



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

AUDIT YEAR 2017-18

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
AIR	Audit & Inspection Report
AO M&R	Annual Ordinary Maintenance & Repair
BHU	Basic Health Unit
BOQ	Bill of Quantity
CPWA Code	Central Public Works Account Code
C&W	Communication and Works
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursing Officer
DG	Director General
DHO	District Health Officer
DPR	Disable Persons Rehabilitation
GFR	General Financial Rules
GHS	Government High School
GGHSS	Government Girls High Secondary School
GPS	Government Primary School
KPPRA	Khyber Pakhtunkhwa Public Procurement Regulatory Authority
MFDAC	Memorandum for Departmental Accounts Committee
MB	Measurement Book
MRS	Market Rate System
NBP	National Bank of Pakistan
PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PCC	Plain Cement Concrete
POL	Petrol, Oil & Lubricants
PHE	Public Health Engineering
PPHI	People's Primary Health Initiatives
PPRA	Public Procurement Regulatory Authority
RCC	Reinforced Cement Concrete
RDA	Regional Directorate of Audit
SRSP	Sarhad Rural Support Programme
XEN	Executive Engineer

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 2016-17. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2017-18 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes the systemic issues and significant audit findings. Relatively less significant issues are listed in the Annexure-1 of the Audit Report. The audit observations listed in the Annexure-1 shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observation 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, DAC meetings were not convened despite repeated requests.

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

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

The Regional Directorate has a human resource of eight officers and staff with a total of 2024 mandays. The annual budget amounting to Rs 16.858 million was allocated to the 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 eighteen departments in District Swabi out of which the accounts of four formations were examined in detail. These formations were selected for detailed audit keeping in view the available man days.

The total expenditure of District Government Swabi for the Financial Year 2016-17 was Rs 9,508.290 million. Out of this, RDA Swabi audited an expenditure of Rs 4,071.156 million of selected four departments which, in terms of percentage, was 42.82% of auditable expenditure.

The receipts of District Government, Swabi for the Financial Year 2016-17 was Rs 1,203.015 million. Out of this, RDA Mardan audited receipts of Rs 144.362 million, which, in terms of percentage, was 12% of auditable receipts.

The total of expenditure and receipts of District Government Swabi for the financial year 2016-17 was Rs 10,711.305. Out of this, RDA Mardan audited transactions of Rs 4,215.518 in terms of percentage, was 39.36% of auditable amount.

b. Recoveries at the instance of audit

Recovery of Rs 197.845 million was pointed out during the audit, Out of the total recoveries pointed out, Rs 91.861 million were not in the notice of the executive before audit. However no recovery was made till finalization of this report.

c. Audit Methodology

Audit was conducted after understanding the business processes of District Government 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 in the Regional Directorate of Audit Mardan.

d. Audit Impact

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

a. Comments on Internal Control and Internal Audit department

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

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

e. Key audit findings of the report;

- i. Irregularities / non-compliance of Rs 217.638 million were noticed in six cases.¹
- ii. Internal Control Weakness of Rs 617.815 million were noticed in nineteen cases²

Minor irregularities/weaknesses pointed out during the audit of selected four departments are being pursued separately with the authorities concerned, as detail is given at Annexure-1.

d. Recommendations

- i. Corrective actions/ Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- iii. Departments need to strengthen internal controls mechanisms to ensure that lapses of the kind reported in this audit report are preempted and fair value for money is obtained from public spending.
- iv. Deduction of taxes on supplies and contracts need to be ensured.
- v. 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.
- vi. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.

¹ 1.2.2.1 to 1.2.2.6

² 1.2.3.1 to 1.2.3.19

SUMMARY TABLES & CHARTS

I: Audit Work Statistics

(Rs in million)

S.No	Description	No.	Budget		
			Expenditure	Receipts	Total
1	Total Entities (PAO) in Audit Jurisdiction	01	9508.290	1,203.015	10,711.305
2	Total formations in audit jurisdiction	18	9508.290	2950.709	10,711.305
3	Total Entities (PAO) Audited	01	4071.156	144.362	4,215.518
4	Total formations Audited	04	4071.156	144.362	4,215.518
5	Audit & Inspection Reports	04	4071.156	144.362	4,215.518

II: Audit observation Classified by Categories

(Rs in million)

S.No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	9.302
2.	Weak financial management	357.353
3.	Weak Internal controls	250.331
4.	Others	218.467
Total		835.453

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

S.No	Description	Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year	Total last year
1.	Outlays Audited	17.817	3,193.045	144.362	860.294	4,215.518	2,586.813
2.	Amount Placed under Audit Observation /Irregularities of Audit	9.302	243.407	108.483	474.261	835.453	586.599
3.	Recoveries Pointed Out at the instance of Audit	-	89.362	108.483	-	197.845	161.084
4.	Recoveries Accepted /Established at the instance of Audit	-	-	2.499		2.499	0.956
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	0.956

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

S No	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation	215.139
2	Report cases of fraud, embezzlement, thefts and misuse of public resources.	0
3	Accounting Errors (accounting policy departure from NAM ³ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weakness of internal control systems.	146.625
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public money.	197.845
6	Non-production of record	0
7	Others, including cases of accidents, negligence etc.	275.844
Total		835.453

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

S #	Description	Amount
1	Outlays Audited (item 1 of Table 3)	4,307.212
2	Expenditure on audit	4.214
3	Recoveries realized at the instance of audit	-
	Cost-Benefit Ratio	1:0

³ 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 consists of 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 Public Health, District Officers Agriculture, Education, Health, Water Management, Fisheries, Population Welfare, LG & RDD, Sports, Promotion, Live Stock & DD, Soil Conservation, Cooperation, Social Welfare, Public Transport and Municipal Services.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

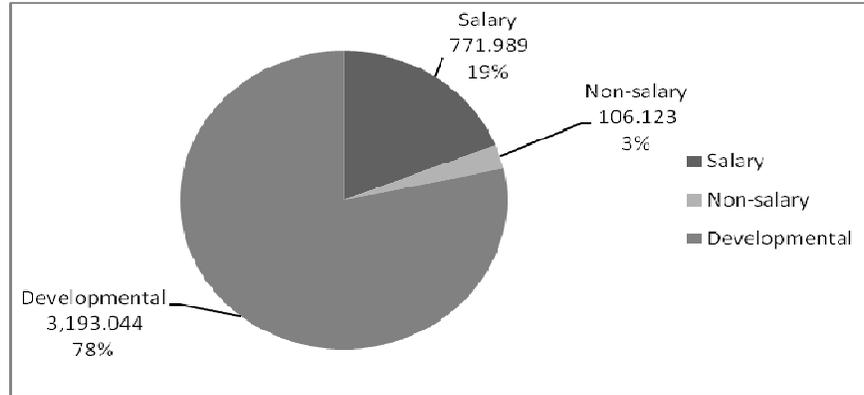
(Rs in million)

2015-16	Budget	Expenditure	(Saving)/Excess	%age Excess/Saving
Salary	739.263	771.989	32.726	4.427
Non-salary	166.245	106.123	(60.122)	(36.165)
Developmental	3,203.568	3,193.044	(10.524)	(0.329)
Total	4,109.076	4,071.156	(37.920)	(32.066)
Receipts	1,203.015	144.362	-	-
Grand Total		4,215.518		

The savings of Rs 37.920 million in all head of accounts indicate inefficiency in the capacity of these local institutions to utilize the amount allocated.

* Out of Total Developmental Budget an amount of Rs 3,203.568 million pertains to Provincial Account-1 having an expenditure of Rs 3,193.044 million.

Expenditure 2016-17



1.1.3 Brief comments on the status of compliance with 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	2004-05	
4	2005-06	Not Convened
5	2006-07	Not Convened
6	2007-08	Not Convened
7	2008-09	Not Convened
8	2009-10	Not Convened
9	2010-11	Not Convened
10	2011-12	PAC Convened
11	2012-13	Not Convened
12	2013-14	Not Convened
13	2016-17	Not Convened

1.2 AUDIT PARAS

1.2.1 Irregularity/ Non compliance

1.2.1.1 Doubtful/unauthentic disbursement of public money –Rs 2.226 million

According to Rule 77 of Central Treasury Rules Vol-I, a cashbook in the form TR 04, should be maintained for money received on behalf of the government. All monetary transactions should be entered in the cashbook duly attested by the head of the office.

Treasury Rule 205 mandates that vouchers for the withdrawal of money from the government account be submitted setting forth clear and full particulars for the withdrawal.

Deputy Commissioner Swabi did not maintain cash book and supporting record/documents for designated bank account No. 4025861629 titled “Tehsildar Razar District Swabi”. As per bank statements of the account, opening balance as on 01.07.2016 was Rs 679,584 and receipts during the year were Rs 1,971,400 whereas total payments were Rs 2,225,700 and closing balance as on 30.06.2017 was Rs 425,284. Detail is given below:

Detail of Bank Accounts operated by Tehsildar Razar District Swabi during 2016-17							
#	Office	Account No	Bank	Opening Balance (Rs)	Receipts (Rs)	Payments (Rs)	Balance (Rs)
1	Tehsildar Razzar	4025861629	NBP main branch	679,584	1,971,400	2,225,700	425,284

Cashbook and record in support of money received and paid on behalf of Government was not maintained. Similarly, supporting vouchers for the withdrawal of money from the government accounts amounting to Rs 2,225,700 were neither maintained nor available on record of the local offices due to which audit could not verify the drawl. Hence, possibility of misappropriation could not be ruled out.

Non maintenance of cash book and supporting record was due to weak internal controls, which caused in unauthentic disbursement.

The irregularity was reported to management in July 2017, Management replied that the relevant record will be produced to audit. No progress was shown till finalization of this report.

Request for convening DAC meeting was made in August 201. However meeting of DAC could not be convened till finalization of this report.

Audit stresses upon investigation/inquiry in the matter for fixing responsibility besides action against the person(s) at fault under intimation to audit.

AIR Para No. 02(2016-17)

1.2.1.2 Less deposit in to Government treasury –Rs 2.499 million

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

During 2016-17 District Health Officer Swabi collected Rs 10,339,920 from various medical units on account of OPD, admission fee, X-Ray, Laboratory and Ambulance etc. The local office deposited Rs 7,841,895 up to August 2017 whereas the remaining amount Rs 2,498,025 was not deposited into government treasury

Less deposit into government treasury and non reconciliation of receipts was due to weak internal controls, which caused in loss to government.

The irregularity was reported to management in August 2017, Management replied that the amount will be deposited into government treasury after scrutiny of record. Progress will be shown to audit. No progress was shown till finalization of this report.

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

Audit recommends deposit of short receipts and reconciliation for 2016-17 be made with DAO Swabi.

AIR Para No. 27(2016-17)

1.2.1.3 Irregular drawl and disbursement of pay and allowances – Rs 8.129 million

Para 4.6.3.1 of APPM requires that 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. This is the most secure and economical method of payment and it automatically ensures that recipients have access to their salary on the due date. Moreover, direct credit has tangible advantages, over payment by cheque or cash, against risks of theft or fraud.

District Health Officer Swabi drew Rs 8,129,575 from government treasury on account of pay and allowances of officials & staff in lump sum and disbursed in cash to staff in violation of above referred criteria.

Payment of salaries through DDO was due to weak internal controls, which caused in violation of rules.

The irregularity was reported to management in August 2017, Management replied that compliance would be made and progress would be shown to audit. No progress was submitted till finalization of this report.

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

Audit stresses upon justification/corrective action in the matter besides action against the person(s) at fault.

AIR Para No. 31(2016-17)

1.2.1.4 Unauthorized payment for external electrification without work done Rs 3.514 million

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

Executive Engineer Public Health Division, Swabi paid Rs 3,514,000 on account of external electrification to PESCO Mardan Division for 07 water supply schemes under ADP No “163/151024(2015-16)- WSS in various UCs of District Swabi” during financial year 2016-17. However, the audit could not verify the actual progress/execution of the works as no completion reports, progress report from PESCO Division Mardan, concerned MPA/Nazims’ reports regarding the completion of work and handing taking over reports were not available. Hence, the payment in advance without any work done was unauthorized and needs justification. Detail is given at annexure-3

Payment without progress made due to weak internal controls, which resulted in depriving the public from benefits of the above schemes.

The irregularity was reported to management in July 2017, Management stated that as per practice in PHE payment for external electrification is made against the demand notice issued by PESCO. Reply was not satisfactory as no initiatives were taken for execution of work by PESCO.

Request for convening DAC meeting was made in December 2017. However meeting of DAC could not be convened till finalization of this report.

Audit stresses upon justification/efforts by local office to speed up the progress in the matter besides action against the person(s) at fault.

AIR Para No. 02(2016-17)

1.2.1.5 Blockage of public money, delay in execution of works worth & Non recovery of penalty –Rs 199.863 million

As per clause 2 of the agreement, the contractor shall deposit monthly installment at the end of each month, failing which penalty @ 1 % per day upto maximum of 10% shall be imposed.

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

Executive Engineer Public Health Division, Swabi tendered on 05.02.2016 various water supply schemes in the District with allocated cost of Rs 199,863,000 under ADP No “163/151024(2015-16)- WSS in various UCs of District Swabi” during financial year 2016-17. Audit observed the following discrepancies:

1. The tender process was completed on 23.02.2016 and approval was made in February, 2016. However, the work orders were issued in 05/2016 after lapse of 3 months, which needs justification.
2. Completion periods for the schemes were 9 or 12 months, which was required to be completed in February, 2017. However, progress reports revealed that the schemes were incomplete till September, 2017. The local office was required to have imposed penalty amounting to Rs 1,998,630 @ 10% of the cost of the schemes, which was not done. Detail is given at annexure-4
3. Technical Sanctions of the schemes were not accorded and payment was made for various items like tube well, construction of chamber, distribution systems and pumping machinery in absent of Technical Sanctions.

Delay in execution of schemes and non recovery of penalty was due to weak internal controls, which resulted depriving the public from the benefits of the schemes.

The irregularity was reported to management in July 2017, Management stated that detail reply would be given after verification of record. No reply was submitted till finalization of this report.

Request for convening DAC meeting was made in December 2017. However meeting of DAC could not be convened till finalization of this report.

Audit suggests recovery of penalty and initiatives to speed up the works besides action against the person(s) at fault.

AIR Para No. 03(2016-17)

1.2.1.6 Loss to Government due to non-deduction of Steel volume from the RCC volume -Rs 1.407 million

Para 4.5(5) of B&R Department Code states that every officer making or ordering payment on behalf of Government should satisfy himself that the work has been actually done in accordance with the bill submitted for payment. He should inspect personally all the most important works before authorizing final payment, and should check the measurements made by his subordinates.

Executive Engineer Communication and Works Division Swabi did not deduct Steel volume from the volume of RCC (1:2:4) in foundation & slab beam and other structure etc as the payment of steel is made separate during execution of various developmental schemes. This has resulted into a loss of Rs 1,406,680 to Government. Detail is given at annexure-5.

Non-deduction of volume of steel in RCC was due to weak internal control, which resulted in loss to Government.

The irregularity was reported to management in November 2017, Management stated that detail reply would be furnished after scrutiny of record. No reply was submitted till finalization of this report.

Request for convening DAC meeting was made in December 2017. However meeting of DAC could not be convened till finalization of this report.

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

AIR Para No.32 (A/C-I) (2016-17)

1.2.3 Internal Control Weaknesses

1.2.3.1 Less allocation of ADP fund –Rs 35.750 million

According to Government of Khyber Pakhtunkhwa Local Government Elections and Rural Development Department Notification No Director (LG) P&D Guidelines/2015-16 dated 28.07.2016, the investment of developmental fund was allocated in various sectors at the level of the District Government as below:

- | | |
|---|-----|
| • Education | 20% |
| • Health | 10% |
| • Agriculture, Women development & youth/sopt | 15% |
| • Discretion of District Council | 55% |

District ADP 2015-16 was Rs 371,393,500 for investment/utilization in various sectors at the level of the District Government Swabi at the prescribed ratios. Deputy Commissioner Swabi for financial year 2016-17 allocated less fund Rs 35,750,225 out of ADP to the Education, Agriculture, Social welfare and Sport sectors. The same amount of ADP was allocated in excess to health sector in excess of the above prescribed ratio. Detail is given at annexure-6

Less allocation of developmental fund was due to weak internal and financial controls, which caused in violation of rules and depriving the above sectors with the benefits of ADP fund.

The irregularity was reported to management in July 2017, Management replied that Para would be referred to District Finance for clarification. No progress was shown till finalization of this report.

Request for convening DAC meeting was made in August 2017. However meeting of DAC could not be convened till finalization of this report.

Audit suggests inquiry/justification in the matter and correction in the accounts.

1.2.3.2 Non supply of equipments & non recovery of penalty – Rs 9.302 million

According to Para (8) Director General Health Khyber Pakhtunkhwa Peshawar letter No 1727-76 dated 16.11.2016, the supplier shall be bound to supply the items the health institutions as per contract agreement.

District Health Officer Swabi drew Rs 9,302,344 and paid to firms during 2016-17. The subject firms failed to supply the equipments till date of audit i.e. 10-08-2017. The local office was required to recover the penalty amounting to Rs 930,234 as well as cancel the supply order & forfeit the call deposits of the defaulters & place the order to alternate supplier at the risk & cost of the suppliers (defaulter). Detail is given at annexure-7

The irregularity was due to weak internal controls, which caused in violation of rules.

The irregularity was reported to management in August 2017, Management replied that the matter has already been taken with suppliers; progress would be shown to audit. No progress was shown till finalization of this report.

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

The matter is reported justification/recovery of penalty besides action against the person(s) at fault.

1.2.3.3 Unverified transfer of fund to PPHI – Rs 12.325 million

According to Government of Khyber Pakhtunkhwa Health Department memo No PA(DS-A)/HD 1-1/2016 dated 22-09-2016, the DHO shall ensure the

smooth take-over of BHUs in the District w.e.f 01-10-2016 and shall examine the buildings, equipments, furniture, medicines etc. Funds remaining with the District Office PPHI at the end of September, 2016 shall be deposited back in the Government Treasury.

District Health Officer, Swabi transferred an amount of Rs 12,325,194 on account of Salary and Non Salary Budget to SRSP for execution of PPHI package during 2016-17. The following observations were noticed.

1. Upon the closure of PPHI operations in the District, proper handing taking over of buildings, stock & store and inventories were not carried out as required above. Hence, possibility of misappropriation could not be ruled out.
2. Detail of expenditure incurred by PPHI during 2016-17 was not produced to audit for scrutiny, hence the expenditure remained unverified.
3. The unspent balances were lying with PPHI till the date of audit (August, 2017) in violation of the above referred letter, which requires corrective action

Irregularity was due to weak internal and financial control which resulted in violation of financial rules.

The irregularity was reported to management in August 2017, Management stated that detail reply will be submitted after scrutiny of record. No reply was submitted till finalization of this report.

Request for convening DAC meeting was made in August 2017. However meeting of DAC could not be convened till finalization of this report.

Audit stresses upon inquiry into the matter for taking appropriate action against the person (s) at fault.

AIR Para No. 34(2016-17)

1.2.3.4 Unauthorized award of pumping machinery contract –Rs 16.800 million

According to Chapter III, Methods for procurement of goods, Rule 2(b) of KPPRA Procurement Rules 2014, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs. 100,000 (rupees one hundred thousand), single stage, two envelopes procedure shall be used where bids are to be evaluated on technical and financial grounds and price is taken into account after technical evaluation. Bid shall comprise a single package containing separate envelopes. Each envelope shall contain separately the financial proposal and technical proposal and According to Para 23 of GFR Volume-I, every Government officer is personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff.

Executive Engineer Public Health Division, Swabi awarded the contract for supply and fixing of pumping machinery worth Rs 16,800,000 in various water supply schemes during financial year 2016-17. The following discrepancies were noticed.

1. Tender was invited on 10.03.2017 from firms on single stage quotation one envelope containing financial proposal instead of single stage, two envelopes procedure to be evaluated on technical and financial grounds and price is taken into account after technical evaluation. This needs justification.
2. Purchase was made from the firms which were not standardized by the Provincial Standardization Committee as no standardization certificates of the firms were available on record.
3. Standardization certificate in respect of one firm MAK was issued for 3 years which was expired on 10.03.2017 (on the day of tender) but still purchases were made from the same firm.
4. The quality and standardization of the pumping machinery could not be confirmed in absence of standardization certificate.

The irregularities were due to weak internal controls, which resulted unauthorized award of work.

The irregularity was reported to management in July 2017, Management stated that detail reply would be given after verification of record. No reply was submitted till finalization of this report.

Request for convening DAC meeting was made in December 2017. However meeting of DAC could not be convened till finalization of this report.

Audit stresses upon justification in the matter besides action against the person(s) at fault.

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

1.2.3.5 Unauthorized excess execution of work than bid cost –Rs 30.037 million

According to Chapter III, Procurement of Works and Non Consulting Services, Rule 3(c) sub rule (i) of KPPRA Procurement Rules 2014, a procurement entity shall only engage in alternate method by direct contracting, where civil works are to be contracted and are a **natural extension** of an earlier or ongoing job and it can be ascertained that the engagement **of the same contractor** will be more economical and will ensure compatibility of results in terms of quality of works subject to limitation of repeat or variation.

Executive Engineer Public Health Division Swabi awarded 04 schemes with an approved cost of Rs 26,216,000 to contractors at bid cost of Rs 21,262,909 with total saving of Rs 4,953,091. Out of the saving an amount of Rs 3,036,611 was shown utilized in the same schemes. Audit noticed the following discrepancies:

1. The saving amount was shown utilized by increasing the scope of work in response of contractors' application without any natural/justified extensions in the same schemes. Hence, utilization of saving without natural extensions and on simple application of the contractors was unauthorized and needs justification.

2. Sanction of the competent authority and agreements with contractors were not available regarding the utilization of savings in the same schemes as well as no justification was shown to audit regarding the revised scope of work.
3. Excess execution of work could not be confirmed as physical verification of the schemes was not arranged by the local office during the course of audit. Hence, it was the view of the audit that utilization of saving amount in the same schemes was just paper work and actual execution of the work was doubtful. Detail is given at annexure-8

The irregularities were due to deviation from government rules and weak internal controls, which caused in unauthorized utilization of saving and irregular award of works.

The irregularity was reported to management in July 2017, Management stated that detail reply would be given after verification of record. No reply was submitted till finalization of this report.

Request for convening DAC meeting was made in December 2017. However meeting of DAC could not be convened till finalization of this report.

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

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

1.2.3.6 Non recovery of outstanding water user charges –Rs 104.690 million

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

Executive Engineer Public Health Division Swabi did not recover outstanding water user charges of Rs 104,690,066 from the concerned consumers

during financial year 2016-17. Moreover no action was taken by the staff of local office for recovery of long outstanding water charges.

Non recovery of outstanding water charges incurred due to weak internal control, inefficiency of the staff and ill management which resulted in loss to the government.

The irregularity was reported to management in July 2017, Management stated that detail reply would be given after verification of record. No reply was submitted till finalization of this report.

Request for convening DAC meeting was made in December 2017. However meeting of DAC could not be convened till finalization of this report.

Audit stresses upon recovery besides action against the person(s) against the person(s) at fault

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

1.2.3.7 Loss to government due to less execution of items of work than BOQ –Rs 1.153 million

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

Executive Engineer Public Health Division Swabi, awarded a scheme “Sanitation Scheme Saleem Khan” to a contractor with estimated costs of Rs 9,186,000 under ADP WSS UCs Swabi. The contractor failed to complete the work according to BOQ and other specification. Audit holds that less execution of item of BOQ caused in loss to Government Rs 1,153,250 as detail below:

Item of work	Qty as per BOQ	Qty execute	Less execution	Rate (Rs)	Loss (Rs)
Dry rammed shingle brick stone 1.5” to 2”	2512.5 M ³	865	1647 M ³	700	1,153,250

Less execution of works than BOQ was due to deviation from work order, which resulted in loss to Government.

The irregularity was reported to management in July 2017, Management stated that detail reply would be given after verification of record. No reply was submitted till finalization of this report.

Request for convening DAC meeting was made in December 2017. However meeting of DAC could not be convened till finalization of this report.

Audit stresses upon recovery/correction in the matter besides action against the person(s) at fault

AIR Para No. 15 A/C-I (2016-17)

1.2.3.8 Loss to government due unauthorized excess execution of PCC 1:3:6 –Rs 3.983 million

According to Para 23 of GFR Volume-I, every Government officer is personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff.

According to Bill of Quantity of the work “Const. Rehabilitation of WSS & Sanitation scheme in KP” sub head: “Installation of hand pump, drain work, RCC culvert, slabs, RCC Pipes and Street pavements” (05-i) Plain Cement Concrete (PCC 1:3:6) was allowed 13.340 M³ @ of Rs 7,400 per M³

XEN PHE Division, Swabi awarded a scheme “WSS, Hand Pumps and Sanitation Scheme at Tand Koi at bid cost of Rs 6,712,110 to a contractor. BOQ of the scheme revealed that Plain Cement Concrete (1:3:6) was allowed for 13.340 M³ @ Rs 7,400/M³ and PCC (1:2:4) was allowed for a quantity of 1181.130 M³ @ Rs 5,779/M³. Contractor executed PCC (1:3:6) for a quantity of 551.62 M³ worth Rs 4,081,988 whereas PCC (1:2:4) was shown executed for a quantity of 225.96 M³ worth Rs 1,301,034 and remaining items were not

executed upto utilization of fund to the tune of Rs 6,091,567. Audit holds that PCC (1:3:6) was executed in excess of the approved quantity due to the facts that rate of PCC (1:3:6) was highly approved than the rate of PCC (1:2:4) which was unjustified. This act on the part of the local office caused in loss to government Rs 3,983,272. Detail is given at annexure-9

Excess payment was made due weak internal controls and giving favour to contractor, which caused in loss to government.

The irregularity was reported to management in July 2017, Management stated that detail reply would be given after verification of record. No reply was submitted till finalization of this report.

Request for convening DAC meeting was made in December 2017. However meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery/physical verification of the scheme to confirm the actual execution of the work besides action against the person(s) at fault.

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

1.2.3.9 Non imposition of penalty for incomplete works –Rs 51.594 million

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

XEN PHE Division Swabi, awarded various developmental schemes to various contractors under various ADP. During scrutiny of record it was noticed that number of schemes were not completed till date of audit. However, no penalty, as required has been imposed, which resulted in loss of Rs 51,594,000 detail is given at annexure-10.

Non recovery of penalty was due to weak internal & financial controls, which resulted in loss to Government.

The irregularity was reported to management in July 2017, Management stated that detail reply would be given after verification of record. No reply was submitted till finalization of this report.

Request for convening DAC meeting was made in December 2017. However meeting of DAC could not be convened till finalization of this report.

Audit stresses upon recovery of penalty besides improving the progress of works and action against the person(s) at fault

AIR Para No. 18 A/C-I (2016-17)

1.2.3.10 Loss to Government due to allowed high rate for steel Grade-40 –Rs 1.387 million

According to BOQ of work BMC cost of Burn Block item no C-14 S/F MS Steel Grade-60 rate per tone was Rs 132,000

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 as per Para 220 and 221 of CPWA Code.

Executive Engineer C&W Division Swabi allowed high rate of Rs 132,000/ton for item of work fabrication of mild steel for grade-40 in the work Gaju Khan Medical College, Burn Block. The rate was approved for grade-60 as per BOQ. However, 8th running bill revealed that grade-60 was consumed for 48.08 ton @ 132,000 per ton and grade 40 consumed for 137.324 tone which was non BOQ item. The same rated of Rs 132,000 was allowed for grade-40, which caused in loss of Rs 1,387,110 as per detail below:

Approved item (Grade 60 steel)	Item no. 06-07-b	Rs 132,000/ton
Unapproved item (Grade-40 steel)	Item no. 06-07-c	Rs 121,899/ton
Excess payment/ton		Rs 10,101/ton
Total quantity		Rs 137.324 /ton
Overpayment		Rs 1,387,110

Overpayment incurred due to weak internal controls and violation of rules, which caused in loss to government.

The irregularity was reported to management in November 2017, Management stated that detail reply would be furnished after scrutiny of record. No reply was submitted till finalization of this report.

Request for convening DAC meeting was made in December 2017. However meeting of DAC could not be convened till finalization of this report.

Audit stresses upon recovery from the concerned and action against the person(s) at fault.

AIR Para No. 19 A/C-I (2016-17)

1.2.3.11 Un-authorized period for completion of work worth – Rs 94.652 million

According to CM Directive circulated by KPK P&D department Peshawar notification no C/coordination P&D/105/04/ ADP/2013-14 dated 16.05.2014, all the work departments should complete the building projects.

Executive Engineer C&W Division Swabi allowed time period for completion of building work more than one year in violation of above referred notification, which caused in delay in work completion detail given below:

Work	Bid cost (Rs)	Period
Reconstruction of GCMS Marghuz	53,800,000	18 months
Reconstruction GHS Kunda	19,328,852	18 months
Reconstruction GGHS Thordher	21,523,440	18 months
Total	94,652,292	

Audit observed that the irregularity was due to non compliance of Chief Minister Directives, which resulted in delay in execution of works.

The irregularity was reported to management in November 2017, Management stated that detail reply would be furnished after scrutiny of record. No reply was submitted till finalization of this report.

Request for convening DAC meeting was made in December 2017. However meeting of DAC could not be convened till finalization of this report.

The matter reported for justification/regularization and action against the person(s) at fault.

AIR Para No. 20 A/C-I (2016-17)

1.2.3.12 Loss to government due to allowing excess quantities-Rs 1.039 million

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 as per Para 220 and 221 of CPWA Code.

Executive Engineer C&W Division Swabi paid for an item of work earth filling under floor in various schemes without adjustment of available earth from excavation in the same schemes. This act on the part of local office caused in loss to government Rs 806,872 as per detail is given at annexure-11(A).

Similarly, in execution of work construction of science lab at GHS Saleem Khan No 2 PK 31 paid vide 6th running bill No. 62-R dated 21.06.2017, it was noticed that MB No 174 page 151 revealed that sand filling under floor was shown executed in lab, store, office and veranda and paid in 2nd running, page 167 revealed that PCC 1:4:8 and Marble flooring was executed on the same dimensions and paid in 4th running bill. Similarly, page 188 revealed that earth filling on the same dimension, was executed for 11886 cft and paid in 5th running bill. Audit holds that sand filling, PCC 1;4:8 and marble flooring was already executed on the same dimensions, but later on earth filling in the mentioned dimensions was unjustified and needs justification. This act on the part of local

office caused in overpayment of Rs 232,199 as per detail is given at annexure-11(B)

The irregularity was due to weak internal controls, which resulted in loss to government

The irregularity was reported to management in November 2017, Management stated that detail reply would be furnished after scrutiny of record. No reply was submitted till finalization of this report.

Request for convening DAC meeting was made in December 2017. However meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery and action against the persons at fault.

AIR Para No. 21&22 A/C-I (2016-17)

1.2.3.13 Overpayment due to allowing high rate – Rs 4.988 million

According to MRS 2015 item No (3-58) the allowed rate for Natural ground compaction is Rs 18.17 per m³.

Executive Engineer C&W Division Swabi allowed a non BOQ item “Natural ground compaction” with a high rate of Rs 120.18/ M² in the scheme Kunda Topi Road Phase-I which caused in an overpayment of Rs 4,988,191. As per detail given below:

Item no	Particular	Rate (Rs/ M ²)	below	Rate required (Rs/ M ²)	Paid (Rs/ M ²)	Diff:
03-58	Natural Ground compaction	18.17	5.05%	17.25	137.43	120.18
Quantity (M ²)						41605
Total over payment (Rs)						4,988,191

Overpayment incurred due to weak internal controls and violation of rules, which caused loss to government.

The irregularity was reported to management in November 2017, Management stated that detail reply would be furnished after scrutiny of record. No reply was submitted till finalization of this report.

Request for convening DAC meeting was made in December 2017. However meeting of DAC could not be convened till finalization of this report.

Audit stresses upon justification in the matter besides action against the person(s) at fault.

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

1.2.3.14 Overpayment due to non deduction of voids Rs 1.406 million

According to the contract agreement clause 20(d), voids deduction of 10% was required from stone filling and Para 209(d) of CPWA Code, requires that it is incumbent upon the person, responsible for measurements in the MB to record the correct actual figures.

Executive Engineer C&W Division Swabi overpaid Rs 1,406,587 to the contractor due to non-deduction of voids from “stone filling in wire crates” in the scheme “Const of Bridge at Banr Karnal Sher village”.

Item	Qty paid M³	10% Deduction (M³)	Rate (Rs)	Amount (Rs)
Stone filling in GI wire crates	6929	692.900	2030	1,406,587
Total				1,406,587

Overpayment incurred due to weak internal controls and violation of rules, which caused in loss to government.

The irregularity was reported to management in November 2017, Management stated that detail reply would be furnished after scrutiny of record. No reply was submitted till finalization of this report.

Request for convening DAC meeting was made in December 2017. However meeting of DAC could not be convened till finalization of this report.

Audit stresses upon recovery from the concerned and action against the person(s) at fault.

AIR Para No. 24 A/C-I (2016-17)

1.2.3.15 Non-crediting of Stamp duty, DPR fund and professional tax –Rs 1.294 million

According to ETO-IV Excise & Taxation Peshawar letter No. 910/ETOIV dated 05-08-2011 Professional tax is recoverable at the prescribed rates from contractors

According to directorate of Social Welfare Special Education and Woman Development Peshawar letter no DPR/Pub/PCRDP/15374-403 dated 23-01-2012, disable rehabilitation fund should be recovered @ Rs. 2,000 from contractors who have been paid Rs. 1 million or above during a financial year as per Government instruction

Executive Engineer C&W Division Swabi, did not deduct/deposit Rs 1,293,650 on account of stamp duty, professional tax and DPR (Disable Persons Rehabilitation) fund from the contractors of 127 schemes executed during 2016-17. The amount was required to deposit into government treasury, which was not done. Detail is given at annexure-12

Non-deposit stamp duty, DPR fund and Professional Tax was due to weak internal controls, which resulted in loss to Government.

The irregularity was reported to management in November 2017, Management stated that detail reply would be furnished after scrutiny of record. No reply was submitted till finalization of this report.

Request for convening DAC meeting was made in December 2017. However meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 25&26 A/C-I (2016-17)

1.2.3.16 Non-imposition of penalty for late completion –Rs 23.309 million

Clause 2 of the Contract Agreement requires that penalty of 1% per day and up to maximum of 10% of the tender cost may be imposed for delay in completion of work.

According Government of Khyber Pakhtunkhwa Chief Minister Directives circulated by P&D Department Notification No. C / COORD / P&D/105/04/ADP/2013-14 dated 22.05.2014, all the works Departments should complete building in one year and no revision of the scheme should be made without prior approval of the Chief Minister, Khyber Pakhtunkhwa.

Executive Engineer C&W Division Swabi awarded the works to various contractors out of ADP No.267/150145 & 140206 -“Standardization of 200 Higher Secondary Schools in KP, 08 in District Swabi” and “Reconstruction of 150 Government Schools in KP 12 in Swabi”. The works were not completed in stipulated period and still were in progress. Neither extension in time period was granted nor any approval was obtained from the competent authority. According to above Clause, 10% penalty of Rs 23,309,000 on approved cost was required to impose which was not done. Detail is given at annexure-13

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

The irregularity was reported to management in November 2017, Management stated that detail reply would be furnished after scrutiny of record. No reply was submitted till finalization of this report.

Request for convening DAC meeting was made in December 2017. However meeting of DAC could not be convened till finalization of this report.

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

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

1.2.3.17 Unauthorized expenditure without TS – Rs 218.467 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

Executive Engineer C&W Division Swabi paid Rs 218.467 million to different contractors for different works during 2016-17 without obtaining technical sanction from the competent authority, which needs justification. Detail is given at annexure-14

Unauthorized payment was made due to weak internal control, which resulted in violation of rules regarding ascertaining the estimate of actual quantities to be executed during the work based on engineering specifications and schedule of rates.

The irregularity was reported to management in November 2017, Management stated that detail reply would be furnished after scrutiny of record. No reply was submitted till finalization of this report.

Request for convening DAC meeting was made in December 2017. However meeting of DAC could not be convened till finalization of this report.

Audit stresses upon inquiry by the competent forum into the actual quantities required to be executed and action against the person (s) at fault.

AIR Para No. 22&28 A/C-I (2016-17)

1.2.3.18 Loss to Government due to less/non deduction of income tax & Sales Tax –Rs 4.584 million

According to section 153 (1)(b) of the income tax ordinance 2001, the tax to be deduction from the payment to the consultant at the rate of, 10 percent of the gross amount payable, if the person is a filer and 15 percent if the person is a non-filer

According to S.No. 29 of Government of Khyber Pakhtunkhwa Finance Act 2013, 15 sales tax is chargeable on services provided by technical, scientific and engineering consultants.

Executive Engineer C&W Division Swabi did not deducted income tax at the prescribed rates and sales tax @ 15% (KP) from the payments of consultants during 2016-17, which caused in loss to government Rs 4,584,684. Detail is given at annexure-15

Moreover, agreements of the above consultants were not available in official record of the local office. Hence, audit could not verify whether the firms were filer or non filer.

Non-deduction of taxes was due to weak internal controls, which resulted in loss to government.

The irregularity was reported to management in November 2017, Management stated that detail reply would be furnished after scrutiny of record. No reply was submitted till finalization of this report.

Request for convening DAC meeting was made in December 2017. However meeting of DAC could not be convened till finalization of this report.

The matter is reported for recovery/justification and action against the person(s) at fault.

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

1.2.3.19 Overpayment due to allowing higher rates –Rs 1.055 million

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

The 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 as per Para 220 and 221 of CPWA Code.

Executive Engineer C&W Division Swabi allowed high rates than BOQ rates for various items in a work Bacha Khan Medical Complex. Similarly, different contractors were allowed execution of non BOQ items in the various works in accordance with Clause 12 of the contract agreement based on MRS 2013/BOQ rate. However, high rates approved for different item of works, which caused in loss to government Rs 1,054,746. Detail is given at annexure-16

Overpayment was due to weak internal controls, which resulted in loss to government

The irregularity was reported to management in November 2017, Management stated that detail reply would be furnished after scrutiny of record. No reply was submitted till finalization of this report.

Request for convening DAC meeting was made in December 2017. However meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery and action against the persons at fault.

AIR Para No. 30&31 A/C-I (2016-17)

ANNEXURE
Annexure-1

Detail of MFDAC Paras

#	AP #	Caption	(Rs in million)	Remarks
		Deputy Commissioner		
1	1	Illegal Retention of Government money	719.246	The disbursement of money is now in progress. Not report worthy
2	3	Loss to Government due to compulsory acquisition charges	0.695	
3	4	Where about of the dismantle material of houses/structures in construction of Kundal dam	4.096	not report worthy
4	5	Less/non deposit of stamp duty, CVT& District fee	0.926	
5	6	Non mutation of land in name of acquiring department	35.802	not report worthy
6	7	Non reconciliation of Arm license receipts for the 05 months.		
7	8	Loss to government due to non achievement of target receipts	72.409	not report worthy
8	9	Variation in closing cash balances of District Account-IV	130.056	rectified in certification audit
9	10	Excess expenditure under salary component	205.000	rectified in certification audit
10	11	Variation in budget estimates of District Account-IV	99.561	rectified in certification audit
11	12	Unauthorized release of additional grant without token sum in the original grant	400.873	rectified in certification audit
12	13	Variation in figures of actual expenditure of District devolved Departments	7.137	rectified in certification audit
13	15	Delay in execution of works by PESCO	454.463	works are in progress
14	16	Non maintenance of Assets and Liability record	7.454	not report worthy
15	17	Non maintenance of DACs/PACs record		
16	18	Irregular allotment of residential banglows/quarters		
17	19	Irregular expenditure of –Rs 81.007 million & Non surrender of saving	81.007	not report worthy
		DHO		
18	20	Non reporting of clinical efficacy of medicines valuing	24.632	reports collection in progress
19	21	Irregular payment on account of purchase of	106.182	

		medicines		
20	22	Non-receiving of performance Guarantee	9.170	not report worthy
21	23	Non supply of medicine	0.592	
22	25	Non auction of government unserviceable assets		
23	26	Variation in expenditure of various cost centre	0.498	
24	28	Recovery on account of 25% Doctor Share	0.501	
25	29	Waste of government resources worth	43.868	installation started
26	30	Non arrangement of inspection of equipments	60.041	same were in progress
27	32	Irregular allotment of residential quarters		
28	33	Unauthorized purchase of equipments	1.878	not report worthy
29	35	Recovery of Adhoc Allowance	0.162	
30	36	Unauthorized payment of non practicing allowance	0.182	
		PHE		
31	1	Overpayment due to excess expenditure than AA	0.534	
32	5	Unauthorized payment for non-schedule items without rate analysis	6.372	not report worthy
33	6	Overpayment due wrong calculation	0.126	
34	7	Overpayment due to allowing higher rates	0.605	
35	10	Unauthorized retention of funds in Deposit-III	5.003	works are in progress
36	11	Discrepancies in award of works	-	
37	12	Unauthentic payment on account of survey report worth	0.300	
38	13	Overpayment due to allowing high rates then approved in BOQ	0.445	
39	14	Non execution of items of work	1.683	needs revised TS
40	16	Loss to Government due to execution of inadmissible item of work	0.159	
41	37	Unauthorized execution of work under District ADP	0.400	
42	38	Unauthorized expenditure on AOM&R	5.446	Agreement for approval in chief office
		C&W		
43	33	Excess payment than approved cost of BOQ	24.389	will be covered in TS
44	34	Irregular expenditure without Agreement	53.732	in chief office for approval
45	35	Unauthentic execution of item of work sand	1.122	

		filling under floor		
46	36	Overpayment due to allowing wrong quantity	0.637	
47	37	Overpayment due to wrong calculation	0.100	
48	38	Unauthorized expenditure on AOM&R Roads	20.113	TS in progress
49	39	Overpayment due to allowing unverified earth filling and excess steel	0.112	
52	40	Non Credit of laps deposits	3.388	Now crediting by the Deptt
50	39	Unauthorized payment due to execution of unjustified item of work	0.202	
53	40	Irregular expenditure without TS	99.761	Most of TS are in progress
Total			2,691.061	

Annexure-2

Detail of Budget & Expenditure

(Rs in million)

2015-16	Budget	Expenditure	(Saving)/ Excess	%age Excess/ Saving
Salary	739.263	771.989	32.726	4.427
Non-salary	166.245	106.123	(60.122)	(36.165)
Developmental	3,203.568	3,193.044	(10.524)	(0.329)
Total	4,109.076	4,071.156	(37.920)	(32.066)
Receipts	-	-	-	-
Grand Total	4,109.076	4,071.156	(37.920)	(32.066)

Annexure-3**Unauthorized payment without work done****Para 1.2.1.4**

Detail of Scheme	AA Cost	Payment (Rs in million)	Paid to
External Electrification- WSS Matoona Topi Sharqai	0.700	0.304	PESCO Mardan
External Electrification- WSS Haider Colony Topi Sharqai	0.700	1.180	PESCO Mardan
External Electrification- WSS Bara Khel Topi Sharqai	0.700	0.249	PESCO Mardan
External Electrification- WSS Kalo gal Topi Gharbai	0.741	0.445	PESCO Mardan
External Electrification- WSS Ali Zai Batakara	0.700	0.315	PESCO Mardan
External Electrification- WSS Hamlet Batakara	0.735	0.525	PESCO Mardan
External Electrification- WSS Baja	0.723	0.496	PESCO Mardan
	Total	3.514	

Annexure-4

Blockage of public money & non recovery of penalty

Para 1.2.1.5

Detail of penalty under ADP No. 160/151024/Water supply scheme and distribution system and tube well for Topi/ baja/Hamlet and Batakara District Swabi							
#	Name of Scheme-			Time limit	Status	AA Cost (Million)	Penalty (Million)
		work order	completion required				
1	WSS shaheedan Matoona Topi sharki	31.05.2016	28.02.2017	09 Months	in progress	14.359	1.436
2	WSS haider colony Topi sharki	23.05.2016	28.02.2017	09 Months	in progress	8.480	0.848
3	WSS Bara khel topi sharki	01.03.2016	23.11.2016	09 Months	in progress	17.157	1.716
4	WSS parkho topi gharbi	04.05.2016	04.02.2017	09 Months	in progress	14.575	1.458
5	WSS Topi Gharbi kalo gai/Hand Pumps	31.05.2016	28.02.2017	09 Months	in progress	17.804	1.780
6	WSS khararai topi gharbi	16.05.2016	16.02.2017	09 Months	in progress	7.621	0.762
7	WSS sumbal batakara	23.05.2016	23.02.2017	09 Months	in progress	10.212	1.021
8	WSS Ali zai Batakara	07.04.2016	07.10.2017	09 Months	in progress	13.260	1.326
9	WSS pehur Hamlet batakara	04.05.2016	04.02.2017	09 Months	in progress	12.249	1.225
10	WSS pontia Batakara	14.03.2016	14.11.2016	09 Months	in progress	4.281	0.428
11	WSS baja	16.05.2016	16.05.2017	12 Months	in progress	20.000	2.000
12	WSS Kotha	04.05.2016	04.02.2017	09 Months	in progress	17.432	1.743
13	wss zarobi	31.05.016	23.02.2017	09 Months	in progress	12.500	1.250
14	wss menai &hp pre pumps	31.05.2016	23.02.2017	09 Months	in progress	29.931	2.993
Total						199.861	19.986

Annexure-5

Loss due to allowing excess quantity of RCC

Para 1.2.1.6

S. No	Work	Vr. No/ Dated	1	2	4	5 Steel Volume M ³ (4/7.726*)	6 (Rs) (2X5)
			M ³	Rate (Rs)	(Ton)		
1	GGHSS Shahmansoor	99-R/22.06.2017	2042.799	7,830.79	11.787	1.53	11,947
2	GGHSS Shahmansoor	99-R/22.06.2017	171.06	9,669.51	14.718	1.90	18,420
3	GGHSS Shahmansoor	99-R/22.06.2017	4628.15	9,669.51	14.718	1.90	18,420
4	GHSS Ismaila	51-R/11.05.2017	13835.94	7,830.79	35.316	4.57	35,795
5	GHSS Ismaila	51-R/11.05.2017	13715.93	9,669.51	68.084	8.81	85,211
6	GGHSS Tandkoi	16-B/13.06.2017	2279.12	8,189.30	14.63	1.89	15,507
7	GGHSS Tandkoi	16-B/13.06.2017	7279.79	9,074.66	21.769	2.82	25,569
8	GGHSS Zarobai	11-B/11.05.2017	2681.1	8,189.30	17.278	2.24	18,314
9	GGHSS Zarobai	11-B/11.05.2017	7514.6	9,074.66	27.86	3.61	32,723
10	GGHSS Kalabat	43-B/29.05.2017	9869.22	8,189.30	36.45	4.72	38,636
11	GGHSS Kalabat	43-B/29.05.2017	12320.05	9,074.66	60.11	7.78	70,603
12	GHSS Ayubkhan kali	45-R/23.05.2017	5845.1	8,189.30	35.609	4.61	37,744
13	GHSS Ayubkhan kali	45-R/23.05.2017	11090.39	9,074.66	37.015	4.79	43,476
14	GHSS Tarakai	5-S/06.06.2017	2928.48	8,189.30	23.469	3.04	24,876
15	GHSS Tarakai	5-S/06.06.2017	10189.86	9,074.66	25.8	3.34	30,304
16	GGHSS Kalu Khan	91-R/26.06.2017	1077.46	6,972.70	149.93	19.41	135,312
17	GGHSS Topi	79-B/22.06.2017	602.56	4,806.07	69.171	8.95	43,029
18	GCMS Marghuz	63-B/22.06.2017	443.35	9,792.00	77.227	10.00	97,878
19	GHS Yarhussain	104-R/22.06.2017	429.7	7,500.00	82.83	10.72	80,407
20	GPS No.01 Manery bala	60-R/21.06.2017	280.27	7,025.12	38.83	5.03	35,307
21	BMC	111-R/23.06.2017	1476.50736	10,384.00	209.356	27.10	281,381
22	GHS Saleem Khan No.2	62-R/21.06.2017	107.93	9,000.00	12.41	1.61	14,456
23	Upgradation of RHC Yarhussain	129-R/23.06.2017	620.75	9,074.66	179.95	23.29	211,362
Total					1,264.32	163.64	1,406,680
<p>Note. Mass (weight) can be converted into Volume as Mass divided by Density (Volume= Mass/ Density) and the standard density of Steel is 7850 Kg/M³ Similarly, the volume of 7.726 Ton of Steel is 1 M³.</p>							

Annexure-6

Less allocation of ADP fund

Para 1.2.3.1

Detail of Sector wise Allocation ADP 2015-16						
S.No	Sector	Total ADP Allocation (Rs)	Ratios	Required Allocation (Rs)	Actual Allocation (Rs)	Variation (Rs)
1	Education	371,393,500	20%	74,278,700	40,437,500	33,841,200
2	Health	371,393,500	10%	37,139,350	42,806,000	(5,666,650)
3	Agriculture	371,393,500	15%	55,709,025	53,800,000	1,909,025
4	Socail Welfare					
5	Youth/Sport					
6	Discretion of District Council	371,393,500	55%	204,266,425	234,350,000	(30,083,575)
Total			100	371,393,500	371,393,500	
Total Less allocation of ADP to Education, Agriculture, Social welfare and sport/youth Swabi						35,750,225
Total Over allocation of ADP at the Discretion of District Council Swabi						(35,750,225)

Annexure-7**Non supply of equipments & non recovery of penalty****Para 1.2.3.2**

S. No	Unit	Supplier	Item	Amount (Rs)	Penalty
1	THQ	Jasani scientifics	Auto refractor	800,000	80,000
2	THQ	Mediline technology	ENT Examination unit & chair	3,015,000	301,500
3	THQ	Fazal din and suns	bronchoscope Germany	795,000	79,500
4	THQ	Kasbn inter	Infant warmer (No. LN19G)	610,000	61,000
5	THQ	Strongman ideal	Fracture operation table 3437	610,000	61,000
6	THQ	Popular inter	Urine meter	68,000	6,800
7	THQ	Advance system	Automatic autoclave	2,351,250	235,125
8	THQ	Alam medix	Resucitation trolley	723,244	72,324
9	RHC Jhanda	Thankfull agencies	Baby cots	109,950	10,995
10	RHC Beka	Thankful agencies	Baby cots	109,950	10,995
11	RHC zaida	Thankful agencies	Baby cots	109,950	10,995
Total				9,302,344	930,234

Annexure-8

Doubtful and unauthorized excess execution of work than BOQ

Para 1.2.3.5

#.	Name of scheme	Est. cost (Rs)	BOQ Amount (Rs)	Paid amount (Rs)	Excess (Rs)
1	ADP 129 "Culverts streets at Zarobi "	8,912,000	6,940,000	7,936,915	996,915
2	ADP 162 "WSS Jumra bazargai UC Sard cheena"	10,225,000	8,900,000	10,212,307	1,312,307
3	ADP 3/5 "H.pump UC jhanda, s. mansoor, saleem khan	1,530,000	764,999	873,000	108,001
4	ADP 161 "WSS Managi UC Tarakai	5,549,000	4,657,910	5,277,298	619,388
Total		26,216,000	21,262,909	24,299,520	3,036,611

Annexure-9

Loss to government due excess execution of PCC (1:3:6)

Para 1.2.3.8

Approved				Remarks
Item	Quantity (M³)	Rate (Rs)	Amount	
PCC (1:3:6)	13.34	7,400	98,716	PCC (1:3:6) was executed in excess by utilizing the amount allocated for PCC (1:2:4)
PCC (1:2:4)	1181.13	5,799	6,849,373	
Total			6,948,089	
Execution by contractor without approval				
Item	Quantity (M³)	Rate (Rs)	Amount	
PCC (1:3:6)	551.62	7,400	4,081,988	
PCC (1:2:4)	225.96	5,799	1,310,342	
Total			5,392,330	
Unjustified excess execution of PCC (1:3:6)			(3,983,272)	

Annexure-10

Non imposition of penalty for incomplete works

Para 1.2.3.9

S. No.	Name of Scheme/sub scheme with PK-	Date of			Time limit	cumulative expenditure since commencement	Penalty @ Rs 10%
		Tender invited/ approval	W.o issued/contract agreement signed	commencement of work			
	Sanitation Scheme U/C Maneri Bala	22.12.2015	12.01.2016	12.01.2016	6 Months	8.117	1.178
	Sanitation Scheme U/C Salem Khan	22.12.2015	12.01.2016	12.01.2016	6 Months	8.870	1.178
	HP in various Ucs Pk 33	29.03.2016	28.06.2016	28.06.2016	12 Months	9.265	2.833
	WSS Bakyanai Kili (Yaqoobi)	29.03.2016	30.06.2016	30.06.2016	12 Months	10.308	1.713
	WSS shaheedan Matoona Topi sharki	01.03.2016	31.05.2016	31.05.2016	09 Months	3.331	1.436
	WSS haider colony Topi sharki	01.03.2016	23.05.2016	23.05.2016	09 Months	5.199	0.848
	WSS Bara khel topi sharki	23.02.2016	01.03.2016	04.05.2016	09 Months	4.692	1.716
	WSS parkho topi gharbi	01.03.2016	04.05.2016	04.05.2016	09 Months	10.152	1.458
	WSS Topi Gharbi kalo gai/Hand Pumps	01.03.2016	31.05.2016	31.05.2016	09 Months	7.144	1.780
	WSS khararai topi gharbi	01.03.2016	16.05.2016	16.05.2016	09 Months	6.426	0.762
	WSS sumbal batakara	01.03.2016	23.05.2016	23.05.2016	09 Months	3.152	1.021
	WSS pehur Hamlet batakara	01.03.2016	04.05.2016	04.05.2016	09 Months	7.213	1.225
	WSS baja	01.03.2016	16.05.2016	16.05.2016	12 Months	13.738	2.000
	WSS Kotha	01.03.2016	04.05.2016	04.05.2016	09 Months	13.450	1.743
	WSS zarobi	01.03.2016	31.05.016	31.05.016	09 Months	0.050	1.250
	WSS menai &hp pre pumps	01.03.2016	31.05.2016	31.05.2016	09 Months	8.790	2.993
	WSS Kamargay Rashakai (New scheme)	23.11.2016	28.03.2017	28.03.2017	12 Months	1.459	2.014
	WSS Serai Yaqoobi (New Scheme)	23.11.2016	22.02.2017	22.02.2017	12 Months	2.606	2.049
	WSS Mohalla Shahedan Jalsai (New Scheme)	23.11.2016	22.02.2017	22.02.2017	12 Months	-	1.961

	WSS Gar Munara 2 no (New Scheme)	23.11.2016	20.02.2017	20.02.2017	12 Months	-	2.247
	WSS Dok Yousafi 2 no (New Scheme)	23.11.2016	20.02.2017	20.02.2017	12 Months	-	2.316
	WSS zarobi (New Scheme)	23.11.2016	09.01.2017	09.01.2017	12 Months	-	1.161
	Rehbilitation of gravity scheme chinai	23.11.2016	19.01.2017	19.01.2017	12 Months	-	0.996
	SS in uc swabi khas	25.05.2016	05.08.2016	05.08.2016	06 Months	2.400	0.700
	Installation of HP in uc maneri bala	25.05.2016	03.09.2016	03.09.2016	09 Months	2.094	0.500
	Street pavement,filling,drain with allied work at uc Dagai	26.05.2016	19.07.2016	19.07.2016	09 Months	2.591	0.444
	Street pavement,filling,drain with allied work at uc Turlandi	26.05.2016	05.08.2016	05.08.2016	09 Months	3.603	0.444
	Street pavement, filling, drain with allied work at uc shewa	26.05.2016	19.07.2016	19.07.2016	09 Months	-	0.444
	Street pavement, filling, drain with allied work at uc Asota	26.05.2016	19.07.2016	19.07.2016	09 Months	1.585	0.445
	Street pavement, filling ,drain with allied work at uc Sheikh jana	26.05.2016	19.07.2016	19.07.2016	09 Months	2.040	0.445
	Street pavement,filling,drain with allied work at uc Adina	26.05.2016	19.07.2016	19.07.2016	09 Months	1.313	0.444
	Street pavement,filling,drain with allied work at uc Kalu Khan	26.05.2016	05.08.2016	05.08.2016	09 Months	-	0.444
	Street pavement,filling,drain at uc Yar Hussain (E)	26.05.2016	09.07.2016	09.07.2016	09 Months	1.513	0.444
	Street pavement,filling,drain at uc Yar Hussain (W)	26.05.2016	19.07.2016	19.07.2016	09 Months	1.043	0.444
	SS in uc Tordher-II	26.05.2016	17.06.2016	17.06.2016	06 Months	-	0.100
	Street pavement ,filling,drain with allied works in uc Janhgira	22.11.2016	12.01.2017	12.01.2017	09 Months	5.958	0.723
	Street pavement ,drain Matani changan tor derh I	22.11.2016	17.01.2017	17.01.2017	09 Months	3.009	0.775

	Const of street pavement , uc Jalbai	22.11.2016	03.01.2017	03.01.2017	09 Months	-	0.363
	Const of street pavement , in uc beka	22.11.2016	03.01.2017	03.01.2017	09 Months	4.988	0.790
	Rehabilitation and extention of wss in various us pk 36	25.05.2016	15.08.2016	15.08.2016	09 Months	12.066	1.400
	HP & sanitation works uc shamansoor,uc swabi maneri	22.11.2016	20.02.2017	20.02.2017	12 Months	-	1.440
	HP & sanitation works Maneri Bala,Saleem khan ,swabi khas	22.11.2016	20.02.2017	20.02.2017	12 Months	-	1.489
	HP & sanitation works in Punjpir,Chaknoda,bachai sikandari	22.11.2016	20.02.2017	20.02.2017	12 Months	-	1.440
						Total	51.594

Annexure-11

Loss to government due to allowing excess quantities

Para 1.2.3.12

Reconstruction of 150 Govt Schools in KP 12 in Swabi						
S.No	Scheme	Contractor	Excavation M3	Availability 1/3 of excavation (M3)	Rate (Rs/M3)	Overpayment (Rs)
1	GPS No.1 Turladai	M/S SRJ Builders	174.030	58.010	603.640	35,017
2	GGHS Kalu Khan	M/S Riaz	1,175.970	391.990	607.600	238,173
3	GGHS Tordher	M.Ajmal	398.210	132.737	660.880	87,723
4	GHS Kunda	Zahirshah & Bro	749.000	249.667	138.280	34,524
5	GGHSS Topi	Qadeem Shah	550.360	183.453	539.490	98,971
6	GPS No.1 Maneri Bala	M/S SRJ Builders	189.070	63.023	603.640	38,043
7	GHS Dagai	Zahirshah & Bro	569.280	189.760	601.200	114,084
8	GHS Sakadari	M/S SRJ Builders	279.780	93.260	669.600	62,447
9	GCMS Marghuz	Peer Muhammad	537.960	179.320	268.000	48,058
10	GHS No.1 Yarhusain	Abdulamin	403.960	134.653	235.000	31,644
11	GHS Tarakai	M. Ajmal	90.54	30.31	600	18,188
Total-A						806,872

Annexure-11(B)

**1.2.3.12 Loss to government due to allowing excess quantities earth
-Rs 1.039 million**

2nd and 4th running bill												5th running bill			
Sand filling				PCC 1:4:8				Marble flooring				Earth filling			
N	L	W	B	N	L	W	B	N	L	W	B	N	L	W	B
1	30	25	0.5	1	30	25	0.5	1	30	25	0.5	1	30	25	6.75
1	10	12.25	0.5	1	10	12.25	0.5	1	10	12.25	0.5	1	10	12.25	6.75
1	10	12	0.5	1	10	12	0.5	1	10	12	0.5	1	10	12	6.75
1	42.375	8.75	0.5	1	42.375	8.75	0.5	1	42.375	8.75	0.5	1	42.375	8.75	6.75
681 cft				638 cft				1793 cft				11886 cf			
												336.52 M3			
												Rate 690/M3			
Total-B												232,199			

Grand Total (A+B) = 1,039,071

Annexure-12

Non crediting of Stamp duty, DPR fund and professional

Para 1.2.3.15

1.2.3.15 Non deposit of Stamp duty, DPR fund and professional tax –Rs 1.294 million						
S.#	Work	Cost (Rs in million)	Exp. (Rs in million)	Stamp duty (Rs)	DPR (Rs)	P. Tax (Rs)
1	F/S DESIGN AND CONSTRUCTION OF ROAD DOBIAN TO NAZAR AND TARKHA (8-KM) IN DISTRICT SWABI ADP NO.859-140962 (2014-15).	110.04	82.347	18,750	2,000	10,000
2	F/S DESIGN, WIDENING, IMPROVEMENT, CONSTRUCTION & REHABILITATION OF KUNDA TOPI ROAD IN DISTRICT SWABI. ADP NO.861-141002 (2014-15).	193.86	136.993	18,750	2,000	10,000
3	F/S DESIGN AND REHABILITATION OF:- (I).TORDHER ALLADHER ROAD. (II). NAWAN NEHAR KUND PARK ALLADHER ROAD, DISTRICT SWABI. ADP NO.854-140695 (2014-15).	172.65	64.286	18,750	2,000	10,000
4	RE-CONSTRUCTION OF EXISTING PRIMARY , MIDDLE AND HIGH SCHOOLS (50 EACH) IN KPK ON NEED BASIS .A.D.P NO.189-140206 (2014-15). SH: RE-CONSTRUCTION OF 10-NOS SCHOOLS IN DISTRICT SWABI. S/W:- GGHSS KALU KHAN (HIGH PORTION) PK-33.	24.217	9.800	18,750	2,000	5,000

5	RE-CONSTRUCTION OF EXISTING PRIMARY , MIDDLE AND HIGH SCHOOLS (50 EACH) IN KPK ON NEED BASIS .A.D.P NO.189-140206 (2014-15). SH: RE-CONSTRUCTION OF 10-NOS SCHOOLS IN DISTRICT SWABI. S/W:GGHS TORDHER PK-34	24.217	0.998	18,750	2,000	5,000
6	RE-CONSTRUCTION OF EXISTING PRIMARY , MIDDLE AND HIGH SCHOOLS (50 EACH) IN KPK ON NEED BASIS .A.D.P NO.189-140206 (2014-15). SH: RE-CONSTRUCTION OF 10-NOS SCHOOLS IN DISTRICT SWABI. S/W:-GHS KUNDA PK-35	22.231	22.803	18,750	2,000	5,000
7	RE-CONSTRUCTION OF EXISTING PRIMARY , MIDDLE AND HIGH SCHOOLS (50 EACH) IN KPK ON NEED BASIS .A.D.P NO.189-140206 (2014-15). SH: RE-CONSTRUCTION OF 10-NOS SCHOOLS IN DISTRICT SWABI. S/W:- GGHSS TOPI (HIGH PORTION) PK-36.	22.600	10.060	18,750	2,000	5,000
8	RE-CONSTRUCTION OF EXISTING PRIMARY , MIDDLE AND HIGH SCHOOLS (50 EACH) IN KPK ON NEED BASIS .A.D.P NO.189-140206 (2014-15). SH: RE-CONSTRUCTION OF 10-NOS SCHOOLS IN DISTRICT SWABI. S/W:- GHS DAGAI PK-32.	33.702	6.629	18,750	2,000	5,000

9	RE-CONSTRUCTION OF EXISTING PRIMARY , MIDDLE AND HIGH SCHOOLS (50 EACH) IN KPK ON NEED BASIS .A.D.P NO.189-140206 (2014-15). SH: RE-CONSTRUCTION OF 10-NOS SCHOOLS IN DISTRICT SWABI. S/W:- GPS No.2 MANKI PK-34	13.986	2.168	18,750	2,000	5,000
10	UP-GRADATION OF 100 GOVT. HIGH SCHOOLS TO HIGHER SECONDARY LEVEL IN KPK (B&G) ON NEED BASIS (SBSE) A.D.P NO.183-140197 (2014-15). SH:-UP-GRADATION OF 06 HIGH SCHOOLS TO HIGHER SECONDARY LEVEL IN DISTRICT SWABI.S/W:-GHS GULO DHERI (PK-31).	24.799	2.022	18,750	2,000	5,000
11	CONSTRUCTION OF SPORTS STADIUM AT BAM KHEL DISTRICT SWABI ADP NO.1243/130569 (2014-15).	187.163	76.604	18,750	2,000	10,000
12	UP-GRADATION OF 100 GOVT. HIGH SCHOOLS TO HIGHER SECONDARY LEVEL IN KPK (B&G) ON NEED BASIS (SBSE) A.D.P NO.183-140197 (2014-15). SH:-UP-GRADATION OF 06 HIGH SCHOOLS TO HIGHER SECONDARY LEVEL IN DISTRICT SWABI. S/W:- GGHS SALEEM KHAN PK-31.	24.053	0.000	18,750	2,000	5,000

13	UP-GRADATION OF 100 GOVT. HIGH SCHOOLS TO HIGHER SECONDARY LEVEL IN KPK (B&G) ON NEED BASIS (SBSE) A.D.P NO.183-140197 (2014-15). SH:-UP-GRADATION OF 06 HIGH SCHOOLS TO HIGHER SECONDARY LEVEL IN DISTRICT SWABI. S/W:- GGHS ADINA PK-33	24.053	18.233	18,750	2,000	5,000
14	UP-GRADATION OF 100 GOVT. HIGH SCHOOLS TO HIGHER SECONDARY LEVEL IN KPK (B&G) ON NEED BASIS (SBSE) A.D.P NO.183-140197 (2014-15). SH:-UP-GRADATION OF 06 HIGH SCHOOLS TO HIGHER SECONDARY LEVEL IN DISTRICT SWABI. S/W:- GHS KALABAT PK-35	24.053	9.413	18,750	2,000	5,000
15	UP-GRADATION OF 100 GOVT. HIGH SCHOOLS TO HIGHER SECONDARY LEVEL IN KPK (B&G) ON NEED BASIS (SBSE) A.D.P NO.183-140197 (2014-15). SH:-UP-GRADATION OF 06 HIGH SCHOOLS TO HIGHER SECONDARY LEVEL IN DISTRICT SWABI. S/W:- GHS NO.1 TORDHER PK-34.	24.053	1.823	18,750	2,000	5,000
16	CONSTRUCTION OF PUBLIC PARK AT DISTT: SWABI ADP NO.725/130610 (2014-15).	78.887	75.624	18,750	2,000	10,000

17	Up-gradation of Bacha Khan Medical Complex for Teaching Purpose of Gaju Khan Medical College Swabi(Package-I)Non-Residential Buildings (OPD Block+03-Nos Wards+Private Room+Burn Block+OT/ICU+ Mosque+Repair / Rehab: of existing Buildings).	303.955	49.551	18,750	2,000	10,000
18	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	26.058	18,750	2,000	10,000
19	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	48.179	18,750	2,000	10,000
20	Up-gradation of Civil Hospital Topi to Category-C Hospital Swabi.	208.000	45.700	18,750	2,000	10,000
21	Re-constuction 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.	21.733	5.312	18,750	2,000	5,000
22	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.	28.000	0.540	18,750	2,000	5,000

23	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.	28.000	11.172	18,750	2,000	5,000
24	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	18.688	18,750	2,000	5,000
25	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.	16.946	0.000	18,750	2,000	5,000
26	AOM&R / Special Repair to all roads in District Swabi during 2015-16.SH: PK-31-PK-33.	16.666	20.570	18,750	2,000	5,000
27	AOM&R / Special Repair to all roads in District Swabi during 2015-16.SH: PK-32-PK-34.	16.667	26.373	18,750	2,000	5,000
28	AOM&R / Special Repair to all roads in District Swabi during 2015-16.SH: PK-35-PK-36.	16.667	15.985	18,750	2,000	5,000
29	Up-gradation of GHS to Higher Secondary level SH: GHS Jalbai PK-34	24.053	17.860	18,750	2,000	5,000
30	F/S Design and Construction of Bridge on Narranji Nullah at banr Karnal Sher Killi road District Swabi.	98.804	87.207	18,750	2,000	10,000
31	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	4.417	18,750	2,000	10,000

32	Construction /Rehabilitation/ widening of road in District Swabi SH: Shamansoor Town to Sikandari road.	11.171	5.330	18,750	2,000	5,000
33	Construction /Rehabilitation/ widening of road in District Swabi SH: GGHS Maneri Bala to Saleem Khan Chowk road.	37.283	1.875	18,750	2,000	5,000
34	Construction /Rehabilitation/ widening of road in District Swabi SH: Panjpir main road to Shaga Bridge.	32.655	5.270	18,750	2,000	5,000
35	Construction /Rehabilitation/ widening of road in District Swabi SH: Qazi Abad to Aboo Banda road.	18.891	16.900	18,750	2,000	5,000
36	Construction / Black Topping of roads in District Swabi SH: Shaheeda Garnay Qadamay Dheri road.	18.027	5.308	18,750	2,000	5,000
37	Construction / Black Topping of roads in District Swabi SH:Turlandi Shahram Tarakai road.	18.596	8.945	18,750	2,000	5,000
38	Construction / Black Topping of roads in District Swabi SH: Turlandi Khawaja Road.	22.788	20.938	18,750	2,000	5,000
39	Construction / Black Topping of roads in District Swabi SH: Tarakai Lar Mangai road.	19.900	7.678	18,750	2,000	5,000
40	Construction / Black Topping of roads in District Swabi SH: Sheikh Jana Pio Dher road.	18.779	8.087	18,750	2,000	5,000
41	Construction / Black Topping of roads in District Swabi SH: Sheikh Jana Ahmad Khel road.	11.384	7.336	18,750	2,000	5,000
42	Construction / Black Topping of roads in District Swabi SH: Karizoo to Urmar Sadri road.	48.670	21.533	18,750	2,000	5,000
43	Construction / Black Topping of roads in District Swabi SH: Palosai Khairabad road.	38.890	12.901	18,750	2,000	5,000

44	Construction / Black Topping of roads in District Swabi SH: Rohani Bazargi road.	37.270	11.815	18,750	2,000	5,000
45	Improvement of Infrastructure Services at Gandaf Tehsil Topi District Swabi.	28.850	28.814	18,750	2,000	5,000
46	Construction Rehabilitation of Roads in District Swabi SH: Zakaria Salah road.	14.645	2.058	18,750	2,000	5,000
47	Construction Rehabilitation of Roads in District Swabi SH: Haryan Salah road.	13.310	1.815	18,750	2,000	5,000
48	Construction Rehabilitation of Roads in District Swabi SH: Jalbai Mian Dhand road.	14.000	3.633	18,750	2,000	5,000
49	Construction Rehabilitation of Roads in District Swabi SH:Farooq Banda road Jehangira.	10.903	3.140	18,750	2,000	5,000
50	Construction Rehabilitation of Roads in District Swabi SH:Balo Haryan road.	42.620	8.033	18,750	2,000	5,000
51	Construction Rehabilitation of Roads in District Swabi SH:Swabi Interchange Service road to Sher Afzal Banda balo road.	14.000	0.000	18,750	2,000	5,000
52	Construction Rehabilitation of Roads in District Swabi SH: Swabi University Road (Ambar)	21.843	18.880	18,750	2,000	5,000
53	Construction Rehabilitation of Roads in District Swabi SH:Jalsai Tordher road.	13.837	8.894	18,750	2,000	5,000
54	Construction Rehabilitation of Roads in District Swabi SH:Beka Shakh Nabi road.	20.236	4.329	18,750	2,000	5,000
55	F/S, Design & Construction / rehabilitation of roads in District Swabi SH: Boko to Tashkand road. Package-I.	27.064	6.874	18,750	2,000	5,000

56	F/S, Design & Construction / rehabilitation of roads in District Swabi SH:Boko toTashkand road. Package-II.	30.716	8.287	18,750	2,000	5,000
57	F/S, Design & Construction / rehabilitation of roads in District Swabi SH:Bada chek post via Mangal chai to Gabasni road. Package-I.	32.385	9.714	18,750	2,000	5,000
58	F/S, Design & Construction / rehabilitation of roads in District Swabi SH: Bada chek post via Mangal chai to Gabasni road. Package-II.	29.322	6.812	18,750	2,000	5,000
59	F/S, Design & Construction / rehabilitation of roads in District Swabi SH:Bada chek post via Mangal chai to Gabasni road. Package-III.	24.260	3.372	18,750	2,000	5,000
60	F/S, Design & Construction / rehabilitation of roads in District Swabi SH:Marghuz Yousafi road.	2.645	8.276	6250	2,000	3,000
61	F/S, Design & Construction / rehabilitation of roads in District Swabi SH:Zaroori road.	51.147	20.039	18,750	2,000	10,000
62	F/S, Design & Construction / rehabilitation of roads in District Swabi SH:Kalabat Khazana road.	12.189	5.832	18,750	2,000	5,000
63	Up-gradation of RHC Yar Hussain to Category-D Hospital District Swabi.	265.060	82.554	18,750	2,000	10,000
64	Construction of Roads in District Swabi SH: Gabai Panawal road.	21.961	6.250	18,750	2,000	5,000
65	Construction of Roads in District Swabi SH:Leron Amrai Bala Gujai road.	35.878	5.413	18,750	2,000	5,000
66	Construction of Roads in District Swabi SH: Chanai road.	22.061	13.337	18,750	2,000	5,000

67	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	13.074	18,750	2,000	5,000
68	Construction/Black Topping of roads in, District Swabi SH: Permoli bypass road.	15.171	4.550	18,750	2,000	5,000
69	Construction/Black Topping of roads in, District Swabi SH: Permoli Sabar Wand Lar Permoli road.	17.195	5.210	18,750	2,000	5,000
70	Construction/Black Topping of roads in, District Swabi SH: Sher Darra Naranji road.	48.617	26.729	18,750	2,000	5,000
71	Construction/Black Topping of roads in, District Swabi SH: Speen Kany Bande Oba road.	23.730	16.477	18,750	2,000	5,000
72	Construction/Black Topping of roads in, District Swabi SH: Speen Kany Bande Oba Dojangi road.	15.715	11.357	18,750	2,000	5,000
73	Construction/Black Topping of roads in, District Swabi SH: Speen Kany Aman Kot Lar PCC road.	4.679	0.000	18,750	2,000	5,000
74	Construction/Black Topping of roads in Distt Swabi SH: Yar Hussain Shaheen Abad road.	46.600	15.576	18,750	2,000	5,000
75	Construction/Black Topping of roads in Distt Swabi SH: Kas Koroona to Adina	37.400	15.572	18,750	2,000	5,000
76	Construction/Black Topping of roads in Distt Swabi SH: Main Road Sher Garhi Ismaila road.	41.800	15.699	18,750	2,000	5,000
77	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-	11.700	2.072	18,750	2,000	5,000

	32) (Civil work)					
78	Up-gradation of RHC Yar Hussain to Category-D Hospital District Swabi.	265.060	82.554	18,750	2,000	10,000
79	Establishment of Services Delivery Centers in Khyber Pakhtunkhwa SH: Constn: of Services Delivery Center in Tehsil Swabi Dist: Swabi.	23.195	1.000	18,750	2,000	5,000
80	Establishment of Services Delivery Centers in Khyber Pakhtunkhwa SH: Constn: of Services Delivery Center in Tehsil Rajjar Distt: Swabi.	23.195	7.431	18,750	2,000	5,000
81	Establishment of Services Delivery Centers in KPK SH: Constn: of Services Delivery Center in Tehsil Chota Lahor Distt: Swabi.	23.195	4.000	18,750	2,000	5,000
82	Establishment of Services Delivery Centers in KPK SH: Construction of Services Delivery Center in Tehsil Topi District Swabi.	23.195	21.569	18,750	2,000	5,000
83	Establishment of Livestock research & Development station in KPK at District Swabi.	27.850	9.000	18,750	2,000	5,000
84	Establishment of archeological conservation lab in KPK SH: Construction of Laboratory block Hostel / Reserve room & Conference room at Hund Museum District Swabi.	19.873	15.621	18,750	2,000	5,000
85	F/S, Design and Construction of roads in Distt: Swabi (NEW) SH: Garra Jehangira Road.	13.500	2.959	18,750	2,000	5,000
86	F/S, Design and Construction of roads in Distt: Swabi (NEW)	25.650	1.000	18,750	2,000	5,000

	SH:Jalsai Jaganath Road.					
87	F/S, Design and Construction of roads in Distt: Swabi (NEW) SH:Tordher Thano Road.	25.650	2.816	18,750	2,000	5,000
88	F/S, Design and Construction of roads in Distt: Swabi (NEW) SH:Batlasai Narai Lar Anbar.	14.340	0.400	18,750	2,000	5,000
89	F/S, Design and Construction of roads in Distt: Swabi (NEW) SH:Hayat Abad Azeem Gharai Jehangira Road.	12.410	0.900	18,750	2,000	5,000
90	F/S, Design and Construction of roads in Distt: Swabi (NEW) SH:Zakaraya Khel Lahor Sherqi Road.	13.000	0.700	18,750	2,000	5,000
91	F/S, Design and Construction of roads in Distt: Swabi (NEW) SH: Doba Lar Sherqi Lahor Road.	12.880	1.400	18,750	2,000	5,000
92	F/S, Design and Construction of roads in Distt: Swabi (NEW) SH:Mera Neknam Dab Road.	16.050	1.340	18,750	2,000	5,000
93	F/S, Design and Construction of roads in Distt: Swabi (NEW) SH:Jalsai Dhok Lahor Gharbi Road.	16.050	2.150	18,750	2,000	5,000
94	Construction/ Rehabilitation / Restoration of Access road from Swabi Interchange to Tourism related project at Hund, Swabi (New)SH:- Hund Park Road (Package-I).	54.474	14.126	18,750	2,000	10,000
95	AOM&R / Special Repair in judicial Complex at Shahmansoor / Lahor in District Swabi(Residential Buildings) (2015-16).	11.628	11.628	18,750	2,000	5,000

96	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).	28.000	15.682	18,750	2,000	5,000
97	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).	28.000	0.000	18,750	2,000	5,000
98	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).	11.729	0.000	18,750	2,000	5,000
99	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).	11.729	0.000	18,750	2,000	5,000
100	Establishment of Gajju Khan Medical College Swabi District Swabi (Additional Works).	28.696	25.060	18,750	2,000	5,000
101	Improvement / Rehabilitation / Renovation and Beautification in Medical Teaching Institutes, SH: Bacha Khan Medical Teaching Complex Swabi.	20.000	9.940	18,750	2,000	5,000
102	One Liner Provision for improvement & Development of Technical Education SH: Construction of Building for GTVC (Boys) at Yar Hussain District Swabi.	79.428	5.000	18,750	2,000	10,000

103	One Liner Provision for improvement & Development of Technical Education SH: Construction of Building for GTVC (Boys) at Gadoon District Swabi	82.930	22.029	18,750	2,000	10,000
104	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	0.000	18,750	2,000	5,000
105	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	0.000	18,750	2,000	5,000
106	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	0.000	18,750	2,000	5,000
107	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	0.000	18,750	2,000	5,000
108	UP-GRADATION OF BHU SHEWA TO RHC DISTRICT SWABI ADP NO.433/150515 (2015-16).SH: PACKAGE-I (MAIN BUILDING).	82.744	29.529	18,750	2,000	10,000
109	UP-GRADATION OF BHU SHEWA TO RHC DISTRICT SWABI ADP NO.433/150515 (2015-16).SH: PACKAGE-I (MAIN BUILDING).	44.414	18.427	18,750	2,000	5,000

110	DISTRICT DEVELOPMENT INITIATIVES IN KPK ADP NO.762/150720 (2015-16) SH: DEVELOPMENT WORK I.E CONSTRUCTION / REHABILITATION & IMPROVEMENT OF ROAD FROM KOTHA TO SAFDAR CHOWK U/C KOTHA DISTRICT SWABI.	15.00	1.763	18,750	2,000	5,000
111	STANDARDIZATION OF 200-HIGHER SECONDARY SCHOOLS IN KPK (PHASE-I) ADP NO.267/150145 (2016-17) SH: STANDARDIZATION OF FIVE (5) GOVT: HIGHER SECONDARY SCHOOLS IN DISTRICT SWABI. SH: STANDARDIZATION OF GHSS ISMAILA.	41.486	5.589	18,750	2,000	5,000
112	STANDARDIZATION OF 200-HIGHER SECONDARY SCHOOLS IN KPK (PHASE-I) ADP NO.267/150145 (2016-17) SH: STANDARDIZATION OF FIVE (5) GOVT: HIGHER SECONDARY SCHOOLS IN DISTRICT SWABI. SH: STANDARDIZATION OF GHSS THAND KOI.	28.36	3.283	18,750	2,000	5,000
113	STANDARDIZATION OF 200-HIGHER SECONDARY SCHOOLS IN KPK (PHASE-I) ADP NO.267/150145 (2016-17) SH: STANDARDIZATION OF FIVE (5) GOVT: HIGHER SECONDARY SCHOOLS IN DISTRICT SWABI. SH: STANDARDIZATION OF GHSS TARAKAI.	38.122	4.199	18,750	2,000	5,000

114	STANDARDIZATION OF 200-HIGHER SECONDARY SCHOOLS IN KPK (PHASE-I) ADP NO.267/150145 (2016-17) SH: STANDARDIZATION OF FIVE (5) GOVT: HIGHER SECONDARY SCHOOLS IN DISTRICT SWABI. SH: STANDARDIZATION OF GHSS ZAROOBI.	23.017	0.419	18,750	2,000	5,000
115	Standardization of 200-Higher Secondary Schools in KPK (Phase-I) ADP No.267/150145 (2016-17) SH: Standardization of Five (2) Govt: Higher Secondary Schools in District Swabi.SH: Standardization of GHSS Kalabat Swabi.	58.824	6.106	18,750	2,000	10,000
116	Standardization of 200-Higher Secondary Schools in KPK (Phase-I) ADP No.267/150145 (2016-17) SH: Standardization of Five (2) Govt: Higher Secondary Schools in District Swabi.SH: Standardization of GHSS Ayub Khan Kaley.	53.908	3.435	18,750	2,000	10,000
117	CONSTRUCTION OF BUILDING FOR RENTED SCHOOLS (29-PRIMARY & 50-MIDDLE) IN KPK IF LAND AVAILABLE ADP NO.247-130335 (2015-16). SH: CONSTRUCTION OF 01-PRIMARY SCHOOL BUILDING IN DISTRICT SWABI. S/W: GOVT: GIRLS PRIMARY SCHOOL BAM KHEL.	13.395	0.000	18,750	2,000	5,000

118	UP-GRADATION OF 100-GOVT: HIGH SCHOOLS TO HIGHER SECONDARY LEVEL IN KPK (B&G) ON NEED BASIS. ADP NO.253-140197 (2015-16) SH: UP-GRADATION OF 12-HIGH SCHOOLS TO HIGHER SECONDARY LEVEL IN DISTRICT SWABI.S/W: GOVT: HIGH SCHOOL KUNDA (PK-34).	26.696	0.000	18,750	2,000	5,000
119	UP-GRADATION OF 100-GOVT: HIGH SCHOOLS TO HIGHER SECONDARY LEVEL IN KPK (B&G) ON NEED BASIS. ADP NO.253-140197 (2015-16) SH: UP-GRADATION OF 12-HIGH SCHOOLS TO HIGHER SECONDARY LEVEL IN DISTRICT SWABI.S/W: GOVT: HIGH SCHOOL GAR MUNARA (PK-35).	26.696	0.000	18,750	2,000	5,000
120	UP-GRADATION OF 100-MIDDLE SCHOOLS (B&G) ON NEED BASIS IN KPK (SBSC) ADP NO.254-140198 (2015-16) SH: UPGD: OF 07-MIDDLE SCHOOLS TO HIGH LEVEL IN DISTT SWABI. S/W:GOVT MIDDLE SCHOOL DEVEL GARHI (PK-36).	24.997	0.000	18,750	2,000	5,000
121	DEVELOPMENT OF INFRASTRUCTURE SERVICES INCLUDING ACCESS ROAD LEADING TO GOVT: SCHOOLS, RHC AND REFUGEE COMMUNITY IN VILLAGE TORDHER DISTRICT SWABI UNDER RAHA	29.592	17.815	18,750	2,000	5,000

	PROGRAMME.					
122	REPAIR AND MAINTENANCE OF GCT SHAHMANSOOR SWABI.	12.592	0.000	18,750	2,000	5,000
123	CONSTRUCTION OF BUILDING FOR RENTED SCHOOLS (29-PRIMARY & 50-MIDDLE) IN KPK IF LAND AVAILABLE. ADP NO. 247-130335 (2016-17) SH: CONSTRUCTION OF 02-PRIMARY SCHOOLS BUILDINGS IN DISTRICT SWABI. S/W: GPS NO.2 YAR HUSSAIN (PK-33).	14.995	0.000	18,750	2,000	5,000
124	ESTABLISHMENT OF 50 BOYS PRIMARY SCHOOLS IN KHYBER PAKHTUNKHWA ADP NO.221-150549 (2016-17) SH: ESTABLISHMENT OF 01-BOYS PRIMARY SCHOOL IN DISTRICT SWABI.S/W: GPS DODHER NO.2 (PK-35).	11.429	0.000	18,750	2,000	5,000
125	UP-GRADATION OF 50 GIRLS HIGH SCHOOLS TO HIGHER SECONDARY LEVEL IN KPK.ADP NO.272-150557 (2016-17) SH: UP-GRADATION OF 02-GIRLS HIGH SCHOOL TO HIGHER SECONDARY LEVEL IN DISTRICT SWABI. S/W; GGHS MAINAI (PK-35).	24.644	0.000	18,750	2,000	5,000

126	UP-GRADATION OF 30-BOYS HIGH SCHOOLS TO HIGHER SECONDARY LEVEL IN KHYBER PAKHTUNKHWA ADP NO.270-150555 (2016-17) SH: UP-GRADATION OF 02-BOYS HIGH SCHOOL TO HIGHER SECONDARY LEVEL IN DISTRICT SWABI. S/W: GHS BEKA (PK-34).	24.644	0.000	18,750	2,000	5,000
127	UP-GRADATION OF 50-GIRLS SCHOOL MIDDLE SCHOOLS TO HIGH LEVEL IN KPK ADP NO.271-150556 (2016-17) SH: UP-GRADATION OF 01-GIRLS MIDDLE SCHOOL TO HIGH LEVEL IN DISTRICT SWABI. S/W: GGMS PAK KIA (PK-35).	24.239	0.000	18,750	2,000	5,000
Total				2,368,750	254,000	733,000
Deposited				2,062,100	-	-
Less/Non deposit				306,650	254,000	733,000

Annexure-13**Non-imposition of penalty for non completion of works****Para 1.2.3.16**

Standardization of 200 Higher Secondary Schools in KP 8 in Swabi & Reconstruction of 150 Govt Schools in KP 12 in Swabi					
S.No	Scheme	AA Cost (Rs in million)	Expenditure (Rs in million)	Comp. Required (Date)	Penalty (Rs in million)
1	GHSS Ismailia	41.481	26.491	30.06.2017	4.148
2	GHSS Ayub Khan Kaly	53.910	15.843	30.06.2017	5.391
3	GPS Tarakai	12.175	7.354	23.12.2016	1.218
4	GHS No.1 Yarhusain	21.773	22.118	21.10.2016	2.177
5	Public park Swabi	84.045	35.234	03.06.2016	8.405
6	Exam hall GGHS Tarakai	7.987	5.064	02.10.2016	0.799
7	Estab GPS bachai sikandari	11.719	-	04.04.2016	1.172
Total		233.090	112.104	-	23.309

Annexure-14**Irregular expenditure without TS****Para 1.2.3.17**

Standardization of 200 Higher Secondary Schools in KP 8 in Swabi		
S.No	Scheme	AA Cost (Rs in million)
1	GGHSS Shahmansoor	20.403
2	GHSS Tarakai	38.122
3	GHSS Ismailia	41.481
4	GGHSS Pabani	7.060
5	Science lab at GHS Saleem Khan No 2	4.523
Total		111.596
Reconstruction of 150 Govt Schools in KP 12 in Swabi		
S.No	Scheme	AA Cost (Rs in million)
1	GPS No.1 Turladai	13.006
2	GGHSS Kalu Khan	24.317
3	GGHS Tordher	24.317
4	GHS Kunda	22.431
5	GGHSS Topi	22.800
Total		106.871
Grand total		218.467

Annexure-15**Non/less deduction of Income Tax & Sales Tax****Para 1.2.3.18
(Amount in Rs)**

V# & date	Work	Gross amount	Income Tax due (15%)	Income Tax recovered (7.5% & 10%)	Difference	Sales Tax 15% not recovered	Total Loss
3-S/ 07.03.2017	Estab. of Colleges	4,999,999	750,000	375,000	375,000	750,000	1,125,000
25-B/ 16.06.2017	Higher Secondary School	8,443,419	1,266,513	844,342	422,171	1,266,513	1,688,684
37-B/ 20.06.2017	GDC Kota	8,855,000	1,328,250	885,500	442,750	1,328,250	1,771,000
	Total	22,977,560	3,446,634	2,172,756	1,273,878	3,446,634	4,584,684

Annexure-16

Overpayment due to allowing higher rates

Para 1.2.3.19

Name of Scheme	Items	Paid rate (Rs)	Approved BOQ rate(Rs)	Diff: (Rs)	Qty (M ³)	Overpayment (Rs)
Bacha khan Medical college	Excavation in foundation	07	05	2	135711	271,422
	Structure back filling	28	25	3	41218	123,654
	PCC 1:4:8	215	207	8	4697	37,576
Total (A)						432,652

Work	item no	Rate	Above/ below	Rate admissible	Paid rate (Rs)	Diff (Rs)	Quantity (M ² /M ³)	Amount (Rs)
Managai Road	23-01-b	611.36	10% below	550.22	628.00	78	10.00	778
Chanai road	03-61-a	377.22	at par	377.22	811.00	434	1,094.33	474,698
CVD KSK	03-16-a	76.63	at par	76.63	124.74	48	586.00	28,192
BMC Nurses plates	07-04-a-05	163.89	7.16 above	175.62	229.00	53	2,218.72	118,425
Total (B)								622,094

Grand Total (A+B) (432,652 + 622,094) = 1,054,746