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ABBREVIATIONS AND ACRONYMS

AA	Administrative Approval
ADP	Annual Development Programme
AOM&R	Annual Ordinary Maintenance and Repair
AP	Advance Para
BHUs	Basic Health Units
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CSR	Composite Schedule of Rates
C&W	Communication and Works
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DDO	Drawing and Disbursing Officer
GFR	General Financial Rules
GI Pipe	Galvanized Iron Pipe
GST	General Sales Tax
HDPE Pipe	High density polyethylene Pipe
KPPRA	Khyber Pakhtunkhwa Public Procurement Regulatory Authority
LGA	Local Government Act
MFDAC	Memorandum for Departmental Accounts Committee
NIT	Notice Inviting Tender
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PC-1	Planning Commission-1
PCC	Plain Cement Concrete
PESCO	Peshawar Electric Supply Company
PHE	Public Health Engineering
PPHI	People Primary Health Initiative
RDA	Regional Directorate of Audit
RHC	Rural Health Center
TMA	Tehsil Municipal Administration
WSS	Water Supply and Sanitation
XEN	Executive Engineer
ZAC	Zilla Accounts Committee

Preface

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

The report is based on audit of the accounts of various offices of District Government, Karak 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 Annex-1 of the Audit Report. The audit observations listed in the Annex-1 shall be pursued with the Principal Accounting Officer at the DAC level. In all cases where the PAO does not initiate appropriate action the audit observations will be brought to the notice of District Accounts Committee through the next year's Audit Report.

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

The observations included in this Report have been finalized in the light of written responses 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 layingbefore the appropriate legislative forum.

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General District Governments Audit, Khyber Pakhtunkhwa carries out the audit of 25 District Governments. Regional Directorate of Audit (RDA) Kohat, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out the audit of three District Governments namely Kohat, Karakand Hangu.

This Regional Directorate has a human resource of 7 officers and staff with a total of 1,960man-days. The annual budget amounted to Rs10.650 million allocated to this office during financial year 2016-17. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programs/projects.

District Government, Karak conducts its operations under Khyber Pakhtunkhwa Local Government Act 2013. It comprises one Principal Accounting Officer (PAO) covering seven 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 108 formations in District Karak 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 the District Karak for the Financial Year 2015-16, was Rs3,652.888million. Out of this RDA Kohat audited expenditure of Rs 1,278.511 million which, in terms of percentage, was 35% of auditable expenditure.

The receipts of District Karak for the financial year 2015-16, were Rs 0.460 million. Out of this, RDA Kohat audited receipts of Rs0.460 million which, in terms of percentage, was100 % of auditable receipts.

b. Recoveries at the instance of audit

Recovery of Rs152.899 million was pointed out during the audit. However no recovery was affected till finalization of this report. Out of the total recoveries, Rs63.082 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 Karak with respect to their functions, control structure and key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting the audit. Audit used desk audit techniques for analysis of compiled data and review of actual vouchers called for scrutiny and substantive testing in the Regional Directorate of Audit Kohat.

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

f. Key audit findings of the report;

- i. Non-production of record was noted in two cases amounting to Rs 223.184 million.¹
- ii. Irregularities/ non-compliance were noted in eighteen cases amounting to Rs448.503 million.²
- iii. Internal control weaknesses were noted in thirteen cases amounting to Rs 108.335million.³

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

g. Recommendations

- i. Audit needs to be facilitated through production of all auditable record.
- ii. Corrective actions/disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- iii. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc to ensure that reported lapses are preempted and fair value for money is obtained from public spending.
- iv. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.

¹Para 1.2.1.1

²Para 1.2.2.1 to 1.2.2.18

³Para 1.2.3.1 to 1.2.3.13

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

S#	Description	No.	Budget		
			Expenditure	Receipts	Total
1	Total Entities (PAO) in Audit Jurisdiction	01	3,653.348	0.460	3,653.808
2	Total formations in audit jurisdiction	108	3,653.348	0.460	3,653.808
3	Total Entities (PAO) Audited	01	1,278.971	0.460	1,279.431
4	Total formations Audited	04	1,278.971	0.460	1,279.431
5	Audit & Inspection Reports	04	1,278.971	0.460	1,279.431
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports	-	-	-	-

Table 2: Audit observation Classified by Categories

(Rs in million)

S#	Description	Amount Placed under Audit Observation
1	Unsound asset management	2.228
2	Weak financial management	446.275
3	Weak Internal controls relating to financial management	108.335
4	Others	223.184
Total		780.022

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

S#	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year 2015-16
1	Outlays Audited	--	319.090	0.46	959.42	1,278.971
2	Amount Placed under Audit Observation /Irregularities of Audit	--	307.363	--	472.659	780.022
3	Recoveries Pointed Out at the instance of Audit	--	82.986	--	69.913	152.899
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#	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation	448.503
2	Report cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	108.335
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	-
6	Non-production of record	223.184
7	Others, including cases of accidents, negligence etc.	-
Total		780.022

Table 5: Cost Benefit Ratio

(Rs in million)		
S #	Description	Amount
1	Outlays Audited (item 1 of Table 3)	1,278.97
2	Expenditure on audit	10.650
3	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	1:0

¹ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS(Cash).

CHAPTER 1

1.1 District Government Karak

1.1.1 Introduction

Activities of District Governments are managed through offices of Deputy Commissioner and District Officers under Khyber Pakhtunkhwa Local Government Act 2013. Each group of District Offices consists of District Officer(DO). The DO by means of a standing order distributes the work among 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 Officer Agriculture, Education, Health, Water Management. Fisheries, Population Welfare, LG&RDD, Sports, Live Stock, Soil Conservation, Cooperation, Social Welfare, Public Transport and Municipal Services.

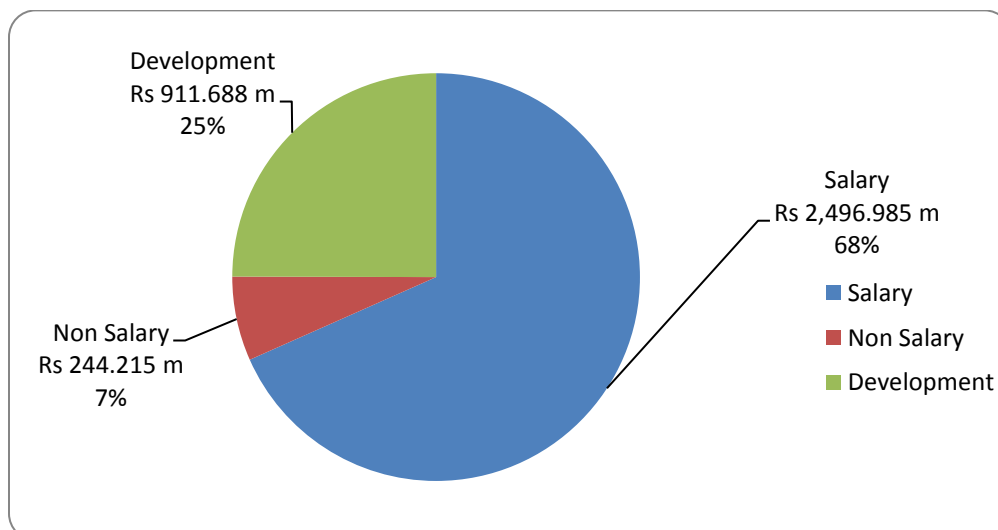
1.1.2 Comments on Budget and Expenditure (Variance Analysis)

(Amount in Rs)

2015-16	Budget	Expenditure	Excess/(Saving)	%age
Salary	3,461,829,625	2,496,985,000	(964,844,625)	27.87
Non-salary	294,325,573	244,215,292	(50,102,281)	17.02
Developmental Account-I	1,032,641,899	909,024,000	(123,617,899)	11.97
Developmental Account-IV	11,494,352	2,664,343	(8,830,009)	76.82
Total	4,800,291,449	3,652,888,635	(1,147,394,814)	23.90
Receipts	460,262	460,262	-	-
Grand Total	4,800,751,711	3,653,348,897	(1,147,394,814)	23.90

The savings of Rs1,147.394 million indicate weakness in the capacity of District Government Departments to utilize the amount allocated.

EXPENDITURE 2015-16



Detail is given at Annex-B

1.1.3 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:

S#	Audit Year	PAC/ZAC meeting convened/Not convened
1	2002-03	Not convened
2	2003-04	Not convened
3	2004-05	Not convened
4	2005-06	Not convened
5	2006-07	Not convened
6	2007-08	Not convened
7	2008-09	Not convened
8	2009-10	Not convened
9	2010-11	Not convened
10	2011-12	Not convened
11	2012-13	Not convened
12	2013-14	Not convened

1.2 AUDIT PARAS

1.2.1 Non-production of record

1.2.1.1 Non-production of record–Rs223.184 million

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

XEN PHE, Karak paid Rs100,000,000 on account of execution of developmental scheme “WSS Lawaghir Dam” during 2014-15& 2015-16. Relevant record was not produced to audit despite repeated requests. Similarly, District Health Officer, Karak paid an amount of Rs 123,184,444to PPHI Karak on account of salary and non-salary components against budgetary provisions of Rs 150,375,587during the year 2014-15 & 2015-16 but failed to produce the relevant records to audit.

Year	Head of Account	Budget (Rs)	Expenditure (Rs)
2014-15 BHUs	Salary	54,074,000	42,532,846
	Non Salary	20,759,527	18,735,527
2015-16 BHUs	Salary	53,845,000	40,219,011
	Non Salary	2,1697,060	21,697,060
Total		150,375,587	123,184,444

Non-production of record occurred due to non-compliance of rules, which resulted into non verification of records.

When reported in October & November, 2016 management did not respond to audit observation.

Request for the convening of DAC meeting was made on 11.11.2016 and 18.11.2016 which could not be convened till finalization of this Report.

Audit recommends production of record for scrutiny besides taking action against the person(s) at fault under intimation to audit.

AP# 68 & 69 (A/C-1) (2015-16)

1.2.2 Irregularity/ Non compliance

1.2.2.1 Expenditure without Technical Sanction-Rs 137.544million

According to Para 32 of CPWA Code states that expenditure can only be incurred on a work if sanction, either special or general of the competent authority has been obtained authorizing the expenditure. No work shall be executed without Administrative Approval / Technical Sanction and Budget allotment.

XEN Public Health Engineering, Karak awarded developmental schemes worth Rs 190,832,000 to various contractors during 2015-16. The local office spent Rs 137,544,000 out of developmental fund during 2015-16 without obtaining technical sanction from the competent authority as per detail given at annex-2. These schemes were also not monitored from the District Monitoring Team constituted by the Deputy Commissioner Karak for transparent and efficient utilization of developmental funds during 2015-16.

Expenditure without technical sanction and monitoring occurred due to non-compliance of rules, which resulted in to violation of rules.

When reported in October 2016 Management did not respond to Audit observation.

Request for the convening of DAC meeting was made on 11.11.2016. DAC meeting could not be convened till finalization of this Report.

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

AP# 56 (A/C-1) (2015-16)

1.2.2.2 Non-Utilization of developmental fund Rs126.746 Million

According to Para 11 of GFR Vol.-I, each head of the department is responsible for enforcing financial order and strict economy at every step. Further, Para 12 of GFR Vol.-I requires that a controlling officer must see not only that the total expenditure is kept within the limits of the authorized

appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

XENC&W, Karak received fund to the tune of Rs 2,000,000 from Auqaf, Hajj, Religious & Minorities Affairs Department Government of Khyber Pakhtunkhwa under the head "Reconstruction & restoration of minorities worship places "Hindu Mandar" at Terri District Karak" during 2015-16. Instead of utilizing the fund in the interest of the public of the area the fund was transferred to Deputy Administrator Evacuee Trust Board Peshawar on simple hand receipt without taking proper acknowledgment. Similarly Deputy Commissioner, Karak during 2015-16 received an amount of Rs 704,623,000 under Gas Royalty and CMD special package and priority project. Out of the total fund received the local office spent Rs 579,876,820 leaving a balance of Rs 124,746,180 as unutilized during the year which was later on transferred to TMAs & PHE's PLA account just to avoid the lapse of fund as per detail below.

Fund	Budget (Rs)	Expenditure (Rs)	Balance (Rs)
2015-16			
Gas Royalty	454,718,000	343,237,355	111,480,645
CMD Special Package 2016	199,905,000	197,391,410	2,513,590
CMD Priority Project 2016	50,000,000	39,248,055	10,751,945
Total non-utilization of developmental fund	704,623,000	579,876,820	124,746,180

Non utilization of funds occurred due to weak financial control and ill planning.

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

Request for convening of DAC meeting was made on 31-08-2016 and 06-09-2016 which could not be convened till the finalization of this report.

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

AP # 22&25 (A/C-1) (2015-16)

1.2.2.3 Unauthorized expenditure above tendered cost-Rs 48.20 million & non recovery of additional earnest money Rs 964,000

As per condition 10 of the administrative approval No.247 / DC /DA / DDC/AA dated 29-08-2014 all the works are required to be tendered with the relevant rules. Para 220 and 221 of CPWA Code, the Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the rates are correctly entered and that all the calculations have been checked arithmetically.

DC, Karak, accorded administrative approval for the 18 developmental schemes worth Rs 48,200,000 (enhanced value) funded under Gas Royalty in the financial year 2013-14, 2014-15 & 2015-16. The following observations were noted;

1- Instead of tendering the enhanced portion of works in the next financial year 2014-15 & 2015-16 executed the schemes through the same contractors to which the schemes were awarded in the year 2013-14 & 2014-15 as per detail given at annex-3.

2- Furthermore technical sanctions for the enhanced value of works were also not obtained from the competent authority.

3- An amount of Rs 964,000 being 2% additional earnest money was also not collected from the contractor's bills.

Unauthorized payment occurred due to lack of administrative, financial control which resulted in to loss to Government.

When reported in September, 2016, management did not respond to Audit observation.

Request for convening of DAC meeting was made on 06-09-2016 which could not be convened the finalization of this Report.

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

AP# 31 (2015-16)

**1.2.2.4 Unauthorized expenditure on account AOM&R works-
Rs 30.599 million**

According to Rule 178 GFR Volume 1 read with para 54 and 56 of CPWD Code requires that work may not be commenced or liability incurred unless the work is administratively and technically sanctioned by competent authority.

XEN C&W, Karak paid an amount of Rs30,599,495 for the execution of AOM&R road and buildings during 2015-16 without obtaining technical sanctions from the competent authority.

Expenditure without technical sanction occurred due to non-compliance of rules, which resulted in to violation of rules.

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

Request for convening of DAC meeting was made on 31-08-2016 which could not be convened till the finalization of this Report.

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

AP# 21 (A/C-1) (2015-16)

**1.2.2.5 Irregular award of tender for developmental works to the
contractor -Rs 28.50 million**

As per condition of the NIT contractor's offering bids more than 10% below will be considered cancelled.

DC, Karak awarded 02 developmental works with estimated cost of Rs28,500,000 to contractors with tendered cost of Rs 5,699,895 during 2015-16. Audit observed that both of the developmental works were awarded almost 80% below rates offered by contractors in violation of the NIT rules as per detail given below.

Executing Agency	Name of Scheme	Estimated cost(Rs)	Rates Offered(Rs)	Percentage below
TMA Takhti Nasrati	Installation of pressure pumps at Tehsil Takhti Nasrati	19,500,000	3,900,000	80%
TMA Takhti Nasrati	Installation of pressure pumps at UC Guddi Khel Latamber	9,000,000	1,799,895	80%
Total Cost of scheme		28,500,000	5,699,895	80%

Irregular award of tender occurred due to negligence & ill planning which resulted in violation of rules.

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

Request for convening of DAC meeting was made on 06-09-2016 which could not be convened till the finalization of this Report.

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

AP# 30 (2015-16)

1.2.2.6 Non-completion of scheme worth Rs 17.02 million within stipulated time and non-imposition of penalty of Rs1.702 million

As per Work Order Form No.1288/2.M dated 28-05-2013 time allowed for the completion of work was 06 months' period.

XEN PHE Karak awarded 02 developmental schemes worth Rs17,020,000 with completion period of 06 months during 2015-16. An amount of Rs18,562,000 was spent during 2015-16 and the work were still not completed. Neither time extended to the contractors was available on record nor penalty at the rate of 10% Rs1,702,000 was imposed on the contractors. Furthermore, the local office allowed enhancement in these schemes over the tendered cost without approval of the competent authority.

Name of Scheme	Work Order NO.& Date	Period of Completion	Vr. No & Date	Estimated Cost in Rs million	Payment made in Rs million	10% Penalty in Rs million
Construction WSS Donga Makorhi	20-27 G-1 18-05-2015	06 months	10 T 19-04-2016	10.262	11.299	1.0262
Sanitation Scheme Seikot	12-19/G-1 28-04-2015	06 months	07T 10-11-2015	6.758	7.263	0.6758
Total				17.02	18.562	1.702

Non completion of developmental schemes occurred due to weak internal control.

When reported in October, 2016 Management did not respond to audit observation.

Request for the convening of DAC meeting was made on 11.11.2016 which could not be convened till finalization of this Report.

Audit recommends early completion of scheme and imposition of penalty besides action against the person (s) at fault.

AP# 55 (A/C-1) (2015-16)

1.2.2.7 Irregular execution of works Rs 14.930 million

According to Para 32 of CPWA Code states that expenditure can only be incurred on a work if sanction, either special or general of the competent authority has been obtained authorizing the expenditure. No work shall be executed without Administrative Approval / Technical Sanction and Budget allotment.

DC Karak, spent Rs14,930,003 on account of execution of development works during the year 2014-15 without obtaining technical sanction from the competent authority detail given below.

S. No.	Name of Work	Expenditure Incurred without TS(Rs)
01	Inst./Reh: of Pressure Pumps at UC Shnawa Gudi Khel	4,848,956
02	Inst./Reh: of Pressure Pumps at UC Mianki	3,110,629
03	Inst./Reh: of Pressure Pumps at UC MitaKhel	3,102,761
04	Inst: of Pressure Pumps at UC Takhti Nasrati	3,867,657
Total Expenditure without TS		14,930,003

Expenditure without technical sanction occurred due to non-compliance of rules, which resulted in to violation of rules.

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

Request for convening of DAC meeting was made on 06-09-2016 which could not be convened till the finalization of this report.

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

AP# 28 (2015-16)

1.2.2.8 Unauthorized excess transfer and blockade of public money worth Rs 10.695 million

According to 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.

XENC&W Karak paid an amount of Rs15,000,000 as cost of land for the work "Construction of Commerce College near Government Polytechnic Institute Karak" during 2015-16. As per written demand/ assessment of the Deputy Commissioner Karak vide their office letter No.1194/DC/LAA dated 16-03-2015 the value assessed for the purchase of land was Rs 4,304,372 whereas the local office paid an amount of Rs 15,000,000 which resulted into

excess payment and blockade of public money Rs10,695,628 (Rs 15,000,000-Rs4,304,372).

Unnecessary blockade of public money occurred due weak financial control which resulted in to loss to the government exchequer.

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

Request for convening of DAC meeting was made on 31-08-2016 which could not be convened till the finalization of this Report.

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

AP# 09 (A/C-1) (2015-16)

1.2.2.9 Unauthorized expenditure of Rs 9.398 million

According to the Guidelines of Finance Department Khyber Pakhtunkhwa vide letter No.SO(DEV-IV) FD/4-3/2013-14/Guidelines dated 02-01-2014 for the release and utilization of funds out of 10% Oil & Gas Royalty the share so allocated to the Districts/Constituencies shall constitute the funds to be apportioned by the respective District Development Advisory Committees for recommendations of the schemes in the following eligible sectors/sub sector:

S#	Sector	S#	Sector
1	Drinking water supply schemes.	7	Construction of flood protection walls
2	Resurfacing and black topping of existing roads	8	Construction of drinking water reservoir
3	Construction with black topping of new roads	9	Construction of irrigation water reservoir
4	Brick Pavement/PCC of streets and drains	10	Major repairs in primary/middle and high schools
5	Construction of garbage collection	11	Provision of furniture for middle school
6	Lining of water courses/channels	12	Purchase of land for eidgah / janazgah,

DC, Karak paid Rs 9,398,250 on account of repair and renovation of offices, residences and rest house during the year 2014-15 & 2015-16 in contrary to the guidelines issued for the utilization of developmental fund as per detail given at annex-4.

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

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

Request for convening of DAC meeting was made on 06-09-2016 which could not be convened till the finalization of this report.

Audit recommends regularization of the expenditure and action against the person(s) at fault.

AP# 34 (2015-16)

1.2.2.10 Irregular expenditure on account of pumping machinery - Rs 8.00 million

According clause 2 of method of advertisement of the KPPRA Rules 2014 “all procurement opportunities over two million rupees should be advertised on the authority’s website as well as in other print media”. The advertisement in the newspapers shall principally appear in at least two national dailies one in English and the other in Urdu. Para 220 and 221 of CPWA Code states that every Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the rates are correctly entered and that all the calculations have been checked arithmetically.

DC, Karak paid Rs 8,000,000 on account of execution of developmental work “supply and installation of pumping machineries in 08 water supply schemes in PK-41” funded under Gas Royalty Fund during the year 2014-15& 2015-16.

Audit observed that:-

1. As per condition 01 of the NIT the contractors were required to adopt E-tender system for participation in the tender process, whereas all the contractors submitted the tender manually.
2. As per BID sheet lum-sum rate was given instead of rate for each machinery with detail specification and capacity.
3. The scheme was advertised in only urdu daily i.e. "AAJ", dated 26-10-2014 in violation of the above rules.
4. Rate analysis was also not conducted.
5. As per work order the voltage regulators were not supplied.
6. All the machinery was dumped at site and was not installed/operationalized which leads to non-completion of the scheme, hence penalty @ 10% amounting to Rs 800,000 was required to be recovered from the contractor.
7. Neither sales tax returns were produced to audit for verification nor sales tax @ 17% amounting to Rs 1,360,000 was recovered from the suppliers concerned.

Irregular payment and non-deduction of government taxes occurred due to weak internal control which resulted into loss to the government.

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

Request for convening of DAC meeting was made on 06-09-2016 which could not be convened till the finalization of this Report.

Audit recommends detail inquiry besides recovery of government taxes and action against the person(s) at fault.

AP# 33 (2015-16)

1.2.2.11 Non imposition of penalty due to non-completion of developmental schemes-Rs 6.0243 million

As per Work Order Form No.1288/2.M dated 28-05-2013 time allowed for the work from date of written order to commencement was 24 months i.e upto 30-05-2015.in another case as per work order the scheme was required to be completed by 30-06-2015 with in 08 month period.

XEN C&W, Karak awarded developmental work “Construction of Government Girls Degree College Banda Daud Shah” Sub Work “Examination Hall, Auditorium 50 Hostel 12 Lecturer Hostel Type IV Quarter 2 Nos and Bus Garage” to a contractor with estimated cost of Rs 56,243,000 during 2015-16. As per work order the scheme was required to be completed by 30-05-2015. The contractor was paid Rs 4,7038,000 for the works and the scheme was still in progress whereas the management failed to impose a penalty @ 10% amounting to Rs 5,624,300 for non-completion of the scheme. Similarly, Deputy Commissioner Karak awarded developmental work “Installation/Rehabilitation of pressure pumps at UC Mianki” to a contractor with estimated cost of Rs4,000,000 during 2015-16. As evidenced from the 2nd running bill dated 30-04-2015 the scheme was in progress and was not completed till the date of audit i.e. August, 2016. Neither the time extension granted nor penalty of Rs 400,000 imposed for non-completion of the scheme.

Delay in completion of developmental schemes occurred due to weak internal control which resulted into loss to the government.

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

Request for convening of DAC meeting was made on 31-08-2016 and 06-09-2016 which could not be convened till the finalization of this Report.

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

AP# 17 & 32 (A/C-1) (2015-16)

1.2.2.12 Irregular release of security deposits worth-Rs8.396 million

According to clause 17A of the contract agreement states that the security deposits or the balance of the security deposits due to the contractor will not be refunded to him until three months after the work shall have been certified as completed by the Engineer in charge and until the contractor has furnished no demand certificate on PWD form No.14A. Para 23 of GFR Vol.-I states 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.

XEN(C&W), Karak paid Rs8,396,488 to various contractors on account of release of security deposits and additional earnest money during 2015-16as per detail given at annexure-5.

Audit holds:

1. Releases of security deposits to the contractors were made before the completion of developmental schemes.
2. Applications from the contractors for the grant of security deposits were not available on record.
3. Security released in the work at serial 08 was paid to the person other than the contractor.
4. Security released in the work at serial No.09 was paid to contractor after verification of work by the SDO of subdivision Karak whereas the work was in Takhti Nasrati Sub Division.

The payment of security deposits and earnest money before the maturity occurred due to weak financial and internal control which resulted into violation of rules.

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

Request for convening of DAC meeting was made on 31-08-2016 which could not be convened till the finalization of this report.

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

AP# 13, 3&19 (A/C-1) (2015-16)

1.2.2.13 Wasteful expenditure-Rs 5.142million and less deduction of income tax –Rs 0.129 million

According to Para 220 and 221 of CPWA Code, the Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the rates are correctly entered and that all the calculations have been checked arithmetically. Para 23 of GFR Vol.-I states 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.

XEN PHE, Karak paid an amount of Rs 5,142,000 to M/S EA Consultants for consultancy services for the work “Feasibility study and Design of WSS for Serki Lawaghir Dam” and “Feasibility study for Extension of Gravity WSS from Lawaghir and Changhos Dam to various U/Cs of Karak” during the year 2014-15. Audit observed that:

1. The expenditure was incurred on schemes which were dropped
2. An amount of Rs 467,000 (10% above of AA) was paid to consultant over and above to AA, which was not simultaneously covered by Technical Sanction.
3. Feasibility study & designs were not produced to audit, while payment was made to consultant in lump sum.
4. Income Tax amounting to Rs 128,550 (514,200-385,650) was less deducted from the consultant’s bills resulted into loss to the government.

Wastage of public money occurred due to negligence and weak financial control which resulted into loss to the government exchequer.

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

Request for the convening of DAC meeting was made on 11.11.2016 which could not be convened till finalization of this Report.

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

AP# 65 (A/C-1) (2015-16)

1.2.2.14 Blockade of public money 2.228 million due to non-energization of water supply schemes

According to Para 96 of the GFR Vol.-I requires that money should not be spent hastily or in ill-considered manner just because it is available or that the lapse of a grant could be avoided.

XEN PHE Karak paid an amount of Rs 2,228,867 to PESCO for energization of various developmental schemes during 2008 to 20015 while the schemes were still not energized till the date of audit. Audi holds that the blockade of public money for the energization and their non-completion since long resulted in the deprivation of needy public from the timely benefit i.e. clean drinking water from these schemes. Furthermore an amount of Rs 178,899 for the energization of WSS Urbashi was paid to PESCO vide cheque No.1114613 dated 23-04-2015 out of Gas Royalty, while an amount of Rs 5.00 million was also spent on the purchase of Gas Generator out of Gas Royalty 2014-15. Hence payment for two source of energization needs detail enquiry into the matter.

Blockade of public money occurred due to weak internal control, which resulted in loss to government.

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

Request for the convening of DAC meeting was made on 11.11.2016 which could not be convened till finalization of this report.

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

AP# 54 (A/C-1) (2015-16)

1.2.2.15 Irregular expenditure on account of installation of pumping machinery-Rs1.65 million and non-deduction of sales tax Rs0.280 million

According to Para 220 and 221 of CPWA Code, the Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the rates are correctly entered and that all the calculations have been checked arithmetically. According to the Letter No-03/530615/ dated 15-08-05 issued by Chief Engineer Works and Services Khyber Pakhtunkhwa Peshawar. Para 3-2 provided the pumping machinery procured through Press advertisement from the approved/Pre qualified firm by standardization committee which will save middlemen profit to avoid substandard quality distributor firm.

DC, Karak, spent Rs1,650,418 on account of supply and fixing of 2HP submersible pumping machinery in the execution of various water supply schemes funded under Gas Royalty and CMD during 2014-15 detail given below.

Fund	Name of work/installation of Pumping Machinery	Qty	Rate (Rs)	Amount (Rs)	Sales Tax @ 17% (Rs)
Gas Royalty 2014-15	Inst:/Reh: of Pressure Pumps at UC Mitta Khel	08	45,000	225,000	38,250
Gas Royalty 2014-15	Inst:/Reh: of Pressure Pumps at UC TakhtiNasrati	05	42,086	210,432	35,773
CMD 2014-15	Installation of Mini Tube wells at Tehsil TakhtiNasrati	13	42,306	549,986	93,497
Gas Royalty 2014-15	Inst:/Reh: of Pressure Pumps at UC Mianki	8	35,000	280,000	47,600
-do-	Inst:/Reh: of Pressure Pumps at UC ShnawaGudiKhel	11	35,000	385,000	65,450
				1,650,418	280,570

Audit holds that: -

1. The pumping machinery was required to be purchased from registered firms who usually give warranty of machinery but no such warranty can be given by the ordinary contractor. Had the machinery been purchased from manufacture, the middle man's profit could have been avoided.
2. Rate analysis was not conducted
3. Sales tax @ 17% amounting to Rs280,570 was not deducted from the contractor's bills.

Irregular expenditure occurred due to negligence and weak financial control which resulted into violation of government rules.

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

Request for convening of DAC meeting was made on 06-09-2016 which could not be convened till the finalization of this report.

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

AP# 26 (2015-16)

1.2.2.16 Irregular expenditure of Rs 1.615 million and non-deduction of old material cost Rs 45,015

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

DC, Karak, during the year 2014-15 spent Rs 1,615,650 on account of arrangement of transformers/conductors/poles and repair & maintenance of various transformers at PK-41 through contractors.

Audit holds that:-

1. The Transformers replacement and repair was required to be done by the

- PESCO authority. NOC was also not obtained from PESCO authority.
2. Rate analysis was not conducted.
 3. Old material cost @ 5% amounting to Rs 45,015 was also not deducted.

Irregular expenditure and non-deduction of old material cost occurred due to negligence and weak financial control which resulted into loss and violation of government rules.

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

Request for convening of DAC meeting was made on 06-09-2016 which could not be convened till the finalization of this report.

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

AP#27 (2015-16)

1.2.2.17 Irregular expenditure of Rs 1.600 million and non-deduction of income tax and security-Rs 248,000

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 part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which he contributed.

XEN PHE, Karak, paid a sum of Rs 1,600,000 for solarization of water supply schemes in District Karak during 2015-16.

Audit holds that:

1. Agreement for the execution of the works was not signed by the XEN PHE Karak and SKY Green Engineering Pvt: Ltd.
2. E-Tendering process was not adopted.

3. Income tax @7.5% amounting to Rs 120,000 was not deducted from the bill.
4. Security @8% amounting to Rs 128,000 was also not deducted from the bill.
5. Registration with PEC was not available on record.
6. Where about of the replaced machinery & transformers and other accessories were not shown to audit.

Irregular expenditure and non-deduction taxes occurred due to negligence and weak financial control which resulted into loss and violation of government rules.

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

Request for the convening of DAC meeting was made on 11.11.2016 which could not be convened till finalization of this report.

Audit recommends detail inquiry into the matter besides recovery of taxes and action against the person(s) at fault.

AP# 51 (A/C-1) (2015-16)

1.2.2.18 Unauthorized enhancement of works -Rs 3.869 million

According to Para 96 of the GFR Vol.-I money should not be spent hastily or in ill-considered manner just because it is available or that the lapse of a grant could be avoided. As per Clause 05 of the work order the work will be completed within approved cost and enhancement for extra payment and clause-12 of the agreement cannot be proceeded/allowed.

XEN PHE, Karak allowed an amount of Rs3,869,871 on account of enhancement to the following tendered works in violation of the abovementioned rules during 2015-16 detail given below. Audit holds that enhancement of work without the approval of competent authority needs detail enquiry to fix the responsibility on the person(s) at fault. Furthermore the management failed to

recover stamp duty Rs 12,500 and additional earnest money Rs 77,397 for the enhanced portion of works.

S#	Name of work	Tendered Cost/Agreement Amount(Rs)	Enhanced Value(Rs)	Enhancement(Rs)	2% Earnest money(Rs)	Stamp Duty(Rs)
01	WSS Donga Makori	10,262,995	11,802,444	1,539,449	30,789	6,250
02	Drainage and Sanitation Sabir Abad	7,656,425	9,986,847	2,330,422	46,608	6,250
Total		17,919,420	21,789,291	3,869,871	77,397	12,500

Unauthorized enhancement to works occurred due to lack of administrative, financial control which resulted in to loss to Government.

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

Request for the convening of DAC meeting was made on 11.11.2016 which could not be convened till finalization of this report.

Audit recommends detail inquiry into the matter besides recovery of government taxes and action against the person (s) at fault.

AP# 53(A/C-1)(2015-16)

1.2.3 Internal Control Weaknesses

1.2.3.1 Noncredit of Lapsed Deposit in to Government Treasury - Rs35.449 million

According to Para 399 of CPWA Code, balances unclaimed for more than three (3) complete financial years should be credited to government.

XEN C&W, Karak failed to credited unclaimed balances of Rs 35,449,682 to the government revenue account during 2015-16as lapsed deposit lying in PW- Deposit –II, III &V for more than three complete financial years as per detail given below;

S#	Name of Deposit	Closing Balance as on 30-06-2016(Rs)
XEN C&W Karak 2015-16		
01	PW Deposit II	34,186,150
02	PW Deposit III	624,296
03	PW Deposit V	639,236
Total Lapsed Deposits		35,449,682

Non-crediting of lapsed deposits into Government revenue occurred due to non-observance of Government Orders and weak internal control.

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

Request for convening of DAC meeting was made on 31-08-2016 which could not be convened till the finalization of this report.

Audit recommends credit of lapsed deposit to revenue and action against the person(s) at fault.

AP# 01 (A/C-1) (2015-16)

1.2.3.2 Non-recovery of outstanding Government dues on account of water charges -Rs 42.280 million

According to Para 8 and 26 of the General Financial Rules Volume I require each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury. According to Para-7 of GFR Vol-I, Government receipts should be properly assessed, realized and credited into Government treasury.

XEN PHE, Karak failed to recover long outstanding water user charges amounting to Rs 42,280,378 from the users of water supply schemes upto 30th June, 2016.

Non recovery of water user charges occurred due to lack of financial & internal control, which resulted in loss to Government.

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

Request for the convening of DAC meeting was made on 11.11.2016 which could not be convened till finalization of this report.

Audit recommends strong committed efforts to recovery the long outstanding water user charges under intimation to audit.

AP# 46 (A/C-1) (2015-16)

1.2.3.3 Noncredit of Lapsed Deposit in to Government Treasury-Rs11.571 million

According to Para 399 of CPWA Code, balances unclaimed for more than three (3) complete financial years should be credited to government.

XEN PHE, Karak failed to credited unclaimed balances of Rs 11,571,222 during 2015-16 as lapsed deposit lying in PW- Deposit –II, III & V for more than three complete financial years to the government revenue account as per detail given below;

XEN PHE Karak 2015-16		Closing Balances as on 30-06-2016(Rs)
01	PW Deposit II	6,346,405
02	PW Deposit III	4,513,817
03	PW Deposit V	711,000
Total Lapsed Deposits		11,571,222

Non-crediting of lapsed deposits into Government revenue occurred due to non-observance of Government orders and weak internal control.

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

Request for the convening of DAC meeting was made on 11.11.2016 which could not be convened till finalization of this Report.

Audit recommends credit of lapsed deposit to revenue and action against the person(s) at fault.

AP# 45 (A/C-1)(2015-16)

1.2.3.4 Non deduction of sales tax on supply of pipes-Rs 4.234million

According to Section 36 of Sales Tax Act, 1990, sales tax @ 16% may be recovered from the value of supply made to Government offices. According to Finance Act July 2015 Income tax @7.5% be recovered from the contractors/suppliers

XEN PHE, Karak failed to recover sales tax amounting to Rs4,234,775 from contractors on supply of GI,HDPE and PVC pipes of various dia valuing Rs24,910,441 during 2015-16 as per detail given at annex-6-(a). Similarly XEN PHE, Karak made payments of Rs 12,346,555 to various suppliers on account of supply of pumping machineries during 2015-16. Sales tax @17% amounting to Rs 2,098,913 and income tax @ 7.5% amounting to Rs925,991 was not deducted from contractor's bill, which deprived the Government treasury from receipts as per detail given at annex-6-(b).

Non recovery of Government taxes occurred due to weak internal control, which resulted loss to government.

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

Request for the convening of DAC meeting was made on 11.11.2016 which could not be convened till finalization of this Report.

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

AP# 49& 52 (A/C-1) (2015-16)

1.2.3.5 Non deduction of voids from contractor's bills -Rs 3.911 million

As per clause 20(d) of the contract agreement, 11% voids were required to be deducted from the contractor's bill.

XEN C&W, Karak overpaid an amount of Rs 3,911,941 on account of various sub items of work in the execution of developmental schemes during 2015-16 as per detail given at annex-7. The local office failed to deduct 11% voids from the contractor's bills which resulted in loss of Rs 3,911,941 to the government exchequer needs recovery.

Non deduction of voids from contractor's bills occurred due weak internal control, which resulted into loss to the government.

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

Request for convening of DAC meeting was made on 31-08-2016 which could not be convened till the finalization of this Report.

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

AP# 07 (A/C-1) (2015-16)

**1.2.3.6 Loss to government due to less deduction of income tax-
Rs 2.068 million**

According to clause I of sub section (1) of the Finance Act 2014, the rate of tax to be deducted on the execution of a contract has been increased from 6% to 7.5% in case of other than company.

DC, Karak paid Rs 125,679,986 for the execution of developmental schemes funded under Oil & Gas Royalty Fund and Production Bonus during the year 2014-15 & 2015-16. An amount of Rs2,068,096 was less deducted from contractor's bill as 7.5% income tax instead of 6.5% which resulted into loss to the government exchequer as per detail given at annex-8.

Less recovery of income tax occurred due to weak internal and financial control, which resulted in loss to the government.

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

Request for convening of DAC meeting was made on 15-08-2016 which could not be convened till the finalization of this report.

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

AP# 35 (2015-16)

**1.2.3.7 Loss to Government due to non-utilization of available earth-
Rs 1.420million**

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

XEN C&W, Karak overpaid an amount of Rs1,420,096 to various contractors on account of earth filling in various developmental schemes during

2015-16. Available earth at site from the excavation work in foundation of buildings was not utilized which resulted into overpayment of Rs1,420,096 to the contractors as per detail given at annex-9. The record of disposal of the excavated material and laboratory tests for unsuitability was not available on record, thereby means the amount of Rs 1,420,096 resulted into loss to the government.

Non utilization of available earth occurred due to weak internal control, which resulted into loss to government.

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

Request for convening of DAC meeting was made on 31-08-2016 which could not be convened till the finalization of this report.

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

AP# 06 (A/C-1) (2015-16)

**1.2.3.8 Loss to government due to non-deposit of government receipts
Rs 1.210 million**

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

XENC&W, Karak recovered an amount of Rs1,210,504 from a contractor on account of overpayment made during the execution of work “ Construction of Shingle Road to Kohi Maidan” and in the works “Black Top Road from Bilal Chowk to Tabi Khwa Chowk Indus Highway District Karak” during 2015-16. The management failed to deposit the overpayment amount into the government treasury under head C-2704 recovery of overpayments.

Non-credit of recovery of overpayment into Government revenue occurred due to weak internal and financial control, which resulted into loss to the government.

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

Request for convening of DAC meeting was made on 31-08-2016 which could not be convened till the finalization of this report.

Audit recommends credit of government receipts into revenue and action against the person(s) at fault.

AP# 04 (A/C-1) (2015-16)

1.2.3.9 Loss to Government due to non-recovery of rent from private occupants-Rs 1.620 million

According to Para -5 appendix -21 of GFR Vol-1 requires the recovery of rent in advance on monthly basis if a government building is let to a private person for residential purpose. According to instructions laid down under FR-45(A) that standard rent@ 6% of the capital cost to be calculated on the basis of cost of land and other expenses incurred on building should be recovered from the private bodies if the government accommodation is allotted.

DHO, Karak allowed the residential colony of Rural Health Centre Shenawa Gudi Khel, to private persons for their residential purpose during 2014-15 and 2015-16 without recovering rent. Neither any agreement was executed nor monthly rent due thereof was recovered from the occupants thus resulted into a loss of Rs1,620,000 to public exchequer as per detail given at annex-10.

Non recovery of rent occurred due to negligence and weak administrative control.

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

Request for the convening of DAC meeting was made on 20.11.2016 which could not be convened till finalization of this report.

Audit recommends recovery of the rent from the occupants and action against the person(s) at fault.

AP# 78 (2015-16)

1.2.3.10 Irregular excess expenditure Rs1.45 million

According to Para 178(iii) of GFR Vol.-I states that no work should be commenced or liability incurred in connection with it until administrative approval and sanction has been obtained from the competent authority, a properly detailed design and estimate has been sanctioned and funds to cover the charge have been provided by the competent authority.

XENC&W, Karak paid an amount of Rs 9,000,000 on the execution of developmental work “Establishment of Delivery Centre Karak” during 2015-16. The expenditure incurred against the financial allocation of Rs 7543,000 for each delivery center which resulted in excess expenditure of Rs 1,457,000.

Irregular expenditure occurred due to weak internal and financial control, which resulted into violation of rules.

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

Request for convening of DAC meeting was made on 31-08-2016 which could not be convened till the finalization of this report.

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

AP# 20 (A/C-1) (2015-16)

1.2.3.11 Loss to government due to deterioration of costly machinery

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 part and that he will

also been held personally responsible for any loss arising from fraud or negligence on the part of any other government officer as required under.

DHO, Karak purchased valuable machinery and equipment during the year 2014-15 & 2015-16. During physical inspection of health facilities along with DHO Karak staff it was found lying un-utilized for more than a year in the health facilities as per detail given at annex-11.

Non operationalization of machinery occurred due to negligence and weak administrative control.

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

Request for the convening of DAC meeting was made on 20.11.2016. DAC meeting could not be convened till finalization of this report.

Audit recommends operationalization of the valuable machinery and action against the person(s) at fault.

AP# 73 (2015-16)

1.2.3.12 Loss to government by allowing payment over & above the approved cost -Rs 1.772 million

According to clause-6 of the Terms & Conditions of work order issued vide No. 4-9/G-I, dated 25-08-2014, "Extra payment from approved cost is not allowed before getting proper sanction of enhancement from competent authority". Para 23 of GFR Vol-I requires that every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which he contributed.

XEN PHE, Karak awarded the work "Rehabilitation of WSS Makh Banda Shanki Mulagi" with estimated cost of Rs 7,955,000 to a contractor M/S Safdar Naeem quoted rate 10% below on tender cost and agreed to complete the work with a cost of Rs 7,159,500. As per final bill a total amount of Rs 8,931,723 was

paid to contractor by increasing quantities of work done and thus government was put to loss of Rs 1,772,223 by allowing payment over and above of approved cost by violating the terms and conditions of work order.

Unauthorized enhancement to works occurred due to lack of administrative, financial control which resulted in to loss to Government.

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

Request for the convening of DAC meeting was made on 11.11.2016 which could not be convened till finalization of this Report.

Audit recommends detail inquiry into the matter besides recovery of government taxes and action against the person (s) at fault.

AP# 61 (A/C-1) (2015-16)

1.2.3.13 Loss to government due to non-deduction of income tax - Rs 1.350 million

According to Para 220 and 221 of CPWA Code, the Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the rates are correctly entered and that all the calculations have been checked arithmetically. Para 23 of GFR Vol.-I states 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.

XEN PHE, Karak paid an amount of Rs18,001,080 to M/S MAK Pumps (Pvt) Ltd for Supply, Installation, Testing and commissioning of Solar based water pumping systems under the scheme “Solarization of existing old WSS in KPK” ADP No. 131 (2014-15) during 2014-15. The management failed to deduct income tax from the bills of the contractor/supplier. Thus government was put to loss of Rs 1,350,081 detail given below.

S#.	Name of Scheme	Amount(Rs)	Income Tax Due (Rs)
1	WSS Sabir Abad (Mateen)	3,640,000	273,000
2	WSS Sabir Abad (C/Well)	3,152,000	236,400
3	WSS Tarkha Koi	2,570,000	192,750
4	WSS Rehmat Abad	3,298,000	247,350
5	WSS Karak Town	2,513,000	188,475
6	WSS Ashraf Khan	2,828,080	212,106
Total Non-Deduction of I. Tax		18,001,080	1,350,081

Non deduction of income tax occurred due to weak internal and financial control, which resulted into loss to the government.

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

Request for the convening of DAC meeting was made on 11.11.2016 which could not be convened till finalization of this report.

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

AP# 64 (A/C-1) (2015-16)

ANNEXURES

Annex- 1

Detail of MFDAC Paras

(Amount in Rs. million)

S#	AP No	Department	Gist of Para	Nature of Audit Observation	Amount
1	2	XEN, C&W Karak	Non Deduction of Professional Tax from contractors Bills	Violation of rules	0.749
2	10	-do-	Non Deduction of Sales Tax on supply & fixing of PVC, GI pipes and pumping machinery- Rs 111,000	Violation of rules	0.111
3	11	-do-	Unauthorized expenditure Rs 273,000 on original work out of AOM&R Fund & non-deduction of GST Rs 46,410	Violation of rules	0.273
4	12	-do-	Loss to Government due to non-utilization of old bricks Rs 989,000	Violation of rules	0.989
5	15	-do-	Unauthorized creation of liability	Violation of rules	1.80
6	16	-do-	loss of Rs 21,000 due award of AOM&R contract	Violation of rules	0.021
7	29	DC Karak	Loss to Government amounting to Rs 380,978 due to awarding contract to the highest bidder	Violation of rules	0.380
8	38	-do-	Non Deduction of Sales Tax on supply & fixing of PVC, GI pipes and pumping machinery- Rs 1.441 million	Violation of rules	1.441
9	39	-do-	Loss to Government amounting to Rs 349,240 due to awarding contract to the highest bidder	Violation of rules	0.349
10	40	-do-	Irregular expenditure of Rs 3.099 million due to non-maintenance of log book and excess expenditure on POL over ceiling of Rs 341,823	Violation of rules	3.099
11	41	-do-	Irregular expenditure amounting to Rs 942,130 under head repair of transport.	Violation of rules	0.942
12	42	-do-	Irregular and unauthorized payment Rs 277,922 under head HRA	Violation of rules	0.277

13	43	-do-	Loss to government of Rs 153,575 due to non-deduction of old material cost	Violation of rules	0.153
14	44	-do-	Irregular payment of Rs 666,244 account of pay & allowances of staff recruited for service delivery centers	Violation of rules	0.666
15	50	PHE Karak	Irregular Expenditure amounting to Rs 556,800 and non-deduction of security deposit Rs 44,580	Violation of rules	0.556
16	57	-do-	Double payment of Rs 176,828 under head AOM&R	Violation of rules	0.176
17	59	-do-	Overpayment of Rs 874,000 to contractors by allowing exorbitant rates	Violation of rules	0.874
18	62	-do-	Irregular and un-economical execution of work –Rs 842,000 without open tender system	Violation of rules	0.842
19	63	-do-	Loss to government of Rs 0.856 million by accepting higher bid	Violation of rules	0.856
20	66	-do-	Overpayment of Rs 284,963 by allowing cost factor on MRS	Violation of rules	0.284
21	70	DHO Karak	Irregular Expenditure Rs 678,960 on account of Registration of vehicles	Violation of rules	0.678
22	72	-do-	Irregular Expenditure Rs 3.044 million without budgetary provision	Violation of rules	3.044
23	76	-do-	Irregular purchase of Chemicals without tender-Rs 164,280	Violation of rules	0.164
24	77	-do-	Loss to government of Rs 22,054 by non-depositing OPD receipt into government treasury	Violation of rules	0.164
25	79	-do-	Non recovery of conveyance allowance allowed to official residing in official accommodation with in the premises of office/health facility	Violation of rules	3.699
26	80	-do-	Overpayment of by allowing higher rates for X-Ray films	Violation of rules	0.026
27	81	-do-	Irregular payment of pay and allowance during leave	Violation of rules	0.783

Annex-2

DP No.1.2.2.1

Statement showing unauthorized execution of developmental schemes without TS

(Amount in Rs. Millions)

S#	Name of Scheme	ADP No	Estimated Cost	Up to date Expenditure
01	Reh: of WSS Donaga	202/140641	15.00	11.925
02	Reh: WSS Ghundi	-do-	3.744	2.604
03	WSS Ahmed Abad	-do-	3.510	2.465
04	WSS Jehangiribala	-do-	4.105	3.865
05	WSS Ashraf Khan Koroona	-do-	10.717	9.861
06	WSS AmbiriKilla	-do-	5.400	3.774
07	WSS Wali Khan Banda	-do-	4.573	2.789
08	WSS Paloski Banda	-do-	8.750	3.353
09	WSS Akar Willa	-do-	20.00	10.308
10	WSS Ayubgulkoroona	-do-	15.00	10.596
11	WSS Terri	-do-	4.135	1.639
12	WSS new abadi	138/151035	10.182	3.738
13	Imp: Reh and extension of Pipe line in WSS sabirabad	-do-	10.00	5.705
14	WSS Mulana Abdul azizkoroona	139/151037	10.72	6.790
15	WSS Nusrat Abad	-do-	9.196	2.932
16	Installation of HP Tehsil BD shah	Gas Royalty	30.00	30.00
17	S&F of pumping machinery at various WSSs	-do-	6.60	6.60
18	S&F of pumping machinery at various WSSs	-do-	5.40	5.40
19	S&F of pumping machinery at various WSSs	-do-	6.60	6.00
20	S&F of pumping machinery at various WSSs	-do-	7.20	7.20
Total Expenditure without TS			190.832	137.544

Annex-3
DP No.1.2.2.3

Detail of enhanced schemes during the year 2013-14 & 2014-15

S#	Name of Scheme	Approved cost/ Tendered 2013- 14 in Rs million	Enhancement in next F.Y 2014-15 in Rs million
01	Installation of P. Pumps at UC Warana Ahmed Abad A.A 27-01-14	5.35	1.60
02	S/F of Pipe line at UC Warana Ahmed Abad	5.50	1.65
03	Installation of P. Pumps at UC Jehangiri and Takhti Nasrati	5.00	2.00
04	Installation of P. Pumps at UC Siraj Khel Mianki	5.00	2.00
05	Installation of P. Pumps at UC Warana Ahmed Abad	6.00	1.35
06	S/F of 3&4 dia Pipe in PK 41	4.15	1.20
07	Installation of P. Pumps at UC Jehangiri and Mitta Khel	4.80	1.45
08	Installation of P. Pumps at UC Ahmed Abad &Latambar	5.00	2.00
09	Installation of P.Pumps at UC Warana Ahmed Abad &Chowkara	9.40	2.80
10	Installation of P. Pumps at UC Jehangiri and GuddiKhel A.A 18-2-14	9.50	2.85
11	Installation of Mini Tube well at latambar AA 30-12-2013	8.00	2.40
12	Installation of Mini Tube well at Mitta Khel AA 30-12-2013	8.00	2.40
13	S/Fof 1-4” dia Pipe at PK 41Karak AA 06-06-14	7.00	2.10
14	Installation of P.Pumps at UC Warana Ahmed Abad and Jehangiri A.A 06-6-14	7.50	2.20
Total unauthorized Expenditure		90.2	28.00

Detail of enhanced schemes during the year 2014-15 & 2015-16

S#	Name of Scheme	Approved cost/ Tendered 2014-15 (Rs. million)	Enhancement in next F.Y 2015-16 (Rs. million)
01	Installation of Pressure Pumps at Tehsil TakhtiNasrati A.A 05-09-14	9.00	6.20
02	Installation of Pressure Pumps at UC Chowkara	5.50	4.50
03	Installation/Reh: of Pressure Pumps at UC Warana Ahmed Abad	8.50	4.50
04	Installation/Reh: of Pressure Pumps at UC Latambar	5.00	5.00
Total unauthorized Expenditure		27.00	20.2

Annex-4

DP No.1.2.2.9

**Statement showing expenditure on M&R out of developmental Fund during
2015-16**

S#	Fund	Name of work	Name of contractor	Voucher No.& Date	Amount of Bill(Rs)
01	Gas Royalty	Repair of DPO Office & Residence	Shahid& Co.	2182/ 09-2014	978,880
02	-do-	Special Repair to DHQ Hospital Karak	Rafiullah & Son	12-2014	185,004
03	-do-	Maintenance & Repair to District Education Office Male Karak	Abdul Malik	02-2015	902,451
04	-do-	Renovation and Additional work KDA Rest house	Afsar Mehmood	03-2015	2,961,402
05	-do-	Renovation of DDAC Office Karak	KK Construction	06-2015	1,966,398
06	CMD	Renovation/ furnishing and purchase of furniture for DC Rest House at KDA Karak	Afsar Mehmood	05-2016	2,404,115
Total unauthorized Expenditure					9,398,250

Annex-5

DP No.1.2.2.12

Statement showing irregular release of security deposit during 2015-16

S#	Name of Work	Contractor	Vr.No& Date	Security Amount Release(Rs)
01	Construction of Protection Band at Ganjo Algada	AL Muzamil & Co	09 KB 04-12-2015	99,750
02	--	Khamideen & Sons	22 KB 17-12-2015	746,250
03	Repair/Reh: of THQ Hospital BD Shah	Noor Ahmed Khan	8KR 14-12-2015	306,000
04	Construction of GGPS ShenoKilla	MS Muhammad Yousaf	4 BDS 06-04-2016	900,000
05	Const: of Play Ground at Banda Daud Shah	MS Saeed Government Contractor	--	1400,000
06	Const: of BT Road from 1) Odin shah to jarasibanda	MS Abdur rehman Khattak	31 KB 18-04-16	2,000,000
07	Estab: of GDC Examination Hall Chunthra Sabirabad Karak	-	-	500,057
08	Estab: of GDC Student Hostel Sabirabad	-	-	737,079
09	Construction of Girls Degree College Takhti Nasrati	-	NIL/ 2016, 11KB 10-2012 & 28BDS 09-2013	1,707,352
Total Security released to contractors				8,396,488

Annex-6-(a)
DP No.1.2.3.4

Statement showing non deduction of GST 2015-16

S#	Name of Scheme	Voucher No & Date	Sub Item of Work	Total Amount	Amount of GST(Rs)
01	Installation of various dia pipe in UC Sabirabad Palos Sar	08/ 17-06-2016	S/F HDPE 110 mm	282,387	48,006
			S/F HDPE 75mm dia	2,053,135	349,033
			S/F HDPE 50 mm dia	411,450	69,947
			S/F HDPE 40 mm dia	2,732,925	464,597
02	WSS SuratiKilla Abdul aziz Koroona	13T 13-06-2016	S/F of 3” dia PVC Pipe	1,810,388	307,766
			S/F of 2” dia PVC Pipe	338,310	57,513
03	Improvement & Extension of various dia pipe line at UC sabirabad	06 T 18-02-2016	S/F of HDPE 50 MM	411,450	69,947
			S/F of HDPE 40 MM	1,957,461	332,768
04	WSS Donga Makori (PIPE Line)	01 BD 05-08-2015	S/F of HDPE 110 MM	6,708,805	1,140,497
		-do-	S/F of HDPE 110 MM	1,405,330	238,906
05	WSS Shanki Mulagi DS	01K 05-08-2015	S/F of HDPE 110	4,890,767	831,430
			S/F of HDPE 75	1,741,367	296,032
			S/F of HDPE 50	166,666	28,333
Total non-deduction of GST				24,910,441	4,234,775

Annex-6-(b)
DP No.1.2.3.4

Statement showing non-deduction of GST 2015-16

S#	Name of Scheme	Name of contractor	Vr. No& date	Total Amount	Sales Tax (Rs)	Income tax (Rs)
1	WSS Ashraf Koroona	MAK Pump Co.	25T 24-06-16	2,828,080	480,773	212,106
2	WSS Kastir Banda	MAK Pump Co.	25T 24-06-16	3,170,475	538,980	237,785
3	WSS NizamAbadi	Flow PAK	04T 11-08-15	1,040,000	176800	78,000
4	WSS Rab Nawaz Mirhassan Koroona	Flow PAK	05T 11-08-15	1,094,000	185,980	82,050
5	WSS Ghundi Killa	Flow PAK	06T 11-08-15	1,107,000	188,190	83,025
6	WSS Jehangiri Bala	MAK Pump Co.	08T 11-08-15	1040,000	176800	78,000
7	WSS Ahmed Abad Hayat Koroona	MAK Pump Co.	09T 11-08-15	888,000	150,960	66,600
8	WSS Jahangiri Ghulam	MAK Pump Co.	10T 11-08-15	1,179,000	200,430	88,425
Total Non-recovery of GST &I. Tax				12,346,555	2,098,913	925,991

Annex-7

DP No.1.2.3.5

Statement showing non deduction of voids during 2015-16

Name of Scheme	Item of work	VR No& Date	Qty Paid	Voids Qty	Rate(Rs)	Amount of voids(Rs)
Feasibility, Design and Construction/Rehabilitation of Road from Karak City to Rehmat Abad	Formation of Embankment barrow common material	1 KK 03-05- 2016	12888M3	1418M3	550/M3	779,900
Feasibility Design &Dualization of Road from Indus Highway Chowk to Karak City	Formation of Embankment barrow common material	--	40742M3	4482	560/M3	2,509,920
Estab: of Play Ground at Karak	Supply of stone and stone filling in GI wire	--	1140M3	125M3	1400/M3	175,560
Estab: of GGDC BD Shah S.H Developmental work	Formation of Embankment barrow common material	1BDS 03- 05-2016	1777.88M3	195.32M3	440.32/M3	86,000
Feasibility, Design and Construction/Rehabilitation of Road from Latambar to Kamali Banda	-do-	--	6555.66M3	721.122M3	500/M3	360,561
Total Overpayment due to non-deduction of Voids						3,911,941

Annex-8
DP No.1.2.3.6

Statement showing less deduction of Income Tax 2014-15 & 2015-16

Name of work	Name of Contractor	Cheque No. dated	Gross amount of Bill(Rs)	7.5% Income Tax(Rs)	6.5% Income tax Deducted(Rs)	1% Less Deduction (Rs)
const: of BTR at SuratKhelJarassi	Mohammad Saeed	Aug-14	2,074,720	155,604	133,102	22,502
WSS DagarNari	Haseeb Enterprise	4/9/2014	531,043	39,828	34,518	5,310
Pavement of street PCC& Retaining wall at palosasar	Mohammad Ilyas& sons	As above	1,482,284	111,171	96,348	14,823
Const: of Eidgah&Janazgah at Makhkallay	New Malik Builder	Sep-14	692,961	51,972	45,042	6,930
S&F of Pumping machinery at for WSS PK-41	MAK Pumps	Oct-14	8,700,000	391,500	252,828	138,672
S&F of Pumping machinery at various WSS	TSK	6/11/2014	6,500,000	292,500	188,890	103,610
S&F of Pumping machinery at for WSS PK-41(liabilities)	TSK	27/11/2014	8,000,000	360,000	232,479	127,521
S/F Solar Energy System WSS Shahidaan	Integrated solution	Dec-14	1,430,000	107,250	64,350	42,900
S&F of Pumping machinery at for 11 Nos WSS PK-41	TSK Engineering	15-01-2015	11,100,000	499,500	322,565	176,935
S/F Solar Energy System WSS PK 41	TSK Engineering	Apr-16	1,875,000	84,375	0	84,375
S/F Solar Energy System WSS PK 42	TSK Engineering	Apr-16	1,650,000	74,250	0	74,250
S/F Solar Energy System WSS PK 43	TSK Engineering	Apr-16	7,200,000	324,000	0	324,000
S/F Solar Energy System WSS PK 44	TSK Engineering	Apr-16	1,875,000	84,375	0	84,375
WSS Tarkha Koi& sari Khwa	MS quality Builder	Jul-14	3,987,297	299,047	259,174	39,873
WSS Tarkha Koi& sari Khwa Consultancy charges	DSL	Jul-14	199,365	19,937	11,962	7,975
Improvement of BTR KabirKilla to Deli Mela	MS KT Builders	Jul-14	1,031,010	77,326	67,016	10,310
Installation of Tube well at Alam Sheri Sheikhan	Baist Khan	Jul-14	1,000,000	75,000	65,000	10,000
Construction of GPS PirMillaWardak	Alfateh Construction	Jul-14	994,339	74,575	64,632	9,943
S/F Pipe line from karagarsuratikilla	Zulkaif	Jul-14	2,536,721	190,254	164,887	25,367

S/F Pipe line from karagarsuratikilla consultancy charges	DSL	Jul-14	290,734	29,073	17,444	11,629
Installation of Tubewell at GharKilla	Abdurrehman	Jul-14	2,694,080	269,408	175,115	94,293
Installation of Tube well at Alam Sheri SheriGulKilla	Haji Serwarjan	Jul-14	1,250,000	93,750	81,250	12,500
Installation of Tube well at G,sirajKhel	Mohammad Fayaz	Jul-14	1,350,000	101,250	87,750	13,500
NariPanos Road BD Shah Phase-I	Shahid& CO	Aug-14	4,534,904	340,118	294,769	45,349
Installation of Tube Well at TarkiKhel UC GMK	AfsarMehmood	Aug-14	1,710,000	128,250	111,150	17,100
WSS Pipeline at UC JIK	Hassan Badshah	Aug-14	1,997,562	149,817	129,842	19,976
Construction of Library and auditorium at Karak	Nadir Khan & Son	Aug-14	4,584,653	343,849	298,002	45,847
Installation of Tube well at SaikotsarwarKorona	Dost Muhammad	Aug-14	1,532,282	114,921	99,598	15,323
Additional work and Repair at THQ Hospital BD Shah	Shahid& CO	Aug-14	4,953,319	371,499	321,966	49,533
Construction of Janazgah and eidgah at Ahmed Banda	AmjadAlam	Aug-14	839,046	62,928	54,538	8,390
Construction of BTR KDA to LakkiGhundaki	Khalid Anwer	Aug-14	1,194,593	89,594	77,649	11,946
Consultancy charges	MAK Engineer	Aug-14	2,230,000	223,000	144,950	78,050
S.Installation of Solar Pump WSS Ghazi Khan Tatar Khel	S.Source Solar Energy	Aug-14	1,500,000	112,500	97,500	15,000
Installation of P.Pump old pipe at karak	Latifullah	Aug-14	1,526,068	114,455	99,194	15,261
Improvement of Karak NariPanos road	MS Lawagher Const	Aug-14	9,894,301	692,601	539,658	152,943
Replacement of old pipeline at PK 40	Nadir Khan & Son	Aug-14	3,071,172	230,338	199,626	30,712
WSS for approved site of KKK University Karak	MS KT Builders	Sep-14	2,423,398	181,755	157,521	24,234
Installation of T/W at Aziz Koroona Mitta Khel	HabibUrrehman	Sep-14	1,900,156	142,512	123,510	19,002
Improvement and Rehabilitation of NariPanos BD Shah Road	MS Lawagher Const	Sep-14	8,895,069	667,130	622,654	44,476
Installation of solar system for tubewell at teri	Gulmast	Feb-16	4,448,909	333,668	300,307	33,361
Total Less Deduction of Income tax from contractor's bills			125,679,986	8,104,880	6,036,786	2,068,096

Annex-9

DP No.1.2.3.7

Statement showing non utilization of available earth 2015-16

Name of Work	Sub item of work	Runni ng Bill& Date	Qty Paid	Qty availab le from excavat ion at site(Rs)	Rate Paid (Rs)	Rate for available earth work as per CSR 2012 & MRS 2013 &TR	Diff: of Rate (Rs)	Loss due to Non-utilizatio n of available earth (Rs)
Estab: of Play Ground in Karak	Earth Filling as in lawn	5 th R/Bill 13-01-16	10506 M3	6183M 3	130/M3	76.63/M3	53.37 / M3	803,790
Estab: of GGDC B.D Shah	Formatio n of embankm ent	13 th R/Bill 03-05-2016	1777.88 M3	2086M 3	440.32/ M3	338.63/M3	101.69/ M3	180,792
Upgrad: of GHS Shahidaan Banda	Filling of earth under floor out side	25 KB 18-04-2016	406.9 1M3	636.232 M3	500/M3	145/M3	355/M3	144,453
Const: of Building for Rented Schools GMPS ShenoKilla	-do-	4BDS 06-04-2016	91.84 M3	313.4 7M3	280/M3	40/M3	240/M3	22,041
Const: of Building for GMPS AkarWala	-do-	7KR 06-04-2016	226.669M 3	359.678 M3	230/M3	76.63/ M3	153.37/ M3	34,768
Const: of Building for GHS Tarki Khel	-do-	14 KR 06-04-2016	128.2 2M3	301.72 M3	300/M3	-do-	223.37/ M3	28,640
Estab: of Play Ground at BD Shah	-do-	4BDS 08-01-2016	1872. 73M3	7445.94 M3	129/M3	-do-	52.37/ M3	98,074
Conversion of GMPS Guljanan Koroona PK 41	-do-	1 BDS 1-03-2016	288.122 M3	330.335 /M3	160.93/ M3	-do-	84.30/ M3	24,288
Estab: of GGDC BD Shah	-do-	1 BDS 01-03-16	1152. 26M3	2737.51 M3	137.94/ M3	-do-	72.25 /M3	83,250
Total overpayment due non-utilization of Available Earth								1,420,096

Annex-10

DP No.1.2.3.9

Statement showing non recovery of rent 2014-15 & 2015-16

S#.	Name of occupant	Accommodation	Estimated Cost (Rs)	Period	Standard Rent of 2 years (Rs)
1	Atomic Energy	Banglaw BHU Portion	3,000,000	2014-15 & 2015-16	360,000
2	Atomic Energy	Banglaw RHC Portion	3,000,000	2014-15 & 2015-16	360,000
3	Atomic Energy	Banglaw RHC Portion	3,000,000	2014-15 & 2015-16	360,000
4	Atomic Energy	Quarter No 1	1,500,000	2014-15 & 2015-16	180,000
5	Atomic Energy	Quarter No 2	1,500,000	2014-15 & 2015-16	180,000
6	Patwari	Quarter No 3	1,500,000	2014-15 & 2015-16	180,000
Total non-recovery of Rent					1,620,000

Annex-11**DP No.1.2.3.11****Statement showing detail of unutilized machinery and equipment during 2015-16**

S#	Health Facility	Machinery/Equipment	Qty	Received Date	Current status
01	Type D Hospital Latambar	Generator 5 KWA	01	18-08-2014	Laying in the main store
02	-do-	OT Light –Emergency	01	04-08-2015	-do-
03	-do-	Photo Therapy Unit Children	01	-do-	-do-
04	-do-	Ultrasound Machine	01	-do-	-do-
05	-do-	ECG Machine	01	-do-	-do-
06	-do-	Water Chiller Machine	01	-do-	-do-
07	-do-	Sucker Machine	06	-do-	-do-
08	-do-	Blood Bank Refrigerator	01	-do-	-do-
09	-do-	Anesthesia Machine	02	-do-	Laying in the OT room
10	RHC Ahmed Abad	X-Ray Machine	01	--	Laying in the store
11	CH Bahadar Khel	X-Ray Machine	01	--	--