



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
SWABI
AUDIT YEAR 2016-17**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AC Bills	Abstract Contingent Bills
ADP	Annual Development Programme
AO M&R	Annual Ordinary Maintenance & Repair
AP	Advance Para
APPM	Accounting Policies and Procedure Manual
B&R Code	Building & Road Code
BHU	Basic Health Unit
BOQ	Bill of Quantity
CH	Civil Hospital
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CSR	Composite Schedule Rate
CVT	Capital Value Tax
C&W	Communication and Works
DAC	Departmental Accounts Committee
DAO	District Accounts Office
DDO	Drawing and Disbursing Officer
DG	Director General
DHO	District Health Officer
DHQ	District Headquarter
EPI	Expended Programme of Immunization
ETO	Excise & Taxation Officer
GFR	General Financial Rules
GGDC	Government Girls Degree College
GGHS	Government Girls High School
KP PPRA	Khyber Pakhtunkhwa Public Procurement Regulatory Authority
LG & RDD	Local Government & Rural Development Department
MB	Measurement Book
NBP	National Bank of Pakistan

PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PCC	Plain Cement Concrete
POL	Petrol, Oil & Lubricants
PHE	PHE Division
PPHI	People's Primary Health Initiatives
PPRA	Public Procurement Regulatory Authority
RCC	Reinforced Cement Concrete
RDA	Regional Directorate of Audit
RHC	Rural Health Centre
XEN	Executive Engineer
ZAC	Zilla Accounts Committee

Preface

Articles 169 &170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section-37 of Khyber Pakhtunkhwa Local Government Act 2013 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, Swabi for the financial year 2015-16. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2016-17 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes the systemic issues and significant audit findings. Relatively less significant issues are listed in the Annexure-1 of the Audit Report. The audit observations listed in the Annexure-1 shall be pursued with the Principal Accounting Officer at the DAC level. In all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of District Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit District Governments, Khyber Pakhtunkhwa carries out the audit of 25 District Governments. Regional Directorate of Audit (RDA) Mardan, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carries out the audit of four District Governments namely Mardan, Swabi, Buner and Malakand.

This Regional Directorate has a human resource of 11 officers and staff with a total of 2750 man-days. The annual budget amounting to Rs12.983 million was allocated to this office during financial year 2016-17. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programs/ projects.

District Government, Swabi 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 184 formations in District Swabi out of which the accounts of four formations were examined in detail. These formations were selected for detailed audit by excluding the last year audited entities keeping in view the available man days.

The total expenditure of District Government Swabi for the Financial Year 2015-16 was Rs 6,120.984 million. Out of this, RDA Swabi audited an expenditure of Rs 2,586.813 million which, in terms of percentage, was 42% of auditable expenditure.

The receipts of District Government Swabi, for the Financial Year 2015-16, were Nil.

b. Recoveries at the instance of audit

Recovery of Rs 189.133 million was pointed out during the audit, Out of the total recoveries pointed out, Rs 108.840 million were not in the notice of the executive before audit.

c. Audit Methodology

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

d. Audit Impact

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

e. Comments on Internal Control and Internal Audit department

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

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

f. Key audit findings of the report;

- i. Non-Production of auditable record of Rs 93.392 million was noted in one case.¹
- ii. Irregularities / non-compliance of rules and regulations were noted in twenty four cases amounting to Rs 825.757 million.²
- iii. Internal Control Weaknesses of the management for Rs 195.025 million were noted in twenty-four cases ³

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

g. Recommendations

- i. Production of auditable record needs to be ensured and responsibility be fixed for non-production of record and disciplinary action be initiated against the person(s) at fault.
- ii. Land acquired needs to be mutated in the name of acquiring department.
- iii. Payment of Pay and Allowance needs to be ensured through bank.
- iv. Corrective actions/ Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- v. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- vi. Deduction of taxes on supplies and contracts need to be ensured.
- vii. Internal controls in all areas i.e. financial, managerial, operational, administrative and accounting need to be strengthened to pre-empt the reported lapses and fair value for money is obtained from public spending.
- viii. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.

¹ 1.2.1.1

² 1.2.2.1 to 1.2.2.24

³ 1.2.3.1 to 1.2.3.24

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

S.No	Description	No.	Budget		
			Expenditure	Receipts	Total
1	Total Entities (PAO) in Audit Jurisdiction	01	6,120.984	-	6,120.984
2	Total formations in audit jurisdiction	184	6,120.984	-	6,120.984
3	Total Entities (PAO) Audited	01	6,120.984	-	6,120.984
4	Total formations Audited	04	2,586.813	-	2,586.813
5	Audit & Inspection Reports	04	2,586.813	-	2,586.813
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports	-	-	-	-

Table 2: Audit observation Classified by Categories

(Rs in million)

S.No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	11.745
2.	Weak financial management	647.897
3.	Weak Internal controls relating to financial management	285.921
4.	Others	168.611
Total		1,114.174

Table 3 Outcome Statistics

(Rs in million)

S.No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year (2015-16)	Total last year (2014-15)
1.	Outlays Audited	131.600	2,057.382	83.905	313.93	2,586.813	-
2.	Amount Placed under Audit Observation /Irregularities of Audit	103.073	653.414	80.293	277.394	1,114.174	-
3.	Recoveries Pointed Out at the instance of Audit	31.637	73.143	80.293	4.06	189.133	-
4.	Recoveries Accepted /Established at the instance of Audit	0	0	0.956	0	0.956	-
5.	Recoveries Realized at the instance of Audit	0	0	0.956	0	0.956	-

Table 4: Table of Irregularities pointed out

(Rs in million)

S No	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation	174.054
2	Report cases of fraud, embezzlement, thefts and misuse of public resources.	0
3	Accounting Errors (accounting policy departure from NAM ⁴ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weakness of internal control systems.	512.797
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public money.	189.133
6	Non-production of record	93.392
7	Others, including cases of accidents, negligence etc.	144.798
Total		1114.174

Table 5: Cost Benefit Ratio

(Rs in million)

S #	Description	Amount
1	Outlays Audited (item 1 of Table 3)	2,586.813
2	Expenditure on audit	12.983
3	Recoveries realized at the instance of audit	0.956
	Cost-Benefit Ratio	14:1

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

CHAPTER 1

1.1 District Government Swabi

1.1.1 Introduction

Activities of District Government are managed through offices of Deputy Commissioner and District Officers under Khyber Pakhtunkhwa Local Government Act 2013 (LGA 2013). Each group of District Offices is headed by District Officer (DO). The DO by means of a standing order distributes the work among the officers, branches, and/or sections of each district office. The offices which manage the activities of District Government are Deputy Commissioner (DC), XEN C&W, XEN PHE Division, District Officers Agriculture, Education, Health, Water Management, Fisheries, Population Welfare, LG & RDD, Sports, Enterprises & Investment Promotion, Live Stock & DD, Soil Conservation, Cooperation, Social Welfare, Public Transport and Municipal Services.

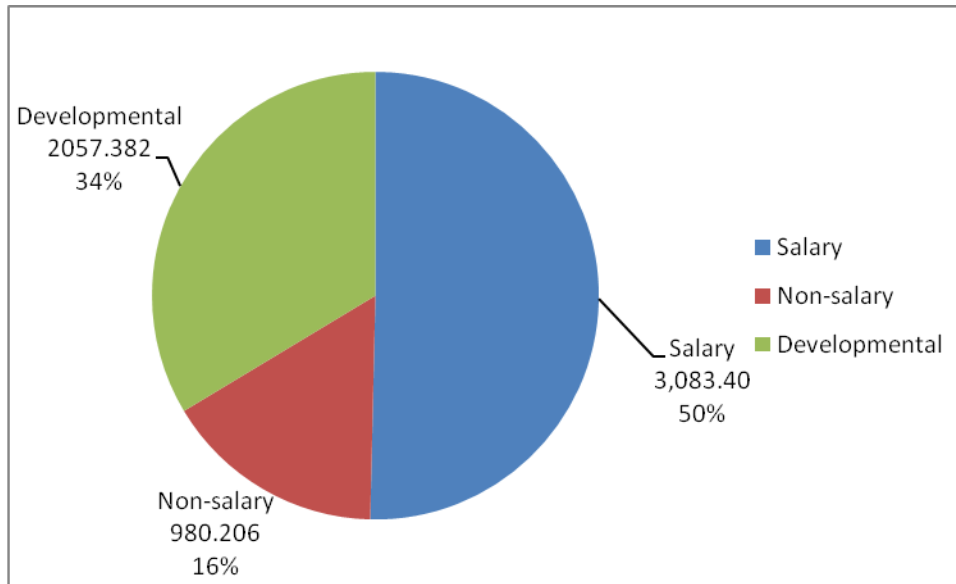
1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Rs in million)

2015-16	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age Excess/Saving
Salary	4,484.340	3,083.396	(1,400.945)	31%
Non-salary	1073.854	980.206	(93.648)	9%
Developmental AC-IV	19.110	19.110	0	0
Development AC-1	2062.732	2038.272	(24.46)	1%
Total	7,640.036	6,120.984	(1,519.052)	20%
Receipts	0	0	0	0

The savings of Rs 1,519.052 million indicate weakness in the capacity of District Government Departments to utilize the amount allocated.

Expenditure 2015-16



1.1.3 Brief 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. Details of PAC/ZAC meetings are given below:

Sr. No.	Audit Year	PAC/ZAC meeting convened /Not convened
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	PAC Convened
10	2012-13	Not Convened
11	2013-14	Not Convened

1.2 AUDIT PARAS

1.2.1 Non Production of Record

1.2.1.1 Non-production of auditable record-Rs 93.392 million

According to section 14(3) of Auditor General's Functions, Powers and Terms and Conditions of Service Ordinance, 2001, any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

District Health Officer Swabi paid Rs 93,392,000 to District Support Manager PPHI Swabi for purchase of emergency drugs for poor patients, unspent balance of salary for vacant posts and non-salary budgets of BHUs during financial year 2015-16 but record of the expenditure thereof was not provided to audit. Detail is as under:

S#	Head of account	Amount (Rs)
1	Purchase of medicine for poor patients	21,383,000
2	Unspent balance of salary	46,226,100
3	Non-Salary	25,782,900
Total		93,392,000

Non-production of record occurred due to non-compliance with the rules and regulations.

When reported in August 2016, management stated that it was the policy decision of the Provincial Government. Reply was not tenable as no such policy of the Provincial Government was produced. Furthermore, audit of the Government fund by the AGP is mandatory under Article 168 to 171 of the Constitution of Islamic Republic of Pakistan read with the Auditor General's Functions, Powers and Terms and Conditions of Service Ordinance, 2001.

Request for convening of DAC meeting was made on 30.09.2016, which could not be convened till finalization of this report.

Audit recommends investigation and disciplinary action against the person(s) at fault besides submission of record for verification.

AP 01(2015-16)

1.2.2 Irregularity/ Non compliance

1.2.2.1 Irregular award of contract without depositing additional security/performance guarantees-Rs 224.573 million

According to Finance Department Khyber PakhtunKhwa's Notification No. SO(FR)/FD/9-7/2011/(Vol-II) dated 18.07.2011, if the quoted rates, accepted for the award of contract are below the CSR, the contractor or supplier shall be required to submit a performance guarantee from a scheduled bank for an amount equal to the difference between the cost of the tendered work calculated according to the CSR and the amount of the bid quoted by the contractor or the supplier.

XEN C & W Division Swabi awarded contracts of the following schemes at the rates below the estimated costs. The contractors were required to submit performance guarantee/ additional security for Rs 26,994,000 which was not done. The award of works without additional security/ performance guarantee was irregular. Detail is as under:

S. No	Work	Estimated cost (Rs)	%age below	Additional Security (Rs)
1	Rehabilitation of (i) Tordher Alladher Road, (ii) Nawan Nehar Kund Park Alladher Road	172.649	12.02%	20.752
2	Mangal chai to Gabasni road Package 2	29.324	11.45%	3.358
3	Govt.Girls Higher Secondary School Topi	22.600	12.76%	2.884
Total		224.573		26.994

Award of contract without depositing additional security/ performance guarantee was due to lack of managerial control, which resulted in violation of rules.

When reported in November 2016, management stated that detailed reply would be furnished after scrutiny of record, however, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made on 06.12.2016, which could not be convened till finalization of this report.

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

AP 27(AC-1) (2015-16)

1.2.2.2 Irregular expenditure without technical sanction- Rs 209.175 million

According to Para 2.4 of B&R Department Code, no work shall be started without administrative approval, technical sanction and allotment of funds.

XEN C & W Division Swabi incurred expenditure of Rs 209,175,000 on execution various schemes of works during financial year 2015-16. The expenditure held irregular as Technical Sanctions of the competent authority were not obtained. Detail is in Annexure-2

Unauthorized expenditure occurred due to weak financial control, which resulted in violation of rules.

When reported in November 2016, management stated that detailed reply would be furnished after scrutiny of record, however, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made on 06.12.2016, which could not be convened till finalization of this report.

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

AP 34(AC-1)(2015-16)

1.2.2.3 Non-reconciliation of receipts and payments on account of land acquisition -Rs 134.873 million

According to para 89(4) (viii-2) of GFR Vol-I, main object of the reconciliation is to ensure that the departmental accounts are sufficiently accurate to render possible and efficient departmental control of expenditure.

Deputy Commissioner Swabi paid Rs 134,873,402 to Tehsildars for onward payment to the land owners on account of land acquisition during financial years 2014-15 and 2015-16 but the Tehsildars did not produce reconciled receipts and expenditure statements. Thus, audit could not verify the onward payments made by Tehsildars. Detail is as under:

S#	Name of scheme	Payment to Tehsildars (Rs)
1	Play ground at Tehsil Lahor	22,720,063
2	Upgradation of RHC Yar Hussain	10,265,724
3	Play ground at Tehsil Topi	23,648,659
4	Upgradation of Bacha Khan Medical Complex	78,238,956
Total		134,873,402

Non-reconciliation was due to lack of financial control, which resulted in non verification of receipts and payments.

When reported in July 2016, management stated that detailed reply would be furnished lateron, however, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made on 30.09.2016, which could not be convened till finalization of this report.

Audit recommends reconciliation of receipts and expenditure figures with the DAO/Treasury.

AP 37(2015-16)

1.2.2.4 Non-transfer of acquired land in the name of acquiring department-Rs 54.193 million

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

XEN C & W Division Swabi paid Rs 50,000,000 and Rs 4,193,360 to Deputy Commissioner Swabi for purchase of land for “Construction of Public Park at Pontia Swabi “and “Construction of building for establishment of GGHS Tordher” respectively but the land was not transferred/mutated in the name of the acquiring departments. Thus, the payment made was unjustified.

Unjustified payment occurred due to lack of internal control which resulted in violation of rules.

When reported in November 2016, management stated that detailed reply would be furnished after scrutiny of record, however, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made on 06.12.2016, which could not be convened till finalization of this report.

Audit recommends transfer of land in the name of acquiring departments.

AP 03(AC-1) (2015-16)

1.2.2.5 Doubtful/sub standard execution of work-Rs 29.459 million

According to para 220 of CPWA Code, full rates per agreement should be allowed only if quality of work done is up to the stipulated specification.

XEN PHE Division Swabi awarded contracts of AOM&R works and ADP scheme having estimated costs of Rs 29,459,000 at the rates ranging from

57% to 64% below during financial year 2015-16. Audit was of the opinion that execution of the schemes at the offered rates was not feasible, therefore, chances of non-execution of works/sub standard works cannot be ruled out. Detail is as under:

S#	Name of scheme	Estimated cost (Rs)	Bid cost (Rs)	Rates at which contracts awarded
1	AOM&R (Civil work) Tehsil Lahor	3,500,000	1,245,850	64.40% below
2	AOM&R (Civil work) Tehsil Swabi	3,500,000	1,245,850	64.40% below
3	AOM&R (Mechanical) Tehsil Swabi	4,000,000	1,556,940	61.08% below
4	AOM&R (Mechanical) Tehsil Lahor	4,000,000	1,556,940	61.08% below
5	Installation of pressure pumps in UCs Swabi, Maneri etc of PK-31” under ADP No 160/1501020 (2015-16)	14,459,000	6,261,493	57.05% below
Total		29,459,000	11,867,073	

Unjustified award of work was occurred due to lack of financial control, which resulted in doubtful execution of work.

When reported in September 2016, management stated that detailed reply would be given lateron but no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made on 24.10.2016, which could not be convened till finalization of this report.

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

AP 63 (2015-16)/AC-IV & 01(AC-1) (2015-16)

1.2.2.6 Unauthentic payment without making detailed measurement in MB –Rs 26.123 million

According to para 209 (d) of CPWA Code, it is incumbent upon the person, responsible for measurements in the measurement book (MB), to record the correct and actual figures.

XEN C & W Division Swabi paid Rs 17,420,613 & Rs 8,702,980 for the works “upgradation of RHC Yar Hussain and construction of Bridge at Banr” respectively during financial year 2015-16. MB was maintained in abstract form and detailed measurement of the works was not recorded. Payment to the contractors without measurement of the items of work in the MB held unauthentic.

Non-maintaining of proper MB was due to lack of financial control, which resulted in unauthentic payment.

When reported in November 2016, management stated that detailed reply would be furnished after scrutiny of record, however, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made on 06.12.2016, which could not be convened till finalization of this report.

Audit recommends inquiry in the matter besides fixing responsibility on the person(s) at fault.

AP 46(AC-1) (2015-16)

1.2.2.7 Unauthentic payment due non-existence of detail record entry in MB-Rs 23.367 million

According to Para 209 (d) of CPWA Code, it is incumbent upon the person, responsible for measurements in the measurement book (MB), to record the correct and actual figures.

XEN C & W Division Swabi paid Rs 23,367,318 in 6th running bill for the work “Kunda Topi Road” by making only abstract in MB No 448, page No 09 & 10 and no detail of the items of work was recorded in the MB. Payment without giving detailed measurement in the MB was unauthentic.

Non-existence of detailed record entry was due to weak internal control, which resulted in unauthentic payment.

When reported in November 2016, Management stated that detailed reply would be furnished after scrutiny of record, however, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made 06.12.2016, which could not be convened till finalization of this report.

Audit recommends that matter may be investigated and responsibility be fixed on the person(s) at fault.

42 (AC-1) (2015-16)

1.2.2.8 Unjustified payment for item of work “Steel”–Rs 18.127 million

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

XEN C & W Division Swabi paid Rs 18,126,768 for an item of work “Supply and fabrication of Steel Reinforcement Cement Concrete” without executing RCC 1:2:4 in the work “Gaju khan Medical College Swabi” during financial year 2015-16. Payment for steel without executing RCC was unjustified.

Unjustified payment occurred due to extending undue favour to the contractor, which resulted in loss to Government.

When reported in November 2016, Management stated that detailed reply would be furnished after scrutiny of record, however, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made 06.12.2016, which could not be convened till finalization of this report.

Audit recommends investigation in the matter, recovery and action against the person(s) at fault

AP 39(AC-1) (2015-16)

1.2.2.9 Distbursment of Pay and Allowances through DDO instead of bank accounts -Rs 16.443 million

According to section (1) APPM, the normal method of payment of monthly salaries of all Government employees shall be by credit transfer direct to a bank account nominated by the employee.

Deputy Commissioner Swabi paid Rs 16,443,000 in cash through DDO on account of Pay and Allowances to the staff during financial year 2015-16. The payment of monthly salaries of the employees was required to have been made through direct credit to their nominated bank accounts.

Payment of salaries through DDO occurred due to weak financial control, which resulted in violation of rules.

When reported in July 2016, management stated that detailed reply would be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC meeting was made on 30.09.2016, which could not be convened till finalization of this report.

Audit suggests justification, opening of bank accounts for all employees beyond fixing responsibility against the person(s) at fault.

AP 49(2015-16)

**1.2.2.10 Unauthorized Payment on account of Non BOQ items-
Rs 15.484 million**

According to Para 2.58 of B&R Code, payment should be made for quantities and rates mentioned in the BOQ/ technical sanction.

According to Para 56 of CPWD Code, if subsequent to the grant of technical sanction, material structural alterations are contemplated, orders of the original sanctioning authority should be obtained, even though no additional expenditure may be involved by the alterations.

Executive Engineer C&W Division Swabi paid Rs 7,966,210 to various contractors for items of work which were not included in BOQ during financial year 2015-16. Detail is in Annexure-3.

Furthermore, Rs 7,518,575 were also paid for the items of work which were not included in the BOQ of the scheme “Up gradation of Civil Hospital Topi to category-C” during financial year 2015-16. The items were also not approved from the competent authority i.e Chief Engineer.

Irregularity occurred due to weak financial management, which resulted in unauthorized payment

When reported in November 2016, the management stated that detailed reply would be furnished after scrutiny of record, however, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made on 06.12.2016, which could not be convened till finalization of this report.

Audit recommends investigation and fixing responsibility on the person(s) at fault.

AP 23&43(AC-1) (2015-16)

1.2.2.11 Disbursement of Pay and Allowances through DDO instead of bank accounts - Rs 9.925 million

According to 4.6.3.1 of Accounting Policies and Procedure Manual of Government of Pakistan, the normal method of payment of monthly salaries of all Government employees shall be by credit transfer direct to a bank account nominated by the employee.

District Health Officer Swabi paid Rs 9,925,491 on account of Pay and Allowances to the employees through DDO instead of crediting to their bank accounts during financial year 2015-16.

Payment of salaries through DDO occurred due to weak financial control, which resulted in violation of rules.

When reported in August 2016, management stated that detailed reply would be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC meeting was made on 30.09.2016, which could not be convened till finalization of this report.

Audit recommends justification and opening of bank accounts for all employees besides fixing responsibility against the person(s) at fault.

AP 29 (2015-16)

1.2.2.12 Illegal retention of balance/saved amount-Rs 8.835 million

According to GFR 93, the department incurring the expenditure shall be responsible not only for seeing that the allotment placed at its disposals is not exceeded but also that any anticipated savings are notified and surrendered in time

Deputy Commissioner Swabi received funds of Rs 32,483,717 from DG Sports and Youth Affairs Khyber Pakhtunkhwa for the purchase of land for

“Construction of Play Ground at Tehsil Topi”. The land was acquired for Rs 23,648,659 during the financial year 2015-16 making a saving of Rs 8,835,058 which was not returned to the acquiring department till date of audit.

Illegal retention of saved amount occurred due to weak financial control which resulted in loss to Government.

When reported in July 2016, management stated that detailed reply would be furnished lateron, however, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made on 30.09.2016, which could not be convened till finalization of this report.

Audit recommends surrendering the balance amount to the acquiring department.

AP 34 (2015-16)

1.2.2.13 Withdrawal and its deposit into designated bank account- Rs 7.994 million

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

District Health Officer Swabi withdrew Rs 7,994,332 through cheques issued by the District Accounts Office in the name of suppliers of medicines during June 2016. Lateron, the cheques were deposited in the designated bank account of the DHO where most of the amount was lying till 08/2016.

Irregular drawal of money and retaining in the designated account occurred due to weak financial management which resulted in violation of rules.

When reported in August 2016, management stated that budget from the District Government was released on 5th June so orders were placed on 6th June, but supply was not completed till 30th June, therefore, the amount was retained in designated account. Reply was not tenable as the supply could have been completed before 30th June.

Request for convening of DAC meeting was made on 30.09.2016, which could not be convened till finalization of this report.

Audit recommends investigation and fixing responsibility on the person(s) at fault.

AP 11 (2015-16)

**1.2.2.14 Irregular purchase of medicine without proper sanction-
Rs 7.370 million**

According to serial No 13(4)(2) of third schedule of the delegation of powers 2001, sanction for purchase of medicine/drugs shall be accorded by category-I officer of the health department, only after approval of single contract rate by the health department.

District Health Officer Swabi incurred an expenditure of Rs 7,370,489 on account of purchase of medicines during financial year 2015-16. The purchases were made without obtaining sanction of the competent authority i.e Director General Health as was required under the delegation of powers mentioned above.

Irregular purchase occurred due to lack of financial control, which resulted in violation of rules.

When reported in August 2016, management stated that ex-post facto sanction would be obtained from the Director General Health, however, no sanction from the competent authority was provided till finalization of this report.

Request for convening of DAC meeting was made on 30.09.2016, which could not be convened till finalization of this report.

Audit recommends inquiry and disciplinary action against the person at fault.

AP 03 (2015-16)

1.2.2.15 Payment on account of purchase of land without mutation - Rs 6.574 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

Deputy Commissioner Swabi paid an amount of Rs 6,573,774 to different land owners on account of purchase of land for “Construction of Playground at Chota Lahor Swabi” but the land was not transferred/ mutated in the name of the acquiring department.i.e. Sports Department of Khyber Pakhtunkhwa.

Non-mutation occurred due to lack of internal control, which resulted in violation of rules.

When pointed in July 2016, management stated that detailed reply would be furnished lateron but no progress in the matter was shown till finalization of this report.

Request for convening of DAC meeting was made on 30.09.2016, which could not be convened till finalization of this report.

Audit recommends transfer of land in the name of acquiring department and inquiry for advance payment with action against the person(s) at fault.

AP 33 (2015-16)

1.2.2.16 Non-credit of lapsed deposit into Government revenue– Rs 6.414 million

According to Para 399(iii) of CPWA Code, balances unclaimed for more than the three complete accounting years shall be credit to government as lapsed deposits.

XEN PHE Division Swabi did not credit lapsed deposit of Rs 6,413,609 pertaining to 112 contractors which were lying unclaimed for more than three years and required to be deposited into the government revenue. Detail is in Annexure-4.

Non-credit of laps deposits into government treasury occurred due to weak internal control

When reported in September 2016, management stated that detailed reply would be furnished after scrutiny of record, however, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in 24.10.2016, which could not be convened till finalization of this report.

Audit recommends that unclaimed balances should be credited to government revenue and action against the person(s) at fault.

AP 15(AC-1) (2015-16)

1.2.2.17 Unjustified/unauthentic payment on account of clearing & grubbing of trees-Rs 5.421 million

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

XEN C & W Division paid Rs 5,421,132 for an item of work “clearing and grubbing of trees, roots and bushes etc” in the scheme “Construction of Public Park at Swabi” during the financial year 2015-16. The payment was unjustified/unauthentic as the local office did not provide number and whereabouts of the cut trees and bushes. Record entry in the MB was also not made. Furthermore, in the original PC-I prepared for 500 kanals of land, the area

of clearing and grubbing was 1105566 sft but the payment made was for the area of 2710566 sft despite the fact that the park area was reduced from 500 to 300 kanals. Thus, the payment held unjustified.

Unjustified and unauthentic payment occurred due to weak financial control, which resulted in loss to Government.

When reported in November 2016, management stated that detailed reply would be furnished after scrutiny of record, however, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in 06.12.2016, which could not be convened till finalization of this report.

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

AP 32 (AC-1) (2015-16)

1.2.2.18 Non-credit of lapsed deposits –Rs 4.421 million

According to Para 399(iii) of CPWA Code, balances unclaimed for more than the three complete accounting years shall be credit to government as lapsed deposits.

XEN C & W Division Swabi did not credit lapsed deposits of the contractors to the tune of Rs 4,421,712 during financial year 2015-16. The balances were lying unclaimed in PW Deposit-II since the years ranging from 1999 to 2010 which were required to be deposited into government revenue. Detail is in Annexure-5.

Non-credit was due to lack of financial management, which resulted in violation of rules.

When reported in November 2016, the management stated that detailed reply would be furnished after scrutiny of record, however, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made on 06.12.2016, which could not be convened till finalization of this report.

Audit recommends that unclaimed balances should be credited to government revenue.

AP 51(AC-1) (2015-16)

1.2.2.19 Unauthorized release of contractor securities before completion of work-Rs 3.731 million

According to column 17-A of the contract agreement the security deposit or the balance of the securities due to the contractor will not be refunded to him until three months after the work shall have been certified as completed by the engineer in charge.

XEN C & W Division released Rs 3,731,990 on account of 8% security to the contractors before the completion of the schemes. The schemes were in progress as on 30.06.2016, therefore, release of security was unauthorized and Government interest was put to risk.

S. No	Work	Payment month	Status of work on 30.06.2016	Amount (Rs)
1	GHS Sheikh jana	September, 2015	In progress	1,732,000
2	B/T Turlandi kalu dher road	August, 2015	In progress	1,999,990
Total				3,731,990

Irregularity occurred due to weak financial control, which resulted into unwarranted exposure of government interest to unnecessary risk.

When reported in November 2016, the management stated that detailed reply would be furnished after scrutiny of record, however, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made on 06.12.2016, which could not be convened till finalization of this report.

Audit recommends investigation into the matter and fixing responsibility on the person at fault.

AP 48 (AC-1) (2015-16)

1.2.2.20 Advance payment to the consultant firms-Rs 3.314 million

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

XEN C & W Division Swabi paid consultancy charges for Rs 3,314,056 to the engineering consultant firms before approval of the contract agreements by the competent authority during financial year 2015-16 which resulted in advance payment. Detail is as under:

S #	Name of firm	Name of scheme	Date of approval of contract	Date of payment	Amount paid in advance (Rs)
1	M/S Planners Consultants Engineering	F/D and Construction of bridge on Naranji nullah	07.06.2016	Before 06/2016	2,014,056
2	M/S NESPAK (Pvt) Limited	Up gradation of CH Topi to category-C	06.08.2014	25.06.2014	1,300,000
Total					3,314,056

Advance payment was made due to weak financial control, which resulted in violation of rules.

When reported in November 2016, management stated that detailed reply would be furnished after scrutiny of record, however, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made on 06.12.2016, which could not be convened till finalization of this report.

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

AP 26 (AC-1) (2015-16)

1.2.2.21 Excess expenditure out of AOM&R over & above the administrative approval and technical sanction –Rs 3.019 million

According to para 2.4 of B&R Department Code, no work shall be started without administrative approval, technical sanction and allotment of funds

XEN C & W Division Swabi paid Rs 8,019,248 under the head AOM&R (Buildings) during financial year 2015-16. The schemes were approved for estimated cost of Rs 5,000,000. Thus, an expenditure of Rs 3,019,248 were made in excess of the Approved cost which were neither technically sanctioned nor administratively approved. Detail is in Annexure-6.

Excess and irregular expenditure was incurred due to lack of financial control, which resulted into loss to government.

When reported in November 2016, the management stated that detailed reply would be furnished after scrutiny of record, however, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made on 06.12.2016, which could not be convened till finalization of this report.

Audit recommends regularization and fixing responsibility on the person(s) at fault.

AP 57 (AC-1) (2015-16)

1.2.2.22 Unauthorized/irregular purchase of Plant & Machinery - Rs 2.675 million

(i) According to Kyber Pakthunkhwa Public Procurement Rules 2014, all purchases above Rs 100,000 shall be undertaken through open tendering. Such procurements shall be advertised in print media, appearing in at least in one

National English and one Urdu newspaper with nationwide circulation along with advertising the same either on the procuring entity or KPPPRA's website.

(ii) According to para 146 of General Financial Rule, claim should not be split up in order to avoid the necessity sanction of next higher authority.

(iii) According to para 34 of General Financial Rule, articles supplied will be subject to inspection and/or tests prescribed in the specifications before acceptance.

(iv) According to section 3 of the Sales Tax Act 1990, there shall be charged, levied and paid Sales Tax @ 17% on the supply of goods.

Deputy Commissioner Swabi incurred expenditure of Rs 2,675,158 on account of purchase of plant & machinery during financial year 2015-16. Purchases were irregular due to the following observations/short comings.

1. Purchases were split up to avoid open tender system as a result economical rates were not achieved.
2. Purchases of one of the item i.e Solar System for Rs 962,500 were made from one supplier on different quotations by splitting up the items.
3. Dates were not recorded on all vouchers of purchased items
4. Specifications of purchased items were not available
5. Sales Tax was deducted @ 16% instead of 17% resulting in less deduction of Rs 26,751.

Unauthorized purchases occurred due to weak financial control, which resulted in loss to Government.

When reported in July 2016, management stated that detailed reply would be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC meeting was made on 30.09.2016, which could not be convened till finalization of this report.

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

AP 61 (2015-16)

1.2.2.23 Non-credit of Call Deposits into 2nd deposit –Rs 2.616 million

According to para 26 of GFR Vol-I, it is the duty of the Departmental Controlling Officer to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

XEN C&W Division Swabi did not credit 2% earnest money of Rs 2,616,200 as evident from CDRs available at the record in the following schemes:

S. No	CDR No	Date	Scheme	Amount (Rs)
1	5724781	01.10.2014	Turlandi to Kalu Dher road	720,000
2	0876780	07.07.2015	Play Ground Pabini	1,896,200
Total				2,616,200

Non-credit of the 2nd deposit was due to weak financial controls, which caused loss to Government.

When reported in November 2016, the management stated that detailed reply would be furnished after scrutiny of record, however, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made on 06.12.2016, which could not be convened till finalization of this report.

Audit recommends that the matter may be justified and the responsibility be person(s) at fault

AP 54(AC-1) (2015-16)

1.2.2.24 Unauthorized excess execution of PCC 1:3:6 –Rs 1.631 million

According to Bill of Quantity of the work “Sanitation scheme with allied works in UC Maneri bala, Maneri payan and Swabi khass PK-31” (05-i) Plain Cement Concrete (PCC 1:3:6) was allowed 276.8 M³ @ of Rs 6000 per M³

XEN PHE Division Swabi paid Rs 3,292,080 instead of Rs 1,660,800 for an item of work “plain Cement Concrete (PCC 1:3:6)” during financial year 2015-16. As per BOQ 276.8 M³ @ of Rs 6000/ M³ PCC 1:3:6 was allowed but executed 341.87 M³ PCC 1:3:6 in Drain system and 206.81 M³ in Side Wall totaling to 548.68 M³ which resulted in excess payment of Rs 1,631,280 (548.68 M³ -276.80 M³=271.88 M³x Rs 6000).

Overpayment occurred due lack of technical control, which resulted in loss to Government.

When reported in September 2016, management stated that detailed reply well be furnished after scrutiny of record. No reply was submitted till finalization of this report.

Request for convening of DAC meeting was made in 24.10.2016, which could not be convened till finalization of this report.

Audit suggests recovery from the concerned under intimation to audit.

AP 10(AC-1) (2015-16)

1.2.3.1 Internal Control Weaknesses

1.2.3.2 Non-recovery of water charges Rs 80.293 million

According to para 26 of General Financial Rules Volume I, it is the duty of the Departmental Controlling Officer to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

XEN PHE Division Swabi failed to recover Rs 80,292,644 as arrears of water charges from consumers of various water supply schemes upto the end of financial year 2015-16. Detail is as below.

S.no	Financial year	Arrears (Rs)
1	Swabi subdivision	60,712,039
2	Lahor subdivision	19,580,605
	Total	80,292,644

Non-recovery of water charges occurred due to lack of interest for Government receipts, which resulted in loss to Government.

When reported in September 2016, management stated that detailed reply would be given later on but no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made on 24.10.2016, which could not be convened till finalization of this report.

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

AP 06(AC-1) (2015-16)

1.2.3.2 Non-imposition of penalty for late completion of works—Rs 15.604 million

According to clause 2 of the Contract Agreement, penalty @ 1% per day up to the maximum of 10% of the tender cost may be imposed for delay in completion of work.

XEN C & W Division Swabi did not impose and collect penalty @ 10% for Rs 6,543,700 and Rs 9, 061,148 from various contractors for late completion of works during financial years 2012-13 and 2015-16 respectively. Detail is in Annexure-7.

Non-imposition of penalty occurred due to weak internal control, which resulted in loss to Government.

When reported in May 2014 & November 2016, management stated that detailed reply would be furnished after scrutiny of record, however, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made on 30.06.2014 & 06.12.2016, which could not be convened till finalization of this report.

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

AP 20(AC-1) (2012-13) & 41(AC-1) (2015-16)

1.2.3.3 Loss due to unauthorizedly allowing Compulsory Land Acquisition Charges -Rs 16. 551 million

According to section 18(1) of Land Acquisition Act 1894, any person interested who has not accepted the award may, by written application to the collector, require that the matter be referred by the collector for the determination of the Court.

According to section 23(2) of Land Acquisition Act 1894, "in addition to the market value of the land as above provided, the **Court** shall in every case award a sum of 15% on such market value, in consideration of the compulsory nature of acquisition".

According to section 3(d) of the Act "Court" means an Additional District Judge is judge of **Principal Civil Court** of original jurisdiction. The expression "Court" does not include Collector.

Deputy Commissioner Swabi paid Rs 16,551,171 as 15% compulsory acquisition charges and while acquiring land for different departments during financial year 2015-16. 15% Compulsory Acquisition Charges were allowed by the Deputy Commissioner/Collector who was not competent to allow the charges, only the court could award the said charges as required under section 23(2) of the Land Acquisition Act.

Furthermore, the compulsory acquisition charges were allowed/paid at initial stage of land acquisition i.e in the Awards and no written objection, obstruction, refusal or appeal regarding compensation of land was made to the Deputy Commissioner /Collector by the land owners. Detail is as under:

S#	Name of scheme	Cost of the land (inclusive) (Rs)	15% compulsory charges (Rs)
1	Play ground at Tehsil Lahor	21,434,022	2,795,742
2	Upgradation of RHC Yar Hussain	9,337,895	1,217,987
3	Play ground at Tehsil Topi	22,310,053	2,910,007
4	Upgradation of Bacha Khan Medical Complex	73,810,336	9,627,435
	Total	126,892,306	16,551,171

The payment of 15% Compulsory Acquisition Charges was in violation of law, which resulted in loss of Rs 16,551,171 to Government.

When pointed in July 2016, management stated that detailed reply would be furnished lateron but no progress in the matter was shown till finalization of this report.

Request for convening of DAC meeting was made on 30.09.2016, which could not be convened till finalization of this report.

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

AP #36 (2015-16)

1.2.3.4 Loss due to unauthorizidely allowing 15% Compulsory Land Acquisition Charges-Rs 15.086 million

According to section 18(1) of Land Acquisition Act 1894, any person interested who has not accepted the award may, by written application to the collector, require that the matter be referred by the collector for the determination of the Court.

According to section 23(2) of Land Acquisition Act 1894, "in addition to the market value of the land as above provided, the court shall in every case award a sum of 15% on such market value, in consideration of the compulsory nature of acquisition".

According to section 3(d) of the Act "Court" means an Additional District Judge is judge of **Principal Civil Court** of original jurisdiction. The expression "Court" does not include Collector.

XEN C & W Division Swabi paid Rs 14,569,650 and Rs 516,000 as 15% compulsory acquisition charges as per the Awards worked out for acquisition of land for "Construction of Public Park at Pontia Swabi" and "Construction of building for establishment of GGHS Tordher" respectively during the year 2015. Audit holds that payment of the 15% Compulsory acquisition charges at an initial stage of the land acquisition i.e in the Award was unjustified because neither any written objection, refusal or appeal made by the land owners nor the charges allowed by the Court. Thus, an overpayment of Rs 15,085,650 was made.

The payment of 15% Compulsory Acquisition Charges was in violation of law, which resulted in loss to Government.

When reported in November 2016, management stated that detailed reply would be furnished after scrutiny of record, however, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made on 06.12.2016, which could not be convened till finalization of this report.

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

**1.2.3.5 Excess payment over and above the approved bid cost-
Rs 10.587 million**

According to para 65 of CPWD Code, when the expenditure upon a work exceeds, or is found likely to exceed, the amount administratively approved for it by more than 10 percent, or the limit prescribed in paragraphs 60 and 61, whichever is less, a revised administrative approval must be obtained from the authority competent to approve the cost, as so enhanced.

XEN C & W Division Swabi awarded a work “Construction, Rehabilitation and Improvement of Gadoon Amazai Industrial Estate Road” at a bid cost of Rs 69,782,999 but payment was made for Rs 80,369,971 which resulted in excess payment of Rs 10,586,972. It is pertinent to mention that the scheme was already revised from Rs 50,000,000 to Rs 69,913,000 after detailed study of the site. Payment made in excess of the revised cost was unjustified.

Excess payment occurred due to weak internal control, which resulted in loss to Government.

When reported in November 2016, management stated that detailed reply would be furnished after scrutiny of record, however, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in 06.12.2016, which could not be convened till finalization of this report.

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

1.2.3.6 Loss due to less collection of cost of tender forms–Rs 9.703 million

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

XEN C & W Division Swabi deposited Rs 1,111,866 instead of Rs 10,815,708 on account of cost of tender form during financial year 2015-16. Thus, less collection of Rs 9,703,842 was caused which was a revenue loss. Detail is in Annexure-8.

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

When reported in November 2016, the management stated that detailed reply would be furnished after scrutiny of record, however, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made on 06.12.2016, which could not be convened till finalization of this report.

Audit recommends recovery and deposit into government treasury with action against the person(s) at fault.

AP 50 (AC-1) (2015-16)

1.2.3.7 Loss due to Less collection/deposit of cost of tender form – Rs 5.394 million

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

XEN PHE Division Swabi, realized Rs 5,413,667 on account of cost of tender forms during financial year 2015-16, out of which Rs 19,400 had been deposited into Government treasury as per Form-46 while the balance amount of Rs 5,394,267 was not collected/deposited. Detail is in Annexure-9.

Non-collection/deposit of cost of tender forms occurred due to weak internal control, which resulted in loss to Government.

When reported in September 2016, management stated that detailed reply will be furnished after scrutiny of record, however, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in 24.10.2016, which could not be convened till finalization of this report.

Audit recommends deposit of cost of tender forms into the Government treasury.

AP14 (AC-1) (2015-16)

1.2.3.8 Overpayment by allowing higher rate-Rs 4.794 million

According to Para 2.58 of B&R Code, payment should be made for quantities and rates mentioned in the BOQ/ technical sanction.

XEN C & W Division Swabi overpaid Rs 4,794,218 by allowing higher rate for an item of work “Excavation in shingle gravel formation and rock not required blasting undressed 50-meter lead dry” in 2 developmental schemes during financial year 2012-13. Detail is in Annexure-10

Overpayment on account of higher rate occurred due to weak internal control, which resulted in loss to Government.

When reported in May 2014, management did not respond to Audit Observation. No progress in the matter was made till finalization of this report.

Request for convening of DAC meeting was made on 30.06.2016, which could not be convened till finalization of this report.

Audit recommends recovery of the amount besides action against the person(s) at fault.

1.2.3.9 Loss to Government due to irregular award of contract at higher rate-Rs 4.730 million

According to rule 14 (2)(ix) of KPPRA 2014, The bid found to be the lowest evaluated bid shall be accepted.

XEN C&W Division Swabi awarded the contract of scheme “Construction of Sports Stadium at Bam Khel Swabi” on evaluated bid cost of Rs 168,576,320 to contractor M/S Zainul Abideen & Sons during financial year 2015-16. According to available record, another bidder M/S Malik Construction Company offered the lowest evaluated bid for Rs 163,845,518 which was also recommended by Tender Evaluation Committee for approval but the contract was awarded to M/S Zainul Abideen & Sons at higher bid cost of Rs 168,576,320 without any reason resulting in loss of Rs 4,730,802.

Award of contract at higher rate was due to weak internal control, which resulted in loss to Government.

When reported in November 2016, management stated that detailed reply would be furnished after scrutiny of record, however, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made on 06.12.2016, which could not be convened till finalization of this report.

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

AP 22(AC-1) (2015-16)

1.2.3.10 Overpayment due to allowing higher rates than BOQ–Rs 3.871 million

According to Para 2.58 of B&R Code, payment should be made for quantities and rates mentioned in the BOQ/ technical sanction.

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

XEN C & W Division Swabi overpaid Rs 3,871,151 to contractors for various items of work by allowing higher rates than the rates of approved BOQ. Detail is in Annexure-11

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

When reported in November 2016, management did not respond to audit observation. No progress in the matter was intimated till finalization of this report.

Request for convening of DAC meeting was made on 06.12.2016, which could not be convened till finalization of this report.

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

AP 35(AC-1) (2015-16)

1.2.3.11 Non-collection of 2% earnest money –Rs 3.396 million

According to the clause (c) of Standard Contract Agreement, the earnest money will be 2% of the estimated cost of the work.

XEN C&W Division Swabi failed to collect 2% earnest money of Rs 3,396,731 from the contractors while awarding contracts of the schemes mentioned below.

S. No	Work	Bid cost (Rs)	2% E/Money(Rs)
1	Beka Sheik Nabi road	17,952,171	359,043
2	Kund park Alladher road	151,884,381	3,037,688
Total			3,396,731

Non-collection of earnest money was due to weak internal control, which resulted violation of rules.

When reported in November 2016, the management stated that detailed reply would be furnished after scrutiny of record, however, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made on 06.12.2016, which could not be convened till finalization of this report.

Audit suggests justification and fixing responsibility on the person(s) at fault

AP55(AC-1) (2015-16)

1.2.3.12 Non-deduction/non-deposit of income tax-Rs 2.644 million

According to section 236(K) of the Income Tax Ordinance 2001, any person responsible for registering or attesting transfer of any immovable property shall at the time of registering or attesting the transfer shall collect from the purchaser or transferee advance tax at the rate specified in Division XVIII of Part IV of the First Schedule i.e 2%.

Deputy Commissioner Swabi acquired land for different departments valuing Rs 134,673,402 but failed to deduct 2% Income Tax thereon for Rs 2,644,577. Detail is as under;

S#	Name of scheme	Cost of land (inclusive of income tax) (Rs)	2% Income Tax (Rs)
1	Play ground at Tehsil Lahor	22,720,063	445,491
2	Upgradation of RHC Yar Hussain	10,265,724	201,289
3	Play ground at Tehsil Topi	23,648,659	463,699
4	Upgradation of Bacha Khan Medical Complex	78,238,956	1,534,097
	Total	134,873,402	2,644,577

Non-deduction of Income Tax was due to weak internal control, which resulted in loss to Government.

When pointed in July 2016, management stated that detailed reply would be furnished later on but no progress in the matter was shown till finalization of this report.

Request for convening of DAC meeting was made on 30.09.2016, which could not be convened till finalization of this report.

Audit recommends recovery of the tax and deposit of the same into the Government treasury besides action against the person(s) at fault.

AP 38 (2015-16)

1.2.3.13 Non-imposition of penalty for late completion of works- Rs 2.506 million

According to Clause 2 of the Contract Agreement, penalty @ 1% per day to the maximum of 10% of the estimated cost may be imposed for delay in completion of work.

Executive Engineer PHE Division Swabi failed to impose and recover Rs 2,506,90 as 10% penalty from the contractors for late completion of works during financial year 2012-13. Detail is as below:

S #	Name of work	Work order date	Time allowed	Target date	Not complete d upto	E/Cost (Rs)	10% penalty (Rs)
1	WSS Panjmand	10-11-11	12 M	9-11-12	6-2013	16,537,000	1,653,700
2	WSS Palosai	Do	12 M	Do	Do	8,532,000	853,200
Total							2,506,900

Non-imposition of penalty occurred due to weak internal control, which resulted in loss to Government.

DAC in its meeting held on 05.01.2016 directed recovery of the penalty within 3 days. No progress in matter was intimated till finalization of this report.

Audit recommends recovery of the penalty and deposit of the same into Government treasury.

AP 06(AC-1) (2012-13)

1.2.3.14 Non-supply of medicines-Rs 2.496 million

According to serial 18 of the terms and conditions of contract deed under MMC Rules, supply of goods ordered under this agreement shall be completed within one month by the supplier after receipts of the supply orders from the purchasing entity.

District Health Officer Swabi placed supply orders for medicines of Rs 2,495,894 during financial year 2015-16 but the suppliers failed to supply the medicines till date of audit i.e August 2016. Detail is in Annexure-12.

Non-supply was due to weak internal control, which deprived the patients of the timely medical facilities.

When reported in August 2016, management stated that supply would be got completed and penalty would be imposed within 10 days, however, no progress in the matter was intimated till finalization of this report.

Request for convening of DAC meeting was made on 30.09.2016, which could not be convened till finalization of this report.

Audit recommends completing the supply besides imposing the penalty on suppliers for late supply.

AP 04 (2015-16)

1.2.3.15 Overpayment due to non-deduction of voids Rs 2.327 million

According to Clauses 20 & 21 of the contract agreement, 11% voids be deducted from the compaction of earth / shingle and stone filling.

XEN C & W Division Swabi overpaid Rs 1,345,606 and Rs 981,680 in various developmental works due to non-deduction of voids during financial years 2012-13 and 2015-16 respectively. Detail is in Annexure-13.

Non-deduction of voids occurred due to weak internal control, which resulted in loss to Government.

When reported in May 2014 and September 2016, management stated that detailed reply would be submitted lateron. No reply was submitted till finalization of this report.

Requests for convening of DAC meetings were made on 30.06.2014 and 06.12.2016, which could not be convened till finalization of this report.

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

AP 25(AC-1) (2012-13) & 36(AC-1) (2015-16)

1.2.3.16 Overpayment on account clearing and grubbing of trees etc - Rs 2.154 million

According to Para 220 and 221 of CPWA Code, Sub Divisional Officer, before making payments to the contractors is required to compare the quantities

in the bills and see that all the quantities and rates are correctly entered and that all the calculations have been checked arithmetically.

XEN C & W Division Swabi overpaid Rs 2,154,132 for the item “clearing and grubbing of trees, roots and bushes” in the scheme “Construction of Public Park at Swabi” during financial year 2015-16. Total acquired area of the park was 1633500 Sft whereas payment for clearing and grubbing of trees, roots and bushes was made for an area of 2,710,566 Sft. Detail is as under:

Area for which payment made (Sft)	Total area of land acquired (Sft)	Difference (Sft)	Rate/Sft (Rs)	Amount over paid (Rs)
Paid Rs 5421132/Rs 2 per Sft= 2710566 sft	300 kanal x 5445 sft/k=1633500 Sft	1077066	2	2,154,132

Overpayment was made due to weak internal control which resulted in loss to Government.

When reported in November 2016, management stated that detailed reply would be furnished after scrutiny of record, however, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made on 06.12.2016, which could not be convened till finalization of this report.

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

AP 33(AC-1) (2015-16)

1.2.3.17 Overpayment due to carrying forward wrong quantity in MB- Rs 2.115 million

According to para 209 (d) of CPWA Code, it is incumbent upon the person, responsible for measurements in the measurement book (MB), to record the correct and actual figures.

XEN C & W Division Swabi overpaid Rs 2,115,600 vide V# 60-R dated 14-6-2013 due to carrying forward quantity of 4044 cft of “sand filling under floor” wrongly as “RCC 1:2:4 in Raft foundation” in MB page # 147 & 148 to page # 150 & 151 in the work “Main Building Block # 1 GGDC Yar Husain” .The rate of RCC is higher than the sand filling of the under floor. Detail is in Annexure-14.

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

When reported in May 2014, management did not respond to Audit Observation. No progress in the matter was made till finalization of this report.

Request for convening of DAC meeting was made on 30.06.2014, which could not be convened till finalization of this report.

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

AP 30(2012-13)

1.2.3.18 Non-deposit of Capital Value Tax-Rs 2.092 million

According to section 2 of Finance Act 2010, a tax on the capital value of immovable property, to be called Capital Value Tax, shall be paid @ 2%.

Deputy Commissioner Swabi deducted Rs 2,091,645 as 2% Capital Value Tax in the Awards worked out for acquisition of land for different departments but the said tax was retained and not deposited into the Government treasury. Detail is as under:

S#	Name of scheme	Cost of the land (inclusive) (Rs)	2% CVT (Rs)
1	Play ground at Tehsil Lahor	21,434,022	428,680
2	Upgradation of RHC Yar Hussain	9,337,895	186,758
3	Upgradation of Bacha Khan Medical Complex	73,810,336	1,476,207
	Total	10,4582,253	2,091,645

Non-deposit of CVT was due to weak internal control, which resulted in loss to Government.

When pointed in July 2016, management stated that detailed reply would be furnished later on but no progress in the matter was shown till finalization of this report.

Request for convening of DAC meeting was made on 30.09.2016, which could not be convened till finalization of this report.

Audit recommends deposit of the tax into the Government treasury.

AP 39 (2015-16)

1.2.3.19 Overpayment on account of house rent allowance and Conveyance Allowances – Rs 1.968 million

According to Finance Department letter No. FD/PRC/1-2/77 dated 16.05.1979 all Government servants not residing within their work premises, shall be allowed conveyance allowance.

District Health Officer Swabi did not stop payment of an accumulated amount of Rs 589,329 and Rs 1,379,079 on account of house rent allowance and conveyance allowance respectively to the allottees of designated bungalows/quarters within the work places (BHUs) during the financial year 2015-16. Detail is in Annexure-15.

Irregular payment of house rent allowance and conveyance allowance indicated weak financial control, which resulted in loss to government.

When reported in August 2016, management stated that detailed reply would be given after verification of record and recovery will be made from the concerned. Reply was not tenable as recovery was required to have been made.

Request for convening of DAC meeting was made on 30.09.2016, which could not be convened till finalization of this report.

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

AP 23 (2015-16)

1.2.3.20 Non-deduction of income tax and sales tax-Rs 1.763 million

According to Section 3 of the Sale Tax Act 1990, there shall be charged, levied and collected Sales Tax @17% on the supplies.

According section 153 of Income Tax Ordinance, 2001, Income Tax @3.5% be recovered from the suppliers.

Executive Engineer PHE Division Swabi failed to deduct/ recover Income Tax @ 3.5% for Rs. 301,105 and Sales Tax @ 17% for Rs. 1,462,510 from suppliers of pumping machinery. Detail is in Annexure-16.

Non-deduction of income tax and sales tax occurred due to lack of care for Government receipts, which resulted in loss to Government.

DAC in its meeting held on 05.01.2016 directed verification of the Income Tax Exemption Certificates and submission of returns regarding 1/5th of General Sales Tax to the Sales Tax Department. No progress in the matter was intimated till finalization of this report.

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

AP 03(2012-13)

1.2.3.21 Overpayment due to non using of available material-Rs 1.463 million

According to para 209 (d) of CPWA Code, it is incumbent upon the person, responsible for measurements in the measurement book (MB), to record the correct and actual figures.

According to Para 2.58 of B&R Code, payment should be made for quantities and rates mentioned in the BOQ/ technical sanction.

XEN C&W Division Swabi overpaid Rs 1,463,127 for the items of work “formation of embankment from borrow excavation and structural back filling granular material from outside” by not using the available material at site during financial year 2015-16. It is worth mentioning that the item of work “structural back filling granular material” was not included in the PC-I and BOQ. Detail is as under:

Name of scheme	available Material (excavated) (M ³)	Material from outside (M ³)	Rate paid Rs/M ³	Rate/ M ³ for available material (required) (Rs)	Excess rate paid(Rs)	Over payment (Rs)
F/S Design and Rehabilitation of Tordher Alladher Road and Nawan Nehar Kund Park Road	6008.55					
	1800.8					
	1498.13					
Total	9307.48	1383.31	799.09	310.39	488.70	676,024
Widening of Kunda Topi Road	19508	2864.90	585.13	310.39	274.74	787,103
Total						1,463,127

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

When reported in November 2016, management stated that detailed reply would be furnished after scrutiny of record, however, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made on 06.12.2016, which could not be convened till finalization of this report.

Audit recommends recovery and its deposit into Government treasury.

AP28(AC-1) (2015-16)

1.2.3.22 Less collection of Professional Tax-Rs 1.395 million

According to ETO-IV Excise & Taxation Peshawar's letter No. 910/ETOIV dated 05-08-2011, Professional Tax is recoverable at the following rates from contractors:

S. No.	Contract Slab (Rs in million)	Rate of Professional Tax(Rs)
1	0.010 to 0.500	3,600
2	0.5 to1.0	4,000
3	1.0 to2.5	6,000
4	2.5 to10	18,000
5	10 to25	25,000
6	25 to50	30,000
7	50 to Above	100,000

XEN PHE Division Swabi collected Rs 1,261,559 instead of Rs 2,657,000 on account of Professional Tax from the contractors during financial year 2015-16 resulting in less collection of Rs 1,395,441 . Detail is in Annexure-17.

Less collection of Professional Tax occurred due to weak internal control, which resulted in loss to Government.

When reported in September 2016, management stated that detailed reply well be furnished after scrutiny of record. No reply was submitted till finalization of this report.

Request for convening of DAC meeting was made in 24.10.2016, which could not be convened till finalization of this report.

Audit recommends recovery and its deposit of the same into Government treasury.

1.2.3.23 Overpayment on account of Sales Tax amounting to Rs 1.090 million

According to serial No 52 of the sixth Schedule of the Sales Tax Act, supply to the Government Hospitals is exempt from Sales Tax.

District Health Officer Swabi paid Sales Tax for Rs 1,090,148 on the supply of furniture for hospitals and ambulance during financial year 2014-15. Supply to the hospitals was exempted from Sales Tax resulting into overpayment. Detail is as under:

S. No	Name of Item	Unit Price (Rs)	Sales Tax @17% (Rs)	Inclusive of Sales Tax (Rs)
1	Supply of furniture for Cat-D hospital Kalu Khan	1,252,533	212,931	1,465,464
2	Supply of furniture for Cat-C hospital Lahore	1,867,797	317,525	2,185,322
3	Purchase of Ambulance	3,292,306	559,692	3851998
		6,412,636	1,090,148	7,502,784
	Total		1,090,148	7,502,784

Overpayment of Sales Tax occurred due to weak internal control, which resulted in loss to Government.

When reported in August 2016, management stated that case would be taken up with the suppliers. Reply was not tenable as Sales Tax was not required to be paid on the exempted goods.

Request for convening of DAC meeting was made on 30.09.2016, which could not be convened till finalization of this report.

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

1.2.3.24 Overpayment due to allowing 30% above on non-BOQ items – Rs 1.003 million

According to Para 2.58 of B&R Code, payment should be made for quantities and rates mentioned in the BOQ/ technical sanction.

XEN C & W Division Swabi paid Rs 1,030,000 in in the work “Construction of Tehsil Building Rajjar Swabi Package 2” during financial year 2015-16 for the Non BOQ items @ 30% above which resulted in overpayment. Detail is in Annexure-18.

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

When reported in November 2016, management stated that detailed reply would be furnished after scrutiny of record, however, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made on 06.12.2016, which could not be convened till finalization of this report.

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

ANNEXURE

Annex-1

Detail of MFDAC Paras

(Amount in Rs)

Sr. No.	AP No.	Department	Caption	(Rs in million)
		District Health Officer Swabi	AC-IV	
1	2	Do	Irregular payment on account of Health Professional Allowance	6.815
2	5	Do	Non-recovery of penalty for late supply of medicines	0.238
3	6	Do	Non deduction/non deposit of Income Tax	0.756
4	7	Do	Non deduction of conveyance allowance	0.137
5	8	Do	Unauthorized payment on account of purchase of medicine without Contract Execution Certificate	24.165
6	9	Do	Non recovery of renewal fee of Drugs Licenses	0.075
7	10	Do	Irregular payment on account of Shuhada Package	11.000
8	12	Do	Un-authentic deposits in designated bank account	1.002
9	13	Do	Irregular payment of Non Practicing Allowance	1.296
10	14	Do	Non reconciliation of expenditure with District Accounts Office.	39.478
11	15	Do	Non surrender of saved amount	11.905
12	16	Do	Non-forfeiture of 10% security due to non supply of equipment	0.470
13	18	Do	Unauthorized payment of 25% doctor share	0.571
14	19	Do	Unauthorized payment of Pay & Allowances beyond sanctioned strength	0.394
15	20	Do	Unauthorized provision of medicines to BMC and non return thereof	0.482
16	21	Do	Unauthorized withdrawal on account of registration fees	0.320

17	22	Do	Loss due to non-deduction of stamp duty	0.525
18	24	Do	Non deposit of OPD receipts	0.560
19	25	Do	Overpayment on account of Health Professional Allowance to doctors	0.265
20	26	Do	Non deposit of unspent balance of Polio Campaign Program	0.375
21	27	Do	Unauthorized retention and unauthentic expenditure	0.612
22	28	Do	Less deposit of OPD receipts	0.956
23	30	Do	Unverified balances in bank account	-
24	31	Do	Un-verified supply of machinery and equipment	-
25	32	Do	Non maintenance of stock register	-
26		Deputy Commissioner Swabi	AC-IV	
27	35	Do	Non deposit of the 2% TMA Tax (property tax)	0.429
28	40	Do	Unauthorized grant of Administrative Approval for execution of development schemes-Rs million	54.62
29	41	Do	Non deposit of stamp duty	0.429
30	42	Do	Non maintenance of FTR 7 & 8 with bank.	0
31	43	Do	Irregular re-appropriation of funds	1.477
32	44	Do	Overpayment of House Rent allowance and Conveyance Allowance	0.155
33	45	Do	Unjustified expenditure on account of POL	0.299
34	46	Do	Loss on account of POL beyond permissible ceiling	0.163
35	47	Do	Unauthorized use of vehicles and loss due to payment of POL charges	0.266
36	48	Do	Non maintenance of log books and record of designated accommodations	-
37	50	Do	Non deposit of receipts of Domicile Certificates	0.416
38	52	Do	Variation between the cash book and bank figure of Financial Relief	0.923
39	53	Do	Loss due to non-conversion of current account into PLS account	-
40	54	Do	Unjustified balances in Bank Account	
41	55	Do	Variation between departmental and reconciled	-

			receipt statement of Arm Licenses	
42	56	Do	Overpayment on account of TA/DA	0.096
43	57	Do	Unauthorized advance payment and non supply of furniture & machinery	0.300
44	58	Do	Irregular expenditure of office rent without assessment by the Excise & Taxation Department	0.661
45	59	Do	Difference in the cash book balance and bank balances	-
46	60	Do	Unauthorized drawl of Hot & Cold charges	0.121
47	62	Do	Non maintenance of stock register	-
48		PHE Division Swabi	AC-IV	
49	64	Do	Irregular award of contract without performance guarantee/additional security	15.000
50	65	Do	Non maintenance of stock register	-
		Communication & Works Department Swabi	AC-IV	
51	66	Do	Non deduction of 5% of pay from the allottees of Govt accommodations	0.648
52	67	Do	Unauthentic expenditure on account of electricity charges	0.379
53	68	Do	Unjustified/unauthentic expenditure on account of advertisement charges	0.880
54	69	Do	Unauthentic expenditure on POL and Repair of vehicle	0.825
55		PHE Division Swabi	A/C-I	
56	2	Do	Irregular award of contract without performance guarantee/additional security	14.458
57	3	Do	Non deduction of Sales Tax on supply of pumps	0.368
58	4	Do	Non deduction of voids	0.909
59	5	Do	Unknown whereabouts of Tobacco Cess Fund	63.219
60	7		Non execution of main items of work	1.729
61	9	Do	Unauthorized Payment	0.347
62	11		Loss to Government due to allowing inadmissible item of work	1.266
63	12	Do	Loss to Government due to award of works contracts at higher rates	0.795

64	13	Do	Unjustified balance in the 2 nd deposit of work and payment thereof	-
65	16		Unjustified retention of government money due to unclear cheques	1.260
66	17	Do	Less recovery of Disable Person Rehabilitation fund	0.181
67	18	Do	Less deduction of stamp duty	0.618
68	20		Loss to government by showing less balance in the 2 nd Deposit	1.00
69	21	Do	loss due to award of contract at higher rate	0.607
70		Communication & Works Department Swabi	A/C-I	
71	24	Do	Non utilization/wastage of 08 Road Rollers	
72	25	Do	Less deposit of Road Rollers' receipts	0.048
73	37		Overpayment due to allowing unjustified item of work	1.331
74	38	Do	Overpayment due to allowing item of work instead of approved	0.717
75	40	Do	Overpayment due to wrong calculation	0.108
76	44	Do	Non-renewal of Contractors' enlistment with the department	-
77	45	Do	Overpayment due to manipulation in MB	0.624
78	49	Do	Less recovery/deposit of Professional Tax	0.795
79	52	Do	Unauthorized payment out of lapsed deposits	0.723
81	53	Do	Variation between 2 nd deposit and CDR figure of 2% earnest money	0.955
82	56	Do	Less execution of items of work than the approved BOQ	11.227
Total				244.291

Annex-2
Para # 1.2.2.2

Irregular expenditure without Technical Sanction- Rs 209.175 million

S#	Name of scheme	Expenditure (Rs)
1	Up gradation of GGMS Maneri Payan	5.504
2	Up gradation of GMS Shadad killi	13.016
3	Up gradation RHC Yar Hussain	51.100
4	Repair and rehabilitation of GCMS(Boys) Swabi	19.444
5	Construction of security guard rooms in residential colony and	1.460
6	Construction and rehabilitation of Kunda Topi Road	98.279
7	Establishment of play ground at tehsil Chota Lahor	14.86
8	Establishment of play ground at tehsil Topi	5.512
	Total	209.175

Annex-3
Para # 1.2.2.10

Unauthorized Payment on account of Non BOQ items- Rs. 15.484 million

S. No	Item of work	Name of scheme	Qty as per BOQ	Qty as per Bill (M ³)	Rate (Rs)	Amount (Rs)	
1	PCC 1:4:8 brick /stone in found/plinth	Tehsil building Rajjar Package no 2	Nil	20.52	2,578.32	52,907	
2			-do-	31.90	2,578.32	82,248	
3			-do-	31.31	2,578.32	80,727	
4			-do-	16.59	2,578.32	42,774	
5			-do-	7.27	2,578.32	18,744	
6			-do-	6.47	2,578.32	16,682	
7			-do-	18.43	2,578.32	47,518	
8			Single layer of tiles	-do-	210.13	529.52	111,268
9			10"x5"x1.25"	-do-	300.46	529.52	159,100
10			mud plaster	-do-	142.65	529.52	75,536
11			on top of RC	-do-	30.76	529.52	16,288
12			roof slab	-do-	157.06	529.52	83,166
13	PCC 40% boulders	Bachelor hostel Swabi	-do-	336.97	3,860.00	1,300,704	
14	Preparation of NGC natural grounds in trench	Kunda topi road 12 KM	-do-	41,506.00	137.43	5,704,170	
15	Take coat		-do-	3,006.50	58.00	174,377	
Total						7,966,210	

Annex-4
Para # 1.2.2.16

Non-credit of lapsed deposit in Government revenue-Rs 6.414 million

S.No	Item No.	Name of contractor	Work name	Transaction date	Opening Balance (Rs)	As on 30.06.2016 (Rs)
1	46/-56	Sher Nawas Khan	WSS: Swabi Maniri	Jan-10	40,050	40,050
2	47/-57	Zahid Shah	WSS: Chaknoda	Jan-10	2,580	2,580
3	48/-58	Midrarullah	WSS: Swabi Maniri	Jan-10	384,877	384,877
4	49/-59	Abdul Ghafar	WSS: kaira	Jan-10	300,978	300,978
5	51/-61	Midrarullah	WSS: Asota	Feb-10	28,323	28,323
6	52/-62	Raheemdad	WSS: Variouse U/Cs	Feb-10	35,150	35,150
7	53/-63	Ishtiaq Ali	WSS: Shewa	Feb-10	12,240	12,240
8	54/-64	Mohammad Jan	WSS: Turlandi	Feb-10	9,149	9,149
9	55/-65	Momin Khan	WSS: Tordher	Feb-10	23,150	23,150
10	56/-66	Mohammad Hussan	WSS: Dobian	Feb-10	9,941	9,941
11	57/-67	Adil Mohammad	WSS: Yar Hussain	Feb-10	14,000	14,000
12	58/-68	Behawar Khan	WSS: Baja	Feb-10	10,000	10,000
13	59/-69	Sheriyar	WSS: Sard Cheena	Feb-10	15,998	15,998
14	60/-70	Khairal Akbar	WSS: Swabi Khass	Feb-10	7,000	7,000
15	61/-71	Abdul Akbar	WSS: Maniri Bala	Feb-10	23,150	23,150
16	62/-72	Ishtiaq Hussain	WSS: Kunda	Feb-10	23,150	23,150
17	63/-73(A)	Zarwali Khan	WSS: Janda Serai	Feb-10	107,150	107,150
18	63/-73	Mohammad Akbar	WSS: Maniri Bala	May-10	29,000	29,000
19	64/-74	Bakht Zaman	WSS: Panjpir	May-10	65,150	65,150
20	65/-75	Diyash Khan	WSS: Shamansoor	May-10	8,750	8,750
21	66/-76	Sher Nawas	WSS: Maniri Bala	May-10	10,000	10,000
22	67/-77	Saleem Khan	WSS: Salim Khan	May-10	15,150	15,150

23	68/-78	Mohammad Ayaz	WSS: Thand Koi	May-10	18,000	18,000
24	69/-79	Bakht Zaman	WSS: Sarai Gar Janda	May-10	55,150	55,150
25	70/-80	Midrarullah	WSS: Matoona	May-10	5,040	5,040
26	71/-81	Midrarullah	WSS: Elec: Pump Lahor	May-10	4,660	4,660
27	72/-82	Sabir Khan	WSS: instt: of H/P Maniri Payan	May-10	55,150	55,150
28	73/-83	Murad Ali	WSS: Swabi Maniri	Jun-10	25,150	25,150
29	74/-84	Mumtazar Shah	WSS: Salim Khan	Jun-10	1,790	1,790
30	75/-85	Nawab Ali	WSS: Salim Khan	Jun-10	28,000	28,000
31	76/-86	Noor Mohammad	WSS: Shah Mansoor	Jun-10	59,150	59,150
32	77/-87	Mohammad Israr	WSS: Kabgani	Jun-10	23,150	23,150
33	78/-88	Mustafa Kamal	l WSS: Sard Cheena	Jun-10	23,150	23,150
34	79/-89	Shamsul Namriz	WSS: Dagai	Jun-10	28,000	28,000
35	80/-90	Sher Nawas	WSS: Muslim Abad	Jun-10	20,000	20,000
36	81/-91	Sar Zamin	WSS: Jhanda	Jun-10	13,028	13,028
37	82/-92	Abdul Salam ist	WSS: Yar Hussain ist	Jun-10	23,150	23,150
38	84/-94	Javid Mohammad	WSS: Swabi Miana	Aug-10	20,422	20,422
39	85/-95	M/S Raheem & Sons	WSS: Shah Mansoor	Oct-10	65,404	65,404
40	86/-96	Javid Mohammad	WSS: Maniri Payan	Nov-10	76,367	76,367
41	87/-97	M/S Raheem & Sons	WSS: Panjpir	Nov-10	30,096	30,096
42	88/-98	M/S Gulf Constt:	WSS: Bachai	Nov-10	37,197	37,197
43	89/-99	M/S Gulf Constt:	WSS: Besak	Nov-10	43,908	43,908
44	90/-100	M/S Gulf Constt:	WSS: Kalabat dodher	Nov-10	30,392	30,392
45	91/-101	M/S Gulf Constt:	WSS: Tarakia marghuz	Nov-10	43,922	43,922
46	92/-101 (A)	M/S Gulf Constt:	WSS: Serai Jhanda	Nov-10	372,134	372,134
47	93/-102	M/S Rahim & Sons	WSS: Swabi Khass	Nov-10	18,010	18,010
48	94/-103	Fayaz	WSS: Miagano	Dec-10	16,000	

		Mohammad	Cham			16,000
49	104/-113	Zahir Shah	WSS: Maniri	Dec-10	28,000	28,000
50	95/-104	Arab Ali	WSS: Ismaila	Dec-10	28,000	28,000
51	96/-105	Shamsul Namriz	WSS: Maniri Bala	Dec-10	75,150	75,150
52	97/-106	Rab Nawaz	WSS: Lahor gharb	Dec-10	23,750	23,750
53	98/-107	Said Nawaz	WSS: Anbar	Dec-10	23,750	23,750
54	99/-108	Izhar	WSS: Jalbai	Dec-10	28,000	28,000
55	100/-109	Zahir Shah	WSS: Jalbai	Dec-10	28,000	28,000
56	101/-110	Bahadar Shah	WSS: Tordher	Dec-10	23,750	23,750
57	102/-111	Said Nawab	WSS: Lahor Shagai	Dec-10	23,750	23,750
58	103/-112	Rab Nawaz	WSS: Beka	Dec-10	23,750	23,750
59	105/-114	Izhar WSS:	WSS: Matani Chenjan	Dec-10	23,750	23,750
60	106/-115	Bahadar Shah	WSS: Jehangira	Dec-10	23,750	23,750
61	107/-117	Javid Akhtar	WSS: Maniri Bala	Dec-10	15,139	15,139
62	108/-118	Ahmad Jan	WSS: Maniri Bala	Dec-10	15,714	15,714
63	109/-119	Mumtaz Ali	WSS: Swabi Khas	Dec-10	15,714	15,714
64	110/-120	Farman	WSS: Sheikh Jana	Dec-10	77,750	77,750
65	111/-122	M/S TSK Engg:	WSS: Pumping Machinery	Dec-10	42,160	42,160
66	112/-126	Mohammad Nawaz	WSS: Maniri	Dec-10	16,000	16,000
67	113/-127	Muntazir Shah	WSS: Dagai	Dec-10	14,000	14,000
68	114/-128	Ayub Zada	WSS: Parmoli	Dec-10	77,750	77,750
69	115/-130	Javid Khan	WSS: Lahor gharb	Dec-10	77,750	77,750
70	116/-131	Yaqoob Khan	WSS: Jalbai	Dec-10	33,200	33,200
71	117/-132	Ubaidur Rehman	WSS: Jehangira	Dec-10	46,650	46,650
72	118/-133	Mohammad Azam	WSS: Jehangira	Dec-10	38,875	38,875
73	119/-134	Inamullah	WSS: Jehangira	Dec-10	77,750	77,750
74	120/-135	Sanaullah	WSS: Mankai	Dec-10	67,748	

						67,748
75	121/-136	M/S A.S.R Survey Engg:	WSS:	Dec-10	8,368	8,368
76	122/-143	M/S HMA Pumps	WSS: Panjmand	Dec-10	100,850	100,850
77	123/-144	HMA Pumps	WSS: Beasak	Dec-10	29,050	29,050
78	124/-145	Noorul Amin	WSS: Yar Hussain	Dec-10	40,000	40,000
79	125/-146	Zeenat Ali	Street Pavement	2011-12	64,000	64,000
80	126/-147	Abdul Ghani	WSS: Yar Hussain	2011-12	36,000	36,000
81	127/-148	Shamsul Namriz	WSS: Swabi Khass	2011-12	10,000	10,000
82	130/-151	Rab Nawaz	WSS: Swabi Khass	2011-12	40,000	40,000
83	130/-153	Rehman Akbar	WSS: Naranji	2011-12	40,000	40,000
84	131/-154	Inayatullah	WSS: Maniri Payan	2011-12	1,467,334	1,467,334
85	132/-157	Fazali Rabi	WSS: Maniri Payan	2010-11	40,000	40,000
86	133/-160	Qayash Khan	WSS: Maniri Payan	2011-12	30,000	30,000
87	137/-204	Javid Akhtar	WSS: Salim Khan	May-12	24,000	24,000
88	138/-205	Sher Nawas Khan	WSS: Chaknoda	May-12	40,000	40,000
89	139/-208	Sadiq Amin	WSS: Chaknoda	May-12	71,999	71,999
90	140/-210	Ali & Brothers	WSS: Nazari Banda	May-12	25,106	25,106
91	142/- 163(A)	Zakirullah	WSS: Tordher	May-12	80,000	80,000
92	144/-244	Mian Wali	WSS: Maniri Payan	May-12	80,000	80,000
93	147/-288	Mir Mohammad	WSS: Kabasni	May-12	80,000	80,000
94	148/-290	Naseem Khan	WSS: Pabini	May-12	80,000	80,000
95	148/-298	Bacha Khan	WSS: Kabgani	May-12	79,999	79,999
96	149/-299	Zahid Khan	WSS: Mankai	May-12	80,000	80,000
97	149/-299	Mohammad Tayyab	WSS: Maniri Payan	May-12	80,000	80,000
98	151/-313	Mohammad Bilal	WSS: Maniri Payan	May-12	68,460	68,460
99	153/-315	Hussain Ahmad	WSS: Swabi Miana	Dec-12	79,999	79,999
100	154/-316	Mehboob	WSS: Swabi	Dec-12	80,000	

			Miana			80,000
101	155/-324	Anwar Mohammad	WSS: Gabasni	Dec-12	16,000	16,000
102	158/-393	Sarwar Jan	WSS: Gandaf No.4	Dec-12	104,864	104,864
103	165/-414	M/S MAK Engg:	WSS: Kabgani	Apr-13	40,000	40,000
104	169/-419	M/S Ittehad Engg:	WSS: Besak	Jun-13	17,600	17,600
105	170/-420	M/S Ittehad Engg:	WSS: Gandaf No.4	Jun-13	17,600	17,600
106	171/-421	M/S Ittehad Engg:	WSS: Gandaf No.1	Jun-13	17,600	17,600
107	172/-422	M/S Ittehad Engg:	WSS: Gandaf No.2	Jun-13	17,600	17,600
108	173/-425	Zarwali Khan	WSS: Palosa	Jun-13	6,107	6,107
109	174/-426	Zarwali Khan	WSS: Panjmand	Jun-13	6,981	6,981
110	175/-427	Zarwali Khan	WSS: Dagia	Jun-13	6,190	6,190
111	176/-429	Wasal Khan	WSS: Different	Jun-13	18,446	18,446
112	177/-436	M/S TSK Engg:	WSS: Gandaf No.4	Jun-13	8,500	8,500
Total					6,413,609	6,413,609

Annex-5
Para # 1.2.2.18

Non-deposit of lapsed deposits-Rs4.421 million

S. No	Month	Name of Contractor	Name of work	C/Balance (Rs)
1/1	Dec-99	Abdur Rehman	Constn: of Indus Bank Jehangira	819,735
2/2	Dec-99	Muhamand Constn:	Constn: of Jehangira Swabi Road 34-KMs	185,000
3/6	Dec-05	Muhammad Rafiq	Constn: of Judicial Complex SH:Constn:of 5-Nos Residl: (E/W)	396,350
4/7	Jan-06	Abdul Manan	Constn: of Judicial Complex SH:- 05-Nos Residl:	691,800
5/9	Feb-06	Abdur Rahman	Constn: of 19-KM Road SH:- B/T of Topi Zarooobi Road.	72,712
6/10	Jun-06	Allied Engineer	Pmptt of Stand of DHQ: SH:- Generator	141,920
7/14	Nov-09	Mushtaq & Co:	U/G of Civil Hospital Lahor to Catt: (D) Level SH:- Sui Gas .	161,314
8/16	Nov-06	Abdul Wadood	U/G of CH Lahor to Catt: (D) Level SH:-Constn:of Dental Unit	128,064
9/16	Jun-07	Al-Qamar	Constn:of 200-KM SH:-B/T of Gar Road 03-KM PF-35	319,932
13/19	Apr-08	M/S Mushtaq & Co:	Upgrad: of civil Hospital to Catt: (D) SH:- Sui Gas	369,595
14/24	Apr-08	Mian Asad Ali	Upgrad: of 1000-Addl:C/Rooms SH:- G.H.S.Ayub Khan Killi	121,245
15/26	Apr-08	Zahir Shah	Upgrad: of 200-Pry: School SH:- GPS Lahor (C/W)	211,732
17/34	Apr-09	Said Nawab	Upgrad:of 100-PS to M/Schools SH:- GGPS Lahor (C/W)	102,752
18/35	Apr-09	Zahir Shah	B/T of 250-KM Road SH:_ B/T of Jalsai Mankai Road(1.75KM)	273,790
19/36	May-09	Zahir Shah	Estabtt: of 200-PS SH:-GPS Malik Abad Cheeno(M/Building)	30,050
20/37	May-09	Javed Akhtar	PWP-II SH:_ B/T of Marghuz to Yousafai Road(1-KM)	341,950
21/39	Jun-09	Ghyasud Din	Upgrad:of CHospital Lahor Catt: (D) SH:- Telephone Exchange.	28,622
23/46	Nov-09	Abdullah	Estabtt:of Re-Prod Health Centre Hospital Lahor SH:Elect:Work	25,149
Total				4,421,712

Annex-6
Para # 1.2.2.21

Unauthorized expenditure of AOM&R without AA,TS-Rs 3.019

S. No	Nature of work	Amount (Rs)
1	Repair to all Govt building except health, education (DAO office)	53,920
2	Repair to all Govt building except health, education (DC Office)	109,955
3	Repair to all Govt building except health, education (DC Office)	124,781
4	Repair to all Govt building except health, education (SDO resid)	117,392
5	AC Lahore residence	68,754
6	Session judge Swabi Court/residence	906,939
7	Judicial complex (Residence)	5,902,316
8	DO/SDO male office Swabi	735,191
	Total	8,019,248
	AA Cost	50,000,000
	Excess	3,019,248

Annex-7
Para # 1.2.3.2

Detail of 10% penalty for late completion of works (2012-13)

S No	Name of work	Work order date	Time allowed	Targeted date	Un completed upto	Cost (Rs)	10% penalty (Rs)
1	GGHS dagai	17-8-010	12 M	16-8-011	6-013	31,306,000	3,130,600
2	BHU Beka (M. Building)	Do	12 M	Do	Do	15,538,000	1,553,800
3	Godown No1 (C.Work)	28-4-012	12 M	27-4-013	10-013	14,221,000	1,422,100
4	GGMS Yousafi	20-3-012	6 M	20-8-012	6-013	348,000	34,800
5	Litigant shed	21-6-012	12 M	20-6-013	2-014	1,724,000	172,400
6	Play Ground at Zaida	13-10-009	9 M	12-7-010	Do	2,300,000	230,000
Total							6,543,700

Detail of 10% penalty for late completion of works (2015-16)

S. No	Name of scheme	Work order date	Date of completion	Status as on 30.06.2016	Bid cost (Rs)	10% Penalty (Rs)
1	Tehsil building Rajjar	23.01.2013	23.01.2015	In progress	37,407,249	3,740,725
2	Patwarkhana at Manairy	30.04.2014	30.01.2015	In progress	2,755,800	275,580
3	Bachelor Hostel Swabi	23.10.2014	23.10.2015	In progress	26,289,000	2,628,900
4	Veterinary Hospital Yar Hussain	07.08.2015	07.04.2016	In progress	4,208,227	420,823
5	GGHS Dagai	02.05.2014	02.05.2015	In progress	19,951,200	1,995,120
Total						9,061,148

Annex-8
Para # 1.2.3.6

Less collection of cost of Tender Forms–Rs 9.703 million

S.NO	DATE OF TENDER	NAME OF WORK	E/COST IN MILLION (Rs)	NOS OF PARTICIPATES	Tender form fee (Rs)
1	13-07-2015	Construction of Public Park at Distt: Swabi ADP NO.725/130610 (2014-15).	78.887	3	118,331
2	24-07-2015	Up-gradation of Bacha Khan Medical Complex for Teaching Purpose of Gaju Khan Medical College Swabi(Package-	303.955	3	455,933
3	24-07-2016	Up-gradation of Bacha Khan Medical Complex for Teaching Purpose of Gaju Khan Medical College Swabi.(Package-II)Residential Buildings (External Developmental Works +Doctor Hostel+TMO's Hostel+Doctor Suites+Nurses Flats+Police Post).	230.370	3	345,555
4	24-07-2017	Up-gradation of Bacha Khan Medical Complex for Teaching Purpose of Gaju Khan Medical College Swabi (Package-III)Residential Buildings including Paramedics Hostel and Specialist Flats.	318.613	3	477,920
5	24-07-2018	Up-gradation of Civil Hospital Topi to Category-C Hospital Swabi.	208.000	3	312,000
6	7/8/2015	Re-construction of existing Govt: Primary Middle & High Schools (50-each) in KPK on need basis,SH: Reconstruction of 12-Nos schools in District Swabi. S/W: GHS No.1 Yar Hussain.	21.7330	15	162,998
7	7/8/2015	Construction of 100 Examination Hall in Govt: High & Higher Secondary Schools in Khyber Pakhtunkhwa SH: Construction of 13-Examination Hall in District Swabi, S/W: GHS KSK PK-32	9.128	13	59,332

8	7/8/2015	Construction of 100 Examination Hall in Govt: High & Higher Secondary Schools in Khyber Pakhtunkhwa SH: Construction of 13-Examination Hall in District Swabi,S/W: GHSS Tarakai PK-32	9.1280	16	73,024
9	7/8/2015	Construction of 100 Examination Hall in Govt: High & Higher Secondary Schools in Khyber Pakhtunkhwa SH: Construction of 13-Examination Hall in District Swabi,S/W: GHSS Ismaila PK-33.	9.1280	16	73,024
10	7/8/2015	Construction of 100 Examination Hall in Govt: High & Higher Secondary Schools in KPK SH: Construction of 13-Examination Hall in District Swabi,S/W: GHSS Ayub Khan Killi PK-33.	9.128	14	63,896
11	7/8/2015	Construction of 100 Examination Hall in Govt: High & Higher Secondary Schools in Khyber Pakhtunkhwa SH: Construction of 13-Examination Hall in District Swabi,S/W: GHS Beka PK-34.	9.1280	17	77,588
12	7/8/2015	Construction of 100 Examination Hall in Govt: High & Higher Secondary Schools in Khyber Pakhtunkhwa SH: Construction of 13-Examination Hall in District Swabi,S/W: GHS Kaddi PK-35.	9.1280	15	68,460
13	7/8/2015	Construction of 100 Examination Hall in Govt: High & Higher Secondary Schools in KPK SH: Construction of 13-Examination Hall in District Swabi,S/W: GGHSS Pabani PK-35.	9.128	14	63,896
14	7/8/2015	Construction of 100 Examination Hall in Govt: High & Higher Secondary Schools in Khyber Pakhtunkhwa SH: Construction of 13-Examination Hall in District Swabi,S/W: Panjman PK-35.	9.128	10	45,640
15	7/8/2015	Construction of 100 Examination Hall in Govt: High & Higher Secondary Schools in Khyber Pakhtunkhwa SH: Construction of 13-Examination Hall in District Swabi,S/W: GHS Hund	9.1280	19	86,716

		PK-35.			
16	7/8/2015	Construction of 100 Examination Hall in Govt: High & Higher Secondary Schools in Khyber Pakhtunkhwa SH: Construction of 13-Examination Hall in District Swabi,S/W: GHS Pak Kaya PK-35.	9.1280	18	82,152
17	7/8/2015	Up-gradation of 100 Govt: Higher Secondary level in KPK (B&G) on need basis,SH: Upgd: of 09-High School to Higher Secondary level in District Swabi S/W: GGHS Kunda PK-35.	28.0000	16	224,000
18	7/8/2015	Up-gradation of 100 Govt: Higher Secondary level in KPK (B&G) on need basis,SH: Upgd: of 09-High School to Higher Secondary level in District Swabi S/W: GHS Topi PK-35.	28.0000	19	266,000
19	7/8/2015	Up-gradation of 25-Govt: Higher Schools to Higher Secondary level in KPK (B&G on need basis (SBSC)SH: Upgd: of 03-High Schools to Higher Secondary level in District Swabi. S/W: GGHS Gulshan Abad Maneri Payan PK-31.	28.000	14	196,000
20	7/8/2015	Up-gradation of 50-Middle Schools to High level in KPK (B&G) on need basis.SH: Upgd: of 03-Middle Schools to High level in District Swabi S/W: GMS Mathra Bachai PK-31.	16.9460	20	169,460
21	7/8/2015	Up-gradation of 50-Primary Schools to Middle lvel in KPK SH: Upgd: of 03-Primary Schools to Middle level in District Swabi. S/W: GPS Mada Khel Shewa PK-32.	11.699	10	58,495
22	11/8/2015	Science Lab Project in KPK SH: Construction of 50 Science Lab in High Schools in KPK. SH: Construction of 23 Science Lab in District Swabi S/W: GGHSS Shahmansoor PK-31.	5.3370	18	48,033

23	11/8/2015	Science Lab Project in KPK SH: Construction of 50 Science Lab in High Schools in KPK. SH: Construction of 23 Science Lab in District Swabi S/W: GGHS KSK PK-32.	5.3370	15	40,028
24	11/8/2015	Science Lab Project in KPK SH: Construction of 50 Science Lab in High Schools in KPK. SH: Construction of 23 Science Lab in District Swabi S/W: GGHS Manki PK-34.	5.337	10	26,685
25	11/8/2015	Science Lab Project in KPK SH: Construction of 50 Science Lab in High Schools in KPK. SH: Construction of 23 Science Lab in District Swabi S/W: GGHS Mansoor Khel Zaida PK-35.	5.337	12	32,022
26	11/8/2015	Science Lab Project in KPK SH: Construction of 50 Science Lab in High Schools in KPK. SH: Construction of 23 Science Lab in District Swabi S/W: GHS Saleem Khan No.2 PK-31.	5.3370	15	40,028
27	11/8/2015	Science Lab Project in KPK SH: Construction of 50 Science Lab in High Schools in KPK. SH: Construction of 23 Science Lab in District Swabi S/W: GHSS Mansabdar PK-31.	5.337	13	34,691
28	11/8/2015	Science Lab Project in KPK SH: Construction of 50 Science Lab in High Schools in KPK. SH: Construction of 23 Science Lab in District Swabi S/W: GHS KSK PK-32.	5.337	7	18,680
29	11/8/2015	Science Lab Project in KPK SH: Construction of 50 Science Lab in High Schools in KPK. SH: Construction of 23 Science Lab in District Swabi S/W: GHS No.2 Yar Hussain PK-33.	5.337	9	24,017
30	11/8/2015	Science Lab Project in KPK SH: Construction of 50 Science Lab in High Schools in KPK. SH: Construction of 23 Science Lab in District Swabi S/W: GHSS Ismaila PK-33.	5.337	9	24,017
31	11/8/2015	Science Lab Project in KPK SH: Construction of 50 Science Lab in High Schools in KPK. SH: Construction of 23 Science Lab in District Swabi S/W: GHSS	5.337	9	24,017

		Ayub Khan Killi PK-33.			
32	11/8/2015	Science Lab Project in KPK SH: Construction of 50 Science Lab in High Schools in KPK. SH: Construction of 23 Science Lab in District Swabi S/W: GHS Haryan PK-34.	5.337	12	32,022
33	11/8/2015	Science Lab Project in KPK SH: Construction of 50 Science Lab in High Schools in KPK. SH: Construction of 23 Science Lab in District Swabi S/W: GHSS Thand Koi (02-Nos Lab).	10.674	10	53,370
34	11/8/2015	Science Lab Project in KPK SH: Construction of 50 Science Lab in High Schools in KPK. SH: Construction of 23 Science Lab in District Swabi S/W: GHS Menai PK-35.	5.337	13	34,691
35	11/8/2015	Science Lab Project in KPK SH: Construction of 50 Science Lab in High Schools in KPK. SH: Construction of 23 Science Lab in District Swabi S/W: GHS Gabgani Gadoon PK-36.	5.337	6	16,011
36	11/8/2015	Science Lab Project in KPK SH: Construction of 50 Science Lab in High Schools in KPK. SH: Construction of 23 Science Lab in District Swabi S/W: GHS Utla Gadoon PK-36.	5.337	7	18,680
37	11/8/2015	Science Lab Project in KPK SH: Construction of 50 Science Lab in High Schools in KPK. SH: Construction of 23 Science Lab in District Swabi S/W: GHS Malak Abad PK-36.	5.337	10	26,685
38	11/8/2015	Science Lab Project in KPK SH: Construction of 50 Science Lab in High Schools in KPK. SH: Construction of 23 Science Lab in District Swabi S/W: GHS Chanai Gadoon PK-36.	5.333	4	10,666
39	11/8/2015	Science Lab Project in KPK SH: Construction of 50 Science Lab in High Schools in KPK. SH: Construction of 23 Science Lab in District Swabi S/W: GHS Tarakai PK-32.	5.337	11	29,354

40	11/8/2015	Up-gradation of 100 Mosque Schools into regular primary schools in KPK SH: Conversion of 05-Mosque Schools into regular primary schools in Swabi. S/W: GMPS Sanobar banda Utla PK-36.	4.320	4	8,640
41	11/8/2015	Improvement restoration and rehabilitation of existing sports facilities in KPK S/W: Construction of Play ground at Gohati Cricket Stadium at Swabi.	4.297	9	19,337
42	11/8/2015	AOM&R / Special Repair to all roads in District Swabi during 2015-16.SH: PK-31-PK-33.	16.6660	19	158,327
43	11/8/2015	AOM&R / Special Repair to all roads in District Swabi during 2015-16.SH: PK-32-PK-34.	16.6670	16	133,336
44	11/8/2015	AOM&R / Special Repair to all roads in District Swabi during 2015-16.SH: PK-35-PK-36.	16.6670	15	125,003
45	11/8/2015	AOM&R / Special repair to all Govt: Building Except Education / Health in District Swabi during 2015-16.SH: Office Building.	2.000	3	3,000
46	11/8/2015	AOM&R / Special repair to all Govt: Building Except Education / Health in District Swabi during 2015-16.SH: Residential Building.	2.000	3	3,000
47	11/8/2015	AOM&R / Special repair to all Govt: Building Except Education / Health in District Swabi during 2015-16.SH: Electrification.	1.000	3	1,500
48	11/8/2015	Maintenance & Repair of Court / Residence Buildings District & Session Judge Swabi.	1.200	3	1,800
49	11/8/2015	Maintenance & Repair of Court / Residence Buildings Senior Civil Judge Swabi.	0.240	3	1,000
50	11/8/2015	Construction / Rehabilitation of Pabani Road (1-KM) District Swabi under Pak DMGS Development Programme (NA-13).	10.0000	22	110,000
51	20-08-2015	Up-gradation of GHS to Higher Secondary level SH: GHS Jalbai PK-34	24.053	3	36,080
52	22-10-2015	F/S Design and Construction of Bridge on Narranji Nullah at banr Karnal Sher Killi road District Swabi.	98.804	3	148,206

53	3/11/2015	Re-Construction of Existing Govt: Primary Middle & High Schools (50-Each) in KPK (Re-Construction of 12-School Building in Distt: Swabi). SH: GCMS Marghuz (PK-35)	53.800	3	80,700
54	5/11/2015	Construction /Rehabilitation/ widening of road in District Swabi SH: Shamansoor Town to Sikandari road.	11.171	6	33,513
55	5/11/2015	Construction /Rehabilitation/ widening of road in District Swabi SH: GGHS Maneri Bala to Saleem Khan Chowk road.	37.283	5	93,208
56	5/11/2015	Construction /Rehabilitation/ widening of road in District Swabi SH: Panjpir main road to Shaga Bridge.	32.655	6	97,965
57	5/11/2015	Construction /Rehabilitation/ widening of road in District Swabi SH: Qazi Abad to Aboo Banda road.	18.891	8	75,564
58	5/11/2015	Construction / Black Topping of roads in District Swabi SH: Shaheeda Garnay Qadamay Dheri road.	18.027	4	36,054
59	5/11/2015	Construction / Black Topping of roads in District Swabi SH:Turlandi Shahram Tarakai road.	18.596	3	27,894
60	5/11/2015	Construction / Black Topping of roads in District Swabi SH: Turlandi Khawaja Road.	22.788	3	34,182
61	5/11/2015	Construction / Black Topping of roads in District Swabi SH: Turlandi Kalu Dher Lahor Lar road.	9.479	4	18,958
62	5/11/2015	Construction / Black Topping of roads in District Swabi SH: Tarakai Lar Mangai road.	19.900	4	39,800
63	5/11/2015	Construction / Black Topping of roads in District Swabi SH: Sheikh Jana Pio Dher road.	18.779	5	46,948
64	5/11/2015	Construction / Black Topping of roads in District Swabi SH:Sheikh Jana Mansabdar road.	6.047	3	9,071
65	5/11/2015	Construction / Black Topping of roads in District Swabi SH: Sheikh Jana Ahmad Khel road.	11.384	3	17,076
66	5/11/2015	Construction / Black Topping of roads in District Swabi SH: Karizoo to Urmal Sadri road.	48.670	5	121,675

67	5/11/2015	Construction / Black Topping of roads in District Swabi SH: Palosai Khairabad road.	38.890	3	58,335
68	5/11/2015	Construction / Black Topping of roads in District Swabi SH: Rohani Bazargi road.	37.270	3	55,905
69	5/11/2015	Improvement of Infrastructure Services at Gandaf Tehsil Topi District Swabi.	28.850	6	86,550
70	17-11-2015	Construction Rehabilitation of Roads in District Swabi SH:Beka Lar Tordher road.	7.308	6	21,924
71	17-11-2015	Construction Rehabilitation of Roads in District Swabi SH: Zakaria Salah road.	14.645	7	51,258
72	17-11-2015	Construction Rehabilitation of Roads in District Swabi SH: Haryan Salah road.	13.310	7	46,585
73	17-11-2015	Construction Rehabilitation of Roads in District Swabi SH: Jalbai Mian Dhand road.	14.000	6	42,000
74	17-11-2015	Construction Rehabilitation of Roads in District Swabi SH:Farooq Banda road Jehangira.	10.903	5	27,258
75	17-11-2015	Construction Rehabilitation of Roads in District Swabi SH:Balo Haryan road.	42.620	6	127,860
76	17-11-2015	Construction Rehabilitation of Roads in District Swabi SH:Swabi Interchage Service road to Sher Afzal Banda balo road.	14.000	6	42,000
77	17-11-2015	Construction Rehabilitation of Roads in District Swabi SH: Swabi University Road (Ambar)	21.843	7	76,451
78	17-11-2015	Construction Rehabilitation of Roads in District Swabi SH:Jalsai Tordher road.	13.837	3	20,756
79	17-11-2015	Construction Rehabilitation of Roads in District Swabi SH:Lahor Zara Janazgah road.	7.298	4	14,596
80	17-11-2015	Construction Rehabilitation of Roads in District Swabi SH:Beka Shakh Nabi road.	20.236	5	50,590
81	17-11-2015	F/S, Design & Construction / rehabilitation of roads in District Swabi SH: Boko to Tashkand road. Package-I.	27.064	4	54,128
82	17-11-2015	F/S, Design & Construction / rehabilitation of roads in District Swabi SH:Boko to Tashkand road. Package-II.	30.716	5	76,790

83	17-11-2015	F/S, Design & Construction / rehabilitation of roads in District Swabi SH:Jhanda Panjman road.	7.059	6	21,177
84	17-11-2015	F/S, Design & Construction / rehabilitation of roads in District Swabi SH:Bada chek post via Mangal chai to Gabasni road. Package-I.	32.385	7	113,348
85	17-11-2015	F/S, Design & Construction / rehabilitation of roads in District Swabi SH: Bada chek post via Mangal chai to Gabasni road. Package-II.	29.322	5	73,305
86	17-11-2015	F/S, Design & Construction / rehabilitation of roads in District Swabi SH:Bada chek post via Mangal chai to Gabasni road. Package-III.	24.260	5	60,650
87	17-11-2015	F/S, Design & Construction / rehabilitation of roads in District Swabi SH:Marghuz Yousafi road.	2.645	4	5,290
88	17-11-2015	F/S, Design & Construction / rehabilitation of roads in District Swabi SH:Pabani road.	9.194	5	22,985
89	17-11-2015	F/S, Design & Construction / rehabilitation of roads in District Swabi SH:Zaroobi road.	51.147	3	76,721
90	17-11-2015	F/S, Design & Construction / rehabilitation of roads in District Swabi SH:Kalabat Khazana road.	12.189	3	18,284
91	24-11-2015	Up-gradation of RHC Yar Hussain to Category-D Hospital District Swabi.	265.060	3	397,590
92	26-11-2015	Construction of Roads in District Swabi SH: Gabai Panawal road.	21.961	3	32,942
93	26-11-2015	Construction of Roads in District Swabi SH:Leron Amrai Bala Gujai road.	35.878	3	53,817
94	26-11-2015	Construction of Roads in District Swabi SH: Chanai road.	22.061	4	44,122
95	26-11-2015	Construction/ Rehabilitation / Restoration of Access road from Swabi Interchange to Tourism related project at Hund, Swabi (New)SH: Hund Park Road (Package-II)	41.427	7	144,995
96	26-11-2015	Construction/Black Topping of roads in, District Swabi SH: Permoli bypass road.	15.171	5	37,928

97	26-11-2015	Construction/Black Topping of roads in, District Swabi SH: Permoli Sabar Wand Lar Permoli road.	17.195	4	34,390
98	26-11-2015	Construction/Black Topping of roads in, District Swabi SH: Sher Darra Naranji road.	48.617	5	121,543
99	26-11-2015	Construction/Black Topping of roads in, District Swabi SH: Speen Kany Bande Oba road.	23.730	3	35,595
100	26-11-2015	Construction/Black Topping of roads in, District Swabi SH: Speen Kany Bande Oba Dojangi road.	15.715	4	31,430
101	26-11-2015	Construction/Black Topping of roads in, District Swabi SH: Speen Kany Aman Kot Lar PCC road.	4.679	7	16,377
102	26-11-2015	Construction/Black Topping of roads in Distt Swabi SH: Yar Hussain Shaheen Abad road.	46.600	4	93,200
103	26-11-2015	Construction/Black Topping of roads in Distt Swabi SH: Kas Koroona to Adina Road.	37.400	4	74,800
104	26-11-2015	Construction/Black Topping of roads in Distt Swabi SH: Main Road Sher Garhi Ismaila road.	41.800	4	83,600
105	1/12/2015	Re-construction of existing primary , middle and high schools (50 each) in KPK on need basis SH: Re-construction of 08-Nos Schools in District Swabi.S/W: GPS Tarakai (PK-32) (Civil work)	11.700	3	17,550
106	1/12/2015	Re-construction of existing primary , middle and high schools (50 each) in KPK on need basis SH: Re-construction of 08-Nos Schools in District Swabi.S/W: GPS Tarakai (PK-32) (Electrical work)	0.320	3	1,000
107	1/12/2015	Construction of Guard rooms boundary wall security piquets and allied facilities in selected District of KPK (Phase-II) and facilities to Mansehra Bar room, SH: Construction of tube well,over head tank (10000 gln:) and external water supply in judicial complex swabi .	6.259	4	12,518

108	10/12/2015	Establishment of 20 Govt: College (Male/Female) in KPK (Phase-V) SH: Estab: of Govt: Girls Degree College Kotha District Swabi. SH: Package-1 (Academic Block).		4	-
109	10/12/2015	Establishment of 20 Govt: College (Male/Female) in KPK (Phase-V) SH: Estab: of Govt: Girls Degree College Kotha District Swabi SH: Package-2 (Allied Buildings / External Works)		4	-
110	15-12-2015	Construction / Widening / Improvement / Rehabilitation of Roads and Bridges (on need basis) in Khyber Pakhtunkhwa SH: Construction / widening / Impvt: / Rehab: of 07-Nos various roads in PK-31 District Swabi. SH: Constn: of Chapi road in U/C Shahmansoor.	5.0000	18	45,000
111	15-12-2015	Construction / Widening / Improvement / Rehabilitation of Roads and Bridges (on need basis) in Khyber Pakhtunkhwa SH: Construction / widening / Impvt: / Rehab: of 07-Nos various roads in PK-31 District Swabi. SH: Construction of GGDC road U/C Panjpir.	5.000	14	35,000
112	15-12-2015	Construction / Widening / Improvement / Rehabilitation of Roads and Bridges (on need basis) in Khyber Pakhtunkhwa SH: Construction / widening / Impvt: / Rehab: of 07-Nos various roads in PK-31 District Swabi. SH: Constn: of Nazari / Luqmani road U/C Swabi / Maneri.	10.0000	18	90,000
113	15-12-2015	Construction / Widening / Improvement / Rehabilitation of Roads and Bridges (on need basis) in Khyber Pakhtunkhwa SH: Construction / widening / Impvt: / Rehab: of 07-Nos various roads in PK-31 District Swabi. SH: Construction of Technical college road U/C Shahmansoor.	5.000	7	17,500

114	15-12-2015	Construction / Widening / Improvement / Rehabilitation of Roads and Bridges (on need basis) in Khyber Pakhtunkhwa SH: Construction / widening / Impvt: / Rehab: of 07-Nos various roads in PK-31 District Swabi. SH:Construction of concrete road Ghardehro (Mustafa Khan Banda) U/C Swabi / Maneri.	5.0000	16	40,000
115	15-12-2015	Construction / Widening / Improvement / Rehabilitation of Roads and Bridges (on need basis) in Khyber Pakhtunkhwa SH: Construction / widening / Impvt: / Rehab: of 07-Nos various roads in PK-31 District Swabi. SH: Construction of concrete road at Ghar (Janazgah road) U/C Swabi / Maneri.	5.000	4	10,000
116	15-12-2015	Construction / Widening / Improvement / Rehabilitation of Roads and Bridges (on need basis) in Khyber Pakhtunkhwa SH: Construction / widening / Impvt: / Rehab: of 07-Nos various roads in PK-31 District Swabi SH: Constn: of concrete road at Bangladesh U/C Maneri Bala.	6.0000	18	54,000
117	17-12-2015	Establishment of Services Delivery Centers in Khyber Pakhtunkhwa SH: Constn: of Services Delivery Center in Tehsil Swabi Dist: Swabi.	23.195	3	34,793
118	17-12-2015	Establishment of Services Delivery Centers in Khyber Pakhtunkhwa SH: Constn: of Services Delivery Center in Tehsil Rajjar Distt: Swabi.	23.195	3	34,793
119	17-12-2015	Establishment of Services Delivery Centers in KPK SH: Constn: of Services Delivery Center in Tehsil Chota Lahor Distt: Swabi.	23.195	3	34,793
120	17-12-2015	Establishment of Services Delivery Centers in KPK SH: Construction of Services Delivery Center in Tehsil Topi District Swabi.	23.195	3	34,793
121	17-12-2015	Establishment of Livestock research & Development station	27.850	3	41,775

		in KPK at District Swabi.			
122	17-12-2015	Establishment of archeological conservation lab in KPK SH: Construction of Laboratory block Hostel / Reserve room & Conference room at Hund Museum District Swabi.	19.873	3	29,810
123	17-12-2015	F/S, Design and Construction of roads in Distt: Swabi (NEW) SH: Garra Jehangira Road.	13.500	8	54,000
124	17-12-2015	F/S, Design and Construction of roads in Distt: Swabi (NEW) SH:Jalsai Jaganath Road.	25.650	11	141,075
125	17-12-2015	F/S, Design and Construction of roads in Distt: Swabi (NEW) SH:Tordher Thano Road.	25.650	10	128,250
126	17-12-2015	F/S, Design and Construction of roads in Distt: Swabi (NEW) SH:Batlasai Narai Lar Anbar.	14.340	10	71,700
127	17-12-2015	F/S, Design and Construction of roads in Distt: Swabi (NEW) SH:Hayat Abad Azeem Gharai Jehangira Road.	12.410	6	37,230
128	17-12-2015	F/S, Design and Construction of roads in Distt: Swabi (NEW) SH:Zakaraya Khel Lahor Sherqi Road.	13.000	7	45,500
129	17-12-2015	F/S, Design and Construction of roads in Distt: Swabi (NEW) SH: Doba Lar Sherqi Lahor Road.	12.880	7	45,080
130	17-12-2015	F/S, Design and Construction of roads in Distt: Swabi (NEW) SH:Mera Neknam Dab Road.	16.050	8	64,200
131	17-12-2015	F/S, Design and Construction of roads in Distt: Swabi (NEW) SH:Jalsai Dhok Lahor Gharbi Road.	16.050	5	40,125
132	17-12-2015	Construction/ Rehabilitation / Restoration of Access road from Swabi Interchange to Tourism related project at Hund, Swabi (New)SH:- Hund Park Road (Package-I).	41.427	10	207,135
133	19-01-2016	Establishment of 160-Govt: Primary Schools (B&G) on need basis in KPK (Phase-v), SH: Estabtt: of 08-Primary Schools in District Swabi S/W:GPS Bachai Sikandrai (PK-31) (Internal Electrification)	0.320	3	1,000

134	19-01-2016	Establishment of 160-Govt: Primary Schools (B&G) on need basis in KPK (Phase-v), SH: Estabtt: of 08-Primary Schools in District Swabi S/W: GGPS Shewa wand Managai (PK-32) (Internal Electrification)	0.320	3	1,000
135	19-01-2016	Establishment of 160-Govt: Primary Schools (B&G) on need basis in KPK (Phase-v), SH: Estabtt: of 08-Primary Schools in District Swabi S/W:GPS No.3 Yaqoobi (PK-33) (Internal Electrification)	0.320	3	1,000
136	19-01-2016	Establishment of 160-Govt: Primary Schools (B&G) on need basis in KPK (Phase-v), SH: Estabtt: of 08-Primary Schools in District Swabi S/W:GPS Gujrano Dom Manki (PK-34) (Internal Electrification)	0.320	3	1,000
137	19-01-2016	Establishment of 160-Govt: Primary Schools (B&G) on need basis in KPK (Phase-v), SH: Estabtt: of 08-Primary Schools in District Swabi S/W:GPS Dodher No.2 (PK-35) (Internal Electrification)	0.320	3	1,000
138	19-01-2016	Establishment of 160-Govt: Primary Schools (B&G) on need basis in KPK (Phase-v), SH: Estabtt: of 08-Primary Schools in District Swabi S/W:GGPS Galla No.2 (PK-36) (Internal Electrification)	0.320	3	1,000
139	19-01-2016	Up-gradation of 100-Govt: Primary Schools (B&G) on need basis in KPK, (SBSE) SH: Upgd: of 06-Primary Schools in District Swabi S/W:GPS Mian Dheri (PK-31) (Internal Electrification)	0.206	3	1,000
140	19-01-2016	Up-gradation of 100-Govt: Primary Schools (B&G) on need basis in KPK, (SBSE) SH: Upgd: of 06-Primary Schools in District Swabi S/W:GGPS Basharat Abad Tarakai (PK-32) (Internal Electrification)	0.206	3	1,000

141	19-01-2016	Up-gradation of 100-Govt: Primary Schools (B&G) on need basis in KPK, (SBSE) SH: Upgd: of 06-Primary Schools in District Swabi S/W:GGPS Bal Banda Yaqoobi (PK-33) (Internal Electrification)	0.206	3	1,000
142	19-01-2016	Up-gradation of 100-Govt: Primary Schools (B&G) on need basis in KPK, (SBSE) SH: Upgd: of 06-Primary Schools in District Swabi S/W:GGPS Tordher No.2 (PK-34) (Internal Electrification)	0.206	3	1,000
143	19-01-2016	Up-gradation of 100-Govt: Primary Schools (B&G) on need basis in KPK, (SBSE) SH: Upgd: of 06-Primary Schools in District Swabi S/W:GGPS Kalabat (PK-35) (Internal Electrification)	0.206	3	1,000
144	19-01-2016	Up-gradation of 100-Govt: Primary Schools (B&G) on need basis in KPK, (SBSE) SH: Upgd: of 06-Primary Schools in District Swabi S/W:GPS Dhero Gandaf (PK-36) (Internal Electrification)	0.206	3	1,000
145	19-01-2016	Up-gradation of 100-Middle Schools (B&G) on need basis in KPK (SBSE) SH: Upgd: of 06-Middle Schools to High level in District Swabi. S/W: GGMS Jamal Abad (PK-31) (Internal Electrification)	0.327	3	1,000
146	19-01-2016	Up-gradation of 100-Middle Schools (B&G) on need basis in KPK (SBSE) SH: Upgd: of 06-Middle Schools to High level in District Swabi. S/W: GMS Kalu Dher (PK-32) (Internal Electrification)	0.327	3	1,000
147	19-01-2016	Up-gradation of 100-Middle Schools (B&G) on need basis in KPK (SBSE) SH: Upgd: of 06-Middle Schools to High level in District Swabi. S/W:GMS Ghazikot (PK-33) (Internal Electrification)	0.327	3	1,000

148	19-01-2016	Up-gradation of 100-Middle Schools (B&G) on need basis in KPK (SBSE) SH: Upgd: of 06-Middle Schools to High level in District Swabi. S/W: GGMS Bazar Tordher (Internal Electrification)	0.327	3	1,000
149	19-01-2016	Up-gradation of 100-Middle Schools (B&G) on need basis in KPK (SBSE) SH: Upgd: of 06-Middle Schools to High level in District Swabi. S/W: GGMS Hund (PK-35) (Internal Electrification)	0.327	3	1,000
150	19-01-2016	Up-gradation of 100-Middle Schools (B&G) on need basis in KPK (SBSE) SH: Upgd: of 06-Middle Schools to High level in District Swabi. S/W: GMS No.2 Topi (PK-36) (Internal Electrification)	0.327	3	1,000
151	19-01-2016	District Development Initiatives SH: Construction of Gharr Janazgah in U/C Swabi Maneri.	5.000	3	7,500
152	8/2/2016	Repair of Public Libraries in Khyber Pakhtunkhwa SH: Repair and Maintenance of Swabi Public Library Swabi.	1.548	3	2,322
153	8/2/2016	Construction of 100-Examination Halls in Govt: High & Higher Secondary Schools in KPK SH: Constn: of 13-Nos Examination Hall in District Swabi S/W: GHS Maneri Bala (PK-31).		3	-
154	8/2/2016	Construction of 100-Examination Halls in Govt: High & Higher Secondary Schools in KPK SH: Constn: of 13-Nos Examination Hall in District Swabi S/W: GHSS Thandkoi (PK-35) (Elect: work).		3	-
155	15-03-2016	AOM&R / Special Repair in judicial Complex at Shahmansoor / Lahor in District Swabi(Residential Buildings) (2015-16).	11.628	4	23,256
156	15-03-2016	Improvement / Repair of General Toilet for Lawyers Complex in Judicial Complex Swabi (2015-16)	2.656	3	3,984

157	15-03-2016	Improvement and Rehabilitation of Deeni Madaris and Mosques in KPK ADP No.65-150754 (2015-16).SH: Rehabilitation of Existing Darul-Uloom Jamia Fathul Uloom at Shewa District Swabi.	2.000	3	3,000
158	18-03-2016	Up-gradation of 50-Girls Schools to Higher Secondary level in KPK SH: Up-gradation of 01-Girls High School to Higher Secondary level in District Swabi S/W: GGHS Kaddi (PK-35).	28.0000	18	252,000
159	18-03-2016	Up-gradation of 100 High Schools to Higher Secondary level in KPK (B&G) on need basis SH: Up-gradation of 01-Girls High School to Higher Secondary level in District Swabi S/W: GHS Dagai (PK-32).	28.0000	16	224,000
160	18-03-2016	Establishment of 160-Govt: Primary Schools (B&G) on need basis in KPK (Phase-IV) SH: Establishment of 08-Primary Schools (B&G) in District Swabi.S/W: GPS Ghazi Kot(PK-33).	11.7290	16	93,832
161	18-03-2016	Establishment of 160-Govt: Primary Schools (B&G) on need basis in KPK (Phase-IV) SH: Establishment of 08-Primary Schools (B&G) in District Swabi.S/W: GPS Shah Dher (PK-32).	11.7290	15	87,968
162	5/4/2016	Establishment of Gajju Khan Medical College Swabi District Swabi (Additional Works).	28.696	3	43,044
163	5/4/2016	Improvement / Rehabilitation / Renovation and Beautification in Medical Teaching Institutes, SH: Bacha Khan Medical Teaching Complex Swabi.	20.000	4	40,000
164	4/5/2016	Maintenance and Repair of roads in PK-34 District Swabi under AOM&R SH: Repair of Tordher Back Side Hira School Road branch road to Jaro Baba.	1.591	3	2,387
165	31-05-2016	One Liner Provision for improvement & Development of Technical Education SH: Construction of Building for	79.428	7	277,998

		GTVV (Boys) at Yar Hussain District Swabi.			
166	31-05-2016	One Liner Provision for improvement & Development of Technical Education SH: Construction of Building for GTVC (Boys) at Gadoon District Swabi	82.930	5	207,325
167	2/6/2016	Establishment of 100-Girls Primary Schools in KPK SH: Establishment of 02-Girls Primary Schools in District Swabi S/W:-GGPS Khaista Gul Dhock U/C Jalsai (PK-34).	16.868	4	33,736
168	2/6/2016	Establishment of 100-Girls Primary Schools in KPK SH: Establishment of 02-Girls Primary Schools in District Swabi S/W:-GGPS Soganday Kotha (PK-35).	16.868	4	33,736
169	2/6/2016	Education Sector Reform Programme, Up-gradation of 40-Nos Middle Schools to High level in KPK SH: Up-gradation of 01-No Middle School to High level in District Swabi S/W:-GMS Dandoqa (PK-33).	30.625	4	61,250
170	2/6/2016	Establishment of 30-Boys Secondary Schools in KPK SH: Establishment of 01-Boys Secondary School in District Swabi S/W: GHSS Hemlit (PK-35).	44.870	4	89,740
Total					10,815,708
Deposits					1,111,866
Difference					9,703,842

Annex-9
Para # 1.2.3.7

Less collection/deposit of tender form fee-Rs 5.394 million

S. No.	Name of scheme	Tender Date	E/Cost (Rs)	Tender Form Fee(Rs)
1/ 1	AM&R for civil works of completed schemes in distt; swabi (Tehsil swabi)	15/7/2015	3,500,000	28,000
2/ 2	AM&R for electrical mechanical of completed schemes in distt; swabi (Tehsil lahor)	15/7/2015	4,000,000	26,000
3/ 3	AM&R for civil works of completed schemes in distt; swabi (Tehsil lahor)	15/7/2015	3,500,000	29,750
4/ 4	AM&R for electrical mechanical of completed schemes in distt; swabi (Tehsil swabi)	15/7/2015	4,000,000	24,000
5/ 5	Reh; of WSS Ismaila & Sorara under RAHA programe ismaila portion	15/7/2015	350,000	1,000
6/ 6	Reh; of WSS Ismaila & Sorara under RAHA programe sorara portion	15/7/2015	350,000	1,000
7/ 7	Instt; of p/pumps and h/pumps and sanitation works at u/c Kalabat PK-35 distt; swabi	23/7/2015	9,470,000	108,905
8/ 13	Sanitation works at u/c Pabini PK-35 distt; swabi	23/7/2015	4,953,000	59,436
9/ 14	Sanitation works at u/c Malak abad PK-35 distt; swabi	23/7/2015	4,953,000	56,960
10/15	Instt; of p/pumps and h/pumps in PK-31	23/7/2015	19,906,000	209,013
11/16	Constt; / Reh; of WS & Sanitation schemes in KPK "Reh; of WSS in U/C punj pir/ checknoda PK-31"	23/7/2015	1,953,000	8,789
12/18	Constt; / Reh; of WS & Sanitation schemes in KPK "Sanitation Scheme U/C dagai PK-32 Ph-II"	8/9/2015	7,799,000	113,086
13/19	Constt; / Reh; of WS & Sanitation schemes in KPK "Sanitation Scheme U/C Tarakai PK-32 Ph-II"	8/9/2015	7,799,000	105,287
14/20	Constt; / Reh; of WS & Sanitation schemes in KPK "Sanitation Scheme U/C Turlandi PK-32 Ph-II"	8/9/2015	7,799,000	109,186
15/21	Constt; / Reh; of WS & Sanitation schemes in KPK "Sanitation Scheme at U/C karnal sher killi PK-32 Ph-II"	8/9/2015	7,799,000	97,488
16/22	Constt; / Reh; of WS & Sanitation schemes in KPK "Sanitation Scheme at U/C shewa PK-32 Ph-II"	8/9/2015	7,799,000	70,191
17/23	Constt; / Reh; of WS & Sanitation schemes in KPK "Sanitation Scheme at U/C Asota PK-32 Ph-II"	8/9/2015	4,460,000	55,750

18/24	Constt; / Reh; of WS & Sanitation schemes in KPK "Sanitation Scheme at U/C Sheikh jana PK-32 Ph-II"	8/9/2015	4,460,000	55,750
19/25	Constt; / Reh; of WS & Sanitation schemes in KPK "Sanitation Scheme at U/C Permolli PK-32 Ph-II"	8/9/2015	7,799,000	70,191
20/26	Constt; / Reh; of WS & Sanitation schemes in KPK "Sanitation Scheme U/C Naranji PK-32 Ph-II"	8/9/2015	4,460,000	49,060
21/27	Constt; / Reh; of WS & Sanitation schemes in KPK "Sanitation Scheme U/C jhanda & adj; area PK-35"	8/9/2015	12,649,000	139,139
22/28	Constt; of W. Supply & Sanitation schemes in KPK "W.S.Scheme Pabini (Narobi) PK-35"	8/9/2015	5,981,000	44,858
23/29	Instt; of P/Pumps, H/Pumps & Sanitation works at U/C Zarobi PK-35	14/9/2015	8,912,000	71,296
24/30	Instt; of P/Pumps, H/Pumps & Sanitation works at U/C Kotha PK-35	14/9/2015	8,912,000	57,928
25/31	Instt; of P/Pumps, H/Pumps & Sanitation works at U/C Bam khel PK-35	14/9/2015	8,912,000	66,840
26/32	Instt; of P/Pumps, H/Pumps & Sanitation works at U/C kunda PK-35	14/9/2015	8,912,000	71,296
27/33	Sanitation works at U/C jhanda PK-35 Ph;II	14/9/2015	4,953,000	42,101
28/34	Constt;/ Reh; of WS &SS KPK."SS with allied works in U/C maneri bala, maneri payan, swabi maneri, swabi khass PK-31"	14/9/2015	17,917,000	134,378
29/35	Reh; of Existing old WSS Gail gandaf at PK-36	6/10/2015	10,513,000	57,822
30/36	Costt; of WSScheme in KPK "WSS lahor sharqi doba & surkh dheri PK-34"	6/10/2015	6,073,000	39,475
31/37	Special package for development initiative in distt; swabi. "constt; of pumping chamber with allied works at WSS Marghuz PK-35	6/10/2015	400,000	1,600
32/38	WS&SS in U/C swabi maneri, saleem khan, maneri bala, checknoda, punj pir PK-31SS in u/c swabi maneri	22/12/2015	11,777,000	52,997
33/39	WS&SS in U/C swabi maneri, saleem khan, maneri bala, checknoda, punj pir PK-31 SS in u/c Salim khan	22/12/2015	11,777,000	41,220
34/40	WS&SS in U/C swabi maneri, saleem khan, maneri bala, checknoda, punj pir PK-31SS in u/c Maneri bala	22/12/2015	11,777,000	41,220
35/41	WS&SS in U/C swabi maneri, saleem khan, maneri bala, checknoda, punj pir PK-31 SS in u/c checknoda	22/12/2015	11,777,000	64,774
36/42	WS&SS in U/C swabi maneri, saleem khan, maneri bala, checknoda, punj pir PK-31 SS in u/c	22/12/2015	14,881,000	81,846

	punj pir			
37/43	Instt; of P/Pumps & H/Pumps in U/C swabi maneri, saleem khan, maneri bala, checknoda, punj pir PK-31	22/12/2015	14,458,000	57,832
38/44	S/I of pumping machinery for WSS dheri lahor & surkh dher PK-34.	22/12/2015	800,000	1,200
39/45	S/I of voltage stabilizer for WSS dheri lahor & surkh dher PK-34.	22/12/2015	350,000	1,000
40	WSS and distribution system and tube well for topi/ baja/hamlet/ and batakara distt;swabi. "U/C Topi sharqi (WSS shaheedan matoona) Instt; of T/Well	23/2/2016	2,735,000	35,555
41	WSS and distribution system and tube well for topi/ baja/hamlet/ and batakara distt;swabi. "U/C Topi sharqi (WSS haider colony) Instt; of T/Well	23/2/2016	2,735,000	28,718
42	WSS and distribution system and tube well for topi/ baja/hamlet/ and batakara distt;swabi. "U/C Topi sharqi (WSS bara khel) Instt; of T/Well	23/2/2016	2,735,000	21,880
43	WSS and distribution system and tube well for topi/ baja/hamlet/ and batakara distt;swabi. "U/C Topi gharbi (WSS Topi parkhu) Instt; of T/Well	23/2/2016	2,735,000	19,145
44	WSS and distribution system and tube well for topi/ baja/hamlet/ and batakara distt;swabi. "U/C Topi gharbi (WSS Topi gharbi) Instt; of T/Well	23/2/2016	2,735,000	20,513
45	WSS and distribution system and tube well for topi/ baja/hamlet/ and batakara distt;swabi. "U/C batakara (WSS sumbal) Instt; of T/Well	23/2/2016	2,735,000	21,880
46	WSS and distribution system and tube well for topi/ baja/hamlet/ and batakara distt;swabi. "U/C batakara (WSS ali zai) Instt; of T/Well	23/2/2016	2,735,000	16,410
47	WSS and distribution system and tube well for topi/ baja/hamlet/ and batakara distt;swabi. "U/C batakara (WSS pehur hamlet) Instt; of T/Well	23/2/2016	2,735,000	19,145
48	WSS and distribution system and tube well for topi/ baja/hamlet/ and batakara distt;swabi. "U/C baja (WSS baja) Instt; of T/Well	23/2/2016	2,735,000	24,615
49	WSS and distribution system and tube well for topi/ baja/hamlet/ and batakara distt;swabi. "U/C kotha (WSS kotha) Instt; of T/Well	23/2/2016	2,735,000	25,983
50	WSS and distribution system and tube well for topi/ baja/hamlet/ and batakara distt;swabi. "U/C Zarobi (WSS zarobi) Instt; of T/Well	23/2/2016	2,735,000	25,983

51	WSS and distribution system and tube well for topi/ baja/hamlet/ and batakara distt;swabi. "U/C manai (WSS manai) Instt; of T/Well	23/2/2016	5,470,000	32,820
52	Grant of special package (as non ADP) affecties of distt; swabi gravely affected by conversion & diversion of Indus water to ghazi barotha" "WSS sabo serai Marghuz PK-35"	25/2/2015	2,465,000	13,558
53	Grant of special package (as non ADP) affecties of distt; swabi gravely affected by conversion & diversion of Indus water to ghazi barotha" "WSS hund PK-35"	25/2/2015	2,465,000	13,558
54	Grant of special package (as non ADP) affecties of distt; swabi gravely affected by conversion & diversion of Indus water to ghazi barotha" "WSS THAND KOI PK-35"	25/2/2015	2,465,000	17,255
55	Grant of special package (as non ADP) affecties of distt; swabi gravely affected by conversion & diversion of Indus water to ghazi barotha" "Instt; of H/Pumps, P/Pumps at U/C kunda PK-35"	25/2/2015	2,954,000	22,155
56	Grant of special package (as non ADP) affecties of distt; swabi gravely affected by conversion & diversion of Indus water to ghazi barotha" "Instt; of H/Pumps, P/Pumps at U/C zaida PK-35"	25/2/2015	2,954,000	16,247
57	Grant of special package (as non ADP) affecties of distt; swabi gravely affected by conversion & diversion of Indus water to ghazi barotha" "Instt; of H/Pumps, P/Pumps at U/C kalabat PK-35"	25/2/2016	2,954,000	20,678
58	Grant of special package (as non ADP) affecties of distt; swabi gravely affected by conversion & diversion of Indus water to ghazi barotha" "Instt; of H/Pumps, P/Pumps at U/C thand koi PK-35"	25/2/2016	2,954,000	19,201
59	Grant of special package (as non ADP) affecties of distt; swabi gravely affected by conversion & diversion of Indus water to ghazi barotha" "Instt; of H/Pumps, P/Pumps at U/C kotha PK-35"	25/2/2016	2,954,000	22,155
60	Grant of special package (as non ADP) affecties of distt; swabi gravely affected by conversion & diversion of Indus water to ghazi barotha" "Instt; of H/Pumps, P/Pumps at U/C Zarobi PK-35"	25/2/2016	2,954,000	17,724
61	Grant of special package (as non ADP) affecties of distt; swabi gravely affected by conversion & diversion of Indus water to ghazi barotha" "Instt; of H/Pumps, P/Pumps at U/C Gar munara PK-35"	25/2/2016	2,954,000	17,724

62	Grant of special package (as non ADP) affecties of distt; swabi gravely affected by conversion & diversion of Indus water to ghazi barotha” “Instt; of H/Pumps, P/Pumps at U/C Marghuz PK-35”	25/2/2016	2,954,000	16,247
63	Grant of special package (as non ADP) affecties of distt; swabi gravely affected by conversion & diversion of Indus water to ghazi barotha” “Instt; of H/Pumps, P/Pumps at U/C Bam khel PK-35”	25/2/2016	3,130,000	26,605
64	Grant of special package (as non ADP) affecties of distt; swabi gravely affected by conversion & diversion of Indus water to ghazi barotha” “Instt; of H/Pumps, P/Pumps at U/C Pabini PK-35”	25/2/2016	3,130,000	15,650
65	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C Topi sharqi (WSS shaheedan matoona)	1/3/2016.	10,506,000	21,012
66	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C Topi sharqi (WSS Haider colony)ADP 163/151024	1/3/2016.	4,186,000	14,651
67	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C Topi sharqi (WSS bara khel) ADP 163/151024	1/3/2016.	9,705,000	29,115
68	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C Topi gharbi (WSS topi parkhu) ADP 163/151024	1/3/2016.	10,275,000	35,963
69	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C Topi gharbi (WSS Topi gharbi)ADP 163/151024	1/3/2016.	9,836,000	24,590
70	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C Topi gharbi (WSS kaharari)	1/3/2016.	6,757,000	23,650
71	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C batakara (WSS sumbal)	1/3/2016.	5,914,000	11,828
72	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C batakara (WSS ali zai)	1/3/2016.	8,955,000	26,865
73	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C batakara (WSS pehure hamlet)	1/3/2016.	8,915,000	22,288
74	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C Baja (WSS Baja)	1/3/2016.	4,903,000	9,806

75	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C Batakara (WSS Pontia)ADP 163/151024	1/3/2016.	4,240,000	10,600
76	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C kotha (WSS kotha)	1/3/2016.	8,920,000	13,380
77	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C Zarobi (WSS Zarobi)	1/3/2016.	8,202,000	16,404
78	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C MANAI (WSS manai)	1/3/2016.	3,794,000	9,485
79	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C topi sharqi (WSS topi sharqi)	10/3/2016.	3,146,000	42,471
80	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C topi gharbi (WSS topi gharbi)	10/3/2016.	3,630,000	47,190
81	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C Baja (WSS Baja)	10/3/2016.	10,774,000	123,901
82	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C kotha (WSS kotha)	10/3/2016.	4,114,000	55,539
83	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C manai (WSS manai)	10/3/2016.	17,510,000	175,100
84	U/C Tarakai WSS Managai T/Well	29/3/2016	3,304,000	28,084
85	U/C Tarakai WSS Managai Civil	29/3/2016	5,549,000	19,422
86	U/C Permoli WSS Kheshai T/Well	29/3/2016	3,304,000	23,128
87	U/C Permoli WSS Kheshai Civil	29/3/2016	6,449,000	19,347
88	WSS Sheikh jana T/Well	29/3/2016	3,304,000	23,128
89	WSS Sheikh jana Civil	29/3/2016	10,196,000	30,588
90	WSS Kamar dand UC Naranji T/Well	29/3/2016	3,304,000	19,824
91	WSS Kamar dand UC Naranji Civil	29/3/2016	14,032,000	42,096
92	Instt; of H/Pumps in various UC (Tarakai, Dagai, Turlandi, KSK, Shewa, Asota, Permoli, Naranji, Sheikh jana.)	29/3/2016	25,684,000	115,578

93	UC Sard cheena WSS Jamra Bazargai T/Well	29/3/2016	3,304,000	28,084
94	UC Sard cheena WSS Jamra Bazargai Civil	29/3/2016	10,225,000	40,900
95	UC Yaqoobi WSS Bakyana Killi T/Well	29/3/2016	3,304,000	28,084
96	UC Yaqoobi WSS Bakyana Killi Civil	29/3/2016	12,314,000	61,570
97	UC Sard cheena WSS Rokhani T/Well	29/3/2016	3,304,000	24,780
98	UC Sard cheena WSS Rokhani Civil	29/3/2016	7,414,000	33,363
99	UC Yar hussain West WSS Yar Hussain West T/Well	29/3/2016	3,304,000	24,780
100	UC Yar hussain West WSS Yar Hussain West Civil	29/3/2016	6,407,000	28,832
101	Instt; of H/Pumps in various UC (Yar Hussain East, Yar Hussain West, Kalu khan, Adina, Ismaila, Sidher, Yaqoobi, Sard cheena and Dobain.)	29/3/2016	28,328,000	113,312
102	DWSS H/Pumps and S.S. at Zaida	29/3/2016	9,926,000	94,297
103	DWSS H/Pumps and S.S. at Thand koi	29/3/2016	9,908,000	64,402
104	DWSS H/Pumps and S.S. at Gar	29/3/2016	9,851,000	78,808
105	DWSS H/Pumps and S.S. at Bamkhel	29/3/2016	4,833,000	50,747
106	DWSS H/Pumps and S.S. at Marghuz	29/3/2016	4,879,000	39,032
107	Street pavement/Drain/RCC pipe culvert batakara ADP # 771/140497 (2013-14) (Saving)	29/3/2016	990,000	8,415
108	Sanitation Scheme in UC Shah Mansoor	25/5/2016	6,962,000	38,291
109	Sanitation Scheme in UC Sawabi khass	25/5/2016	6,985,000	38,418
110	Sanitation Scheme in UC Sikandri Bachai	25/5/2016	6,985,000	38,418
111	Sanitation Scheme in UC Maneri Payan	25/5/2016	5,986,000	23,944
112	Sanitation Scheme in UC Maneri Bala	25/5/2016	7,987,000	35,942
113	Instt; of Hand pumps in UC Maneri bala	25/5/2016	4,968,000	29,808
114	Sanitation Scheme in UC Gani chetra	25/5/2016	2,971,000	10,399
115	Gravity Base WSS in bada UC Gandaf	25/5/2016	2,977,000	7,443
116	Reh; / Extension of WSS in various UC of PK-36	25/5/2016	13,946,000	27,892

117	Const; of S/Pavement, Filing, Drain, with allied works in UC Dagai	26/5/2016	4,287,000	15,005
118	Const; of S/Pavement, Filing, Drain, with allied works in UC Tarakai	26/5/2016	4,280,000	12,840
119	Const; of S/Pavement, Filing, Drain, with allied works in UC Turlandi	26/5/2016	4,232,000	21,160
120	Const; of S/Pavement, Filing, Drain, with allied works in UC KSK	26/5/2016	4,292,000	10,730
121	Const; of S/Pavement, Filing, Drain, with allied works in UC Shewa	26/5/2016	4,274,000	10,685
122	Const; of S/Pavement, Filing, Drain, with allied works in UC Permoli	26/5/2016	4,370,000	15,295
123	Const; of S/Pavement, Filing, Drain, with allied works in UC Asota	26/5/2016	4,262,000	17,048
124	Const; of S/Pavement, Filing, Drain, with allied works in UC Naranji	26/5/2016	4,330,000	10,825
125	Const; of S/Pavement, Filing, Drain, with allied works in UC Sheikh jana	26/5/2016	4,327,000	8,654
126	Const; of S/Pavement, Filing, Drain, with allied works in UC Ismaila	26/5/2016	4,389,000	13,167
127	Const; of S/Pavement, Filing, Drain, with allied works in UC Adeena	26/5/2016	4,324,000	15,134
128	Const; of S/Pavement, Filing, Drain, with allied works in UC kalu khan	26/5/2016	4,307,000	15,075
129	Const; of S/Pavement, Filing, Drain, with allied works in UC Yar Hussain East	26/5/2016	4,287,000	8,574
130	Const; of S/Pavement, Filing, Drain, with allied works in UC Yar hussain West	26/5/2016	4,258,000	10,645
131	Const; of S/Pavement, Filing, Drain, with allied works in UC Sudher	26/5/2016	3,379,000	8,448
132	Const; of S/Pavement, Filing, Drain, with allied works in UC Sard cheena	26/5/2016	4,195,000	8,390
133	Const; of S/Pavement, Filing, Drain, with allied works in UC Dhobyan	26/5/2016	4,410,000	11,025
134	Const; of S/Pavement, Filing, Drain, with allied works in UC Yaqoobi	26/5/2016	4,430,000	8,860
135	Const; of S/Pavement, Filing, Drain, with allied works in UC Jehangira	26/5/2016	7,748,000	27,118
136	Const; of S/Pavement, Filing, Drain, with allied works in UC tordher II	26/5/2016	985,000	1,478
137	Const; of S/Pavement, Filing, Drain, with allied works in UC Mathani changan Tordher I	26/5/2016	6,961,000	13,922

138	Const; of S/Pavement, Filing, Drain, with allied works in UC Jalbai	26/5/2016	1,987,000	4,968
139	Const; of S/Pavement, Filing, Drain, with allied works in UC Mankai	26/5/2016	5,762,000	20,167
140	Const; of S/Pavement, Filing, Drain, with allied works in UC Beka	26/5/2016	5,970,000	17,910
141	Const; of S/Pavement, Filing, Drain, with allied works in UC jalsai	26/5/2016	3,974,000	11,922
142	Const; of S/Pavement, Filing, Drain, with allied works in UC Lahor Gharbi	26/5/2016	985,000	2,955
143	Const; of S/Pavement, Filing, Drain, with allied works in UC Lahor sharqi	26/5/2016	2,984,000	10,444
144	Const; of S/Pavement, Filing, Drain, with allied works in UC Ambar	26/5/2016	1,985,000	8,933
145	AM&R for Civil works Tesil swabi	21/6/2016	3,500,000	17,500
146	AM&R for Civil works Tesil Lahor	21/6/2016	3,500,000	17,500
147	AM&R for Electrical/ Mechanical works Tesil swabi	21/6/2016	5,000,000	10,000
148	AM&R for Electrical/ Mechanical works Tesil Lahor	21/6/2016	5,000,000	10,000
149	WSS Manai	22/6/2016	696,000	1,392
150	WSS U/C Pabani	22/6/2016	995,000	1,990
151	WSS U/C Thand Koi	22/6/2016	495,000	1,238
152	WSS Karnal sher Kallay	22/6/2016	397,000	1,000
153	S. Scheme at NA-12, NA-13 C/O Distt; Counsilar Mst; Shafqat Rani	22/6/2016	396,000	1,000
154	Reh; & Extention of WSS at UC Gabasni	22/6/2016	1,694,000	4,235
155	Reh; & Extention of WSS at UC kab Gani	22/6/2016	1,694,000	3,388
156	Reh; & Extention of WSS at UC Gani Chetra	22/6/2016	1,690,000	2,535
157	Reh; & Extention of WSS at UC Gandaf	22/6/2016	1,690,000	4,225
158	Reh; & Extention of WSS at UC Pabani	22/6/2016	1,696,000	6,784
159	Reh; & Extention of WSS at UC Naranji	22/6/2016	1,690,000	4,225
160	Instt; of Hand Pumps at UCs checknoda, sikadari Bachai, Swabi Maneri.	22/6/2016	1,530,000	8,415

161	Instt; of Hand Pumps at UCs Maneri bala, Maneri Payan, Swabi khass	22/6/2016	1,530,000	4,590
162	Instt; of Hand Pumps at UCs Jhanda, Shah mansoor, Saleem khan.	22/6/2016	1,530,000	9,945
163	Instt; of Hand Pumps at UCs Punj pir, Kunda, Zaida.	22/6/2016	1,530,000	4,590
164	Instt; of Hand Pumps at UCs Marghuz, Kalabat, Gar Munara	22/6/2016	1,530,000	2,295
165	Instt; of Hand Pumps at UCs Bamkhel, Topi shaki, Topi gharbi	22/6/2016	1,530,000	6,120
166	Instt; of Hand Pumps at UCs Kotha, Zarobi, Thand koi	22/6/2016	1,530,000	3,060
167	Instt; of Hand Pumps at UCs Batakara, Manai.	22/6/2016	1,020,000	2,550
168	Instt; of Hand Pumps at UCs KSK(nawy kalay), Shewa, Permoli	22/6/2016	1,530,000	8,415
169	Instt; of Hand Pumps at UCs Sheikh jana, Torlandi, Sodher.	22/6/2016	1,530,000	7,650
170	Instt; of Hand Pumps at UCs Tarakai, Asota, Yaqoobi.	22/6/2016	1,530,000	6,885
171	Instt; of Hand Pumps at UCs Yar Hussain-1, Yar Hussain-2, Sard cheena	22/6/2016	1,530,000	7,650
172	Instt; of Hand Pumps at UCs Kalu khan, Adeena, Ismaila.	22/6/2016	1,530,000	11,475
173	Instt; of Hand Pumps at UCs Jalsai, Tordher-1, Tordher-2	22/6/2016	1,530,000	4,590
174	Instt; of Hand Pumps at UCs Jahangira, Jalbai, Doonia.	22/6/2016	1,530,000	4,590
175	Instt; of Hand Pumps at UCs Lahor Sharqi, Lahor Gharbi, Anbar	22/6/2016	1,530,000	4,590
176	Instt; of Hand Pumps at UCs Mankai, Biaka, Dagai.	22/6/2016	1,530,000	3,825
			930,755,000	5,413,667
	Deposited			19,400
	Outstanding			5,394,267

Annex-10
Para # 1.2.3.8

Detail of overpayment by allowing higher rate Rs 4.794 million

Name of scheme	Voucher #	Rate admissible (Rs)	Rate paid (Rs)	Diff (Rs)	Qty (M3)	Amount (Rs)	Premium (Rs)	Total overpayment (Rs)
Construction of road village Dagai to Narobanda shakrai Amrai	V# 68-B dated 14-6-2012	187.20 (3-9-a)	267.12	79.92	23705	1,894,506	551,301	2,445,807
Topi Utlaroad Bada bridge package No.2	V# 129-B dated 26-6-2012	187.20 (3-9-a)	267.12	79.92	24491.187	1,957,335	391,075	2,348,411
Total						3,851,841	942,376	4,794,218

Annex-11
Para # 1.2.3.10

Detail of overpayment due to allowing higher rates –Rs 3.871 million

Name of Scheme	Items	Paid rate (Rs)	Approved BOQ rate(Rs)	Diff: (Rs)	Qty (M³)	Overpayment (Rs)
GPS Sori Ghar Saleem khan	P/F of Grill for windows	6,508.74	5,898.17	610.57	17.84	10,893
Infrastructure services at Gandaf	PCC 1:2:4 placing comp, finishing curing	7,350	6,992	358	57.3	20,513
		7,350	6,992	358	36.35	13,013
		7,350	6,992	358	77.46	27,731
		7,350	6,992	358	142.69	51,083
Karizoo to Urmar Sadri road 1.7 km	Granular sub base gravel	1,800	1,508	292	1882.78	549,772
	PCC 1:3:6, 50% boulders	7,318	3,969	3349	565.91	1,895,233
	S&F of MS reinforcement	200,798.3	12,6720	74,078.3	10.56	782,267
	RCC 1:2:4 slab beam	15,000	8,990	6,010	86.63	520,646
Total						3,871,151

Annex-12
Para # 1.2.3.14

Non-supply of medicine-Rs 2.496 million

S #	name of supplier	Supply order No.	date of issuance of supply order	Value (Rs)	Remarks
1	Ophth Pharma	2341/M-7	2/3/2016	601600	
2	Ophth Pharma	2196/M-7	2/3/2016	902400	
3	Silver Surgical	2201/M-7	2/3/2016	150000	
4	M/S SY Ahlmpax	4373/M-7	16/5/2016	284400	
5	Brooks Pharma	4345/M-7	16/5/2016	312000	
6	Abbott Lab	2186/M-7	2/3/2016	122747	Total order was placed for Rs 237047 but supplied for Rs 114277
7	Abbott Lab	2336/M-7	2/3/2016	122747	Total order was placed for Rs 237047 but supplied for Rs 114277
Total				2,495,894	

Annex-13
Para # 1.2.3.15

Detail of non-deduction of voids (2012-13)

V #	Date	Item name	Qty	11% voids	Rate (Rs)	Amount (Rs)	Overpayment after Premium adjustment(Rs)
140-S	19-9-13	Earth filling under floor	1534.88	168.83	356.76	60,232	59,449
114-S	15-6-13	Stone filling in GI wire	303.17	33.35	1,086.63	36,239	44,684
2-B	3-6-13	Structural back filling	1725.87	189.84	768.930	145,978	175,100
9-B	4-6-13	Structural back filling	274.77	30.22	768.930	23,240	27,877
65-B	14-6-13	Embankment formation in cause way	3200.3	352.033	404.16	142,277	181,973
42-R	21-2-12	Stone filling	1731.20	190.432	1,086.63	206,929	247,798
12-R	17-4-13	Earth filling	1444.87	158.93	375.53	59,683	71,470
60-R	14-6-13	Earth filling	1825.63	200.81	375.53	75,410	90,303
61-R	14-6-13	Earth filling	1390.50	152.95	375.53	57,437	68,809
64-R	14-6-13	Earth filling at page # 24 of MB	7744.955	851.94	370.50	315,645	378,143
Total							1,345,606

Detail of non-deduction of voids (2015-16)

Work	Item	Qty paid M ³	11% Deduction (M ³)	Rate (Rs)	Amount (Rs)
Estb. Of play ground Topi	Stone filling in GI wire crates	59.796	54.36	1644	98,305
Bridge on Naranji nullah KSK	Stone filling in GI wire crates	435.16	395.6	2030	883,375
Total					981,680

Annex-14
Para # 1.2.3.17

Overpayment due to forwarding wrong quantity in MB Rs 2.115 million

(i) Overpayment in RCC 1:2:4 in raft foundation

S No	Description	Qty	Amount (Rs)
1	Wrong quantity in cft	4044	
2	Wrong quantity in M ³ (4044 / 35.32)	114.49	
3	Rate		4,699.95
4	Overpaid amount = (2 x 3)		538,097
5	Add 19.75 % above		106,274
Total overpayment =(4 + 5)		A	644,371

(ii) Overpayment in steel

S No	Description	Qty	Amount (Rs)
1	Total quantity of RCC 1:2:4 in raft foundation =(501.75 + 644.85)	1146.60 M ³	
2	Quantity of excess steel = total qty of steel / total qty of RCC 1:2:4 * wrong qty of RCC (149.69 / 1146.60 * 114.49)	14.94 ton	
3	Rate		82,234.55
4	Overpaid amount = (2 x 3)		1,228,584
5	Add 19.75 % above		242,645
Total overpayment =(4 + 5)		B	1,471,229

Grand Total = A + B= 2,115,600

Annex-15
Para # 1.2.3.19

Detail of non deduction of HRA and Conveyance allowance

P. No	Name	Designation	HRA	Total HRA (Rs)	Conveyance allowance (Rs)	Total Conveyance (Rs)	Total for 12 months (Rs)
772257	Ilyas Khan	Chowkidar	891	10,692	1,785	21,420	32,112
772256	Bahar ali	Chowkidar	891	2,673	1,785	5,355	8,028
739066	Intekhab alam	JPHC Tech M	1,306	15,672	2,856	34,272	49,944
739057	Mohammad Iqbal	JPHC Tech M	1,306	15,672	2,856	34,272	49,944
735508	Mohammad shafiq	JPHC Tech M	1,306	15,672	2,856	34,272	49,944
733985	Khan Zeb	JPHC Tech M	1,306	15,672	2,856	34,272	49,944
733979	Riaz Mohammad	JPHC Tech M	1,306	15,672	2,856	34,272	49,944
733976	Wazir Muhammad	JPHC Tech M	1,306	15,672	2,856	34,272	49,944
733974	Imran Ali	JPHC Tech M	1,306	15,672	2,856	34,272	49,944
733960	Ajmal Shah	JPHC Tech M	1,306	15,672	2,856	34,272	49,944
733731	Asad wahab	JPHC Tech M	1,306	15,672	2,856	34,272	49,944
733699	Haroon Zaman khan	JPHC Tech M	1,306	15,672	2,856	34,272	49,944
733695	Tahir Zaman	JPHC Tech M	1,146	13,752	1,932	23,184	36,936
699515	Ashiq Murad	Chowkidar	891	10,692	1,785	21,420	32,112
693684	Shahzoon	Med Tech	1,306	15,672	2,856	34,272	49,944
454856	Shahid Ali	Med Tech	1,306	15,672	2,856	34,272	49,944
451712	Nisar Mohammad	HT	1,146	13,752	1,932	23,184	36,936
434574	Zahir Khan	JPHC Tech M	1,306	15,672	-	0	15,672
387309	ahmad ali	JPHC Tech M	1,306	15,672	2,856	34,272	49,944
368956	Mohammad ismail	Chowkidar	-	0	1,785	21,420	21,420
357520	Nadeema syed	JPHC Tech M	-	0	2,856	34,272	34,272
323068	Niaz Mohammad	JPHC Tech M	1,306	15,672	2,856	34,272	49,944
285997	Muhammad Amin	Med Tech	1,306	15,672	2,856	34,272	49,944
275463	Tahira Naz	LHV	1,306	15,672	-	0	15,672
237689	Shaheen Miraj	LHV	1,818	21,816	5,000	60,000	81,816
236388	Muntasina	LHV	-	0	1,932	23,184	23,184
236218	Farman Said	HT	1,476	17,712	2,856	34,272	51,984
236170	Raj Mohammad	JPHC Tech M	1,476	17,712	2,856	34,272	51,984
235991	Mohammad Ali	HT	1,306	15,672	2,856	34,272	49,944

235806	Nasir Ali	HT	1,306	15,672	2,856	34,272	49,944
234412	Amina Ghani	LHV	1,306	15,672	2,856	34,272	49,944
234273	Rang Ali Khan	HT	1,306	15,672	2,856	34,272	49,944
233684	Mohammad zeb	Chowkidar	-	0	1,785	21,420	21,420
233531	Aziz ur Rahman	Chowkidar	-	0	1,785	21,420	21,420
232709	Fozia Begum	LHV	-	0	2,856	34,272	34,272
232422	Saeeda Begum	LHV	1,306	15,672	2,856	34,272	49,944
232241	Falak naz	LHV	1,306	15,672	-	0	15,672
232054	Perven	LHV	1,306	15,672	2,856	34,272	49,944
231586	Afsar Khan	HT	1,306	15,672	2,856	34,272	49,944
231247	Behzad Khan	HT	1,818	21,816	5,000	60,000	81,816
231015	Zakir Hussain	PHC	1,306	15,672	2,856	34,272	49,944
230471	Said Aman Khan	HT	1,818	21,816	5,000	60,000	81,816
230182	Yousaf Khan	HT	1,146	13,752	1,932	23,184	36,936
229860	Hazrat nabi	HT	1,306	15,672	2,856	34,272	49,944
105082	Nizakat	LHV	-	0	2,856	34,272	34,272
Total				589,329		1,379,079	1,968,408

Annex-16
Para # 1.2.3.20

Detail of Sales Tax and Income Tax

S No	Name of WSS	Cost (Rs)	Income tax (Rs)	Sales tax (Rs)
1	Palosai	845,000	29,575	143,650
2	Panjman	878,000	30,730	149,260
3	Dagai gadoon	600,000	21,000	102,000
4	Allah abad	730,000	25,550	124,100
5	Dheri gohati	730,000	25,550	124,100
6	Sard china	1,440,000	50,400	244,800
7	Pabeni	900,000	31,500	153,000
8	Gandaf No4	850,000	29,750	144,500
9	Besak	750,000	26,250	127,500
10	Gandaf No2	220,000	7,700	37,400
11	Gandaf No4 regulator	220,000	7,700	37,400
12	Gandaf No1	220,000	7,700	37,400
13	Basak	220,000	7,700	37,400
Total			301,105	1,462,510

Annex-17
Para # 1.2.3.22

Detail of less recovery of Professional Tax Rs 1.395 million

S#	Name of scheme	Name of contractors	E/Cost (Rs)	Professional Tax (Rs)
1	U/C Perboli WSS Khesai T/Well	Abdul waheed	3,304,000	18,000
2	Const; of S/Pavement, Filing, Drain, with allied works in UC Naranji	Abrar ali	4,330,000	18,000
3	Const; of S/Pavement, Filing, Drain, with allied works in UC Ismaila	Afsar khan	4,389,000	18,000
4	Instt; of P/Pumps, H/Pumps & Sanitation works at U/C Bam khel PK-35	Ali & brothers	8,912,000	25,000
5	WSS and distribution system and tube well for topi/ baja/hamlet/ and batakara distt;swabi. "U/C Zarobi (WSS zarobi) Instt; of T/Well		2,735,000	
6	Const; of S/Pavement, Filing, Drain, with allied works in UC Adeena	Amir Z khan	4,324,000	18,000
7	WS&SS in U/C swabi maneri, saleem khan, maneri bala, checknoda, punj pir PK-31 SS in u/c punj pir	Amir zada	14,881,000	25,000
8	Const; of S/Pavement, Filing, Drain, with allied works in UC Yar Hussain East	Danish malik	4,287,000	18,000
9	Constt; / Reh; of WS & Sanitation schemes in KPK "Sanitation Scheme U/C dagai PK-32 Ph-II"	FAROOQ SHAH	7,799,000	25,000
10	Const; of S/Pavement, Filing, Drain, with allied works in UC Dagai		4,287,000	
11	Sanitation Scheme in UC Sikandri Bachai	Fayaz ahmad	6,985,000	18,000
12	Instt; of P/Pumps, H/Pumps & Sanitation works at U/C kunda PK-35	Haji amir zada	8,912,000	18,000
13	Instt; of P/Pumps, H/Pumps & Sanitation works at U/C Kotha PK-35	Ibrar Ali	8,912,000	30,000
14	Instt; of P/Pumps & H/Pumps in U/C swabi maneri, saleem khan, maneri bala, checknoda, punj pir PK-31		14,458,000	
15	Grant of special package (as non ADP) affecties of distt; swabi gravely affected by conversion & diversion of Indus water to ghazi barotha" "Instt; of H/Pumps, P/Pumps at U/C		3,130,000	

	Pabini PK-35”			
16	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C Zarobi (WSS Zarobi)		8,202,000	
17	Instt; of P/Pumps, H/Pumps & Sanitation works at U/C Zarobi PK-35	inayat shah	8,912,000	18,000
18	Constt;/ Reh; of WS &SS KPK. “SS with allied works in U/C maneri bala, maneri payan, swabi maneri, swabi khass PK-31”	Iqbal zada	17,917,000	100,000
19	WS&SS in U/C swabi maneri, saleem khan, maneri bala, checknoda, punj pir PK-31SS in u/c swabi maneri		11,777,000	
20	Sanitation Scheme in UC Sawabi khass		6,985,000	
21	Sanitation Scheme in UC Maneri Payan		5,986,000	
22	Sanitation Scheme in UC Maneri Bala		7,987,000	
23	Grant of special package (as non ADP) affecties of distt; swabi gravely affected by conversion & diversion of Indus water to ghazi barotha” “WSS sabo serai Marghuz PK-35”	Jan rewinding	2,465,000	30,000
24	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C Topi gharbi (WSS Topi gharbi)ADP 163/151024		9,836,000	
25	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C MANAI (WSS manai)		3,794,000	
26	AM&R for civil works of completed schemes in distt; swabi (Tehsil swabi)		3,500,000	
27	AM&R for electrical mechanical of completed schemes in distt; swabi (Tehsil lahor)		4,000,000	
28	AM&R for civil works of completed schemes in distt; swabi (Tehsil lahor)		3,500,000	
29	AM&R for electrical mechanical of completed schemes in distt; swabi (Tehsil swabi)		4,000,000	
30	Instt; of Hand Pumps at UCs Bamkhel, Topi shaki, Topi gharbi	M/S construction	1,530,000	18,000
31	Const; of S/Pavement, Filing, Drain, with allied works in UC Yar hussain West	M. yousaf	4,258,000	18,000
32	Const; of S/Pavement, Filing, Drain, with allied	M/S Zada		

	works in UC Turlandi		4,232,000	
33	Const; of S/Pavement, Filing, Drain, with allied works in UC KSK		4,292,000	18,000
34	S/I of pumping machinery for WSS dheri lahor & surkh dher PK-34.	MAK	800,000	4,000
35	WSS and distribution system and tube well for topi/ baja/hamlet/ and batakara distt;swabi. "U/C batakara (WSS sumbal) Instt; of T/Well	Manirwal	2,735,000	25,000
36	WSS and distribution system and tube well for topi/ baja/hamlet/ and batakara distt;swabi. "U/C baja (WSS baja) Instt; of T/Well		2,735,000	
37	Grant of special package (as non ADP) affecties of distt; swabi gravely affected by conversion & diversion of Indus water to ghazi barotha" "WSS hund PK-35"		2,465,000	
38	UC Sard cheena WSS Rokhani T/Well		3,304,000	
39	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. " U/C Topi sharqi (WSS Haider colony)ADP 163/151024	Midrar ullah	4,186,000	18,000
40	Sanitation works at U/C jhanda PK-35 Ph;II	MS Const	4,953,000	18,000
41	Grant of special package (as non ADP) affecties of distt; swabi gravely affected by conversion & diversion of Indus water to ghazi barotha" "Instt; of H/Pumps, P/Pumps at U/C kunda PK-35"	MS Zada	2,954,000	18,000
42	Grant of special package (as non ADP) affecties of distt; swabi gravely affected by conversion & diversion of Indus water to ghazi barotha" "Instt; of H/Pumps, P/Pumps at U/C Zarobi PK-35"		2,954,000	
43	Grant of special package (as non ADP) affecties of distt; swabi gravely affected by conversion & diversion of Indus water to ghazi barotha" "WSS THAND KOI PK-35"	Nadar shah	2,465,000	18,000
44	Grant of special package (as non ADP) affecties of distt; swabi gravely affected by conversion & diversion of Indus water to ghazi barotha" "Instt; of H/Pumps, P/Pumps at U/C Bam khel PK-35"		3,130,000	
45	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. " U/C Topi sharqi (WSS bara khel) ADP 163/151024	Naeem jan	9,705,000	25,000

46	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C Batakara (WSS Pontia)ADP 163/151024		4,240,000	
47	Constt; / Reh; of WS & Sanitation schemes in KPK “Sanitation Scheme at U/C shewa PK-32 Ph-II”	Nawab zada	7,799,000	25,000
48	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C batakara (WSS sumbal)		5,914,000	
49	Const; of S/Pavement, Filing, Drain, with allied works in UC Shewa		4,274,000	
50	Const; of S/Pavement, Filing, Drain, with allied works in UC Dhobyan		4,410,000	
51	Const; of S/Pavement, Filing, Drain, with allied works in UC tordher II		985,000	
52	Instt; of p/pumps and h/pumps in PK-31	Nooor Mohammad	19,906,000	25,000
53	Const; of S/Pavement, Filing, Drain, with allied works in UC Tarakai	Noor Alahi	4,280,000	25,000
54	Const; of S/Pavement, Filing, Drain, with allied works in UC Sudher		3,379,000	
55	Const; of S/Pavement, Filing, Drain, with allied works in UC Sard cheena		4,195,000	
56	Constt; / Reh; of WS & Sanitation schemes in KPK “Sanitation Scheme U/C Tarakai PK-32 Ph-II”		7,799,000	
57	Reh; of Existing old WSS Gail gandaf at PK-36	Noor M	10,513,000	30,000
58	WS&SS in U/C swabi maneri, saleem khan, maneri bala, checknoda, punj pir PK-31 SS in u/c Salim khan		11,777,000	
59	WS&SS in U/C swabi maneri, saleem khan, maneri bala, checknoda, punj pir PK-31SS in u/c Maneri bala		11,777,000	
60	UC Sard cheena WSS Jamra Bazargai T/Well		3,304,000	
61	S/I of voltage stabilizer for WSS dheri lahor & surkh dher PK-34.	Pioneer	350,000	4,000
62	Const; of S/Pavement, Filing, Drain, with allied works in UC Sheikh jana	Safder khan	4,327,000	18,000
63	Const; of S/Pavement, Filing, Drain, with allied works in UC Asota	Said nawab	4,262,000	18,000
64	Const; of S/Pavement, Filing, Drain, with allied works in UC Yaqoobi		4,430,000	
65	U/C Permoli WSS Kheshai Civil	Salman and		18,000

		bro	6,449,000	
66	WSS Kamar dand UC Naranji T/Well	Sar war jan	3,304,000	18,000
67	Const; of S/Pavement, Filing, Drain, with allied works in UC kalu khan	Tajul akbar	4,307,000	18,000
68	WSS and distribution system and tube well for topi/ baja/hamlet/ and batakara distt;swabi. "U/C Topi gharbi (WSS Topi parkhu) Instt; of T/Well	Waheed zama	2,735,000	18,000
69	WSS and distribution system and tube well for topi/ baja/hamlet/ and batakara distt;swabi. "U/C batakara (WSS ali zai) Instt; of T/Well		2,735,000	
70	Reh; of WSS Ismaila & Sorara under RAHA programe ismaila portion	Wasal Khan	350,000	25,000
71	Reh; of WSS Ismaila & Sorara under RAHA programe sorara portion		350,000	
72	WS&SS in U/C swabi maneri, saleem khan, maneri bala, checknoda, punj pir PK-31 SS in u/c checknoda		11,777,000	
73	Sanitation Scheme in UC Shah Mansoor		6,962,000	
74	Const; of S/Pavement, Filing, Drain, with allied works in UC Permoli		4,370,000	
75	Constt; / Reh; of WS & Sanitation schemes in KPK "Sanitation Scheme U/C Turlandi PK-32 Ph-II"	Zada & co	7,799,000	25,000
76	Constt; / Reh; of WS & Sanitation schemes in KPK "Sanitation Scheme at U/C karnal sher killi PK-32 Ph-II"		7,799,000	
77	Special package for development initiative in distt; swabi. "constt; of pumping chamber with allied works at WSS Marghuz PK-35	Zahir shah	400,000	4,000
78	Instt; of p/pumps and h/pumps and sanitation works at u/c Kalabat PK-35 distt; swabi	Zarwali	9,470,000	100,000
79	Sanitation works at u/c Pabini PK-35 distt; swabi		4,953,000	
80	Sanitation works at u/c Malak abad PK-35 distt; swabi		4,953,000	
81	Constt; / Reh; of WS & Sanitation schemes in KPK "Sanitation Scheme U/C jhanda & adj; area PK-35"		12,649,000	
82	Constt; of W. Supply & Sanitation schemes in KPK "W.S.Scheme Pabini (Narobi) PK-35"		5,981,000	
83	Costt; of WSScheme in KPK "WSS lahor sharqi doba & surkh dheri PK-34"		6,073,000	

84	WSS and distribution system and tube well for topi/ baja/hamlet/ and batakara distt;swabi. "U/C Topi sharqi (WSS shaheedan matoona) Instt; of T/Well		2,735,000	
85	WSS and distribution system and tube well for topi/ baja/hamlet/ and batakara distt;swabi. "U/C Topi sharqi (WSS haider colony) Instt; of T/Well		2,735,000	
86	WSS and distribution system and tube well for topi/ baja/hamlet/ and batakara distt;swabi. "U/C Topi gharbi (WSS Topi gharbi) Instt; of T/Well		2,735,000	
87	WSS and distribution system and tube well for topi/ baja/hamlet/ and batakara distt;swabi. "U/C batakara (WSS pehur hamlet) Instt; of T/Well		2,735,000	
88	WSS and distribution system and tube well for topi/ baja/hamlet/ and batakara distt;swabi. "U/C kotha (WSS kotha) Instt; of T/Well		2,735,000	
89	WSS and distribution system and tube well for topi/ baja/hamlet/ and batakara distt;swabi. "U/C manai (WSS manai) Instt; of T/Well		5,470,000	
90	Constt; / Reh; of WS & Sanitation schemes in KPK "Sanitation Scheme at U/C Asota PK-32 Ph-II"		4,460,000	18,000
91	Constt; / Reh; of WS & Sanitation schemes in KPK "Sanitation Scheme at U/C Sheikh jana PK-32 Ph-II"		4,460,000	18,000
92	Constt; / Reh; of WS & Sanitation schemes in KPK "Sanitation Scheme at U/C Permoli PK-32 Ph-II"		7,799,000	18,000
93	Constt; / Reh; of WS & Sanitation schemes in KPK "Sanitation Scheme U/C Naranji PK-32 Ph-II"		4,460,000	18,000
94	Constt; / Reh; of WS & Sanitation schemes in KPK "Reh; of WSS in U/C punj pir/ checknoda PK-31"	-	1,953,000	18,000
95	WSS and distribution system and tube well for topi/ baja/hamlet/ and batakara distt;swabi. "U/C Topi sharqi (WSS bara khel) Instt; of T/Well	-	2,735,000	18,000
96	Grant of special package (as non ADP) affecties of distt; swabi gravely affected by conversion & diversion of Indus water to ghazi barotha" "Instt; of H/Pumps, P/Pumps at U/C zaida PK-35"	-	2,954,000	18,000

97	Grant of special package (as non ADP) affecties of distt; swabi gravely affected by conversion & diversion of Indus water to ghazi barotha” “Instt; of H/Pumps, P/Pumps at U/C kalabat PK-35”	-	2,954,000	18,000
98	Grant of special package (as non ADP) affecties of distt; swabi gravely affected by conversion & diversion of Indus water to ghazi barotha” “Instt; of H/Pumps, P/Pumps at U/C thand koi PK-35”	-	2,954,000	18,000
99	Grant of special package (as non ADP) affecties of distt; swabi gravely affected by conversion & diversion of Indus water to ghazi barotha” “Instt; of H/Pumps, P/Pumps at U/C kotha PK-35”	-	2,954,000	18,000
100	Grant of special package (as non ADP) affecties of distt; swabi gravely affected by conversion & diversion of Indus water to ghazi barotha” “Instt; of H/Pumps, P/Pumps at U/C Gar munara PK-35”	-	2,954,000	18,000
101	Grant of special package (as non ADP) affecties of distt; swabi gravely affected by conversion & diversion of Indus water to ghazi barotha” “Instt; of H/Pumps, P/Pumps at U/C Marghuz PK-35”	-	2,954,000	18,000
102	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C Topi sharqi (WSS shaheedan matoona)	-	10,506,000	25,000
103	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C Topi gharbi (WSS topi parkhu) ADP 163/151024	-	10,275,000	25,000
104	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C Topi gharbi (WSS kaharari)	-	6,757,000	18,000
105	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C batakara (WSS ali zai)	-	8,955,000	18,000
106	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C batakara (WSS pehure hamlet)	-	8,915,000	18,000
107	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C Baja (WSS Baja)	-	4,903,000	18,000
108	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “	-	8,920,000	18,000

	U/C kotha (WSS kotha)			
109	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C topi sharqi (WSS topi sharqi)	-	3,146,000	18,000
110	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C topi gharbi (WSS topi gharbi)	-	3,630,000	18,000
111	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C Baja (WSS Baja)	-	10,774,000	25,000
112	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C kotha (WSS kotha)	-	4,114,000	18,000
113	WSS and distribution system and tube well for topi/baja/ hamlet/ and batakara distt; swabi. “ U/C manai (WSS manai)	-	17,510,000	25,000
114	U/C Tarakai WSS Managai T/Well	-	3,304,000	18,000
115	U/C Tarakai WSS Managai Civil	-	5,549,000	18,000
116	WSS Sheikh jana T/Well	-	3,304,000	18,000
117	WSS Sheikh jana Civil	-	10,196,000	25,000
118	WSS Kamar dand UC Naranji Civil	-	14,032,000	25,000
119	Instt; of H/Pumps in various UC (Tarakai, Dagai, Turlandi, KSK, Shewa, Asota, Permolli, Naranji, Sheikh jana.)	-	25,684,000	30,000
120	UC Sard cheena WSS Jamra Bazargai Civil	-	10,225,000	25,000
121	UC Yaqoobi WSS Bakyana Killi T/Well	-	3,304,000	18,000
122	UC Yaqoobi WSS Bakyana Killi Civil	-	12,314,000	25,000
123	UC Sard cheena WSS Rokhani Civil	-	7,414,000	18,000
124	UC Yar hussain West WSS Yar Hussain West T/Well	-	3,304,000	18,000
125	UC Yar hussain West WSS Yar Hussain West Civil	-	6,407,000	18,000
126	Instt; of H/Pumps in various UC (Yar Hussain East, Yar Hussain West, Kalu khan, Adina, Ismaila, Sidher, Yaqoobi, Sard cheena and	-	28,328,000	30,000

	Dobain.)			
127	DWSS H/Pumps and S.S. at Zaida	-	9,926,000	18,000
128	DWSS H/Pumps and S.S. at Thand koi	-	9,908,000	18,000
129	DWSS H/Pumps and S.S. at Gar	-	9,851,000	18,000
130	DWSS H/Pumps and S.S. at Bamkhel	-	4,833,000	18,000
131	DWSS H/Pumps and S.S. at Marghuz	-	4,879,000	18,000
132	Street pavement/Drain/RCC pipe culvert batakara ADP # 771/140497 (2013-14) (Saving)	-	990,000	4,000
133	Instt; of Hand pumps in UC Maneri bala	-	4,968,000	18,000
134	Sanitation Scheme in UC Gani chetra	-	2,971,000	18,000
135	Gravity Base WSS in bada UC Gandaf	-	2,977,000	18,000
136	Reh; / Extension of WSS in various UC of PK-36	-	13,946,000	25,000
137	Const; of S/Pavement, Filing, Drain, with allied works in UC Jehangira	-	7,748,000	18,000
138	Const; of S/Pavement, Filing, Drain, with allied works in UC Mathani changan Tordher I	-	6,961,000	18,000
139	Const; of S/Pavement, Filing, Drain, with allied works in UC Jalbai	-	1,987,000	18,000
140	Const; of S/Pavement, Filing, Drain, with allied works in UC Mankai	-	5,762,000	18,000
141	Const; of S/Pavement, Filing, Drain, with allied works in UC Beka	-	5,970,000	18,000
142	Const; of S/Pavement, Filing, Drain, with allied works in UC jalsai	-	3,974,000	18,000
143	Const; of S/Pavement, Filing, Drain, with allied works in UC Lahor Gharbi	-	985,000	4,000
144	Const; of S/Pavement, Filing, Drain, with allied works in UC Lahor sharqi	-	2,984,000	18,000
145	Const; of S/Pavement, Filing, Drain, with allied works in UC Ambar	-	1,985,000	18,000
146	AM&R for Civil works Tesil swabi	-	3,500,000	18,000
147	AM&R for Civil works Tesil Lahor	-		18,000

		-	3,500,000	
148	AM&R for Electrical/ Mechanical works Tesil swabi	-	5,000,000	18,000
149	AM&R for Electrical/ Mechanical works Tesil Lahor	-	5,000,000	18,000
150	WSS Manai	-	696,000	4,000
151	WSS U/C Pabani	-	995,000	4,000
152	WSS U/C Thand Koi	-	495,000	4,000
153	WSS Karnal sher Kallay	-	397,000	4,000
154	S. Scheme at NA-12, NA-13 C/O Distt; Councilor Mst; Shafqat Rani	-	396,000	4,000
155	Reh; & Extention of WSS at UC Gabasni	-	1,694,000	25,000
156	Reh; & Extention of WSS at UC kab Gani	-	1,694,000	25,000
157	Reh; & Extention of WSS at UC Gani Chetra	-	1,690,000	25,000
158	Reh; & Extention of WSS at UC Gandaf	-	1,690,000	25,000
159	Reh; & Extention of WSS at UC Pabani	-	1,696,000	25,000
160	Reh; & Extention of WSS at UC Naranji	-	1,690,000	25,000
161	Instt; of Hand Pumps at UCs checknoda, sikadari Bachai, Swabi Maneri.	-	1,530,000	25,000
162	Instt; of Hand Pumps at UCs Maneri bala, Maneri Payan, Swabi khass	-	1,530,000	25,000
163	Instt; of Hand Pumps at UCs Jhanda, Shah mansoor, Saleem khan.	-	1,530,000	25,000
164	Instt; of Hand Pumps at UCs Punj pir, Kunda, Zaida.	-	1,530,000	25,000
165	Instt; of Hand Pumps at UCs Marghuz, Kalabat, Gar Munara	-	1,530,000	25,000
166	Instt; of Hand Pumps at UCs Kotha, Zarobi, Thand koi	-	1,530,000	25,000
167	Instt; of Hand Pumps at UCs Batakara, Manai.	-	1,020,000	25,000
168	Instt; of Hand Pumps at UCs KSK(nawy kalay), Shewa, Permoli	-	1,530,000	25,000
169	Instt; of Hand Pumps at UCs Sheikh jana, Torlandi, Sodher.	-	1,530,000	25,000

170	Instt; of Hand Pumps at UCs Tarakai, Asota, Yaqoobi.	-	1,530,000	25,000
171	Instt; of Hand Pumps at UCs Yar Hussain-1, Yar Hussain-2, Sard cheena	-	1,530,000	25,000
172	Instt; of Hand Pumps at UCs Kalu khan, Adeena, Ismaila.	-	1,530,000	25,000
173	Instt; of Hand Pumps at UCs Jalsai, Tordher-1, Tordher-2	-	1,530,000	25,000
174	Instt; of Hand Pumps at UCs Jahangira, Jalbai, Doonia.	-	1,530,000	25,000
175	Instt; of Hand Pumps at UCs Lahor Sharqi, Lahor Gharbi, Anbar	-	1,530,000	25,000
176	Instt; of Hand Pumps at UCs Mankai, Biaka, Dagai.	-	1,530,000	25,000
			Total	2,657,000
			As per Form -46	1,261,559
			Outstanding	1,395,441

Annex-18
Para # 1.2.3.24

Detail of overpayment due to allowing 30% above on non-BOQ items

Name of items	Rate (Rs)	Qty	Units	Amount (Rs)
P/L earth filling under floor	356.76	36.29	M3	12,947
	356.76	4.78		1,705
	356.76	29.33		10,464
	356.76	18.65		6,654
Supply clean & screened river sand	416.01	27.32	M3	11,365
	416.01	23.95		9,963
	416.01	14.94		6,215
	416.01	16.56		6,889
	416.01	4.67		1,943
	416.01	13.45		5,595
Single layer of tile	529.52	210.13	M2	111,268
	529.52	300.64		159,195
	529.52	142.65		75,536
	529.52	30.76		16,288
	529.52	157.06		83,166
S/F of steel 16guage chowkat	531.48	148.12	PM	78,723
	531.48	343.94		182,797
	531.48	142.94		75,970
	531.48	81.68		43,411
	531	97.22		51,624
Cement plaster 1:4 under RCC	132.55	339.59	M2	45,013
	132.55	884.01		117,176
	132.55	261.24		34,627
	132.55	183.17		24,279
	135.55	48.79		6,613
P/L marble dressed stone dado	610.67	14.59	M2	8,910
	610.67	213.84		130,586
	610.67	88.65		54,136
First class deodar soinery in doors	6610	36.24	M2	239,546
	6610	96.65		638,857
	6610	42.75		282,578
Cast iron rain water down pipe	1053.54	10.97	PM	11,557
	1053.54	41.75		43,985
	1336.59	10.97		14,662
Priming coat of chalk under	12.6	1015.79	M2	12,799

distemper	12.6	550.17		6,932
	12.6	209.85		2,644
	12.6	687.91		8,668
Distermpering 3coat	42.04	1015.79	M2	42,704
	42.04	687.91		28,920
	42.04	550.17		23,129
	42.04	209.85		8,822
P/F sliding bolt to doors	654.52	3	No	1,964
BB work 1:6 2nd floor	4293.24	29.41	M3	126,264
P/L marble on surface	1494.14	62.17	M2	92,891
P/F ceramic floor tiles	1224.78	65.52	M2	80,248
	1224.78	14.12		17,294
P/F steel windows 22swg	4635.02	6.69	M2	31,008
	4635.02	26.2		121,438
	4635.02	6.5		30,128
	4635.02	7.42		34,392
P/F CL soil pipe	819.99	3.65	M	2,993
Kitchen wall cabinet	5575.46	7.24	M2	40,366
P/L marble skirting	414.08	16.54	M2	6,849
Preparing surface and painting with snowcem	132.69	94.6	M2	12,552
	132.69	46.09		6,116
Total Non BOQ items				3,343,363
30% Above on Non BOQ items				1,003,009