



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

**AUDITOR GENERAL OF PAKISTAN**

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## ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Plan
AOM&R	Annual Ordinary Maintenance & Repair
AP	Advance Para
BOQ	Bill of Quantity
CA	Conveyance Allowance
CD	Civil Dispensary
CH	Civil Hospital
CMD	Chief Minister Directives
CPWD	Central Public Works Department
CSR	Composite Schedule Rates
C&W	Communication and Works
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DO	District Officer
DHO	District Health Officer
DWSS	Drinking Water Supply Scheme
E&D	Efficiency & Discipline
GFR	General Financial Rules
GGCMS	Government Girls Centennial Model School
GHS	Government High School
GMS	Government Middle School
GMPS	Government Middle Primary School
GPGC	Government Post Graduate College
HRA	House Rent Allowance
IPSAS	International Public Sector Accounting Standards
KM	Kilo Meter
KPPRA	Khyber Pakhtunkhwa Procurement Regularity Authority
KTS	Kalabat Town Ship
LGA	Local Government Act
LG&RDD	Local Government & Rural Development Department
MCC	Medical Coordination Cell

MOU	Memorandum of Understanding
MFDAC	Memorandum for Department Accounts Committee
NAM	New Accounting Model
NSI	Non-Scheduled Items
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCC	Plain Cement Concrete
PHED	Public Health Engineering Department
RCC	Reinforced Cement Concrete
RDA	Regional Directorate Audit
RHC	Rural Health Centre
SNK	Sara-e-Nemat Khan
SRO	Statutory Regulatory Orders
UC	Union Council
XEN	Executive Engineer
ZAC	Zilla Accounts Committee

## Preface

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

The report is based on audit of the accounts of various offices of District Government, Haripur for the financial year 2015-16. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2016-17 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes the systemic issues and significant audit findings. Relatively less significant issues are listed in the Annexure-1 of the Audit Report. The audit observations listed in the Annexure-1 shall be pursued with the Principal Accounting Officer at the DAC level. In all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of District Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad  
Dated:

**(Rana Assad Amin)**  
**Auditor General of Pakistan**

## EXECUTIVE SUMMARY

The Director General Audit District Governments, Khyber Pakhtunkhwa carries out the audit of 25 District Governments. Regional Directorate of Audit Haripur, on behalf of the Director General Audit, District Governments, Khyber Pakhtunkhwa carries out the audit of six District Governments namely Haripur, Abbottabad, Mansehra, Battagram, Tor Ghar and Kohistan.

This Regional Directorate has a human resource of 8 officers and staff with a total of 2,000 man-days. The annual budget amounting to Rs 16.237 million was allocated to it during financial year 2015-16. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programs/ projects.

District Government, Haripur 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 177 formations in District Haripur out of which the accounts of 04 formations were examined in detail. These formations were selected for detailed audit by excluding the last year audited entities keeping in view the available man-days.

The total expenditure of the District Government Haripur for the Financial Year 2015-16, was Rs 5,538.946 million. Out of this, RDA Abbottabad audited an expenditure of Rs 3,505.968 million which, in terms of percentage, was 63% of auditable expenditure. The receipts of District Government Haripur, for the Financial Year 2015-16, were nil.

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

Recoveries of Rs 302.902 million were pointed out during the audit. However, no recovery was effected till finalization of this report.

**c. Audit Methodology**

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

**d. Audit Impact**

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

**e. Comments on Internal Control and Internal Audit department**

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

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

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

- i. Non-Production of Record of Rs 32.976 million was noted in one case<sup>1</sup>.
- ii. Irregularity & Non-compliance of Rs 54.058 million were noted in five cases<sup>2</sup>.
- iii. Internal Control Weakness of Rs475.349 million was noted in sixteen

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<sup>1</sup>Para 1.2.1.1

<sup>2</sup> Para 1.2.2.1 to 1.2.2.5

cases<sup>3</sup>.

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

**g. Recommendations**

- i. Record should be produced to audit for verification and disciplinary action needs to be taken against person(s) at fault for non-production of record.
- ii. Deduction of taxes (Sales Tax, Income Tax, Stamp Duty) on supplies and contracts should be made and deposited into relevant head.
- iii. Payment to more than one firm through one cheque should be investigated for fixing responsibility and action against the persons at fault.
- iv. Payment of excess premium than prescribed rates, in civil works should be recovered besides action against persons at fault.
- v. Funds for schemes not feasible for execution should be surrendered to Government.
- vi. Recovery of HRA, CA and maintenance charges should be made besides action against the persons at fault.
- vii. MCC instructions and clauses of the contract agreement should be implemented.
- viii. Water Charges should be recovered from the defaulting consumers.
- ix. Rent Charges of Government machinery should be recovered from the contractors.

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<sup>3</sup> Para 1.2.3.1 to 1.2.3.16



## SUMMARY TABLES & CHARTS

**Table 1: Audit Work Statistics**

(Rs in million)

S.No	Description	No.	Budget		
			Expenditure	Receipts	Total
1	Total Entities (PAOs) in Audit Jurisdiction	01	5,538.946	-	5,538.946
2	Total formations in audit jurisdiction	177	5,538.946	-	5,538.946
3	Total Entities(PAOs) Audited	01	3,505.968	-	3,505.968
4	Total formations Audited	04	3,505.968	-	3,505.968
5	Audit & Inspection Reports	04	3,505.968	-	3,505.968
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports	-	-	-	-

**Table 2: Audit Observations classified by Categories**

(Rs in million)

S.No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	-
2.	Weak financial management	-
3.	Weak Internal controls	475.349
4.	Others	87.034
	<b>Total</b>	<b>562.383</b>

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

<b>S. No</b>	<b>Description</b>	<b>Expenditure on Acquiring Physical Assets Procurement</b>	<b>Civil Works</b>	<b>Receipts</b>	<b>Others</b>	<b>Total For the year 2015-16</b>	<b>Total for the year 2014-15</b>
1.	Outlays Audited		3,037.567	0	468.401	3,505.968	-
2.	Amount Placed under Audit Observation / Irregularities of Audit		258.504	0	303.879	562.383	-
3.	Recoveries Pointed Out at the instance of Audit		142.796	0	160.106	302.902	-
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5.	Recoveries Realized at the instance of Audit						-

**Table 4: Irregularities pointed out****(Rs in million)**

<b>S. No</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of Rules and regulations, principle of propriety and probity in public operation	54.058
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM <sup>4</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	172.447
5	Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies	302.902
6	Non-production of record	32.976
7	Others, including cases of accidents, negligence etc.	-
	<b>Total</b>	<b>562.383</b>

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

<b>S.No</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited (item 1 of Table 3)	3,505.968
2	Expenditure on audit	0.225
3	Recoveries realized at the instance of audit	-
	Cost-Benefit Ratio	-

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<sup>4</sup> The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash)

## CHAPTER-1

### 1.1 District Government Haripur

#### 1.1.1 Introduction

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

#### 1.1.2 Comments on Budget and Accounts (variance analysis)

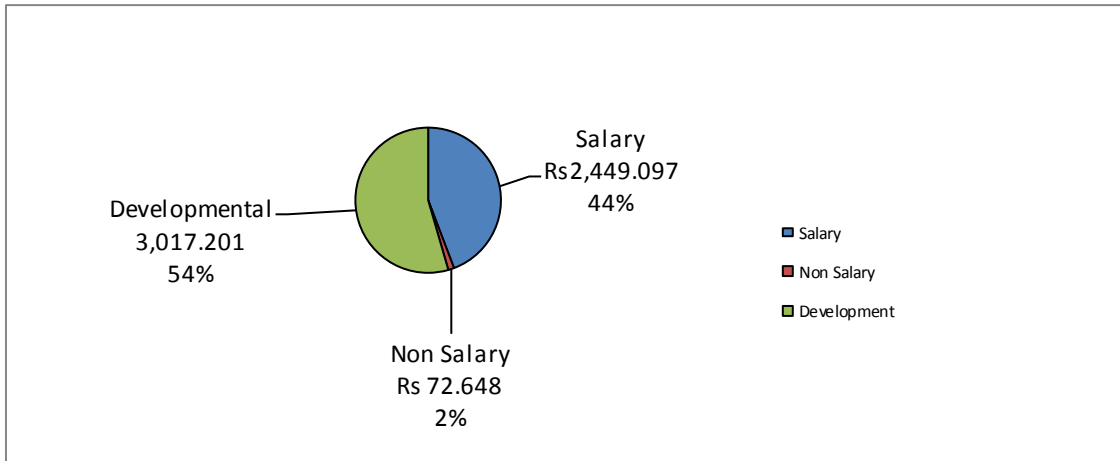
(Rs in million)

Period	Particulars	Budget	Expenditure	Excess/(Saving)	%age
2015-16	Salary	3276.682	2,449.097	(827.585)	25%
	Non-Salary	88.749	72.648	(16.101)	18%
	Developmental Account – IV	1,444.797	1,444.711	(0.086)	0%
	Developmental Account - I	1,572.490	1,572.490	0	0%
	<b>Total</b>	<b>6,382.718</b>	<b>5,538.946</b>	<b>(843.772)</b>	<b>2%</b>
	Receipts	0	0	0	

The savings of Rs 843.772 million in all heads of accounts indicate weakness in the capacity of these local institutions to utilize the amounts allocated.

## Expenditure 2015-16

(Rs in million)



### 1.1.3 Brief comments on the status of Compliance with PAC/ZAC Directives

The audit reports pertaining to following years have been submitted to the Government of Khyber Pakhtunkhwa. Detail of PAC/ZAC meetings is given below:

S. No	Audit Year	PAC/ZAC meeting
1	2002-03	Not convened
2	2003-04	Not convened
3	2004-05	Not convened
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	Not convened
11	2012-13	Not convened
12	2013-14	Not Convened

## **1.2 AUDIT PARAS**

### **1.2.1 Non-Production of Record**

#### **1.2.1.1 Non-production of auditable record – Rs 32.976 million**

According to Section 14(1-b) & (3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 the Auditor General has the authority to require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to transactions to which his duties in respect of audit extend hence any person or authority hindering the auditorial functions of the Auditor General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

DHO Haripur, transferred an amount of Rs 32,976,108 to PPHI as lump sum grant, however no record was provided for verification. Detail is given at Annex-2. Moreover, as per MOU (Agreement) the organization was bound to produce audit reports of Chartered Accountants on their accounts. The same was also not produced to audit.

Non-production of record occurred due to non-compliance of rules, which resulted in to non-authenticity of public spending.

When pointed out in August 2016, management stated that detailed reply would be submitted after consulting the record. The reply was not convincing as the record should have been produced to audit.

Request for convening DAC meeting was made in August 2016, which could not be convened till finalization of this report.

Audit recommends investigation for fixing responsibility and disciplinary action under E&D Rules against persons at fault.

AP#12/2015-16

## **1.2.2 Irregularity & Non-Compliance**

### **1.2.2.1 Non-deduction of government taxes - Rs 9.137 million**

According to the sales tax special procedure (withholding) rules, 2007 issued vide Notification No. S.R.O. 660(I)/2007, dated 30th June, 2007 para (2) A withholding agent, shall deduct an amount equal to one fifth of the total sales tax shown in the sales tax invoice issued by a registered person.

According to Chapter II (1) of Income Tax Ordinance 2001, as amended up to 2016, Subject to this Ordinance, income tax shall be imposed for each tax year, at the rate or rates specified in the First Schedule, as the case may be, on every person who has taxable income for the year.

According to Para 22(A) sub section (b) of the appendix schedule-1 stamp duty on instruments issued vide Notification no PA/NWFP/Legis-I/2007/13723 dated 07/07/2007 by Government of Khyber Pakhtunkhwa, One rupee for every Rs.100 or part thereof of the amount of the contract will be deducted to procure Store and Materials.

DHO Haripur spent Rs 103,837,020 on account of purchase of machinery and equipments during 2015-16, however 1/5<sup>th</sup> of sales tax amounting to Rs 3,530,459, Income Tax amounting to Rs 4,672,666 and stamp duty amounting to Rs 933,959 was not deducted from the suppliers. Detail is given at Annex-3.

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

When pointed out in August 2016, management stated that detailed reply would be submitted after consulting the record. Reply was not tenable as Government taxes should have been deducted.

Request for convening DAC meeting was made in August 2016, which could not be convened till finalization of this report.

Audit recommends that all the taxes amounting to Rs 9,137,084 should be

recovered besides action against the persons responsible for non-deduction of taxes.

AP#14/2015-16

**1.2.2.2 Ambiguous withdrawal through single cheque - Rs 5.570 million**

Para 23 requires that every government officer should realized fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence either on his part or on the part of his subordinate staff.

DHO Haripur withdrew Rs 5,570,382 through single cheque on account of purchase of medicines from different pharmaceutical companies during 2015-16. Audit held the expenditure ambiguous as payment to different companies could not be made through single cheque. Detail is given at Annex-4

Irregular payment was made due to weak internal control and gross negligence on the part of management which resulted in violation of rules.

When pointed out in August 2016, management stated that detailed reply would be furnished after consulting the relevant record. The reply was not convincing as the payment was required to be made in the name of firms.

Request for convening DAC meeting was made in August 2016, which could not be convened till finalization of this report.

Audit recommends that enquiry may be conducted for ambiguous payment to more than one firm through one cheque for fixing responsibility and action against the responsible persons.

AP#20/2015-16



### 1.2.2.3 Unauthorized expenditure on rehabilitation of WSS – Rs 5.147

According to para 10 of GFR Vol-I, every officer incurring or authorizing expenditure from public funds should be guided by high standards of financial propriety. Among the principles on which emphasis is generally laid are the following: -

- (i) Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money.
- (ii) The expenditure should not be *prima facie* more than the occasion demands.

XEN PHE Haripur awarded contract for execution of scheme “Rehabilitation work of DWSS Darwesh” to contractor M/S Qazi Imtiaz, which was technically sanctioned for an amount of Rs 10,000,000. The expenditure was incurred in the following manner:

S. No	Description	Amount (Rs)
1	Rehabilitation of Old Water Chamber	144,958
2	Construction of New Water Chamber	346,019
3	Pipeline	4,655,555
<b>Total</b>		<b>5,146,532</b>

1. When old water chamber was rehabilitated expenditure on new water chamber was not justified.
2. New pipelines were laid but old pipes were neither auctioned nor were shown taken on stock.
3. New pumping machinery was purchased but old machinery was neither auctioned nor was shown taken on stock.

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

When pointed out in August 2016, management stated that the matter would be inquired and detailed reply would be submitted. Reply was not cogent as two chambers for one scheme were not justified.

Request for convening DAC meeting was made in August 2016, which could not be convened till finalization of this report.

Audit recommends inquiry besides taking disciplinary action under E&D Rules against person(s) at fault.

AP#42 (A/C-I)/2015-16

#### **1.2.2.4 Loss due to unauthorized award of contract - Rs 2.942 million**

According to S No 1 of the Government of Khyber Pakhtunkhwa Finance Department Notification No BO1/1-7/2006-07/FD (CSR) dated 25-11-2006, only Chief Engineer of the concerned department was empowered to approve tenders above than Engineer estimates.

XEN C&W Haripur awarded schemes to contractors on more than 10% above rates on CSR 2009. Tenders were approved by Superintendent Engineer C&W beyond his competency. Awarding contract by superseding the delegated power resulted in loss of Rs 2,941,971 to Government. Detail is given at Annex-5.

Unrealistic rates were paid due to weak internal control, which resulted in loss to Government.

When pointed out in November 2016, management stated that detailed reply would be given after consulting the record. Reply was not correct as award of contract beyond delegated powers resulted in loss to Government.

Request for convening DAC meeting was made in August 2016, which could not be convened till finalization of this report.

Audit recommends that inquiry may be conducted for taking disciplinary action under E&D Rules against persons at fault.

AP#44 (A/C-I)/2015-16

**1.2.2.5 Unauthorized payment without signing of contract agreement  
- Rs 31.262 million**

According to Para 89(c) of the CPWD code, the agreement with the contractor must be in writing and should be precisely and definitely express, it should state the quantity and quality of work to be done and the terms upon which the payment will be made.

XEN C&W Division Haripur executed schemes worth Rs 31,262,343 without signing contract agreement during 2015-16. In absence of contract agreements, the expenditure was unauthorized. Detail is given at Annex-6.

Payment without signing contract agreement occurred due to weak internal control which resulted in non-compliance to Government instructions.

When pointed out in November 2016, management stated that detailed reply would be given after consulting the record.

Request for convening DAC meeting was made in August 2016, which could not be convened till finalization of this report.

Audit recommends inquiry besides taking disciplinary action under E&D Rules against persons at fault.

**AP#55 (A/C-I)/2015-16**

### **1.2.3 Weak Internal Control**

#### **1.2.3.1 Blockade of developmental funds – Rs 97.57 million**

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

Deputy Commissioner Haripur released an amount of Rs 97,570,000 to various executing agencies in Haripur to award contracts of the developmental schemes during 2015-16. Progress reports of the executing agencies revealed that the schemes were not yet started for unknown reasons neither the funds were surrendered in favor of Government. Non-execution of works resulted in unnecessary blockade of public funds. Detail is given at Annex-7.

Blockade of funds occurred due to weak internal control which resulted in violation of Government rules.

When pointed out in July 2016, management stated that most of the schemes are located in far flung areas and the contractors are not willing to take the work. Moreover, the exact location of the schemes has not yet been identified. The reply was not tenable as according to the instructions mentioned in Administrative Approval of the schemes issued by Deputy Commissioner, the schemes should be executed if it can be made functional and useful for the public.

Request for convening DAC meeting was made in August 2016, which could not be convened till finalization of this report.

Audit recommends matter may be investigated and responsibility be fixed for not carrying out the schemes.

AP#01/2015-16

**1.2.3.2 Unauthorized payment of House Rent & Conveyance Allowance and non-deduction of 5% maintenance charges – Rs 1.141 million**

According to para 10 of Divisional/District Administration Residential accommodation management and allotment rules, 2010 and letter No. Housing/Allotment Rules 2010-6598-6602 Dated 29/07/2010, all allotments shall be subject to payment of monthly rent at the rate of 5 % of the salary of the civil servant.

According to para 2 (iv) of Accountant General Khyber Pakhtunkhwa letter No. Computer/HR-LAB/CIC/203 dated 04/08/2011, “Conveyance allowance is not admissible to Government Servants who resides in the office premises”.

DHO Haripur paid Rs 1,105,574 to various employees on account of House Rent Allowance and Conveyance Allowance during 2015-16. The officials were allotted designated accommodations. Moreover 5% maintenance charges amounting to Rs 35,352 were also not deducted from officer/officials. Payment of HRA and CA and non-recovery of maintenance charges from employees residing in designated accommodation was held unauthorized. Detail is given at Annex-8.

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

When pointed out in August 2016, management stated that detailed reply would be furnished after consulting the relevant record. The reply was not convincing as deduction should have been made in light of aforementioned instructions.

Request for convening DAC meeting was made in August 2016, which could not be convened till finalization of this report.

Audit recommends immediate recovery of HRA, CA and maintenance charges under intimation to audit.

AP#21 (A/C-I)/2015-16

### **1.2.3.3 Non-supply of medicines - Rs 6.516 million**

According to Para 148 of GFR Vol-I, all material received should be examined, counted, measured, weighed as the case may be, when delivery is taken, and they should be taken on charge by a responsible Government officer who should see that quantities are correct and their quality is good, and record a certificate that he has actually received the materials and recorded them in the appropriate stock register.

DHO Health Haripur, incurred expenditure on purchase of medicines amounting Rs 6,516,302 from various suppliers during 2015-16. The suppliers failed to supply the medicines within stipulated period of time as mentioned in supply order. Detail is given at Annex-9.

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

When pointed out in August 2016, management stated that detailed reply would be furnished after consulting the record. The reply was not tenable as the local office was required to rescind the contract besides recovery of amount and forfeiture of guarantee.

Request for convening DAC meeting was made in August 2016, which could not be convened till finalization of this report.

Audit recommends imposition of relevant clauses of the contract agreement and instructions of MCC.

AP#22/2015-16

### **1.2.3.4 Loss due to non-collection of water charges - Rs 150.969 million**

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

XEN PHE Haripur Division could not recover a sum of Rs. 150,969,423 from the water users for the year 2015-16. The local office incurred a huge expenditure on repair and maintenance of water supply schemes every year but no attention was paid to collect revenue and a huge amount remained blocked.

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

When pointed out in August 2016, management stated that although targets have been achieved set by government, efforts will be made for recovery of water charges. Reply was not plausible as recoveries should have been effected as and when it is due.

Request for convening DAC meeting was made in August 2016, which could not be convened till finalization of this report.

Audit recommends immediate recovery of water charges and action against the persons at fault under intimation to audit.

AP#32 (A/C-I)/2015-16

#### **1.2.3.5 Non-deduction of sales tax - Rs 1.150 million**

According to Government of Pakistan Collectorate of Sales Tax & Federal Excise letter No.ST(Tech)Misc.Purchase.06/6097 dated 10/10/2006 there is no Sales tax on services of repair and fixation of pipes etc, however the material used in such services are chargeable to sales tax.

XEN PHE Haripur paid Rs 74,400,171 to various contractors for execution of DWSS schemes during 2105-16. Detail is given at Annex-10. However, Rs 1,150,165 was not deducted on account of 1/5<sup>th</sup> of sales tax.

Non-deduction of Sales tax occurred due to weak internal control which resulted in loss to public exchequer.

When pointed out in August 2016, management stated that the matter would be investigated; recovery if any will be made under intimation to audit. Reply was not cogent as sales tax was required to be deducted as per instruction

of the Government.

Request for convening DAC meeting was made in August 2016, which could not be convened till finalization of this report.

Audit recommends investigation for fixing responsibility for non-deduction of tax and taking disciplinary action under E&D Rules against persons at fault

AP#33 (A/C-I)/2015-16

### **1.2.3.6 Non-imposition of penalty - Rs 3.633 million**

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

XEN PHE Division Haripur did not impose penalty on the contractors who failed to complete the works within stipulated period during 2015-16. Non-imposition of penalty resulted in loss of Rs 3,633,125. Detail is given at Annex-11.

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

When pointed out in August 2016, management stated that the schemes have been completed within time limit as per work order. Reply was not cogent as the schemes were still in progress.

Request for convening DAC meeting was made in August 2016, which could not be convened till finalization of this report.

Audit recommends imposition of penalty and recovery from the contractors and action against the persons at fault for not monitoring the scheme.

AP#34 (A/C-I)/2015-16



### **1.2.3.7 Non-deduction of sales tax - Rs 1.55 million**

According to Government of Pakistan Sales Tax Act 1990 as amended from time to time sales tax at the rate of 17% should be deducted from unregistered suppliers/firms.

XEN PHE Haripur awarded contract of DWSS to various contractors during 2015-16. The contractors supplied pipes and non-schedule items, however, sales tax @ 17% amounting to Rs 1,550,046 was not deducted. Detail is given at Annex-2.

Non-deduction of sales tax occurred due to weak internal control, which resulted in loss to public exchequer.

When pointed out in August 2016, management stated that the matter would be investigated and recovery if any would be made under intimation to audit.

Request for convening DAC meeting was made in August 2016, which could not be convened till finalization of this report.

Audit recommends investigation for fixing responsibility for non-deduction of tax and taking disciplinary action under E&D Rules against persons at fault.

AP#36 (A/C-I)/2015-16

### **1.2.3.8 Overpayment due to allowing higher rates-Rs 4.707 million**

According to CSR 2009 item No 12-50, rate of MS flat 1/2"x1/8" grill in windows of approved design including painting 3 coats, complete was Rs 1509.75.

According to CSR 2012 item No 03-35-b rate of cutting leveling and dressing was Rs 91.96 and MRS 2013 item No 24-16-b-02 rate for 6' dia GI pipe Rs 3710.55.

According to item No 09-23 of CSR 2009 rate for Laying 1/2" thick deodar ceiling complete, including sawing, planning and fixing was Rs 1,666.36.

According to item No 08-01-d-03 MRS 2013 Rate for Random Rubble Masonry as in 1:6 was Rs 5,016.45

According to CSR 2012 rate for item No.09-12 and 09-34-c was Rs112.2915/sft for insulation and waterproofing on roof.

XEN C&W Haripur overpaid an amount of Rs 4,707,252 to the contractors during 2015-16 due to allowing higher rates than approved rates. Detail is given at Annex-13.

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

When pointed out in November 2016, management stated that detailed reply would be given after consulting the record. Reply was not tenable as recovery should have been made of the overpaid amount.

Request for convening DAC meeting was made in August 2016, which could not be convened till finalization of this report.

Audit recommends recovery of overpayment and action against persons at fault.

AP#45 (A/C-I)/2015-16

### **1.2.3.9 Overpayment due to allowing higher rate-Rs 3.101 million**

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

XEN C&W Division Haripur overpaid an amount of Rs 3,101,277 to contractor M/S Urfan & Co in the scheme construction of Judicial Complex Package II main building due to payment of excess rate than approved in the PC-1/BOQ. Detail is given below:

S.No	Item of Work	Quantity	Approved Rate as per BOQ	Paid Rate	Difference	Overpayment in Rs
1	Transport of Earth of all types for every 100 meter extra lead beyond 500 meter up to 1.5 KM add Transport of Earth of all types for every 500 meter extra lead beyond 1.5 KM (item no. 3-18-c of CSR 2012)	296145.57	3.0132	11.6436	8.6304	2,555,855
2	RCC (1:1:5:3)	26858.18	219.8681	235.5721	15.704	421,781
3	RCC (1:1:5:3) add for extra 2 <sup>nd</sup> story	9384.5	18.445	31.62	13.175	123,641
<b>Total</b>						<b>3,101,277</b>

Overpayment was occurred due to weak internal control and negligence of the management, which resulted in loss to Government.

When pointed out in November 2016, management stated that recovery if any would be made after scrutiny of the record. Reply was not cogent as recovery should have been made from the contractors.

Request for convening DAC meeting was made in August 2016, which could not be convened till finalization of this report.

Audit recommends that inquiry may be conducted for taking disciplinary action under E&D Rules against persons at fault.

AP#47 (A/C-I)/2015-16

### **1.2.3.10 Loss due to non-deduction of Steel Volume in RCC – Rs 3.040 million**

According to PC-I of the developmental schemes, quantity of steel should be used as one fifth of quantity of RCC.

XEN C&W Division Haripur executed schemes through various contractors during 2015-16. Volume of steel in RCC was not deducted, resultantly Government was put to loss of Rs 3,039,643. Detail is given at Annex-14.

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

When pointed out in November 2016, management stated that detailed reply would be given after consulting the record. Reply was not tenable as the overpaid amount should have been recovered.

Request for convening DAC meeting was made in August 2016, which could not be convened till finalization of this report.

Audit recommends that inquiry may be conducted for taking disciplinary action under E&D Rules against persons at fault.

AP#49 (A/C-I)/2015-16

### **1.2.3.11 Non-imposition of penalty amounting to-Rs 157.926 million**

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

XEN C&W Division Haripur paid Rs 1,579,260,000 to various contractors on account of developmental schemes during 2015-16. The contractors failed to complete the schemes in stipulated time period, however the local office did not impose penalty on the defaulting contractors. Non-imposition of penalty resulted in loss of Rs 157,926,000. Detail is given at Annex-15.

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

When pointed out in November 2016, management stated that detailed reply would be given after consulting the record.

Request for convening DAC meeting was made in August 2016, which could not be convened till finalization of this report.

Audit recommends imposition of penalty and recovery from the contractors and action against the person(s) at fault not monitoring the works properly.

AP#51 (A/C-I)/2015-16

#### **1.2.3.12 Excess payment over BOQ/PC-I - Rs 2.156 million**

According to the instructions of the Chief Engineer issued vide letter no.2494/11-G date 27/10/2014 The quantity of the work order should not be increased from approved PC-I, No deviation from the approved scope of work should be made, and the total amount of contract may not be exceeded from the from the approved cost.

XEN C&W Division Haripur awarded contract of scheme “Construction of Damaged Bridge on Amgah Road KM-2” to contractor “M/S Muhammad Intiaz” at an approved bid cost of Rs 7,790,399. However, the local office paid Rs 9,946,306 vide voucher No. 33-G dated 25-06-2015. This resulted in excess payment of Rs 2,155,907 on approved bid cost.

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

When pointed out in November 2016, management stated that detailed reply would be given after consulting the record. However, reply was not furnished till finalization of this report.

Request for convening DAC meeting was made in August 2016, which could not be convened till finalization of this report.

Audit recommends recovery of overpaid amount besides investigation and action against persons at fault.

AP#52 (A/C-I)/2015-16

### **1.2.3.13 Loss due to irrational rate analysis – Rs 1.143 million**

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

XEN C&W Division Haripur put the Government to loss due to irrational rate analysis. The scheme “AOM&R emergency SH Soha to Kakotri road” was awarded to contractor “M/S Syed Ashiq Hussain Shah” vide Agreement No 40SEAC/2014-15, Similarly, the scheme “Construction of road Sarai Naimat Khan 14km” was awarded to contractor “M/S Trand Construction” vide Agreement No 25CE 2013-14. In the scheme Soha to Kakotri road item of work Formation of Embankment from barrow excavated material was awarded @ Rs 488.53m<sup>3</sup> under clause 12 (Rate analysis). The same item was awarded in the scheme Sara e Nemat Khan under clause 12 with different rate analysis of Rs 556.56m<sup>3</sup> resulting in variance of Rs 68.03/m<sup>3</sup>. Government sustained loss of Rs 1,142,971 in the scheme Sera e Nemat Khan road paid vide voucher No. 17-G dated 18/6/2015 and 58-H dated 20/6/2016 respectively.

Payment of irrational rates occurred due to weak internal control, which resulted in loss to Government.

When pointed out in November 2016, management stated that detailed reply would be given after consulting the record.

Request for convening DAC meeting was made in August 2016, which could not be convened till finalization of this report.

Audit recommends recovery of loss besides investigation and action against persons at fault.

AP#53 (A/C-I)/2015-16

### **1.2.3.14 Non-recovery of rent of machinery - Rs 3.960 million**

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

XEN C&W Division Haripur Division bestowed machineries to contractor “M/S Tahir Rehman & Brothers” in the scheme “Construction of road from Sira to Salam Khan 10km Tehsil Ghazi” during 2014-15. Rent of machinery amounting to Rs 3,960,000 was not recovered from the contractor. Detail is as under:

S. No	Name of Machinery	Period	Rent per month	Amount in Rs
1	Excavator 1 No/china made/CLG-925 LC	10/05//2015 to 10/11/2015 (6 months)	180,000	1,080,000
2	Excavator 1 No	20/05/2015 to 10/12/2015 (7 months)	180,000	1,260,000
3	Dinapak-iii	02/08/2015 to 10/12/2015 (4 months)	180,000	720,000
4	Buldozer china/SD-7P	04/04/2015 to 04/09/2015	180,000	900,000
			<b>Total</b>	<b>3,960,000</b>

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

When pointed out in November 2016, management stated that recovery if any would be made after scrutiny of the record. Reply was not tenable as the rent should have been recovered from the contractor.

Request for convening DAC meeting was made in August 2016, which could not be convened till finalization of this report.

Audit recommends recovery of machinery rent, investigation and action against persons at fault.

AP#57 (A/C-I)/2015-16

### **1.2.3.15 Loss due to splitting of tenders into packages-Rs 7.736 million**

According to Government of Khyber Pakhtunkhwa Finance Department Notification No SO(FR)/FD/9-7/2013 dated 03.02.2014 Chapter V of KPPRA, Para Limitation on splitting or regrouping of proposed procurement. A procuring entity shall announce in an appropriate manner, all proposed annual procurements and shall proceed accordingly without any splitting or regrouping of the procurements so planned.

XEN C&W Division Haripur split the scheme “Construction of Judicial Complex into Packages” to avoid approval of competent authority. Both the schemes were awarded on different rates. The variation of rates resulted in loss of Rs 7,736,459 to Government. Detail is given below:

(Amount in Rs)

S. No.	Name Scheme	Nature of Work	Rebated Rate	Variance	E/Cost	Loss
1	Judicial Complex Package I	Civil Work	4%	-	14,842,099	-
2	-do-	NSI	29%	-	23,320,427	-
3	Judicial Complex Package II	Civil Work	2%	2%	279,958,613	5,599,172
4	-do-	NSI	14%	15%	14,248,579	2,137,287
<b>Total</b>						<b>7,736,459</b>

Splitting of tenders occurred due to weak internal control, which resulted loss to Government.

When pointed out in November 2016, management stated that detailed reply would be given after consulting the record. Reply was not cogent as the contracts were divided and awarded for same site at same dates against the rules.

Request for convening DAC meeting was made in August 2016, which could not be convened till finalization of this report.

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

AP#62 (A/C-I)/2015-16

### **1.2.3.16 Overpayment due to allowing higher rates – Rs 29.054 million**

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

XEN C&W Haripur overpaid Rs 29,054,179 to various contractors in developmental schemes on account of material i.e., Earth filling, Random Rubble Stone Masonry and Formation of Embankment during 2015-16. The material was available at site from excavation work. The local office was required to pay



labour rates instead of composite rates. Detail is given at Annex-16.

Higher rates were paid to contractors due to weak internal control which resulted in loss to Government.

When pointed out in November 2016, management stated that detailed reply would be given after consulting the record.

Request for convening DAC meeting was made in August 2016, which could not be convened till finalization of this report.

Audit recommends inquiry besides taking disciplinary action under E&D Rules against person(s) at fault.

AP#64 (A/C-I)/2015-16

## ANNEXURES

### Annexure-1

#### Detail of MFDAC Paras

(Rs in million)

S. No	Deptt	AP No.	-Gist of Para	Amount
1	DC	11	Non-deduction of Taxes on purchase of Computers	0.042
2	-do-	10	Irregular deduction on account of contingency charges	0.159
3	-do-	08	Doubtful Expenditure on account of repair of vehicles	0.577
4	DHO	13	Unauthorized payment on account of salary of absent period	0.867
5	-do-	15	Non-imposition of penalty on delay in supply of medicines	0.456
6	-do-	16	Non-deposit of receipts into Government treasury	0.053
7	-do-	18	Non-maintenance of Machinery record	0
8	PHE D	27	Irregular expenditure on account of M&R of building	0.399
9	-do-	41	Non-rationalization of rates on account of pipe work	0
10	C&W	46	Overpayment due to allowing premium on NSI	0.400
				2.953

**Annexure – 2**  
**DP # 1.2.1.1**

**Non-production of Record Auditable, detail of releases to PPHI through TR 42**

**(Amount in Rs)**

<b>S. No</b>	<b>Particular</b>	<b>Date</b>	<b>Amount</b>
1	Salary July to October 2015	13/10/2015	1,666,667
2	Non Salary Nov and Dec 2015	10/11/2015	833,333
3	Non salry Jan to March 2016	4/2/2016	1,250,000
4	Non salry july to Sep 2105	5/11/2015	7,366,978
5	Non salary Aug to Dec 2015 & Jan 2016		9822,638
6	Salary Feb to March 2016	15/3/2016	4,669,514
7	Non salry April to June 2016	14/6/2016	7,366,978
<b>Total</b>			<b>32,976,108</b>

**Annexure-3**  
**DP # 1.2.2.1**

**Non-deduction of government taxes**

(Amount in Rs)

S#	Name of Company	Name of Health Centre	Cheque No.	Amount Paid	Sales Tax @ 17%	Sales Tax 1/5 <sup>th</sup>	Income Tax @ 4.5 %	Stamp Duty @ 1%	Total Amount Due
1	Med Express	SNK	1113259/ 19.06.2015	2,098,000	356,660	71,332	94,410	0	165,742
2	Hospetec Health Care	SNK	1113264/ 19.06.2015	1,168,730	198,684	39,737	52,593	0	92,330
3	Hospetec Health Care	KTS	1113265/ 19.05.2015	2,900,630	493,107	98,621	130,528	0	229,150
4	Sudais Associates	SNK	1209078/ 25.06.2015	1,030,000	175,100	35,020	46,350	10,300	91,670
5	Sudais Associates	SNK	1209076/ 25.06.2015	94,090	15,995	3,199	4,234	941	8,374
6	Medi Urge	SNK	1209075/ 25.06.2015	4,269,000	725,730	145,146	192,105	42,690	379,941
7	Sudais Associates	SNK	1209058/ 25.06.2015	2,410,774	409,832	81,966	108,485	24,108	214,559
8	Trans Continental	KTS	1209062/ 25.06.2015	60,244	10,241	2,048	2,711	602	5,362
9	Suzi Group Int	SNK	1209056/ 25.06.2015	922,100	156,757	31,351	41,495	9,221	82,067
10	TAK e Care Int	RHC Kangra	1209074/ 25.06.2015	82,050	13,949	2,790	3,692	821	7,302
11	Globe Group of Com	CH KTS	1209077/ 25.06.2015	5,025,000	854,250	170,850	226,125	50,250	447,225
12	Sudais Associates	KTS	1209064/ 25.06.2015	532,980	90,607	18,121	23,984	5,330	47,435
13	MEDCO	KTS	1113263/ 19.06.2015	537,980	91,457	18,291	24,209	0	42,500
14	Sudais Associates	KTS	1113260/ 19.06.2015	795,000	135,150	27,030	35,775	7,950	70,755
15	MEDCO	RHC Kangra	1209055/ 25.06.2015	4,600,000	782,000	156,400	207,000	46,000	409,400
16	Paradise Export Co		1209068/ 25.06.2015	580,778	98,732	19,746	26,135	5,808	51,689
17	Sudais Associates	CD Bandi Mian Pir Dad	1209069/ 25.06.2015	69,340	11,788	2,358	3,120	693	6,171
18	Medi Urge	KTS	1209067/ 25.06.2015	22,832,700	3,881,559	776,312	1,027,472	228,327	2032,110
19	Surgi Quips	Type C KTS	1209060/ 25.06.2015	2,899,982	492,997	98,599	130,499	29,000	258,098
20	MEDCO	KTS	1209065/ 25.06.2015	4,600,000	782,000	156,400	207,000	46,000	409,400
21	Globe Group of Com	RHC Kangra	1209050/ 25.06.2015	229,000	38,930	7,786	10,305	2,290	20,381
22	Med Express	RHC Kangra	1209053/ 25.06.2015	1,039,000	176,630	35,326	46,755	10,390	92,471
23	Sudais Associates	Type C KTS	1113268/ 19.06.2015	3,735,774	635,082	127,016	168,110	0	295,126
24	Med Express	Type C KTS	1209061/ 25.06.2015	8,176,500	1,390,005	278,001	367,943	81,765	727,709
25	MEDCO	SNK	1209059/ 25.06.2015	381,623	64,876	12,975	17,173	3,816	33,964
26	Medi Line	KTS	1209063/ 25.06.2015	6,714,000	1,141,380	228,276	302,130	67,140	597,546
27	Medi Line	SNK	1209057/ 25.06.2015	1,850,000	314,500	62,900	83,250	18,500	164,650
28	Medi Urge	RHC Kangra	1209054/ 25.06.2015	3,574,000	607,580	121,516	160,830	35,740	318,086
29	Total Technologies	RHC Kangra	1209051/ 25.06.2015	1,095,000	186,150	37,230	49,275	10,950	97,455

30	Sudais Associates	RHC Kangra	1209049/ 25.06.2015	813,445	138,286	27,657	36,605	8,134	72,397
31	Trans Continental	RHC Kangra	1209052/ 25.06.2015	22,800	3,876	775	1,026	228	2,029
32	J ASANI Scientific	Type C KTS	1209072/ 25.06.2015	13,296,500	2,260,405	452,081	598,343	132,965	1,183,389
33	TOYOTA Frontier Motor Peshwar	Type C KTS	5470	5,400,000	918,000	183,600	243,000	54,000	480,600
			Total	103,837,020	17,652,293	3530,459	4,672,666	933,959	9,137,084

**Annexure-4**

**DP # 1.2.2.2**

**Irregular payment of Rs.5.570 million**

(Amount in Rs)

S.No	Cheque No	Date	Company	Amount
1	1316831	26/5/2016	Medi Pak Ltd	186750
			AR sons	69,300
			Rehman Rainbow	430,680
			GSK Pakistan	1,526,216
			Zafa Pharma	322,000
			Wyeth Pakistan	247,330
			Rehman Rainbow	43,068
			Zafa Pharma	128,050
			GSK Pakistan	784,108
			<b>Sub Total</b>	<b>3,737,502</b>
2	1316832	26/5/2016	Frontier dextrose	280,275
			Zafa Pharma	80,150
			GSK Pakistan	784,108
			Wyeth Pakistan	207,370
			Medi Pak	124,500
			Medi Pak	9,400
			Rehman Rainbow	64,602
			AR sons	24,750
			Frontier dextrose	257,725
			<b>Sub Total</b>	<b>1,832,880</b>
<b>Grand Total</b>			<b>5,570,382</b>	

**Annexure-5**  
**DP # 1.2.2.4**

**Loss due to unauthorized award of contract**

(Amount in Rs)

S. No	Name of scheme	Contractor	E/cost	Above CSR 2009	Allowed	Difference	Loss
1	Const of hostel for trainees in prison SH B/wall entrance watch tower	M/s Tahir Rehman	27,651,990	31.90%	30%	1.9%	525,388
2	Const of hostel for trainees in prison SH Administration block	M/s Alamgir Khan	12,740,977	31.85%	30%	1.85%	235,708
3	Const of hostel for trainees in prison SH water reservoir	Naem Shah	4,102,756	31.90%	30%	1.9%	77,952
4	Const of hostel for trainees in prison SH Dispensary and Armory block	Naem Shah	5,493,697	31.82%	30%	1.82%	99,985
5	Const of hostel for trainees in prison SH const of Jr. instructor residence 2 No	Ahmed Nawaz Khan	9,103,284	31.90%	30%	1.9%	172,962
6	Const of hostel for trainees in prison SH const of Inspection Banglow	Munshi Khan	8,265,908	31.90%	30%	1.9%	157,052
7	Const of hostel for trainees in prison SH Sewerage system	Tahir Rehman	9,538,569	31.90%	30%	1.9%	181,233
8	Const of hostel for trainees in prison SH Academic block	Khan Afsar	13,882,763	31.88%	30%	1.88%	260,996
9	Const of hostel for trainees in prison SH principal residence	Abdur Rashid & sons	11,958,091	31.97%	30%	1.97%	235,574
10	Const of hostel for trainees in prison SH Accommodation	Tahir Rehman	51,142,225	32%	30%	2%	995,121
	<b>Total</b>						<b>2,941,971</b>

**Annexure –6  
DP # 1.2.2.5**

**Detail of schemes executed without contract agreement**

(Amount in Rs)

<b>S. No</b>	<b>Name of Contractor</b>	<b>Name of Scheme</b>	<b>Vr. No. &amp; Date</b>	<b>Amount</b>
1	S. Ashiq Hussain Shah	AOM&R Labor Colony Road	136-H dt 26/06/2015	700,000
2	S. Ashiq Hussain Shah	AOM&R Link Road Nordi	137-H dt 26/06/2015	1,500,000
3	S. Ashiq Hussain Shah	AOM&R Chapri Phirari Road	132-H dt 26/06/2015	8,790,000
4	S. Ashiq Hussain Shah	AOM&R Mankara Road	131-H dt 26/6/2015	1,500,000
5	M. Sharif & Co	Widening of road Jhangir house to Darwaish	128-H dt 26/6/2015	4,999,062
6	Zafar Iqbal Builders	ScienceLab GHS Rehana	127-H dt 25/6/2015	500,000
7	S. Ashiq Hussain Shah	AOM&R Dolni Road	126-H dt 25/06/2015	2,900,000
8	S. Ashiq Hussain Shah	AOM&R Road Rehana Ding	138-H 28/6/16	800,000
9	S. Ashiq Hussain Shah	AOM&R Road Gujar Mohra	139-H 28/6/16	5,411,557
10	Amjad Zia & Co	Repir of road Shah Maqsood	134-H 28/6/16	4,161,764
	<b>Total</b>			<b>31,262,383</b>



**Annexure-7**  
**DP # 1.2.3.1**

**Blockade of Funds**

(Amount in Rs)

S. No	Name of ADP/Schemes	Union Council	Estimated Cost	Status	Executing Agency
<b>SPDI, ADP# 756, SO.III/CMS/ 1-11/ 2013 /Haripur/ PK-49, 30/10/2015</b>					
1	PCC at Main Gali Najafpur.	Najafpur	1.00	Not Yet	PHED
2	PCC at Bagra No. 2.	Bagra	1.00	-do-	-do-
3	PCC at diff: Moh: (Kaleem,	Jabri	1.00	-do-	-do-
	<b>Sub total</b>		<b>3.00</b>		
<b>SPDI, ADP# 756, SO.III/CMS/ 1-11/ 2013 /Haripur/ PK-51/ 1327-33, 01/02/2016</b>					
1	Pavement of main path Bandi Serian.	PKK	0.500	Not Yet	PHED
2	Pavement of street Sirya.	Sirya	0.700	-do-	-do-
3	Pavement of street Jattipind.	Jatti Pind	1.300	-do-	-do-
4	Pavement of street Simla Negar.	Jatti Pind	0.600	-do-	-do-
5	Pavement of path Jamah Utman.	Mankaray	0.800	-do-	-do-
6	Pavement of Street Chapra, Bajeeda.	Mankaray	0.500	-do-	-do-
7	Pavement of street Pind muneem.	Bareela	0.200	-do-	-do-
8	Pavt of path near Zaib factory Sarai	K/Najibulah	1.000	-do-	-do-
9	Pavement of street/Sanitation	K/Najibulah	0.600	-do-	-do-
10	Pavement of street Sheeni maira.	K/Najibulah	1.000	-do-	-do-
11	Pavement of street Chamba pind.	Dingi	0.400	-do-	TMA(H)
12	Const: of P/Wall Kalu pind.	Bakka	1.000	-do-	-do-
13	Pavement of street Panian.	Panian	0.600	-do-	-do-
14	Pavt: of st: near population chohar	Dheenda	0.200	-do-	-do-
15	Pavement of street Chohar Shreef.	Dheenda	0.500	-do-	-do-
16	Community center Moh: Khabal,	KTS	3.000	-do-	-do-
	<b>Sub total</b>		<b>12.9</b>		
<b>SPDI, ADP# 756, SO.III/CMS/ 1-11/ 2013/Haripur/PK-52/ 14044, 30/10/2015</b>					
1	Channelization of River Indus.	Ghazi	5.000	Not Yet	TMA(G)
2	Constt: of C/Center Khabal	Ghazi	2.000	-do-	-do-
3	Repair of gate Zubeda Aman Degreee	Ghazi	0.500	-do-	-do-
4	Constt: of Path Sanga Phase-II	Ghazi	5.000	-do-	-do-
5	Constt: of C/Center Kangar.	Ghazi	2.500	-do-	-do-
	<b>Sub total</b>		<b>15</b>		
<b>SPDI, ADP# 756, SO.III/CMS/ 1-11/ 2013/Haripur/PK-52/ 16801-06, 30/12/15</b>					
1	Pavt of st: at various Moh: of village	Beer	3.000	Not Yet	TMA(G)
	<b>Sub total</b>		<b>3.000</b>		
<b>Priority Projects, ADP# 757, SO.III/CMS/ 1-11/ 2013 /Haripur/ PK-49, 30/10/2015</b>					
1	Provision of 05 No. bores in village	Bagra	1.000	Not Yet	PHED
2	PCC of street at Ghandian.	BS Khan	1.000	-do-	-do-

3	PCC of street at diff: Moh:	BS Khan	1.000	-do-	-do-
4	Road widening at Moh: Shah Jehan	Barkot	1.000	-do-	-do-
5	PCC of street at Halli ex-member	Barkot	0.500	-do-	-do-
6	M&R works for WSS in UC Urban	South	2.000	-do-	TMA(H)
7	Replacement of old pipeline & installation of new pipeline in various		1.640	-do-	-do-
	<b>Sub total</b>		<b>8.14</b>		
<b>Priority Projects, ADP# 757, SO.III/CMS/ 1-11/ 2013/Haripur/PK-52/ 14044, 30/10/2015</b>					
1	Completion of Janazagah Kupri	Ghazi	2.000	Not Yet	TMA(G)
2	Repair of Transformers at Tehsil	Ghazi	1.000	-do-	-do-
3	Constt: of Path Dalari Phase-II	Ghazi	2.000	-do-	-do-
4	Constt: of Janazagah Jummo	Ghazi	2.500	-do-	-do-
5	Constt: of Hujra/ Community center	Ghazi	2.000	-do-	-do-
6	WSS at village Hal Jadal	Beer	4.000	-do-	-do-
7	Constt: of Wall Graveyard B/Labal	Beer	0.500	-do-	-do-
8	Constt: of Wall / Street B/Labal	Beer	0.200	-do-	-do-
9	Constt: of road at village Jum.	Beer	0.300	-do-	-do-
10	WSS, kabil Srikot	Serikot	0.500	-do-	-do-
	<b>Sub total</b>		<b>15</b>		
<b>Priority Projects, ADP# 757, SO.III/CMS/ 6-1/ 2013/ General/ 6184-86, 26/152016</b>					
1	Repair of link road Shatalo,	Serikot	1.515	Not Yet	TMA(G)
	<b>Sub total</b>		<b>1.515</b>		
<b>DDI, ADP# 762, SO.III/CMS/ 1-11/ 2013 /Haripur/ PK-49, 30/10/2015</b>					
1	Repair of road at Hiryalia.	Barkot	1.000	Not Yet	PHED
2	Const: of R/wall at Moh: Sher	Barkot	0.400	-do-	-do-
3	PCC of street at village Dobandi.	K/Bala	0.900	-do-	-do-
4	Const: of pulley at Moh: Bagrain	M/Abad	1.000	-do-	-do-
5	Road widening at Manee	M/Abad	0.400	-do-	-do-
6	Provision of 02 No. bores at Chach	K/Bala	0.400	-do-	-do-
7	Repair of road at Hiryalia.	Barkot	1.000	-do-	-do-
	<b>Sub total</b>		<b>5.1</b>		
<b>DDI, ADP# 762, SO.III/CMS/ 1-11/ 2013 /Haripur/ PK-51/ 1327-33, 01/02/2016</b>					
1	Pavement of street Adjacent	Tarbela	0.300	Not Yet	PHED
2	Pavement of street Sirya.	Sirya	1.000	-do-	-do-
3	Pavement of street Alloi.	Jattipind	1.400	-do-	-do-
4	Provision of Pumping machinery	Mankray	0.900	-do-	-do-
5	Pavement of street Dobandi.	Mankray	0.600	-do-	-do-
6	Pavement of street Bajeeda.	Mankray	0.500	-do-	-do-
7	Pavement of street Moh: Baagh Kot	K/Najibulah	0.250	-do-	-do-
8	Pavement of street near Baraf Khana	Bakka	0.400	-do-	-do-
9	Pavement of streets Panian near	Panian	0.500	-do-	-do-
10	Pavement of street Paharu.	Panian	0.500	-do-	-do-
11	Pavement of street Dingi.	Dingi	0.700	-do-	-do-

12	Pavement of street Bareela.	Bareela	0.200	-do-	-do-
13	Pavement of street Chamba Pind.	Dingi	0.450	-do-	-do-
14	Pavement of street Ladha.	Dingi	0.400	-do-	-do-
15	Pavement of street New Bakka.	Bakka	0.300	-do-	-do-
16	Community center Moh: Khalabat,	KTS	3.000	Not Yet	TMA(H)
	<b>Sub total</b>		<b>11.4</b>		
<b>DDI, ADP# 762, SO.III/CMS/ 1-11/ 2013/Haripur/PK-52/ 14044, 30/10/2015</b>					
1	PCC of street Chaprian Amgah.	Qazipur	2.000	Not Yet	TMA(G)
2	Constt: of Masjid Pipliyala.	K/Bara	1.000	-do-	-do-
3	WSS Danda.	K/Bara	3.000	-do-	-do-
4	Provision of water bore 03 No. at	Serikot	0.600	-do-	-do-
5	Constt: of Hujra/ community center	Serikot	0.700	-do-	-do-
6	Const: of Thresher road Shingri.	Serikot	0.500	-do-	-do-
7	Const: of water tank at Shingri.	Serikot	0.500	-do-	-do-
8	Constt: of Veranda Masjid Kabil.	Serikot	0.100	-do-	-do-
9	Pavement of street Jhamra.	Serikot	0.600	-do-	-do-
10	Pavement of street Sumbal Dara.	Serikot	0.200	-do-	-do-
11	WSS Sumbal Dara.	Serikot	0.300	-do-	-do-
12	Const: of path Dherian (Khan	Serikot	0.200	-do-	-do-
13	Const: of open well Moh: Chachi.	Serikot	0.300	-do-	-do-
14	Const: of C/center Kund.	Kundi	2.000	-do-	-do-
15	Const: of Pulley at Chechian Rakher	Kotehra	1.200	-do-	-do-
16	Const: of Tallajat Village Khoi Dara	Kotehra	1.500	-do-	-do-
17	Const: of open well at Moh Bhal	Kotehra	0.300	-do-	-do-
	<b>Sub total</b>		<b>15</b>		
<b>DDI, ADP# 762, SO.III/CMS/ 6-1/ 2013/ General/ 6184-86, 26/152016</b>					
1	Impvt: of link road Shatalo,	Serikot	3.015	Not Yet	TMA(G)
2	Boring for Pressure Pump in		0.200	-do-	-do-
3	Installation of 100 KVA T/ Former		0.800	-do-	-do-
4	Construction of Baitgali Brug Road.	Baitgali	2.000	-do-	-do-
5	Const: of Gali # 2 Kolathri Road.	Baitgali	1.500	-do-	-do-
	<b>Sub total</b>		<b>7.515</b>		
	<b>Grand Total</b>		<b>97.57</b>		

**Annexure-8**  
**DP # 1.2.3.2**

**Detail of non-recovery of HRA, Conveyance and maintenance charges**  
**(Amount in Rs)**

S.N O	P.NO	Name of officer/officials	Designation & BPS	B. Pay	HRA	C/ All	5% on B.Pay	TOTAL D/D 01 MONTH	Total D/D 12 MONTH 2015-16
1	653222	Dr.m azeem khan	Mo (17)	27,370	2,955	5,000	1,368	9,323	111,876
2	254945	Khudiga bibi	Jr. Phc tech (mp) (bps: 12)		1,306	2,856	0	4,162	49,944
3	255697	Shams-ul-qamr	Jr. Phc tech (mp) (bps: 12)		1,306	2,856	0	4,162	49,944
4	489747	M. Ashraf	Lab attendant		910	1,785	0	2,695	32,340
5	255638	M. Ishtiaq	Sweeper (bps: 12)		972	1,785	0	2,757	33,084
6	706708	M. Mubashir khan	Mt(bps: 12)		1,306	2,856	0	4,162	49,944
7	717353	Sidra akhtar	Lhv(bps: 12)		1,306	2,856	0	4,162	49,944
8	255402	M. Taj khan	Mt(bps: 12)		1,306	2,856	0	4,162	49,944
9	511393	Ali khan	Mo bps: 17	31,565/-	2,955	5,000	1,578	9,533	114,396
10	251185	Bibi fakhar-urnisa	Lhv (bps: 12)		1,306	2,856	0	4,162	49,944
11	255613	Fazle muqem	Jr phc tech (bps-12)		1,306	2,856	0	4,162	49,944
12	287696	Farzana begum	Lhv (bps: 12)		1,306	2,856	0	4,162	49,944
13	255700	M. Rashid	Jr phc tech (bps-12)		1,306	2,856	0	4,162	49,944
14	255349	Faridoon	Jct pharmacy (bps-12)		1,306	2,856	0	4,162	49,944
15	254515	M. Irfan	Jct pharmacy (bps-12)		1,306	2,856	0	4,162	49,944
16	706713	Atta ur rahman	Jct pathology		1,306	2,856	0	4,162	49,944

			(bps-12)						
17	71218 8	Ambereen anjum	Jr phc tec mch (bps- 12)		1,306	2,856	0	4,162	49,944
18	68861 9	Shabbir ahmed	Mt(bps: 12)		1,306	2,856	0	4,162	49,944
19	68861 1	Rukhsan a bibi	Lhv (bps: 12)		1,306	2,856	0	4,162	49,944
20	69319 0	Asmat khan	Mt(bps: 12)		1,306	2,856	0	4,162	49,944
21	70670 5	Taza khan	Mt(bps: 12)		1,306	2,856	0	4,162	49,944
			<b>Total</b>		29,99 4	62,12 2	2,94 6		1,140,74 4
	<b>Total hra = 29,994*12 = 359,928</b> <b>Total ca = 62,122*12 = 745,646</b> <b>Total 5% = 2,946*12 = 35,352</b> <b>Grand total = 1,140,744</b>								

**Annexure-9**  
**DP # 1.2.3.3**

**Detail of Non-Supply of medicines**

(Amount in Rs)

<b>S.No</b>	<b>Name of firm</b>	<b>Supply order &amp; date</b>	<b>Amount</b>
1	M/s GSK	2565-71 dt 24/03/2016	588,146
		2560-64 dt 24/03/2016	454,813
		2856-61 dt 05/04/2016	784,108
		3252-57 dt 05/04/2016	784,108
		2372-77 dt 05/04/2016	1,526,216
2	M/s Brooks Pharma	2306-10 dt 14/03/2016	409,050
		8880-85 dt 05/04/2016	82,200
		3096-3101 dt 05/04/2016	143,000
		3276-81 dt 05/04/2016	57,200
3	M/s SYAH Impex	2192-96 dt 14/03/2016	16,538
		3186-91 dt 05/04/2016	237,000
		2977-82 dt 05/04/2016	94,800
		2122-26 dt 14/03/2016	13,423
		2336-40 dt 14/03/2016	208,574
		3330-35 dt 05/04/2016	71,100
4	M/s Rehman Rainbow Surgitex	2223-27 dt 14/03/2016	107,670
		3222-27 dt 05/04/2016	43,086
		3030-35 dt 05/04/2016	64,602
		3354-59 dt 05/04/2016	43,068
5	M/s Paktex Industries	2341-45 dt 14/03/2016	232,380
		3228-33 dt 05/04/2016	360,800
		3360-65 dt 05/04/2016	128,420
6	M/s Oriental Sale Corporation	3042-47	66,000
	<b>Total</b>		<b>6,516,302</b>

**Annexure-10**  
**DP # 1.2.3.5**

**Detail of non-deduction of sales tax**

(Amount in Rs)

S.No	Name of contractor	Name of Scheme	Amount of Material Supplied & Fixed	Less 15 % lab Charges (Net Material Cost)	Sales Tax due @ 1/5 <sup>th</sup> of 17%
1	M. Irshad	Boring of H/Pump at Moh Fazal Khan	60,170	51,145	1,739
2	Amjid Zia	Repair of WSS	345,338	293,537	9,980
3	Hibat Khan	Pipe Line Sarikot	99,540	84,609	2,877
4	Akhtar	Issa Jhallo	9,048,110	7,690,894	261,490
5	Samiullah	WSS Bayan Ahmed	10,393,143	8,834,172	300,362
6	Samiullah	WSS Dedhan	8,068,170	6,857,945	233,170
7	Qazi Imtiaz	WSS Darwesh	3,963,258	3,368,769	114,538
8	Samiullah	WSS Mir Pur	14,444,021	12,277,418	417,432
9	Samiullah	WSS Sawabi Maira	291,8818	2,480,995	84,354
10	RR Brothers	WSS Koka	1,060,5790	9,014,922	306,507
11	Akhtar	WSS Ainpur Dakhli	368,780	313,463	10,658
12	M/S Ayub &	WSS Village Kahal	1,171,502	995,777	33,856
13	RR Brothers	WSS Qazi Pur	5,581,645	4,744,398	161,310
14	Syed Tayyab		7,331,886	6,232,103	211,892
		<b>Total</b>	<b>74,400,171</b>	<b>63,240,147</b>	<b>2,150,165</b>

**Annexure-11**  
**DP # 1.2.3.6**

**Detail of non-imposition of Penalty**

(Amount in Rs)

Name of Scheme	Contractor	Est. Cost	Date of commencement	Req: date of completion	Current Status	Penalty @ 10%
Const of culvert bandi Bareela		2,000,000	10-11-2014	10/02/2015	In progress	200,000
Sanitation scheme Talokar	Al Syed K.S	9,950,250	16/10/14	16/4/15	25/6/15	995,025
WSS Mir Pur Pumping Chamber	Samiullah Khan	14,539,000	04/02/2015	04/02/2016	In progress	1,453,900
Construction of Tube Well Bore Mohet Sector Hemlet	Rehmanullah Khan	1,500,000	17/04/2014	17/10/2016	In Progress	150,000
Construction of Bore at Sherawal U/C Kundi	Haji Khan Marjan	2,500,000	13/05/2015	13/11/2015	In progress	250,000
WSS Baghaat Khanpur	RR Brothers	5,842,000	13/03/2015	13/09/2015	In progress	584,200
	<b>Total</b>					<b>3,633,125</b>



**Annexure –12**  
**DP # 1.2.3.7**

**Detail of non deduction of Sales Tax @ 17 %**

(Amount in Rs)

S.No	Fund	Contractors	Scheme	Description	Amount	Sales Tax @ 17 %
1	CMD	RR Brothers	Boring of Hand/ Electric pump at Dera Malik Ishaq	NSI H/Pump	29,800	5,066
2	CMD	M. Qasim	Boring of Hand/ Electric pump at village Sherrawal	NSI H/Pump	29,350	4,990
3	CMD	Gul Faraz	Const of Bore in PK 52 Under CMD 713	NSI H/Pump	72104	12258
4	CMD	Akhtar Nawaz	Issa Jhallo	Supply of Pipe	180400	30668
5	ADP	Akhtar Nawaz	WSS Noordi	Supply of Pipe	3867723	657513
6	ADP	M/S SK Const	WSS Mohet Sector	Supply of Pipe Line	1124800	191216
				NSI	85000	14450
7	ADP	Haji Sarwar Jan	New Abadi Malkiyar	Supply of Pipe Line	438880	74610
8	ADP	Haji Sarwar Jan	WSS Darra dada	Supply of Pipe Line	1946253	330863
9	ADP	Akhtar Nawaz	WSS Moh Jahangir abad	Supply of Pipe	1266681	215336
10	ADP	Shah Nawaz	WSS Sikanderpur	Supply of Pipe	76919	13076
			<b>Total</b>		<b>9,117,910</b>	<b>1,550,046</b>

**Annexure –13**  
**DP # 1.2.3.8**

**Overpayment due to allowing higher rates Rs 4.707 million**

**(Amount in Rs)**

S #	Scheme	Contractor	CSR	Vr. No & Date	Item of work	Rate paid	Rate required	Diff	Qty	Overpayme nt
1	Const of high security zone 50 cells central prison	Vehdan Business	2009	165-H 25/6/15	MS flat 1/2"x1/8" grill in windows of approved design including painting 3 coats, complete	24,560	1,509.75	23,050.25	148.931	3,432,897
2	Up gradation of GGMS Makhan Colony shifted Maira Dinga pull	M/S Shah & Co	2012	97-H 24/6/15	cutting leveling and dressing	249.60	91.96	157.64	244.11	38,482
3	GGPS Kamalpur	Alamgir Khan	2012	85-H 24/6/15	GI Pipe 6' dia	3,872.20	3,710.55	61.65	89.39	14,450
4	GGDC Sara e Salih Academic block	M Urfan Khan & Co	2012	19-H 10/6/15	Providing and Laying cut, joint, test & disinfect GI pipe line Using	1,336.59	765.77	570.82	512.83	29,2734

					light quality GI Pipe : 3" i/d					
5	Up gradation of GHS Narra Amazai 105 CE 2011-12	Fazle Rabi	2009	11-G 18/6/20 15	Laying 1/2" thick deodar ceiling complete, including sawing ,planning and fixing	82,273	1,166.45	81,106.55	5.06	410,339
	Add 28% above on scheme no 5									114,912
6	KTS Haripur	M/S M haroon & sons	Item Rate	8BP 22/6/20 16	S/F of Daodar wood	8,000	6,500	1,500	34.11	51,165
7	Upgradation of GGMS Salam Khund	MS Akbar Hussain	2013	1BP 7/6/201 6	RRM 1:6	5,0616.45	5283	266.55	290.97	77,558
8	construction of Judicial Complex Package II	M/S Tahir Rehman & Co	2012			112.2915/ sft	191.036 /sft	78.745 /sft	3488.69 sft	274,715
<b>9</b>	<b>Total</b>									<b>4,707,252</b>

**Annexure-14**  
**DP # 1.2.3.10**

**Loss due to non-deduction of Steel Volume in RCC**

(Amount in Rs)

S.No	Name of Scheme	Name of Contractor	Voucher No	Steel Utilized	Volume of Steel in M3	Rate of RCC	Overpayment
1	Const: of High Security Zone	M/S Vehdan	165-H 29/06/2015	85.42	10.8815257	4,981/M <sup>3</sup>	54,198
	Add 9.75% above						5,284
	<b>S.Total</b>						<b>59,482</b>
2	Const: of High Security Zone Central Prison	M/S M Saddique	164-H 29/06/2015	34.15	4.35031728	4,981/M <sup>3</sup>	21,668
	Add 9.65% above						2,091
	<b>S.Total</b>						<b>26,075</b>
3	District Account Office Haripur	M/S Work Vision	133-H 28/06/2015	143.38	18.2649631	7595/M <sup>3</sup>	<b>138,722</b>
4	Judicial complex package ii main	M Urfan Khan	137-H 28/06/16	1076.52	137.136268	7168/M <sup>3</sup>	<b>982,993</b>
5	Judicial complex package ii. Bar Room	Tahir Rehman	138-H 26/6/2015	236.483	30.1252146	7546/M <sup>3</sup>	<b>227,328</b>
6	Judicial complex package ii. Para Level	Tahir Rehman	138-H 26/6/2015	14.134	1.80050906	7473/M <sup>3</sup>	<b>13,456</b>
7	Judicial complex package ii. Masjid	Tahir Rehman	138-H 26/6/2015	26.862	3.42190989	7568/M <sup>3</sup>	<b>25,897</b>
8	Judicial complex package ii. P/Wall	Tahir Rehman	138-H 26/6/2015	62.866	8.00840544	7568/M <sup>3</sup>	<b>60,608</b>
9	Judicial complex package ii. Security Office	Tahir Rehman	138-H 26/6/2015	2.29	0.29171967	7568/M <sup>3</sup>	<b>2,208</b>
10	Judicial complex package ii. Judicial Lock up	Tahir Rehman	138-H 26/6/2015	11.8354	1.50769385	7568/M <sup>3</sup>	<b>11,410</b>
11	Judicial complex package ii. O/H Water Tank	Tahir Rehman	138-H 26/6/2015	12.706	1.61859828	7568/M <sup>3</sup>	<b>12,250</b>
12	Judicial complex package ii. Gates	Tahir Rehman	138-H 26/6/2015	3.102	0.39515913	7568/M <sup>3</sup>	<b>2,991</b>
13	Judicial complex package ii. U/G Water Tank	Tahir Rehman	138-H 26/6/2015	8.064	1.02726086	7900/M <sup>3</sup>	<b>8,115</b>
14	Judicial complex package ii. Dumping Room	Tahir Rehman	138-H 26/6/2015	0.799	0.10178341	7568/M <sup>3</sup>	<b>770</b>
15	GGDC Sara e salih Admin	M. Irshad Khan	120-H 25/6/2015	19.06	2.42802481	4981/M <sup>3</sup>	<b>12,093</b>
16	upgradation of GHS Nara	Fazle Rabi	11-G 18/6/2015	33.2	4.2292982	4981/M <sup>3</sup>	21,065

	Add 28% above						5,898
	S.Total						<b>26,963</b>
17	upgradation of GHS Ghazi	M Afzal Khan	31-G 25/6/2015	52.03	6.62802366	5214/M <sup>3</sup>	34,558
	Add 30% above						10,367
	S.Total						<b>44,925</b>
18	Const of damaged bridge on Amgah road KM2	M Imtiaz	33-G 25/6/2015	35.36	4.50445736	7655/M <sup>3</sup>	<b>34,482</b>
19	Const of hostel for trainees SH water reservoir	S Naeem Shah	104-H 24/6/2015	19.533	2.48827957	6122/M <sup>3</sup>	15,234
	Add 31.9% above						4,570
	S.Total						<b>19,804</b>
20	Up-gradation of GGMS Makhan colony shiftd to	M/s Shah & Co	97-H 24/6/2015	14.067	1.79197403	7050/M <sup>3</sup>	<b>12,634</b>
21	GGPS Kamal pur	Alamgir Khan	85-H 24/6/15	22.44	2.85859794	6961/M <sup>3</sup>	<b>19,898</b>
22	Const of hostel for trainees in prison SH Admin block	Alamgir Khan	56-H 20/6/16	17.56	2.23694206	4981/M <sup>3</sup>	11,142
	Add 31.9% above						3,342
	S. Total						<b>14,484</b>
23	Const of hostel for trainees in prison SH jr	Ahmed nawaz khan	62-H 18/6/2015	22.84	2.90955334	5435/M <sup>3</sup>	15,814
	Add 31.9% above						4,744
	S.Total						<b>20,558</b>
24	Const of hostel for trainees in	Munshi khan	60-H 18/6/15	23.64	3.01146414	4981/M <sup>3</sup>	14,999
	Add 31.9% above						4,500
	S.Total						<b>19,499</b>
25	const of hostel for trainees in	Khan Afsar	47-H 16/6/15	58.083	7.39910625	4981/M <sup>3</sup>	36,853
	Add 31.88% above						11,056
	S.Total						<b>47,909</b>
26	Const of hostel for trainees in	Abdur Rashid	49-H 17/6/16	7.85	0.99999973	4981/M <sup>3</sup>	4,981
	Add 31.88% above						1,494
	S.Total						<b>6,475</b>
27	Const of hostel for trainees in	Tahir Rehman	42-H 17/6/16	128.558	16.3768108	4981/M <sup>3</sup>	81,568
	Add 31.88% above						24,471

	S.Total						<b>106,039</b>
28	GGDC Mankaraai 80	MA Khan Associates	144-H 28/6/2016	74.48	9.48789548	4981/M <sup>3</sup>	<b>47,257</b>
29	Facilities for pleader &	Bakht taj udin	124-H 28/6/16	53.63	6.83184526	7000/M <sup>3</sup>	<b>47,823</b>
30	GGDC Sara e salih Academic	M Urfan Khan	19-H 10/06/2015	294.88	37.5643209	4981/M <sup>3</sup>	187,098
	Add 3% above						5,613
	S.Total						<b>192,711</b>
31	GGMS Salam Kund	Akber Hussain	1-BP 7/06/2016	28.09	3.57834297	6500/M <sup>3</sup>	<b>23,259</b>
32	GGPS Magri	Munshi khan	41-H 16/06/2015	12.36	1.57452186	7650/M <sup>3</sup>	<b>12,045</b>
33	GHS Sara e Salih	M. Irshad Khan	61-H 18/06/2015	45.99	5.85859712	4981/M <sup>3</sup>	<b>29,180</b>
	Add 28.98% above						8,456
	S.Total						<b>30,055</b>
34	Const of hostel for trainees in	Tahir Rehman	106-H 20/6/15	38.72	4.93248272	4981/M <sup>3</sup>	24,567
	Add 31.90% above						7,837
	S.Total						<b>32,404</b>
35	SNK Chamad Road	M/S Work Vision	117-H 25/06/15	1.439	0.18331205	7352/M <sup>3</sup>	<b>1,348</b>
34	GHS Rehana	M/S Zafar Iqbal	127-H 25/06/15	2.05	0.26114643	6600/M <sup>3</sup>	<b>1,724</b>
36	SNK Road 14 KM	M/S Tarand	59-H 20/06/16	38.999	4.96802411	6000/M <sup>3</sup>	<b>29,808</b>
37	GPS Model Town Derwaish	M/S Masood Ur	130-H 25/06/15	26.96	3.43439396	8000/M <sup>3</sup>	<b>27,475</b>
38	HCA Cricket Stadium	M Afzal Khan	140-H 26/06/15	12.54	1.59745179	7595/M <sup>3</sup>	<b>12,133</b>
39	GPS Pharoosa Bait Gali	M Hayaat Khan	6-G 9/6/15	6.83	0.87006346	8500/M <sup>3</sup>	<b>7,396</b>
40	GGHS Kalinger	Munshi khan	11-G 18/6/15	31.61	4.02675049	7000/M <sup>3</sup>	<b>28,187</b>
41	Guard post Judicial Complex	Sadaat Enterprises	6-BP 13/06/16	15.11	1.9248402	7000/M <sup>3</sup>	<b>13,474</b>
42	SHS Sector 4 KTS	Ashiq Hussain	1-BM 06/06/16	29.7	3.7834385	7000/M <sup>3</sup>	<b>26,484</b>
43	Special Education	M Haroon & Sons	10-BM 27/06/16	146.887	18.711715	7000/M <sup>3</sup>	<b>130,982</b>
44	Mgt Sciences College Haripur	Rafaqat Elahi	16-BM 27/06/16	2.94	0.3745222	7000/M <sup>3</sup>	<b>2,622</b>
45	GHS Ghazi	M Afzal Khan	4-G 21/06/16	77.55	9.8789782	8000/M <sup>3</sup>	<b>79,032</b>
46	GPGC	M/S Shah & Co	24-H 8/6/16	92.14	11.737576	5867/M <sup>3</sup>	<b>68,860</b>
47	GPS Pharrari	Alamgir Khan	28-H 8/6/16	25.54	3.2535023	8000/M <sup>3</sup>	<b>26,028</b>

48	GGCMHS	Alamgir Khan	33-H 10/6/16	32.11	4.0904447	7000/M <sup>3</sup>	<b>28,633</b>
49	Curtus Stadium Indoor Game	Alam Zeb	40-H 17/6/16	108.63	13.838213	8000/M <sup>3</sup>	<b>110,706</b>
50	Casualty Block DHQ Hospital	M/S Tarand	57-H 20/06/16	124.259	15.829168	7000/M <sup>3</sup>	<b>110,804</b>
51	Bridge at Changi Bandi	M/S Lodhi & Co	68-H 21/06/16	169.855	21.637574	9000/M <sup>3</sup>	<b>194,738</b>
52	Const: of Guard Room Judicial	M/S Umerzai	92-H 24/06/16	5.51	0.7019106	8000/M <sup>3</sup>	<b>5,615</b>
53	Const: of DC Office	M/S Umerzai	129-H 28/06/16	13.95	1.7770696	9000/M <sup>3</sup>	<b>15,994</b>
54	Kandal & Meelum Road	M/S Work Vision	145-H 28/6/16	7.604	0.9686622	7450/M <sup>3</sup>	<b>7,217</b>
<b>Grand Total</b>							<b>3,039,643</b>

**Annexure 15**  
**DP # 1.2.3.11**

**Detail of non-imposition of penalty**

(Amount in Rs)

S. #	Name of Scheme	Name of Contractor	Date of work order	Period for completion	Physical progress	E/Cost	Penalty @ 10 %
1	Imp: Rehb of Pir Sohaw to Kohala Bala Bazar Via Makhnal 10-K Package II	Badi –uz-Zaman	9/6/2015	18-Months	70%	226.038	22.604
2	Const: of Road from sira to salam khund road 20 - Km in The:Ghazi SH: Saira to salam 10-km	M/S Tahir Rehman & Brother	5-5-015	12-Months	80%	0	0.000
3	Const: of Road from sira to salam khund road 20 - Km in The:Ghazi SH: Ghazi to Salam Khund Gali to Triman 8.50 Km	Khattak Allied Contractor	05/54/15	12 – Months	80%	399.482	39.948
4	Rehabilitation /widening Mir pur Kahal road to Chapppri 13- KM	Trand Construction Comp	7/5/2014	12 – Months	95%	142.537	14.254
			29-4-15	12 – Months	80%		0.000
5	Impt: Rehabilitation /Upgradation of 300-Km Road Sh : Const of Road Kalisa 800 –M	Contract & Contractor	19-5-16	6-Months	70%	4.475	0.448
6	Impt: Rehabilitation /Up-Gradation of 300-Km Road Sh : Construction of main road to Maira Karim Sheikh Yar	Muhammad Imtiaz	19-5-15	6-Months	70%	4.475	0.448



7	Impt: Rehabilitation /Up- Gradation of 300- Km Road Sh : Construction of Road Mangloor Colony	Muhammad Imtiaz	6/5/2016	12-Months	80%	5.797	0.580
8	Impt: Rehabilitation /Up- Gradation of 300- Km Road Sh : ModelTown to Haripur	Hashim Khan Tareen	20-5-15	6-Months	70%	2.106	0.211
9	Impt: Rehabilitation /Up- Gradation of 300- Km Road Sh : Main GT Road to Gher khan	Hashim Khan Tareen	9/6/2015	18 – Months	70%	2.689	0.269
10	Impt: Rehabilitation /Up- Gradation of 300- Km Road Sh : Construction of Road Juma Abad Street.	Uzair Farid & Co	9/6/2015	06-Months	80%	4.009	0.401
11	Impt: Rehabilitation /Up- Gradation of 300- Km Road Sh : Construction of road Monan.	Amjad Zia & Co	19-5-15	06-Months	70%	3.315	0.332
12	Impt: Rehabilitation /Up- Gradation of 300- Km Road Sh : Construction of road Koka Mari.	Saddat Enterprises.	21-5-15	06-Months	70%	6.126	0.613
13	Impt: Rehabilitation /Up- Gradation of 300- Km Road Sh : Construction of road Chitri Maira	Hashim Khan	19-5-15	06-Months	60%	4.328	0.433
14	Impt: Rehabilitation /Up- Gradation of 300- Km Road Sh : Construction of	Saddat Enterprises.	21-5-15	06-Months	90%	3.35	0.335

	road Path H/O Younis to Aziz H/O Changi Bandi						
15	Impt: Rehablitation /Up- Gradation of 300- Km Road Sh : Construction of road Kalawan to ban via Mohra	Muhammad Ayub & Sons	21-5-15	06-Months	80%	4.892	0.489
16	Impt: Rehablitation /Up- Gradation of 300- Km Road Sh : Construction of road Maira Toot.	M/S Ammad Tayyab Shah	21-5-15	06-Months	60%	2.743	0.274
17	Impt: Rehablitation /Up- Gradation of 300- Km Road Sh : Construction of road Basti Sher Khan to Bilal Masjid	Abbasi Builder	9-6-015	06-Months	35%	2.122	0.212
18	Conversion of Mosque School into Regular Sh: GMPS Pandak U/C Darwesh	M/S Alamgir Khan	1-6-015	12-Months	70%	14	1.400
19	Up-Gradation of 100 MS to HS SH GMS Karwala.	M/S M M Khan	-	-	-	15.58	1.558
20	Pharrora to BAndi Mian Pir Dad via Bina Ahmed Ali Khan to Kandad Meelam Road.	Trand & co	18-5- 015	12-Months	70%	0	0.000
21	Construction of Akhoon Bandi to Magri Road. 8 – KM	-	-	-	-	411.126	41.113
22	Construction of Sarai Naimat Khan to Jasri via Meelam Road.	Trand Construction	18-5- 015	12-Months	90%	103.84	10.384

23	Construction of prestressed Bridge from Thanda Choa to Mohari No 1 Sh: Construction of Bridge at Changi Bandi.	Lodhi & Co	18-5-015	12-Months	80%	95.946	9.595
24	Improvement /Rehabilitation /Up-gradation of 300 –KM Sh: Construction of Road Banda Munir Khan	Saadat Enterprise	5-6-015	06-Months	60%	7.672	0.767
25	Improvement /Rehabilitation /Up-gradation of 300 –KM Sh: Construction of Road Mir Pur Main Street.	Muhammad Ayub Khan & Sons	27-5-15	06-Months	80%	2.422	0.242
26	Improvement /Rehabilitation /Up-gradation of 300 –KM Sh: Construction of Road Nakah Sarian	Muhammad Ayaz Khan & Sons	27-5-15	06-Months	60%	2.744	0.274
27	Improvement /Rehabilitation /Up-gradation of 300 –KM Sh: Construction of Road Amin Abad.	Alamgir Khan	5/6/2015	06-Months	80%	4.682	0.468
28	Improvement /Rehabilitation /Up-gradation of 300 –KM Sh: Construction of Road Rehana.	Hashim Khan Tareen	5/6/2015	06-Months	70%	2.744	0.274
29	<b>Total</b>						<b>157.926</b>

**Annexure 16**  
**DP # 1.2.3.16**

**Detail of Material available at site**

(Amount in Rs)

S. No	Name of Scheme	Name of Contractor	Vr. No	Item of Work	Quantity	Item of Work	Quantity M3 or CFT	Rate paid M3 or CFT	Required Rate M3 or CFT	Difference M3 or CFT	Amount overpaid
1	Science Lab project SH GHS Rehana		18-H 8/12/15	Excavation as in foundation	66.08	Earth Filling under floor	127.09	400	114.77	285.23	36,250
2	GPGC BS Block	Shah & Co	24-H 08/06/16	Excavation as in foundation	719.71	Earth Filling under floor	1026.19	400	114.77	285.23	205,283
3	GGCMHS	Alam Gir Khan	33-H 10/6/16	Excavation as in foundation	268.547	Earth Filling under floor	120.38	441.43	114.77	326.66	87,724
4	upgradation of 2No govt primary schools to middle GGPS Magri	Munsh i khan & sons	45-H 28/12/2015	Excavation as in foundation	115	Earth Filling under floor	76.77	100	50	50	3,839
5	upgradation of GGMS Salm Kund	Akbar Hussain	1BP 7/6/2016	Excavation as in foundation	465.48	Earth Filling under floor	128.04	314.88	76.63	238.25	30,506
6	upgradation of 50 primary to middle GGPS Sawar Maira	Alam zeb	2BP 7/6/2016	Excavation as in foundation	78.56	Earth Filling under floor	41.23	200	98	102	4,205
7	GMS Khairbar a	M/s M Nawaz khan	8BP 14/6/2016	Excavation as in foundation	108.08	Earth Filling under floor	69.95	500	114.77	385.23	26,947
8	upgradation of GGMS new Bakha	tayyab Hussain shah	2BM 10/6/2016	Excavation as in foundation	614	Earth Filling under floor	420.32	420.715	76.63	344.085	144,626
9	GHS Ghazi	Afzal khan & sons	4 G 21/6/2016	Excavation as in foundation	517.82	Earth Filling under floor	259.84	572	114.77	457.23	118,807

10	Construction of High Security Zone Central Prison Haripur SH 50 1Cells	M/S Vehdan Business	165-H 29/06/2015	Excavation as in foundation	1285.58	Earth Filling under floor	1007.22	341.35	50.36	290.99	293,091
11	Add 9.75% above										321,667
12	HCA cricket stadium	Afzal Khan	140-H 26/06/2015	Excavation as in foundation	140.14	Earth Filling under floor	84.78	290	113.85	176.15	14,934
13	const of judicial complex package ii main building	Urfan khan	139-H 26/06/2015	Excavation as in foundation	395348.92 CFT	Earth Filling under floor	134042.25 CFT	29.7068 /CFT	1.86/ CFT	27.8468	3,732,648
14	Const of District Accounts Office Haripur	Work Vision	31-H 10/06/2016	Excavation as in foundation	4969.06 m3	Earth Filling under floor	2250.94m3	499.21	137.94	361.27	813,197
15	upgradation of GHS Nara Amazai	Fazle Rabi	11-G 18/6/2015	Excavation as in foundation	518.8	Earth Filling under floor	175.17	104.5	50.36	54.14	9,484
16	-do-			excavation as in shingle gravel	746.77	filling behind retaining wall	219	1246.36	137.94	1108.42	242,744
17	Imp/rehb & upgradation of 300km road SH SNK Chamad road	M/s Work Vision	90-H 24/6/2016	Structural excavation in common material	1411.2	structural back filling using common material	1345	720	326.79	393.21	528,867
18	const of hostel for trainees in preson SH Administration block	M/s Alamgir khan	68-H 22/6/15	Excavation as in foundation	200	Earth Filling under floor	271.68	351.85	50.34	301.51	60,302
Add 31.85% above											19,206
S. Total											79,508

19	const of hostel for trainees in preson SH jr instructor residence 2 No	Ahmed nawaz khan	62-H 18/6/2015	Excvat ion as in founda tion	321.26	Earth Filling under floor	123.75	351.85	50.34	301.51	37,312
Add 31.85% above											11,884
S. Total											49,196
20	const of hostel for trainees in preson SH inspection banglow	Munsh i khan	60-H 18/6/15	Excvat ion as in founda tion	565.61	Earth Filling under floor	171.65	351.85	50.34	301.51	51,754
Add 31.85% above											16,484
S. Total											68,238
21	const of hostel for trainees in preson SH Academic block	khan Afsar	47-H 16/6/15	Excvat ion as in founda tion	762.63	Earth Filling under floor	729.39	351.85	50.34	301.51	219,918
Add 31.85% above											70,044
S. Total											289,962
22	GGPS Magri	Munsh i Khan	41-H 16/6/15	Excav ation	1765.9	behind R/wall	403.17	1000	137.94	862.06	347,557
23	GGDC Mankara ai 80 student hostel	MA Khan Associates	144-H 28/6/2016	Excav ation as in founda tion	1393.04	Earth Filling under floor	886.88	341.35	50.36	290.99	258,073
24	Road Koka maira	Sadaat Ent:	92-H 24/06/15	Excav ation soft rock, slate or shale	453.36	P/L Shingle gravel	314.69	550	218.95	331.05	104,178
25	SNK to Jabri Road	Tarand Const	1-H 1/6/16	Rock excava tion requir ed mediu m blastin g	3810.31	RRM 1:6	1062.01	4200	2780.68	1419.32	1,507,332
26	GHS Ghazi	Afzal Khan	22-H 8/6/16	Excav ation as in founda tion	517.82	Earth Filling under floor	259.84	572	114.77	457.23	118,807

27	BTR Makhnia l Ferozpur	Urfan khan	3-G 17/6/16	Rock excavation required medium blasting	6376.65	RRM 1:6	156.42	7000	2780.68	4219.32	659,986
28	GHS Sara e Saleh	Irshad Khan	61-H 18/6/15	Road way excavation	10000	Granular sub base course pit run gravel	2425.06	959	233.4	725.6	1,759,624
29	SNK Road	Trand Const	59-H 20/6/16	Road way excavation	23856	Granular sub base course pit run gravel	6954.67	450	233.4	216.6	1,506,382
30	SNK Road	Trand Const	59-H 20/6/16	Road way excavation	23856	Formation of Embankment from borrow excavation	16800.99	556.56	220	336.56	5,654,541
31	GPS Model Town Derwesh	Masood ur Rahman	130-H 26/6/15	Excavation as in foundation	502	Earth Filling under floor	406	441.43	76.63	364.8	148,109
32	GHS KTS No.4	Ashiq Hussain	1-BM 6/6/16	Excavation as in foundation	584	Earth Filling under floor	575.04	522.9	114.77	408.13	234,691
33	Curtus Stadium	Alam zeb	40-H 17/6/16	Excavation as in foundation	333.18	Earth Filling under floor	250.22	576	114.77	461.23	115,409
34	Casualty Block DHQ	Trand Const	57-H 20/6/16	Excavation as in foundation	1197.92	Earth Filling under floor	1944.74	509.81	114.77	395.04	473,226
35	Akhoodi Magri Road	Lodhi & Co	146-H 28/6/16	Road way excavation requiring Blasting	8503	RRM 1:3	136.3	6000	2780.68	3219.32	438,793

36	Kandal meelum Road	Work Vision	145-H 28/6/16	Road way excavation requiring Blasting	8905	RRM 1:3	136.3	6100	2780.68	3319.32	452,423
37	Kandal meelum Road	Work Vision	145-H 28/6/16	Road way excavation requiring Blasting	8905	RRM 1:3	3814.87	5000	2780.68	2219.32	8,466,417
<b>G. Total</b>											<b>29,054,179</b>