



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
DERA ISMAIL KHAN
AUDIT YEAR 2016-17**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AA	Administrative Approval
AP	Advance Para
AOM&R	Annual Ordinary Maintenance and Repair
BOQ	Bill of Quantity
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CSR	Composite Schedule of Rate
CTR	Central Treasury Rules
C&W	Communication and Works
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
GFR	General Financial Rules
LGA	Local Government Act
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PC-I	Planning Commission One
PCC	Plain Cement Concrete
PHE	Public Health Engineering
RCC	Reinforced Concrete Cement
RDA	Regional Directorate of Audit
RHC	Rural Health Center
TS	Technical Sanction
ZAC	Zilla Accounts Committee
Cwt	Centum Weight

Preface

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

The report is based on audit of the accounts of various offices of District Government, D.I.Khan 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 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 in some observations department did not submit written replies. DAC meetings were not convened despite repeated requests.

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

Islamabad
Dated:

(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 D.I.Khan, on behalf of the Director General Audit, District Governments, Khyber Pakhtunkhwa carries out the audit of two District Governments namely D.I.Khan and Tank.

This Regional Directorate has a human resource of 7 officers and staff, with a total of 1750 man-days. The annual budget amounting to Rs 9.439 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, D.I.Khan 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 185 formations in District D.I.Khan out of which the accounts of four formations were examined in detail. These formations were selected for detailed audit by excluding the last year audited entities keeping in view the available man days.

The total expenditure of District Government D.I.Khan for the Financial Year 2015-16 was Rs 7,670.674 million. Out of this, RDA D.I.Khan audited an expenditure of Rs 1,803.092 million which, in terms of percentage, was 39% of auditable expenditure.

The receipts of District Government D.I.Khan, for the Financial Year 2015-16, were Rs 82.606 million. Out of this, RDA D.I.Khan audited receipts of Rs 82.606 million which, in terms of percentage, was 100% of auditable receipts.

b. Recoveries at the instance of audit

Recovery of Rs 244.410 million was pointed out during the audit. Out of the total recoveries pointed out, Rs 198.312 million was not in the notice of the executive before audit.

c. Audit Methodology

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

d. Audit Impact

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

e. Comments on Internal Control and Internal Audit department

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

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

f. Key audit findings of the report;

- i. Irregularities and Non compliance of Rs 470.7888 million were noted in twenty eight cases. ¹
- ii. Internal Control Weakness of Rs 212.824 million were noted in eight cases ²

¹ 1.2.1.1 to 1.2.1.28

² 1.2.2.1 to 1.2.2.08

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

g. 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.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. No.	Description	No.	Budget		
			Expenditure	Receipts	Total
1	Total Entities (PAO) in Audit Jurisdiction	01	7,670.674	82.606	7,753.280
2	Total formations in audit jurisdiction	185	7,670.674	82.606	7,753.280
3	Total Entities (PAO) Audited	01	1,803.092	82.606	1,885.698
4	Total formations Audited	04	1,803.092	82.606	1,885.698
5	Audit & Inspection Reports	04	1,803.092	82.606	1,885.698
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports	-	-	-	-

Table 2: Audit observations Classified by Categories

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	0
2	Weak financial management	391.625
3	Weak Internal controls relating to financial management	211.054
4	Others	80.933
Total		683.612

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

S.No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year 2015-16	Total last year 2014-15
1	Outlays Audited	-	1,392.055	82.606	411.037	1,885.698	0
2	Amount Placed under Audit Observations /Irregularities of Audit	-	534.346	-	149.266	683.612	0
3	Recoveries Pointed Out at the instance of Audit	-	199.550	-	44.860	244.41	0
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

Table 4: Table of Irregularities pointed out

(Rs in million)		
S. No	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation	0
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources	0
3	Accounting Errors (accounting policy departure from NAM, 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 weaknesses of internal control systems.	211.054
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	244.410
6	Non-production of record	0
7	Others, including cases of accidents, negligence etc.	228.148
Total		683.612

Table 5: Cost Benefit Ratio

(Rs in million)		
S #	Description	Amount
1	Outlays Audited (item 1 of Table 3)	1,885.698
2	Expenditure on audit	9.439
3	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	1:0

CHAPTER 1

1.1 District Government D.I.Khan

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 offices is headed by a 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 Engineering Department, District Officers Agriculture, Education, Health, Water Management, Fisheries, Population Welfare, LG & RDD, Sports, Enterprises and Investment Promotion, Live Stock and Dairy Development, Soil Conservation, Cooperative, Social Welfare, Public Transport and Municipal Services.

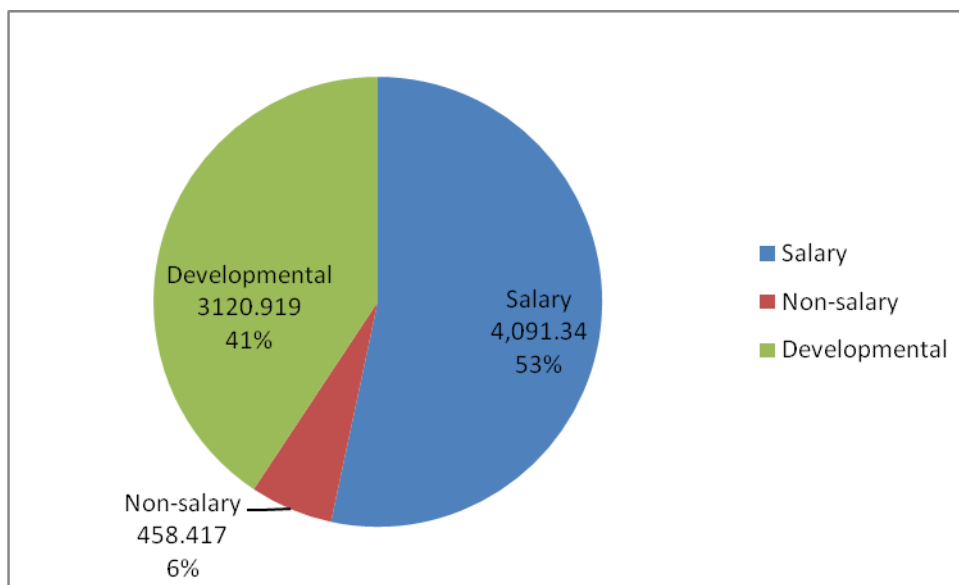
1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Rs in million)

2015-16	Budget	Expenditure	Saving/Excess	%age
Salary	3,852.220	4,091.338	(239.118)	6.20%
Non-salary	2185.879	458.417	1727.462	79.02%
Developmental Account-IV	65.226	66.317	(1.091)	1.67%
Developmental Account-I	3,054.711	3,054.602	(0.109)	(0.004)
Total	9,158.036	7,670.674	(1,487.362)	(16.24)
Receipts	4,85.054	82.606	402.448	-

The savings of Rs 1,487.362 million indicate weakness in the capacity of the District Government Departments to utilize the allocated amount.

EXPENDITURE 2015-16



1.1.3 Brief Comments on the status of compliance with ZAC / PAC Directives

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

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

1.2 AUDIT PARAS

1.2.1 Irregularities and Non Compliance

1.2.1.1 Excess payment over and above the bid cost- Rs 114.121 million

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

XEN C&W (Building Division), D.I.Khan made excess payment of Rs 114,121,170 over and above the bid cost to various contractors due to change in scope of work for which there was no provision available in BOQ. Detail is given in Annex-2.

Excess payment occurred due to non compliance of rules which resulted in loss to Government.

When reported in August 2016, management did not respond to the preliminary audit observation.

Request for convening DAC meeting was made on 09.09.2016. DAC meeting could not be convened till finalization of this Report.

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

AP # 367 (2015-16(A/C-I))

1.2.1.2 Overpayment due to payment for excess quantities of items- Rs 52.062 million

According to Para 2.58 of B&R Code, payment should be made for quantities and rates mentioned in the Bill of Quantity/ technical sanction. Moreover according to para (v) of KPPRA Procurement Rules 2014, a procuring entity may, insure a variation order to a contractor to include works which were outside the original scope of works to ensure interests of Government and for reasons of economy, compatibility and efficiency provided that (d) there may be more than one variation orders as long as the total value of all the variation orders remains within 15 percent of the original contract.

XEN C&W (Building Division), D.I.Khan overpaid Rs 52,062,090 to M/S Gandapur Construction Co. for excess quantities of items over and above the BOQ in a work “ Construction of Gomel Medical College SH: Guest House and Cafeteria” vide Vr. No. 28/B-II dated 4-4-2016 as per detail given in Annex-3.

Overpayment occurred due to non compliance of rules which resulted in loss to Government.

When reported in August 2016, management did not respond to the preliminary audit observation.

Request for convening DAC meeting was made on 09.09.2016. DAC meeting could not be convened till finalization of this Report.

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

AP # 378 (2015-16) (A/C-I)

1.2.1.3 Overpayment due to application of higher rate -Rs 52.289 million

According to Rule 4.5(5) of Chapter-IV of B&R Code, every officer making or ordering payment on behalf of Government should satisfy himself that 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 as per scale laid by the Chief Engineer.

XEN C&W (Building Division) D.I.Khan during 2015-16 paid Rs 61,964,850 for an item “Sand filling under floor” at higher rate of Rs 2,000/m³ whereas earth was not used for filling which is available at much cheaper rate of Rs 160.93/m³ and thus due to application of higher rate, an overpayment of Rs 52,289,094 as per detail given in Annex-4.

Overpayment occurred due to non compliance of rules, which resulted in loss to Government.

When reported in August 2016, management did not respond to the preliminary audit observation.

Request for convening DAC meeting was made on 09.09.2016. DAC meeting could not be convened till finalization of this Report.

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

(AP # 394/2015-16) (A/C-I)

1.2.1.4 Non-imposition of penalty due to late completion of work- Rs 40.796 million

As per Clause-2 of the Contract Agreement, the contractor shall pay compensation amount equal to 1% of the estimated cost for every day that work remains incomplete and the entire amount of compensation shall not exceed 10% of estimated cost.

XEN C&W (Building Division), D.I.Khan did not impose penalty of Rs 40,796,026 on various contractors who failed to complete the work within stipulated time period specified for each work. Detail is as under.

S.No.	Name of work	Commencement Date	Due date of Completion	Amount paid (Rs)	Penalty @10% (Rs)
1.	Central Prison: SH: Central Watch Tower, Boundary Wall	30-9-2010	30-9-2013	59,187,300	5,918,730
2.	Central Prison :SH: Single Warden Barrocks,Warden Mess etc	30-9-2010	30-9-2013	92,627,953	9,262,795
3.	Central Prison: SH:Masjid,Guard Room etc.	30-9-2010	30-9-2013	73,341,893	7,334,189
4.	Central Prison SH: Foot Path Walk Ways, Tuff Paver road etc.	30-9-2010	30-9-2013	54,732,917	5,473,292
5.	GDC Daraban: SH: Academic Block G-Floor	12-6-2010	12-6-2013	62,597,255	6,259,725
6.	GDC Daraban: SH:Staff Student Hostel & Administration Block	12-6-2010	12-6-2013	65,472,946	6,547,294
Total					40,796,025

Non recovery of penalty occurred due to non compliance of rules which resulted in loss to Government.

When reported in August 2016, management did not respond to the preliminary audit observation.

Request for convening DAC meeting was made on 09.09.2016. DAC meeting could not be convened till finalization of this Report.

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

AP # 379 (2015-16) (A/C-I)

1.2.1.5 Loss due to non application of de-escalation clause –Rs 40.582 million

According to Clause 5-A(1) of the standard contract agreement, where any variation (increase or decrease) to the extent of 5% or more, in the price of diesel take place it will be adjustable to the extent of the actual variation in the cost of the item concerned.

XEN C&W (Building Division), D.I.Khan did not recover Rs 40,582,015 from contractors on account of De-escalation due to decrease in Diesel prices as per detail given in Annex-5.

Loss occurred due to non compliance of rules, which resulted in loss to Government.

When reported in August 2016, management did not respond to the preliminary audit observation.

Request for convening DAC meeting was made on 09.09.2016. DAC meeting could not be convened till finalization of this Report.

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

AP # 368 (2015-16) (A/C-I)

1.2.1.6 Overpayment due to applying incorrect item rate-Rs 36.640 million

According to CSR-1999, CS-2009 and MRS-2013, the item masonry using Facing/Machine/Special Bricks in cement sand mortar 1:4 up to 10 ft. height (Item code 7-38-c) has a rate of Rs 2,893/M3 and Rs 7,989.94/M3 respectively.

XEN C&W (Building Division), D.I.Khan paid @ Rs 630 /m2 to Rs 3,553/m2 for an item “P/L of 9”x4.5”x3” fair face bricks reinforced masonry with architectural design bricks for borders and corners” considering as non-schedule item whereas the said item is available in CSR-1999, CSR-2009 and MRS-2013 under the item code 7-38-c @ rates of Rs 2,893/m3 & Rs 7,989.94/m3 respectively in various works of a scheme “ Construction of Gomal Medical College, D.I.Khan” and thus resulted into overpayment of Rs 36,640,409 as per detail given in Annex-6.

Overpayment occurred due to non compliance of rules, which resulted in loss to Government.

When reported in August 2016, management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 09.09.2016. DAC meeting could not be convened till finalization of this Report.

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

AP # 387 (2015-16) (A/C-I)

1.2.1.7 Overpayment due to applying incorrect rate-Rs 17.622 million

According to Clause-46 (a) of Contract Agreement, no payment will be made to the contractor on account of lead carriage of material required for the work or on account of the removal of debris of building operation from the work.

XEN C&W (Building Division), D.I.Khan paid @ Rs 390/m3 instead of @ Rs 145.6/m3 for an item “Earth filling with 10 KM lead” vide Vr.No.23/B-II

dated 4-4-2016 to M/s Pir Mushtaq Ahmad an Zakori in a scheme “Construction of Gomal Medical College D.I.Khan SH: External works i/c filling throughout site area roads and walkways and landscaping ” during 2015-16 where as it was clearly mentioned in Clause-46 (a) of Contract Agreement that no payment for lead or carriage of material required for the work was admissible and thus resulting into overpayment of Rs 17,622,462 as per detail given below.

Rate Paid (Rs /m3)	Rate Due (Rs /m3)	Difference (Rs /m3)	Quantity (m3)	Overpayment (Rs)
390	145.6	244.4	72,105	17,622,462

Overpayment occurred due to non compliance of rules, which resulted in loss to Government.

When reported in August 2016, management did not respond to the preliminary audit observation.

Request for convening DAC meeting was made on 09.09.2016. DAC meeting could not be convened till finalization of this Report.

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

AP # 365 (2015-16) (A/C-I)

1.2.1.8 Less recovery of income tax-Rs 14.166 million

According to Inland Revenue Audit Office Withholding Unit-XIII, D.I.Khan letter No.44/C dated 4-3-2015, income tax @ 10% of the gross amount will be deducted in case of other than Companies as per Section-153(I) (b) of the Income Tax Ordinance -2001.

XEN C&W (Road Division), D.I.Khan made payment of Rs 526,649,000 and Rs 40,000,000 out of ADP and M&R funds respectively to Contractors during 2015-16 but income tax was deducted @ 7.5% instead of @ 10% as required under the above letter referred and thus resulted in loss of Rs 14,166,225 to Government due to less recovery of income tax. Detail of less recovery of income tax is given below:

S.No.	Particulars	Payment made (Rs)	Income Tax due @ 10% (Rs)	Income Tax deducted @ 7.5% (Rs)	Difference (Rs)
1.	ADP Funds	526,649,000	52,664,900	39,498,675	13,166,225
2.	M&R Funds	40,000,000	4,000,000	3,000,000	1,000,000
Total Income Tax Receivable					14,166,225

Less recovery of income tax occurred due to non compliance of rules, which resulted in loss to Government.

When reported in August 2016, management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 9.9.2016. DAC meeting could not be convened till finalization of this Report.

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

(AP # 323/2015-16)

1.2.1.9 Overpayment due to execution of quantities over and above the BOQ-Rs 9.123 million

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

XEN C&W (Building Division), D.I.Khan paid Rs 9,749,327 for a quantity of 186.59 Cwt instead of 11.98 Cwt as per BOQ for an item "Fabrication of steel grade 60" in a scheme "Up-gradation of Israr Shaheed Hospital Kulachi SH: Category-III Residences" vide Vr. No.12/B-IV dated 24-6-2016 and thus resulted in overpayment of Rs 9,123,372 as per detail given below. It was also observed that payment for item steel grade 60 was made at a staggering high rate of Rs 52,250 per Cwt (Cwt=1/20th of a Ton) (Rs 1,045,000 per Ton) which was extremely high.

Quantity Paid (Cwt.)	Quantity due as per BOQ (Cwt.)	Difference (Cwt.)	Rate (Rs /Cwt.)	Overpayment (Rs)
186.59	11.98	174.61	52,250	9,123,372

Overpayment occurred due to non compliance of rules, which resulted in loss to Government.

When reported in August 2016, management did not respond to the preliminary audit observation.

Request for convening DAC meeting was made on 09.09.2016. DAC meeting could not be convened till finalization of this Report.

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

AP # 358 (2015-16) (A/C-I)

1.2.1.10 Overpayment due to wrong calculation in MB-Rs 8.561 million

According to Para 220 and 221 of CPWA Code, Sub Divisional Officer, before making payments to contractor, 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.

XEN C&W (Building Division), D.I.Khan made payment for 76.08 Tons for an item “S/f of Steel Grade 60” whereas 7.59 Tons steel was used as per entries in MB No.2462 B-II Page No. 54, 59 and 63 in a work “Construction of Gomal Medical College SH: Residence Type-D” and thus resulted into overpayment of Rs 8,561,250 as detail given below.

Quantity paid (Ton)	Quantity actually used (Ton)	Rate (Rs /Ton)	Overpayment (Rs)
76.08	7.59	125,000	8,561,250

Overpayment occurred due to non compliance of rules, which resulted in loss to Government.

When reported in August 2016, management did not respond to the preliminary audit observation.

Request for convening DAC meeting was made on 09.09.2016. DAC meeting could not be convened till finalization of this Report.

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

AP # 357 (2015-16) (A/C-I)

1.2.1.11 Excess payment over and above the Bid cost-Rs 7.658 million

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

XEN C&W (Road Division), D.I.Khan made excess payment of Rs 7,658,202 over and above the bid cost to Contractors on account of M&R works of roads in D.I.Khan during 2015-16 besides Technical Sanction of none of the work was obtained from the Competent Authority i.e. Chief Engineer. Detail of excess payment is as under:

S.No.	Name of Work	Name of Contractor	Payment Made (Rs)	Bid Cost (Rs)	Excess (Rs)
1.	M&R of roads in PK-64	M/S Amad Ali & Co.	6,678,999	5,741,718	937,281
2.	M&R of roads in PK-65	Gandapur Construction Co.	12,875,193	8,931,149	3,944,044
3.	M&R of roads in PK-66	Kamran Zaib Gandapur	6,552,000	5,614,872	937,128
4.	M&R of roads in PK-67	Kamran Zaib Gandapur	6,699,017	5,762,600	936,417
5.	M&R of roads in PK-68	Kamran Zaib Gandapur	6,144,799	5,241,467	903,332
Total Excess Payment					7,658,202

Excess payment occurred due to non compliance of rules, which resulted in loss to Government.

When reported in August 2016, management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 9.9.2016. DAC meeting could not be convened till finalization of this Report.

Audit recommends inquiry and action against the person(s) responsible for unauthorized excess payment.

(AP # 320/2015-16)

1.2.1.12 Loss due to acceptance of tender at higher rate-Rs 6.616 million

According to rule 29(5) of the Procurement of Goods Works and Services Rules, 2003, if the tenderer whose tender has been accepted fails to sign the contract, or fail to provide any required security for the performance of the contract, the procuring entity shall order the forfeiture of earnest money and shall give order of acceptance to second lowest, or in case of the second bidder to the third bidder and so on, on the same term of forfeiture of earnest money.

XEN C&W (Building Division), D.I.Khan awarded tender @ 30% above (Rebated rate 19.99% above) the estimated cost to M/S Haji Pasham Khan instead of 5% below the estimated cost to M/S Gandapur Construction Co. a work “Construction of Central Prison, D.I.Khan SH: Construction of 50 Cells and Guard Rooms” and thus resulted into loss of Rs 6,616,122 as calculated below:

Cost of Work (Rs)	Rate Accepted (Rs)	Rate offered (Rs)	Loss (Rs)
26,475,000	31,767,352 (19.99% Above)	25,151,250 (5% below)	6,616,102

Loss occurred due to non compliance of rules, which resulted in loss to Government.

When pointed out in August 2016, management did not respond to the preliminary audit observation.

Request for convening DAC meeting was made on 09.09.2016. DAC meeting could not be convened till finalization of this Report December, 2016.

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

AP # 362 (2015-16) (A/C-I)

1.2.1.13 Overpayment due to allowing extra lead- Rs 5.768 million

According to Clause-46 (a) of Contract Agreement, no payment will be made to the contractor on account of lead carriage of material required for the work or on account of the removal of debris of building operation from the work.

XEN C&W (Building Division), D.I.Khan paid @ Rs 215/m³ to Rs 699/m³ instead of @ Rs 104/m³ to Rs 145/m³ for an item “Earth filling with 5 to 8 KM lead” by allowing extra lead in yard and lawn in various development schemes during 2015-16 where as it was clearly mentioned in Clause-46 (a) of Contract Agreement that no payment for lead or carriage of material required for the work was admissible and thus resulted into overpayment of Rs 5,768,157 as per detail given in Annex-7.

Overpayment occurred due to non compliance of rules, which resulted in loss to Government.

When reported in August 2016, management did not respond to the preliminary audit observation.

Request for convening DAC meeting was made on 09.09.2016. DAC meeting could not be convened till finalization of this Report.

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

AP # 372 (2015-16) (A/C-I)

1.2.1.14 Overpayment due to allowing payment over and above the technical sanction -Rs 4.758 million

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

XEN C&W (Road Division), D.I.Khan overpaid Rs 4,758,411 to a contractor over and above the technically sanctioned cost/BOQ on account of following items in a work “ Construction of Circular Road in D.I.Khan SH: Construction of D.I.Khan Road (1.46 KM)” as per detail given below:

S.No.	Name of Items	Payment made (Rs)	Cost as Per TS (Rs)	Overpayment (Rs)
1.	Asphalt Wearing Course	27,464,938	23,601,460	3,863,478
2.	Regular excavation dressed on both sides	156,025	54,036	101,989
3.	Removal of excavated earth from site i/c 5 KM lead	939,466	340,907	598,559
4.	Bituminous Tack Coat	925,105	826,860	98,245
5.	Prime Coat	273,689	177,549	96,140
Total Overpayment				4,758,411

Overpayment occurred due to non compliance of rules, which resulted in loss to Government.

When reported in August 2016, management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 9.9.2016. DAC meeting could not be convened till finalization of this Report.

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

(AP # 329/2015-16) (A/C-I)

1.2.1.15 Overpayment due to double measurement-Rs 4.273 million

According to rule 4.5(5) of Chapter IV of B&R Code, every officer making or ordering payment on behalf of Government should satisfy himself that 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.

During scrutiny the record of XEN C&W (Road Division), D.I.Khan it was noticed that the item of work “Barrow excavation undressed lead up to 50 m in shingle/gravel formation i/c leveling , dressing and compaction” was executed for a quantity of 8724.68 M3 (Equal to BOQ Quantity) vide entry on Page #58 of MB #121dated 18-1-2016 in a scheme “ BTR from Kirri Khaisor to Wanda Shero (6-KMs)” and payment was made vide 5th R/Bill dated 20-1-2016 accordingly.

Later on, the quantity of said item was enhanced from 8,724.68 M³ to 16,212.1M³ vide entries on Page #105-115 in MB dated 25-5-2016 despite of the fact that layers of Sub Base and Base Course on same RDs were already executed on 15-2-2016 as evident from the entries in MB vide Page# 47, 56, 62 and 63. This resulted into overpayment of Rs 4,273,253 as additional earth work cannot be executed after execution of Sub-Base and Base Course.

Overpayment occurred due to non compliance of rules, which resulted in loss to Government.

When reported in August 2016, management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 9.9.2016. DAC meeting could not be convened till finalization of this Report.

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

(AP # 324/2015-16) (A/C-I)

1.2.1.16 Excess payment for additional quantity of item-Rs 4.174 million

According to Rule 4.5(5) of Chapter IV of B&R Code, every officer making or ordering payment on behalf of Government should satisfy himself that 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.

During scrutiny the record of XEN C&W (Road Division), D.I.Khan it was noticed that the item of work “Excavation in shingle or gravel formation and rock not requiring blast, undressed, 50m lead” was executed for a quantity of 14,309.12M³ in a scheme “ Construction of road from Kirri Khaisor to Wanda Shero” where as the item “Dressing and leveling earth to designed sections soil i/c compaction up to 95% to 100% max:” was executed for 3,779.92M³ only and thus excess payment of Rs 4,174,775 was made for an item “Excavation in shingle or gravel formation and rock not requiring blast, undressed” as the

dressing and leveling of excavated material was not made for the quantity excavated. Detail of excess payment is as under.

Excavation in shingle or gravel formation & rock undressed, 50m lead. (M3)	Dressing & leveling earth to designed sections 95% to 100% compaction. (M3)	Difference (M3)	Rate (Rs /M3)	Overpayment (M3)
14,309.12	3,779.92	10,529	450	4,738,140
Below 11.89%				563,365
Total Overpayment				4,174,775

Overpayment occurred due to non compliance of rules, which resulted in loss to Government.

When reported in August 2016, management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 9.9.2016. DAC meeting could not be convened till finalization of this Report.

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

(AP # 330/2015-16) (A/C-I)

1.2.1.17 Excess payment over and above the administrative approval- Rs 9.874 million

According to Rule-65 of CPWD, revised administrative approval must be obtained if the expenditure likely to exceed the approved amount by more than 10 %.

XEN C&W (Road Division), D.I.Khan made excess payment of Rs 9,874,468 over and above the administratively approved cost as per detail given below.

S.No.	Name of Scheme	Payment made (Rs)	Cost as Per AA (Rs)	Overpayment (Rs)	%age
1.	Construction of BTR from Kulachi Hathala Road to Gara Muhammad Akbar and Gara Bakhtiyar	54,226,275	48,227,000	5,999,275	12%
2.	M&R works of roads in PK-65	12,875,193	9,000,000	3,875,193	43%
Total				9,874,468	

Excess payment occurred due to non compliance of rules, which resulted in loss to Government.

When reported in August 2016, management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 9.9.2016. DAC meeting could not be convened till finalization of this Report.

Audit recommends inquiry and action against the person(s) responsible for unauthorized excess payment.

(AP # 333, 322/2015-16)

1.2.1.18 Loss due to re-tendering of work -Rs 3.804 million

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

XEN C&W (Road Division), D.I.Khan called tender for a scheme “Construction BTR from Main Daraban Road to Gara Bathtiar” on 13-01-2015 in which Seven (7) contractors participated in the tendering process. The lowest bid was for Rs 10,319,133. Later on, the tendering process was cancelled by the XEN on the plea that one tender form was missing but no such report was submitted by the Divisional Accounts Officer who was present in the tendering process. The contract was re-tendered on 25-5-2015 and awarded for Rs 14,123,334 which was higher than the bid earlier received. The process resulted into a loss of Rs 3,804,201 due to re-tendering without any cogent reasons.

Rate offered on 13-01-2015 (Rs)	Rate offered on 25-5-2015 (Rs)	Loss (Rs)
10,319,133	Rs 14,123,334	Rs 3,804,201

Loss occurred due to non compliance of rules, which resulted in loss to Government.

When reported in August 2016, management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 9.9.2016. DAC meeting could not be convened till finalization of this Report.

Audit recommends inquiry for fixing the responsibility and action against the person(s) responsible for a loss.

(AP # 331/2015-16) (A/C-I)

1.2.1.19 Overpayment due to impropportionately enhanced measurement- Rs 3.656 million

According to Rule 4.5(5) of Chapter IV of B&R Code, every officer making or ordering payment on behalf of Government should satisfy himself that 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.

During scrutiny of the record of XEN C&W (Road Division), D.I.Khan it was noticed that the item “embankment formation in ordinary soil” for a quantity of 17,516.60 M3 (Equal to BOQ) was executed in a scheme “Construction of BTR from Saggi to Kohawar (3-KMs)” vide entries on Page#1-10 of MB#111 dated 12-11-2014 and payment was made vide Ist R/Bill V#14/R-I dated 13-11-2014.

Later on, the quantity of said item was impropportionately enhanced from 17,516.60M3 to 32,143.22M3 vide entries on Page#33-41 and 67 in MB recorded on 3-6-2015 despite the fact that layers of Sub-Grade and Sub-Base Course on same RDs were already executed on 28-1-2015 as evident from the entry vide Page#17 in MB. This resulted into overpayment of Rs 3,656,655 as additional

earth work cannot be executed after execution of Sub-Grade and Sub-Base Course.

Overpayment occurred due to non compliance of rules, which resulted in loss to Government.

When reported in August 2016, management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 9.9.2016. DAC meeting could not be convened till finalization of this Report.

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

(AP # 325/2015-16) (A/C-I)

1.2.1.20 Overpayment due to impropportionately enhanced measurement- Rs 3.514 million

According to Rule 4.5(5) of Chapter IV of B&R Code, every officer making or ordering payment on behalf of Government should satisfy himself that 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.

During scrutiny the record of XEN C&W (Road Division), D.I.Khan it was noticed that the item “embankment formation in ordinary soil” for a quantity of 10,590.54 M3 (Equal to BOQ) in a scheme “Construction of BTR from Daraban to Kaur Via Zarkani (7-KMs)” vide entries on Page#5-36 of MB#107 recorded on 18-11-2014 and payment was made vide Ist R/Bill dated 19-11-2014.

Later on, the quantity of said item was suddenly enhanced from 10,590.54M3 to 31,263.20M3 vide entries on Page#90-116 and 126 in MB dated 4-6-2015 despite of the fact that layers of Sub-Base and Base Course on same RDs were already executed on 30-1-2015 and 19-3-2015 as evident from the entries in MB vide Page#47 and 56. This resulted into overpayment of Rs 3,514,352 as additional earth work cannot be executed after execution of Sub-Base and Base Course.

Overpayment occurred due to non compliance of rules, which resulted in loss to Government.

When reported in August 2016, management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 9.9.2016. DAC meeting could not be convened till finalization of this Report.

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

(AP # 326/2015-16) (A/C-I)

1.2.1.21 Overpayment due to ignoring lower rate item-Rs 3.328 million

According to Rule 4.5(5) of Chapter IV of B&R Code, every officer making or ordering payment on behalf of Government should satisfy himself that 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.

XEN C&W (Building Division), D.I.Khan paid @ Rs 120 and Rs 214/M² for an item “Preparing surface and painting with emulsion paint first coat i/c 2nd and each subsequent coat (13-30-a&b)” where as more suitable and economical items i.e “Distempering old surface two coats (11-23-b-02)” @ Rs 29.18/M² and Rs 55.1/M² were available and thus resulted into overpayment of Rs 3,328,084 as per detail given below:

Name of work	Name of tem with item code Paid	Rate paid (Rs /m2)	Rate admissible (Rs /m2)	Quantity (Rs /m2)	Overpayment (Rs)
Rehabilitation of DHQ Hospital D.I.Khan. Vr. No. 43 B-I dated 24-6-2016	Preparing surface & painting with emulsion paint first coat i/c 2nd and each subsequent coat (13-30-a & b)	214	29.18	14,437	2,668,246
GGDC No. 1 Admn Block Vr. No.38 B-1 dated 23-6-2016		213	55.10	1,947	307,431
GTVC Women Academic Block, main building D.I.Khan Vr. No.31 B-I dated 23-6-2016		120	55.10	5,430	352,407
Total Overpayment					3,328,084

Overpayment occurred due to non compliance of rules, which resulted in loss to Government.

When reported in August 2016, management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 09.09.2016. DAC meeting could not be convened till finalization of this Report.

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

AP # 382 (2015-16) (A/C-I)

1.2.1.22 Overpayment due to non-deduction of voids on stone filling- Rs 2.598 million

According to Clause-20 of Contract Agreement, deduction on stocks of Stones Metal, Bricks Ballast, Crushed Bajri or Shingle will be made @ 10% (Ten) in all cases.

XEN C&W (Road Division), D.I.Khan paid Rs 25,981,024 vide V# 3/R-1 dated 3-6-2016 for items of work “Supply and dump Stone at site without boat” and “Supplying Stone and Stone filling in GI Wire Crates excluding cost of crates” in a scheme “Flood protection works and restoration of damages of Darya Khan Bridge” but deduction of voids @ 10% from the Contractor’s bills was not made which resulted into overpayment of Rs 2,598,102.

Overpayment occurred due to non compliance of rules, which resulted in loss to Government.

When reported in August 2016, management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 9.9.2016. DAC meeting could not be convened till finalization of this Report.

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

(AP # 332/2015-16)

1.2.1.23 Overpayment due to allowing higher rate - Rs 2.295 million

The rate of labor charges for coolie is Rs 300 per day as per analysis of Item 3-01-a of CSR -2012.

Deputy Commissioner, D.I.Khan transferred Rs 3,400,000 out of PDMA funds to Assistant Commissioner D.I.Khan and the same was shown incurred on desilting of drains without adopting open tendering procedure and payment was made at very abnormally high rates @ Rs 3,000/ day to labour where as the rate of coolie was Rs 300/day as per CSR-2012 and thus resulting in overpayment of Rs 2,295,000 as per detail given below:

Labour Rate paid (Rs /day)	Labor Rate admissible as per CSR (Rs /day)	Difference (Rs /day)	Total Labour days (17 days x 50 labor)	Overpayment (Rs)
3,000	300	2,700	850	2,295,000

Overpayment occurred due to non compliance of rules, which resulted in loss to Government.

When reported in March 2014, management did not respond to the preliminary audit observation.

The DAC in its meeting held on 10.09.2014 decided to refer the Para to PAC for decision.

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

AP # 219 (2012-13)

1.2.1.24 Overpayment due to improportionately enhanced measurement- Rs 1.952 million

According to Rule 4.5(5) of Chapter IV of B&R Code, every officer making or ordering payment on behalf of Government should satisfy himself that 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.

During scrutiny of the record of XEN C&W (Road Division), D.I.Khan it was noticed that the item “embankment formation in ordinary soil” for a quantity 19,013.41M³ was executed in a scheme “Construction of BTR from Kulachi to Jahan Khani (3.30 KM)” vide entries on Page#1-18 of MB#116 dated 14-11-2014 and payment was made vide 1st R/Bill dated 17-11-2014.

Later on, the quantity of said item was enhanced from 19,013.41 M³ to 28,778.39 M³ vide entries on Page#42-53 of MB recorded on 4-6-2015 despite of the fact that layers of Sub-Grade and Sub-Base Course on same RDs were already executed on 24-1-2015 as evident from the entry in MB vide Page#20. This resulted into overpayment of Rs 1,952,996 as additional earth work cannot be executed after execution of Sub-Grade and Sub-Base Course.

Overpayment occurred due to non compliance of rules, which resulted in loss to Government.

When reported in August 2016, management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 9.9.2016. DAC meeting could not be convened till finalization of this Report.

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

(AP # 327/2015-16)

1.2.1.25 Overpayment on account of inadmissible item-Rs 1.846 million

According to item No. (03-05-a) of Market Rate System “Clearing and Grubbing” is already included in the item of work “Embankment formation in ordinary soil and compaction up to 95% to 100% max. Modified AASHTO Dry Density (Item Code 03-05-a)”.

XEN C&W (Road Division), D.I.Khan over paid Rs 1,846,033 to Contractors for an item “Clearing and Grubbing” separately in following schemes despite of the fact that the same item was already included in the item of work

“Embankment formation in ordinary soil and compaction up to 95% to 100% max. Modified AASHTO Dry Density (Item Code 03-05-a)” executed in the said schemes. Detail of overpayment is given in Annex-8.

Overpayment occurred due to non compliance of rules, which resulted in loss to Government.

When reported in August 2016, management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 9.9.2016. DAC meeting could not be convened till finalization of this Report.

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

(AP # 334/2015-16)

1.2.1.26 Overpayment due to impropotionately enhanced measurement - Rs 1.77 million

According to Rule 4.5(5) of Chapter IV of B&R Code, every officer making or ordering payment on behalf of Government should satisfy himself that 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.

During scrutiny the record of XEN C&W (Road Division), D.I.Khan it was noticed that the item “embankment formation in ordinary soil” was executed for a quantity of 23,088M³ in a scheme “Construction of BTR from Gara Khan to Kot Wali Dad (5-KMs)” vide entries on Page#1-18 of MB#118 dated 13-11-2014 and payment was made vide 1st R/Bill dated 13-11-2014.

Later on, the quantity of said item was enhanced from 23,088 M³ to 31,942 M³ vide entries on Page#38-52 of MB recorded on 2-6-2015 despite of the fact that layers of Sub-Grade and Sub-Base Course on same RDs were already executed on 28-1-2015 as evident from the entries in MB vide Page#31-35. This resulted into overpayment of Rs Rs 1,770,800 as additional earth work cannot be executed after layers of Sub-Grade and Sub-Base Course.

Overpayment occurred due to non compliance of rules, which resulted in loss to Government.

When reported in August 2016, management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 9.9.2016. DAC meeting could not be convened till finalization of this Report.

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

(AP # 328/2015-16)

1.2.1.27 Overpayment due to applying incorrect rate-Rs 1.645 million

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

XEN C&W (Building Division), D.I.Khan paid@ Rs 15,000/m for an item of work “ Tube well boring in all soils from 300’ to 400’ below ground” vide Vr. No 42/B-II dated 5-4-2016 in scheme “Construction of GHS Potah in PK-65SH. Tube Well” whereas the same item @ Rs 4,032/m was available in MRS 2013 and thus resulted in to overpayment of Rs 1,645,200 as per detail given below.

Rate Paid (Rs /m)	Rate due as per MRS-2013 (Rs /m)	Difference (Rs /m)	Quantity (m)	Overpayment (Rs)
15,000	4,032	10,968	150	1,645,200

Overpayment occurred due to non compliance of rules, which resulted in loss to Government.

When reported in August 2016, management did not respond to the preliminary audit observation.

Request for convening DAC meeting was made on 09.09.2016. DAC meeting could not be convened till finalization of this Report.

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

AP # 376 (2015-16)

1.2.1.28 Unjustified payment due to non-execution of item-Rs 1.518 million

According to Rule 4.5(5) of Chapter-IV of B&R Code, every officer making or ordering payment on behalf of Government should satisfy himself that 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 as per scale laid by the Chief Engineer.

XEN C&W (Road Division), D.I.Khan paid Rs 1,518,850 for execution of an item "Compaction of Natural Ground" in the following works despite of the fact embankment formation, sub-grade, sub-base and base course were already executed while the said item is required to be executed before the execution of above items. The payment for "Compaction of Natural Ground" was shown after the execution of embankment formation, sub-grade, sub-base or base course by recording fake entries in MB without actual execution of item just to provide financial benefit to Contractors which was held un-justified. Detail is given in Annex-9.

Overpayment occurred due to non compliance of rules, which resulted in loss to Government.

When reported in August 2016, management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 9.9.2016. DAC meeting could not be convened till finalization of this Report.

Audit recommends recovery of unjustified payment and action against the person(s) responsible at fault.

AP # 336 (2015-16)

1.2.2 Internal Control Weaknesses

1.2.2.1 Non-deduction of provincial sales tax on services-Rs 159.573 million

According to Government of Khyber Pakhtunkhwa Finance Department Notification No.F-16/(4)KPRA/ Notification/WH/1323 dated 31-08-2015, sales tax @ 15% must be deducted from the bill of contractors.

XEN C&W (Building Division), D.I.Khan paid Rs 1,223,344,116 to various contractors during 2015-16 but Provincial Sales Tax on services rendered by the contractors @ 15% of Rs 159,573,006 was not deducted from the contractor bills. Detail is given in Annex-10.

Non deduction of sales tax occurred due to non compliance of Government rules which resulted in loss to Government.

When reported in August 2016, management did not respond to audit observation.

Request for convening DAC meeting was made on 9.9.2016. DAC meeting could not be convened till finalization of this Report.

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

AP# 359 (2015-16)

1.2.2.2 Unauthorized release of additional earnest money-Rs 132.492 million

According to Secretary C&W Circular No.SO (B)II-5/2012-13/C&WD/ dated 30-04-2013, no amounts be withdrawn from deposit accounts unless payment from the account is authorized under the rules. Likewise no transfer entries for adjustment of amounts be made especially from deposit II until and unless security amount matures for payments.

XEN C&W (Building Division), D.I.Khan released additional earnest money of Rs 132,492,340 to various contractors prior to the defect liability period of the contract as per detail given in Annex-11.

Release of additional earnest money before completion of works occurred due to weak internal control.

When reported in August 2016, management did not respond to the preliminary audit observation.

Request for convening DAC meeting was made on 09.09.2016. DAC meeting could not be convened till finalization of this Report.

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

AP # 406 (2015-16)

1.2.2.3 Loss due to less recovery of income tax-Rs 52.424 million

According to Inland Revenue Audit Office Withholding Unit-XIII, D.I.Khan letter No.44/C dated 4-3-2015, Income Tax @ 10% of the gross amount will be deducted in case of other than Companies as per Section-153(I)(b) of the Income Tax Ordinance -2001.

XEN C&W (Building Division), D.I.Khan deducted income tax @ 7.5% instead of @ 10% from the bills of contractors during 2015-16 and thus resulted in loss of Rs 52,424,082 to Government due to less recovery of income tax. Detail is given in Annex-12.

Less recovery of income tax occurred due to non compliance of rules, which resulted in loss to Government.

When reported in August 2016, management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 9.9.2016. DAC meeting could not be convened till finalization of this Report.

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

(AP # 404/2015-16)

1.2.2.4 Unauthorized expenditure without technical sanction- Rs 38.950 million

According to Para-2.54(2) of B&R Code, that every Annual Repair Estimate of Road and Building should be scrutinized and passed by the Superintending Engineer. According to Para 178 of GFR Vol-I read with Para 56 of CPWD Code, no work should be commenced or liability incurred until technical sanction has been obtained from the Competent Authority. According to Rule at S.No.21.1(d) Delegation of Powers Rules 2001, the Executive Engineer of BPS-18 is empowered to accord technical sanction up to Rs 400,000 on M&R of road.

XEN C&W (Road Division), D.I.Khan incurred expenditure of Rs 38,950,000 on M&R of roads during 2015-16 without fulfilling the codal formalities.

S.No.	Name of Work	Name of Contractor	Payment Made (Rs)
1.	M&R of roads in PK-64	M/S Amad Ali & Co.	6,678,999
2.	M&R of roads in PK-65	Gandapur Construction Co.	12,875,193
3.	M&R of roads in PK-66	Kamran Zaib Gandapur	6,552,000
4.	M&R of roads in PK-67	Kamran Zaib Gandapur	6,699,017
5.	M&R of roads in PK-68	Kamran Zaib Gandapur	6,144,799
Total			38,950,000

- (i) The Cost Estimates were neither scrutinized nor passed by the Superintending Engineer as required under Para-2.54(2) of B&R Code.
- (ii) Technical sanction was not obtained either from the Superintending Engineer nor from the Chief Engineer as the XEN of local office was of BPS-17, having no powers to accord technical sanction on M&R works as per rule at S.No.21(d) of Delegation of Powers, 2001.
- (iii) The works were executed in piece meal i.e. below Rs 400,000 where as in Administrative Approval, the works were approved from Rs 0.355 million to Rs 5.51 million.

- (iv) Cost Estimates & MBs were not produced to Audit despite of repeated requests.

Unauthorized expenditure occurred due to weak internal control.

When reported in August 2016, management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 9.9.2016. DAC meeting could not be convened till finalization of this Report.

Audit recommends inquiry and action against the person(s) responsible for unauthorized expenditure.

(AP # 318/2015-16)

**1.2.2.5 Unauthorized expenditure on account pay & allowances-
Rs 18.544 million**

According to Finance Department letter No.B-1/1-70/2003-04/FD dated 12-4-2004, the posts of road gang staff i.e. Coolies, Mats and Road Inspectors as and when become vacant would stand abolished being dying cadre posts.

As per Rule 10(2) of the KP Civil servants appointment transfer and promotion rules 1989, Initial recruitment to posts which do not fall under the purview of Public service commission shall be made on the recommendation of Departmental Selection Committee after the vacancies have been advertised in the newspapers.

XEN C&W (Building Division), D.I.Khan paid Rs 18,544,739 to 97 No. staff including Mate, Coolies, Road Roller/ Tractor Drivers, Cleaners and Junior Clerks etc. which were recruited without any advertisement and selection procedure besides majority of posts relate to Dying Cadre declared by the Government of Khyber Pakhtunkhwa in 1999. Detail is given in Annex-13.

Wasteful expenditure occurred due to weak internal control.

When reported in August 2016, management did not respond to the preliminary audit observation.

Request for convening DAC meeting was made on 09.09.2016. DAC meeting could not be convened till finalization of this Report.

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

AP # 416 (2015-16)

1.2.2.6 Unauthorized expenditure without technical sanction-Rs 5.00 million

According to Rule at S.No.21.1(b)(c) Delegation of Financial Powers Rules 2001, the Executive Engineer of BPS-18 is empowered to accord technical sanction up to Rs 200,000 on M&R of non-residential building and Rs 10,000 on residential building subject to approval of Zilla Council/Government.

XEN C&W (Building Division), D.I.Khan incurred Rs 5,000,000 on M&R of residential and non-residential buildings during 2015-16 without obtaining technical sanction and administrative approval from the competent authority.

Unauthorized expenditure occurred due to weak internal control .

When reported in August 2016, management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 9.9.2016. DAC meeting could not be convened till finalization of this Report.

Audit recommends inquiry and action against the person(s) responsible for unauthorized expenditure.

AP # 417 (2015-16)

1.2.2.7 Unauthorized expenditure on desilting of drains -Rs 2.700 million

PDMA in its letter No. PDMA/Relief/DCOs/Fund/2013 dated 12-06-2013 authorized to make expenditure on sand bags, purchasing of necessary foods /non food items.

The Deputy Commissioner, D.I.Khan incurred Rs 2,700,000 on desilting of drains out of PDMA funds without considering the guidelines of PDMA for utilization of funds. The task of desilting and cleaning of drains is the responsibility of TMA having more than 300 Sanitary Workers and thus incurring of PDMA funds on irrelevant activities was held unauthorized.

Unauthorized expenditure occurred due to weak internal control.

When reported in August 2013, management did not respond to preliminary audit observation.

The DAC in its meeting held on 10.09.2014 decided to refer the Para to PAC for decision.

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

AP # 220 (2012-13)

1.2.2.8 Unauthorized and doubtful expenditure-Rs 2.263 million

According to Para 220 and 221 of CPWA Code, Sub Divisional Officer, before making payments to contractor, 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.

XEN C&W (Building Division), D.I.Khan paid Rs 2,263,050 for item “Tube Well boring in all soils from 300’ to 400’ below ground” @ Rs 15,000/m vide Vr.No.42/B-II dated 5-4-2016 in a work “ Construction of GHS Potah in P-65. SH: Tube Well boring” It was observed that rate of item Tube Well boring was feasible for drilling up to 400 ft but the said item was executed for drilling up to 794 ft which was not possible as per MRS 2013. Moreover, it was also observed that actually Pressure Pump was installed at site instead of Tube Well.

Unauthorized and doubtful expenditure occurred due to weak internal control.

When reported in August 2016, management did not respond to the preliminary audit observation.

Request for convening DAC meeting was made on 09.09.2016. DAC meeting could not be convened till finalization of this Report.

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

AP # 377 (2015-16)

ANNEXURES

Annex-1

Detail of MFDAC Paras

(Rs in million)

S.No.	AP No	Department	Gist of Para	Amount
1.	355	C&W Building D I Khan	Overpayment	0.562
2.	356	-do-	Overpayment	0.168
3.	364	-do-	Unauthorized Drawl	0.334
4.	371	-do-	Unauthorized & fraudulent drawl	0.112
5.	373	-do-	Overpayment	0.038
6.	375	-do-	Loss to Government	0.069
7.	380	-do-	Irregular payment	0.484
8.	381	-do-	Overpayment on account of excess quantity not approved in BOQ	2.173
9.	383	-do-	Non deposit of Tender form fee	0.193
10.	386	-do-	irregular Tendering process	0.44.
11.	389	-do-	Irregular payment	0.060
12.	390	-do-	Loss to Government	0.567
13.	391	-do-	Irregular payment	0.457
14.	393	-do-	Irregular expenditure	0.200
15.	396	-do-	Loss to Government on Non Deposit	0.111
16.	397	-do-	Unauthorized & Ambiguous Tendering Process	0.166
17.	398	-do-	Irregular payment	0.262
18.	402	-do-	Non deposit of Tender fee	0.176
19.	408	-do-	Irregular expenditure	0.347
20.	409	-do-	Irregular payment	0.646
21.	410	-do-	Non Deposit of Tender fee	0.083
22.	346	C&W Roads D I Khan	Irregular payment	0.630
23.	347	-do-	Irregular expenditure	0.586
24.	348	-do-	Overpayment Over and above TS	0.405
25.	349	-do-	Irregular payment for items not included in BOQ	0.471
26.	350	-do-	Un justified payment due to non execution of items	0.358
27.	351	-do-	Irregular payment due to payment for inadmissible item	0.311
28.	352	-do-	Unjustified payment due to non execution of item	0.164

29.	354	-do-	Unauthorized expenditure without A.A & tender	0.156
30.	207	DOR, D.I.Khan	Irregular lease of state land measuring 245 Kanal	
31.	208	DOR, D.I.Khan	Irregular allotment of state agriculture land measuring 6,054 Kanal	
32.	309	DHO, D.I.Khan.	Non-recovery of sales tax	.635
33.	310	-do-	Non-recovery penalty due late supply of medicines	.462
34.	311	-do-	Un-authorized drawl of Conveyance Allowance	.894
35.	312	-do-	Non-recovery of HRA	.399
36.	313	-do-	Un-authorized drawl of Conveyance Allowance during leave period	.145
37.	315	-do-	Un-authorized retention of Split AC of Hospital	210,000

Annex-2
(Para No.1.2.1.1)

Excess payment over & above the Bid Cost

Name of work	Contractor	Bid Cost (Rs)	Payment (Rs)	Excess Payment (Rs)
Construction of GMC SH: External works	M/S Pir Mushtaq Zakori	117,481,500	123,698,014	6,216,514
Construction of GMC Residence Type A	M/S Aurangzeb	63,855,000	64,762,672	907,672
Construction of GMC Residence Type B	M/S Aurangzeb	48,740,400	53,770,460	5,030,060
Construction of GMC Residence Type C	M/S Ghulam Saddique	139,012,296	155,102,600	16,090,304
Construction of GMC Residence Type D	M/S Ghulam Saddique	163,777,482	167,276,187	3,498,705
Construction of GMC Cafeteria, Guest House	M/S Aurangzeb	50,085,000	86,107,217	36,022,217
Construction of GPS Chah Hussain Khan	M/S Sherzada Bhattani	6,987,600	7829,000	841,400
Construction of GGPS Wandalali	M/S Qalandarkhel	12,130,200	12,908,000	777,800
Construction of GMC Residence Type F	M/S Raees Khan	74,701,800	80,086,891	5,385,091
Construction of GMC Engineer Office, reception	M/S khurasan const	26,985,600	37,580,701	10,595,101
Construction of Residences n bachelor hostel	M/S Sanauallah khan	25,646,400	31,530,921	5,884,521
Construction of Tube Well rata Kulachi	M/S Ghulam Qasim	3,431,700	4,803,000	1,371,300
Construction of GCMS DIKhan Main BLdg	M/S Gandapur const	83,167,715	103,478,493	20,310,778
Construction of GGPS Lunda Sharif	M/S Atta Muhammad	6,345,411	7,535,118	11,89,707
Total excess payment				114,121,170

Annex-3
(Para No.1.2.1.2)

Overpayment over & above the BOQ & PC-I

Name of Items	Qty in BOQ	Qty paid (Rs)	Rate (Rs)	Overpayment (Rs)
Cafeteria				
Cement concrete 1:4:8	39	448	4500	1,840,500
Steel grade 60	44	190	125000	18,250,000
RCC 1:1.5:3 Not Type B	11	672	9500	6,279,500
RCC 1:1.5:3 Type B	160	686	10000	5,260,000
Supply of Shingle	0	449	1300	583,700
Pacca brick work 1:5 in foundation	318	418	8500	850,000
Filling watering earth under floor with surplus from foundation	266	2797	2500	6,327,500
Pacca brick work in ground floor 1:5	142	426	8500	2,414,000
Guest house				0
Concrete in 1.5" shingle	52	136	4000	336,000
Rcc in foundation 1:1.5:3	2.99	183	9000	1,620,090
Steel grade 60	39	86	120000	5,640,000
Rcc in roof slab 1:1.5:3	184	413	9500	2,175,500
Sand filling	736	1146	800	328,000
Shingle gravel	0	121	1300	157,300
			Total	52,062,090

Annex-4
(Para No.1.2.1.3)

Overpayment due to wrong application of item

Name of Works	Rate Paid (Rs /m3)	Rate Due (Rs /m3)	Quantity (m3)	Overpayment (Rs)
Construction of GGPS Lunda sharif D.I.Khan	2,000	160.93	402	739,306.14
Construction of Main Building,50 student Hostel,Ground floor, First floor of 2nd GCMS DIKhan	2,000	160.93	2409	4430,319.63
GHS Awan	900	160.93	576	425,704.32
GPS Bighwani shumali	1000	160.93	404	33,8984.28
GHS Muryali Additional Rooms Principal office	800	160.93	964	616,063.48
GMS Nawab .	1950	160.93	469	839,073.83
GMC Residence type D	1200	160.93	10623	1,103,8040.6
Construction of 6 suits for General Admn in DIKhan .	900	160.93	541	399,836.87
GGPS Ghabbi .	2000	160.93	216	397,239.12
GTVc Women Academic Block,main building DIKhan	2000	160.93	2595	4,772,386.65
GGDC NO 1 Admn block	950	160.93	1229	969,767.03
GMC Residence type D Voucher	1200	160.93	10623	11,038,040.6
GMC Residence type F	900	160.93	2792	2,063,483.44
GMC Residence type E	900	160.93	2088	1,543,178.16
GMC Boys hostel	600	160.93	8102	3,557,345.14
GMC Cafeteria & Guest house	800	160.93	1146	732,374.22
GMC Residence Type B	500	160.93	4260	1,444,438.2
GMC Residence type A	600	160.93	4654	2,043,431.78
GMC Maintenance & engineer office, Guard room	900	160.93	2006	1,482,574.42
GMC Library block	1010	160.93	4025	3,417,506.75
Total				52,289,094

Annex-5
(Para No.1.2.1.5)

Statement showing detail of loss due to non applying De-escalation Clause

S. No.	Name of works	Date	Amount (Rs)
1.	GMC 13 MARLA	13/1/2015	322088
2.	GMC 13 MARLA	12/3/2015	360364
3.	GMC 13 MARLA	7/5/2015	372581
4.	GMC 13 MARLA	12/6/2015	120668
5.	GMC 13 MARLA	23/6/2015	33011
6.	GMC 13 MARLA	4/4/2016	428955
7.	GMC 13 MARLA	24/8/2015	292796
8.	GMC 18 MARLA	4/4/2016	676131
9.	GMC 18 MARLA	22/12/2014	177258
10.	GMC 18 MARLA	15/1/2015	219380
11.	GMC 18 MARLA	12/3/2015	353174
12.	GMC 18 MARLA	7/5/2015	454469
13.	GMC 18 MARLA	12/6/2015	138088
14.	GMC 18 MARLA	23/6/2015	44775
15.	GMC 18 MARLA	24/8/2015	206892
16.	GMC 3marla		581317
17.	GMC 3marla	16/12/2014	278731
18.	GMC 3marla	19/1/2015	322275
19.	GMC 3marla	3/3/2015	352494
20.	GMC 3marla	15/4/2015	160177
21.	GMC 3marla	12/5/2015	316078
22.	GMC 3marla	8/6/2015	143674
23.	GMC 3marla	15/6/2015	237960
24.	GMC 3marla	24/7/2015	200796
25.	GMC 3marla	24/7/2015	27266
26.	GMC 5 MARLA	4/4/2016	639853
27.	GMC 5 MARLA	4/4/2016	65584
28.	GMC 5 MARLA	29/9/2015	586705
29.	GMC 5 MARLA	7/5/2015	637563
30.	GMC 5 MARLA	7/5/2015	800452
31.	GMC 5 MARLA	17-2-2015	1180565

32.	GMC 7 MARLA	4/4/2016	764237
33.	GMC 7 MARLA	4/4/2016	794222
34.	GMC 7 MARLA	4/4/2016	835023
35.	GMC 7 MARLA	8/8/2015	277988
36.	GMC 7 MARLA	19/9/2015	310320
37.	GMC 7 MARLA	3/12//2014	316276
38.	GMC 7 MARLA	22/12/2014	465306
39.	GMC 7 MARLA	13/1/2015	484318
40.	GMC 7 MARLA	11/3/2015	289934
41.	GMC 7 MARLA	6/5/2015	798910
42.	GMC 7 MARLA	15/6/2015	731783
43.	GMC BOYS HOSTEL	4/4/2016	993399
44.	GMC BOYS HOSTEL	20/8/2015	406867
45.	GMC BOYS HOSTEL	22/9/2015	315450
46.	GMC BOYS HOSTEL	22/1/2015	920929
47.	GMC BOYS HOSTEL	10/2/2015	480852
48.	GMC BOYS HOSTEL	3/3/2015	546528
49.	GMC BOYS HOSTEL	16/3/2015	661418
50.	GMC BOYS HOSTEL	7/5/2015	705044
51.	GMC BOYS HOSTEL	15/6/2015	272156
52.	GMC Bridge	16/3/2016	186855
53.	GMC Bridge	17/2/2015	123350
54.	GMC Bridge	Jun-15	204923
55.	GMC CAFETERIA	4/4/2016	373846
56.	GMC CAFETERIA	1/9/2015	370991
57.	GMC CAFETERIA	13/1/2015	215953
58.	GMC CAFETERIA	16/3/2015	129343
59.	GMC CAFETERIA	7/5/2015	142526
60.	GMC CAFETERIA	12/6/2015	594391
61.	GMC CAFETERIA	20/8/2015	74553
62.	GMC DEVELOPMENTAL WORKS		991710
63.	GMC DEVELOPMENTAL WORKS	1/9/2015	746610
64.	GMC DEVELOPMENTAL WORKS	1/3/2015	3199978
65.	GMC Engineer off		648597
66.	GMC Engineer off	28/7/2015	327879
67.	GMC Engineer off	18/8/2015	65409

68.	GMC Library		1609379
69.	GMC Library		510076
70.	GMC library		456824
71.	GMC Library	22/3/2016	473875
72.	GMC Type C	8/3/2016	1017110
73.	GMC Type C	18/9/2015	590506
74.	GMC Type C	22-12-2014	836496
75.	GMC Type C	22/1/2015	450255
76.	GMC Type C	12/5/2015	1727141
77.	GMC Type C	8/6/2015	345733
78.	GMC Type D		630619
79.	GTVC DIKhan	23/6/2015	211673
80.	2nd GCMS Main Building,Hostel	11/4/2016	222332
		Total	40582013

Annex-6
(DP No.1.2.1.6)

Overpayment due to applying incorrect rate

S.No.	Name of Works	Rate Paid (Rs /m2)	Qty m2	Payment made (Rs)	Convert into cubic meter (sq meter x .1143) (m3)	Rate (Rs /m3)	Payment Due (Rs)	O/payment (Rs)
1	Construction of GMC: SH: Physiology and Bio chemistry	630	1977	1245510	225	2893	653734	591,775
2	Construction of GMC: SH: Admn Block 9-2015 Pasham Khan	1290	1521	1962090	173	2893	502948	1,459,141
3	Construction of GMC: SH: Girls Hostel	630	1943	893340	222	2893	642477	250,863
4	Construction of GMC: SH: Community medicine	1290	2140	2760612	244	2893	707633	2,052,979
5	GMC Residence type D	1307	5304	6932328	606	7989	4843308	2,089,019
6	GMC Residence type F	2700	3657	9873900	417	7989	3339362	6,534,537
7	GMC Residence type E	2600	3371	8764600	385	7989	3078204	5,686,396
8	GMC Boys hostel	2500	1895	4737500	216	7989	1730405	3,007,095
9	GMC Cafeteria & Guest house	2900	803	2328700	91	7989	733253	1,595,446
10	GMC Residence Type B	2000	1846	3692000	210	7989	1685661	2,006,339
11	GMC Residence type A	2560	1950	4992000	222	7989	1780628	3,211,372
12	GMC Maintenance & engineer office, Guard room	2700	441	1190700	50	7989	402695	788,004
13	GMC Maintenance & engineer office, Guard room	2800	1155	3234000	132	7989	1054679	2,179,320
14	GMC Library block	3553	1450	5151850	165	7989	1324056	3,827,793
15	GMC Anatomy Deptt	1290	1418	1829220	162	2893	468889	1,360,330
							Total	36,640,409

Annex-7
(DP No.1.2.1.13)

Overpayment due to applying incorrect rate

S. No.	Name of Schemes and Vr. No. & date	Name of item	Rate Paid (Rs / m3)	Item Rate admissible (Rs / m3)	Quantity (m3)	O/ payment (Rs)
1.	Construction of Cat II residence for C&W Circle D.I.Khan. Vr. No.17/B-II dated 27-5-2016	Earth filling with 8KM lead	699	145	825	457,050
2.	Vr. No.66/B-II dated 16-6-16 Construction of Playground at Paroa.	Earth filling	300	145	11145	1,727,475
3.	Construction of GMPS Rodi Khel Vr. No.65/B-II dated 11-4-2016.	Earth filling with 5 KM lead	600	145	564	256,620
4.	Construction of GPS Bighwani Shumali. Vr. No.45 B-II dated 5-4-2016.	Earth filling with 5 KM lead	350	145	756	154,980
5.	Construction of GGPS Basti Sukhani. Vr. No.44/B-II dated 5-4-2016 Kamran Zeb	Earth filling with 8KM lead	675	145	1813	960,890
6.	Construction of GGPS Yarik. Vr. No.34/B-II dated 5-4-2016.	Earth filling	350	196	999	153,846
7.	Playground Yarik	Earth filling with 8KM lead	215	145	6576	460,320
8.	Construction of GDC No 2 : Cons of 7 Addl: Class rooms. Vr. No.53-B-I dated 22-6-2015	Earth filling with 8KM lead	402	104	1502	447,596
9.	Construction of 6 Suits for General Admn in D.I.Khan. Vr. No.86/B-II dated 24-5-2016.	Earth filling in Court Yard	699	104	232	138,040
10.	GPS Basti Siddique. Vr. No.50-B-I dated 22-6-2015 MNR Builders	Earth filling in lawn	564	104	376	172,960
11.	Construction of GTVC Main Building Vr. No.31 B-I dated 23-6-2016.	Earth filling in lawns with 8km lead	549	104	1884	838,380
Total Overpayment						5,768,157

Annex-8
(Para No.1.2.1.25)

Detail of overpayment due to payment of inadmissible item

S.No.	Name of Schemes	V # & Date	Amount (Rs)
1.	Rehabilitation of Road from Daraban to Kaur via Zarkani.	Vr. No.10/RI dated 23-11-2015	844,074
2.	Construction of BTR from New Gara Khan to Kot Walidad.	Vr. No.09/RI dated 23-11-2015	281,062
3.	Construction of BTR from Kulachi to Jahan Khani.	Vr. No.17/RI dated 23-05-2016	239,062
4.	Construction of BTR from Saggu to Kohawar.	Vr. No.16/RI dated 26-11-2015	106,381
5.	Construction of BTR from Maddi Road to Gara Jana.	Vr. No.31/RI dated 16-06-2016	75,878
6.	Construction of BTR from Kot Attal Sharif (Balance work.)	Vr. No.4/RI dated 18-08-2015	50,951
7.	Construction of BTR from Saggu to Kot Zafar.	Vr. No.30/RI dated 24-5-2016	248,625
Total Overpayment			1,846,033

Annex-9
(Para No.1.2.1.28)

Un-justified payment due to non-execution of item

S.No.	Name of Works	V# & Date	Amount (Rs)	Remarks
1.	Construction of BTR from Draban to Kur via Zarkani.	6 th . R/Bill V#20/R-1 dated 15-6-2015-2015	711,355	After execution of Embankment Formation, Sub-Grade, Sub-Base & Base Course.
2.	Construction of BTR from Gara Khan to Kot Wali Dad.	3 rd R/Bill V#22/R-1 dated 15-6-2015	112,425	After execution of Embankment Formation, Sub-Grade and Sub-Base Course.
3.	Construction of BTR from Kulachi to Jahan Khani.	4 th . R/Bill V#28/R-1 dated 15-6-2015	239,062	After execution of Embankment Formation, Sub-Grade & Sub-Base Course.
4.	Construction of BTR from Saggu to Kohawar.	3 rd . R/Bill V#23/R-1 dated 15-6-2015	92,295	After execution of Embankment Formation & Sub-Grade.
5.	Construction of BTR from Maddi to Gara Jana.	3 rd .R/Bill V#24/R-1 dated 15-6-2015	70,883	After execution of Embankment Formation, Sub-Grade & Sub-Base Course.
6.	Construction of BTR Kot Attal Sharif.	2 nd . R/Bill V#7/R-1 dated 3-2-2015	44,205	After execution of Embankment Formation & Sub-Grade.
7.	Construction of BTR from Saggu to Kot Zafar.	5 th . R/Bill	248,625	After execution of Embankment Formation, Sub-Grade and Sub-Base & Base Course.
Total			1,518,850	

Annex-10**(Para No.1.2.2.1)****Non-deduction of provincial sales tax on services**

Name of Work	Amount Paid (Rs)	Sales Tax Due (Rs)
1. GGPS Himat Wala (PK-65)	1840537	240080
2. GPS Pusha Pul shifted to GGPS Yarik (PK-65)	8230182	1073545
3. GGPS Lunda Para (PK-66)	3139983	409579
4. GPS Haroon Abad (P-67)	2293298	299138
1. GMPS Rodi Khel (PK-65)	5100942	665367
2. GMPS Pati Khel (PK-67)	1932326	252053
3. GMPS Imam Shah Koroona Chunda (PK-68)	3091732	403286
1. GGPS Muhammad Ramzan (Gara Haji Hussain) (PK-66)	75000	9783
2. GGPS Ghabi (PK-65)	4567914	595839
3. GPS Gara Band (PK-67)	866000	112961
4. GPS Khanu Khel Pakka (PK-68)	5766755	752216
5. GGPS Basti Khore Wali (PK-64)	1998000	260619
6. GGPS Mangla Boring (PK-68)	1150000	150006
7. GGPS Yarik No. 2 (PK-65)	1972331	257271
2. Up-gdn: of 01-MS to HS level GGMS Wanda Lali, D.I.Khan	95479	12454
3. Play Ground GHS Bilot Sharif	2000000	260880
GGPS Dhalla shifted to GGPS Sardaray wala	2625413	342459
1. GMS Kot Doulat (PK-67)	2964171	386646
2. GMS Ahmad (PK-65)	2488255	324568
3. GGPS Lunda Sharif (PK-66)	7907574	1031464
GGHSS Paharpur (PK-68)	21751999	2837331

1. GHS Hathala (PK-67)	4261133	555822
2. GGHS Fazal Rahim Colony (PK-64)	8738867	1139898
2. GMS No.3 to GHS No.7 (PK-64)	5000000	652200
1. GMS Wanda Kali (PK-68)	3704427	483205
2. GMS Gandhi Ashiq (PK-67)	3735467	487254
3. GGMS Thathal (PK-65)	6253138	815659
4. GGMS Ara (PK-66) shifted to Jatta	9795546	1277731
5. GGMS Himat (PK-64)	2907337	379233
1. GHS Yarik (P-65)	9304085	1213625
2. GHS No. 5	963887	125729
3. GGHS No. 8	963887	125729
5. GHS Diyal	1359807	177373
6. GHS Yarik	55500	7239
7. GHS Rangpur	1262369	164663
8. GHS Dhap Shumali	1262369	164663
9. GHS Babar Kacha	55500	7239
10. GHS Naiwela	55500	7239
11. GHS Paroa	1220748	159234
12. GHS Mahra	55500	7239
13. GHS Hathala	462040	60268
14. GGHS Hathala	462040	60268
15. GGHS Kulachi	0	0
16. GHSS Daraban Kalan	0	0
17. GHSS Kacha Mali Khel	2250575	293565
18. GHSS Wanda Mozam	1400575	182691
19. GGHS Athog	1589477	207331

20. GHSS Kotjai	921226	120165
1. GGPS Kotla Habib (PK-65)	6262792	816919
2. GGPS Basti Sakhani (PK-66)	2866105	373855
3. GGPS Singar Sharif (PK-64)	1749809	228245
5. GPS Bagwani Shumali (PK-68)	3686294	480840
1. GHS Awan (PK-65)	7400000	965256
2. GHS Kirri Shamoza (PK-67)	5159640	673023
3. GHS Giloti (PK-68)	10788360	1407234
4. GGHS Behari Colony (PK-64)	2100000	273924
1. GMS Budh (PK-65)	7448192	971542
2. GMS Nawab (PK-66)	3272996	426930
3. GMS Kori Hote (PK-67)	4037812	526692
4. GMS Talgi (PK-68)	1510000	196964
5. GMS Chah Said Munawar (PK-64)	0	0
1. GGHS No.9 Din Pur (PK-64)	5875000	766335
1. GPS Gara Ghulam Siddique (PK-67)	850000	110874
2. GGMS Giloti (PK-68)	3734088	487074
3. GPS Behari Colony (PK-64)	0	0
4. GHS Pota (PK-65)	9500000	1239180
5. GHSS Muryali (PK-66)	9145912	1192993
6. GHSS No. 2 Islamia (High Portion) PK-64	0	0
	518758	67667
Govt. College Daraban D.I.Khan.		
	6695118	873311
Govt: Girls Degree College Paharpur DIKhan		
	4600533	600094
Repair / B.Wall Girls Degree College Paharpur		
	957467	124892
Repair of GDC Paniala		
	12477798	1627604
Constn: of Admn: Block in GGDC No. 1 D.I.Khan.		

Constr: of 6-Nos. C/Rooms in GGDC No.1 D.I.Khan	14722202	1920364
GDC No.1, DIKhan	21320000	2780981
Establishment of 2 nd GCMS at DIKhan.	66622000	8690174
DHQ hospital DIKhan	7650000	997866
Up-Gradation of Shaheed Israrullah Khan Gandapur Memorial Hospital Kulachi to Cat-D.	70815000	9237109
Constr: of Civil Hospital Paniala.	1399812	182591
Constr of Building of GMC Lecture Theater and Examination Hall	2607153	340077
Constr of Building of GMC Admn Block	2343215	305649
Constr of Building of GMC Anatomy Deptt: i/c connecting corridor	956922	124821
Constr of Building of GMC Community Medicine Forensic Medicine	2685195	350257
Constr of Building of GMC Boys Hostel	3821106	498425
Constr of Building of GMC Pathology Deptt:	3989772	520426
Constr of Building of GMC Pharmacology Department	2002992	261270
Constr of Building of GMC Physiology and Bio Chemistry	5604708	731078
Constr of Building of GMC Auditorium & Mortuary	2969796	387380
Constr of Building of GMC Girls Hostel	3204857	418042
Constr of Building of GMC. Supervision / Consultancy Charges	0	0
Constr of Building of GMC Residence Type F (03-Marla) 20 Nos.	25852865	3372248
Constr of Building of GMC Residence Type D (07-Marla) 21 Nos.	64763193	8447711
Constr of Building of GMC Residence Type C (10-Marla) 15 Nos	35858307	4677358
Constr of Building of GMC Residence Type A (18-Marla) 5 Nos.	19899175	2595648

Constr of Building of GMC Cafeteria i/c W/S and Guest House	52349527	6828472
Constr of Building of GMC Resd: Type-B (13-Marlas) 5-Nos.	17697341	2308441
Constr of Building of GMC Boys Hostel New	47122664	6146680
Constr of Building of GMC Library Block	48265121	6295702
Constr of Building of GMC Residence Type "E" 5-Marla 20-No.	42292135	5516586
Constr of Building of GMC Construction of Monuments, Basket Ball Court, Tennis Court, Constr: of Bridge Package-XI.	3584504	467563
Constr of Building of GMC External Works i/c Filling through outside Area Roads & Walkways, Ext: Water Supply & Sewerage, Staff land escaping, earth work plantation etc.	40325510	5260060
Constr of Building of GMC Constr: & Maintenance of Engineer Office, Reception, Guard Rooms, Bus Driver Retiring Room, Security Check Post (4-Nos) Bus Shed etc	21242620	2770887
External Electrification	42246850	5510679
Air Condition HC System	224486	29282
Construction of Central Prison DIKhan on Existing Site.	16949000	2210828
Construction of District Public Prosecutor offices in District D.I.Khan.	4449523	580396
F/S and Construction of Judicial Complex DIKhan	35000000	4565400
judicial complex: Daraban	1000000	130440
judicial complex: paharpur	5000000	652200
Construction of suits for presiding officers of newly created touring courts and for officers accompanying Honourable Chief Justice PHC at D.I.Khan.	1749000	228140
Construction of Guard Rooms, Boundary Wall, Security Pickets and Allied Facilities in selected Districts of Khyber Pakhtunkhwa (Phase-II)	5800000	756552
Construction of Local Council Recourse Centre D.I.Khan	19500000	2543580
Reconstruction of Building for GTVC (Women) DIKhan	59869000	7809312
Playgrounds tehsil Kulachi PK-67	9597685	1251922
2. Tehsil Daraban PK-67	12680383	1654029
3. Tehsil Paroa PK-66	12721932	1659449
4. Tehsil Paharpur PK-68.	0	0
Completion of incomplete Sports Complex D.I.Khan.	17500000	2282700
Improvement/Restoration & Rehabilitation of existing sports facilities in Khybe Pakhtunkhwa.	5000000	652200
Construction of Residences & Bachelor Hostel in all District Headquarters for Govt. Servants in Khyber Pakhtunkhwa.	19300000	2517492
District Headquarter Civil Veterinary Hospital DIKhan	9012000	1175525
Veterinary Dispensary Mandhran Kalan District.	794000	103569
Weight station opposite DDA.	3377000	440496
1. Renovation of Dak Banglow at Kulachi	3500000	456540
2. Renovation of existing Building DIKhan	5000000	652200
1. Muryali patwarkhana	810521	105724
2. Bilot	1324470	172764
3. Paniala	1014565	132340

4. Daraban	1286057	167753
5. Jhoke Basharat	1564387	204059
1. Tehsil Paharpur service center	2175890	283823
2. Tehsil Daraban	2637992	344100
3. Tehsil Paroa	3186118	415597
Establishment of Tax Facilitation Centre and Excise Office D.i.khan	26570000	3465791
Total Sales Tax due		159,573,006

Annex-11
(ParaNo.1.2.2.2)

Unauthorized release of Additional Earnest Money

S.No	Name of Contractor and scheme	Vr No. & Date	Amount released (Rs)
1	Ghulam Saddique: Gomal Medical College	1/B-II 11/B-II dt 1/2015	14,557,440
2	Gandapur Construction: AH Ghulam Saddique: Gomal Medical College	10/B-II dt 1/2015	12,356,480
3	Pir Mushtaq Ahmed Jan: GMC	1/B-II dt 2/2015	9,398,600
4	Haji Aurangzeb and Sons: GMC	9/B-II dt 1/2015	5,108,400
5	Haji Aurangzeb and Sons: GMC	7/B-II dt 1/2015	3,899,232
6	Haji Aurangzeb and Sons: GMC	13/B-II dt 1/2015	11,966,544
7	Haji Aurangzeb and Sons: GMC	8/B-II dt 1/2015	4,006,800
8	M&R	2/B-IV dt 12/2014	400,000
9	Kamran Zeb M&R	12/B-II dt 1/2015	360,000
10	Abdul Qayyum M&R	5/B-III dt 5/2015	120,000
11	Sherzada BHittani GPS Chah Hussain	2/B-II dt 4/2015	622,360
12	Qalandar Khel: GGMS Wanda Lali	3/B-I dt 12/2014	1,077,600
13	Syed Abdul Qayum Shah	4/B-I dt 10/2014	1,077,700
14	SanaUllah Baloch: Bachelor Hostel	17/B-II dt 1/2015	2,052,000
15	Gandapur Constrction: Bachelor Hostel	16/B-II dt 1/2015	1,800,000
16	Haji Raees Khan: Gomal Medical College	5/B-II dt 1/2015	5,976,144
17	Haji Raees Khan: Gomal Medical College	6/B-II dt 3/2015	8,055,000
18	Haji Raees Khan: Gomal Medical College	3/B-II dt 3/2015	4,566,000
19	M Azmat AH Khurasan Constr	8/B-II dt 2/2015	2,160,000
20	Haji Raees Khan: Gomal Medical College	4/B-II dt 2/2015	2,713,500
21	Haji Raees Khan: Gomal Medical College	5/B-II dt 2/2015	9,291,500
22	Haji Aurangzeb GPS Haroon Abad	18/B-IV dt 12/2015	,998,318
23	Shah Nawaz GMS Ahmad	6/B-II dt 6/2015	1,296,420
24	Mir Ahmad Jan GMS wanda Kali	4/B-III dt 5/2015	1,974,340
25	Fareed Ullah GGMS Himmat	5/B-I dt 6/2015	1,727,500
26	Abdur Rahim GPS Basti Sheikhan wali	46/B-III dt 6/2015	,597,400
27	Atta Mohd GGMS AAra	21/B-II dt 11/2015	1,748,769
28	Qayam ud Din AH Atta Mohd GGHS Fazal Rahim cly	9/B-I dt 10/2015	2,948,762
29	Aziz ur Rehman 40 MS to HS	28/B-II dt 10/2015	544,200
30	AlamGir and Brothers Science Labs	25/B-II dt 1/2016	632,676
31	Abdur Rahim TK Science labs	15/B-III dt 1/2016	643,242
32	Sana Ullah Shah Exam hall GGHS Din Pur	16/B-I dt 11/2015	1,129,440
33	Aziz ur Rehman Play ground Yarik	8/B-II dt 10/2015	1,327,500
34	Ghulam Saddique Sports Complex DIKhan	17/B-I dt 1/2016	14,307,903
35	Iqbal Wazir AH Mir Ghulam Science Labs	13/B-I dt 1/2016	1,050,570
Total			132,492,340

Annex-12
(Para No.1.2.2.3)

Loss due to less recovery of income tax

Name of Work	Payment made (Rs)	Income Tax Due (Rs)	Income Tax deducted (Rs)	Difference (Rs)
GGPS Paroa	46520	4229	3245	983
GPS gomal khurd	39650	3604	2766	838
GGPS Paroa	46517	4228	3245	983
GPS Malikhel pacca	5220	474	364	110
GPS Wanda noori khel	65383	5943	4561	1382
GPS wanda balochan	5433390	493895	379033	114862
GGPS Himat	5506728	500562	384149	116412
GPS Khaji	5154592	468552	359584	108968
GPS Sheikhan wali	4258308	387080	297060	90021
GPS Basti saddique abad	1705163	154999	118952	36047
GGPS Himmatwala	8372702	761079	584080	176999
GGPS Lundapara	1045926	95075	72964	22111
GPS Haroon abad	2192371	199287	152940	46347
GMPS rodikhel	5620110	510868	392059	118809
GMPS pattikhel	5379890	489032	375301	113731
GGPS Gara Haji hussain	2715644	246852	189443	57409
GGPS Ghabbi	6602095	600130	460562	139568
GPS Gara Band	2301631	209218	160562	48656
GPS Khanukhel	4384877	398585	305889	92696
GGPS Khorewali	2995753	272314	208984	63330
GPS Sherabad	453970	41266	31669	9597
GGMS Wandamadat	364697	33151	25441	7710
GMS jabarwala	12612377	1146465	879839	266626
GMS wanda dost Ali	2069561	188123	144373	43751
GMS Jhoke umre wali	281175	25559	19615	5944
GMS Tirgarh	274022	24909	19116	5793
GHS Mandhran	301595	27415	21039	6376
GHS Lar	3089575	280842	215529	65314
GMS Lundasharif	248768	22613	17354	5259
GMS Gomal Kalan	770227	70014	53731	16283

GPS Chah Hussain	8111000	737290	565823	171467
GGMS Wandalali	12908000	1173337	900462	272875
GHS Bilot Playground	10000000	909000	697600	211400
GGPS Sardaraywala	5063000	460227	353195	107032
GMS Kotdolat	4783766	434844	333716	101129
GMS Ahmad	5006234	455067	349235	105832
GGHSS Paharpur cluster hostel	3000000	272700	209280	63420
GHS Harthala	6149163	558959	428966	129993
GGHS Fazal Rahim colony	7708608	700712	537752	162960
GMS Wanda Kali	8864399	805774	618380	187393
GMS Gandhi Aashiq	8499388	772594	592917	179677
GGMS Thathal	5430721	493653	378847	114805
GGMS Himmat	7226492	656888	504120	152768
GGPS Basti sakhani	5834250	530333	406997	123336
GGPS Singhar sharif	4306911	391498	300450	91048
GPS Baghwani	4968839	451667	346626	105041
GHS Kirri shamozai	9759868	887172	680848	206324
GHS Giloti	5019334	456257	350149	106109
GGHS behari colony	5903284	536609	411813	124795
GMS Nawab	7688837	698915	536373	162542
GMS korri hote	2275548	206847	158742	48105
GMS Talgi	2035615	185037	142005	43033
GPS Wanda Khokhar	4643925	422133	323960	98173
GPS Himmat ada	565635	51416	39459	11958
GDC Daraban	9000000	818100	627840	190260
GDC No 2, Exam Hall	12500000	1136250	872000	264250
GGDC Paharpur B wall	3368000	306151	234952	71200
GGDC No 1 Admn block	5574000	506677	388842	117834
GGDC No 1 8 Nos rooms	1026000	93263	71574	21690
RHC Bundkurai	9000000	818100	627840	190260
DHQ DIKhan rehabilitation	2000000	181800	139520	42280
Israr Shaheed hospital	3000000	272700	209280	63420
Civil Hospital paniala	2600000	236340	181376	54964
GMC Admn Block	2279330	207191	159006	48185
GMC Anatomy	1388074	126176	96832	29344
GMC Boys Hostel old	3258934	296237	227343	68894

GMC Pathology	19820	1802	1383	419
GMC Pharmacology	2318035	210709	161706	49003
GMC Physiology	1039040	94449	72483	21965
GMC Auditorium	1034563	94042	72171	21871
GMC Girls hostel old	1330884	120977	92842	28135
consultancy charges	5211640	473738	363564	110174
GMC Type F 3 marla	64821505	5892275	4521948	1370327
GMC Type D 7 marla	101626108	9237813	7089437	2148376
GMC type C 10 marla	121915243	11082096	8504807	2577288
GMC type A 18 marla	46578997	4234031	3249351	984680
GMC cafeteria	34915630	3173831	2435714	738116
GMC type B 13 marla	37049965	3367842	2584606	783236
GMC Boys Hostel	104127956	9465231	7263966	2201265
GMC library	41946993	3812982	2926222	886759
GMC type E 5 marla	55633284	5057066	3880978	1176088
GMC monuments	13814357	1255725	963690	292036
GMC external works	83404504	7581469	5818298	1763171
GMC engineer office	16905075	1536671	1179298	357373
GMC electrification	4555463	414092	317789	96302
GMC AC	4824600	438556	336564	101992
central prison	30489000	2771450	2126913	644537
central prison high security zone	2277327	207009	158866	48143
Ratta kulachi hatchery	4803000	436593	335057	101535
veterinary hospital	2863000	260247	199723	60524
veterinary dispensary	2842000	258338	198258	60080
Constr of District public prosecutor offices	16000000	1454400	1116160	338240
construction of judicial suits	4000000	363600	279040	84560
judicial complex DIKhan	2937400	267010	204913	62097
Bachelor residences in DIKhan	38000000	3454200	2650880	803320
2nd GCMS DIKhan	79935000	7266092	5576266	1689826
GTVC Women	200000	18180	13952	4228
Patwarkhana muryali	500000	45450	34880	10570
Patwarkhana bilot	500000	45450	34880	10570
AD Food office	2000000	181800	139520	42280
M&R Office Buildings	3000000	272700	209280	63420
M&R Residential	2000000	181800	139520	42280

Local council centre	6500000	590850	453440	137410
Playgrounds Kulachi	6000000	545400	418560	126840
Playgrounds Paharpur	4000000	363600	279040	84560
1. GGPS Himat Wala (PK-65)	1840537	167305	128396	38909
2. GPS Pusha Pul shifted to GGPS Yarik (PK-65)	8230182	748124	574137	173986
3. GGPS Lunda Para (PK-66)	3139983	285424	219045	66379
4. GPS Haroon Abad (P-67)	2293298	208461	159980	48480
1. GMPS Rodi Khel (PK-65)	5100942	463676	355842	107834
2. GMPS Pati Khel (PK-67)	1932326	175648	134799	40849
3. GMPS Imam Shah Koroona Chunda (PK-68)	3091732	281038	215679	65359
4. GMPS Basti Khor Wali (PK-64)	0	0	0	0
1. GGPS Muhammad Ramzan (Gara Haji Hussain) (PK-66)	75000	6818	5232	1586
2. GGPS Ghabi (PK-65)	4567914	415223	318658	96566
3. GPS Gara Band (PK-67)	866000	78719	60412	18307
4. GPS Khanu Khel Pakka (PK-68)	5766755	524198	402289	121909
5. GGPS Basti Khore Wali (PK-64)	1998000	181618	139380	42238
6. GGPS Mangla Boring (PK-68)	1150000	104535	80224	24311
7. GGPS Yarik No. 2 (PK-65)	1972331	179285	137590	41695
2. Up-gdn: of 01-MS to HS level GGMS Wanda Lali, D.I.Khan	95479	8679	6661	2018
3. Play Ground GHS Bilot Sharif	2000000	181800	139520	42280
S/H:GGPS Dhalla shifted to GGPS Sardaray wala	2625413	238650	183149	55501
1. GMS Kot Doulat (PK-67)	2964171	269443	206781	62663
2. GMS Ahmad (PK-65)	2488255	226182	173581	52602
3. GGPS Lunda Sharif (PK-66)	7907574	718798	551632	167166
S/H: GGHS Paharpur (PK-68)	21751999	1977257	1517419	459837
1. GHS Hathala (PK-67)	4261133	387337	297257	90080
2. GGHS Fazal Rahim Colony (PK-64)	8738867	794363	609623	184740
2. GMS No.3 to GHS No.7 (PK-64)	5000000	454500	348800	105700
1. GMS Wanda Kali (PK-68)	3704427	336732	258421	78312
2. GMS Gandhi Ashiq (PK-67)	3735467	339554	260586	78968
3. GGMS Thathal (PK-65)	6253138	568410	436219	132191
4. GGMS Ara (PK-66) shifted to Jatta	9795546	890415	683337	207078
5. GGMS Himat (PK-64)	2907337	264277	202816	61461
1. GHS Yarik (P-65)	9304085	845741	649053	196688
2. GHS No. 5	963887	87617	67241	20377

3. GGHS No. 8	963887	87617	67241	20377
5. GHS Diyal	1359807	123606	94860	28746
6. GHS Yarik	55500	5045	3872	1173
7. GHS Rangpur	1262369	114749	88063	26686
8. GHS Dhap Shumali	1262369	114749	88063	26686
9. GHS Babar Kacha	55500	5045	3872	1173
10. GHS Naiwela	55500	5045	3872	1173
11. GHS Paroa	1220748	110966	85159	25807
12. GHS Mahra	55500	5045	3872	1173
13. GHS Hathala	462040	41999	32232	9768
14. GGHS Hathala	462040	41999	32232	9768
15. GGHS Kulachi	0	0	0	0
16. GHSS Daraban Kalan	0	0	0	0
17. GHSS Kacha Mali Khel	2250575	204577	157000	47577
18. GHSS Wanda Mozam	1400575	127312	97704	29608
19. GGHS Athog	1589477	144483	110882	33602
20. GHSS Kotjai	921226	83739	64265	19475
1. GGPS Kotla Habib (PK-65)	6262792	569288	436892	132395
2. GGPS Basti Sakhani (PK-66)	2866105	260529	199939	60589
3. GGPS Singar Sharif (PK-64)	1749809	159058	122067	36991
5. GPS Bagwani Shumali (PK-68)	3686294	335084	257156	77928
1. GHS Awan (PK-65)	7400000	672660	516224	156436
2. GHS Kirri Shamoza (PK-67)	5159640	469011	359936	109075
3. GHS Giloti (PK-68)	10788360	980662	752596	228066
4. GGHS Behari Colony (PK-64)	2100000	190890	146496	44394
1. GMS Budh (PK-65)	7448192	677041	519586	157455
2. GMS Nawab (PK-66)	3272996	297515	228324	69191
3. GMS Kori Hote (PK-67)	4037812	367037	281678	85359
4. GMS Talgi (PK-68)	1510000	137259	105338	31921
5. GMS Chah Said Munawar (PK-64)	0	0	0	0
1. GGHS No.9 Din Pur (PK-64)	5875000	534038	409840	124198
1. GPS Gara Ghulam Siddique (PK-67)	850000	77265	59296	17969
2. GGMS Giloti (PK-68)	3734088	339429	260490	78939
3. GPS Behari Colony (PK-64)	0	0	0	0
4. GHS Pota (PK-65)	9500000	863550	662720	200830
5. GHSS Muryali (PK-66)	9145912	831363	638019	193345

6. GHSS No. 2 Islamia (High Portion) PK-64	0	0	0	0
Govt. College Daraban D.I.Khan.	518758	47155	36189	10967
Govt: Girls Degree College Paharpur DIKhan	6695118	608586	467051	141535
S/H: Repair / B.Wall Girls Degree College Paharpur	4600533	418188	320933	97255
Repair of GDC Paniala	957467	87034	66793	20241
Constn: of Admn: Block in GGDC No. 1 D.I.Khan.	12477798	1134232	870451	263781
Constn: of 6-Nos. C/Rooms in GGDC No.1 D.I.Khan	14722202	1338248	1027021	311227
GDC No.1, DIKhan	21320000	1937988	1487283	450705
Establishment of 2 nd GCMS at DIKhan.	66622000	6055940	4647551	1408389
DHQ hospital DIKhan	7650000	695385	533664	161721
Up-Gradation of Shaheed Israrullah Khan Gandapur Memorial Hospital Kulachi to Cat-D.	70815000	6437084	4940054	1497029
Consnt: of Civil Hospital Paniala.	1399812	127243	97651	29592
Constr of Building of GMC Lecture Theater and Examination Hall	2607153	236990	181875	55115
Constr of Building of GMC Admn Block	2343215	212998	163463	49536
Constr of Building of GMC Anatomy Deptt: i/c connecting corridor	956922	86984	66755	20229
Constr of Building of GMC Community Medicine Forensic Medicine	2685195	244084	187319	56765
Constr of Building of GMC Boys Hostel	3821106	347339	266560	80778
Constr of Building of GMC Pathology Deptt:	3989772	362670	278326	84344
Constr of Building of GMC Pharmacology Department	2002992	182072	139729	42343
Constr of Building of GMC Physiology and Bio Chemistry	5604708	509468	390984	118484
Constr of Building of GMC Auditorium & Mortuary	2969796	269954	207173	62781
Constr of Building of GMC Girls Hostel	3204857	291322	223571	67751
Constr of Building of GMC Residence Type F (03-Marla) 20 Nos.	25852865	2350025	1803496	546530
Constr of Building of GMC Residence Type D (07-Marla) 21 Nos.	64763193	5886974	4517880	1369094
Constr of Building of GMC Residence Type C (10-Marla) 15 Nos	35858307	3259520	2501475	758045
Constr of Building of GMC Residence Type A (18-Marla) 5 Nos.	19899175	1808835	1388166	420669
Constr of Building of GMC Cafeteria i/c W/S and Guest House	52349527	4758572	3651903	1106669
Constr of Building of GMC Resd: Type-B (13-Marlas) 5-Nos.	17697341	1608688	1234567	374122
Constr of Building of GMC Boys Hostel New	47122664	4283450	3287277	996173
Constr of Building of GMC Library Block	48265121	4387299	3366975	1020325
Constr of Building of GMC Residence Type "E" 5-Marla 20-No.	42292135	3844355	2950299	894056

Constr of Building of GMC Construction of Monuments, Basket Ball Court, Tennis Court, Constr: of Bridge Package-XI.	3584504	325831	250055	75776
Constr of Building of GMC External Works	40325510	3665589	2813108	852481
Constr of Building of GMC Constr: & Maintenance of Engineer Office Shed etc	21242620	1930954	1481885	449069
External Electrification	42246850	3840239	2947140	893098
Air Condition HC System	224486	20406	15660	4746
Construction of Central Prison DIKhan	16949000	1540664	1182362	358302
Construction of District Public Prosecutor offices in District D.I.Khan.	4449523	404462	310399	94063
F/S and Construction of Judicial Complex DIKhan	35000000	3181500	2441600	739900
judicial complex: Daraban	1000000	90900	69760	21140
judicial complex: paharpur	5000000	454500	348800	105700
Construction of suits for presiding officers of newly created touring courts and for officers accompanying Honourable Chief Justice PHC at D.I.Khan.	1749000	158984	122010	36974
Construction of Guard Rooms, Boundary Wall, Security Pickets (Phase-II)	5800000	527220	404608	122612
Construction of LCRS.	19500000	1772550	1360320	412230
Reconstruction of Building for GTVC (Women) DIKhan	59869000	5442092	4176461	1265631
playgrounds Tehsil Kulachi PK-67	9597685	872430	669535	202895
2. Tehsil Daraban PK-67	12680383	1152647	884584	268063
3. Tehsil Paroa PK-66	12721932	1156424	887482	268942
4. Tehsil Paharpur PK-68.	0	0	0	0
Completion of incomplete Sports Complex D.I.Khan.	17500000	1590750	1220800	369950
Improvement/Restoration & Rehabilitation of existing sports facilities	5000000	454500	348800	105700
Construction of Residences & Bachelor Hostel	19300000	1754370	1346368	408002
District Headquarter Civil Veterinary Hospital DIKhan	9012000	819191	628677	190514
Veterinary Dispensary Mandhran Kalan	794000	72175	55389	16785
SH:- Weight station opposite DDA.	3377000	306969	235580	71390
1. Renovation of Dak Banglow at Kulachi	3500000	318150	244160	73990
2. Renovation of existing Building DIKhan	5000000	454500	348800	105700
1. Muryali patwarkhana	810521	73676	56542	17134
2. Bilot	1324470	120394	92395	27999
3. Paniala	1014565	92224	70776	21448
4. Daraban	1286057	116903	89715	27187
5. Jhoke Basharat	1564387	142203	109132	33071
1. Tehsil Paharpur service center	2175890	197788	151790	45998

2. Tehsil Daraban	2637992	239793	184026	55767
3. Tehsil Paroa	3186118	289618	222264	67355
Excise Offices in D.i.khan	26570000	2415213	1853523	561690
1. GGPS Himat Wala (PK-65)	1840537	167305	128396	38909
2. GPS Pusha Pul shifted to GGPS Yarik (PK-65)	8230182	748124	574137	173986
3. GGPS Lunda Para (PK-66)	3139983	285424	219045	66379
4. GPS Haroon Abad (P-67)	2293298	208461	159980	48480
1. GMPS Rodi Khel (PK-65)	5100942	463676	355842	107834
2. GMPS Pati Khel (PK-67)	1932326	175648	134799	40849
3. GMPS Imam Shah Koroona Chunda (PK-68)	3091732	281038	215679	65359
4. GMPS Basti Khor Wali (PK-64)	0	0	0	0
1. GGPS Muhammad Ramzan (Gara Haji Hussain) (PK-66)	75000	6818	5232	1586
2. GGPS Ghabi (PK-65)	4567914	415223	318658	96566
3. GPS Gara Band (PK-67)	866000	78719	60412	18307
Total Income Tax payable				5,2424,082

Annex-13**(Para No.1.2.2.5)****Wasteful expenditure on pay & allowances- Rs 18.544 million**

S. No.	Name	Designation	Date of Appointment	Amount paid (Rs)
1.	ADNAN INAYAT	JUNIOR CLERK	18.05.2012	120,925.00
2.	FATEH ULLAH KHAN	BARKANDAZ	08.12.2015	32,350.00
3.	HAMZA JAVED	NOT FOR USE(INVALID JOB)	03.09.2015	53,320.00
4.	MOHAMMAD ARSALAN	SUPERVISOR	16.09.2015	77,145.00
5.	SAADAT ULLAH	BOATMAN	01.07.2015	65,290.00
6.	SYED NAJAF ALI SHAH	BADRAGA	26.05.2015	71,235.00
7.	ATHAR NAWAZ	EARTH WORK DRESSOR	05.03.2015	81,535.00
8.	REHMAT ULLAH	CLEANER	19.05.2015	79,460.00
9.	EHTESHAM KHAN	HEAD BOATSMAN	18.05.2015	77,445.00
10.	MOHAMMAD ALI	BADRAGA	20.04.2015	75,885.00
11.	FAZAL RAHMAN	CLEANER	00.00.0000	77,560.00
12.	MUHAMMAD RAMZAN	BEARER-CUM-COOK	23.12.2014	84,020.00
13.	AFSAR ALI	NAIB QASID	02.02.2015	77,055.00
14.	IMRAN KHAN	CLEANER	24.10.2014	77,560.00
15.	MUHAMMAD AMJAD	HAMMER MAN	25.10.2014	78,985.00
16.	MOHAMMAD RASHID	BADRAGA	15.10.2014	78,225.00
17.	MOHAMMAD TARIQ KHAN	DRIVER ROAD ROLLER	15.10.2014	90,280.00
18.	ANWAR HAIDER	BARKANDAZ	01.09.2014	79,005.00
19.	MOHAMMAD MIR BAZ	NAIB QASID	29.08.2014	80,280.00
20.	ASHRAF ALI SHAHEEN	NAIB QASID	01.09.2014	80,020.00
21.	MUHAMMAD BILAL	DRIVER ROAD ROLLER	01.09.2014	91,240.00
22.	IRFAN ULLAH KHAN	PAINTER	20.05.2014	93,555.00
23.	MUHAMMAD SHAFIQ	EARTH WORK DRESSOR	01.07.2014	91,240.00
24.	FAISAL	BOATMAN	01.07.2014	82,840.00
25.	MUHAMMAD ISMAIL		01.07.2014	82,040.00
26.	MUHAMMAD JAMIL	EARTH WORK DRESSOR	01.07.2014	91,240.00
27.	FAHAD NAZIR	TRACER	19.05.2014	92,900.00
28.	MUHAMMAD IRSHAD	CLEANER	21.02.2014	83,845.00
29.	MISRI KHAN	CHOWKIDAR	21.02.2014	81,605.00
30.	FAZAL REHMAN	PUMP DRIVER	17.05.2013	93,660.00

31.	RAEES KHAN	BOATMAN	16.01.2013	86,725.00
32.	M.MUNIR AHMAD	CLEANER	24.01.2013	85,480.00
33.	ZEESHAN UR REHMAN	EARTH WORK DRESSOR	09.01.2013	91,480.00
34.	ABDUL LATIF	WORK MUNSHI	09.01.2013	97,480.00
35.	SYED FARASAT ALI	WORK SUPERVISOR	01.07.2013	118,885.00
36.	ABDUL JABBAR	MALI	16.05.2013	82,125.00
37.	WASEEM AKRAM	JUNIOR CLERK	04.01.2013	120,925.00
38.	MUHAMMAD ALI	JUNIOR CLERK	04.01.2013	120,925.00
39.	ABDULLAH KHAN	COOLI	31.08.1997	126,250.00
40.	ZAR KHAN	BADRAGA	26.04.2012	88,120.00
41.	ROOH UL AMIN	JUNIOR CLERK	08.05.2012	120,925.00
42.	MUHAMMAD AKRAM	CLEANER	26.04.2012	87,625.00
43.	ASHIQ ALI	PUMP DRIVER	22.03.2012	96,075.00
44.	MUHAMMAD WASIM AKRAM BALOCH	NAIB QASID	16.06.2011	86,415.00
45.	HASAM UD DIN	SUB ENGINEER	25.01.2011	139,155.00
46.	KHURRAM AFTAB	WORK SUPERVISOR	26.01.2011	137,575.00
47.	HANIF ULLAH	TRACER	17.01.2011	102,520.00
48.	ALI RAZA SHAH	CLEANER	01.02.2011	89,880.00
49.	GHIYAS UD DIN	SWEEPER	06.08.2010	85,245.00
50.	YASIR QADEER	WORK MISTRI	00.00.0000	94,360.00
51.	SHAFQAT ABBAS	SKILLED COOLI	26.07.2010	90,760.00
52.	ASMAT ULLAH	MATE	07.05.2010	90,760.00
53.	SAMI ULLAH	COOK-CUM-CHOWKIDAR	01.07.2010	97,260.00
54.	SAMI ULLAH	CLEANER	21.05.2010	92,520.00
55.	MUHAMMAD SALEEM	BOATMAN	01.02.2010	93,400.00
56.	SHAH JEHAN	BADRAGA	01.02.2010	90,760.00
57.	MUHAMMAD ASGHAR	HEAD CHOWKIDAR	01.02.2010	92,520.00
58.	MUHAMMAD TAHIR	COOLI	05.09.2009	91,160.00
59.	SYED QAISER ABBAS SHAH	CLEANER	21.11.2009	91,605.00
60.	TILAWAT KHAN	COOLI	19.06.2009	92,005.00
61.	MUHAMMAD NOMAN	MATE	24.08.2009	94,820.00
62.	MUHAMMAD NAZIR	COOLI	21.08.2009	89,730.00
63.	HAZRAT UMAR	COOLI	01.09.2009	91,160.00
64.	MAJID ALI	COOLI	15.08.2009	87,585.00
65.	GUL DAR ALI SHAH	COOLI	02.07.2009	92,005.00

66.	JAVED KHAN	COOLI	23.05.2009	92,915.00
67.	GOHAR ALI	COOLI	18.06.2009	91,160.00
68.	IHSAN ULLAH	COOLI	12.05.2009	89,925.00
69.	UMER FAROOQ	COOLI	01.04.2009	89,925.00
70.	GHULAM BAQIR	COOLI	05.03.2009	89,925.00
71.	MULAZIM HUSSAIN	COOLI	06.03.2009	92,265.00
72.	MUHAMMAD RAFIQ	COOLI	11.03.2009	89,925.00
73.	MEHR BAN	COOLI	11.03.2009	89,925.00
74.	SHER ZAMAN	MATE	02.05.2009	97,555.00
75.	MUHAMMAD KHALID KHAN	COOLI	01.03.2009	92,265.00
76.	IMRAN ULLAH	COOLI	01.03.2009	92,265.00
77.	MUHAMMAD MUJTABA	COOLI	01.03.2009	93,565.00
78.	SAID AKBAR	COOLI	01.03.2009	92,265.00
79.	MUHAMMAD SULEMAN	COOLI	01.03.2009	92,265.00
80.	FALAK NAZ	COOLI	01.03.2009	93,240.00
81.	MUHAMMAD JEHANGIR	BOATMAN	17.02.2009	96,910.00
82.	SHARAFAT HUSSAIN	MATE	15.10.2008	97,780.00
83.	GHULAM QADAR	COMPLAINT RECEIVER	08.12.1990	299,425.00
84.	TAZA MIR	FITTER DRIVER	20.10.2008	92,265.00
85.	INAM ULLAH	COMPLAINT RECEIVER	16.10.2008	111,710.00
86.	KHIZAR HAYAT KHAN	CHOWKIDAR	17.07.2008	92,265.00
87.	ABDUL RAUF	DRIVER TRUCK/VEHICLE	27.05.2008	114,760.00
88.	SAIF ULLAH KHAN	DRIVER ROAD ROLLER	10.05.2008	114,760.00
89.	SYED YASIR ABBAS SHAH	MATE	01.05.2008	101,255.00
90.	SALEEM ULLAH KHAN	ASSISTANT JAMADAR	21.04.2008	114,760.00
91.	HAQ NAWAZ	DRIVER	05.01.2007	111,660.00
92.	MUHAMMAD ZAHID	DAFADAR	01.11.2007	101,295.00
93.	TARIQ NADEEM	CLEANER	07.12.2006	78,510.00
94.	ZULFAQAR ALI	COOLI	01.06.2007	101,320.00
95.	ZEESHAN AHMAD	MATE	02.04.2007	108,320.00
96.	FATEH ULLAH	OIL MAN	11.12.2006	108,320.00
97.	JAVED IQBAL	CLEANER	07.10.2006	108,320.00