renevontion/M&Repair to District	1	28/04/2017	6 months	WIP	100,000

	Nazim, Naib Nazim/AD LG&RDD Office District Manshera					
347	M&Repair & Electifaction & repar of District office F/P& Repair of Office UPS Palnning section	0.3	28/04/2017	6 months	WIP	30,000
	<b>Total</b>	<b>100.25</b>				<b>10,025,000</b>

**Annex-21**

**Para 1.4.2.6**

**Detail of Scheme**

<b>S.No.</b>	<b>Name of project</b>	<b>E/cost</b>	<b>Expenditure</b>
1	PCC Road/street N/HO of Zubair Phagla Lundai	0.200	0.190
2	PCC Road Jaba C/O Mian Ulfat Jaba	0.200	0.190
3	PCC Road Quadrat Basti Phagla	0.100	0.095
4	WSS Attershisha C/O Shoukat	0.310	0
5	Imp: of Water tank C/O Sardar Javed Iqbal	0.200	0.190
6	WSS Gudwai Jaba	0.200	0.190
7	Boundary Wall Ghazi Baba Graveyard Phagla	0.200	0.100
8	PCC street N/H Tasawar Shah Arabkhan	0.100	0.095
9	Boundary Wall Main Graveyard Phagla	0.200	0.200
10	PCC Road Khait Jaba	0.200	0.200
11	PCC Road New Basti Lundai Phagla	0.200	0.200
12	PCC street Pander C/O Munshi Kaka	0.100	0.100
13	PCC street Brady C/O Babu Mustafa	0.100	0.100
14	PCC Road N/H Sardar Abid Jaba	0.200	0.200
15	HPs/Wells in Different Areas of UC Attershisha	0.490	0.490
16	PCC Road Kulharay Sharqi	0.600	0.540
17	Ext: of Pipe for WSS at UC Baffa	0.500	0
18	PCC Eidgah Road	0.400	0.360
19	PCC Damara Road	0.500	0.450
20	PCC Chorlehi Road	0.500	0.450
21	PCC Road Nokhara Baffa Mera C/O Sardar Anwar (DN)	0.800	0.720
22	PCC Road/street Katha to Gali Karmi	0.300	0.234
23	PCC Road/street Jabba Kassi to Madina Masjid Shohal	0.200	0.156
24	Const: of Nala Bilyani Balakot Shaheen sb house	0.300	0.234
25	Const: of Katcha Road Tottar Mor to Manno	0.500	0.390
26	Protection Band Shohal Najaf Khan	0.500	0.390
27	Protection Band Liaqatabad	0.200	0.156
28	Protection band Podeena Bela	0.400	0.272
29	Protection band Jalora near Tariq Khan house	0.400	0.272
30	Protection Band Beta Satbani	0.200	0.136
31	Repair of water Tank jalora	0.400	0.272
32	Repair of water Tank/WSS at Dhari Balakot	0.400	0.272
33	PCC road Banpora UC Balakot (DN)	0.500	0.340
34	PCC road village Shugli Major Naeem Iqbal	0.200	0.180
35	Extension Katcha road Chatta Karram Road	0.600	0.468
36	Const: of Road Gali to Kandari Karmang payeen	0.200	0.180

37	PCC Road Tornara Karmang Bala	0.200	0.180
38	Const: of Katcha Road Seri Malkan	0.200	0.180
39	Const: of Link Road Morni Jagoori	0.100	0.090
40	WSS Lami Patti Jagoori	0.100	0.090
41	WSS BHU Jalgali to Khuee	0.100	0.090
42	Rehabilitation of WSS Dhanai Battal	0.200	0.090
43	WSS Baan Khun	0.100	0.090
44	WSS Shakoorra Gali	0.100	0.090
45	PCC street battal Mandi Haji Riaz	0.100	0.090
46	PCC street Dub Guldheri	0.150	0.134
47	PCC street Harrori Bala Haji Maskeen	0.100	0.090
48	PCC street Sultanabad Jagori	0.100	0.090
49	Const: of path Sangar Battal	0.100	0.090
50	05 No.s Wells at UC Battal	0.500	0.450
51	03 Nos. HPs at UC Battal	0.200	0.180
52	Const: of Road Chaja Banda (DN)	0.500	0.350
53	Pav: of Road Munawar Barra Potha (DN)	0.150	0.140
54	PCC street Masjid Maira (DN)	0.150	0.140
55	PCC road Main road to HO Pervez near Jamil Awan House (DN)	0.200	0.180
56	Katcha Road Teraa To hafiz abad	0.300	0
57	PCC road Charch	0.300	0.235
58	PCC Road/street Zahidabad Norang Shah	0.200	0.140
59	PCC Road trawara Cham Bala C/O Asharaf Khan	0.800	0.375
60	HPs/Wells in different areas of UC Belian	0.700	0.442
61	PCC Road Abdul Akbar & Fazal Shah tranwra	0.200	0.180
62	PCC street Mohd & Abbas Khan and Khawas Khan rashida	0.200	0.180
63	PCC Road Basala	0.300	0.270
64	Rehabilitation of WSS Talongri Rathi	0.200	0.173
65	WSS Upper Phulwari	0.400	0.360
66	WSS Khorl Murghi	0.700	0.630
67	Katcha Road N/H/O Bad Bhogermang	0.100	0.090
68	Const: of Katcha Road Bagh to Qammar Ali Bhogarmang	0.250	0.207
69	Const: of Road Chitta Batta Makhan Mohri	0.400	0.331
70	WSS Drek	0.150	0.124
71	WSS Seri Rathi	0.500	0.408
72	Const: of road Dadar (DN)	0.200	0.166
73	Water Tank/WSS for Village Basala (DN)	0.400	0.331
74	HP near HO M.Asalam & M.Waheed Moh: Sirajia	0.150	0.150
75	PaV; of street in Moh: Gulab Abad	0.150	0.150
76	800 rft (1.5 Pipeline) WSS Akbar Abad Up to HO Raja Nisar Sahib	0.200	0.200
77	Pav: of street HO Javed to Tandoor Masjid Moh: Kangar	0.300	0.300
78	PCC Road Bai Pass to Mohri	0.300	0.270

79	PCC Road/Sewerage Noor Pur Road	0.300	0.270
80	PCC road Main Road Nogazzi	0.400	0.360
81	PCC street Killa de Kassi	0.200	0.180
82	Sewerage/PCC street Amjid Nogazzi	0.200	0.180
83	PCC st/PWall nr PlotProf Habib-ur-Rehman Moh: Sain Abad Mansehra (DN)	0.200	0.180
84	Sewerage/PCC Bhoot Khatta to Masjid Mutarian	0.500	0.445
85	PCC street C/O Sardar Sajjad Aziz Abad	0.200	0.178
86	Sewerage/PCCstreet Haji Sattar house Channai	0.150	0.134
87	PCC street Masood sab Upper Jabri	0.200	0.178
88	Sewerage/PCC street C/O Arshad Jan Jabri	0.250	0.089
89	Sewerage/PCC street C/O Abid Jabri	0.200	0.178
90	Sewerage/PCC street C/O Javed Asifabad Nogazzi	0.100	0.089
91	Const: of Shingle Road Lunny Carry	0.200	0.180
92	Const: of Road & Wall and PCC Dolarian	0.200	0.180
93	PCC Road Tarmang	0.300	0.270
94	PCC Road Old Darband Sarra to Dokani	0.300	0.270
95	PCC street Ghar Bala	0.200	0.180
96	PCC street Dokani	0.300	0.270
97	PCC street Ghar Khurd	0.100	0.098
98	PCC street Mehran Kalan	0.150	0.147
99	PCC street Mehran Khurd	0.150	0.147
100	PCC street Chappar	0.200	0.196
101	PCC street Gamian Seri	0.100	0.098
102	PCC street Bagwai	0.200	0.196
103	PCC street Kiara	0.100	0.098
104	PCC street Shundgran maira	0.200	0.196
105	PCC road Sarra Bala	0.300	0.294
106	S/Line and PCC Ghazikot from Ho Nuaman Moh: Darman (DN)	0.300	0.224
107	PCC Ghazikot C/O Shaukat (DN)	0.300	0.157
108	PCC st fm Shahid shop to Ho Ejaz Amjad, Raja Town Ghzikot c/o Ejaz (DN)	0.300	0.270
109	Pav: of road Lodhian road Haryal near shop of malik Nawaz	0.500	0.450
110	Pav: of street Jaraid colony Haryala C/O Imran Ahmed	0.200	0.180
111	Pav: of street Lower Nakka C/O Muhammad Shabir Haryala	0.150	0.140
112	HP at Char C/O Pervez Sb	0.100	0.090
113	HP at Basti Tatora Chakiah	0.100	0.083
114	Pav: of street Muhammad Niaz Basti Doraha Chikiah	0.150	0.140
115	HP C/O Sadaqat Doraha Chikia	0.100	0.082
116	Pav: of street master Aurangzeb Chakia	0.150	0.140
117	HP Malik Saeed Doraha Chakia	0.100	0.090
118	Pav: of Link road near GPS Khushala	0.400	0.360
119	pav: of st: nr Township Hassan Abad Ghazikot C/O Malik	0.200	0.180



	Arshid javed		
120	Sewerage Line/Gatar Line Dhidial	0.500	0.414
121	Const: of Iron Sheet roof over Jinazagah near Kahoo Wali Ziarat UC City No. 1 Neighbourhood Council Khan Bhadur Mansehra	1.000	0.827
122	PCC stt/Path & S/Line Sher Afzal house to Masjid Kalagay UC Dilbori (DN)	0.400	0.384
123	PCC street Ateeran	0.500	0.472
124	Ext: & Rehabilitation of WSS Jiskot	0.500	0.472
125	Well at Village Ghanin C/O Subidar Siraj Khan S/O Sher Ali Khan along-with Ejector Motor (DN)	0.200	0.192
126	PCC Road Beerbat	0.200	0.190
127	PCC Road Machai	0.200	0.190
128	Wells/HPs at different location of UC Dilbori	0.400	0.380
129	Wss Ghanin	0.200	0.190
130	PCC Road Moh Jamroz khan Dilbori	0.200	0.190
131	Ext & Reprinig of WSS Gul Dheri	0.300	0.285
132	PCC Road Jabbi Haider Shah	0.400	0.360
133	PCC Road Kangar Naka to Klung Nala	0.400	0.360
134	Drainage of Water Culvert (205 ft/3.5 ft) (length 300 ft) and 300 ft PCC Road Johni house to Nala Naral	0.850	0.590
135	Seweraeg Line Mohallah Kangar from Babu Zulfiqar house to Mohallah Darmiani Masjid to Masjid Umer Majid house	0.550	0.332
136	Rehabilitation of WSS Lower Hassa	0.200	0.180
137	Rehabilitation of WSS Qadirabad	0.400	0.360
138	Rehabilitation of WSS Liprosi Moh: Qadirabad	0.300	0.260
139	Rehabilitation of WSS Upper Shahhoter	0.300	0.270
140	Const: of Nallian Dubrian Road	0.500	0.310
141	Const: of road Jigdar Sangra	0.300	0.233
142	PCC Road Mizar Sharif Maswal	0.400	0.360
143	PCC Road Riaz Khan Basti Pano Dheri	0.300	0.270
144	PCC Road Wazir Abad Basti Pano	0.200	0.180
145	PCC Road Rehman Abad Bherkund	0.300	0.027
146	PCC street Dabbi Mari Shahwali	0.100	0.090
147	PCC street Kanait Hamsharian	0.200	0.141
148	PCC street Jia Maira	0.300	0.270
149	PCC streets Bherkund	0.500	0.450
150	PCC street Pano Dheri Wajid Shah	0.150	0.135
151	Construction of New Road at Timber Kholah	0.200	0.180
152	Link Road Pandheri	0.500	0.365
153	WSS Chupra Sthan Gali	0.600	0.540
154	WSS Gul maira VC Balimang	0.450	0.405
155	PCC Road Hilkot to Saeed Abad	0.550	0.335
156	Const: of Road Masjid to Dana Dheri Nanberdan	0.400	0.360

157	Const: of Road Bela to Banda	0.400	0.360
158	PCC Road Malookra to Tarhadha	0.600	0.540
159	WSS Moh: Koh Hussain Ichrian	0.200	0.200
160	06 Nos. HPs at UC Ichrian	0.800	0.799
161	14 Nos. Wells in UC Ichrian	2.000	1.600
162	Pav: of Road/street at Gandhian	0.600	0.540
163	Pav: of Road/street at Lung Sharif	0.400	0.360
164	HPs/Wells in different areas of UC Inayatabad	0.600	0.540
165	Pav: of street Inayatabad maira	0.300	0.270
166	Pav: of street at Hafeez Bandi	0.500	0.450
167	Pav: of street Banda Piran Masoomabad Baffa Doraha Tootkay	0.600	0.540
168	PCC street Mehak Nursay to Muhammad house Gandhian (DN)	0.900	0.810
169	PCC/Retaining Wall Liaquat Saeed Road Chotta (DN)	0.900	0.900
170	Reparing of WSS Jabber Village	0.200	0.200
171	Retaining Wall Lassan Jabar (DN)	0.100	0.100
172	PCC road Chungari (DN)	0.500	0.340
173	Rehabilitation of WSS Panjool (DN)	0.400	0.272
174	WSS/PVC pipe Lindi Kund	0.300	0.012
175	Rehabilitation Knowdge Bridge	1.500	1.259
176	Janagahgah Boz Bela	0.500	0.420
177	Rehabilitation of WSS Jabori	0.300	0.240
178	PCC street Jabori	0.200	0.164
179	Rehabilitation Nala Jabori Garbi	0.300	0.200
180	Const: of Pulli at Debgran Sarrian	0.200	0.180
181	PCC street at Debgran	0.300	0.044
182	PCC street at Talian Di Kassi	0.400	0.005
183	PCC street at Lalo Bandi	0.200	0.180
184	PCC street at Bagh Bandi	0.200	0.180
185	PCC street Dadkot	0.200	0.180
186	HP Uc Jaloo	0.200	0.182
187	Rehabltion of WSS Pakain	0.150	0.135
188	WSs Moh Gos kunj	0.100	0.090
189	PCC street & Sewerage Line Moh: Nawaz Khan Khail	0.250	0.250
190	HP Shah (Charangada) C/O H-Nazeer	0.150	0.150
191	WSS Kathai Moh: Pir Badshah	0.150	0.150
192	PCC streets Tanoliabad C/O Asif Tanoli	0.150	0.150
193	PCC road Moh: Jeedar Kathai	0.200	0.200
194	PCC road & Streets Cham Kathai	0.300	0.300
195	PCC road Rori Shah Baba Kathai	0.100	0.100
196	Shingle road Moh: Dabani Kathai	0.300	0.300
197	Pav: of streets & Sewerage Line Bela Sajdan	0.300	0.300
198	Pav: of street & Sewerage Line Jathian Khan Khail	0.200	0.162

199	WSS Abbas Banda	0.300	0.243
200	WSS Kamran Moh: Dakhan	0.100	0.081
201	Shingle road Jabbi	0.900	0.729
202	PCC Road Gurda (DN)	0.500	0.405
203	Foot Path bohnja	0.200	0.166
204	Foot path Dama	0.200	0.166
205	PCC street Nian Paras	0.200	0.166
206	PCC street from Main road to house of Qari Ejaz karkala UC City No. 4	0.400	0.360
207	PCC street from Pochrian Chowk to Khata UC Shaukatabad	0.300	0.240
208	Well at Moh: Sahibzada UC Hamsherian	0.200	0.160
209	PCC street HO Khanizaman HO Hussain Moh: Nr Rashidabad UC Bherkund	0.300	0.270
210	Water tank Neel Batla UC Bandishungli	0.100	0.090
211	Rehabilitation of WSS from Changri to Jor Payeen & Const: of Water Tank Village Sangar UC Ghanool	0.300	0.270
212	Const: of PCC 2 streets of Dr. rafiq at Moh: Hussainabad UC Bherkund	0.200	0.180
213	Pcc road Lundian	0.500	0.500
214	Pcc road Bado Toheed Abad	0.500	0.500
215	Pcc road Shah khail Ghari	0.500	0.500
216	HPs/Wells at UC Labarkot Naeed Basis	0.500	0.500
217	11 HP Lassan Thakral (Gali Nakka, Narma)	1.100	1.099
218	PCC street House Muhammad Haneef (Ex-Councilor)	0.100	0.099
219	PCC road Sarfaraz (Bandi to Katha)	0.500	0.500
220	PCC street Adda to Duria Imran house (Morbaffa Kalan)	0.100	0.099
221	PCC street Azam House to Tanvir bandi	0.100	0.100
222	PCC street Rehmat Shah Khawari	0.100	0.099
223	PCC street Main Road (Khalid house to Sonyari Khawari)	0.500	0.440
224	PCC street Malik Shahid HO to Malik Zulfiqar Mangloor	0.100	0.088
225	2 Nos. HPs Malik Tahir and Malik Fazal rehman	0.300	0.264
226	Pav: of street at Main Road malik Faiz	0.100	0.088
227	PCC street Haneef house to Kargil house Lassan Thakral	0.500	0.440
228	PCC street M irfan house Rar	0.300	0.264
229	PCC street GHS Data to Ayyub house	0.200	0.176
230	PCC Link Road Banda Shaikhan	0.500	0.450
231	PCC street Karkar Sherpur	0.500	0.450
232	PCC street Malik saeed abad	0.400	0.360
233	PCC Link road Near Murad abd	0.500	0.450
234	PCC link Road maira Malikpur	0.400	0.400
235	PCC Link Road Chansoor	0.400	0.400
236	PCC link Road New Muradpur	0.300	0.300
237	HPS/Wells Uc Mailk Pur	0.900	0.900
238	Pav: of street/Sewerage Line Masjid Wasta Lohar Banda	0.400	0.360

239	HPs/Wells Different Location of District Mansehra (DN) Phase-I	2.000	1.800
240	HPs/Wells Different Location of District Mansehra (DN) Phase-II	2.000	1.800
241	HPs/Wells Different Location of District Mansehra (DN) Phase-III	2.000	1.800
242	PCC road near HO Rafaqat Shah Bai Bala UC Chattar Plain	0.200	0.199
243	PCC Main road to GGPS Narama	0.500	0.498
244	PCC street Mahtab to Javed house Khawari	0.100	0.098
245	04 Nos. HPs Bandi Morbaffa UC Lissan Thakral	0.400	0.398
246	WSS Moh: Rajaabad	1.100	0.990
247	PCC Road/street Cham Kathai	0.200	0.180
248	Water Tank Matkhawni	0.500	0.400
249	Water Tank Chameri	0.500	0.400
250	Water tank Batgran	0.500	0.400
251	WSS Nakka Hariala payeen	0.400	0.360
252	WSS & Water tank Khar Khandla	0.400	0.360
253	05 Nos. HPs at Noor Mohd Dara, Basti Zafran Baidra, Allah Ditta Dab Mansehra & Ganda Mansehra	0.400	0.250
254	shingle Road Gada	1.000	0.459
255	WSS Gada	0.500	0.390
256	Ext: of WSS Phaldar	0.300	0.252
257	05 Nos. HPs 03 Nos. Ghazikot & 02 Nos. Bared Bala	0.400	0.200
258	PCC street Susal Gali	0.200	0.158
259	Protection Wall for Graveyard at Takkia	0.200	0.158
260	Est: of WSS Kachrian Arbora	0.250	0
261	PCC street at village Oghi c/o Habib	0.200	0.180
262	WSS alongwith Water Tank Maira Amjid Ali	0.300	0.270
263	WSS Dakhan Baram Cher	0.100	0.090
264	WSS Gohter Anwar Gohtar	0.200	0.180
265	Earth Work/Leveling & PCC Road Nulla Khabal Maira Amjid Ali	0.500	0.450
266	PCC Road Afzala Barain Maira Amjid Ali C/O Munir	0.100	0.090
267	PCC Road Lundi Mandiar (Causeway) Nazar Islam Mandiar	0.400	0.360
268	01 No. Well/HP Basti Sattar Seran	0.100	0.100
269	01 No. Well/HP Basti Fareed Kot	0.100	0.100
270	01 No. Well/HP Basti Habib Ichrian	0.100	0.100
271	01 No. Well/HP Basti Yousaf Wasal Maira	0.100	0.100
272	01 No. Well/HP Basti Sajjad Rari	0.100	0.100
273	02 Nos. Wells/HPs at Village Sehtan	0.200	0.200
274	03 Nos. Wells/HPs at Village Jhangi	0.300	0.300
275	01 No. Well/HP at Tariq Thathi Khurd	0.100	0.100
276	02 Nos. Well/HPs Janda	0.200	0.200
277	01 Nos. Well/HP at Shadan Village	0.100	0.100

278	01 No. Well/HP at Village Jirian	0.100	0.100
279	02 Nos. Wells/HPs Janda Chanial	0.200	0.200
280	P/Wall basti Arshid Fojdara	0.200	0.180
281	P/Wall basti Roch Ichrian	0.200	0.165
282	Pav: of streets Shedan Village	0.200	0
283	Shingle Road Fojdara	0.300	0.270
284	PCC Road Galian to Thathi	0.300	0.299
285	Shingle Road Galian to daro	0.300	0.299
286	Shongle Road Hari Gali to Khorian Daliari	0.300	0.300
287	PCC Road Kund	0.300	0.007
288	PCC Road Chitta Ba	0.300	0.300
289	PCC Road Ichrian	0.300	0.300
290	PCC street Sachan Kalan (DN)	0.300	0.270
291	Rehabilitation of WSS Barri Bandi	0.200	0.180
292	Rehabilitation of WSS Rajwal Ghulam Hussain Seri Kamashi	0.200	0.180
293	Rehabilitation of WSS Maira	0.100	0.090
294	Const: fo Foot Path Ameer sb Kallas Barri Bandi	0.100	0.090
295	P/Wall Nimat Ali Khan Advocate	0.400	0.305
296	P/Wall Awal Khan Nakka Kalan	0.200	0.180
297	Const: of Stairs Khalid house Maira	0.100	0.090
298	Const: of stairs Phanka Maira	0.100	0.090
299	P/Wall Link road Patlang	0.400	0.360
300	Link road Ghot	0.400	0.360
301	P/Wall & sewerage Line Patlang Purani Masjid	0.300	0.270
302	PCC road Sarash maidan	0.400	0.370
303	P/Wall Reen C/O Shal Muqadam	0.100	0.090
304	Path Saedd Abad Mang C/O Mir Afzal	0.150	0.140
305	WSS Jegarn	0.400	0.360
306	WSS Bara Jabra to Jegarn	0.500	0.450
307	P/Wall Sirash	0.100	0.090
308	Path Kahith to Ghot	0.100	0.090
309	WSS Patlang Upper	0.150	0.140
310	Const: of Road Trappi	0.200	0.180
311	WSS Cheed koregri	0.400	0.290
312	WSS Seri Rathi	0.200	0.180
313	WSS Bega	0.200	0.180
314	Installtion of 17 Nos. Hand Pups in UC Sawan Maira	1.700	1.700
315	Const: of Road Malookra Habibabad colony	0.400	0.400
316	PCC road Maira Shahdoor Kangar Banda	0.400	0.400
317	PCC road Bankot	0.400	0.400
318	PCC road Kandi	0.300	0.300
319	PCC road Kandi	0.300	0.300
320	PCC path Moh Saqib Sawti	0.200	0.199

321	PCC Road Shmadhrara	0.300	0.294
322	PCC banda Shamdhrar C/O sabir Swati	0.200	0.198
323	Park construction Sokal	0.200	0.188
324	Bandee Yousif PCC	0.400	0.388
325	Iqbal Narra Darra PCC	0.100	0
326	Darra PCC Street	0.300	0.291
327	Street Pavment Khander Gran	0.200	0.194
328	Street Pavment Gulab Bandi	0.100	0.095
329	Water tank Khan Bhadur Bai Tootan	0.200	0.188
330	WSS MSQ Bara Pain Moh: Wali Muhammad	0.300	0.300
331	WSS Gali Darra	0.300	0.270
332	WSS Kori Darra Moh: Malik Aman	0.200	0.180
333	WSS Bandi	0.200	0.180
334	WSS Nazral Moh: Molvi	0.200	0.180
335	WSS Khand Gran Rehabilitationng Moh: Ashraf	0.300	0.270
336	Link Road Treda Afzal Abad (Saeed-ur-Rehman)	0.300	0.270
337	Link Road Mera Babral	0.250	0.224
338	Water Tank & Pipe Line for Bankot	0.300	0.270
339	Link Road/street Maira Babral	0.200	0.180
340	Link Road Katha Amlook	0.200	0.180
341	Sewerage Line Tatar	0.150	0.140
342	Leveling & Dressing of Greveyard Area at Paniali	0.200	0.180
343	Street New Abadi Shaukatabad	0.300	0.270
344	PCC road Katvichar	1.000	0.849
345	PCC & Raping Link road Gulseri	0.250	0.212
346	PCC streets and Drains Mohallah Andrasi Kotbhallah	0.450	0.382
347	PCC road Patteka	1.200	1.030
348	Rehabilitation of PCC streets and Water Drains at Shohal	0.500	0.460
349	PCC road Lower Kalish to Upper Kalish	0.400	0.355
350	02 Nos. HPs at Shohal	0.200	0
351	PCC road Hamayun Khan Zameeri	0.400	0.357
352	PCC Link road Said Abad Shohal	0.300	0.268
353	PC Link road Kobhallah Maidan Salak Abad	0.300	0.268
354	PCC road Bagah Phase-I	0.400	0.339
355	PCC road Sagdara Phase-I	0.650	0.551
356	PCC road Talhatta Eid Gah to Village Talhatta	0.650	0.551
357	Katcha road Upper Lunda Alam Din House	0.300	0.254
358	PCC road Upper Landa Moh: Rajgan	0.400	0.339
359	PCC road upper Batora Sofi Sobar Road	0.200	0.170
360	PCC road Jabi Sagdar Yousaf House	0.200	0.170
361	Pav: of street near house Haji Munir Balaig Bala	0.100	0.085
362	PCC Road Mujahidabad	0.400	0.360
363	Const: of Katcha Road Bajna Duday	0.200	0.180
364	Retaining Wall Lundai Bedadi C/O Umer Hayat (DN)	0.400	0.305

365	B/Wall Graveyard Makria Shinkiyari C/O Qazi Ghulam Nabi (DN)	0.200	0.180
366	PCC main to Ali Asghar house Gali Lissan Thakral	0.200	0.199
367	PCC street Main road to Sardar house Gali Lissan Thakral	0.100	0.099
368	PCC road Abdul Qadar Shah to Malik Javed house Lissan Thakral	0.300	0.299
369	PCC street Vhikeya Abdul Rashid house	0.100	0.099
370	2 Nos. HPs lal Shah and Ashraf Parati Lissan Thakral	0.100	0.099
371	PCC Link Road Pulli VC Jagir C/O Saeed MDC	0.500	0.497
372	PCC Road Gandhian Maira & 02 Nos. Pilli	0.200	0.199
373	Construction of well at Kalgan More Smailabad	0.300	0.295
374	Const: of Road Jalgali to Nanor VC Karmang Bala C/O Sardar Liaqat Yousaf	1.000	0.790
375	Pav: of st: at Main Janbaz Colny Ghazikot from Bilal Masjid to Onward	0.500	0.395
376	Pav: of street at Janbaz Colony C/O Zubair Councilor Ghazikot	0.500	0.450
377	Const: of culvert/PCC at Civil Veterinary Hospital Baffa Khurd UC Baf	0.300	0.270
378	PCC Landing and RCC Pillar Path at Bela Ghandian UC Inayatabad	0.600	0.540
379	Sewerage Line near Farid Abad Baffa Khurd UC Baffa	0.200	0.140
380	HP naer Haji Ashraf Jandar Banda	0.150	0.140
381	HP Sarwar Abad Chanai Mansehra	0.150	0.140
382	Need of Montisorry Material in Traida	0.150	0.140
383	Need of HP in Khala Khan Swati Noghazi	0.150	0.140
384	Const: of Street Sarwar Abad Channai	0.150	0.140
385	HP near Haji Ashraf Jandar Banda	0.150	0.140
386	PCC link Road Range Quarter to Saba Afzal Abad	0.600	0.540
387	Pav: of Road/street Shafat Gul house to Afzal Abad	0.200	0.180
388	02 No. wells Waheed Khan & Muhammad Pervez Afzal Abad	0.300	0.270
389	Waiting Shed in Afzalabad	0.700	0.550
390	PCC Road Char Carry Stop to Awal Khan house	0.500	0.450
391	WSS Charangada/Usmanabad	0.600	0.443
392	Shingle road Patian	1.300	0.959
393	Cost: of PCC link road MNJ road to School of quality education school Reerh	0.200	0.180
394	PCC Link road near HO Mohd Navid to Abadi Mohd Ayub Parla Attershisha	0.500	0.450
395	Const: of PCC Link road from HO M. Hassan to HO M. Amjid Attershisha	0.300	0.270
396	Pav: of Road/street Jambah C/O Raja Nawaz	0.300	0.270
397	Spical Repair to Deputy Commissioner House District	1.000	0.798

	Manshera		
398	Spical Repair to District Nazim Office District Manshera	1.000	0.668
399	Renevontion/M&Repair to District Nazim/District Naib Nazim/Assistant Director LG & RDD Office District Manshera	1.000	0.740
400	Maintance/Repair & Electifaction & repar of District office F/P& Repair of Office UPS Palning section	0.300	0.220
401	PCC STREETS C/O AJMAL KHAN	0.500	0.450
	Total	136.150	115.638



**Annex-22**  
**Para 1.4.2.7**

**Detail of BBlockade of funds**

S.No.	Name of project	Eastmated cost	Expenditure
1	PCC street Village Shoshni	0.400	0
2	PCC street Village Dhana	0.200	0
3	PCC road Village Neel Batlanari M.Yousaf	0.300	0
4	Katcha road Village Chakal Nazar Briver	0.300	0
5	PCC street Village Chamraci	0.200	0
6	Katcha road Vllage beer Batt to Daro Kar	0.200	0
7	Katch road Shuayee beerbat Jandar Khan	0.200	0
8	PCC street Village Shran	0.200	0
9	Const: of katcha Road Nain Sukh to Kohoon Harori	0.200	0
10	WSS Landai Battal	0.100	0
11	PCC Road Near rafqat Shah Bai bala	0.200	0
12	PCC street Moh: Kaar Battal	0.150	0
13	Katcha Road Teraa To hafiz abad	0.300	0
14	PCC approach road Hussan Phase-I	0.200	0
15	PCC road Dilawar Khan Thethat	0.200	0
16	PCC road M.Naeem Khan Mitheyal	0.250	0
17	PCC road M.Rafiq Muhwaleya	0.200	0
18	PCC road Chandi Chowk to Ziarat Mohaian	0.200	0
19	PCC Maheya Road Colour Katha	0.250	0
20	1 No. HP Isahak Dootal	0.100	0
21	PCC road Kalyal Oghra Phase-I	0.200	0
22	PCC road Basti Darzeya Oghra	0.200	0
23	PCC road Shakot Oghra	0.200	0
24	Hp Ejaz Basla	0.100	0
25	PCC Road/street C/O Naheem Khan & Bashir	0.800	0
26	Sewerage Line Rehmzab Saeedia Rashida	0.200	0
27	Sewerage Line Moh: Basti Khail Nawansher	0.200	0
28	Shingle Road Thaian Kolaka to Knotri	0.200	0
29	W/tank Moh Sain abad city No 1 Phakhal house /DC Resdince Manshera	<b>2.000</b>	0
30	Pav: of road Phagal Banda road Haryala nera shop of haji Shabir	0.400	0
31	Const: of Culvert basti Buzdar Data	0.150	0
32	WSS & Wells/HPs UC Dhodial	1.000	0
33	Pav: of streets surrounding area of UC Dhodial	1.000	0
34	Protection Wall Batsing near Mushtaq house	0.200	0
35	Rehabilitation of Phurrha Road	0.200	0

36	PCC street at Village Nokot	0.200	0
37	Rehabilitation of WSS Lower Shah Hoter	0.200	0
38	Rehabilitation of WSS Dehri	0.500	0
39	WSS 04 Nos. of Wells in UC Garlat	0.700	0
40	Const: of road from darmiana Manna to Paya Ghanool	1.000	0
41	Const: Road from Arban to Khait Bhagian	0.400	0
42	Cosnt: Eadgah/Jinazagah vllage Upper Kholian	0.200	0
43	Const: of R/Wall Dubrian to nakka road C/O Mian Abur Rashid Dibrian	0.300	0
44	WSS Kalsan Sangar	0.300	0
45	PCC street mari Shahwali (Member Maira)	0.150	0
46	Const: of Road Langan to Jabri	0.300	0
47	WSS Mohrian to Tongri	0.400	0
48	WSS Sangar to Ban Khaori	0.300	0
49	Link Road Maranrhan	0.250	0
50	Const: of Road Bari to Bela Baggar GPS	0.300	0
51	Rehabilitation of WSS Kund Abid Shah	0.200	0
52	Const: of Path Ban to Magri	0.200	0
53	Const: of Path Mangial near Dilbar house	0.200	0
54	WSS Dana to Bhariya	0.350	0
55	PCC street Kore Baffa	0.200	0
56	PCC street at Balkay Payeen	0.400	0
57	PCC street at Balkay Bala	0.400	0
58	PCC Steets Chanja	0.300	0
59	Const: of katcha Road Ismail Kasi to Kian Maidan VC Darmiana Gran	0.300	0
60	Footpath Tanger to bassian Vc Patan dass	0.200	0
61	Reh of Road Main to Upper Aglagran HO of Hamayun VC Agla Gran	0.500	0
62	Link Road Pichla pagal	0.100	0
63	Rehabilitation of Bridge Seri VC Rajwal	0.500	0
64	DWSS Seri Bata Kundi s/f of HDP Pipe 6" dia, Water tank 6x8 size	0.600	0
65	Reh Bridge Rawalkot for Basti Ismail, Jhag, Rawalkot VC Dhramiana G	0.250	0
66	Irrigation Chennel Doail to Katha Chung Seri	0.350	0
67	Provision of 16000 sft HDP pipe 2" with 6x8 Water Tank for Phagal	0.300	0
68	PCC Road Dak Bangla to Banni Karnol	0.400	0
69	Proction wall Graveyard Mohallha Ghazi abd	0.200	0
70	PCC Road Bela Boraj	0.200	0
71	Rehablition of PCC road purana karnol	0.100	0
72	WSS Kharain karnol Laqat & asif	0.150	0
73	Const: of Road Moh: Sardar Akbar	0.200	0

74	PCC Road Kangar Nakka to Danna Doga	0.150	0
75	HP Abdur Reman Abbasi	0.100	0
76	PCC street Moh: Raja Upper Jageer	0.300	0
77	HP Haji Sher zaman Jageer	0.200	0
78	PCC Road Bandi Doga	0.200	0
79	Pcc Road Pora to Bary	0.400	0
80	PCC Road choki Khar abad	0.150	0
81	2 HP Uc karniol	0.200	0
82	PCC street Kanoi Chowk Bissian	0.150	0
83	PCC road Moh Qasim	0.150	0
84	Irrigation Chennel Holer Gran kawai	0.500	0
85	Repair of road Chiihain in talnag	0.200	0
86	Widening of Road Paras to Logi	0.200	0
87	Tangian Road Paras	0.200	0
88	Check Dam	0.250	0
89	PCC road Jathian Gujjar No. 1 (Ali Askar)	0.200	0
90	PCC road Jathian Gujjar No. 2 (Maira)	0.200	0
91	PCC road Moh: Dandi	0.300	0
92	PCC road Moh: Ban Misal Khan	0.100	0
93	PCC road Bhatkhoo	0.300	0
94	PCC road Bar Tangay	0.300	0
95	PCC street Thara Phase-I	0.400	0
96	PCC Path near Masjid Bradar Miana	0.400	0
97	Shingle Road & retaining Wall Sari	0.300	0
98	PCC street Moh: Mubarak Zeb	0.150	0
99	Sewerage Line at Village Arbora	0.200	0
100	Sewerage Line at Madina Colony Oghi C/O Proff: Saeed	0.200	0
101	Est: of WSS Kachrian Arbora	0.250	0
102	PCC Road ( Dehri)c/o Haji Muhammad Akbar	0.200	0
103	Severage Muhallaha Bazargai c/o Zulfiqar	0.200	0
104	PCC street Horgarh Seri	0.200	0
105	PCC street Usman Baji Kiyarbai	0.200	0
106	WSS Mandiar (Mukhtiar/Mama) Mandiar	0.200	0
107	WSS Nakka Chirrian (Abdul Rehman) pairan	0.200	0
108	WSS Ahllan Mouri (Fareed Shah) Pairan	0.200	0
109	WSS Reer (Irshad & Rafiq) Reer	0.100	0
110	WSS Gotar New Basti	0.100	0
111	PCC Road Dargali Mandiar (Sardar Aslam)	0.200	0
112	PCC Road Bedar (Khanizaman) Reer	0.200	0
113	PCC Road Seri Samian to Maira Amjid Ali	0.200	0
114	Const: of Pulli Khatta Maira Amjid Ali (DN)	0.300	0
115	Const: & PCC road maira Amjid Ali to Nalla Khabal Khtaa Cher (DN)	0.800	0
116	Pav: of streets Shedan Village	0.200	0

117	Pav: of streets Basti Sadhar Pakona	0.100	0
118	Pav: of street jandar khamian	0.100	0
119	Const: of streets Rarri	0.200	0
120	PCC Road basti Nawab Nawaz Khan Chachian	0.200	0
121	Pav: of streets Basti Salar Khan Jhangi	0.200	0
122	PCC Road Basti Fayyaz Thathi	0.100	0
123	PCC Road Sabba pull to Sabba	0.400	0
124	PCC Road Toot Doga Moza Kala Maira	0.400	0
125	PCC Road Jorian	0.300	0
126	PCC Road Chanian	0.300	0
127	PCC Road Dadar	0.300	0
128	PCC Path Khan Baz Giar Sach	0.200	0
129	Const: of Path Shabir Bela	0.100	0
130	Graveyard from HO Sabir Shah to Purana Qabristan	0.400	0
131	Const: of Stairs from Kalas Nawaz Abad Main Road to Path Robi	0.300	0
132	Path from Pano Galli to HO Dildar Khan Traik	0.200	0
133	Const: of Path Bari	0.100	0
134	Const: of PCC stairs Main Road to Lower Seri	0.300	0
135	Const: of Road Tarbori	0.300	0
136	Water pond Pakhar Khoi Sawan Maira C/O Shair Muhammad (DN)	0.500	0
137	PCC road Banda Feroz Khan	0.400	0
138	PCC road Basti Pir Khan Chajjar Syedan	0.400	0
139	PCC road Upper Kandi	0.400	0
140	Pav: of street Moh: Haji Fayyaz Maloo Kra	0.300	0
141	PCC road Dara Shamdhara	0.300	0
142	PCC STEETS Chujjar Syeden	0.200	0
143	Street ay Jaba Afzal Abad	0.200	0
144	Rehabilitation/Rehabilitation of Water Tank & Pipe Line at Charr	0.400	0
145	Street Tatar Seydan Upper & Lower Cham	0.500	0
146	Const: of Water Tank Malik Pur (DN)	0.900	0
147	02 Nos. HPs at Shohal	0.200	0
148	Const: of 04 Nos. Wells at UC Tanda	0.500	0
149	Const: of 03 Nos. HPs at UC Tanda	0.200	0
150	Const: of Band for Water Channel Tanda	0.500	0
151	Const: of Band for Water Channel Bajna	0.500	0
152	cons of culvert at Ghafoor Jabri	0.300	0
153	Pav: of Road/street from HO Fayyaz to Akbar house Dharmian	0.100	0
154	Pav: of Road/street from HO Gulzar Aamir Dharmian	0.100	0
155	HP Channai Zaffar Ground near King Abdullah Hospital house M. naeem Son M.Sultan, HP Machine Raja Sultan	0.500	0

	house near Jand Public School		
156	Pav: of Road/street Shinkiari near Iqra School zoo	0.200	0
157	01 No. Well Khan Dheri near Asid house & 01 No. Well at Bidadi near Asif house	0.250	0
158	Sewerage Line Moh: Bara Dar Shinkiari Zahid house to M. Rafiq	0.150	0
159	01 No. Well at Moh: Bara Dari Shinkiari	0.150	0
160	01 No. Well at Ghafoor Jabri near Abmana house	0.150	0
161	Pav: of street at Ghafoor Jabri AbRasheed house in Mouhammad Farid	0.100	0
162	PCC street Moh: Baghi Dahari Safeda (Waheed house)	0.150	0
163	2 Nos. HPs Sheikh ul Garhi from Shakeel Khan	0.200	0
164	Safety Wall Baghi Dahari Safeda Sohail Khan	0.250	0
165	1 No. HP Haad Bandi Mubarak hopuse	0.100	0
166	Katcha road Gali Lissan to Dhana from Ishtiaq	0.300	0
167	Pav: of street at Thundi Bheni C/O Pervez	0.100	0
168	PCC & Sewerage Line Moh: Qayyum Abad near Niaz House	0.100	0
169	03 Nos. HPs at Talehala Phulra	0.300	0
170	PCC street at Talehala Phulra	0.190	0
171	01 No. HP at Phulra C/O Rafaqat	0.100	0
172	PCC street at Phulra C/O M.Javed near GGPS	0.100	0
173	01 No. HP at Phulra C/O M.Bashir	0.100	0
174	PCC Road Toheed Abad C/O Dr. Mukhtiar UC Mansehra Deh	0.300	0
175	HP Thakra Ghreeb Abad UC Mansehra Deh	0.100	0
176	HP at Thakra Hasan Abad UC Mansehra Deh	0.100	0
177	HP Gujra Gai Karkala UC Mansehra Deh	0.100	0
178	HP at Karkala UC Mansehra Deh	0.100	0
179	HP at Alai Colony Batdarian UC Mansehra Deh	0.100	0
180	HP at Thakra Basti Sikandar UC Mansehra Deh	0.100	0
181	HP at Dard Quama Abad UC Mansehra Deh	0.100	0
182	HP Shaukatabad	0.100	0
183	HP Lambi Dheri	0.100	0
184	WSS Arshad Tanoli Tanoliabad	0.100	0
185	PCC road Bartangay	0.200	0
186	Sewerage Line Bela Ghulamjan	0.300	0
187	Shingle road Chaulandrian	0.500	0
188	PCC Road Dumkacha	0.200	0
189	PCC Road Moh: Nalakat Butsingh	0.200	0
190	Sewerage Line from HO Dr. Mohd Riaz to HO Mohd Savd (GHA)	0.200	0
191	Const: of P/Wall near HO Mohd Altaf Forest Quarter	0.200	0
192	Rehabilitation of PCC Road Lower Palyani	0.200	0

193	Pav: of Road/street Moh: Argoshal Shinkiari	0.300	0
194	01 No. Well at Geerwal C/O Muhammad Jeaved Advocate (Chage with C/O Shahzad Hamsharian)	0.200	0
195	01 No. HP at Kharar maira Kotkay UC Labarkot M.Hanif R/O kaghan	0.100	0
196	S/Line from Guldras HO to main S/line near GHSS boys Baffa Kalan	0.300	0
197	Pav: of street at Khawajgan C/O Eng Shafiq	0.200	0
198	Const: of Sewerage Line from HO Main Nadi Baffa Kalan	0.200	0
199	Pav: of street Shahjahan HO to M.Asharaf house UC Inayatabad	0.200	0
200	Spical Repair to ADC House & AC District Manshera	1.000	0
	Total	54.34	

## Detail of Ecological Balances

S.No.	Name of project	Estimated cost
6	05 No.s Wells at UC Battal	0.500
7	03 Nos. HPs at UC Battal	0.200
4	1 No. HP Isahak Dootal	0.100
8	Hp Ejaz Basla	0.100
3	HPs/Wells in different areas of UC Belian	0.700
1	HP near HO M.Asalam & M.Waheed Moh: Sirajia	0.150
3	HP at Char C/O Pervez Sb	0.100
4	HP at Basti Tatora Chakiah	0.100
6	HP C/O Sadaqat Doraha Chikia	0.100
8	HP Malik Saeed Doraha Chakia	0.100
2	06 Nos. HPs at UC Ichrian	0.800
1	14 Nos. Wells in UC Ichrian	2.000
3	HPs/Wells in different areas of UC Inayatabad	0.600
4	HP Uc Jaloo	0.200
8	HP Abdur Reman Abbasi	0.100
1	HP Haji Sher zaman Jageer	0.200
7	2 HP Uc karniol	0.200
4	HPs/Wells at UC Labarkot Naeed Basis	0.500
1	11 HP Lassan Thakral (Gali Nakka, Narma)	1.100
4	HPS/Wells Uc Maik Pur	0.900
1	HPs/Wells Different Location of District Mansehra (DN) Phase-I	2.000
1	HPs/Wells Different Location of District Mansehra (DN) Phase-II	2.000
1	HPs/Wells Different Location of District Mansehra (DN) Phase-III	2.000
4	04 Nos. HPs Bandi Morbaffa UC Lassan Thakral	0.400
2	05 Nos. HPs 03 Nos. Ghazikot & 02 Nos. Bared Bala	0.400
1	01 No. Well/HP Basti Sattar Seran	0.100
2	01 No. Well/HP Basti Fareed Kot	0.100
3	01 No. Well/HP Basti Habib Ichrian	0.100
4	01 No. Well/HP Basti Yousaf Wasal Maira	0.100
5	01 No. Well/HP Basti Sajjad Rari	0.100
6	02 Nos. Wells/HPs at Village Sehtan	0.200
7	03 Nos. Wells/HPs at Village Jhangi	0.300
8	01 No. Well/HP at Tariq Thathi Khurd	0.100
9	02 Nos. Well/HPs Janda	0.200
10	01 Nos. Well/HP at Shadan Village	0.100
11	01 No. Well/HP at Village Jirian	0.100

12	02 Nos. Wells/HPs Janda Chanial	0.200
1	Installtion of 17 Nos. Hand Pups in UC Sawan Maira	1.700
2	02 Nos. HPs at Shohal	0.200
4	Const: of 03 Nos. HPs at UC Tanda	0.200
5	2 Nos. HPs lal Shah and Ashraf Parati Lissan Thakral	0.100
10	1 No. HP Haad Bandi Mubarak hopuse	0.100
3	03 Nos. HPs at Talehala Phulra	0.300
5	01 No. HP at Phulra C/O Rifaqat	0.100
7	01 No. HP at Phulra C/O M.Bashir	0.100
8	PCC Road Toheed Abad C/O Dr. Mukhtiar UC Mansehra Deh	0.300
9	HP Thakra Ghreeb Abad UC Mansehra Deh	0.100
10	HP at Thakra Hasan Abad UC Mansehra Deh	0.100
11	HP Gujra Gai Karkala UC Mansehra Deh	0.100
12	HP at Karkala UC Mansehra Deh	0.100
13	HP at Alai Colony Batdarian UC Mansehra Deh	0.100
14	HP at Thakra Basti Sikandar UC Mansehra Deh	0.100
15	HP at Dard Quama Abad UC Mansehra Deh	0.100
16	HP naer Haji Ashraf Jandar Banda	0.150
17	HP Sarwar Abad Chanai Mansehra	0.150
18	Need of HP in Khala Khan Swati Noghazi	0.150
19	HP near Haji Ashraf Jandar Banda	0.150
20	02 No. wells Waheed Khan & Muhammad Pervez Afzal Abad	0.300
21	HP Shaukatabad	0.100
22	HP Lambi Dheri	0.100
23	01 HP at Kharar maira Kotkay UC Labarkot M.Hanif S/O Idrees kaghan	0.100
24	<b>Total</b>	<b>22.25</b>



**Annex-24**  
**Para 1.5.1.1**

S/No.	Work	Estimated cost	Voucher No. and date	Amount in Rs
1	Const. of PCC foot path retaining wall road drain & sewer line in sector A,CE&F	4,000,000	471/13.1.12	2,141,293
2	Rehabilitation of model house No.1 sector D	500,000	589/18.4.12	558,236
3	supply of sluice volve and saddles	196,100	494/2.2.12	196,100
4	supply of sluice volve and saddles	198,236	495/2.2.12	198,236
5	Const. of B.W. around Park in Sector G	1,040,000	60/15.8.12	1,214,742
6	Imp. Cutting leveling & dresing for grave yard in sector E	830,000	25/20.7.12	1,348,214
7	Const. of road A-6 in sector A	500,000	53/6.8.12	530,878
8	Const. of PCC foot path road & sewer line in sector A&C	4,016,000	144/22.10.12	5,258,758
9	Const. of PCC road G-6 in sector G phase-I	1,011,000	163/24.10.12	1,187,435
10	Const. of PCC roads and laying of sewer line in various sectors	4,600,000	277/29.1.13	4,075,662
11	Deselting of drains from earth shingle etc.	1,019,000	82/31.8.12	1,144,128
12	Const. of PCC road drain & sewer line in sector-F	3,700,000	302/11.2.13	4,138,878
13	Const. of retaining wall of road G-6 sector-G	1,192,000	36/26.7.12	1,349,338
14	Const. of conglomerate floor under GI sheet MDA office	650,000	174/8.11.12	719,291
15	Balance work of Conglomerate floor in MDA office	198,000	275/22.1.13	467,967
16	Mechanical deselting of reservior of w. supply system	700,000	15/6.7.12 2nd R B	808,759
<b>Total</b>		<b>24,350,336</b>		<b>25,337,915</b>

**Annex 25**

**Para 1.5.1.2**

**Detail of payment in excess of Approved cost**

S/N o.	Agreement No.	Year	Work	E.Cost	Voucher No.& date	Amounts in Rs	Overpayment in Rs.
1	2	2011-12	Rehabilitation of model house No.1 sector D	500,000	589/18.4.12	558,236	58,236
2	5	2012-13	Const. of B.W. around Park in Sector G	1,040,000	60/15.8.12	1,214,742	174,742
3	6	2012-13	Imp. Cutting leveling & dressing for grave yard in sector E	830,000	25/20.7.12	1,348,214	518,214
4	7	2012-13	Const. of road A-6 in sector A	500,000	53/6.8.12	530,878	30,878
5	8	2012-13	Const. of PCC foot path road & sewer line in sector A&C	4,016,000	144/22.10.12	5,258,758	1,242,758
6	9	2012-13	Const. of PCC road G-6 in sector G phase-I	1,011,000	163/24.10.12	1,187,435	176,435
7	11	2012-13	Desilting of drains from earth shingle etc.	1,019,000	82/31.8.12	1,144,128	125,128

8	12	2012-13	Const. of PCC road drain & sewer line in sector-F	3,700,000	302/11.2.13	4,138,878	438,878
9	13	2012-13	Const. of retaining wall of road G-6 sector-G	1,192,000	36/26.7.12	1,349,338	157,338
10	14	2012-13	Const. of conglomerate floor under GI sheet MDA office	650,000	174/8.11.12	719,291	69,291
11	15	2012-13	Mechanical desilting of reservoir of w. supply system	700,000	15/6.7.12 2nd R B	808,759	108,759
12	20	2012-13	Balance work of Conglomerate floor in MDA office	198,000	275/22.1.13	467,967	269,967
<b>Total</b>				<b>15,356,000</b>		<b>18,726,624</b>	<b>3,370,624</b>

**Annex 26**

**Para 1.5.1.3**

S/No.	Scheme	Item of work	Quantity/ BOQ	Quantity executed	Excess quantity	Rate	Amount
	Const. of PCC roads and laying of sewer line in various sectors	P/L RRM in (1:6)	0.00	316.43	316.43	3,313.00	1,048,343
	Do	Precast cement concrete solid or face blocks 1:2:4, including cost of templates. (06-09)	10.00	28.00	18.00	10,125.00	182,250
	Do	Precast cement concrete solid or face blocks 1:2:4, including cost of templates. (06-09)(4-5 feet deep)	8.00	15.00	7.00	13,500.00	94,500
	Do	pre cost solid blocks as specified	0.00	85.80	85.80	4,184.50	359,030
	Do	Fab: of mild steel 1/2" dia	0.00	1.11	1.11	82,274.50	91,325
	Const. of PCC foot path road & sewer line in sector A&C	PCC (1:4:8)	50.00	87.47	37.47	2,890.00	108,288
	Do	RRM (1:6)	435.00	895.72	460.72	3,313.00	1,526,365
	Do	PCC (1:2:4)	20.00	58.04	38.04	4,156.00	158,094
	Balance work of Conglomerate floor in MDA office	PCC (1:4:8)	0.00	15.66	15.66	4,443.62	69,587
	Do	PCC (1:2:4)	0.00	50.00	50.00	5,900.00	295,000
	Const. of conglomerate floor under GI sheet MDA office	structure back filling using granular material	34.00	276.24	242.24	768.93	186,266
	Do	pre cost solid blocks	17.00	32.77	15.77	4,184.50	65,990
	Const. of road A-6 in	RRM (1:6)	102.00	108.72	6.72	3,313.00	22,263

	sector A						
	Const. of PCC road drain & sewer line in sector-F	Const: of block main hole (4x4)	2.00	21.00	19.00	13,500.00	256,500
	Do	PCC (1:2:6)	160.00	229.84	69.84	4,156.00	290,255
	Const. of retaining wall of road G-6 sector-G	PCC (1:3:6)	0.00	52.74	52.74	3,477.21	183,388
	Do	RRM (1:6)	254.81	259.42	4.61	3,313.00	15,273
	Mechanical de silting of reservoir of w. supply system	site well	0.00	212.00	212.00	275.00	58,300
	De silting of drains from earth shingle etc.	excavation (03-08-C)	1,800.00	3,255.00	1,455.00	128.00	186,240
	Do	Bram cutting (03-02)	5,115.00	6,469.00	1,354.00	68.97	93,385
	Const. of B.W. around Park in Sector G	RRM (1:3)	158.00	185.00	27.00	3,761.00	101,547
	Const. of PCC road G-6 in sector G phase-I	PB work (07-04-9-05)	70.00	93.75	23.75	3,456.00	82,080
	Do	excavation (03-13-b)	160.00	183.58	23.58	419.00	9,880
<b>Total</b>							<b>5,484,149</b>

**Annex 27****Para 1.5.1.4****Detail of unauthorized and irreg. execution of works**

<b>Description</b>	<b>Voucher No /Date</b>	<b>gross amount</b>
Supply of electric goods	253/10-1-13	50,130
-do-	254/10-1-13	59,500
1st & final bill const: of main hole	260/10-1-13	45,904
1st & final bill supply & fixing of gate	267/17-1-13	43,957
1st and final supply of LT conductor	301-13-2-13	59,500
1st and final repair of MDA shops	309/13-2-13	40,000
1st and final of installation of transformer	321/25-2-13	45,300
1st and final const: of PCC road in Sector-D	365/3-4-13	41,000
1st and final of repair of transformer	366/3-4-13	39,900
1st and final of R&M park	439/18-6-13	41,061
1st and final of R&M park	440/18-6-13	36,000
1st and final of above	654/12-6-2012	56,000
1st and final for S/I of cable	666/21-6-2012	79,000
1st and final repair of W.S . Motor	194/19-11-12	198,000
1st and final supply & fixing of GI pipes in 2" dia	217/10-12-12	196,552
repair of pumping machine	38/1-8-13	180,000
repair of transformer	40/21-8-13	199,800
repair of pumping machine	119/22-1-14	198,000
repair of pumping machine	120/22-1-14	181,800
<b>Total</b>		<b>1,791,404</b>

**Annex 28**

**Para 1.5.2.2**

**Detail of overpayment due to higher rates**

Agreement no.	Work	Item of work	Rate per CSR 2009	Rate paid in Rs	Excess rate Rs	Qty. Executed m <sup>3</sup>	Over payment	% of premium	Premium	Total over payment
5	Const. of B.W. around Park in Sector G	PCC (1:4:8) (06-05-i)	2890.3	3477.21	586.91	24	14,086	33	4,648	18,734
6	Imp. Cutting leveling & dressing for grave yard in sector E	RRM 1:6 (08-03-d-03)	3,313.74	3761	447.26	185	82,743	32.91	27,231	109,974
10	Const. of PCC roads and laying of sewer line in various sectors	(06-09)	4384.5	10125	5740.5	28	160,734	32.49	52,222	212,956
10	Do	Do	4384.5	13500	9115.5	15	136,733	32.49	44,424	181,157
10	Do	(06-06-b-03)	4699.95	5261.59	561.64	12.74	7,155	32.49	2,325	9,480
12	Const. of PCC road drain & sewer line in sector-F	st.back filling (03-61-c)	404.16	768.93	364.77	441.67	161,108	32.49	52,344	213,452
15	Mechanical de silting of reservoir of w. supply system	03-01-a	36.95	275	238.05	212	50,467	29.5	14,888	65,354
11	De silting of drains from earth shingle etc.	03-02	54.19	128	73.81	3255	240,252	33	79,283	319,535

12	Do	RCC sewer lin( 23-01-a)	285.82	972	686.18	110.53	75,843	32.49	24,642	100,485
14	Const. of conglome rate floor under GI sheet MDA office	st.back filling (03-61-c)	404.16	768.93	364.77	276.24	100,764	32.99	33,242	134,006
20	Balance work of Conglomerate floor in MDA office	(03-60-c)	768.93	822.91	53.98	58.43	3,154	12.99	410	3,564
20	Do	06-05-f	4156.44	5900	1743.56	50.00	87,178	12.99	11,324	98,502
20	Do	06-05-i	2,890.30	4443.67	1553.37	15.66	24,326	12.99	3,160	27,486
<b>Total</b>										<b>1,494,685</b>



**Annex 29****Para 1.5.2.4****Detail of income tax deducted during 2012-14**

<b>S/No.</b>	<b>Work</b>	<b>Voucher No.&amp; date</b>	<b>Amounts in Rs</b>	<b>income tax deducted</b>
1	Const. of PCC foot path retaining wall road drain & sewer line in sector A,CE&F	471/13.1.12 & 505/17.2.12	2,569,551	154,173
2	Rehabilitation of model house No.1 sector D	589/18.4.12	558,236	33,494
3	supply of sluice valve and saddles	494/2.2.12	196,100	11,766
4	supply of sluice valve and saddles	495/2.2.12	198,236	11,894
5	Const. of B.W. around Park in Sector G	60/15.8.12	1,214,742	72,885
6	Imp. Cutting leveling & dressing for grave yard in sector E	25/20.7.12	1,348,214	80,893
7	Const. of road A-6 in sector A	53/6.8.12	530,878	31,853
8	Const. of PCC foot path road & sewer line in sector A&C	144/22.10.12	5,258,758	315,525
9	Const. of PCC road G-6 in sector G phase-I	163/24.10.12	1,187,435	71,246
10	Const. of PCC roads and laying of sewer line in various sectors	277/29.1.13	4,075,662	244,540
11	De silting of drains from earth shingle etc.	82/31.8.12	1,144,128	68,648
12	Const. of PCC road drain & sewer line in sector-F	302/11.2.13	4,138,878	248,333
13	Const. of retaining wall of road G-6 sector-G	36/26.7.12	1,349,338	80,960
14	Const. of conglomerate floor under GI sheet MDA office	174/8.11.12	719,291	43,157

15	Mechanical de silting of reservoir of w. supply system	15/6.7.12	808,759	48,526
16	Balance work of Conglomerate floor in MDA office	275/22.1.13	467,967	28,078
17	supply of electric goods	253/10-1-13	50,130	2,030
18	Do	254/10-1-13	59,500	2,083
19	1st and final const: of main hole	260/10-1-13	45,904	2,755
20	1st and final supply & fixing of gate	267/17-1-13	43,957	2,637
21	1st and final supply of LT conductor	301-13-2-13	59,500	1,925
22	1st and final repair of MDA shops	309/13-2-13	40,000	2,400
23	1st and final of installation of transformer	321/25-2-13	45,300	1,586
24	1st and final const: of PCC road in sector D	365/3-4-13	41,000	2,460
25	1st and final of repair of transformer	366/3-4-13	39,900	2,394
26	1st and final of R&M park	439/18-6-13	41,061	2,220
27	1st and final of R&M park	440/18-6-13	36,000	2,160
28	1st and final of above	654/12-6-2012	56,000	1,980
29	1st and final for S/I of cable	666/21-6-2012	79,000	4,740
30	1st & final bill repair of W.S . Motor	194/19-11-12	198,000	11,880
31	1st & final supply & fixing of GI pipes in 2" dia	217/10-12-12	196,552	11,794
32	repair of pumping machine	38/1-8-13	180,000	10,800
33	repair of transformer	40/21-8-13	199,800	11,988
34	repair of pumping machine	119/22-1-14	198,000	11,880
35	repair of pumping machine	120/22-1-14	181,800	10,908
			<b>Total</b>	<b>1,646,590</b>

**Annex-30**

**Para 1.5.2.5**

**Detail of advances made by MDA during 2012-14**

**A-Advances as per register:**

S.NO	NAME	DESIGNATION	AMOUNT OF ADVANCE	Amount Recovered	BALANCE
1	Mr. Sareee khan	Director	500,000	42,000	458,000
2	Riaz ul Haq	Director	400,000	40,000	360,000
3	Sajjad Ahmed Jan	AD(F)	200,000	50,000	150,000
4	M.Ishfaq	Sub.Eng	200,000	82,000	118,000
5	Saeed Khan	Building Insp	100,000	75,000	25,000
6	S.Mazhar Shah	Housing Officer	150,000	67,500	82,500
7	M.Arshid	Tracer	70,000	38,500	31,500
8	Khurshid	J/C Accountant	100,000	36,000	64,000
<b>Total A</b>			<b>1,720,000</b>	<b>431,000</b>	<b>1,289,000</b>

**B-temporary advances:**

S. No.	Name &/Designation	Voucher No & Date	Amount
1	Gulzar Ahmed Ecestration	17/18-7-2013	25,000
2	Muhammad Akhtar DD_T	445/19-6-2013	30,000
3	Naseer Hayat DD (T)	118/22-1-14	20,000
4	Naseer Hayat DD (T)	144/11-2-14	50,000
5	Adil Khan	281/29-10-13	10,000
6	Director	297/6-2-13	10,000
7	Muhammad Sabir N/Q	307/13-2-13	30,000
8	Director	339/18-3-13	10,000
9	Gulistan (AD-P0)	393/194-13	30,000
10	Khan Azad DD-T	222/12-12-2012	50,000
<b>Total B</b>			<b>265,000</b>
<b>G. Total (A+B)</b>			<b>1,554,000</b>

**Annex-31**  
**Para 1.4.1.3**

**Detail of Bank account**

<b>S.No</b>	<b>Name of Scheme</b>	<b>A/C No</b>	<b>Balance as On 30/06/2018</b>
1	NC Garhi Habibullah Balakot	4115292145	3,341,989
2	VC Khaki Mansehra	3097350190	2,832,125
3	VC Kewai Balakot	4058073759	1,190,501
4	VC Ghanian Oghi	4086404277	3,242,530
5	VC Bandi Oghi	4115758875	4,164,895
6	NC Garlat Balakot	4068651945	3,414,669
7	VC Khabal Oghi	4091827739	1,108,923
8	VC Teerbat Dukani	4119449540	2,432,383
9	VC Devli Jabbar	4075091984	3,117,242
10	Sawan Maira	4085127140	3,071,748
11	Lassan Nawab	4091868767	1,782,905
12	Bajmori	4093968860	1,050,409
13	Baffa Kalan	4096049839	2,203,552
14	Rehar	4116091155	2,436,715
15	Gali Badral	3088546639	2,465,566
16	Hari Mera	3097350207	2,006,619
17	Jabbori	4088566689	2,214,217
18	Pairan Khairabad	3114198634	3,013,100
19	Bugar Mang	3075007692	3,570,842
20	Banda Lal Khan	4096406934	1,232,574
21	Rajwal	7900029003	2,838,974
22	Chella Bagh	4088566929	2,178,928
23	Shennai Bala	4075164959	1,728,459
	<b>Total</b>		<b>56,639,865</b>