



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
DISTRICT GOVERNMENT  
DERA ISMAIL KHAN  
AUDIT YEAR 2017-18**

**AUDITOR GENERAL OF PAKISTAN**

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## ABBREVIATIONS AND ACRONYMS

AA	Administrative Approval
AIR	Audit and Inspection Report
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
DAC	District Accounts Committee
DC	Deputy Commissioner
GFR	General Financial Rules
LGA	Local Government Act
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
XEN	Executive Engineer

## **Preface**

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

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

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

The observations included in this Report have been finalized in the light of written replies of the departments, however 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 appropriate legislative forum.

Islamabad  
Dated:

**(Javaid Jehangir)**  
**Auditor General of Pakistan**

## EXECUTIVE SUMMARY

The Director General Audit District Governments, Khyber Pakhtunkhwa carried out the audit of twenty five District Governments. Regional Directorate of Audit D.I.Khan, on behalf of the Director General Audit, District Governments, Khyber Pakhtunkhwa carried out the audit of two District Governments namely D.I.Khan and Tank.

The Regional Directorate has a human resource of seven officers and staff, with a total of 1750 man-days. The annual budget amounting to Rs 9.439 million was allocated to the office during financial year 2016-17. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programs/ projects.

District Government, 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 eighteen formations in District D.I.Khan out of which the accounts of four departments were examined in detail. These departments 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 2016-17 was Rs 8,378.252 million. Out of this, RDA D.I.Khan audited an expenditure of Rs 2,932.388 million which, in terms of percentage, was 35% of auditable expenditure.

The receipts of District Government D.I.Khan, for the Financial Year 2016-17, were Rs 7,535.077 million. Out of this, RDA D.I.Khan audited receipts of Rs 828.858 million which, in terms of percentage, was 11% of auditable receipts.

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

Recovery of Rs 141.821 million was pointed out during the audit. Out of the total recoveries pointed out, Rs 63.211 million was not in the notice of the executive before audit. However no recovery was made till the finalization of this report.

**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 of the audited entity before starting the audit. Audit used desk audit techniques for analysis of compiled data and review of actual vouchers called for scrutiny and substantive testing.

**d. Audit Impact**

Audit pointed out various irregularities of serious nature. Cases related to weak internal were also pointed out to which management has been sensitized. In certain cases management has taken action which may further be verified. However, no impact was visible as the management failed to reply and the irregularities could not come to the light in the proper forum i.e. DAC.

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

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

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

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

- i. Irregularities and Non compliance of Rs 750.972 million were noticed in nineteen cases.<sup>1</sup>
- ii. Internal Control Weaknesses of Rs 113.285 million were noticed in eight cases<sup>2</sup>

**g. Recommendations**

- i. Inquiries need to be held to fix responsibility for losses, over and irregular payments.
- ii. Corrective actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- iii. Strenuous efforts need to be made by the departments to recover penalties and taxes.
- iv. 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.

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<sup>1</sup> 1.2.1.1 to 1.2.1.19

<sup>2</sup> 1.2.2.1 to 1.2.2.08

## SUMMARY TABLES & CHARTS

### I: Audit Work Statistics

(Rs in million)

S.No	Description	No.	Budget		
			Expenditure	Receipts	Total
1	Total Entities (PAOs) in Audit Jurisdiction	1	8,378.252	7,535.077	15,913.329
2	Total formations in audit jurisdiction	18	8,378.252	7,535.077	15,913.329
3	Total Entities(PAOs) Audited	1	8,378.252	7,535.077	15,913.329
4	Total formations Audited	4	2,932.388	828.858	3,761.246
5	Audit & Inspection Reports	4	2,932.388	828.858	3,761.246

### II: 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	499.842
3	Weak Internal controls relating to financial management	329.693
4	Others	34.765
<b>Total</b>		<b>864.300</b>



### III: Outcome Statistics

(Rs in million)

S.No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year 2016-17	Total last year 2015-16
1	Outlays Audited	-	1025.30	828.858	1907.08	3761.246	1803.092
2	Amount Placed under Audit Observations /Irregularities of Audit	-	731.240	98.251	34.765	864.300	685.382
3	Recoveries Pointed Out at the instance of Audit	-	42.961	98.251	0.609	141.821	244.41
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

#### IV: Table of Irregularities pointed out

<b>(Rs in million)</b>		
<b>S. No</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of Rules and regulations, principle of propriety and probity in public operation	0
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources	0
3	Accounting Errors (accounting policy departure from NAM <sup>3</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal control systems.	688.323
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	141.821
6	Non-production of record	0
7	Others, including cases of accidents, negligence etc.	34.156
<b>Total</b>		<b>864.300</b>

#### V: Cost Benefit Ratio

<b>(Rs in million)</b>		
<b>S #</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited (item 1 of Table 3)	1800.267
2	Expenditure on audit	9.439
3	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	1:0

<sup>3</sup> The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS(Cash).

# 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 District Offices consists of District Officer (DO). The DO by means of a standing order distributes the work among the officers, branches, and/or sections of each district office. The offices which manage the activities of District Government are Deputy Commissioner (DC), XEN C&W, XEN Public Health, District Officers Agriculture, Education, Health, Water Management, Fisheries, Population Welfare, LG & RDD, Sports, Live Stock & DD, Soil Conservation, Cooperation, Social Welfare, Public Transport and Municipal Services.

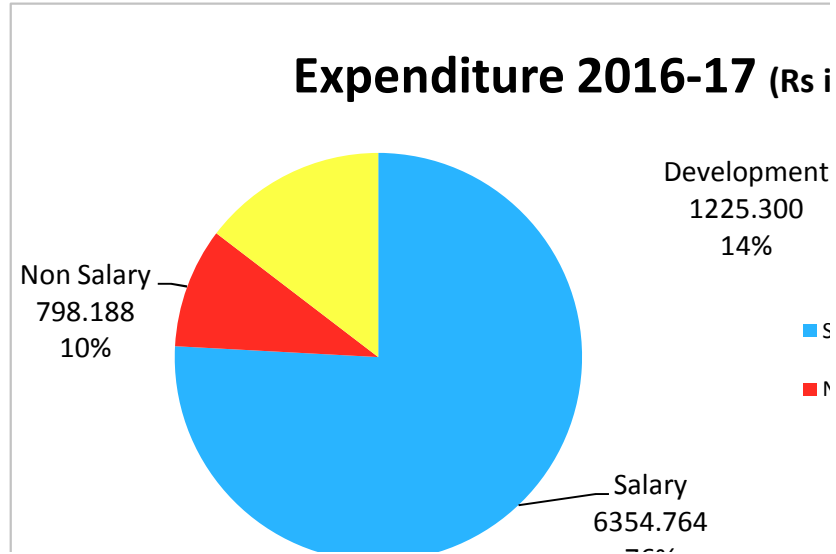
### 1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Rs in million)

2016-17	Budget	Expenditure	Saving/Excess	%age Excess/Saving
Salary	6,125.234	6,354.764	229.53	3.610
Non-salary	798.200	798.188	(0.012)	0.001
Developmental	1,229.125	1,225.300	(3.825)	0.312
<b>Total</b>	<b>8,152.559</b>	<b>8,378.252</b>	<b>(3.837)</b>	<b>3.923</b>
<b>Receipts</b>	<b>7,843.261</b>	<b>7,535.077</b>	<b>(305.184)</b>	<b>4.048</b>
<b>Grand Total</b>	<b>15,995.82</b>	<b>15,913.329</b>	<b>(309.021)</b>	<b>7.971</b>

The Saving of Rs 309.021 million in all head of accounts indicates inefficiency in the capacity of these local institutions to utilize the amount allocated.

Note: - The total developmental expenditure of Account-I incurred by devolved departments District Government D.I.Khan for the Financial Year 2016-17 was Rs.1012.22 million against budget allocation of Rs. 1013.56 million.



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

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

Sr. No.	Audit Year	PAC/DAC meeting convened /Not convened
1	2002-03	Not Convened
2	2003-04	Not Convened
3	2005-06	Not Convened
4	2006-07	Not Convened
5	2007-08	Not Convened
6	2008-09	Not Convened
7	2009-10	Not Convened
8	2010-11	Not Convened
9	2011-12	Not Convened
10	2012-13	Not Convened
11	2015-16	Not Convened

## **1.2 AUDIT PARAS**

### **1.2.1 Irregularities and Non Compliance**

#### **1.2.1.1 Unauthorized expenditure without Technical Sanction- Rs.629.434 million**

According to Para-178 of GFR Vol-I read with Para 56 of CPWD Code and Para 2.4 of B&R Department Code, no work should be commenced or liability incurred in connection with it until technical sanction has been obtained from competent authority.

XEN C&W (Building Division), D.I.Khan paid Rs.629,434,221 to contractors during 2016-17 for different works but technical sanction was not yet obtained from the Competent Authority. Detail is given in Annex-2.

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

When reported in August 2017, Management stated that reply will be submitted after scrutiny of record.

Request for convening of DAC meeting was made on 31-8-2017. DAC meeting could not be convened till finalization of this Report.

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

AIR Para No. 02 (2016-17)

#### **1.2.1.2 Excess expenditure on account of pay& allowances-Rs.24.161 million**

Para 106 of GFR Vol-I requires that excess expenditure more than the budget allocation is prohibited.

District Health Officer, D.I.Khan incurred expenditure of Rs.161,638,537 against the budget allocation of Rs.137,477,060 on pay and allowances during 2016-17 and thus resulted into excess expenditure of Rs.24,161,477 as detailed below.

S.No.	Head of Account	Budget	Expenditure	Excess
1.	DI-6131 BHU Basic Pay	65,601,880	70,095,186	4,493,306
2.	DI-6128 THQ Basic Pay	37,605,090	57,172,535	19,567,445
3.	DI-6129 Others (Regular Allow)	34,270,090	34,370,816	100,726
<b>Total</b>		<b>137,477,060</b>	<b>161,638,537</b>	<b>24,161,477</b>

Audit observed that excess expenditure occurred due to non-compliance of rules which resulted in loss to Government.

When reported in July 2017, Management stated that the excess expenditure was occurred on account of pay and allowances which will be adjusted in Revised Budget Estimates.

Request for convening of DAC meeting was made on 31.08.2017. DAC meeting could not be convened till finalization of this Report.

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

AIR Para No. 04 (2016-17)

### **1.2.1.3 Un-authorized expenditure on account of Kamara Work-Rs.14.70 million**

According to Government of KPK Board of Revenue Department letter No.Bud:1/ADP/A.A/11016-22 dated 26-5-2017, (a) the Administrative Approval does not constitute any sanction to the designs, rates provided in the rough cost estimates and the financial responsibility of the design rates rest with authority competent to accord Technical Sanction (b) The work shall be taken in hand after release of funds and proper Technical Sanction of the cost estimates.

Deputy Commissioner, D.I.Khan incurred Rs.14,700,000 on repair of Kamara Work for Rod Kohi/ Irrigation in D.I.Khan District during 2016-17 which was held unauthorized on the following grounds.

- i. Rs.10,193,000 was incurred on Kamara Work through Agriculture Department by execution of 5,017 Bulldozer Hours but neither the PC-1 was approved nor Technical Sanction was obtained from the Competent Authority

- ii. Proposed & un-approved PC-1 placed on record was silent about the detail of sites and works showing cost of each work.
- iii. The work was shown commenced and completed in the months of 6,7,8,9,10/2016 before the release & sanction of funds as the funds were released and sanctioned in the month of 6/2017.
- iv. Rs.4,506,570 was shown paid to 47 No. Temporary Staff (Work Charge) but the provision of staff was not reflected in Administrative Approval.
- v. The work was shown executed in 4 to 5 months during 2016-17 but the payment was made Temporary Staff for 12 months without any justification.

Audit observed that unauthorized expenditure occurred due to non-compliance of rules.

When reported in August 2017, Management stated that the detailed reply will be given after consultation of record.

Request for convening of DAC meeting was made on 31.08.2017. DAC meeting could not be convened till finalization of this Report.

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

AIR Para No. 03 (2016-17)

#### **1.2.1.4 Non imposition of penalty due to late completion-Rs 8.848 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 (Roads Division), D.I.Khan did not impose penalty amounting to Rs.8,848,461 as the contractors failed to complete the work within stipulated time period specified for each work. Detail is as under.

S.No.	Name of Schemes	Vr .No. & Date	Date of Commencement	Completion Time	Cost of Scheme (Rs)	Penalty (Rs)
1.	BTR Kot	76/R1	12.08.2014	18 months	15,729,633	1,572,963

	Attal Balance Work	21-06-2017				
2.	Construction of BTR from Gara khan to kotWali dad	64/R1 20.06.2017	15.08.2014	18 months	43,029,000	4,302,900
3.	BTR from Saggi to Kot Zaffar	3/RI 25.01.2017	15.08.2014	18 months	29,725,976	2,972,598
<b>Total</b>						<b>8,848,461</b>

Audit observed that non imposition of penalty occurred due to non-compliance of rules which resulted in loss to Government.

When reported in October 2017, Management stated that the detailed reply will be given after consultation of record.

Request for convening of DAC meeting was made on 15.08.2017. DAC meeting could not be convened till finalization of this Report.

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

AIR Para No. 24, 25, 26 (2016-17)

#### **1.2.1.5 Un-authorized payment on account of steel-Rs.8.108 million**

According to Chief Engineer (Centre) C&W Department, KPK, Peshawar letter No.2-CD/781 dated 27-7-2016, the item rate for “ Supply and fabricates MS reinforcement for cement concrete ( Hot Deformed Bars Grade-60) may be paid @ Rs.52,250 for a quantity of 11.98 Cwt only and payment for additional quantity of steel if any shall be paid as per MRS applicable based on the contractor quoted rate i.e. 10.25% below.

XEN C&W (Building Division), D.I.Khan paid 9,749,327 for a quantity of 186.59 Cwt for an item “S/Fabrication of Steel Grade-60” in a scheme “Up-gradation of Israr Shaheed Hospital Kulachi SH: Category-III Residences ,Overhead D.I.Khan” vide Vr. No.29/B-IV dated 21-6-2017 whereas in BOQ, a quantity of 11.98 Cwt was allowed. The Chief Engineer (Centre) C&W Department, KPK, Peshawar ordered that additional quantity of steel beyond



11.98 Cwt ( BOQ Quantity) be paid as per MRS and thus resulted into unauthorized payment of Rs.8,108,572 as per detail given below.

Quantity Paid (Cwt.)	Quantity due as per BOQ (Cwt.)	Additional Quantity (Cwt.)	Rate Paid (Rs./Cwt.)	Rate due as per MRS (Rs./Cwt.)	Difference (Rs./Cwt.)	Overpayment (Rs.)
186.59	11.98	174.61	52,250	5,000	47,250	8,108,572

Audit observed that unauthorized expenditure occurred due to non-compliance of rules which resulted in loss to Government.

When reported in August 2017, Management stated that reply will be submitted after scrutiny of record.

Request for convening of DAC meeting was made on 31-8-2017. DAC meeting could not be convened till finalization of this Report.

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

AIR Para No. 03 (2016-17)

#### 1.2.1.6 Overpayment on account of extra lead-of Rs.7.909 million

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

XEN, C&W (Roads Division), D.I.Khan paid @ Rs.550/M3 & Rs.700/M3 instead of @ Rs.392/M3 for an item “earth filling/ borrow pit gravel lead up to 8 KMs lead” whereas 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 in overpayment of Rs.7,908,444 as per detail given below.

S.#	Vr No & date	Name of Schemes	Rate Paid (Rs./m3)	Rate Due (Rs./m3)	Diff: (Rs./m3)	Qty Paid (M30)	Overpayment (Rs)
1.	125 R1	Multan road to	550	392	158	15,690	2,479,020

	dated 29-6-2017	Malana balu Hazara link road					
2.	71 R1 dated 20-06-2017	Awan Road Loak Road Bali Shumali road	700	392	308	17,628	5,429,424
<b>Total</b>							<b>7,908,444</b>

Audit observed that overpayment occurred due to non-compliance of rules which resulted in loss to Government.

When reported in October 2017, management stated that the detailed reply will be given after consultation of record.

Request for convening of DAC meeting was made on 15.08.2017. DAC meeting could not be convened till finalization of this Report.

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

AIR Para No. 17, 21 (2016-17)

#### **1.2.1.7 Overpayment due to wrong measurement-Rs 6.223 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, PHE, D.I.Khan paid Rs.8,097,728 for an item PCC 1:2:4 in the work Sanitation And Solid Waste Management Scheme PK-64 during 2016-17 to M/S Hajii Aurangzeb Khan & Sons. Payment was made for 33,075 cft instead of 3,543 cft vide entry in MB No.1095 on Page No.8 and 17,095 cft instead of 3675 cft on Page No.7 of MB No.1104 @ Rs.19,814 per 100cft. This resulted into overpayment of Rs6,223,734 as per detail given below.

S.No.	Name of items	Qty Paid (Cft)	Qty Admissible (Cft)	Rate (Rs./100 Cft)	Overpayment (Rs.)
1.	PCC 1:2:4	33,075	3,543	19,814	5,851,470
2.	PCC 1:2:4	17,095	3,675	19,814	2,659,038
Total					8,510,508
Add 3% Cost Factor					255,315
Sub Total					8,765,823

29% below	2,542,089
<b>Grand Total</b>	<b>6,223,734</b>

Audit observed that overpayment occurred due to non-compliance of rules which resulted in loss to Government.

When reported in August 2017, the Management stated that reply will be submitted after scrutiny of record.

Request for convening of DAC meeting was made on 31-8-2017. DAC meeting could not be convened till finalization of this Report.

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

AIR Para No. 04 (2016-17)

**1.2.1.8 Un-authorized payment over & above the BOQ-Rs.4.447 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.13,273,068 for an item of work “ Re-handling of earth work up to lead of 25m & transportation up to 500m ” for a quantity of 137,033 cft vide Vr. No.3/B-IV dated 20-12-2016 in a scheme “Up-gradation of Shaheed Israr Ullah Hospital, Kulachi SH: Main Building” where as in BOQ, a quantity of 54,440 cft for Rs.3,266,400 was allowed and thus resulting into unauthorized payment of Rs.4,447,633as per detail given below.

Quantity Paid (cft)	Quantity as per BOQ (cft)	Additional Quantity (cft)	Rate Paid (Rs./cft).	Amount (Rs.)
137,033	54,440	82,593	60	4,955,580
Less 10.25% Below				507,946
<b>Total</b>				<b>4,447,633</b>

Audit observed that unauthorized payment occurred due to non-compliance of rules which resulted in loss to Government.

When reported in August 2017, Management stated that reply will be submitted after scrutiny of record.

Request for convening of DAC meeting was made on 31-8-2017. DAC meeting could not be convened till finalization of this Report.

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

AIR Para No. 04 (2016-17)

**1.2.1.9 Loss due to non-recovery of auction amount- Rs 3.409 million**

Para 23 of the GFR Vol- I requires that every government officer is personally responsible for any loss sustained by government through fraud or negligence either on his part or on the part of his subordinate staff.

District Director Agriculture, D.I.Khan awarded contract for the collection of Gate Entry Fee for M/s Abdullah s/o Mashal Khan for Rs.5,050,000 during 2014-15 . The contractor deposited Rs.1,640,215 and balance amount of Rs 3,409,785 was still recoverable.

Audit observed that loss occurred due to non-compliance of rules.

When reported in May 2017, Management stated that the detail reply will be given after consultation of record.

Request for DAC meeting held on 12.12.2017 decided the Para kept stand for result of Inquiry Report of DG Agriculture KP Peshawar.

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

AIR Para No. 07 (2016-17)

**1.2.1.10 Doubtful payment on account of rent-Rs.3.198 million**

Para 157 (II) of CTR requires that all the payment exceeding Rs. 5,000 should be made through cross Cheque in the name of suppliers. Para 10 (i) of General Financial Rules Volume I provides that every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Deputy Commissioner, D.I.Khan paid Rs.3,198,000 on account of rent of Patwar Khanas during 2016-17 which was held doubtful and irregular on the following grounds

- i. Cash Payment was shown made to Patwaris instead of building owners through Crossed Cheque as required under Para 157 (II) of CTR.
- ii. Fake agreements were arranged to justify the payment as there was cutting in rent rates in agreement & in Rent Assessment Certificates to enhance the rate besides the year 2015-16 was changed to 2016-17 through overwriting & cutting.
- iii. Signatures of Building Owner on agreements were different from signatures affixed on Identity Cards.
- iv. In some cases, Agreements were made 2 to 3 months before the closing of year i.e. in 2/2016 & 3/2017 but Payment was shown made for the entire year.
- v. Owner Ship Certificates were not attached with the agreements and thus creating a doubt about actual existence of buildings.

Audit observed that doubtful expenditure occurred due to no compliance of rules.

When reported in August 2017, Management did not respond to Audit Observation.

Request for DAC meeting held on 12.12.2017 referred the Para for verification of record within 7 days. No progress was intimated till finalization of this Report.

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

AIR Para No. 04 (2016-17)

**1.2.1.11 Irregular drawl of funds without actual supply of medicines- Rs.2.447 million**

According to Para-290 of CTR Vol-I, no money should be drawn in advance from Government Treasury unless required for immediate disbursement or to prevent the lapse of budget grant.

District Health Officer, D.I.Khan issued supply orders of Rs.2,447,153 to following MCC approved firms for supply of medicines during 2016-17 but the firms were failed to supply the medicines till date of Audit. The funds were drawn from Government Treasury by submitting bills endorsing the fake certificates of receipt of supply of medicines. Detail is given in Annex-3.

Audit observed that advance drawl of funds occurred due to non-compliance of rules.

When reported in July 2017, Management stated that the firms are being contacted to complete the supply and progress will be intimated to Audit as and when supply completed.

Request for convening of DAC meeting was made on 31.08.2017. DAC meeting could not be convened till finalization of this Report.

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

AIR Para No. 04 (2016-17)

**1.2.1.12 Irregular expenditure on account of purchase of medicine-Rs.2.139 million**

S.No 2 (a) of Second Schedule of Delegation of financial Power 2001 requires that all District Officers being category II officer is empowered to incur expenditure of Rs.50,000 for purchase of indigenous stores other than stationery at a time for each items

District Health Officer, D.I.Khan incurred expenditure of Rs.2,139,566 on account of purchase of medicine during 2016-17 without obtaining sanction from the Competent Authority as the District Health Officer was competent to accord sanction up to Rs.50,000. Detail is given below.

S.No.	Cheque No. & date	Amount (Rs.)
1.	Cheque No 0659829 dated 16.6.17	427,499
2.	Cheque No 0659620 dated 16.6.17	427,499
3.	Cheque No 0659433 dated 14.6.17	585,000
4.	Cheque No 0658326 dated 25.5.17	427,484
5.	Cheque No 0658350 dated 25.5.17	272,084
<b>Total</b>		<b>2,139,566</b>

Audit observed that irregular expenditure occurred due to non compliance of rules.

When reported in July 2017, management stated that the detail reply will be given after consultation of record.

Request for convening of DAC meeting was made on 31.08.2017. DAC meeting could not be convened till finalization of this Report in December, 2017.

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

AIR Para No. 02 (2016-17)

**1.2.1.13 Unauthorized expenditure on Contingent Paid Staff- Rs 2.00 million**

According to Finance Department letter No.1/4/FD/Accounts/728 dated 15-5-1974 reproduced at Page No.133 of Delegation of Financial Powers Rules 2001, Class-IV establishment chargeable to contingencies should be employed after obtaining prior approval of Finance Department.

District Director Agriculture, D.I.Khan paid Rs.2,000,000 for Contingent Paid Staff during 2015-16 without obtaining formal sanction of Finance Department.

Audit observed that unauthorized expenditure occurred due to non-compliance of rules.

When reported in May 2017, Management stated that the detail reply will be given after consultation of record.

Request for DAC meeting held on 12.12.2017 referred the case for inquiry by the Assistant Commissioner, Paharpur within one month time.

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

AIR Para No. 01 (2015-16)

#### **1.2.1.14 Un-authorized payment over & above the BOQ-Rs.1.844 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.3,435,262 for an item of work “ Earth filling in lawn brought out side lead up to 2 KM” for a quantity of 13,741.05 m<sup>3</sup> in a scheme “Construction of Paly Ground in Daraban” where as in approved BOQ, a quantity of 6,361.725 m<sup>3</sup> for Rs.1,590,430 was allowed. This resulted in to unauthorized payment of Rs.1,844,832 as per detail given below.

<b>Quantity Paid (m3)</b>	<b>Quantity as per BOQ (m3)</b>	<b>Difference (m3)</b>	<b>Rate (Rs./m3)</b>	<b>Difference (Rs.)</b>
13,741.05	6,361.72	7,378.33	250	<b>1,844,582</b>

Audit observed that unauthorized payment occurred due to non-compliance of rules which resulted in loss to Government.

When reported in August 2017, Management stated that reply will be submitted after scrutiny of record.

Request for convening of DAC meeting was made on 31-8-2017. DAC meeting could not be convened till finalization of this Report.

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

AIR Para No. 10 (2016-17)

#### **1.2.1.15 Overpayment due to over and above the BOQ-Rs 1.529 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 (Roads Division), D.I.Khan paid Rs.29,725,976 against the bid cost of Rs.28,197,000 in a scheme “ Construction of BTR from Saggi to Kot Zaffar “ vide Vr. No. 3/RI dated 25.01.2017 and thus resulted into overpayment of Rs.1,528,976.



Audit observed that overpayment occurred due to non-compliance of rules which resulted in loss to Government.

Request for convening of DAC meeting was made on 15.08.2017. DAC meeting could not be convened till finalization of this Report.

When reported in October 2017, Management stated that the detailed reply will be given after consultation of record.

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

AIR Para No. 18 (2016-17)

**1.2.1.16 Overpayment due to non-deduction of 5% vides-Rs.1.259 million**

Section-5 (II) (b) of Schedule of Rates Volume-II, Part-VI (1996) requires the deduction of shrinkage @ 5% from the earth work.

XEN, C&W (Roads Division), D.I.Khan did not deduct voids @ 5% from the item of work “embankment of formation in ordinary soil compacted 95% to 100% and thus resulted into overpayment of Rs.1,259,257. Detail is given in Annex-4.

Audit observed that overpayment occurred due to non-compliance of rules which resulted in loss to Government.

When reported in October 2017, Management stated that the detailed reply will be given after consultation of record.

Request for convening of DAC meeting was made on 15.08.2017. DAC meeting could not be convened till finalization of this Report.

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

AIR Para No. 22 (2016-17)

**1.2.1.17 Overpayment due to payments of items not included in BOQ-Rs.1.042 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 (Roads Division), D.I.Khan overpaid Rs.1,042,543 for following items which were not included in BOQ of a scheme “Construction of road from Dera Chashma road to Mittha Pur Laar” .

S.No.	Name of items of work	Rate (Rs./M <sup>3</sup> )	Quantity (M <sup>3</sup> )	Amount (Rs.)
1.	Embankment formation in ordinary soil 95 to 100% Max modified	749.28	842.25	631,081
2.	Granular sub bound Macadam using pitrun gravel	1141.24	360.54	411,462
<b>Total</b>				<b>1,042,543</b>

Audit observed that overpayment occurred due to non-compliance of rules which resulted in loss to Government.

When reported in October 2017, Management stated that the detailed reply will be given after consultation of record.

Request for convening of DAC meeting was made on 15.08.2017. DAC meeting could not be convened till finalization of this Report.

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

AIR Para No. 20 (2016-17)

**1.2.1.18 Overpayment on account of transportation charges- Rs.847,442.**

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 (Roads Division), D.I.Khan paid Rs.34,848,268 for a scheme “Construction of various roads in PK-65” in which an item “transportation of earth of all types “ was paid in addition to item of work “ embankment formation in ordinary soil compacted up to 95% to 100%” which already covers the transportation charges and resulted into overpayment of Rs.847,442 as detailed below.

S.No.	Sub Head	Quantity ( M3)	Rate (Rs.M3)	Amount (Rs)
1.	Construction of Road in SheroKhona UC Chehkan	2,380.69	200	476,138
2.	Construction of Road in UC Zandani	1,856.52	200	371,304
<b>Total</b>				<b>847,442</b>

Audit observed that overpayment occurred due to non-compliance of rules which resulted in loss to Government.

When reported in October 2017, Management stated that the detailed reply will be given after consultation of record.

Request for convening of DAC meeting was made on 15.08.2017. DAC meeting could not be convened till finalization of this Report.

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

AIR Para No. 23 (2016-17)

#### **1.2.1.19 Overpayment due to applying wrong item rate-Rs.609,069**

The item of work carriage of all material 2nd to 5<sup>th</sup> KM has a rate of 256 per 100cft in the approved BOQ.

XEN PHE D.I.Khan paid Rs 940,845 for an item carriage of all material 2nd to 5th KM in the work Solid Waste Management Scheme in PK-64 in which payment was made for 3,672 m3 @ Rs.256/m3 whereas the contractor quoted rate of 256 per 100cft. Due to wrong application of item rate resulted into overpayment of Rs. 609,069 as per detail given below.

Item Name	Payment Made (Rs.)	Payment Admissible (Rs.)	Overpayment (Rs.)
Carriage of all material 2nd to 5th km	940,845	331,776	<b>609,069</b>

Audit observed that overpayment occurred due to weak internal control which resulted in loss to Government.

When reported in August 2017, Management stated that reply will be submitted after scrutiny of record.

Request for convening of DAC meeting was made on 31-8-2017. DAC meeting could not be convened till finalization of this Report.

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

AIR Para No. 17 (2016-17)

## **1.2.2 Internal Control Weaknesses**

### **1.2.2.1 Non-recovery of Provincial Sales Tax on Services-Rs.94.415 millions**

According to Notification No.F-16 (4) KPRA/Notification/WH/2383 dated 31-08-2015, 15% Sale Tax on Services will be recovered from the persons engaged in contractual execution of work or contracting services rendered by the contractors of buildings etc. as per Rules at S# 26 & 31 of Schedule-II.

XEN C&W (Building Division), D.I.Khan paid Rs.629,434,221 to contractors during 2016-17 but Provincial Sales Tax on Services amounting to Rs.94,415,133 was not recovered from the contractors as per Rules at S# 26 & 31 of Schedule-II of KPRA. Detail is given in Annex-5.

Audit observed that non recovery of taxes occurred due to weak internal control which resulted in loss to Government.

When reported in August 2017, Management stated that reply will be submitted after scrutiny of record.

Request for convening of DAC meeting was made on 31-8-2017. DAC meeting could not be convened till finalization of this Report.

Audit recommends recovery of Provincial Sales Tax from the contractors and deposited into Government Treasury.

AIR Para No. 01 (2016-17)

### **1.2.2.2 Non-recovery of Sales Tax-Rs. 4.732millin.**

Sales tax must be deducted @ 16 % from the unregistered persons and @ 3.2% from the registered persons under the sales tax act 1990 as provided in the S.R.O. 660(I) /2007 dated 30-6-2007.

XEN PHE Division, D.I.Khan paid Rs 32,573,072 to various contractors during 2016-17 but sales tax amounting to Rs.4,732,000 was not recovered from the contractors. Detail is given in Annex-6.

Audit observed that non-recovery of sales tax occurred due to weak internal control which resulted in loss to Government.

When reported in August 2017, Management stated that reply will be submitted after scrutiny of record.

Request for convening of DAC meeting was made on 31-8-2017. 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.

AIR Para No. 16 (2016-17)

### 1.2.2.3 Non-imposition of Penalty due to late completion-Rs.4.344 million

According to 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.4,344,599 as the contractors failed to complete the work with-in stipulated time period specified for each work. Detail is as under.

S.No.	Name of work	Commencement Date	Completion Date	Estimated Cost (Rs.)	Penalty @10% (Rs.)
1.	Construction of Play Ground in Daraban.	15-5-2015	5-5-2016	15,000,000	1,500,000
2.	Construction of Recourse Centre at D.I.Khan.	20-5-2015	19-5-2016	28,445,996	2,844,599
<b>Total</b>					<b>4,344,599</b>

Audit observed that non-recovery of penalty occurred due to weak internal control which resulted in loss to Government.

When reported in August 2017, Management stated that reply will be submitted after scrutiny of record.

Request for convening of DAC meeting was made on 31-8-2017. DAC meeting could not be convened till finalization of this Report.

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

AIR Para No. 08 (2016-17)

**1.2.2.4 Non deposit of additional security-Rs 2.664 million.**

KPPRA Notification No KPPRA/M&E/Estt/1-5/2016 dated 24-05-2016 lays down that the contractors who quote their rates more than 10% below the engineer's estimates shall submit additional security in the form of call deposit equal to 8% of the bid cost.

XEN, PHE, D.I.Khan awarded contract for the execution of 15 Nos. schemes out of District ADP with an estimated cost of Rs.38,090,700. The contractor offered rate 14% below the estimated cost but additional security amounting to Rs. 2,664,177 was not deposited into treasury.

Audit observed that non-deposit of additional security occurred due to weak internal control.

When reported in August 2017, Management stated that reply will be submitted after scrutiny of record.

Request for convening of DAC meeting was made on 31-8-2017. DAC meeting could not be convened till finalization of this Report.

Audit recommends inquiry and action against the person at fault.

AIR Para No. 19 (2016-17)

**1.2.2.5 Non-credit of Lapse Deposit to Government Revenue Account-Rs.2.212 million.**

According to Para 399 of CPWA Code, un-claimed lapsable deposits more than three years will be credited to Revenue Account.

XEN C&W (Building Division), D.I.Khan did not credit unclaimed deposits amounting to Rs.2,212,656 to Government Revenue Account which was lying unclaimed in PW Deposit-II since 2007.

Audit observed that non-crediting of deposits occurred due to weak internal control.

When reported in August 2017, Management stated that reply will be submitted after scrutiny of record.

Request for convening of DAC meeting was made on 31-8-2017. DAC meeting could not be convened till finalization of this Report.

Audit recommends that lapse deposits may be credited to Government Account under intimation to Audit.

AIR Para No. 06 (2016-17)

#### **1.2.2.6 Non-deposit of Provincial Sales Tax-Rs.1.624 millions**

According to Para-26 of GFR Vol-I, each administrative department to see that the dues of the government are correctly and promptly assessed collected and paid into Government treasury.

XEN C&W (Building Division), D.I.Khan deducted Provincial Sales Tax on Services amounting to Rs.1,624,117 from the Consultants during 2016-17 but the same was retained in Deposit-V instead of crediting to Government Treasury. Detail is given in Annex-7.

Audit observed that non-depositing of tax occurred due to weak internal control which resulted in loss to Government.

When reported in August 2017, Management stated that reply will be submitted after scrutiny of record.

Request for convening of DAC meeting was made on 31-8-2017. DAC meeting could not be convened till finalization of this Report.

Audit recommends deposits of Provincial Sales Tax into Government Treasury under intimation to Audit.

AIR Para No. 05 (2016-17)

#### **1.2.2.7 Non-deduction of Income and Sales Tax-Rs 1.354 million**

Section 153 (3) (ii) of the income tax ordinance 2001, updated on June 2014, requires the rate of income tax to be deducted from a payment shall be 7.5% of the gross amount payable on rendering on providing services. Moreover Sales tax must be deducted @ 16 % from the unregistered persons and @ 3.2%



from the registered persons under the sales tax act 1990 as provided in the S.R.O. 660(I) /2007 dated 30-6-2007.

XEN PHE Division D.I.Khan paid Rs.6300,000 to contractors during 2016-17 but income tax amounting to Rs.439,533 and sales tax amounting Rs.915,384 was not deducted from the bills. Detail is given below.

S.No.	Name of Schemes	Amount Paid (Rs.)	Income Tax (Rs.)	Sales Tax (Rs.)
1.	Solarization of Tubewell Amir Shah	2,100,000	146,511	305,128
2.	Solarization of Tubewell Kamboh sharif	2,100,000	146,511	305,128
3.	Solarization of Tubewell Kechchashma Road	2,100,000	146,511	305,128
<b>Total</b>		<b>6,300,000</b>	<b>439,533</b>	<b>915,384</b>

Audit observed that non deduction of taxes occurred due to weak internal control which resulted in loss to Government.

When reported in August 2017, Management stated that reply will be submitted after scrutiny of record.

Request for convening of DAC meeting was made on 31-8-2017. DAC meeting could not be convened till finalization of this Report.

Audit recommends recovery of income & sales income tax under intimation to Audit.

AIR Para No. 21 (2016-17)

## ANNEXURES

### Annex-1

#### Detail of MFDAC Paras

(Rs in million)

S.No.	AIR No.	Name of Department	Gist of Para	Amount
1.	08	DHO D.I.Khan	Loss to Govt. due to less deduction of Income tax	0.151
2.	10	DHO D.I.Khan	Loss to Govt. due to less deduction of Sales tax	0.194
3.	11	DHO D.I.Khan	Irregular expenditure	0.044
4.	15	C&W D.I.Khan	Unauthorized payment	0.199
5.	16	C&W D.I.Khan	Unauthorized payment	0.112
6.	07	PHE D.I.Khan	Unauthorized expenditure	0.030
7.	09	PHE D.I.Khan	Unauthorized payment	0.062
8.	10	PHE D.I.Khan	Overpayment	0.041
9.	13	PHE D.I.Khan	Non deduction of sales tax	0.034
10.	27	PHE D.I.Khan	Unauthorized expenditure	0.049
11.	06	DC, D.I.Khan.	Non-recovery of rent from Govt. accommodations.	-
12.	11	XEN C&W, D.I.Khan.	Non-deduction of sales tax	0.547
13.	14	XEN C&W, D.I.Khan.	Less deduction of income tax from consultants	0.226
14.	15	XEN C&W, D.I.Khan.	Unauthorized payment due to non-execution of work	0.199
15.	16	XEN C&W, D.I.Khan.	Overpayment for inadmissible items	0.112

**Annex-2**  
**(DP No.1.2.1.1)**

**Detail of schemes executed without obtaining Technical Sanction**

<b>S.No.</b>	<b>Name of work</b>	<b>Payment up to 30-6-2017 (Rs.)</b>
1.	Construction of Judicial Complex, D.I.Khan.	170,090,000
2.	Construction of Judicial Complex, Paharpur.	9,2960,554
3.	Construction of Judicial Complex, Daraban.	4,7083,544
4.	Standardization of G.G.H.S.S No.9, Din Pur.	41,768,688
5.	Standardization of G.G.H.S.S. No.5, Qasanban D.I.Khan.	26,809,733
6.	Standardization of G.H.S.S No.4, D.I.Khan	72,700,075
7.	Standardization of G.H.S.S No.3, D.I.Khan.	22,999,312
8.	Standardization of G.G.H.S.S Paniala.	46,659,018
9.	Standardization of G.H.S.S, Kacha Mali Khel.	44,887,009
10.	Standardization of G.G.H.S.S Daraban Kalan	63,476,288
<b>Total</b>		<b>629,434,221</b>

**Annex-3**  
**(DP No.1.2.1.11)**

**Detail of funds drawn without actual supply**

<b>S.No.</b>	<b>Name of Firm</b>	<b>Date of Supply Order</b>	<b>Cost of Medicines (Rs.)</b>
1.	M/S Zafa	15.06.2017	85,140
2.	M/S Zafa	12.06.2017	124,588
3.	M/S Davis	12.06.2017	300,165
4.	M/S B.Braun	23.11.2017	91,450
5.	M/S Stanly	12.06.2017	696,960
6.	M/S Heal	12.06.2017	209,433
7.	M/S Danas	12.06.2017	134,244
8.	M/S Unisa	15.06.2017	165,746
9.	M/S Unisa	15.06.2017	173,844
10.	M/S FDL	15.06.2017	141,854
11.	M/S Rock	12.06.2017	265,318
12.	M/S Bosch	15.06.2017	58,411
<b>Total</b>			<b>2,447,153</b>

**Annex-4**  
**(DP No.1.2.1.16)**

**Statement showing detail of non-deduction of voids**

S.No.	Name of Schemes	Qty	Less 5% voids	Rate (Rs.,m3)	Amount (Rs.)
1.	Constt: of road from Dera Chasma Road to Mithapurlar Vr No. 4/RI date 01.03.2017.	842.25	42.11	749.28	31,554
2.	Improv: &Constt: of BTR JhokebasharatVr 22/RI dated 24.03.2017.	4,059	202.95	545.91	110,792
3.	Constt: of road UC DhapVr No. 1/RI dated 05.06.2017 UC Ketch.	2,332.83	116.64	400	46,656
4.	Constt: of BTR Thatha Balochan Vr No. 1/RI dated 05.06.2017.	678.35	33.91	400	13,567
5.	Constt: of B&R UC Chekan Vr No. 1/RI dated 05.06.2017.	2,392.01	119.600	200	23,920
6.	Constt: of BTR UC Zandani No. 1/RI dated 05.06.2017.	1,856	92.80	200	18,560
7.	Constt: of BTR Saddra Sharif (UC Sharif) Vr No. 1/RI dated 05.06.2017	5,918.76	296	200	59,187
8.	Constt: of BTR UC Ketch Vr No. 1/RI dated 05.06.2017.	454.38	22.71	200	4,544
9.	Constt: of road from Malkami city to Heerarwali VC BilotVr No. 2/RI dated 01.03.2017.	228.77	11.43	250	2,859.6
10.	Constt: of road from Abdul Khel to Wanda Feroz Vr 6/RI dated 01.03.2017	143.78	71.88	240	17,253
11.	Constt: of road from Athog to KatchKhanu Khel Vr No. 7/RI dated 01.03.2017.	4,569.87	232.99	382.69	89,164
12.	Constt: of road from Chowdwan to Gattar Jhandi babarVr No. 3/RI dated 07.03.2017.	28,803.93	1440.19	180	259,235
13.	Constt: of road from Gara Khan to Kot walidad Vr No. 14/RI dated 07.03.2017	10,992.45	549.62	200	109,924
14.	Constt: of Paharpur by pass road Vr No. 15/RI dated 07.03.2017.	15,848	792.4	180	142,632
15.	Constt: of BTR from Kulachi to Jehan KhaniVr No. 19 /RI dated 15.03.2017.	27,339	1367	200	273,390
		5,602.03	280.1	200	56,020
<b>Total</b>					<b>1,259,257.6</b>

**Annex-5**  
**(DP No.1.2.2.1)**

**Detail showing non-recovery of Provincial Sales Tax**

S.No.	Name of Schemes	Payment upto 30-6-2017 (Rs.)	Sales Tax due (Rs.)
1.	Construction of Judicial Complex, D.I.Khan.	170,090,000	25,513,500
2.	Construction of Judicial Complex, Paharpur.	9,296,554	13,944,083
3.	Construction of Judicial Complex, Daraban.	4,708,544	7,062,532
4.	Standardization of G.G.H.S.S No.9, Din Pur.	41,768,688	6,265,303
5.	Standardization of G.G.H.S.S. No.5, Qasanban D.I.Khan.	26,809,733	4,021,460
6.	Standardization of G.H.S.S No.4, D.I.Khan	72,700,075	10,905,011
7.	Standardization of G.H.S.S No.3, D.I.Khan.	22,999,312	3,449,897
8.	Standardization of G.G.H.S.S Paniala.	46,659,018	6,998,853
9.	Standardization of G.H.S.S, Kacha Mali Khel.	44,887,009	6,733,051
10.	Standardization of G.G.H.S.S Daraban Kalan.	63,476,288	9,521,443
<b>Total</b>		<b>629,434,221</b>	<b>94,415,133</b>

**Annex-6**  
**(DP No.1.2.2.2)**

**Detail showing detail of non-recovery of sales tax**

<b>S.No.</b>	<b>Name of Schemes</b>	<b>Amount Paid (Rs.)</b>	<b>Sales Tax (Rs.)</b>
1.	WSS NurakDurmarjan	4,692,000	681,744
2.	WSS Katakhel	5,712,172	829,974
3.	WSS Gara Hayat	3,500,000	508,548
4.	WSS Potah	2,560,000	371,966
5.	WSS Oudwall	4,326,900	628,695
6.	WSS Sahi	3,155,000	458,419
7.	WSS Potah	4,357,000	633,069
8.	WSS Naivela	4,270,000	620,428
<b>Total</b>		<b>32,573,072</b>	<b>4,732,843</b>

**Annex-7**  
**(DP No.1.2.2.7)**

**Statement showing non-deposit of Sales Tax**

<b>S.No.</b>	<b>Vr. No. &amp; Date</b>	<b>Name of Contractor</b>	<b>Amount sales tax deducted (Rs.)</b>
1.	No.30/B-II dated 20-6-2017	M/S Shaz Consultant	164,151
2.	No.49/B-II dated 20-6-2017	S.E Solutions Peshawar	54,075
3.	No.21/B-III dated 19-6-2017	M/S Shaz Consultant	146,619
4.	No.33/B-III dated 21-6-2017	MAK Engg Service	3,763
5.	No.34/B-III dated 16-6-2017	MAK Engg Service	12,263
6.	No.37/B-III dated 21-6-2017	Development Mgt Consultant	25,894
7.	No.38/B-III dated 21-6-2017	Development Mgt Consultant	73,095
8.	No.39/B-III dated 21-6-2017	Development Mgt Consultant	10,361
9.	No.42/B-III dated 22-6-2017	NESPAK Consultant	775,215
10.	No.43/B-III dated 22-6-2017	NESPAK Consultant	217,416
11.	No.21/B-IV dated 20-6-2017	M/S Shaz Consultant	141,265
<b>Total</b>			<b>1,624,117</b>