



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

AUDIT YEAR 2017-18

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AIR	Audit and Inspection Report
AA	Administrative Approval
AP	Advance Para
AG	Accountant General
SDO	Sub Divisional Officer
BHUs	Basic Health Units
C&W	Communication & Works
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
DAC	Departmental Accounts Committee
DO	District Officer
GFR	General Financial Rules
LGA	Local Government Act
MFDAC	Memorandum for Departmental Accounts Committee
M&R	Maintenance and Repair
DHO	District Health Officer
NSI	Non Schedule Item
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCC	Plain Concrete Cement
PEC	Pakistan Engineering Council
PESCO	Peshawar Electricity Supply Company
PHE	Public Health Engineering
RCC	Re-in forced Cement Concrete
SDO	Sub Divisional Officer
TS	Technical Sanction
WSS	Water Supply and Sanitation
XEN	Executive Engineer
DAC	District Accounts Committee
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 District Fund and Public Account of District Governments.

The report is based on audit of the accounts of various offices of District Government, Abbottabad for the financial year 2016-17. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2017-18 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes the systemic issues and significant audit findings. Relatively less significant issues are listed in the Annex-1 of the Audit Report. The audit observations listed in the Annex-1 shall be pursued with the Principal Accounting Officer at the DAC level. In all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of District Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad
Dated: 21 Feb, 2018

-Sd-
(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

The Regional Directorate has a human resource of thirteen officers and staff with a total of 3,250 man-days. The annual budget amounting to Rs 16.695 million was allocated to the office during financial year 2017-18. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programs/ projects.

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

a. Scope of audit

There are 26 departments in District Abbottabad out of which the accounts of six departments were examined in detail. These departments were selected for detailed audit keeping in view the auditable man days.

The total expenditure of District Government Abbottabad for the Financial Year 2016-17 was Rs 6,402.614 million against available budget of Rs 6,682.419. Out of this, RDA Abbottabad audited an expenditure of Rs 1,816.82 million which, in terms of percentage, was 23% of auditable expenditure.

The receipts of the District Government Abbottabad, for the Financial Year 2016-17 were nil as the receipts were collected in Provincial Account-I.

b. Recoveries at the instance of audit

Recovery of Rs 1,710.445 million was pointed out during the audit. Out of the total recoveries pointed out, Rs 98.080 million was not in the notice of the executive before audit. However no recovery was made till finalization of this report.

c. Audit Methodology

Audit was conducted after understanding the business processes of District Government Abbottabad with respect to their functions, control structure and key controls. This helped auditors in understanding the systems, procedures, environment 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, In cases of recovery management has issued orders for recovery no impact was visible as the management failed to reply and the irregularities could not come to the light in the proper forum i.e. DAC.

e. Comments on Internal Control and Internal Audit department

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

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

f. Key audit findings of the report

- i. Irregularities & Non-Compliance were noted in 08 cases amounting to Rs 1,652.29 million.¹
- ii. Weak Internal Control was noted in 19 cases amounting to Rs 1,039.931 million.²

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.

¹ Para 1.2.2.1 to 1.2.2.8

² Para 1.2.2.1 to 1.2.2.19

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	01	7,765.923	-	7,765.923
2.	Total formations in audit jurisdiction	184	7,765.923	-	7,765.923
3.	Total Entities (PAO) Audited	01	1,816.82	-	1,816.82
4.	Total formations Audited	06	1,816.82	-	1,816.82
5.	Audit & Inspection Reports	06	1,816.82	-	1,816.82

II: Audit observations Classified by Categories

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	-
2.	Weak financial management	1,652.29
3.	Weak Internal controls	1,039.931
4.	Others	-
	Total:	2,692.221

III: Outcome Statistics

(Rs in million)

S. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year (2016-17)	Total last year (2015-16)
1.	Outlays Audited	-	1,671.599	-	6,094.324	7,765.923	2,608.540
2.	Amount Placed under Audit Observations /Irregularities of Audit	-	1,904.927	-	787.294	2,692.221	494.896
3.	Recoveries Pointed Out at the instance of Audit	-	1,692.13	-	18.315	1,710.445	157.252
4.	Recoveries Accepted /Established at the instance of Audit	-	28.487	-	17.615	46.102	-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	0.920

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	840.222
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3.	Accounting Errors (accounting policy departure from NAM ³ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4.	Quantification of weaknesses of internal control systems.	1660.200
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	191.799
6.	Non-production of record	-
7.	Others, including cases of accidents, negligence etc.	-
	Total	2,692.221

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

S.No	Description	Amount
1.	Outlays Audited (item 1 of Table 3)	6,,402.614
2.	Expenditure on audit	340,000
3.	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	1:0

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

CHAPTER-1

1.1 District Government Abbottabad

1.1.1 Introduction

Activities of District Government are managed through offices of Deputy Commissioner and District Officers under Khyber Pakhtunkhwa Local Government Act 2013 (LGA 2013). Each group of District Offices is headed by 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), XEN C&W, XEN Public Health Engineering, District Officers Agriculture, Education, Health, Water Management, Fisheries, Population Welfare, LG & RDD, Sports, Live Stock & DD, Soil Conservation, Cooperation, Social Welfare and Municipal Services.

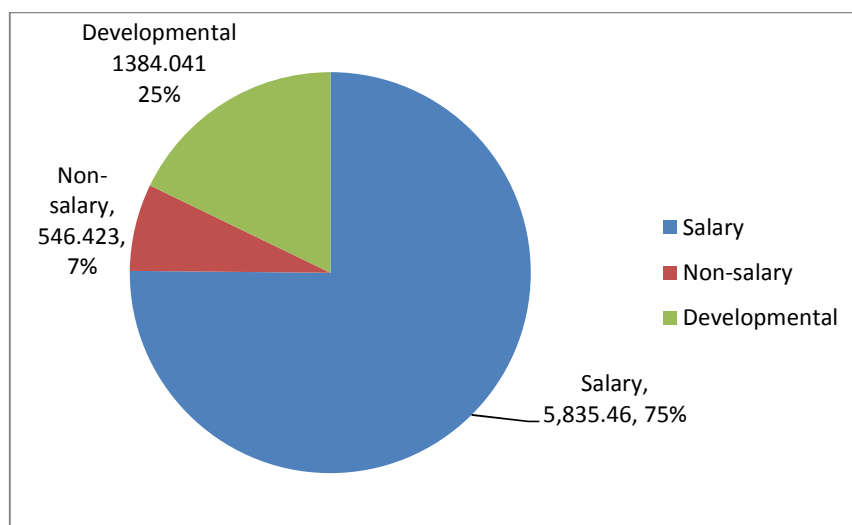
1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Rs in million)

2016-17	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	6,025.291	5,835.460	189.831	3%
Non-salary	636.128	546.423	89.705	14%
Developmental (A/C-IV)	21.00	20.731	0.269	1.3%
Developmental (A/C-I)	1,364.208	1,363.309	0.899	0.1%
Total	8,046.627	7,765.923	280.704	
Receipts	0	0	0	0

The savings of Rs 280.704 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 ZAC / PAC Directives

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

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

1.2 AUDIT PARAS

1.2.1 Irregularities and Non-Compliance

1.2.1.1 Doubtful assessment of built up properties of –Rs.112.354 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.

Deputy Commissioner/LAC, Abbottabad awarded the land under award No. 264 under Sec-II of the Land Acquisition Act-1894 on account of land for extension of PMA Kakul for defense purpose measuring 282 Kanal 09 Marla during the year 2016-17. The detail of built up properties including 15% Compulsory Acquisition Charges (CAC) is given as under:-

S.No	Name of Mouza	Total Amount
1.	Nawanshehr Shamali-I	92,076,271
2.	Nawanshehr Shamali-II	7,326,868
3.	Kakul	12,950,848
	Total:	112,353,887

The detailed record regarding procedure and value of built up properties adopted by C&W department was demanded vide requisition No.1 dated:18-07-2017 with several requests, but the same was not produced to audit. Such attitude leads to apprehension that the assessment was doubtful.

Non-assessment of Government properties was occurred due to weak managerial control, which resulted in loss to public exchequer.

When pointed out in July 2017, management stated the concerned Tehsildar Land Acquisition Cell has been asked to submit reply vide this office letter No. 3802-14 dated: 03-08-2017. No progress was shown till finalization of this report.

Request for convening DAC meeting was made on 31-08-2017, however meeting of DAC could not be convened till finalization of this report.

Audit recommends action against the person(s) at fault investigation besides fixing responsibility.

AIR Para No. 25 (2016-17)

1.2.1.2 i. Overpayment due to allowing excess quantities than BOQ Rs 1.663 million

ii. Loss of Rs. 0.101 million due to non-encashment of Performance Security Bond.

1. Rates of items will be paid as per BOQ.
2. According to contract agreement clause 10% of the tender cost will be provided as performance security.

Executive Engineer Communication & Works Division, Abbottabad awarded work “Rehabilitation of Shera Bad Bara Hotar Road (3.5 KM)” to M/s Waris Shah & Co with an estimated cost of Rs 4,899,132 during the year 2016-17. The local office made payment of Rs 5,633,938 upto 3rd Running Bill vide voucher No.15-B dated 08-06-2017. It was observed that the contractor had executed only 08 items out of 18 items of work till 08.06.2017 despite the fact that completion period of the project was March, 2017. Excess quantities of different items of work were allowed and executed by the contractor as detailed below:

S. No.	Name of item	BOQ Qty (M3)	Qty paid (M3)	Excess qty paid(M3)	Rate (Rs)	Amount in Rs.
1.	Roadway excavation in surplus/unsuitable material	268	833.4	565.4	300	169,620
2.	Roadway excavation in surplus/unsuitable rock material	505	1359.75	854.75	700	598,325
3.	Transportation of earth all type upto 500 meter	1613	2246.94	633.94	200	126,788
4.	Water bound macadam base course	114	277.15	163.15	2500	407,875

5.	Bitumen Prime Coat	766	2567.63	1801.63	200	360,326
Total						1,662,934

The contractor also provided Performance Security Bond of the M/s United Insurance Company Limited, Rawalpindi for Rs. 100,868 valid up to 07.06.2017.

The local office was required to encash the Performance Security Bond before validity date i.e. 07.06.2017 which was not done which shows that undue favor was extended to the contractor.

When pointed out during October 2017, management stated that detail reply will be furnished after verification of record. However no progress was initiated.

Request for convening DAC meeting was made on 30-10-2017, however meeting of DAC could not be convened till finalization of this report.

Audit suggests encashment of Performance of Security Bond and recovery of over payment besides fixing responsibility at the person(s) at fault.

AIR Para No. 32 (2016-17)

1.2.1.3 Unauthorized excess drawl of -Rs. 0.70 million.

According to Finance and Planning wing letter No. 161/B(F&P)/972 dated: 15-03-2017, acquaintance rolls showing disbursed amount to the concerned staff should be produced.

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

District Health Officer, Abbottabad received an amount of Rs. 1,840,000 under lump sum provision on account of Polio Eradication Activities in District

Abbottabad for facilitation of DPMTs, UPECs, and mobility of UC level staff during the year 2016-17. Moreover,

An amount of Rs.220,000 was unauthorizedly drawn in excess of the actual demand by the local office. Moreover, an amount of Rs.476,000 were still lying undisbursed with the local office till the dates of audit i.e Aug, 2017. However, statements of actual expenditure, activity wise, actual payees receipts of deployed strength was also not found with the local office.

Audit observed that unauthorized excess drawl was occurred due to weak managerial control.

When pointed out in August 2017, management stated that the matter would be investigated and reply will be furnished later on.

Request for convening DAC meeting was made on 31-08-2017, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 03 (2016-17)

1.2.1.4 Un-necessary retention of –Rs14.451 million.

According to Para 399 of CPWA Code balance remained unclaimed for more than three complete years should be credited to Government as lapsed.

PW Deposits-II register of Executive Engineer Public Health Division, Abbottabad revealed that an amount of Rs. 10,182,251 on account of security deposit of the contractors were lying unclaimed since 2010.

Similarly PW Deposits-V register of Executive Engineer Public Health Division, Abbottabad revealed that an amount of Rs. 202,374 were lying unclaimed since 2005.

Item No.	Since	Form 65	Amount
1-to-6	2005	Cost of tender documents	202,374
Total			202,374

Similarly PW Deposits-V register of Executive Engineer Public Health Division, Abbottabad revealed that an amount of Rs. 4,066,492 on account of Testing Charges of various contractors were also lying unclaimed since 2011. These balances were required to be credited into government treasury. This shows that either the work in question was not completed or the works were defective due to one or the other reason, which resulted into loss of government money.

Audit observed that non-recovery of outstanding government dues occurred due to weak internal control system, which resulted in loss to public exchequer.

When pointed out in August 2017, management stated detailed reply will be furnished after scrutiny of record. Reply was not cogent.

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

Audit suggests investigation and recovery of long outstanding dues besides action taken against the person(s) at fault.

AIR Para No. 05 & 08 A/C-I (2016-17)

1.2.1.5 Unjustified payment of consultancy services –Rs 1.109 million

Serial No. 6.3.1 of Feasibility study & Construction of Sub-Jail Nathiagali, provides that;

- (a) First payment upon signing of consultancy contract @ 10 % of total remuneration i.e. Rs 8,400,000 x 10 % = Rs 840,000
- (b) On submission of Engineer's Estimates for PC-I @ 20 % of total remuneration i.e. Rs 8,400,000 x 20 % = Rs 1,680,000

Executive Engineer Communication & Works Division, Abbottabad paid an amount of Rs1,948,800 to M/s NESPAK for consultancy services of construction of Sub Jail Nahtia Gali during June 2016-17. The payment was made against agreement cost of Rs 8.400 million i.e 10 % (Rs 840,000) for signing of agreement and Rs 1,108,800 against 20 % (Rs 1,680,000) on submission of Engineering Estimates for PC-I. It was observed that construction of scheme was dropped mainly due to non-availability of required land. The department replied to a query that consultant prepared Topographic Survey and amount was released on submission of certain documents. There was nothing available on record in support to ascertain the authenticity of expenditure.

Audit is of the view that government interest was not safeguarded and loss was caused due to incurrence of expenditure without ensuring encumbrance free land.

When pointed out in October, 2017 management stated that consultant prepared design as per agreement which was under process for change proposed by client department and in the meanwhile scheme was freezed.

The responsibility is not the department but on the client department. Reply is not acceptable because loss to the government was caused by negligence.

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

Audit stresses upon that investigation may be carried out to fix responsibility and making good the loss.

AIR Para No. 12 A/C-I (2016-17)

1.2.1.6 Irregular payments without Technical Sanction –Rs.1,364.990 million

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

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

Executive Engineer Communication & Works Division, Abbottabad incurred an expenditure of Rs 1,364.99 million on various developmental schemes without obtaining technical sanction. Detail is given at annex-9. Thus in absence of technical sanction being basic and foremost formality entire expenditure is held to be irregular.

Audit is of the view that incurring irregular expenditure without TS is violation of controls and chances of misappropriation of a particular portion of amount cannot be ruled out.

When pointed out during October 2017, management stated that Technical Sanctions are under process, as & when accorded will be shown. However, no progress has so far been intimated.

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

Audit holds that investigation for disciplinary action against the person (s) at fault may be carried out beside regularization of expenditure from competent forum.

AIR Para No. 23 A/C-I (2016-17)

1.2.1.7 Unauthorized transfer of PTC funds to rented schools-Rs 1.66 million

Para 96 of GFR Vol-I requires that money should not be hastily or in ill-considered manner just because it is available or the lapse of a grant could be avoided. Para 106 of GFR prohibits excess expenditure over allotment.

SDEO (Male) Education, Abbottabad transferred Rs 1,660,000 on account of PTC funds during the year 2015-16. It was observed these schools were functioning in different rented buildings. Audit is of the view that repairs and renovation of the building was the responsibility of owner, therefore transfer of government funds was unauthorized. Detail is given at annex-8.

Audit observed that unauthorized transfer of funds occurred due to negligence and weak internal control which resulted in loss to government.

When pointed out in May 2017, management stated that only PTC funds for CRC were being transfer to PTC accounts of rented building schools which were allowed to them. Reply was not convincing as Petty repair and conditional grant were also transferred to rented buildings.

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

Audit recommends recovery and inquiry besides action against the persons at fault.

AIR Para No. 97 (2016-17)

1.2.1.8 Irregular expenditure without Technical Sanctions –Rs.155.263 million.

Para 178 of GFR Vol-I & Para-56 of CPWA code provides that the work may not be started / executed without technical sanction. 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

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

Executive Engineer Public Health Engineering Division, Abbottabad awarded various developmental schemes aggregating to Rs.155.263 million during the year 2014-2016 as per detail given below:-

S.No	Name of Scheme	Estimated Cost	Expenditure
1.	Sanitation Scheme Banda Pir Khan	4.900	3.800
2.	Sanitation Schemes Tannan and adjacent areas.	2.40	2.018
3.	WSS Bandi Maira	4.716	2.589
4.	WSS Bagnotar	4.693	2.437
5.	WSS Salyot and adjacent areas	28.464	6.00
6.	WSS Bamochi, kala khaitar, kalas	29.940	18.089
7.	WSS Bandi Maira	4.716	2.589
8.	WSS Tatial Kass	2.850	1.410
9.	Constt: Reh: of 7No WS and Sanitation Schemes ADP206/150208 in PK-44	218.192	95.556
10.	Constt: Reh: of 23 No WS and Sanitation Schemes ADP206/150208 in PK-45	19.978	12.963
11.	Constt: Reh: of 11 No WS and Sanitation Schemes ADP206/150208 in PK-47	30.605	7.812
	Total:	351.454	155.263

An expenditure of Rs.155.263 million was incurred on above mentioned schemes up to June2017, however Technical Sanctions were not obtained prior to the commencement of these works. Even some of the schemes were completed in absence of technically sanctioned estimates. Thus in absence of technical sanction being basic and foremost formality, the chances of misappropriation of a particular portion of amount cannot be rule out.

Audit observed non-obtaining of Technical Sanction occurred due to violation of government instructions.

When pointed out in August 2017, management did not respond to the audit observation.

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

Audit suggests of obtaining sanction from the competent authority and condonation of Finance Department for violating of rules and allowing payments in absence of Technical sanctions.

AIR Para No. 04 A/C-I (2016-17)

1.2.2 Weak Internal Control

1.2.2.1 Blockage of District Developmental Funds -Rs 645.294 million

According to District Government KPK Rules of Business 2015, Rule-8(j) that Deputy Commissioner will prepare reports on implementation of developmental plans, segregated by gender, for submission to the government and presentation in the Council.

According to District Government KPK Rules of Business 2015, Second Schedule Section-1(d)(i) that Planning and Development Section of Deputy Commissioner will be responsible for preparation, implementation, monitoring and evaluation of District Annual Development Program in co-ordination with District Offices.

District Officer Finance, Abbottabad failed to release an amount of Rs.645.294 million out of District ADP pertaining to the year 2016-17. Due to non-release of District ADP the local community became deprived of the basic facilities of life like roads, drinking water, sewerage etc.

Blockade of Government money occurred due to weak financial and management control and in violation of rules and regulation..

When pointed out in July 2017, management stated management stated the District Officer (F&P) has been asked vide this office letter No. 3802-14 dated: 03-08-2017 for the reason of blockage of funds. No progress was intimated till finalization of this report.

Request for convening DAC meeting was made on 31-08-2017, however meeting of DAC could not be convened till finalization of this report.

Audit stresses upon investigation for fixing responsibility against the person(s) at fault.

AIR Para No. 23 (2016-17)

1.2.2.2 Non-recovery of Sui Gas and Electricity Share from Police Department amounting -Rs. 0.70 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.

Deputy Commissioner, Abbottabad incurred an expenditure of Rs.129,073 on Sui Gas charges and Rs. 951,524 on consumption of Electricity during the financial year 2016-17. During scrutiny of record it was noticed that the building having single meters of both the facilities is equally shared by Police department on the ground floor, as a result the Police Department was required to compensate the local office in both the bills of Sui Gas and Electricity. Moreover share pertaining to the year 2015-16 was also not recovered from the Police Department.

Audit observed that non-recovery of utility bills from Police Department occurred due to weak internal control which resulted in loss to government.

When pointed out in July 2017, management stated the Police Department has been asked vide this office letter No. 3817-20 dated: 03-08-2017 for payment of share amount on account of Sui Gas and Electricity bills. As soon as the amount in question is received from Police Department will be informed accordingly. However no progress was intimated till finalization of this report.

Request for convening DAC meeting was made on 31-08-2017, however meeting of DAC could not be convened till finalization of this report.

Audit stresses upon recovery of 50% share from the Police Department and action against the person(s) at fault.

AIR Para No. 20 (2016-17)

1.2.2.3 Excess payment due to misapplication of rate –Rs 1.119 million

According to GFR-23 every Government officer shall be held personally responsible for any loss sustained to Government through negligence or fraud on his part or on the part of his subordinate staff.

According Para 220 and 221 of CPWA Code, the Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the rates are correctly entered and that all the calculations have been checked arithmetically.

Executive Engineer Communication & Works Division, Abbottabad paid an amount of Rs 11,874,679 to M/s Attaullah Khan Trand & Brothers for reconstruction/blacktopping of Bandi Attai Khan to Havelian Road (6 Km) during the year 2016-17.

It was observed that tendered and approved BOQ item of work “Pavement marking in reflective chlorinated rubber paint with glass beads for line 15 cm width” was replaced with “ Thermoplast paint” under clause 12 on 22.06.2016.

The contractor quoted rate of Rs 50 per meter for “Chlorinated rubber paint” which was increased & paid for Rs 122.92 per meter for “Thermoplast paint”. In view of above it is clear that undue favor was extended to the contractor by substituting/ replacing the BOQ item of higher cost with item of lesser cost at increased rate of Rs 122.92 per meter, which resulted into excess payment of Rs 1,118,009 (**Rs 122.92 – 50 = Rs 72.92 x 15,332 m=1,118,009**).

Audit observed that Government interest was not safeguarded and excess payment to the contractor was made for replacing higher cost item provided in BOQ with lesser cost item.

The irregularity was reported to the management during October 2017, department replied that CR paint was replaced with Thermoplast paint due to good appearance, quality and long life which was incorporated in TS estimate. Reply is not tenable because higher cost item was replaced with lesser cost item to extend favor to contractor.

Request for convening DAC meeting was made on 31-08-2017, however meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery besides fixing responsibility at the person(s) at fault.

AIR Para No. 16 (2016-17)

1.2.2.4 Non-recovery of unspent balance from PPHI –Rs16.915 million.

According to Government of Khyber Pakhtunkhwa Health Department letter No. PA(DS-A)HD/1-1/2016 Dated Peshawar the 22nd September 2016, the management of 53 BHUs was required to be returned back to the District Health Officer, Abbottabad w.e.f 30th September 2016.

According to Health Department letter No.PA(DS-A)HD/1-1/2016 dated 22nd September, 2016 Para-2(b&C) that due to closure of PPHI Operations by SRSP, proper handing taking over of medicines etc be ensured and funds remaining with the District Office of PPHI at the end of September 30, 2016 shall be deposited back into Government Treasury in the respective head.

According to clauses G-7, G-12 and G-13 of agreement between Government of Khyber Pakhtunkhwa Health Department and Sarhad Rural Support Programme (SRSP) for implementation of the package named Peoples Primary Healthcare Initiative (PPHI) dated 7th January 2013, the SRSP will be responsible for the proper maintenance of the physical assets handed over by the DHO (District Health Officer) concerned. The SRSP will have to maintain separate bank accounts for the funds received from DHO. The SRSP will regularly submit the Audit reports to the DHO.

District Health Officer Abbottabad transferred an amount of Rs. 64.173 million on account of Salary and Non Salary Budget to SRSP for execution of PPHI package during 2015-16. As per agreement the District Management of 53 BHUs was required to be handed over to DHO Abbottabad by the SRSP.

However, following observations were noticed:

1. Proper handing taking of buildings, stock & store (including medicines) and inventories were not carried out as required in the agreement.
2. Expenditure statements of PPHI were not available with the local office.
3. Bank Statements and Audit report were not produced.
4. An amount of Rs. 16.915 million found unspent with the District Office of PPHI at the end of 30th September 2016 which was required to be deposited back in the Government treasury in the respective head in a manner as already advised by the Finance Department, which was not done.
5. Detail of medicines showing received, issued and balance quantity at main store of PPHI Office was not available with the local office.

Audit observed that unjustified transfer of fund occurred due to weak internal control which resulted in unverified expenditure.

When pointed out in August 2017, management stated that the funds were transferred as per MOU between Provincial Government and SRSP. However matter is taken up with SRSP for return of unspent balance. No progress was intimated till finalization of this report.

Request for convening DAC meeting was made on 31-08-2017, however meeting of DAC could not be convened till finalization of this report.

Audit suggests investigation and recovery of unspent balance besides action against the person(s) at fault.

AIR Para No. 04 (2016-17)

1.2.2.5 Non-supply of medicines worth –Rs.4.678 million.

According to clause 18 (a) (ii) of the contract agreement issued vide DG Health KPK Notification No: 2005 / MCC dated: 26-12-2016, upon delay in

supply from forty-six days to sixty (46 to 60) days instead of three per cent (3%) as to clause 17(a)(i) above, a lump sum total penalty amounting to seven per cent (7%) of the total amount of the supply under order for total number of items ordered in the same supply order issued to the supplier, shall be levied through deducting the total amount of penalty from the total pre-tax payable billed amount by the Purchasing Entity, irrespective of the number of items supplied late.

District Health Officer, Abbottabad placed supply order worth Rs. 32,358,000 to various suppliers for supply of different medicines during the year 2016-17. Detail is given at annex-2. However supply amounting Rs. 4,371,894 could not be made till the dates of audit. Neither medicines were supplied nor penalty @7% amounting Rs. 306,033 was imposed and recovered from the suppliers. No serious efforts regarding completion of supply of medicines found on record.

Audit observed that irregularity occurred due to weak managerial control, which resulted in depriving the community from health facilities.

When pointed out in August 2017, management stated that due to late release of revised budget for 2016-17, the supply orders were issued in the mid of June 2017. As a result some of the suppliers could not supply the medicines in time. Reply was not cogent as the suppliers fails to supply the medicines in stipulated period of time.

Request for convening DAC meeting was made on 31-08-2017, however meeting of DAC could not be convened till finalization of this report.

Audit suggests investigation and recovery of medicines besides action against the persons at fault.

AIR Para No. 07 &08 (2016-17)

1.2.2.6 No-imposition of penalty amounting –Rs. 7.971 million.

According to standard bid documents, payment should be made within 56 days after the receipt of the contractor bill. According to clause-2(A) of the contract agreement, the contractor refusing to carry out the work or leaving incomplete or late completed, the contractor should imposed penalty @ 10% on the amount of the estimated cost of the whole work.

According to sub-clause - 47.1 of the tender and contract documents, in case of delay in complication of works within the stipulated period complication equal to 10% of the tender cost shall be recovered from the contractor.

Executive Engineer Public Health Engineering Department, Abbottabad allowed final payments to two contractors on account of completion Water Supply schemes as per detail given below:-

(Rs in millions)

Name of Scheme	Estimated Cost	Date of commencement	Time Period	Status	Progressive Expenditure	Penalty @ 10%
WSS Tarhari to Aryala ADP – 202	1.996	01-09-2012	4 months	Late completed	2.100	0.1996
WSS Kyala Ph-I	8.209	01-12-2016	12 months	-DO-	9.939	0.8209
WSS Marand Nelo Maira	1.262	13-06-2016	10 months	-DO-	14.559	0.1262
Sanitation Scheme Bandi Dhondan	0.610	03-09-2015	12 months	-DO-	5.098	0.061
Sanitation Scheme Baldheri	2.440	03-09-2015	06 months	-DO-	2.034	0.244
WSS SeerKot PK-46	3.564	03-09-2015	06 months	-DO-	3.560	0.3564
Prssure Pumps Ph-I	6.384	09-06-2015	10 months	-DO-	6.384	0.6384
WSS Kadora Maira	4.643	16-04-2015	10 months	-DO-	4.629	0.4643
WSS Jami Nakka	3.032	31-03-2015	08 months	-DO-	3.117	0.3032
WSS Jabrian Kotakian	17.534	18-05-2015	12 months	-DO-	18.55	1.7534
WSS Tajwal	9.970	29-04-2015	12 months	-DO-	9.674	0.997
WSS Thathi	17.537	22-04-2016	12 months	-DO-	15.036	1.7537

Chotar Nath						
WSS Tatial Kass	2.527	28-06-2016	10 months	-DO-	1.410	0.2527
Total:						7.971

However the schemes could not be completed in stipulated period of time. Neither the contractor applied for extension nor compensation @ 10% amounting Rs. 7.971 million was recovered from the contractor. This resulted in late supply of clean drinking water to the inhabitants and also put the government into loss.

Audit observed that non imposition of penalty occurred due weak internal management, which resulted in loss to government.

When pointed out in August 2017, management stated detailed reply will be furnished after scrutiny of record. Reply was not cogent.

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

Audit stresses upon recovery of the subject amount besides taking action against the person(s) at fault.

AIR Para No. 02 A/C-I (2016-17)

1.2.2.7 Loss of -Rs.4.00 million (approx) due to theft of electric transformers.

Para 20 of the General Financial Rules Volume I provides that any loss of public money or other property held by or on behalf of Government discovered in a department should be immediately reported by the officer concerned to his immediate official superior as well as to the Accountant General / Audit. When the matter has been fully investigated, a further and complete report should be submitted of the nature and extent of the loss showing the errors or negligence of rules by which such loss was rendered possible, and the prospects of affecting a recovery.

Four (04) no electric transformers costing approximately Rs. 4,000,000 were stolen from different water supply schemes functioning under the administrative control of Executive Engineer Public Health Engineering Division, Abbottabad during the year 2016-17. No serious efforts regarding recovery of transformers were made by the local office. No inquiry reports from the responsible officials found on record.

Audit observed that loss of costly equipments occurred due to weak internal control system, which resulted in loss to public exchequer.

When pointed out in August 2017, management stated detailed reply will be furnished after scrutiny of record. Reply was not cogent.

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

Audit suggests investigation and recovery of transformers at the concerned water supply schemes besides action against the person(s) at fault.

AIR Para No. 16 (2016-17)

1.2.2.8 Blockage of government money amounting –Rs.207.688 million.

According to Government of Khyber Pakhtunkhwa PHE Division Notification No. 11 / G-10 / PHE (W) Dated: 04-04-2016, Water Supply Schemes must be energized as without further delay.

Executive Engineer Public Health Engineering Division, Abbottabad paid an amount of Rs.207,688,071 to PESCO for energization of sixteen (16) No water supply schemes during the year 2016-17. The record of the local office showed that despite payment of huge amount to PESCO the schemes were yet not energized by the concerned authorities. The record of the local office was also silent regarding efforts for energization of these schemes. Due to which the people of the localities remains deprived of the facility of clean drinking water and the very purpose of Government was affected. Moreover the expenditure

already incurred on these WSS schemes is also in danger as due to non energization of schemes chances of stolen of pipes could not be ruled out.

Audit observed that non-energization of schemes occurred due to weak internal management.

When pointed out in August 2017, management stated detailed reply will be furnished after scrutiny of record. Reply was not cogent.

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

Audit stresses upon investigation besides instructions that the case may be pursued at administrative level with PESCO to solve the water problem.

AIR Para No. 06 (2016-17)

1.2.2.9 Non-recovery of outstanding water user charges –Rs 54.679 million.

Para 26 of GFR Vol-I provide 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 credited in the public account.

Executive Engineer Public Health Engineering Department, Abbottabad failed to recover a huge sum of Rs.54,679,162 on account of outstanding water charges since long. No proper mechanism is established to take action for timely recovery. No proper demand & collection register was maintained to verify the actual receipt & outstanding volume of water charges.

Audit observed that non-recovery of outstanding water dues occurred due to weak internal control system, which resulted in loss to public exchequer.

When pointed out in August 2017, management stated detailed reply will be furnished after scrutiny of record. Reply was not cogent.

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

Audit suggests investigation and recovery of long outstanding dues besides action taken against the person(s) at fault.

AIR Para No. 07 A/C-I (2016-17)

1.2.2.10 Loss to Government due to non-collection of Rest House Receipts -Rs 3.63 million

Para 23 of GFR Vol – 1 requires 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.

Executive Engineer Communication & Works Division, Abbottabad failed to recover rental charges of Shimla Hill rest house which was occupied by Pakistan Army on usual rental charges. However, local office could not recover the rest house charges amounting to Rs. 3,626,400 upto 11/09/2017 from the date of occupation.

It is pertinent to mention here that a letter was issued by General Head Quarters QMG Branch Qtg & Land Dte Rawalpindi No. 3638/Gen/Lands-3-IYP7WJ dated 16/05/2017 containing instruction to vacate the rest house and clear the outstanding dues till 25/05/2016. However no action was taken till date.

Non-recovery of rent charges occurred due to weak internal control which resulted in loss to Government.

When pointed out during October 2017, it was replied by the department that case regarding vacation / deposit of rent has been taken up with Commandant Station HQ through local administration but no fruitful result have been achieved.

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

Audit holds that earliest recovery of rest house receipts in favor of Government and action against the person(s) at fault.

AIR Para No. 10 A/C-I (2016-17)

1.2.2.11 Non-deduction of Tax on services –Rs.4.737 million.

According to Government of Khyber Pakhtunkhwa Finance Act, 2013 Revenue Authority (KPRA) endorsed vide AG Khyber Pakhtunkhwa letter No. WAD-IV / Rate of Tax / 2016-17 / 1254-80 Dated: 13-12-2016, Sales Tax @15% should be charged on services of contractors involved in building (including water supply, gas supply and sanitary works)

Executive Engineer Public Health Engineering Division, Abbottabad allowed payment of Rs. 31.583 million to Associate in Development (AID) Pvt Ltd in various in Gravity Flow Water Supply schemes during the year 2016-17. However, Sales Tax @15% amounting Rs. 4.737 million was not deducted and deposited into government treasury.

Audit observed that non-deduction of Sales Tax occurred due to violation of Government instructions, which resulted in loss to public exchequer.

When pointed out in August 2017, management stated the detailed reply will be furnished after verification of office record. Reply was not satisfactory.

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

Audit recommends investigation and recovery of sales tax besides action against the person(s) at fault.

AIR Para No. 09 A/C-I (2016-17)

1.2.2.12 Loss due to non-recovery of Government receipts.

Para 23 of GFR Vol-1 requires 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.

Executive Engineer Communication & Works Division, Abbottabad failed to recover receipts on account of issuance of different machinery to various contractors during the year 2016-17 as detailed below:-

S.No	Name of Machine	Quantity	Log Book No.	Remarks
1.	Niggatta Asphalt Plant	1 No	1 No	Working for premix laying on Nur Gali Khuthala Road
2.	Air Men Generator	1 No	1 No	-do-
3.	Wheel Loader W-120	1 No	1 No	-do-
4.	Naggatta Paver	1 No	1 No	-do-
5.	Shantu-SR 26T PTR	1 No	1 No	-do-
6.	Dyna Pac-Roller No.2	1 No	1 No	-do-
7.	Dyna Pac-Roller No.1	1 No	1 No	Dana to Suma area
8.	Shahzoor Road roller No-15	1 No	1 No	Tajwal to Bagan Road

The machinery was engaged in work for contractors, however no receipts were shown realized and deposited as per log books.

Audit observed that non-credit of receipts into Government Treasury resulted in loss to Government.

When pointed out during October 2017, the department replied that recovery from in progress works will be effected in due course of time as the bills of contractors are pending due to non-availability of funds. Reply is not tenable because amount was required to be recovered and deposited as and when due.

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

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

AIR Para No. 09 A/C-I (2016-17)

1.2.2.13 Non-recovery of secured advance despite consumption of material –Rs 1.239 million

Para 228 of Central Public Works Deptt Code requires advance payment only to those contactors whose contract is for finished work on the security of materials brought to site subject to maximum of 75 % of the value of materials and recovery should not be postponed till completion of the work.

Executive Engineer Communication & Works Division, Abbottabad granted secured advance of Rs 4,658,828 during November 2016 to M/s Raja Adalat Khan & Co for construction of Post Graduate College Mandian during 2016-17. An amount of Rs 2,329,389 and Rs 1,089,972 was recovered in 2nd and 3rd running bills, while Rs.1.239 million were still outstanding against the contractor. Audit is of the view that undue favour was extended to the contractor for non-recovery of Rs 1,239,469 despite use of total advanced steel quantity.

Audit observed that non-recovery of secured advance occurred due to weak internal control system which caused loss to the government.

When pointed out during October 2017, the department replied that recovery has been made vide 4th running bill (V. No. 38-A dated 25.09.17) but no record in support of reply was provided.

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

Audit stresses upon early recovery of secured advance and fixing responsibility against the person(s) at fault.

AIR Para No. 11 A/C-I (2016-17)

1.2.2.14 Overpayment due to non-utilization of available stone – Rs 17.475 million

According to CSR/MRS issued by Government of Khyber Pakhtunkhwa Finance Department from time to time, Labour Rates should be paid when material is available at site.

It was observed that hard rock was measured and paid to various contractors. The excavated available stone was required to be utilized in stone masonry but no such adjustment was made. The local office was required to pay only labour rate for the said items. However, composite rates were paid which resulted in loss of Rs 17,475,221 to Government. Detail is given at annex-3.

Audit observed that non-utilization of available material occurred due to weak internal control system which caused loss to the government.

When pointed out during October 2017, the department replied that stone obtained after blasting are scattered for and wide in valleys also size may not proper. In order to make the stone useable after blasting it needs transportation and further blasting, dressing, hammering to make it useable due to which stone obtained from blasting may not be considered as usable, available at site. Reply is not tenable because recovery was required to be made for usable quantity.

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

Audit suggests regularization and recovery of overpaid amount and besides fixing responsibility against the person(s) at fault.

AIR Para No. 17 A/C-I (2016-17)

1.2.2.15 Non-imposition and recovery of penalty -Rs 36.598 million

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.

Executive Engineer Communication & Works Division, Abbottabad allowed payment of Rs 301.203 million to various contractors for execution of various developmental works during 2016-17. Detail is given at annex-5. Neither contracts were completed nor penalty @10% amounting Rs. 36.598 million were recovered from the contractors.

Audit observed that non-recovery of penalty occurred due to weak internal controls which resulted in loss to government exchequer.

When pointed out during October 2017, management replied that penalty was not imposed due to financial constraints and detail reply will be furnished in due course of time.

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

Audit stresses upon early completion of schemes and recovery of penalty besides taking disciplinary action against the person(s) at fault.

AIR Para No.27 A/C-I (2016-17)

1.2.2.16 Overpayment due to non-deduction of steel quantity from RCC work -Rs 1.006 million

According to conversion of Steel weight into Volume, 1 (One) metric ton has a volume of 0.1273885 M³.

Executive Engineer Communication & Works Division, Abbottabad incurred expenditure during execution of various schemes during the year 201617. Scrutiny of the record revealed that volume of the steel in RCC was not deducted resultantly Government was put to loss of Rs.1,006,357. Detail is given at annex-6.

Audit is of the view that overpayment was made on account of reinforced concrete without deduction of steel quantity. Controls were not implemented in true spirit and financial indiscipline resulted into loss to government.

When pointed out during October 2017, management stated that detail reply will be furnished in due course of time. However no progress was shown till finalization of this report.

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

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

AIR Para No. 29 A/C-I (2016-17)

1.2.2.17 Overpayment due to allowing higher rates -Rs 2.352 million

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

Executive Engineer Communication & Works Division, Abbottabad awarded different works to various contractors during 2016-17 detail is given at annex-7. The local office paid higher rates than admissible rates which caused loss of Rs 2,352,090 to the government. Moreover, contract agreement, technical sanction and measurement book were also not available to verify the rates.

Audit observed that misapplication of rates occurred due to weak internal control system which resulted in loss to government exchequer.

When pointed out during October 2017, it was replied by the department that payment was made on approved quoted rates as per policy of Provincial Government.

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

Audit stresses upon recovery of overpaid amount and action against the person(s) at fault.

AIR Para No. 31 A/C-I (2016-17)

1.2.2.18 Wasteful expenditure of -Rs 4.993 million

Para 11 of GFR Vol-I requires that each head of a department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

District Officer Social Welfare, Abbottabad awarded contracts of various developmental schemes amounting to Rs 15,428,499 to Citizen Community Board (CCBs) during 2014-15. An expenditure of Rs 4,993,109 was incurred. First installment was paid in these schemes and were left incomplete. Liabilities of these schemes were carried forward to the financial year 2015-16. No serious efforts were made by the management to complete the schemes till dates of audit.

Audit observed that wasteful expenditure occurred due to weak internal control and negligence of management, which resulted in loss of government money.

When pointed out in June 2017, no reply was submitted by the department.

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

Audit stresses upon investigation and completion of schemes besides action against the person(s) at fault.

AIR Para No. 128 (2016-17)

1.2.2.19 Un-necessary retention -Rs 24.857 million under Deposit-II.

Para 399 (iii) of CPWA Code provides that balances unclaimed for the three complete years should be credited to government.

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

Executive Engineer Communication & Works Division, Abbottabad unauthorizedly retained an amount of Rs 24.857 million under in PW Deposit-II. The amount was found unclaimed since June 2006. Detail is given at annex-4.

Audit is of the view that unclaimed deposit more than three years was required to be forfeited and credited in government treasury which was not done.

Audit observed that financial controls were not implemented in true spirit. When pointed out during October 2017, management replied that after overhauling the item placed in deposit more than three years will be credited into revenue.

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

Audit stresses upon expeditious forfeiture and credit of outstanding amount and action against the person(s) at fault.

AIR Para No. 26 A/C-I (2016-17)

ANNEXURES

Annexure-1

Detail of MFDAC Paras

(Rs in millions)

S. No.	AIR No.	Department	Caption	Amount
1.	21	Deputy Commissioner	Irregular payment of pay & allowances	0.155
2.	26	-Do-	Incomplete computerization of land record.	0
3.	1	DHO Abbottabad	Non-auction of old parked vehicles.	0
4.	6	-Do-	Non-functioning of Diagnostic machinery due to non-posting of trained staff.	0
5.	11	-Do-	Blockage of Government money -Rs. 240,000.	0.240
6.	13	-Do-	Suspected misappropriation due to improper maintenance of accounts records for -Rs.598,070.	0.598
7.	17	PHE Abbottabad	Irregular Expenditure	0.106
8.	18	-Do-	Unauthorized occupation of office accommodation	0
9.	19	-Do-	Unauthorized deduction of tender form fee	0.129
10.	20	-Do-	Overpayment of NSI Items of work.	0.742
			Total:	1.97

Annex – 2
Para No. 1.2.2.5

Detail of non-supply of Medicines during 2016-17

S.No	Name of company / Supplier	DDO Code	Amount	Remarks
1.	M/S Saffron Pharma Faisalabad	AD-6242	89,600	Non-Supply
2.	M/S Searle Compny Ltd Karachi	AD-6135	551,440	-DO-
3.	M/S Surge Labs Faisalabad	AD-6137	241,600	-DO-
4.	M/S Lasania Health Care Sawabi	AD-6135	383,000	-DO-
5.	M/S Lasania Health Care Sawabi	AD-6242	268,100	-DO-
6.	M/S GSK Pak Karachi	AD-6135	575,880	-DO-
7.	M/S GSK Pak Karachi	AD-6136	158,200	-DO-
8.	M/S GSK Pak Karachi	AD-6138	209,000	-DO-
9.	M/S GSK Pak Karachi	AD-6242	322,290	-DO-
10.	M/S Zeerak Pharmacy Abbottabad	AD-6135	27,279	-DO-
11.	M/S Zeerak Pharmacy Abbottabad	AD-6136	244,200	-DO-
12.	M/S Zeerak Pharmacy Abbottabad	AD-6242	167,310	-DO-
13.	M/S Brooks Pharma Karachi	AD-6136	350,000	-DO-
14.	M/S Brooks Pharma Karachi	AD-6136	128,000	-DO-
15.	M/S Brooks Pharma Karachi	AD-6242	130,600	-DO-
16.	M/S Brooks Pharma Karachi	AD-6134	160,000	-DO-
17.	M/S Brooks Pharma Karachi	AD-6135	171,600	-DO-
18.	M/S B.Braun Karachi	AD-6242	49,000	-DO-
19.	M/S B.Braun Karachi	AD-6136	98,000	-DO-
20.	M/S B.Braun Karachi.	AD-6137	46,795	-DO-
Total:			4,371,894	

Detail of Penalty on late supply of Medicines during 2016-17

S.No	Name of Supplier	DDO Code	Amount	Penal @7%
1.	M/S Saffron Pharma Faisalabad).	AD-6242	89,600	6,272
2.	M/S Searle Compny Ltd Karachi)	AD-6135	551,440	38,601
3.	M/S Surge Labs Faisalabad	AD-6137	241,600	16,912
4.	M/S Lasania Health Care Sawabi).	AD-6135	383,000	26,810
5.	M/S Lasania Health Care Sawabi).	AD-6242	268,100	18,767
6.	M/S GSK Pak Karachi).	AD-6135	575,880	40,312
7.	M/S GSK Pak Karachi).	AD-6136	158,200	11,074

8.	M/S GSK Pak Karachi).	AD-6138	209,000	14,630
9.	M/S GSK Pak Karachi).	AD-6242	322,290	22,560
10.	M/S Zeerak Pharmacy Atd).	AD-6135	27,279	1,910
11.	M/S Zeerak Pharmacy Atd).	AD-6136	244,200	17,094
12.	M/S Zeerak Pharmacy Atd).	AD-6242	167,310	11,712
13.	M/S Brooks Pharma Karachi).	AD-6136	350,000	24,500
14.	M/S Brooks Pharma Karachi).	AD-6136	128,000	8,960
15.	M/S Brooks Pharma Karachi).	AD-6242	130,600	9,142
16.	M/S Brooks Pharma Karachi).	AD-6134	160,000	11,200
17.	M/S Brooks Pharma Karachi).	AD-6135	171,600	12,012
18.	M/S B.Braun Karachi).	AD-6242	49,000	3,430
19.	M/S B.Braun Karachi).	AD-6136	98,000	6,860
20.	M/S B.Braun Karachi).	AD-6137	46,795	3,276
Total:			4,371,894	306,033

Para No. 1.2.2.13

Detail of non-deduction of available stones during 2016-17

Random rubble masonry in foundation & plinth in	Stone cost in RRM rate (MRS 2016)	Stone % in RRM rate
Rs 5,369.72 per cum	Rs 1,151.27 per cum	21.44

Name of work	contractor	Running bill	Rock / hard rock available Cu.m	Rate for RRM paid Rs	Quantity of RRM paid Cu.m	Amount required to be deducted (RRM rate x RRM qty x 21.44 %) Rs
Batti to Lower Surjal Danna Road	M/s Muhammad Urfan Khan &Co	8 th (Rock excav)	22,297	8,344	694.39	1,242,421
Bartham Kasala Bara Road	M/s Ishaq & Sons for	13 th (Rock excav)	11,103	6,200	4,171.07	5,545,756
Sajikot to Thesi Road (10 Km)	M/s Munshi Khan	8 th (Hard Rock)	12,751	4,600	3,307.87	3,262,482
Garhi Chanali Road (3.5 Km)	M/s Attaullah Khan Trand & Brothers	(Rock excav)	11,439	6,500	209	291,262
Noormang Village Road	M/s Haji Muhammad Aslam & Sons	(Rock excav)	1,960	6,000	432.13	555,725
Sawar Gali Boi Road (3 KM)	M/s Saleh Ejaz	(Hard Rock)	3,531	4,500	592	571,162
Tajwal to Bagan Road (2 Km)	M/s Muhammad Ishaq & Sons	(Rock excav)	1,598	5,500	1,060	1,249,952
Ziarat Masoom Nowshers	M/s Muhammad Asif Khan &	(Rock req blast)	1,670	6,700	899.64	1,292,315

Road (4.5 Km)	Sons					
PCC Road from Main Sabzi Mandi to Sheikulbandi	M/s Subidar & Sons	4 th (Hard Rock)	10,872.56	4,700	405.61	408,725
PCC Road from Main Road Numbal Rata Thapla to Majoot	M/s Muhammad Abbasi & Sons	5 th (Hard Rock)	6,325.66	7,000	592.7	889,524
BHU Tajwal to Nowshera (Taror Road)	M/s Abbasi & Sons	4 th (Hard Rock)	4,342.74	5,900	1095.21	1,385,397
Machana to Battangi Road	M/s Muhammad Ishaq & Sons	3 rd (Hard Rock)	1,111.31	5,500	661.89	780,500
Total Rs.						17,475,221

Annex – 4

Para No. 1.2.2.19

Detail of Schedule of Deposit- II of C&W, Abbottabad

S No.	S No. of register	Period	Particular	O/Bal	Credits	Debits	C/Bal
1	1	6/2006	Mohammad Urfan Khan : Constn; of 6.5Km Road Dhobain to Chamad	521,634	0	0	521,634
2	2	11/2006	Mohammad Urfan Khan & Co Constn:Of BT Road Havellain To kaseel	306,801	0	0	306,801
3	5	5/2007	Syed Mehboob Shah & Sons SP<DSP Office A,Abad etc	82,400	0	0	82,400
4	6	8/2007	Mohammad Irshad Khan Upgd: of 143 PS to MS GGPS Darban U/C Langrail (IE)	84,750	0	0	84,750
5	10	11/2007	HYZ Estb:of 1987 PS Package III GGPS Nari Hatar	50,750	0	0	50,750
6	14	06/2008	M/s H Y Z & CO : Establish of 198 P.s G.G.P.S Nar Hoter	220,822	0	0	220,822
7	31	1/2009	M/S Saleh Ejaz Constn:of 200 Km BTR Rati Gali to Lower Barrian	263,858	0	0	263,858
8	41	3/2009	M/S Hafeez Abbasi Upgd:of 120 PS to MS GGPS Ganda	42,839	0	0	42,839
9	70	6/2009	Safdar Abbasi Provn:of B/F GPS Naikhter	6,250	0	0	6,250
10	71	6/2009	Gulzar Khan & Bros: Constn; of GPGC College A,Abad	690,761	0	0	690,761
11	72	6/2009	Received Dist: Govt: 8% S/Deposit Distt: ii 6/09 Ziarat msoom Road etc	255,964	0	0	255,964
12	76	7/2009	MM Khan Upgd:of 143 PS to MS GGPS Dabran U/C Lungrial	297,838	0	0	297,838
13	83	12/2009	Saleh Ejaz & Co Constn: of 1000 CR GMS Malkot	145,019	0	0	145,019
14	94	02/2010	Ghulam Mustafa Constn; of Gora Kai to Parhaq Road U/C Nagri Bala	13,760	0	0	13,760

15	95	03/2010	Sardar M Shabeer Upgd:of 100 PS to MS GPS Kari S/T Taroor	78,143	0	0	78,143
16	96	03/2010	Abdul Rashid Provn:Of B/F GPS Thanda S/T GGPS Lower Tajwal	28,906	0	0	28,906
17	97	03/2010	Saleh Ejaz Cosnt; & Co Tameer E Sarhad Shingle road Jahln Pattan Kutla etc U/C Pattan kalan	20,000	0	0	20,000
18	98	03/2010	Hafeez Abbasi & Co Package No 1 PCC From Curvort Makar Bagh U/C Bagh	15,750	0	0	15,750
19	99	03/2010	Abdul Qayyum Provn:fo B/F Package No 60 GPS Chamrdi GPS Dhund Khater	33,350	0	0	33,350
20	100	03/2010	Munshi Khan & Sons NERP Reh: project Reh:of Impvt: of Khoah Road	50,000	0	0	50,000
21	101	03/2010	Aurangzeb Khan KPP-II PM S/road Ketlah Phota Pian Dunna Road Vilalge Bandi U/C Bagh	10,000	0	0	10,000
22	102	03/2010	Syed Shah Pir & Co Repair of programme to strut college no 2 Mandian	32,000	0	0	32,000
23	104	03/2010	Ghulam Mustafa & Bros:of Changla Gali M Road etc	4,750	0	0	4,750
24	105	03/2010	Abdul Latif & Sons Upgd:of GGHS Karikata etc	2,700	0	0	2,700
25	106	03/2010	Abid Hussain Abbasi Rep:work E/Q affected bldg:PNo 5 GPS Khan Malkot GPS Doonga Gali GPS Darwaza etc	32,600	0	0	32,600
26	107	03/2010	Zahir Shah & Bros;110 MS to HS GMS Bandi Attia Kihan	5,250	0	0	5,250
27	108	03/2010	M Suleman & Sons 20 Local Offier GPS Jabba Bandi (I/E)	1,850	0	0	1,850
28	109	03/2010	Irshad Hussian 20 Local Office GPS Pir Kot Lora (I/E)	1,850	0	0	1,850
29	110	04/2010	S Abdul Latif Abbasi Constn:of 18Km BTR Raod Mali etc	1,850	0	0	1,850
30	111	04/2010	Irshad Hussain 20 LCO Office GPS Pando Thana	2,650	0	0	2,650

31	112	04/2010	Abdul Majeed & Sosn Upgd:of 110 MS to HS GMS Pattan kalan	2,250	0	0	2,250
32	113	04/2010	Hafeez Abbasi & Co KPP-II NA-18 Constn:Of Shingel Road Mundri Bagla via Choi U/C Na,li Maira etc	5,050	0	0	5,050
33	114	05/2010	MM Khan Upgd:of 143 PS to MS GCPS Dubran U/C Longrial	101,280	0	0	101,280
34	115	06/2010	Received District Account Office AM&R Works etc	159,701	0	0	159,701
35	116	06/2010	Badar Bakht Special Package Thanda Chowa Nawansher Raod	20,150	0	0	20,150
36	117	06/2010	Sohail Anjum & Bros: Estblsh:fo 200 Pry : School GPS Batangi etc	5,470	0	0	5,470
37	118	06/2010	Mohammad Saleem & Sons Prov:of B/F Package No 57 Lower Bakot	94,887	0	0	94,887
38	119	06/2010	Make Pump RHC Havellian	40,500	0	0	40,500
39	120	06/2010	Abdul Latif & Sons GMS Kari Raiki	6,110	0	0	6,110
40	122	06/2010	M/S Mohammad Nawaz Khan Provn:of B/F GPS Pirkot	75,744	0	0	75,744
41	124	08/2010	Syed Mehboob Shah & Sons Balance work RHC Tajwal	1,269,268	0	0	1,269,268
42	125	08/2010	Said Ghulam & Sons 1000 CR , GPS Majoth	29,193	0	0	29,193
43	128	10/2010	Ahmed Jan 150 Nos to MS , GGMS Ban Nara	21,374	0	0	21,374
44	129	10/2010	Abdul Majeed 150 M/S to H/S Seer	4,950	0	0	4,950
45	130	10/2010	Ahmed Jan 150 MS to HS Majaffa	1,500	0	0	1,500
46	131	10/2010	Ahmed Jan 150 MS to HS Maira Rehmat Khan etc	4,950	0	0	4,950
47	132	10/2010	Sohali Anjum & Bros: 150 MS to HS , GGPS Kokal Barseen	4,950	0	0	4,950
48	133	10/2010	Said Ghulam & Sons Constn;Of 1000 Addl: CR , GGPS Maujth	83,531	0	0	83,531
49	134	10/2010	M/S Zaheer & Bros; Upgd;of 110 MS to HS ,GMS Chunali	20,799	0	0	20,799

50	136	12/2010	Professional Electric , 1000 CR Jandar Bari	2,160	0	0	2,160
51	137	12/2010	Professional Electric , GPS Sarbana	2,160	0	0	2,160
52	138	12/2010	Professional Electric , GPS Sajjikot	1,080	0	0	1,080
53	139	12/2010	Pakistan Electric 110 PS to MS , GMS Makri	1,080	0	0	1,080
54	140	12/2010	Irshad Hussain 110 PS to MS GMS Makri	2,350	0	0	2,350
55	141	12/2010	Irshad Hussain 110 PS to MS GMS Seer	1,550	0	0	1,550
56	142	12/2010	Irshad Hussain 110 PS to MS GPS Madar	1,550	0	0	1,550
57	142-A	12/2010	Irshad Hussain CR , GGPS Jandala	1,550	0	0	1,550
58	143	12/2010	M Waheed Ud Din CR , GGHS Dhamtour	1,550	0	0	1,550
59	144	12/2010	Sohail Anjum & Bros:of CR < GPS Maira Tall	1,200	0	0	1,200
60	145	12/2010	M.Waheed Din CR , GPS A,Abad	4,374	0	0	4,374
61	146	12/2010	Ahmed jan GPS Bushukut etc	,200	0	0	1,200
62	147	12/2010	Sohali Anjum & Bros: CR, GPS Pattan Khurd (2R)	2,350	0	0	2,350
63	148	12/2010	Sohali Anjum & Bros: Cosntn;of 1000 CR, GPS Jandala	1,200	0	0	1,200
64	149	12/2010	Javid Iqbal Cosntn: 1000 CR , GPS Majoth	1,250	0	0	1,250
65	150	12/2010	Ahmed Jan 1000 CR Nagri Bala	1,200	0	0	1,200
66	151	12/2010	Ahmed Jan 1000 CR GPS Nowshera	1,200	0	0	1,200
67	152	12/2010	Javed Iqbal GPS Majoth	2,300	0	0	2,300
68	153	12/2010	Irshad Hussan 1000 CR GPS Chamati	1,200	0	0	1,200
69	154	12/2010	Irshad Hussan 1000 CR GGHS Kakul	4,324	0	0	4,324
70	155	12/2010	Irshad Hussan 1000 CR GPS Tandara	1,200	0	0	1,200
71	156	12/2010	Irshad Hussan 1000 CR GPS Payeen	1,200	0	0	1,200
72	157	12/2010	IAK Associates Muslim Abad Road	5,300	0	0	5,300

73	158	12/2010	M Khan Swati PWP No 2 Kakul Basali Road , Pathe Khan to namli	14,000	0	0	14,000
74	159	12/2010	Bashir & Co 150 PS to MS Maira Muzafar	1,500	0	0	1,500
75	162	01/2011	Sher Dil & Bros: Tarmuthian to Hill	5,000	0	0	5,000
76	163	01/2011	Jahangir Younas Terrorist Court Atd	7,373	0	0	7,373
77	166	04/2011	Hukamdad Nathaigali Bakto Road	232,000	0	0	232,000
78	167	04/2011	Ali Zaman & Sosn 100 CR Seri Khan Kalan	11,650	0	0	11,650
79	170	05/2011	Syed Mehboob Shah Distt;; Court Rooms etc	29,832	0	0	29,832
80	172	05/2011	Haji Aslam & Sons Kassi Thus Road	6	0	0	6
81	174	05/2011	Niaz Constn;of FD Malkot link Road Hotarary Road etc	179,616	0	0	179,616
82	175	06/2011	Professional Electric Stroe Estabslh: o f 200PS GPS Maira Muizafar (iE)	5,600	0	0	5,600
83	176	06/2011	Hukamdad Sherwan Court Rooms	73,550	0	0	73,550
84	178	06/2011	Abdul Mehboob & Sons 110 MS to HS GMS Pattan Kalan	16,882	0	0	16,882
85	180	07/2011	MZ Khan & Co PCC Work / Impvt: Danna Surjal & PCC Work Butt, Rajal Kamal House	70,000	0	0	70,000
86	181	07/2011	M Nawaz Khan & Bros; Repair of Road Bandi Attai Khan etc	11,750	0	0	11,750
87	182	06/2011	Saif Ur Rehman & Brothers FDS Nelothian Road etc	221,335	0	0	221,335
88	183	07/2011	MZ Khan & Co PCC Road Numbal Road etc	50,000	0	0	50,000
89	184	07/2011	Ghulam Mustafa & Bros: Changla Gali Ziarat Masoom Road Suddangali Burm Toheedabad road	212,949	0	0	212,949
90	185	07/2011	Huakmaad FD Package No 4 Kuhala Moolia Namal Road Nathagali Bakto Road etc	14,200	0	0	14,200
91	186	07/2011	Sardar Niaz FD Package No 7 Malkot raod Hattereri Bridge to BHU Mohra etc	74,000	0	0	74,000

92	187	07/2011	M Nawaz Khan & Bros; Rest of Raod Bandi Attai Khan Road etc	10,878	0	0	10,878
93	188	07/2011	M/S Wrok man Construction & Co Reh;of 17Km Road 9in PF-48 Coreeni to Taror Road (4.5Km)	158,000	0	0	158,000
94	189	07/2011	MS Ghulam Mustafa & Bros; Reh:of 17Km Road PF-48 Toheedabad to Pasala etc	72,015	0	0	72,015
95	193	09/2011	Malik Hafeez Ur Rehman Flood Damage Jarral to Gul Bandi etc	99,950	0	0	99,950
96	196	09/2011	Hukamdad 17Km Road BTR from Pangora roads	72,262	0	0	72,262
97	199	09/2011	Fine Home Cosnt; of Flood Damage Pind Gali Beer Road	494,516	0	0	494,516
98	201	10/2011	Sohail Anjum Const;of 1000 Addl: CR GPS Pattan Khurd etc	7,506	0	0	7,506
99	202	10/2011	Sohail Anjum Const;of 1000 Addl: CR GPS Jandala (IR)	4,371	0	0	4,371
100	203	10/2011	Ahmed Jan Cosntn; of 1000 Addl : CR GPS Nagri Bala (IR)	273	0	0	273
101	205	10/2011	Ahmed Jan 1000 Addl: CR GPS Nowshera (IR) etc	4,202	0	0	4,202
102	206	11/2011	Waheed Ud Din Upgd; fo 100 MS to HS GGMS Rahi (IE)	8,750	0	0	8,750
103	207	11/2011	MS Ali Zaman & Sosn Provn;of B/F GGMS Baldehri etc	2,750	0	0	2,750
104	208	11/2011	Khalid Ur Rehman Provn;of B/F GGPS Banda Pir Khan	2,750	0	0	2,750
105	211	11/2011	S Ashraf Zaman &Co 300 CR GPS Pind Kurli	139,663	0	0	139,663
106	213	11/2011	Ahmed Jan Provn:of B/F GGMS Hari De Ban	3,250	0	0	3,250
107	214	11/2011	Sohail Anjum Provn; of B/F GPS Eid Gah Bandi Dhundan etc	2,050	0	0	2,050
108	215	11/2011	Sajjad Hussain Shah Judicial Majst: Sherwan	13,637	0	0	13,637
109	217	12/2011	Mohammad Urfan Khan & Co Reh: of FDS Sarbana Jaffar Road	63,964	0	0	63,964

110	218	01/2012	Waheed Ud Din 100 PS to MS , GGMS Rahi	20,830	0	0	20,830
111	219	01/2012	Sohail Anjum & Brs: 150 MS to HS Maira Rehmat Khan etc	20,905	0	0	20,905
112	220	03/2012	Sohail Anjum & Bros ; Provn of B/F Eid Gah Bandi Dhundan etc	8,000	0	0	8,000
113	221	4/2012	M Waheed Ud Din 100CR GGHS Dhamtour (IR)	3,104	0	0	3,104
114	222	4/2012	Sardar Niaz Ahmed 150 HS to Higher Secy: GGHS Berote	1,205,926	0	0	1,205,926
115	225	5/2012	M/S Fida Hussain Impvt: / Reh: of Distt: Road Main De Seri Roads link to Islamkot etc	3,000	0	0	3,000
116	226	5/2012	SM Shabbir Cosntn; of 300 CR GPS Nolotha (IR)	5,000	0	0	5,000
117	228	5/2012	Munir Ahmed 120 PS to MS GGPS Maira Muzafar	174,386	0	0	174,386
118	229	5/2012	Javaid Khan & Co 150 MS to HS GMS Ghamawan	8,206	0	0	8,206
119	232	5/2012	Azam Khan & sons 300 CR GPS Nolotha	39,850	0	0	39,850
120	233	5/2012	SM Shah & Sons Street Orish Colony Nawansher	40,050	0	0	40,050
121	234	5/2012	Taj Mohammad Qureshi Street Raod Asphadar Road Mirpur Town	103,050	0	0	103,050
122	235	5/2012	M/S Iqbal Khan & Co upgd: 150 GGHS Kakul	9,785	0	0	9,785
123	239	5/2012	Taj Mohammad Qureshi PCC Work Aspadar Mirpur Twon etc	17,000	0	0	17,000
124	241	5/2012	M Nawaz khan & Bros; Roadwork Lower Kuthera Dakhali U/C Ghari Phulgran	10,050	0	0	10,050
125	242	5/2012	Ahmed Jan Provn;of B/F GCMS Hari De Ban etc I/E	9,790	0	0	9,790
126	244	5/2012	Munir Ahmed Upgd;fo 120 PS to GGPS Maira Muzafar	557,405	0	0	557,405
127	245	5/2012	Irshad Hussian 1000 CR , GPS Tndora	3,331	0	0	3,331
128	246	5/2012	Irshad Hussian 1000 CR , GPS Chunali	3,240	0	0	3,240
129	248	5/2012	Saif Ur Rehman GGHS Rich	88,500	0	0	88,500

			Behan				
130	249	5/2012	Taj Mohammad Qureshi Street Raod Asphadar Road Mirpur Town	80,000	0	0	80,000
131	249-A	5/2012	MS Maroof Shah Street Gulshan Iqbal Supply A,Abad	4,054	0	0	4,054
132	250	5/2012	Mohammad Shah & Sosn Road netwrok Orish Colony Nawansher	160,000	0	0	160,000
133	251	6/2012	Sohail Anjum & Bros: Upgd: 150 MS to HS GGMS Kokal Barseen	20,140	0	0	20,140
134	252	6/2012	MS Lodhi & Co Reconstn; of GHS Bandi Dhundan	838,333	0	0	838,333
135	257	6/2012	Mohammad Suleman Recosntn:of Bldg: GHS Bandi Dhundan etc	18,801	0	0	18,801
136	258	6/2012	MS Ali Zaman & Sosn Provn;of B/F GGMS Baldehri etc	12,118	0	0	12,118
137	259	6/2012	MS Fakhar Alam 150 HS to HSS level GHS Harno	44,679	0	0	44,679
138	260	6/2012	Waheed Ud Din Cosnt; of School GPS Makool Payeen	9,953	0	0	9,953
139	261	6/2012	Pace Net Work 100 MS to HS GMS Malkot	37,055	0	0	37,055
140	262	6/2012	Abdul Latif & Sons DCO Camp Office Nathiagali	7,160	0	0	7,160
141	263	8/2012	Nawaz khan & Bros; Upgd;&Streng: of Road Network , Impvt;Widng: & BTR of Road Berthan to Jala House	136,221	0	0	136,221
142	264	8/2012	Khandad Khan Upgd;of Road network Cosntn;of Nullian Road Village Tarla II, Pav:of street Mohallah Battangi , iii Street Jamia Masjid Rakhala Kabeer Khan Hosue	3,552	0	0	3,552
143	266	8/2012	MS Mohammad Urfan Khan & Co Impvt; of Cosnt;of road in Mine Bearing Tarnawai to Longar Ban &Hazera	416,574	0	0	416,574
144	269	8/2012	Waheed-Ud-Din Upgd:fo 150 MS to HS GGMS Ander Seri (IE)	18,578	0	0	18,578

145	269-A	8/212	Haji Aslam & Sons GPS Choona Dhamtour shifted to mirpur	6,000	0	0	6,000
146	273	9/2012	MS Mohammad Safdar Abbasi 2% E/Money Tameer KPK PCC link Road Gala to Bandi Jamal Khan Berote	10,550	0	0	10,550
147	274	9/2012	Fayyaz khan 2% E/Money Cosntn: of Exam : Hall Admn Black GGPC Mandain	62,002	0	0	62,002
148	275	9/2012	Mohammad Irshad & Co 2% E/Money Estb: of 43 reg: office Atd M/Deptt: Phase-I Main Bldg:	3,594,977	0	359497 7	-
149	277	9/2012	Mohammad Sadidque Estabsh; of 3 Peg Office in Atd PK No 2 Dev: Work i/c WS etc	998,738		998738	-
150	278	9/2012	MS Attaullah Khan Tarand 2% E/Money Constn : of PCC Road Near Fazal Masjid Mirpur	3,750	0	0	3,750
151	282	9/2012	MS Pakhal Constn;&Co 2% E/M Est of Govt: Com: College for Women Atd Pack III Chow: Qtr Student Hostel	58,366	0	0	58,366
152	283	9/2012	M/S Gulzar Khan & Bros: 2% E/M Est; of Govt:Com:College for Women Atd Pack IV Tube Well raising man	2,274,494	0	0	2,274,494
153	284	9/2012	M/S Mohammad Ashraf & Sons 300 Addl: CR PS , MS , HS m SH:- GPS Barrian U/C Sarban (IR)	257,750	0	0	257,750
154	285	9/2012	Syed Shah Pir & Co 2% E/Money Estabsh:of 200 PS , SH:- GGPS Upper Kutla U/C Phalkot	505,150	0	0	505,150
155	289	9/2012	MS Urfan Khan & Co 2% E/M Impvt: Constn; S/road Mineral area KPK SH:- Tarnawai to Langarban huzera	7,596	0	0	7,596
156	291	9/2012	Syed Shah Pir & Co Play Ground Banda Qfazi U/C Jhangi.	148,508	0		148,508
157	292	9/2012	Khan Dad Khan Upgd:of str:		0	0	

			Work in KPK PK No I Cosnt; of Nullah Village Tarala U/C Pallak.	18,050			18,050
158	294	9/2012	MS Aslam & Co Impvt: Widen: of Road press Cotage to Muchi Dhara Nagri Gali	39,050	0	0	39,050
159	295	9/2012	M Suleman & Sons 2% E/Money , 48% Reconstrn; of Govt Schools GPS A,Abad & GHS Bandi Dhundan	31,700	0	0	31,700
160	297	9/2012	Mohammad Urfan Khan & Co Upgd; of road shingle road Karbla Chowk Kehal	23,603	0	0	23,603
161	298	9/2012	Bashir Hussain Shah Play Ground , SH:- Baskit Ball Court GCMS 4	8,002	0	0	8,002
162	299	9/2012	MS Qazi Imtiaz Khan 2% E/Money Constn: of Extt: Hall etc GGDC Mandian	25,000	0	0	25,000
163	300	9/2012	Said Ghulam & Sons 2% E/Money Impvt: / Reh: of Raod Army Burn Hall College Narrian etc.	8,500	0	0	8,500
164	301	9/2012	Attaullah Khan Trand & Bros: PCC Road near Fazal Masjid Mirpur	16,000	0	0	16,000
165	302	9/2012	Ishtiaq Ahmed 2% E/Monery Upgd; of 150 HS to HSS , GHS Takia Shekhan	301,584	0	0	301,584
166	303	10/2012	Gul Hameed Khan & Co , Constn; of Judicial lockup Peshawar High Court	31,656	0	0	31,656
167	304	10/2012	Sardar Fazal Rehman & sons constn;of judicial lock up etc	58,114	0	0	58,114
168	305	10/2012	Sajjad Cosnt;: Impvt; Judicial lack sherwan	22,459	0	0	22,459
169	307	10/2012	Mohammad Nawaz Khan Landslides slips etc	48,511	0	0	48,511
170	308	10/2012	Sardar Mohsin Saeed Reh: of Thanda Maira roads	6,050	0	0	6,050
171	309	10/2012	Lodhi & Co Provn: of B/Facilities Wqp : BT College	30,724	0	0	30,724
172	310	11/2012	Abdul Qayyum AOM&R 2012-13. Sh: Phul Gulab road	4,050	0	0	4,050
173	312	12/2012	M/S Sarban Const: Upgrad: of 120 PS to MS. SH: GGPS Rankote	26,139	0	0	26,139

174	313	12/2012	M/S Hukam Dad. Repair / Reh: of Session House Abbottabad	131,126	0	0	131,126
175	314	01/2013	Sardar Niaz: Rest House / Circuit House. SH: Fan House Nathiagali	325,580	0	0	325,580
176	317	02/2013	Fakhar Alam & Co 2% E/Money Public Presecutor A,Abad	520,956	0	0	520,956
177	319	04/2013	MS SK Builder GGMS Maddar (Internal Elec:)	6,350	0	0	6,350
178	322	04/2013	Mehroof Shah Enterprises Dev: work Central Urban 7 Ward	8,200	0	0	8,200
179	323	04/2013	Mohammad Nazir PCC Work for Kablia road Beerote etc	70,050	0	0	70,050
180	324	04/2013	Zia Ur Rehaman AOM&R 2012-13	13,619	0	0	13,619
181	325	05/2013	Abdul Majeed & Sons 150 HS to HSS level GGHS Berote	6,400	0	0	6,400
182	326	05/2013	Arshad Hussain 100 PS to MS GGPS Langrial	4,200	0	0	4,200
183	327	05/2013	M Waheed Ud Din 300Addl: Class Rooms GGHS Mohri Bedbehan	6,420	0	0	6,420
184	328	05/2013	Waheed Ud Din & Co 100 MS to HS GGMS Bodla	29,659	0	0	29,659
185	329	05/2013	Waheed Ud Din & Co 150 HS to HSS level GGHS Sajikot	32,913	0	0	32,913
186	331	05/2013	Saleh Ejaz & Co Constn; of left over incomplete scheme Ratigali to Lower Barrian	1,455,674	0	0	1,455,674
187	333	05/2013	Fakhar E Alam & Co Major Repair Govt: College Nawansher	9,778	0	0	9,778
188	334	06/2013	Abdul Latif & Sons Excamination Hall GGDC Mandian	46,616	0	0	46,616
189	335	06/2013	Professional Electric Constn; of 1000 Electric GPS Sajikot (IR)	35,517	0	0	35,517
190	336	06/2013	Waheed Ud Din 300 Addl: Class Rooms GGHS Havellian	3,308	0	0	3,308
191	337	06/2013	Arshad Hussain 1000 Addl: Class Rooms GPS Payeen	3,200	0	0	3,200

192	339	06/2013	Waheed Ud Din 300 Addl: Class Rooms GPS Seri	4,660	0	0	4,660
193	340	06/2013	Javed Iqbal 1000 Addl: Class Romms GPS Majotha	3,232	0	0	3,232
194	341	06/2013	Waheed Ud Din 300 Class Rooms Seri Khan Kalan	3,308	0	0	3,308
195	342	06/2013	MS SK Builders Information Office Abbottabad	35,693	0	0	35,693
196	343	06/2013	Javed Iqbal 1000 Addl: Class Rooms GPS Majotha	3,308	0	0	3,308
197	345	06/2013	Arshad Hussain PS GPS Jandala	5,649	0	0	5,649
198	346	06/2013	Arshad Hussain 110 PS GPS Madar	4,478	0	0	4,478
199	348	08/2013	Malik Hafeez Ur Rehman Repair of Anti Terrorist Court Abbottabad	113,004	0	0	113,004
200	351	08/2013	Fakhra e Alam & Co GHS Harno	27,374	0	0	27,374
201	354	08/2013	M.S Tahir Khan & Co. GGHS Bakot	361,950	217, 840	0	579,790
202	362	08/2013	MS Sardar Mohammad Shabbir Constn;of Bechalar Hostel category II Residence	228,438	0	0	228,438
203	355	08/2013	MS Mohammad Tahir Khan & Co 50 HS to Higher Secondary level GGHS Bakot	1,431,176	0	0	1,431,176
204	360	08/2013	Najam Sohail Tanoli repair of DC office Abbottabad	64,397	0	0	64,397
205	364	08/2013	MS Zardad Khan & Co Rest: Bridge Havellian i/c approach road	1,913,314	0		1,913,314
206	366	08/2013	Saleh Ejaz & Co Repair to Lower Barrian Road	195,000	0	0	195,000
207	367	08/2013	Waheed Ud Din & Co Cosnt: of 300 Class Rooms GMS Seri Khan Kalan	1,300	0	0	1,300
208	368	08/2013	Waheed Ud Din & Co Cosnt: of 150 MS to HS GMS Lahoor	28,036	0	0	28,036
209	369	08/2013	Waheed Ud Din & Co Cosnt: of 120PS to MS GGPS Rankot	19,598	0	0	19,598
210	370	08/2013	Aimco Associates 120 PS to MS GGPS Nagaki	11,300	0	0	11,300
211	372	08/2013	Abdul Latif & Sons Const: of existing admin block GGDC	11,950	0	0	11,950

			Mandian 6 C/Rooms				
212	373	08/2013	Pace Network Repair / Reh: fo DC Annexy	13,450	0	0	13,450
213	374	08/2013	Pace Net Work Special repair / Reh: of Camp Office Nathiagali	9,600	0	0	9,600
214	375	08/2013	MS Hafeez Ur Rehman & Co Anti Terrosite Judge Residence Abbotabad	15,516	0	0	15,516
215	376	09/2013	Pace net wrk supply of Generator Xen office Atd	17,950	0	0	17,950
216	377	09/2013	Pace Net Work Supply of Generator DC Annexy Atd	14,050	0	0	14,050
217	380	10/2013	Pace Net Work repair of rest house atd etc	11,150	0	0	11,150
218	384	10/2013	Said Ghulam & Sons repair of damage 2 rooms repar of roof GPS Naray Boji Kakul etc	14,050	0	0	14,050
219	386	01/2014	Irshad Hussain RHC Tajwal 2% E/Money I/E	20,050	0	0	20,050
220	387	01/2014	Irshad Hussain Bechalar Hostel Abbottabad I/E	58,808	0	0	58,808
221	388	01/2014	Hukam Dad D.C House B/Wall	47,450	0	0	47,450
222	389	01/2014	Fakhar E Alam & Co GHS Harno 2 % E/Money I/E	40,050	0	0	40,050
223	390	01/2014	Fakhar E Alam & Co Govt: Girls College Nawanshehr 2 % E/Money	6,250	0	0	6,250
224	#REF!	01/2014	Waheed Ud Din & Co Chiristian Colony Baldheri Qalandarabad I/E	950	0	0	950
225	393	01/2014	Salim Khan & Co GHS Takia Sheikhan Shifted to Banda Attai Khan 2% E/Money I/E	4,250	0	0	4,250
226	395	01/2014	SM Aslam & Co GGMS Kiala Payeen 2% E/Money i/E	7,850	0	0	7,850
227	396	01/2014	Wahed Ud Din 2% E/Money GGMS Kiala Payeen I/E	11,982	0	0	11,982
228	397	04/2014	Ghulam Mustafa Landslides slips	79,345	0	0	79,345
229	398	05/2014	M/S Hukam Dad Office Buldg: Anti-Terrorist Court	10,050	0	0	10,050
230	401	05/2014	Maqsood Ur Rehman Earth Quake bldg: GPS Maira Bala	64,350	0	0	64,350

231	402	05/2014	Jahangir Younas Earth Quake bldg; annex bldg: etc	2,600	0	0	2,600
232	403	05/2014	Pir Khan Earth Quake bldg: GPS Moolia	14,400	0	0	14,400
233	404	05/2014	Pir Khan Earth Quake Bldg; GPS Keri	7,400	0	0	7,400
234	407	05/2014	Faridooon Khan Earthquake bldg; Forest Office etc	750	0	0	750
235	408	05/2014	Khalid Rehman Earthquake bldg: GGPS Akhora	24,300	0	0	24,300
236	409	05/2014	Saboor Khan Earthquake bldg: Package no 3 DRO Qtr etc	12,550	0	0	12,550
237	410	05/2014	M Safdar Abbasi Earthquake bldg; GGPS Sadar payeen etc	30,050	0	0	30,050
238	411	05/2014	Aftab Ahmed GGPS Kasumi etc	23,750	0	0	23,750
239	412	05/2014	Sardar M Sabir GGPS Saloot	76,300	0	0	76,300
240	413	05/2014	Sarwar Constn: & Co Hazira Approach Road etc	213,450	0	0	213,450
241	414	05/2014	Sahrifullah Earthquake bldg: Vatnery Hospital etc	116,250	0	0	116,250
242	417	06/2014	Sohail Anjum & Brothers GGPS Nika Syedan	8,190	0	0	8,190
243	419	06/2014	Arshad Hussain 100 PS to MS GGPS Langrial	14,822	0	0	14,822
244	422	06/2014	Arshad Hussain Mine Office Abbottabad	178,740	0	130000	48,740
245	423	06/2014	MS SK Builders Tehsil Complex Abbottabad	39,519	0	0	39,519
246	424	06/2014	Abrad Khan Jadoon Assistant Commissioner Office	16,800	0	0	16,800
247	425	06/2014	MS Asif Suleman 100 Patwar Khana SH:- Kakot	421,200	0	0	421,200
248	428	06/2014	Najam Sohail Tanoli Constn: of 100 Patwar khana SH:- Berrot	78,950	0	0	78,950
Total Rs.							24,857,037

Annex – 5
Para No. 1.2.2.15

Detail of non-recovery of Penalty

Rs in million

S. No	Name of work	Bid cost	Date of award	Date of commencement	Date of completion	EOT	Exp	Penalty @ 10 %
1.	W&BT of Tajwal to Bagan Road	29.998	18.04.16	10.03.16	10.12.16	Nil	15.616	2.999
2.	GHS Chamatti	14.993	06.04.15	15.12.15	15.12.16		12.684	1.499
3.	GPS Gul Dhoke	11.031	17.08.15	10.12.15	10.12.16		6.160	1.103
4.	GGPS City Atd			22.08.15	22.08.16		6.400	0
5.	Machni to Batangi Road			20.04.16	18.01.17		8.736	0
6.	GGHSS Havelian	2.421	27.05.15	20.05.15	27.02.16		20.107	
7.	GPS Banda Said	18.399	01.01.16	15.01.16	15.01.17		11.345	1.839
8.	Reh.&Upgd of Khaither Road	28.174	02.07.15	02.11.15	02.05.17		0	2.817
9.	Harkass Summa to Lora via Banwari Road			15.11.15			16.633	0
10.	GGHS Bakot			09.07.12	08.06.16		0	0
11.	I/W & BT of Taror Road	29.983	18.04.16	02.05.16	02.02.17		0	2.992
12.	Kuthiala to Mubarkan Road	41.869	25.01.16	05.03.15	05.12.15		32.500	4.187
13.	Butti to Lower Surjal Danna Road	104.72	09.10.15	13.10.15			50.144	10.47
14.	Bartham Kasala Bara Road	87.325	05.06.15	06.06.15	06.06.17		57.951	8.733
15.	Bandi Attai to Havelian Road	55.999	13.05.15	14.05.15			62.927	5.560
Total:							301.203	36.598

Annex – 6

Para No. 1.2.2.16

Detail of non-deduction of RCC 1:2:4 for steel area in concrete

S. No	Name of work	V. No.	Date	RCC 1:2:4 Qty in cum	Rate Rs	Steel qty.	Rate Rs	Excess area	Average rate of RCC 1:2:4 Foundation + Beam/ 2	Over payment Rs
1	Education office (Female)	110-A	06.06.17	Foundation 59.58 Beam 217.35	7,500	30.07	110,000	3.83	7,500	28,729
2	GPGC Atd	105-A	23.06.17	Beam 18.11	10,000	2.97	121,550	0.38	10,000	3,783
3	GPS Darra Slahad	99-A	22.06.17	Foundation 57.68 Beam 73.29	7,000	18.37	110,000	2.34	7,000	16,381
4	GGPS Turkabad	97-A	22.06.17	Foundation 15.45 Beam 19.86	7,000 10,000	5.06	130,000	0.64	8,500	5,479
5	GGPS Comprehensive	96-A	22.06.17	Foundation 97.42 Beam 250.3	5,199 5,499	45.72	155,555	5.82	5,349	31,154
6	GPS Mohallah Noordin	90-A	22.06.17	Foundation 61.22 Beam 125.49	7,000	18.28	130,000	2.33	7,000	16,301
7	GPS Mangal Dara	89-A	22.06.17	Foundation 39.24 Beam 110.74	3,685 8,100	25.02	110,134	3.19	5,892	18,779
8	GHS Muslimabad	83-A	22.06.17	Foundation 158.31 Beam 164.59	9,000 11,000	42.10	135,000	5.36	10,000	53,631
9	GHS No.3 Atd	78-A	22.06.17	Foundation 61.89 Beam 37.86	10,000 11,000	15.30	112,500	1.95	10,500	20,465
10	GGPS Murda Pattain	77-A	20.06.17	Foundation 77.01 Beam 94.81	12,000 13,000	23.89	145,000	3.04	12,500	38,041
11	GHS Chamatti	76-A	20.06.17	Foundation 67.35 Beam 70.25	8,000 10,000	18.95	120,000	2.41	9,000	21,726
12	GGPS Nawansher	75-A	20.06.17	Foundation 50.33 Beam	8,000 9,000	17.03	116,000	2.17	8,500	18,440

				86.21						
13	GGMS Dehri Maira	67-A	20.06.17	Foundation 20.38 Beam 65.65	8,000 9,000	14.49	105,000		8,500	15,690
14	GHS No 1 Atd	63-A	20.06.17	Foundation 91.25 Beam 133.76	9,000	26.56	120,000	1.85	9,000	30,451
15	Curriculum & Teacher Edu	52-A	20.06.17	Foundation 152.43 Beam 79.41	9,000	69.29	106,800	3.38	9,000	79,441
16	GMS Ghori	51-A	20.06.17	Foundation 87.71 Beam 75.39	10,000 12,000	19.90	130,000	8.83	11,000	27,885
17	Reconst. of GT & VC Women	32-A	20.06.17	Foundation 187.45 Beam 206.93	8,500 10,000	75.80	120,000	2.54	9,250	89,318
18	GHS Seer	99-B	21.06.17	Foundation 47.79 Slab beam 73.86	8,000 9,074	17.21	125,000	9.66	8,537	18,716
19	Kangar Maira	96-B	21.06.17	Foundation 22.85 Beam 74.97	7,200 8,100	22.85	100,000	2.19	7,650	2,268
20	GGPS Nowshera Tajwal	88-B	21.06.17	Foundation 39.53 Beam 128.08	9,000	27.15	115,000	2.91	9,000	1,127
21	GHS Mohri Baddhen	75-B	19.06.17	Foundation 80.72 Beam 99.49	15,000	18.80	120,000	3.46	15,000	,924
22	GHS Havelian	91-B	21.06.17	Foundation 97.87 Beam 158.44	7,000 8,783	36.69	125,000	2.39	7,891	36,882
23	GGHSS Havelian	149-B	23.06.17	Foundation 38.06 Beam 105.27	4,000 9,500	38.64	121,500	4.67	6,750	33,225
24	GGPS City	59-A	20.06.17	Foundation 65.37 Beam 74.05	7,555	24.29	135,555	4.92	7,555	23,377
25	GPS Gul Dhoke	62-A	20.06.17	Foundation 38.51 Beam 50.12	8,500 9,500	11.89	115,000	3.09	9,000	13,632
26	GGPS Lower Malsa	51-B	19.06.17	Foundation 64.09 Beam 86.45	13,000 10,000	23.32	125,000	1.51	11,500	34,163
27	Bar Room	31-A	20.06.17	Foundation 107.5 Beam 140.47	7,831 8,710	28.76	103,530	2.97	8,270	30,299
								3.66		

28	Danna Ali abad	3-R	04.04.17	Foundation 60.48 Beam 125.12	10,000 12,000	21.83	130,000	2.78	11,000	30,590
29	Nachan Mangal Beridge	21- R	16.05.17	Foundation 92.54	13,071	57.24	129,968	7.29	13,071	95,310
30	GGPS Keri Raiki	64- B	24.05.17	Foundation 39.53 Beam 128.08	9,000	27.15	115,000	3.46	9,000	31,127
31	GHS Bakot	118- R	22.06.17	Foundation 49 Beam 142.97	6,620 7,840	28.95	109,372	3.69	7,230	26,664
32	GGPS Dedal Massan	55- R	20.06.17	Foundation 49.9 Beam 102.72	8,200 9,331	24.5	120,042	3.12	8,766	27,359
Total						878.07		111.83		1,006,357

Para No. 1.2.2.17

List of Higher Rates

“PCC Improvement & Pavement of Maira Kalan Village Road” (Bid cost Rs 9,872,879)						
M/s S.S.Brothers						
3rd running bill vide voucher No. 41-B dated 19-06-2017. (Expenditure Rs 8,083,347)						
S. No	Name of item	Rate paid (Rs)	Rate admissible (Rs)	Difference (Rs)	Qty(M3)	Amount (Rs)
1	PCC(1:4:8) Placing, compacting & curing	5800	5090	710	538.893	382,611
2	PCC(1:2:4)	9000	6758	2242	538.893	1,208,191
Total						1,590,802
“GGPS DakanTatreela U/C Nagri Bala” (Bid cost Rs 19,243,238)						
M/s Al-Qurash Construction & Company						
3rd running bill vide voucher No. 92-B dated 21-06-2017(Expenditure Rs1,862,196)						
1	Excavation as shingle gravel	420	377.43	42.57	565.241	24,062
2	Excavation as in foundation	300	273.34	26.66	137.849	3,675
3	RR Stone Masonry	6000	5369.72	630.28	248.04	156,334
Total						184,071
“PCC& Widening/Improvement of road from GMS Tharyati” (Bid cost Rs 19,987,925)						
M/s Ghulam Mustafa & Brothers Government Contractor						
2nd running bill vide voucher No. 03-B dated 08-06-2017(Expenditure Rs 6,306,937)						
1	Structural excavation in common material	358.75	315.25	43.50	120.39	5236
2	PCC 1:4:8 in foundation	5316.2	5090	226.2	28.16	6369.79
3	RR Stone Masonry 1:6 in foundation	6319	5369.72	949.28	303.08	287,707
4	Road way excavation in surplus/unsuitable material	757.39	705.05	52.34	593.75	31,076
5	PCC 1:4:8. Complete	5316.24	5090.98	225.26	246.38	55,499
6	PCC 1:2:4 complete	6997.38	6758.12		246.38	58,948
Total						444,835
GGPS Utlipand Phalkate U/C Phalkot						
M/S Shabir Ahmed Swati						
1st Running bill/voucher 53-B dated 18-05-2017						
1	Road excavation as in single gravel,	377.02	273.34	103.68	594.56	61,643
				Add 3% cost factor		61,643/- 1,849/-

				Less 10% below Net over payment	63/- 63,429/-
“Re-construction of Government Technical & Vocational Centre (Women) Abbottabad”					
M/s Munshi Khan & Sons.					
vide 2nd Running bill/voucher 32-A dated 20-06-2017					
1	RCC 1:2:4; as in strip/raft	8500	7830.70	66.93	12,546
2	BB work 1:4	8000	7707.54	292.46	38,631
3	PCC 1:4:8 as in floor	5500	5090.88	409.12	17,776
Total					68,953
Grand Total Rs. (1,590,802+184,071+ 444,835+63,429+68,953)					2,352,090

**Detail of PTC funds transferred to rented buildings
Petty repairs**

S.No	Name of school	No of Class Rooms paid @ Rs 6000	Amount in Rs.
1.	GPS Banda Noor Ahmed	5	30,000
2.	GPS Jhangi Syedan	5	30,000
	Total		60,000

Conditional Grant

S.No	Name of school	Group latrine	Electricity	Boundary wall	Total
	2nd trench				
1	GPS Jhangi Syedan	320,000	110,000	100,000	530,000
2	GPS Banda Noor	160,000	110,000	0	270,000
	3rd trench				0
3	GPS Jhangi Syedan	320,000	110,000	100,000	530,000
4	GPS Banda Noor	160,000	110,000	0	270,000
	Total				1,600,000

List of Schemes executed without Technical Sanction during 2016-17												
ADP	NAME OF THE SCHEME	TOTAL COST/FE	STATUS OF SCHEME		Date of Commencement	Expdr: to the end of previous year	ALLOCATION DG: C.F.Y		EXPEDITURE DURING THE		Progressive Expenditure	%Age Financial Utilization dg: C.F.Y.
			A.A With Date	T.S with Date			Original	Releases	Month	C.F.Y.		
1	2	3	4	5	6	7	8	9	10	11	12	13
65 100311	Service Delivery Center in the Premises of DC Office Atd.	1245.570	<u>6.705</u> 19.01.16	-	08.05.16	-	47.566	6.117	2.117	6.117	6.117	100%
66 100314	Construction of 4 Nos Patwar Khanas in Atd. 1). Berote 2). Boi 3). Bagh 4). Kakot	<u>18.390</u> 12.3.14	4.597 4.597 4.597 4.597	-	13/11/14 29/11/14 09/12/14 03/10/14	4.647 4.557 4.653 4.533	103.668	-	- - - -	- - - -	4.647 4.557 4.653 4.533	-
<u>216</u> <u>130334</u>	Establishment of 5-Primary school in Distt: Abbottabad 3. GMPS Beerwaly (PK-44)			-	01.09.15	3.148	-	-	-	2.282	5.430	-
<u>219</u>	Establishment of	<u>48.000</u>									0	

140612	160 Govt: Primary Schools (B&G) on need basis in (Phase-IV) PK-44, 45, 46, 47 & 48.	16/1/2015	<u>112.200</u> 16/2/2015 <u>16.600</u> 16/3/2015 <u>16.600</u>									
	1. GGPS Missar (PK-46)	<u>16.000</u> 26/1/15	16/3/2015 <u>16.600</u>	-	15.08.15	2.204		-	1.008	2.198	4.402	-
	2. GGPS Keri U/C Nara (PK-47) shifted to Kehan	<u>16.000</u> 26/1/15	16/3/2015 <u>16.600</u> 16/3/2015	-	-	-		-	1.017	2.279	2.279	-
	3. GPS Borrian (PK-48)			-	-	2.520		-	2.674	3.339	5.859	-
	8. GGPS Deedal Masan (Pk-45)			-	17.02.16	1.495		-	12.392	13.057	14.552	-
	10. GGPS Lundi Mundri (PK-45)			-	22.08.16	-		-	2.328	2.628	2.628	-
<u>220</u> 150548	GGPS Amlila (PK-47)		<u>21.610</u> 18.01.16	-	15.2.2017	-	-	-	2.00	2.00	2.00	-
2	GGPS Upper Lahoor (PK-45)		<u>23.012</u> 14-04-16	-	-	-	-	-	3.00	3.00	3.00	-
<u>239</u> 150552	Rehabilitation of building of Directorate of Curriculum & Teacher Education, Abbottabad. (DCTE)	-	<u>60.00</u> 29.09.15	-	25.12.16	-	10.00	12.374	7.374	12.374	12.374	100%
<u>247</u> 130335	GGPS Keri Raiki U/C Nathiagali Pk-48	-	<u>16.588</u> 16.02.15	-	-	6.250	-	-	-	6.430	12.680	-

2	GGPS Battakeri U/C Nathiagali PK-48. Shifted to Nowshera U/C Tajwal	-	<u>16.588</u> 16.02.15	-	-	-	-	-	9.705	11.128	11.128	-
<u>248</u> 130336	GPS Akhreela PK-47	11.566	=	-	-	2.840	-	-	2.750	3.645	6.485	-
<u>249</u> 130337	District Education Office (Female) Abbottabad (CM Directives)	35.737	<u>15.00</u> 18/7/14	-	02.04.15	9.662	18.425	4.487	2.358	4.487	14.149	100%
<u>252</u> 130341	2. GMS Thunda PK-48	<u>13.000</u>	<u>13.115</u> 18/7/14	-	-	-	-	-	6.480	7.379	7.379	-
<u>256</u> 140193	i. GHS Gamber,	2.874	<u>2.874</u> 29.9.15	-	-	0.818	-	-	0.452	1.012	1.830	-
	viii. GGHS Rajohia	2.324	<u>2.324</u> 29.9.15	-	15.10.15	1.088	-	-	0.111	1.528	2.616	-
	xi. GGHS Nawanshehr	4.514	<u>4.514</u> 29.9.15	-	15.02.16	0.705	-	-	0.284	1.621	2.326	-
	xii. GGHS Dhodial	4.514	<u>4.514</u> 29.9.15	-	14.02.16	0.718	-	-	0.200	1.667	2.385	-
	xiii. GGHS Mirpur	4.514	<u>4.514</u> 29.9.15	-	15.07.16	1.005	-	-	0.106	1.723	2.728	-
	xiv. GGHS Dhamtour	4.514	<u>4.514</u> 29.9.15	-	15.02.16	0.644	-	-	0.494	1.277	1.277	-
	xv. GGHS Sumndar Katha	4.514	<u>4.514</u> 29.9.15	-	-	-	-	-	0.566	1.277	1.277	-
	xvi. GGHS Havelian (2-S/L)	4.514	<u>4.514</u> 29.9.15	-	-	4.088	-	-	0.088	1.197	5.285	-
<u>257</u>	GGPS Barwal u/c	-	<u>11.458</u>	-	20.09.15	6.536	-	-	1.392	3.998	10.534	-

140195	Langra Pk-47		26/1/15									
4	GPS Gul Dhoke PK-44	-	<u>11.532</u> 16/3/15	-	10.12.15	3.337	-	-	0.558	2.847	6.184	-
<u>258</u> 140197	GHS No.1 Atd, (PK-44)	-	<u>23.484</u> 11.12.15	-	15.02.16	4.332	-	-	0.844	4.847	9.179	-
2	GHS Mohri Bed Bhen (PK-47)	-	<u>20.277</u> 23.04.15	-	08-07-15	10.62 0	-	-	0.922	3.647	14.267	-
3	GGHS Malach (pk-48)	-	<u>20.277</u> 11.12.15	-	-	-	-	-	1.500	2.763	2.763	-
4	GHS Seer Sharqui (CM Directive) (PK-48)	-	<u>20.765</u> 11.12.15	-	-	4.068	-	-	1.500	3.952	8.020	-
7	GHS No. 3 Abbottabad (PK-44)	-	-	-	06.08.16	-	-	-	1.649	4.214	4.214	-
<u>259</u> 140198	GMS Kangar Maira U/C Phallah PK-47.		<u>17.000</u> 7/1/15		-	1.300			6.617	9.472	10.772	
5	GGMS Bagan PK-48		=		-	4.491			0.333	9.416	13.906	
6	GMS Sareela		<u>21.388</u>						2.002	2.002	2.002	
<u>260</u> 140199	GGPS Comprehensive Abbottabad (PK-44)	-	<u>38.01</u> 15.01.15	-	20.09.15	14.88 5	-	-	0.404	1.564	16.449	-
3	GGHSS Havelian (PK-47)	-	<u>38.01</u> 15.01.15	-	20.05.15	12.76 4	-	-	6.155	7.543	20.307	-
4	GHS Stora u/c Nara (PK-47)	-	<u>38.01</u> 15.01.15	-	25-12-15	3.660	-	-	-	1.916	5.576	-
13	GHS Kuthiala (PK-46)	-	16.408 14.04.15	-	16.04.16	-	-	-	0.400	1.587	1.587	-
16	GHS Tarnawai (PK-46)	-	16.408 14.04.15	-	10.03.16	-	-	-	0.500	2.311	2.311	-

19	GMS Seri Khan Kalan (PK-45)	-	16.686	-	-	-	-	-	4.00	4.00	4.00	-
22	GPS Darra Salhad (PK-46)	-	16.448 14.04.15	-	12.11.15	1.344	-	-	1.086	3.224	4.568	-
23	GPS Chamatti (PK-46)	-	16.448 14.04.15	-	20.06.16	-	-	-	0.620	1.179	1.179	-
24	GPS Namshera (PK-48)	-	16.448 14.04.15	-	06.04.16	-	-	-	0.537	1.795	1.795	-
25	GHS Nagri Tutial (PK-48)	-	16.448	-	-	1.094	-	-	1.500	3.833	4.927	-
27	GHS Phalkote (PK-48)	-	16.448	-	-	-	-	-	1.609	4.694	4.694	-
28	GPS Dheri Sari (PK-45)	-	16.808	-	-	-	-	-	3.350	3.350	3.350	-
34	GPS Hairalan Satora (PK-47)	-	16.808	-	20-02-16	1.230	-	-	-	1.993	3.223	-
35	GPS Nagri Payeen (PK-47)	-	16.808	-	-	1.380	-	-	2.770	5.311	6.493	-
36	GPS Dheri Kehal (PK-48)	-	16.808	-	-	-	-	-	2.700	10.646	10.646	-
37	GPS Sumbal Dhara (PK-47)	-	16.808	-	18-3-16	0.800	-	-	-	1.085	1.885	-
38	GPS Nalotha (PK-47)	-	16.808	-	20-3-16	-	-	-	1.662	4.368	4.368	-
39	GPS Khoyan (PK-48)	-	16.835	-	-	-	-	-	1.00	1.208	1.208	-
40	GPS Jhansa (PK-48)	-	16.835	-	-	2.970	-	-	-	9.106	12.076	-
45	GPS Kun Desal ((PK-48)	-	16.835	-	-	-	-	-	0.700	1.672	1.672	-
47	GPS Jab (Kari	-	16.835	-	-	-	-	-	1.100	4.738	4.738	-

	Raiki (PK-48)											
49	GPS Taror U/C Seer Sharki (PK-48)	-	16.835	-	-	-	-	-	2.500	4.750	4.750	-
57	GPS Singi Maira u/c Namli Maira (PK-48)	-	16.835	-	-	-	-	-	0.772	1.237	1.237	-
<u>260</u> 140199	GGPS Bandi Birote U/C Birote (PK-45)	-	<u>21.731</u> 21-10-15	-	-	-	-	-	2.350	2.556	2.556	-
62	GGPS Dakan Tatreela U/C Nagri Bala (PK-48)	-	<u>21.731</u> 21-10-15	-	-	-	-	-	1.647	1.862	1.862	-
65	GGPS Hari De Khetar U/C Dewal Manal (PK-47)	-	<u>21.731</u> 21-10-15	-	15-4-16	-	-	-	3.184	4.224	4.224	-
71	GGPS Kari Sarfali U/C Nathia Gali (PK-48)	-	<u>21.731</u> 21-10-15	-	-	-	-	-	1.840	1.840	1.840	-
73	GGPS Khuyian U/C Lora (PK-48)	-	<u>21.731</u> 21-10-15	-	-	-	-	-	1.127	1.327	1.327	-
74	GGPS Khurre Banda U/C Bagnoter (PK-48)	-	<u>21.731</u> 21-10-15	-	-	-	-	-	1.134	2.392	2.392	-
75	GGPS Kunj U/C City Urban (PK-44)	-	<u>21.731</u> 21-10-15	-	-	-	-	-	-	1349	1.349	-
77	GGPS Lower Malsa U/C Phalkote (PK-48)	-	<u>21.731</u> 21-10-15	-	-	-	-	-	4.00	9.216	9.216	-
78	GGPS Mujahad U/C Bandi Attai Khan (PK-47)	-	<u>21.731</u> 21-10-15	-	19-5-16-	-	-	-	5.354	8.729	8.729	-

79	GGPS Murda Pattian U/C Banda Pir Khan (PK-46)	-	<u>21.731</u> 21-10-15	-	4-9-16	-	-	-	2.706	5.129	5.129	-
83	GGPS No.2 Saji Kot U/C Dewal Manal (PK-47)	-	<u>21.731</u> 21-10-15	-	-	-	-	-	0.925	1.292	1.292	-
84	GGPS Salwala U/C Bandi Attai Khan (PK-47)	-	<u>21.731</u> 21-10-15	-	26.8.16	-	-	-	0.955	1.172	1.172	-
85	GGPS Sheikhul Bandi No. 1 U/C Sheikhul Bandi (PK-44)	-	<u>21.731</u> 21-10-15	-	05.09.16	-	-	-	0.983	1.744	1.744	-
87	GGPS Utli Paand Phalkote U/C Phalkote (PK-48)	-	<u>21.731</u> 21-10-15	-	-	-	-	-	1.191	1.418	1.418	-
<u>261</u> 140200	GHSS Bandi Dhundian (PK-46)	-	<u>10.30</u> 23.4.15	-	10.1.17	-	-	-	3.00	3.00	3.00	-
<u>263</u> 140204	Continuation of ongoing ADP schemes for completion in 2014-15.	-	-	-	-	-	82.872	16.030	9.921	16.030	16.030	38%
<u>264</u> 140206	1. GHS Chamatti u/c Sharwan (Pk-46)	-	18.944	-	15.12.15	5.078	-	-	3.932	7.606	12.684	-
	2. GHS Havelian No.1 (Pk-47)	-	18.944	-	13.04.16	-	-	-	6.415	7.786	7.786	-
	3. GHSS Berote (Pk-45)	-	18.944	-	13-4-16	2.204	-	-	4.709	5.728	7.932	-

	5. GPS Bairi Chamhatti (PK-46)		17.052		10.07.16	0.072	-	-	1.268	2.897	2.969	
	6. GGPS Nawanshehr		6.897		01.01.16	2.140	-	-	0.500	1.824	3.964	
<u>270</u> 150555	GHS Muslimabad (PK-46)				30.10.16				9.200	17.200	17.200	
	GHS Satora (PK-47)		<u>22.760</u>		25-12-15				2.008	2.008	2.008	
<u>271</u> 150556	GGMS Waziran (PK-47)		<u>18.623</u> 18.01.16						1.208	2.708	2.708	
Non ADP	Up gradation of Primary School to Middle level under the project Debt for Education SWAP-II (Phase-II) German Assisted, SH: Upgradation of 01 Boys Primary Schools in District Abbottabad. GPS Khann U/C Sarbhana		<u>12.614</u>	-	-	-	-	13.210	1.208	13.210	13.210	100%
<u>349</u> 160501	Construction of Additional Rooms for DFCs Offices in Selected Districts of Khyber Pakhtunkhwa (Land available)		<u>3.791</u> 10.11.16	-	05.02.17	-	50.00	3.685	2.788	3.685	3.685	100%
<u>517</u>	Establishment of 20	4620.00	PC-II	-	-	-	440.00	4.640	-	4.640	4.640	100%

120268	Govt: Colleges Male & Female in Khyber Pakhtunkhwa. SH: GDC Lora Abbottabad. (NESPAK Consultant)		<u>10.395</u> 13/10/13 PC-1 <u>127.208</u> 3-1-17									
<u>522</u> 140008	Construction of BS Blocks in Government Colleges in KPK, SH: GPGC (Boys) No.2 Mandian Abbottabad.	-	<u>59.690</u> 26.02.16	-	25.10.16	-	150.00	20.00	-	20.00	20.00	100%
<u>524</u> 140589	<u>NEW:</u> Establishment of 7-Govt: Colleges SH: Establishment of Govt. Girls college at Lower Tanawal Abbottabad\ (Shaz Consultant)	<u>2500.00</u>	<u>183.346</u> 26.02.16	-	24.04.17	-	200.00	16.744	15.74 4	16.744	16.744	100%
<u>526</u> 140715	ii). GGDC No.1 Abbottabad	-	9.240	-	01.06.15	7.462	-	-	0.040	3.00	10.462	-
	iii). GDC Sherwan (B/W + W/supply)	-	<u>5.000</u> 12/1/15	-	27-1-107	-	-	-	2.206	5.00	5.00	-
2	Hostel at GGDC Nawanshehr Atd	-	<u>58.126</u> 22.12.15	-	-	-	-	-	4.00	4.00	4.00	-
3	04-Nos Class Rooms in GGDC	-	-	-	-	4.500	-	-	-	9.008	13.508	-

	Havelian Abbottabad											
<u>528</u> 150031	Establishment of Government Degree Colleges in Khyber Pakhtunkhwa on need basis. SH: GGDC Rajoya.	5400.00	-	-	-	-	210.00	25.365	-	25.365	25.365	100%
<u>538</u> 160067	GPGC No. 1 (Boys) Abbottabad	=	<u>5.752</u> 23.01.17	-	-	-	-	-	1.706	1.706	1.706	-
2	GGPGC No. 1 Abbottabad	=	<u>4.741</u> 23.01.17	-	-	-	-	-	1.794	1.794	1.794	-
<u>550</u> 140859	Reconstruction of building of GCMS (Boys) Abbottabad	<u>150.00</u>	<u>231.514</u> 30.08.16	-	-	-	17.977	30.00	<u>27.20</u> 6	30.00	30.00	100%
Non ADP	Block Provision for TEVTA for improvement & development of Technical Education in KPK. SH: Reconstruction of Govt. Technical & Vocational Center (Women) Abbottabad. DEPOSIT WORK		<u>43.809</u>		03.04.17			21.904	<u>10.04</u> 7	21.762	21.762	99%
<u>690</u> 140307	F/S & Master Planning and detailed designing	200.00	<u>972.962</u> 30.09.16	-	-	-	10.00	42.958	40.00	42.958	42.958	100%

	of Judicial Complex Abbottabad.											
<u>695</u> 140296	F/S and construction of Tehsil Judicial Complexes in 5 selected Districts on Priority Basis (D.I.Khan, Mansehra, Chitral, Dir Lower, Abbottabad, Buner and Hangu) SH: Havelian	<u>150.00</u> Comp:	<u>146.949</u> 28.10.15	-	-	-	10.00	15.00	15.00	15.00	15.00	100%
<u>709</u> 160538	Construction of Rooms for District and High Court Bar Swat and Bar Rooms Abbottabad	=	<u>125.00</u> 09.12.16	-	-	-	30.00	15.00	14.58 5	15.00	15.00	100%
<u>711</u> 160590	Construction of Boundry walls/Security pickets/court rooms with allied facilities in selective districts of Khyber Pakhtunkhwa	=	<u>2.500</u>	-	-	-	25.00	2.50	2.50	2.50	2.50	100%
4	Reh: of Jhangi Syedan Road i	-	7.011	-	16.02.16	2.801	-	-	2.536	2.563	5.364	-
	<u>Package-6) U/C Bakot.</u>	-	1.50	-	-	-	-	-	1.051	1.051	1.051	-

	i. PCC / reh: Moolia Kas to PS Bakot link road. ii. PCC / Imp from main road to Moolia Numbal to lower Sangal Master Javed.												
<u>730</u> 140345	Rehabilitation / Improvement of PCC for Deedal to Naka Road U/C Boi	-	2.00	-	-	-	-	-	1.002	1.002	1.002	-	
3	Rehabilitation / Improvement of PCC Gali to Nargolo Link Road U/C Pluck	-	3.50	-	-	-	-	-	1.949	1.949	1.949	-	
4	Rehabilitation / Improvement / PCC road to Village Kala Ban U/C Pluck.	-	2.084	-	-	-	-	-	0.960	1.574	1.574	-	
5	Black Topping of Road from Lakhpati Chowk to Ilyasi Masjid i/c Beautification of ilyasi Masjid Park & chaoona Kari Road District Abbottabad.	-	19.60	-	-	-	-	-	9.564	9.564	9.564		
<u>1074</u>	F/S Design and	80.00	80.000	-	6.6.15	39.00	5.000	17.950	8.200	17.950	56.950	100%	

140630	construction of Barthan to Kasala Bara Road Distt: Abbottabad (8-km) PK-47.	16/4/15	16/4/15									
<u>1075</u> 140782	Imp: / expansion & B/topping of Kahu to Julial Road (2-km)	28.382	-	-	17.10.15	2.815	-	-	-	1.750	4.465	-
2	Constn: of Road from Jandala to Lower Palak Road 6-km	78.909	-	-	15.10.15	4.501	-	-	-	2.700	7.201	-
3	Imp: & B/topping of road from Mumbal to Kurli Road 4-km	54.523	-	-	14.10.15	12.55 6	-	-	-	2.887	15.443	-
4	Imp: & B/topping of Road from Butti to Lower Surjal Dana road 10-km	107.214	-	-	13.10.15	4.818	-	-	37.22 9	40.813	45.631	-
5	Reh: of flood damaged road i/c Bridge at Hoterol to BHU Mohra 4-km.	48.193	-	-	14.10.15	2.00	-	-	-	1.650	3.650	-
<u>1077</u> 140880	Imp: & Pav: of Maira Kalan village road	-	10.00	-	-	1.535	-	-	5.268	6.500	8.035	-
2	Const: / impt: & Pav: of Parr Nakkar to Kohala Kai	-	10.00	-	-	0.878	-	-	1.515	2.765	3.643	-

	Surmagali Helipad road											
3	Impt: & Pav: of Jaster village road	-	10.00	-	-	0.029	-	-	5.00	5.00	5.029	-
4	Impt: & Pav: of Noormong village road	-	10.00	-	-	2.531	-	-	3.217	6.735	9.216	-
5	PCC/ widening /impt: of road from GMS Tharyati	-	10.00	-	-	0.027	-	-	5.00	6.250	6.277	-
<u>1078</u> 140881	F/S, Design, BT and Extention fo road from Saji Kot to Thesi (8 Km), Abbottabad.	80.00	80.00 16/4/15	-	14.10.15	15.00	5.00	18.136	5.00	18.136	33.136	100%
<u>1079</u> 140882	F/S design & construction of bridge bari Naichan Mangal Abbottabad (PK-46) (30 M span)	50.00	49.040 29.05.15	-	01.05.16	5.120	15.00	14.250	-	14.250	19.370	100%
<u>1080</u> 140883	1. Nakka Galli Khuthialla to Mubaraka 5-Km			-	05.03.16	5.227	-	-	9.429	15.649	20.876	-
	2. Gramry u/c Pawa (9-KM)			-	-	0.048	-	-	-	1.440	1.515	-
	3. Siyal u/c Pawa (4-KM)			-	-	-	-	-	-	4.193	4.220	-
	4. Sargal u/c Pawa (3.5-KM)			-	-	-	-	-	-	2.033	2.060	-

<u>1081</u> 140884	1. Arro Kas Summa to Lora via Banwari		48.744	-	-	6.350	-	-	5.021	10.283	16.633	-
	2. Impt: / widening & BT of Tajwal to Bagan Road		70.910	-	-	3.516	-	-	0.979	12.131	15.647	-
	3. Garhi – Chanali road via Seri, (PK-48)		60.605	-	-	9.169	-	-	3.924	5.760	14.928	-
<u>1082</u> 140981	Construction of Road from Near Modern Public School 1-KM	-	8.001	-	23.07.16	0.023	-	-	1.624	2.605	2.628	-
3	Shahzada Masjid to Banda Sinjlian (2-KM) Cost/KM (6.716 M)	-	13.432	-	20.05.16	3.599	-	-	2.158	8.562	12.161	-
4	Karbala Chowk Kehal to Usmania Masjid (01-KM)	-	5.673	-	20.05.16	1.648	-	-	-	1.016	1.664	-
5	Narduba Road (1-KM)	-	7.894	-	12.09.16	0.026	-	-	-	3.744	3.770	-
7	Township Basali Road (Dozer Work) (1-KM)	-	9.350	-	16.06.16	0.024	-	-	-	3.539	3.563	-
<u>1082</u> 140981	14. Sarban Kothera Road (3.25 KM) Cost/KM (130.13M)	-	40.040	-	20.08.16	-	-	-	-	14.023	14.023	-
	15 Kala Pul Chona Road (2.25 KM) Cost/KM (14.882-	-	33.485	-	21.05.16	5.635	-	-	-	2.758	8.393	-

	M)											
	16. Main Link Road Dhamtor (01 KM)	-	46.054	-	-	0.015	-	-	6.477	6.477	6.492	-
1084 150861	1) Guldok Dhamtour Bridge	-	73.440	-	-	-	-	-	-	3.623	3.623	-
	2) Beer Banda Nabi Road,	-	10.00	-	06.04.16	1.800	-	-	-	4.824	8.624	-
	3) Maira Muzaffar Road,	-	8.00	-	07.05.16	2.419	-	-	-	1.845	4.264	-
	6) Mirpur Road,	-	30.00	-	10.09.16	-	-	-	2.00	11.756	11.756	-
	7) Bilolia / Danna Road,	-	38.560	-	02.06.16	7.028	-	-	-	4.011	11.037	-
	8) Danna Maira Mandroch	-	15.00	-	02.05.16	5.006	-	-	0.500	0.980	5.986	-
	9) Mandroch	-	15.00	-	25.04.16	3.756	-	-	-	-	3.756	-
1085 150862	NEW: (PK-45) Reh/Imp/BT/PCC of	70.00	70.00 08.10.15								0	
	1. Boi Talkandi road		25.369	-	23.09.16	-	-	-	-	2.441	2.441	-
	3. Bangra Chowk to Kaner Kass Malkot U/C Plack		20.870	-	23.09.16	-	-	-	-	4.762	4.762	-
1086 150863	1. Pind Kargoo to Jarral Kotnali		40.00	-	30.07.16	-	-	-	-	2.007	2.007	-
	2. Totani to Pawa, Gujar Mor		30.00	-	26.05.16	10.00	-	-	-	15.956	25.956	-
	3. Sherwan Bazar to Shaheed Abad		30.00	-	01.09.16	-	-	-	-	1.484	1.484	-
1087 150864	Hajia Gali to Chamnaka Road	-	47.051	-	03.03.16	-	-	-	0.200	7.80	7.80	

	(2.5-km)											
2	Phumermar to Nagra gali Road (2.5-km)	-	49.122	-	-	-	-	-	5.00	6.00	6.00	
3	Guda Takia Road (2-km)	-	29.199	-	04.06.16	-	-	-	3.00	4.00	4.00	
4	Beesan Riala Road (2.50-km)	-	38.488	-	03.06.16	-	-	-	3.900	4.90	4.90	
5	Sjikokt Ghora Road (2.00-km)	-	36.140	-	04.06.16	-	-	-	1.200	8.700	8.700	
<u>1088</u> 150865	1. Improvement/Widening & Black Topping of Tajwal to Bagan Road. (02-KM).	⌋	30.00	⌋	⌋	0.500	⌋	⌋	10.00	13.853	13.853	⌋
	2. Improvement/Widening & Black Topping of Nowshera to PirKot Road (1.80 KM)	-	30.00	-	-	1.584	-	-	-	9.221	9.805	-
	4. Imp/Widening & BT of Nowshera Road Tajwal to Nowshera Road. (1.20 KM)	-	20.00	-	-	-	-	-	-	1.036	1.036	-
	5. Imp/Widening & BT of Kundla Passala Road.	-	20.00	-	-	3.500	-	-	-	5.336	8.836	-
	6. Imp/Widening & Pav: of Machana to	-	20.00	-	-	1.500	-	-	-	7.236	8.736	-

	Batangi Road (1.50 KM)											
	7. Imp/Widening & Black Topping of Serian to Kari Raiki Road (0.700- KM)	-	10.00	-	-	-	-	-	-	2.821	2.821	-
	9. Imp/Widening & Black Topping of Topla Road (0.700- KM)	-	10.00	-	-	1.500	-	-	-	2.504	4.004	-
	10. Imp/Widening & Pav. of Kalabin Suka Kass road (1.50 KM)	-	10.00	-	-	-	-	-	-	4.143	4.143	-
<u>1090</u> 150951	1. Main road to Sari Darwaza via Loongal vill U/c Plack,		20.520	-	11.06.16	-	-	-	-	3.135	3.135	-
	2. Moolia to Kala Ban Aliabad Pakhoo Nakar U/C Bakote,		24.759	-	01.05.16	-	-	-	-	1.374	1.314	
	3. Main road Numbal U/C Pattan Main road Numbal Rata Thapala to Majoot U/C Numbal Atd		24.721	-	15.04.16	-	-	-	5.00	9.491	9.491	
<u>1091</u> 150953	1. Sherwan to Thathi UC Sherwan		30.00	-	28.05.16	3.063	-	-	-	7.125	10.188	-

	2. Road from Civil Hospital to Ratian via Thandara with link to Sari Sher Shah and Bandi Nikian U/C Pind Kargoo Distt Abbottabad		70.00	-	01.05.16	6.937	-	-	0	6.026	12.982	-
<u>1092</u> 151070	Rehabilitation of Sarban Chowk to Dhobi Ghat Chowk Murree Road, Atd	44.00	<u>42.360</u> 07.09.15	-	05.09.16	-	20.00	14.00	0	14.00	14.00	100%
<u>1093</u> 151073	Construction of Sawar Gali to Boi Road (3 KM), Abbottabad.	30.000	<u>30.00</u> 02.10.15	-	27.02.17	-	5.00	7.250	5.00	7.250	7.250	100%
<u>1163</u> 130574	Constn:/ Reh: of Road from GGHS Aziz Bang to Maira Aziz Bang (4-Km)	20.00	<u>20.00</u> 2/7/2014	-	26.11.14	12.67 3	-	-	2.500	4.500	17.173	-
1	Jaffar Dakh Doga (1-km)	16.885	-	-	-	2.052	-	-	3.00	5.500	7.552	-
2	Jaffar Pehlwan Road (1-km)	17.289	-	-	-	11.82 5	-	-	3.377	4.948	16.773	-
4	Keri Road (1.5-km)	25.438	-	-	-	7.950	-	-	-	-	7.950	-
5	BHU to Kharther Road (1.5-km)	25.038	-	-	-	4.925	-	-	7.933	11.933	16.858	-
7	Jandar Bari Road (1-km)	16.960	-	-	-	2.383	-	-	1.027	4.627	7.010	-
8	Akhreela under Seri	33.481	-	-	-	10.01	-	-	3.500	7.00	17.014	-

	Road (2-km)					4						
											Total:	1,364.9 9

Budget Position 2016-17

	BUDGET	EXPENDITURE	SAVING/EXCESS
Salary	6,025.291	5,835.460	189.831
Non – Salary	636.128	546.423	89.705
Developmental A/C-IV	21.00	20.731	0.269
Developmental A/C-I	1,364.208	1,363.309	0.899
Total:	8,046.627	7,765.923	280.704

AC-I

C&W -	1,364.208	1,363.308	.995
PHE	287.565	287.559	.006