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ABBREVIATIONS AND ACRONYMS

AA	Administrative Approval
AP	Advance Para
ADP	Annual Development Plan
AOM&R	Annual Ordinary Maintenance and Repair
BOQ	Bill of Quantity
CPWA Code	Central Public Works Account Code
DO	District Officer
CSR	Composite Schedule of Rate
CTR	Central Treasury Rules
C&W	Communication and Works
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
F&P	Finance and Planning
GFR	General Financial Rules
LGA	Local Government Act
MFDAC	Memorandum for Departmental Accounts Committee
PAO	Principal Accounting Officer
LG & RDD	Local Government and Rural Development Department
PCC	Plain Cement Concrete
PHE	Public Health Engineering
RCC	Reinforced Concrete Cement
RDA	Regional Directorate of Audit
TS	Technical Sanction
WSS	Water Supply Scheme
XEN	Executive Engineer
KPPPRA	Khyber Pakhtunkhwa Public Procurement Regulatory Authority
ZAC	Zilla Accounts Committee
CPWD	Central Public Works Deposit
NSI	Non-Scheduled Item

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

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

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

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

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

This Regional Directorate has a human resource of 8 officers and staff with a total of 2,000 man-days. The annual budget amounting to Rs 16.237 million was allocated to it during Audit 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, Tor Ghar conducts its operation 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 26 formations in District Tor Ghar out of which the accounts of four formations were examined in detail. These formations were selected for detailed audit by excluding the last year audited entities keeping in view the available man days.

The total expenditure of District Government Tor Ghar, for the Financial Year 2015-16 was Rs 544.346 million. Out of this, RDA Abbottabad audited an expenditure of Rs. 333.846 which, in terms of percentage, was 61.33% of auditable expenditure. The receipts of District Government Tor Ghar, for the Financial Year 2015-16, were nil.

b. Recoveries at the instant of Audit

Recovery of Rs 235.063 million was pointed out during the audit. Out of the total recoveries pointed out, Rs.146.32 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 Tor Ghar with respect to their functions, control structure and key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting the audit. Audit used desk audit techniques for analysis of compiled data and review of actual vouchers called for scrutiny and substantive testing.

d. Audit Impact

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

e. Comments on Internal Control and Internal Audit department

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

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

f. Key Audit Findings of the report;

- i. Fraud / Misappropriation of Rs 2.21million was noted in one case¹.

¹ Para 1.2.1.1

- ii. Irregularities / Non-compliance of Rs 636.729 million was noted in eleven cases².
- iii. Internal Control Weaknesses of Rs 217.299 million was noted in nine cases³.

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

g. Recommendations

- i. Corrective actions need to be taken to stop the practice of violation of rules and regulations while spending the public money.
- ii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges
- iii. Government money received should immediately be deposited into treasury.
- iv. Disciplinary actions need to be taken for non-production of record.
- v. Penalties should be imposed, recovered and deposited into Government treasury.
- vi. Action should be taken for misappropriation of Government assets.
- vii. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.

² Para 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.2.2.4, 1.2.2.5, 1.2.2.6, 1.2.2.7, 1.2.2.8, 1.2.2.9, 1.2.2.10 & 1.2.2.11

³ Para 1.2.3.1, 1.2.3.2, 1.2.3.3, 1.2.3.4, 1.2.3.5, 1.2.3.6, 1.2.3.7, 1.2.3.8 & 1.2.3.9

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rs in million)

S. No.	Description	No.	Budget		
			Expenditure	Receipts	Total
1	Total Entities (PAO) in Audit Jurisdiction	01	544.346	-	544.346
2	Total formations in audit jurisdiction	26	544.346	-	544.346
3	Total Entities (PAO) Audited	01	333.846	-	333.846
4	Total formations Audited	04	333.846	-	333.846
5	Audit & Inspection Reports	04	333.846	-	333.846
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports	-	-	-	-

Table 2: Audit observations classified by categories

(Rs in million)

S.No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	-
2.	Weak financial management	636.729
3.	Weak Internal controls	219.509
4.	Others	90.341
Total:		856.238

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

S.No.	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total For the year 2015-16	Total For the year 2014-15
1.	Outlays Audited	-	282.467	0	51.379	333.846	-
2.	Amount Placed under Audit Observation /Irregularities of Audit	-	634.424	-	221.814	856.238	
3.	Recoveries Pointed Out at the instance of Audit	-	228.372	-	6.691	235.063	-
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

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

S.No.	Description	Amount Placed under Audit Observations
1.	Violation of Rules and regulations, principle of propriety and probity in public operation	401.666
2.	Report cases of fraud, embezzlement, thefts and misuse of public resources.	2.210
3.	Accounting Errors (accounting policy departure from NAM, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4.	Quantification of weaknesses of internal control systems.	217.299
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	235.063
6.	Non-production of record	0
7.	Others, including cases of accidents, negligence etc.	0
	Total:	856.238

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

S.No	Description	Amount
1.	Outlays Audited	333.846
2.	Expenditure on Audit	0.225
3.	Recoveries realized at the instance of Audit	-
	Cost-Benefit Ratio	-

CHAPTER-1

1.1 District Government Tor Ghar

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, Enterprises & Investment Promotion, Live Stock & DD, Soil Conservation, Cooperation, Social Welfare, Public Transport and Municipal Services. According to 1998 population census, the population of District Tor Ghar is 260,000.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

A budget of Rs790.309 million was allocated against which an expenditure of Rs441.839 million was incurred by the District Government, Tor Ghar with the saving of Rs348.47 million during 2015-16 detail is given below: -

Detail of budget & expenditure during Financial Year 2015-16

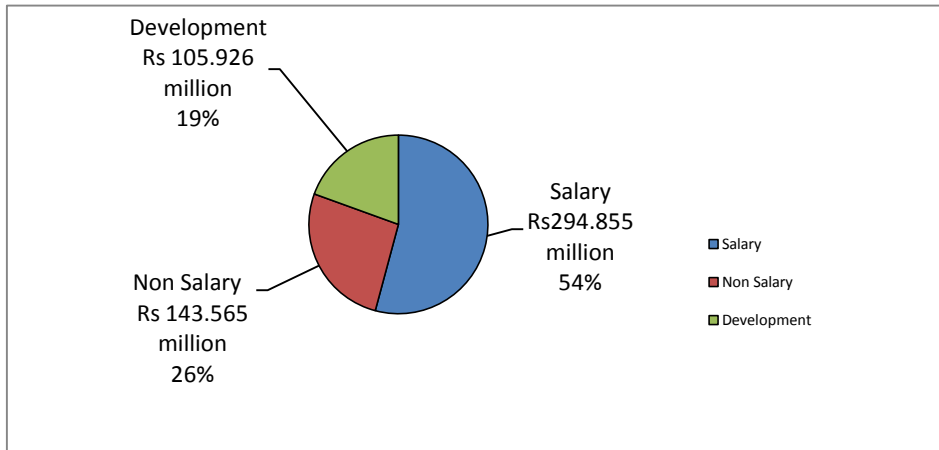
(Rs in million)

Particulars	Budget	Expenditure	Excess/(Saving)	%age
Salary	434.729	294.855	(139.874)	32%
Non-Salary	231.191	143.565	(87.626)	38%
Developmental Account – IV	124.389	3.419	(120.97)	97%
Developmental Account – I	225.672	102.507	(123.165)	55%
Total	1015.981	544.346	(471.635)	46%
Receipts	0	0		

The savings of Rs 471.635 million indicate weakness in the capacity of District Development Departments to utilize the amounts allocated.

EXPENDITURE 2015-16

(Rs in million)



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

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

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

1.2 AUDIT PARAS

1.2.1 Fraud and Misappropriation

1.2.1.1 Doubtful expenditure on purchase of Strychnine HCL powder -Rs. 2.210 million

According to Serial No.7 of the Government MCC Khyber Pakhtunkhwa circular No.4020-4200/MCC dated 27-12-2012, the supply of stock was required to be completed within 30 days. The supplier may avail 15 days extension with 2% penalty and another 15 days with 7% penalty on the cost of non-supplied items.

According to chapter II clause (1) Methods of Procurement of Goods, of KPPRA Procurement Rules-2014, Open tendering open competitive bidding as principal method of procurement. -- (1) Save as otherwise provided hereinafter and subject to the provisions of rule 10, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs. 100,000 (rupees one hundred thousand).

According to Government of KPK Finance Department Notification No. (PR) FD / 1-9-2001 dated: 16-10-2001, third schedule special Power to Health Department S.No.13.4 (Note:2) DHO Tor Ghar was required to obtain single contract rate by the Health Department prior to purchase of HCL. As Strychnine HCL powder is not included in the MCC approved list, therefore prior Permission / Sanction was required to be obtained from the Health Department.

Para 146 of GFR requires that Purchase Orders should not be split up to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders. Scrutiny of record shows that expenditure was incurred in piece meal fashion in order to avoid the sanction of next higher authority.

District Officer Health, Tor Ghar issued supply order to M/s Warior Chemicals and paid Rs. 2,210,000 vide cheque No.0566393 dated:29-06-2016

under head AO3970 Cost of other contingency on account of purchase of Strychnine HCL Powder used for killing of wild animals like Pigs, Dogs etc during the year 2015-16. Further the expenditure was doubtful on the basis of following observations:-

1. Open tender system was not adopted.
2. Supply was not made till the dates of audit i.e. 31-08-2016.
3. Strychnine HCL powder is not included in the MCC approved list, therefore prior Permission / Sanction was required to be obtained from the competent authority which was not done.
4. Expenditure was incurred from head "AO3970 Other Contingency" instead of proper head i.e. "AO057 Stray Dog Powder".
5. Supporting documents/invoices, delivery challans and Acknowledgement Payees Receipts (APRs) were not available.
6. Certificate of Drug Testing Laboratory and Inspection Report of District Purchase Committee for the medicine were not available.
7. Thirty-nine bottles were still lying as balance in stock up to June 2016, therefore there was no need to purchase fresh stock in such a huge quantity without any prior demand.

Audit observed that doubtful expenditure occurred due to lack of internal control which resulted in loss to public exchequer.

When pointed out in August 2016, management stated that HCL powder was purchased from the approved contractor and it was purchased on need basis. Neither reply was cogent nor properly addressed as per points raised by audit.

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

Audit recommends detailed investigation into the matter and action against the person(s) at fault under intimation to audit.

AP No. 22/DHO/2015-16

1.2.2 Irregularity and Non-Compliance

1.2.2.1 Unnecessary retention of public money –Rs.25.914 million

According to Para 209 of GFR Vol-I, unless otherwise ordered by Government, every grant made for a specific object to the implied conditions:

- i. that the grant will be spent upon the object within a reasonable time, if no time limit has been fixed by the sanctioning authority and
- ii. that any portion of the amount which is not ultimately required for expenditure upon that object, should be duly surrendered to Government.

Deputy Commissioner, Tor Ghar received an amount of Rs. 103.134 million for disbursement among land owners during the years 2011-12 to 2015-16. The local office disbursed an amount of Rs. 77.219 million among various land owners whereas an amount of Rs. 25.914 million was still lying undisbursed under the administrative control of DC Tor Ghar. Moreover, reconciliation of the balance amount was also not found carried out with DAO and NBP Tor Ghar.

Audit observed that illegal retention of public money occurred due to weak financial control which resulted in blockage of government money.

When pointed out in August 2016, management stated that the amount is lying in designated bank account and would be disbursed to the land owners accordingly. Reply was not valid as neither funds were distributed among the land owners nor the subject amount credited into Government Treasury

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

Audit recommends immediate credit of subject amount into Government Treasury under intimation to Audit.

AP No.03 /DC/2015-16

1.2.2.2 Unauthorized purchase of Equipments -Rs.1.997 million

According to Government of Khyber Pakhtunkhwa Finance Department circular No.SO (Dev-I) FD/2-142/2014/Vol-II November 12,2015, as per S.No.4 Procurement (i) (iv) of revised fund flow mechanism for transfer of government budget to implementing partner under the project” Revitalization of health services in the crisis affected Districts of KPK, the firm shall ensure application of best procurement practices on the principles of value for, quality, transparency and economy.

According to chapter II clause (1) Methods of Procurement of Goods, of KPPRA Procurement Rules-2014, Open tendering open competitive bidding as principal method of procurement. -- (1) Save as otherwise provided hereinafter and subject to the provisions of rule 10, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs. 100,000 (rupees one hundred thousand).

According to Finance Department letter No. S.O.(S/Cs) /FD/2-8/96 dated: 05-0-1997 all sizeable purchases of equipments, plants, machinery, spare parts, material etc out of the ADP, current budget, Foreign Loan and grants for projects relating to Federal Government in which KPK Province have a share shall be supervised by an Inter-Departmental Purchase Committee including representative of Finance, PE&D and the Administrative department not below the rank of Additional Secretaries. Purchases from any source I excess of Rs. 1.5 million would be within the purview of the subject.

District Officer Health, Tor Ghar paid Rs1,996,849 to three suppliers on account of purchase of equipments during 2015-16. The expenditure was held unauthorized due to the following observations: -

1. Open tendering system was not adopted.
2. Sanction of expenditure from the competent authority was not obtained.
3. Supporting documents/invoices i.e Comparative Statement, Delivery Challans, APRs, Entry in the Stock Register and Inspection Report of District Purchase Committee were not provided to Audit.

4. District government was found silent in the whole purchase process. District Purchase committee was not consulted in purchase of these equipments.
5. Only three firms i.e Warrior, Console and Fine Enterprises were engaged in supply of all equipments. All the bills were rotated consecutively among these suppliers not exceeding each bill over 100,000.

This state of affairs reveals that an arranged quotation process was adopted just to avoid open tendering system.

Unauthorized purchase of equipments occurred due to weak managerial control which resulted in violation of Government Rules.

When pointed out in August 2016, management stated that the allocation was received in May 2015, therefore proper tendering was impossible and might have resulted in lapse of budget. Reply was not correct as all the codal formalities shall have been completed in time.

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

Audit recommends condonation by the competent forum and action against the person(s) at fault.

AP No.27/DHO/2015-16

1.2.2.3 Unnecessary purchase of Laboratory articles - Rs 1.100 million

As per Para 290 of Treasury Rules Vol-I, no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

According to chapter II clause (1) Methods of Procurement of Goods, of KPPRA Procurement Rules-2014, Open tendering open competitive bidding as

principal method of procurement. -- (1) Save as otherwise provided hereinafter and subject to the provisions of rule 10, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs. 100,000 (rupees one hundred thousand).

District Officer Health, Tor Ghar purchased various laboratory articles amounting Rs. 1,100,029 during 2014-15 without immediate requirements and adopting open tender system. Detail is given at annex-10.

Unnecessary purchase of laboratory articles occurred due to weak financial control which resulted in blockage of public money.

When pointed out in August 2016, no plausible reply was submitted by the local office.

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

Audit recommends inquiry and action against the person(s) at fault under intimation to audit.

AP No.33/DHO/2015-16

1.2.2.4 Irregular purchase of medicines – Rs 1.503 million

According to SNo.28 of 2nd approved list of medicines issued vide Director General Health Services Government of Khyber Pakhtunkhwa circular No.600-730/MCC dated 12-05-2014, Inj Amoxicillin 250 mg was required to be purchased from Zafa Pharmaceutical during 2014-15.

According to Serial No.7 of the Government MCC Khyber Pakhtunkhwa circular No.4020-4200/MCC dated 27-12-2012, the supply of stock was required to be completed within 30 days. The supplier may avail 15 days extension with 2 % penalty and another 15 days with 7% penalty on the cost of non-supplied items.

District Officer Health, Tor Ghar purchased 15,500 vials of Inj Amoxicillin 250 mg @ Rs.97 per vial aggregating to Rs.1,503,500 from M/s Mediceena Pharmaceutical (Pvt) Ltd during 2014-15 instead of M/s Zafa Pharmaceutical as mentioned at S.No.28 of above mentioned circular.

Audit observed that supply order was given to the supplier of choice in contrary to Government instructions for one or the other reason.

Unauthorized purchase of Medicines occurred due to weak managerial control which resulted in unauthorized purchase of medicine.

When pointed out in August 2016, management stated that the supply order was placed to M/s Zafa pharma however the firm failed to make timely supply. In order to avoid lapse of budget the orders were then placed to Mediceen pharma. Reply was not satisfactory as no such record was available in the office and purchase was also against the spirit of tendering.

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

Audit recommends inquiry for taking action against the person(s) at fault under intimation to audit.

AP No.35/DHO/2015-16

1.2.2.5 Loss to Govt. due to non-deduction of steel volume -Rs 1.499 million

As per Para 220 and 221 of CPWA Code, 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.

XEN C&W Division, Tor Ghar used 1,547.12 tons or 200.25 M3 of MS steel reinforcement, and paid for separately, in a number of works during 2014-16. Whereas, the volume of MS steel was not deducted from the volume/quantities of RCC (1:2:4) paid for, resulted in loss to Government worth Rs 1,498,918. Detail is given as per annexure-2.

Non-deduction of steel volume occurred due to lack of financial and administrative control.

When pointed out in October 2016, management stated that detailed reply would be furnished after verification of record and discussion with concerned officials.

Request for convening DAC meeting was made on 22-11-2016, which could not be convened till finalization of this report.

Audit recommends detailed investigation into the matter and recovery besides taking action against the person(s) at fault under intimation to audit.

AP No.08 (A/C-I C&W) /2015-16

1.2.2.6 Overpayment due to allowing higher premium on NSI items - Rs 11.837 million

As per Para 220 and 221 of CPWA Code, 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.

XEN C&W Division, Tor Ghar allowed payment of location/cost factor and premium on nonscheduled items of work during 2014-16, which resulted in overpayment and loss to Government worth Rs 11,837,071 as detailed in annexure-3.

Audit observed that payment of higher premium occurred due to lack of financial and administrative control.

When pointed out in October 2016, management stated that detailed reply will be furnished after verification of record and discussion with concerned officials.

Request for convening DAC meeting was made on 22-11-2016, which could not be convened till finalization of this report.

Audit recommends that inquiry may be made for taking action against the person(s) at fault and carrying out recovery from them under intimation to audit.

AP No.09 (A/C-I C&W) /2015-16

1.2.2.7 Irregular payment for substandard item of work -Rs 10.220 million

Clause 11 of the contract agreement says, “The contractor shall execute the whole and every part the work in the most substantial and workman like manner, and both as regards materials and otherwise in every respect in such accordance with the specifications. The contractor shall also confirm exactly, fully and faithfully to the designs, drawings and instructions in writing relating to the work.

XEN C&W Tor Ghar paid Rs 10,220,312 for the execution of a nonscheduled item of work “S/F of 18 SWG square wire mesh under plaster”. Detail is given in annexure-11.

During visit of the site in presence of the concerned SDO, the wire mesh was not found according to specification. 20 SWG square wire mesh was found fixed under plaster in main building and 26 SWG square wire mesh was fixed in the other building which is held irregular. Due to substandard fixing of 18 SWG square wire mesh” resulted in loss to government.

Irregular payment for substandard item occurred due to weak managerial system which resulted in loss to government.

When pointed out in October 2016, management stated that detailed reply would be furnished after verification of record and discussion with concerned officials. Reply was not valid as irregularity was also witnessed by SDO of the local office.

Request for convening DAC meeting was made on 22-11-2016, which could not be convened till finalization of this report.

Audit recommends recovery besides taking action against the person(s) at fault under intimation to audit.

AP No.1 (A/C-I C&W) /2015-16

1.2.2.8 Irregular expenditure on execution of schemes without Technical Sanction -Rs 394.362 million

Para 58 of CPWD read with Para 32 of CPWA Code Volume-I provide that no work shall be executed without Administrative Approval / Technical Sanction and Budget allotment.

According to S/No. i of letter No. SO(PAC)DAC/48-2008/DERA/W&SD dated Peshawar the 10.03.2008, "Technical Sanction should be obtained prior to commencement of the work as per rules. In future if the TS is not obtained prior to commencement of scheme then disciplinary action will be initiated against the responsible officer".

XEN C&W Division, Tor Ghar paid Rs.110,638,000 for execution of various developmental works against the estimated cost of Rs 394,362,000 during the year 2014-16. Detail is given in annexure-4. However, Technical Sanctions for these schemes prior to commencement of work were not obtained from the competent authority.

Execution and payment for scheme without technical sanction occurred due to lack of administrative and financial control.

When pointed out in October 2016, management stated that detailed reply would be furnished after verification of record and discussion with concerned officials.

Request for convening DAC meeting was made on 22-11-2016, which could not be convened till finalization of this report.

Audit recommends that investigation may be carried out for taking action against the person(s) at fault under intimation to audit.

AP No.16 (A/C-I C&W) /2015-16

1.2.2.9 Unauthorized transfer of amount –Rs.42.753 million

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

XEN C&W Division, Tor Ghar transferred Rs 42,752,888 from securities of various contractors to Deposit-III in the light of anti corruption open enquiry reports during the year 2015-16. Later on Rs. 21,476,300 were transferred into anti corruption account. Audit held that local office extended undue favor to contractors as the overpaid amount was required to be recovered from contractors and deposit through Challans instead of deductions from their securities as the schemes are still in progress as mentioned in annexure-5.

Furthermore, amount transferred to anti corruption needs clarification to ensure whether the amount was legally transferred and credited to Government treasury or not.

Non-recovery of overpaid amount occurred due to weak administrative control and negligence, resulted in loss to Government.

When pointed out in October 2016, management stated that detailed reply would be furnished after verification of record and discussion with concerned officials.

Request for convening DAC meeting was made on 22-11-2016, which could not be convened till finalization of this report.

Audit recommends inquiry for fixing responsibility on person(s) at fault besides recovery of decided amount into Government treasury under intimation to anticorruption and audit.

AP No.21 (A/C-I C&W) /2015-1

1.2.2.10 Irregular payment on account of escalation -Rs 1.766 million

According to Para 9&10 of Notification No.SO(G)/W&S/II-129/2005 of Government of KPK works and services Department dated: 02.01.2009, specified companies rates would be considered as valid source for escalation calculation and the contractors should submit "Appendix C" quoting rates of cement, steel, bitumen 28 days prior to the tender closing date.

XEN C&W Division, Tor Ghar paid Rs1,766,511 to a contractor on account of escalation during the year 2015-16. Audit held that the payment was irregular as neither the contractor submitted "Appendix C" quoting rates of cement, steel, bitumen 28 days in advance, nor any ex-factory rates were available on record from the specified factories.

Irregular payment occurred due to weak administrative control, resulting from violation of rule.

When pointed out in October 2016, management stated that detailed reply would be furnished after verification of record and discussion with concerned officials.

Request for convening DAC meeting was made on 22-11-2016, which could not be convened till finalization of this report.

Audit recommends that inquiry may be made for taking action against the person(s) at fault and carrying out recovery from them under intimation to audit.

AP No.22 (A/C-I C&W) /2015-16

1.2.2.11 Irregular enhancement of original contracts -Rs143.778 million

According to rule 18 c (v) a-d, of KPPRA 2014 notified vide Finance Department Notification No. SO (FR)/FD/9-7/2010/Vol-II dated: 3rd February 2014, subject to the conditions of contract, a procuring entity may, ensure a variation order to a contractor to include works which were outside the original scope of works to ensure interests of Government and for reasons of economy, compatibility and efficiency provided that:

- (a) the original contract is still in force;
- (b) the procuring entity has satisfied itself for technical reasons that the placing of the variation order is cost effective
- (c) the value of variation order is not more than fifteen percent of the original contract; and
- (d) there may be more than one variation orders as long as the total value of all the variation orders remains within 15 percent of the original contract.

XEN C&W Division, Tor Ghar enhanced cost of 07 ongoing schemes from Rs. 323,887,000 to Rs. 467,665,000 during the year 2014-16. Detail is given

in annexure-6. The local office enhanced upto these contracts 66% which resulted in an overpayment of Rs 143,778,000. Furthermore, neither original/revised PC-1s/Technical Sanctions were produced nor any justification for such enhancement was available on record.

Unjustified enhancement of original contracts occurred due to weak administrative control, which resulted in violation of rules.

When pointed out in October 2016, management stated that detailed reply would be furnished after verification of record and discussion with concerned officials.

Request for convening DAC meeting was made on 22-11-2016, which could not be convened till finalization of this report.

Audit recommends that inquiry may be made for taking action against the person(s) at fault and carrying out recovery from them under intimation to audit.

AP No.23 (A/C-I C&W) /2015-16

1.2.3 Internal Control Weaknesses

1.2.3.1 Unnecessary blockage of government money -Rs.8.144 million

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.

An amount of Rs. 8,144,145 was lying unspent in the designated account of Deputy Commissioner, Tor Ghar after 30th June 2016. The amount was required to be surrendered well in time so that the unspent amount could be positively utilized by some other departments. This state of affairs shows that budget estimates are prepared without any future forecasting which resulted in unnecessary blockage of money. Detail is given in annexure-12.

Unnecessary blockage of money occurred due to weak financial control.

When pointed out in August 2016, no reply was submitted by the local office.

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

Audit recommends that illegal blockage of government money may be investigated for fixing of responsibility upon the responsible persons.

AP No. 07 /DC/2015-16

1.2.3.2 Non-crediting of lapse deposits -Rs. 14.404 million

According to Para 209 of GFR Vol-I, unless otherwise ordered by Government, every grant made for a specific object to the implied conditions:

- i. that the grant will be spent upon the object within a reasonable time, if no time limit has been fixed by the sanctioning authority and
- ii. that any portion of the amount which is not ultimately required for expenditure upon that object, should be duly surrendered to Government.

According to para 635 of CTR, balances remained unclaimed for complete three year should be lapsed and credited to government.

An unclaimed accumulated balance of Rs. 14,404,467 was lying unspent in the office of XEN PHE Division, Tor Ghar since last three years, which according to rule should have been credited to government account. Detail is given in annexure-13.

Non-crediting of lapse deposits occurred due to weak internal control, which resulted in loss to public exchequer.

When pointed out in August 2016, management stated that deposits mentioned in the para would be transferred to Government Treasury. However, no progress was intimated.

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

Audit recommends proper investigation for taking action against the person(s) at fault under intimation to audit.

AP No.01 (A/C-I) /PHE/2015-16

1.2.3.3 Non-Recovery of penalty on late completion of schemes - Rs.13.805 million

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

XEN PHE division, Tor Ghar executed various Water Supply schemes with an estimated cost of Rs.138.063 million during the year 2015-16. Detail is given in Annexure-14.

These schemes could not be completed within stipulated period of time. Neither time extension was granted nor penalty @10% amounting Rs. 13.803million was imposed on the contractors.

Audit observed that non-imposition of penalty occurred due to lack of financial management, which resulted in loss to public exchequer.

When pointed out in August 2016, management stated that most of the schemes mentioned in the para are delayed due to disputes at sites and not by contractor. However, necessary penalty would be imposed on contractors where required and would be shown to audit. The reply was not correct as neither evidence of time extension was provided nor recovery of penalty was made.

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

Audit recommends that inquiry may be made for taking action against the person(s) at fault and carrying out recovery from them under intimation to audit.

AP No.07 (A/C-I) /PHE/2015-16

1.2.3.4 Loss to Government on account of unauthorized payment of steel -Rs 1.509 million

As per Para 220 and 221 of CPWA Code, 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.

XEN C&W Division, Tor Ghar allowed excess payment of Rs. 1,509,440 on account of “Supply and Fabrication of MS reinforcement, Hot rolled deformed bars grade 40” in almost all works including single storey and double story buildings during the year 2015-16. The local office paid rate of “Hot rolled deformed bars grade 60” instead of grade 40 which resulted in loss to Government. Detail is given in annexure-7.

Audit observed that loss to government occurred due to negligence and lack of internal control.

When pointed out in October 2016, management stated that detailed reply would be furnished after verification of record and discussion with concerned officials. However, no documentary proof was provided.

Request for convening DAC meeting was made on 22-11-2016, which could not be convened till finalization of this report.

Audit recommends recovery besides taking action against the person(s) at fault under intimation to audit.

AP No.10 (A/C-I C&W) /2015-16

1.2.3.5 Overpayment on account of non-execution of work -Rs 1.569 million

As per Para 220 and 221 of CPWA Code, 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.

XEN C&W Division, Tor Ghar paid an amount of Rs. 1,569,216 for the execution of a nonscheduled item of work “S/F of 18 SWG square wire mesh under plaster” during the year 2015-16 as per detail given below: -

S.No.	Work	Vr.No.	Qty. in M2	Rate (Rs)	Amount (Rs)
1.	Const. of type-V qutrs (08 Nos)	29E-1/2016	799.3	590.00	471,587
2.	Const. of type-IV qutrs (07 Nos)	4E-8/2016	1447.63	590.00	854,101
3.	Const. of type-V qutrs (10 Nos)	21E-9/2015	412.76	590.00	243,528
Total:					1,569,216

However, during visit of the site in presence of the SDO concerned on 17-11-2016, two out of each groups of quarters were checked but the above-mentioned item of work was not found executed. Payment for an item of work which was not physically executed is held to be irregular and needs recovery.

Overpayment occurred due to lack of financial and administrative control.

When pointed out in October 2016, management stated that detailed reply would be furnished after verification of record and discussion with concerned officials. However, no documentary proof was provided.

Request for convening DAC meeting was made on 22-11-2016, which could not be convened till finalization of this report.

Audit recommends that inquiry may be made for taking action against the person(s) at fault and carrying out recovery from them under intimation to audit.

AP No.11 (A/C-I C&W) /2015-16

1.2.3.6 Loss due to excess payment than the approved bid cost - Rs 6.928 million

According to letter No.2422/8-C dated: 17-08-2012 Office of the Chief Engineer (EQAA) C&W Department KPK, Abbottabad:

1. The quantity of work should not be increased from the quantity of approved PC-I.
2. Non deviation from the approved scope of work shall be made.
3. The total amount of contract will not be exceeded from the amount of Administrative Approval.

XEN C&W Division, Tor Ghar over paid Rs. 6,927,889 in two schemes to different contractors during the year 2015-16 as per detail given below:-

S.No.	Scheme name	Approved Bid Cost (Rs)	Payments as per Bill (Rs)	Overpayment (Rs)
1.	Reconst. Of BHU Kamesar	49,388,077	54,264,498	4,876,421
2.	Const. of BHU Kandar	53,253,389	55,304,857	2,051,468
	Total:	102,641,466	109,569,355	6,927,889

Resultantly over payment of Rs. 6,927,889 was occurred.

Excess payment than approved bid cost occurred due to weak internal control, which resulted in loss to public exchequer.

When pointed out in October 2016, management stated that detailed reply would be furnished after verification of record and discussion with concerned officials.

Request for convening DAC meeting was made on 22-11-2016, which could not be convened till finalization of this report.

Audit recommends that inquiry may be made for taking action against the person(s) at fault and carrying out recovery from them under intimation to audit.

AP No.14 (A/C-I C&W) /2015-16

1.2.3.7 Illegal retention of income tax -Rs 1.840 million

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

XEN C&W Division, Tor Ghar realized Rs 1,840,203 on account of income tax in a number of works and retained it in deposit-V instead of depositing it in to Government Treasury under proper head, as was evident from the schedule of deposit-V for the month of June 2016.

Illegal retention of income tax occurred due to lack of financial and administrative control which resulted in loss to government.

When pointed out in October 2016, management stated that detailed reply would be furnished after verification of record and discussion with concerned officials. However, documentary proof of recovery proceeds was not provided.

Request for convening DAC meeting was made on 22-11-2016, which could not be convened till finalization of this report.

Audit suggests credit of income tax so realized into treasury under proper head of account and action against the person(s) at fault.

AP No.15 (A/C-I C&W) /2015-16

1.2.3.8 Non-recovery of penalty -Rs 122.055 million.

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

Clause 3(C) of the contract agreement provides that to measure up the work and to take such part of thereof as unexecuted, and to give it to another contractor to complete, in which case, any expenses which may be incurred in excess of the sum and which would have been paid to original contractor, if the whole work had been executed by him (of the amount of such excess the certificate in writing of the Divisional Officer shall be final and conclusive) shall be borne and paid by Government contractor or otherwise or from his security deposit or the proceeds of sale hereof or a sufficient part thereof.

XEN C&W Division, Tor Ghar awarded various developmental works to different contractors aggregating to Rs.1,220.534 million during the year 2015-16. Detail is given in annexure-8.

These schemes could not be completed within stipulated period of time. Neither time extension was granted nor penalty @10% imposed and recovered from the contractors. Audit held that penalty of Rs 122.055 million be imposed and recovered from the contractors concerned for late completion

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

When pointed out in October 2016, management stated that detailed reply would be furnished after verification of record and discussion with concerned officials.

Request for convening DAC meeting was made on 22-11-2016, which could not be convened till finalization of this report.

Audit recommends that penalty may immediately be recovered as contract clauses besides conducting inquiry for fixing the responsibility on not carrying out proper monitoring by the department.

AP No.17 (A/C-I C&W) /2015-16

1.2.3.9 Overpayment due to non-utilization of available material - Rs 47.045 million

According to item No.3-61-c,08-15,08-01-d-03 and 19-47 of CSR 2012 only labour rate would be paid instead of full rate.

XEN C&W Tor Ghar overpaid an amount of Rs. 47,044,480 in the scheme “improvement, widening and black topping of road from Shungli Bandi to Gavi via Tilli Kando” during the year 2014-15 and 2015-16 as per detail given in annexure-9.

It was noticed that full rate for item of work “Filling behind retaining wall and berm filling RRM (1:6)”, was paid instead of labour rate whereas sufficient quantity of material was available at site, however due to non-utilization of materials available at site from excavation resulted in over payment.

Overpayment due to non utilization of available material occurred due to weak internal control and negligence, which resulted in loss to Government.

When pointed out in October 2016, management stated that detailed reply would be furnished after verification of record and discussion with concerned officials.

Request for convening DAC meeting was made on 22-11-2016, which could not be convened till finalization of this report.

Audit recommends that inquiry be conducted for taking action against the person(s) at fault besides recovery of the overpaid amount under intimation to audit.

AP No.19 (A/C-I C&W) /2015-16

ANNEXURE

Annexure-1

Detail of MFDAC Paras

(Rs in million)

S. No	AP No	Department	Caption	Amount
1.	01	DC Tor Ghar	Unauthorized payment of HR Allowance.	0.244
2.	05	-do-	Unauthorized payment of conveyance allowance.	0.240
3.	06	-do-	Illegal occupation of residential buildings/quarters.	0
4.	15	DHO Tor Ghar	Unauthorized payment of HR/Conveyance allowance.	0.628
5.	16	-do-	Unauthorized expenditure.	0.255
6.	17	-do-	Unauthorized payment of TA bills.	0.182
7.	19	-do-	Doubtful expenditure.	0.094
8.	20	-do-	-Do-	0.060
9.	21	-do-	-DO-	0.054
10.	23	-do-	Non-recovery of government revenue.	0.163
11.	24	-do-	Misappropriation.	0.066
12.	25	-do-	Misappropriation.	0.090
13.	26	-do-	Unauthorized purchase of medicines.	0.210
14.	28	-do-	Uneconomic purchase of Medicines.	0.121
15.	29	-do-	Non-recovery of penalty.	0.053
16.	30	-do-	Irregular purchase of medicines.	0.400
17.	31	-do-	Non recovery of penalty.	0.140
18.	32	-do-	Suspected Misappropriation.	0.185
19.	36	-do-	Suspected Misappropriation.	0.283
20.	37	-do-	Non-production of record.	0
21.	03	XEN PHE	Non-surrender of lapse deposit.	0
22.	20	XEN C&W	Unauthentic payment on account of electrification	0.891
			Total:	4.359

Annex-2

DP 1.2.2.5

Detail of non-deduction of steel volume from RCC

(Amount in Rs)

S. No	work	Vr.No.	Qty. of steel in Tons	Qty. of steel in M3	RCC Rate paid	Amounts	8% location factor	%age of premium	Over payments
1.	Const. of Distt. Sect.Main building	23E-1/2015	276.97	35.849	5,261.51	188,620	203,709	29.00	262,785
2.	Bachlor hostel 20 suits at Judba	26E-9/2015	193.42	25.035	5,261.51	131,720	142,257	28.00	182,089
3.	const. of Teh. HQ Kandar office	13E-11/2014	110.44	14.294	5,261.51	75,210	81,227	28.00	103,970
4.	Re-const. of BHU Shanglidar	74E-6/2015	58.94	7.629	7,480.35	57,068	61,633	0.00	61,633
5.	Const. of type-IV qutrs (08 Nos)	19E-9/2015	64.39	8.334	5,261.51	43,847	47,355	27.92	60,576
6.	Const. of type-IV qutrs (07 Nos)	4E-8/2016	57.23	7.407	5,261.00	38,970	42,088	28.10	53,914
7.	type IV qtrrs (05 Nos.) kandar	8E-5/2016	52.79	6.833	5,261.51	35,951	38,827	30.00	50,475
8.	Re-const. of BHU Kamser	10E-5/2015	48.80	6.316	5,261.51	33,233	35,892	29.00	46,301
9.	TMA Building (office and residences)	14E-9/2016	29.00	3.754	10,050.00	37,723	40,741	0.00	40,741
10.	Const. of type-V qutrs (10 Nos)	21E-9/2015	34.49	4.464	5,261.51	23,488	25,367	27.50	32,343
11.	const. of Mosque	29E-4/2016	30.30	3.922	7,480.35	29,340	31,687	0.00	31,687
12.	Const. of type-V qutrs (07 Nos)	10E-5/2016	32.49	4.205	5,261.51	22,126	23,896	28.50	30,707
13.	Sub teh. Office mara madakhel	4E-5/2016	28.99	3.752	7,480.35	28,068	30,314	0.00	30,314
14.	const. new BHU Kandar	15E-5/2016	27.22	3.523	7,480.35	26,353	28,461	0.00	28,461
15.	Const. of type-V qutrs (08 Nos)	29E-1/2016	29.99	3.882	5,261.51	20,425	22,059	27.00	28,015
16.	type V qtrrs (05 Nos.) kandar	7E-3/2016	29.71	3.845	5,261.51	20,233	21,852	28.00	27,970
17.	type V qtrrs (05 Nos.) kandar	28E-1/2016	27.51	3.561	5,261.51	18,735	20,233	28.00	25,899
18.	Markhani, mera khan Toram akazai, Gawandla & jango	54E-12/2015	20.57	2.663	7,480.35	19,920	21,513	0.00	21,513
19.	Rest house at judba	11E-8/2015	20.93	2.709	5,261.51	14,254	15,394	27.98	19,701
20.	GGPS Zolangy, prinjil, noor kaleem & kalish khar ghari	29E-6/2016	17.10	2.213	7,480.35	16,555	17,880	0.00	17,880

21.	const. of DCO Residence	22E-9/2015	18.06	2.337	5,261.51	12,296	13,280	28.00	16,999
22.	Bachlor hostel 10 suits at Kandar	2E-4/2015	15.98	2.068	5,261.51	10,879	11,750	30.00	15,274
23.	const. of cat. III DDOR residence	30E-6/2016	15.80	2.044	5,261.51	10,757	11,617	30.00	15,102
24.	const. of EDO edu. House	35E-1/2015	13.93	1.803	5,261.51	9,486	10,245	27.99	13,112
25.	const. of DOR &E residence	23E-9/2015	13.34	1.727	5,261.51	9,084	9,811	28.00	12,558
26.	Compound wall Residential	1E-8/2015	13.30	1.722	5,261.51	9,059	9,784	28.00	12,523
27.	const. of SDO PHE residence	7E-8/2015	13.26	1.716	5,261.51	9,030	9,752	28.00	12,482
28.	const. of XEN C&W house	41E-6/2016	13.23	1.712	5,261.51	9,010	9,731	28.00	12,455
29.	const. of SDO C&W house	28E-6/2016	13.22	1.711	5,261.51	9,003	9,723	28.00	12,446
30.	const. of EDO Health House	5E-5/2016	12.99	1.681	5,261.50	8,846	9,554	28.00	12,229
31.	const. of ACO Residence	39E-6/2015	12.86	1.664	5,261.51	8,756	9,456	28.00	12,104
32.	const. of EDO F&P House	39E-6/2016	12.15	1.572	5,261.50	8,272	8,934	28.00	11,436
33.	const. new BHU Kandar	15E-5/2016	10.19	1.318	7,480.35	9,862	10,651	0.00	10,651
34.	const. new BHU Kandar	15E-5/2016	8.15	1.054	7,480.35	7,886	8,517	0.00	8,517
35.	GMSs Dour mera & Kotky	37E-6/2016	6.45	0.835	9,000.00	7,516	8,117	0.00	8,117
36.	Reconst. Of 13 GMSs, GMS Doba	84E-6/2015	7.74	1.002	5,261.51	5,271	5,693	25.00	7,116
37.	GMS Cheer	2E-6/2105	7.63	0.988	5,261.51	5,196	5,612	25.00	7,015
38.	GPS Harnai	1E-5/2015	7.39	0.956	5,261.51	5,029	5,432	28.00	6,952
39.	const. new BHU Kandar	15E-5/2016	7.25	0.938	6,620.33	6,208	6,705	0.00	6,705
40.	GPS Kalash	16E-5/2016	5.80	0.751	8,000.00	6,006	6,486	0.00	6,486
41.	GMS Bayo	14E-5/2016	6.69	0.866	5,261.51	4,556	4,920	25.00	6,151
42.	const. new BHU Kandar	15E-5/2016	5.65	0.731	7,480.35	5,471	5,909	0.00	5,909
43.	GMS Shagai	32E-4/2016	6.01	0.778	5,261.51	4,095	4,423	28.00	5,661
44.	Compound wall office	11E-2/2015	5.92	0.766	5,261.51	4,032	4,354	28.00	5,573
45.	GMS Shingldar	6E-11/2014	5.68	0.735	5,261.51	3,868	4,178	25.00	5,222
46.	GMS Darow	13E-8/2015	5.64	0.729	5,261.51	3,838	4,145	25.00	5,182
47.	GPS reel	6E-6/2016	5.50	0.712	5,261.51	3,746	4,045	28.00	5,178
48.	GMS Shatal	30E-6/2015	5.50	0.712	5,261.51	3,746	4,045	25.00	5,057
49.	GMS Kalsoona	8E-6/2016	5.39	0.697	5,261.51	3,669	3,96	25.00	4,954

							3		
50.	Reconst. Of 29 GPSs, GPS Zeezarai	50E- 11/2014	5.13	0.664	5,261.51	3,494	3,77 3	28.00	4,830
51.	const. new BHU Kandar	15E- 5/2016	4.60	0.595	7,480.35	4,453	4,80 9	0.00	4,809
52.	GGPS dogra lakwal	6E-4/2015	5.03	0.651	5,261.51	3,425	3,70 0	28.00	4,735
53.	GGPS Manjakot	2E-4/2016	4.98	0.645	5,261.52	3,392	3,66 4	28.00	4,689
54.	GMS Charkot	8E-9/2015	4.94	0.639	5,261.51	3,364	3,63 3	25.00	4,541
55.	Kotly nusrat khel	17E- 1/2015	4.81	0.623	5,261.51	3,278	3,54 1	28.00	4,532
56.	TMA Building (office and residences)	6E-5/2016	4.56	0.59	7,000.00	4,132	4,46 2	0.00	4,462
57.	Shagai	1E- 12/2015	4.67	0.604	5,261.51	3,178	3,43 3	28.00	4,394
58.	Shaloon	83E- 6/2015	4.54	0.588	5,261.51	3,094	3,34 1	27.50	4,260
59.	Shahbaz	5E-6/2014	4.46	0.577	5,261.51	3,034	3,27 7	28.00	4,194
60.	GGPS zezarai	52E- 11/2014	4.41	0.571	5,261.51	3,003	3,24 4	28.00	4,152
61.	GPS Chond	76E- 6/2015	4.01	0.519	5,261.51	2,731	2,94 9	28.00	3,775
62.	TMA Building (office and residences)	2E-9/2016	3.49	0.452	7,600.00	3,436	3,71 1	0.00	3,711
63.	GPSSurmal nusratkhel	26E- 6/2016	3.43	0.444	7,299.60	3,240	3,49 9	0.00	3,499
64.	GMSGangat	1E-9/2015	3.58	0.463	5,261.51	2,438	2,63 3	25.00	3,291
65.	GGPS Chapri judba	2E-5/2014	3.21	0.415	5,261.51	2,186	2,36 1	28.00	3,022
66.	GPS Kalash	16E- 5/2016	2.22	0.287	9,500.00	2,727	2,94 5	0.00	2,945
67.	GPS Mishkot	45E- 6/2015	3.12	0.404	5,261.51	2,125	2,29 5	28.00	2,937
	Total:		1,547.1 2	200.25		1,143,04 2			1,498,9 18

Annex-3

DP 1.2.2.6

Detail of location factor and premium on non-scheduled items of work

(Amount in Rs)

S.No.	work	V.No.	item of work	qty. M3	Rate	amount	8% LF	%age of premium	overpayment
1.	Re-const. of BHU Kamser	10E-5/2015	wood trusses in roof	113.08	82,273.00	9,303,431	744,274	29.00	3,658,109
2.	Re-const. of BHU Shanglidar	74E-6/2015	wood trusses in roof	90.92	103,254.56	9,387,905	751,032	0.00	751,032
3.	Const. of Distt. Sect. Main building	23E-1/2015	biar wood jopinary	306.89	3,393.11	1,041,312	83,305	29.00	409,444
4.	Const. of type-V qutrs (07 Nos)	10E-5/2016	wooden jopinary	124.25	3,393.11	421,594	33,728	28.50	163,494
5.	Const. of type-V qutrs (08 Nos)	29E-1/2016	biar wood jopinary	171.52	3,393.11	581,986	46,559	27.00	216,266
6.	Const. of type-IV qutrs (07 Nos)	4E-8/2016	biar wood jopinary	209.6	3,393.11	711,196	56,896	28.10	272,729
7.	Const. of type-IV qutrs (08 Nos)	19E-9/2015	biar wood jopinary	208.24	3,393.11	706,581	56,526	27.92	269,586
8.	Bachlor hostel 20 suits at Judba	26E-9/2015	biar wood jopinary	295.53	3,393.11	1,002,766	80,221	28.00	383,458
9.	Const. of DCO Residence	22E-9/2015	biar wood jopinary	24.53	3,393.11	83,233	6,659	28.00	31,828
10.	Const. of ACO Residence	39E-6/2015	biar wood jopinary	50.92	3,393.11	172,777	13,822	28.00	66,070
11.	Const. of DOR &E residence	23E-9/2015	biar wood jopinary	61.84	3,393.11	209,830	16,786	28.00	80,239
12.	Const. of XEN C&W house	41E-6/2016	biar wood jopinary	53.4	3,393.11	181,192	14,495	28.00	69,288
13.	Const. of EDO edu. House	35E-1/2015	biar wood jopinary	56.79	3,393.11	192,695	15,416	27.99	73,666
14.	Const. of EDO Health House	5E-5/2016	biar wood jopinary	58.3	3,393.11	197,818	15,825	28.00	75,646
15.	Const. of SDO C&W house	28E-6/2016	biar wood jopinary	53.4	3,393.11	181,192	14,495	28.00	69,288
16.	Const. of EDO F&P House	39E-6/2016	biar wood jopinary	53.8	3,393.11	182,549	14,604	28.00	69,807
17.	Const. of .SDO PHE residence	7E-8/2015	biar wood jopinary	59.01	3,393.11	200,227	16,018	28.00	76,567
18.	Const. of type-V qutrs (10 Nos)	21E-9/2015	biar wood jopinary	167.28	3,393.11	567,599	45,408	27.50	213,985
19.	Teh. HQ Kandar office	13E-11/2014	biar wood jopinary	127.49	3,393.11	432,588	34,607	28.00	165,421
20.	Bachlor hostel 10 suits at	2E-4/2015	biar wood jopinary	155.99	3,897.86	608,027	48,642	30.00	245,643

	Kandar								
21.	type V qrtrs (05 Nos.) kandar	7E-3/2016	biar wood jopinary	55.75	3,393.11	189,166	15,133	28.00	72,337
22.	type IV qrtrs (05 Nos.) kandar	8E-5/2016	biar wood jopinary	84.92	3,393.11	288,143	23,051	28.00	110,186
23.	type V qrtrs (05 Nos.) kandar	28E-1/2016	biar wood jopinary	59.24	3,393.11	201,008	16,081	28.00	76,865
24.	Sub teh. Office mara madakhel	4E-5/2016	biar wood jopinary	6.89	103,254.56	711,424	56,914	0.00	56,914
25.	Reconst. Of GMS Doba	84E-6/2015	wood trusses in roof	2.17	82,273.13	178,533	14,283	25.00	62,486
26.	GMS Charkot	8E-9/2015	wood trusses in roof	2.77	82,273.00	227,896	18,232	25.00	79,764
27.	GMS Cheer	2E-6/2105	wood trusses in roof	5.57	82,273.00	458,261	36,661	25.00	160,391
28.	GMS Shingldar	6E-11/2014	wood trusses in roof	8.87	82,273.14	729,763	58,381	25.00	255,417
29.	GMS Shatal	30E-6/2015	wood trusses in roof	5.7	82,227.73	468,698	37,496	25.00	164,044
30.	GMS Kalsoona	8E-6/2016	wood trusses in roof	11	82,273.13	905,004	72,400	25.00	316,752
31.	GMSGangat	1E-9/2015	wood trusses in roof	5.88	82,277.14	483,790	38,703	25.00	169,326
32.	GMS Darow	13E-8/2015	wood trusses in roof	2.77	82,273.13	227,897	18,232	25.00	79,764
33.	GMS Shagai	32E-4/2016	wood trusses in roof	5.59	82,273.13	459,907	36,793	28.00	175,868
34.	Harnai	1E-5/2015	wood trusses in roof	3.55	82,273.13	292,070	23,366	28.00	111,687
35.	Shaloon	83E-6/2015	wood trusses in roof	13.92	82,273.00	1,145,240	91,619	27.50	431,756
36.	Shagai	1E-12/2015	wood trusses in roof	4.91	82,273.00	403,960	32,317	28.00	154,474
37.	Kotly nusrat khel	17E-1/2015	wood trusses in roof	6.22	82,273.13	511,739	40,939	28.00	195,689
38.	Shahbaz	5E-6/2014	wood trusses in roof	2.99	82,273.44	245,998	19,680	28.00	94,069
39.	Reconst. Of 29 GPS, GGPS zezarai	52E-11/2014	wood trusses in roof	4.84	82,273.00	398,201	31,856	28.00	152,272
40.	GGPS Chapri judba	2E-5/2014	wood trusses in roof	3.13	82,273.14	257,515	20,601	28.00	98,474
41.	GPS reel	6E-6/2016	wood trusses in roof	9.97	82,273.14	820,263	65,621	28.00	313,669
42.	GPS Mishkot	45E-6/2015	wood trusses in roof	6.61	82,273.13	543,825	43,506	28.00	207,959
43.	GPS Chond	76E-6/2015	wood trusses in roof	4.91	82,273.00	403,960	32,317	28.00	154,474
44..	GGPS Manjakot	2E-4/2016	wood trusses in roof	3.55	82,273.13	292,070	23,366	28.00	111,687
45.	GGPS doga lakwal	6E-4/2015	wood trusses in roof	4.91	82,273.00	403,960	32,317	28.00	154,474
46.	Markhani, mera khan Toram akazai, Gawandla & jango	54E-12/2015	wood trusses in roof	34.85	103,254.56	3,598,421	287,874	0.00	287,874
47.	GGPS Zolangy, prinjit, noor kaleem & kalish khar ghari	29E-6/2016	wood trusses in roof	24.56	103,254.56	2,535,932	202,875	0.00	202,875

48.	GGPS Zolany, prinji, noor kaleem & kalish khar ghari	29E-6/2016	wood trusses in roof	3.64	82,273.13	299,474	23,958	0.00	23,958
Total:									11,837,071

Annex-4

DP 1.2.2.8

Statement showing the detail of schemes without Technical Sanction

(Rs in million)

S.No	Name of Work	Date of Commencement	Estimated Cost	Progressive Expenditure	Physical Progress	Scheduled Date of Completion
1.	Construction of Mosque at Judbah	22.03.2013	23.467	14.361	In Progress	Mar-14
2.	Const: Type-V Quarters (5-Nos) at Kandar	20.05.2012	12.46	10.096	In Progress	May-13
3.	Repair & Reh: of Thakot Darban road 38 Km	08.09.2015	53.55	0	In Progress	
4.	BHU Bartooni	26.06.2015	59.852	6.994	In Progress	
5.	BHU Maira Mada Khel	08.08.2015	99.56	19.8	In Progress	Jun-17
6.	BHU Daur Maira	08.08.2015	98	19.8	In Progress	
7.	GMS Shagai	24.10.2012	9.8	11.98	In Progress	Jun-16
8.	GMS Kotkay	24.10.2012	11.183	5.493	In Progress	Jun-16
9.	GGPS Manjakot	25.08.2012	6.3	5.069	In Progress	Jun-16
10.	GGPS Prinjal	25.03.2013	6.3	6.135	In Progress	Jun-16
11.	GGPS Noor Kaleem	10.04.2013	6.945	4.957	In Progress	Jun-16
12.	GGPS Kalish Khar haray	10.04.2013	6.945	5.953	In Progress	Jun-16
Total:			394.362	110.638		

Statement showing non-recovery of overpaid amount

(Amount in Rs)

S.No	Name of scheme	Name of contractor	TE No	Date	Amount	Remarks
1.	Bachelor Hostel 20 suits	M/S New Malik Afridi	1	Oct-14	2,669,842	
2.	BHU Kandar	M/S Mehboob Ali	1	Mar-15	712,046	
3.	Shingle road from Gigani 1-5 km	M/S Trend constt;	2	Mar-15	3,920,210	Anti corruption
4.	Shingle road from Balkot to Phagban 1-2 km	M/S Bakhat Zada	3	Mar-15	1,156,425	Anti corruption
5.	Shingle road from Balkot to Phagban 7 km	M/S Qasim Khan	4	Mar-15	1,182,950	Anti corruption
6.	Shingle road from Balkot to Phagban 3-4 km	M/S Gul Nawab Zar	5	Mar-15	1,674,042	Anti corruption
7.	Shingle road from Balkot to Phagban 5-6 km	M/S Shafqat Sharen	6	Mar-15	1,640,904	Anti corruption
8.	Residential building Dist; Secretariat Jodbha	M/S Mehboob Ali	1	Apr-15	945,443	
9.	Construction of Type IV quarter 07 Nos	Ahmad Nawaz	2	Apr-15	1,980,205	
10.	Construction of Type IV quarter 08 Nos	S. Faraz Ali	3	Apr-15	2,343,210	
11.	BT of Thakot Darband road 45-50 Km	Raja Naik Muhammad	1	Jul-15	3,176,000	
12.	BT of Thakot Darband road 51-54 Km	M/S Mehboob Ali	1	Jul-15	1,075,300	
13.	GGPS Kot Naseerabad UC Balian	M/S Umer Khitab	2	Jul-15	373,769	Anti corruption
14.	Resid; Building at Jodbha	M/S Raja Naik Mohd	1	Feb-15	3,282,017	
15.	BHU Kandar	M/S Mehboob Ali	2	Feb-15	2,436,184	
16.	Development Works	M/S Qasim Khan	1	Sep-15	1,784,522	
17.	Dev; work compound wall	M/S Raja Naik	2	Aug-15	3,228,000	Anti corruption
18.	Imp; widening & Black toping of Shungli Bandi	M/S zardad & Brother	1	Nov-15	800,000	Anti corruption
19.		M/S Bakhat Zada	1	Nov-15	700,000	
20.		M. Tahir & Brothers	1	Nov-15	700,000	
21.		M. Irshad & Co	1	Nov-15	300,000	
22.		Trand constt;	1	Nov-15	2,200,000	
23.		M/S Raja Naik Muhammad	1	Nov-15	1,200,000	
24.		M.Tahir & Brothers	1	Nov-15	400,000	

25.	Imp; widening & Black toping of Shungli Bandi	M/S zardad & Brother	2	Nov-15	300,000	Anti corruption
26.		M/S Bakhat Zada	2	Nov-15	250,000	
27.		M. Tahir & Brothers	2	Nov-15	250,000	
28.		M. Irshad & Co	2	Nov-15	250,000	
29.		Trand constt;	2	Nov-15	400,000	
30.		M/S Raja Naik Muhammad	2	Nov-15	300,000	
31.		M.Tahir & Brothers	2	Nov-15	250,000	
32.		Imp; wid & BT Road Gawandla to Charakot	M/S Raja Naik Muhammad	1	Feb-16	171,819
33.	Rest house at Jadbha	M/S rose construction	1	May-16	700,000	
Total recovery Rs:					42,752,888	

Statement showing cost of schemes enhanced

(Rs in million)

S. No	Name of scheme	Name of Contractor	Agreement No	Original cost	Revised Cost	Enhanced	%age of Enhancement
1.	Constt; of Tehsil HQ Kandar residential	Al-Jan construction	53-SE/2012-13	72.635	92.537	19.902	27.40
2.	Constt; of Tehsil HQ Kandar residential Internal electrification	Muhammad Siddique	9-TG/2012-13	19.202	26.959	7.757	40.40
3.	Constt; of type-V Quarter (5 No's)	Qasim Khan	47-CE/2012-13	12.460	15.830	3.370	27.05
4.	Constt; of residential building at THQ Kandar SH: Development works	Mehboob Ali	67-CE/2012-13	38.700	52.843	14.143	36.55
5.	Construction of shingled road from Balkot to Phagban 1-10.25 km	Bakhat zada 1-2 Km	59-CE/EQAA/2012-13	63.710	99.980	36.27	56.93
		Gul Nawab Zar 3-4 Km	24-CE/EQAA/2012-13				
		Shafqat shareen 5-6 Km	27-CE/EQAA/2012-13				
		Qasim Khan 7 km	67-SE/EQAA/2012-13				
		Sarwar Gul	without Agreement				
6.	Constt; of shingled road from Gigani Kadow to shatal (1-5 km)	M/S Trend constt;	26-CE/EQAA/2012-13	57.350	79.847	22.497	39.23
7.	Constt; of shingled road from Gigani Kadow to shatal (6-12.5 km)	M/S Trend constt; 6-8 km	89-CE/EQAA/2012-13	59.830	99.669	39.839	66.59
		Muhammad Tahir 9-11 km	93-CE/EQAA/2012-13				
Total:				323.887	467.665	143.778	

Detail of overpayment of Steel

(Amount in Rs)

S.No.	Work	steel qty. in tons	rate admissible 06-07-c, grade 40	rate paid 06-07-b, grade 60	Excess	Amount	8% cost factor	Overpayment
1.	Const. of Sub Teh. Office Maira Madakhel	28.99	109,371.99	118,397.36	9,025.37	261,645	20,932	282,577
2.	Reconstruction of BHU Shalinglidar	58.942	109,371.99	118,397.36	9,025.37	531,973	42,558	574,531
3.	Const. of new BHU kandar	27.218	109,371.99	118,397.36	9,025.37	245,653	19,652	265,305
4.	-do-	8.145	109,371.99	118,397.36	9,025.37	73,512	5,881	79,393
5.	-do-	10.186	109,371.99	118,397.36	9,025.37	91,932	7,355	99,287
6.	-do-	5.691	109,371.99	118,397.36	9,025.37	51,363	4,109	55,472
7.	-do-	4.599	109,371.99	118,397.36	9,025.37	41,508	3,321	44,828
8.	-do-	7.245	109,371.99	118,397.36	9,025.37	65,389	5,231	70,620
9.	Reconstruction of GPS Surmal Nusrat khel	3.429	121,899.37	130,000.00	8,100.63	27,777	2,222	29,999
10.	GPS Kalash	2.218	121,899.37	125,000.00	3,100.63	6,877	550	7,427
Total:								1,509,440

Statement showing non imposition of penalty

(Rs in million)

S. No	Name of Work	total/cost/fee	Date of Commencement	Progressive Expenditure	Physical Progress	Scheduled Date of Completion	Penalty @ 10% on estimated cost
1.	Construction of Distt: Secretariat, Distt: Tor Ghar SH:Dev: Works Compound wall (Offices) Judbah	51.337	30.12.2011	43.31	In Progress	Dec-12	5.134
2.	a) Type-IV Qtrs: (07-Nos)	94.752	26.04.2012	24.378	In Progress	Apr-13	9.475
3.	b) Type-IV Qtrs: (08-Nos)		26.04.2012	26.378	In Progress	Apr-13	
4.	C) Type-V Qtrs: (07-Nos)		26.04.2012	13.631	In Progress	Apr-13	
5.	Construction of Bachelor Hostel (20-Suites) at Jubdah	59.400	30.03.2012	68.818	In Progress	Mar-14	5.940
6.	Construction of Rest House at Jubdah	22.67	12.04.2013	17.838	In Progress	Apr-14	2.267
7.	a) Executive Engineer, C&W Residence Judbha	45.5	26.05.2012	6.538	In Progress	May-13	4.550
8.	c) EDO Health Residence		26.05.2012	6.298	In Progress	May-13	
9.	d) SDO C&W Residence		26.05.2012	7.348	In Progress	May-13	
10.	e)EDO F&P Residence		26.05.2012	6.74	In Progress	May-13	
11.	Construction of Mosque at Judbah	23.467	22.03.2013	14.361	In Progress	Mar-14	2.347
12.	c) Type-V Quarters (5-Nos)	28.298	12.05.2012	10.987	In Progress	May-13	2.830
13.	d) Type-IV Quarters (5-Nos)		12.05.2012	24.872	In Progress	May-13	-
14.	Construction of Type-V Quarters (5-Nos) at Kandar	12.46	20.05.2012	10.096	In Progress	May-13	1.246

15.	Construction of Residential Building at THQ Kandar. SH: Dev: Works	38.700	19.02.2013	50.407	In Progress	Feb-14	3.870
16.	Construction of Sub Tehsil Offices Mera Mada Khel At Karor.SH: 1. Tehsildar Office 2. Patwari Office 3. Rest House 4. Resdl: Quarters Type-V (02-Nos)	41.444	25.02.2013	41.855	In Progress	Oct-14	4.144
17.	Construction of Shingled Road from Kunary to Chappra Tilli (04-KMs)	36.000	17.05.2012	14.023	In Progress	Jun-14	3.600
18.	Construction of Shingled Road from Gigani Kadow to Shatal (12.5 Kms) Phase-I KM 1-5 (05-KMs)	58.820	28.02.2013	74.592	In Progress	Feb-14	5.882
19.	Construction of Shingled Road from Gigani Kadow to Shatal (12.5 Kms) Phase-II KM 6-12.5 (7.5-KMs)	59.830	31.03.2013	61.095	In Progress	Apr-14	5.983
20.	Impt: Widening & BT of Road from Shungli Bandi to Gavey via Tilli Kanow & Seri Kohani (25-KMs) Phase-I (Km 1-5)	102.063	15.04.2013	102.063	In Progress	Jun-14	10.206
21.	Impt: Widening & BT of Road from shungli bandi to Gavey via Tilli Kadow & Seri Kohani (25-KMs) Phase-II (Km6-10)	102.506	12.04.2013	102.506	In Progress	Jun-14	10.251
22.	Impt: Widening & BT of Road from Shungli Bandi to Gavey via Tilli Kadow & Seri Kohani Ph-III (Km 11-15)	109.641	12.04.2013	109.641	In Progress	Jun-14	10.964
23.	Impt: Widening & BT of Road from Shungli Bandi to Gavey via Tilli Kadow & Seri Kohani Ph-IV (Km 16-20)	107.554	16.04.2013	107.554	In Progress	Jun-14	10.755
24.	Impt: Widening & BT of Road from Shungli Bandi to Gavey via Tilli Kadow & Seri Kohani Ph-V (Km 21-25)	113.047	19.04.2013	113.047	In Progress	Jun-14	11.305
25.	BHU Bartooni	15.000	26.06.2015	6.994	In Progress	Jun-16	1.500
26.	GMS Kalsoona	9.8	22.07.2012	7.984	In Progress	Jun-16	0.980
27.	GMS Bayo	9.8	27.07.2012	4.449	In Progress	Jun-16	0.980
28.	GMS Shagai	9.8	24.10.2012	11.98	In Progress	Jun-16	0.980

					s		
29.	GMS Daur Maira	11.427	24.10.2012	8.905	In Progress	Jun-16	1.143
30.	GMS Kotkay	11.183	24.10.2012	5.493	In Progress	Jun-16	1.118
31.	GPS Shagai	6.3	31.10.2012	4.627	In Progress	Jun-16	0.630
32.	GPS Reel	6.3	25.08.2012	6.882	In Progress	Jun-16	0.630
33.	GGPS Manjakot	6.3	25.08.2012	5.069	In Progress	Jun-16	0.630
34.	GGPS Shanai Tilli	6.3	25.08.2012	4.731	In Progress	Jun-16	0.630
35.	GGPS Zonglay	6.945	10.04.2013	7.170	In Progress	Jun-16	0.695
36.	GGPS Noor Kaleem	6.945	10.04.2013	4.957	In Progress	Jun-16	0.695
37.	GGPS Kalish Khar Gharay	6.945	10.04.2013	5.953	In Progress	Jun-16	0.695
Total:							122.055

Annex-9
DP 1.2.3.9

Statement showing overpayment of full rate instead of labour rate for item RRM 1:6

(Amount in Rs)

S . #	Name of contractor	Scheme Name Shungli bandi road SH:	Quantity of Hard rock available in M ³	RRM 1:6 quantity	Rate paid	Rate admissible	Difference	Overpayment
1 .	Zardad & Brothers	1-3 Km	9,950.86	2,432.56	4,561.46	3,014.60	1,546.86	3,762,830
2 .	Bakhat Zada	4-5 Km	17,955.14	2,763.82	4,561.46	3,014.60	1,546.86	4,275,243
3 .	Tahir & Brothers	6-8 Km	16,872.69	2,617.03	4,561.46	3,014.60	1,546.86	4,048,179
4 .	Muhammad Irshad Khan	9-10 Km	12,729.89	1,602.66	4,561.46	3,014.60	1,546.86	2,479,091
5 .	Trand construction	11-13 Km	27,645.23	2,143.37	4,561.46	3,014.60	1,546.86	3,315,493
6 .	Raja Naik Muhammad	14-15 Km	8,416.66	2,600.79	4,561.46	3,014.60	1,546.86	4,023,058
7 .	Tahir & Brothers	16-18 Km	30,199.75	3,216.40	4,561.46	3,014.60	1,546.86	4,975,321
8 .	Atta Ullah Khan	19-20 Km	13,250.74	2,624.29	4,561.46	3,014.60	1,546.86	4,059,409
9 .	Mehboob Ali	21-23 Km	15,720.95	2,295.95	4,561.46	3,014.60	1,546.86	3,551,513
10 .	Mehboob Ali	24-25 Km	13,449.45	1,810.12	4,561.46	3,014.60	1,546.86	2,800,002
Total:								37,290,139

Statement showing overpayment due to payment of full rate instead of labour rate for item of work filling behind retaining wall

(Amount in Rs)

S. No.	Name of contractor	Scheme Name Shungli bandi road SH:	Quantity of shingle/g ravel available in M ³	Filling behind retaining wall quantity	Rate paid	Rate admissible	Difference	Overpayment
1.	Zardad & Brothers	1-3 Km	45,400.00	176.64	1,102.40	118.23	984.17	173,844
2.	Bakhat Zada	4-5 Km	24,499.12	295.68	1,102.40	118.23	984.17	290,999
3.	Tahir & Brothers	6-8 Km	30,528.25	1,890.98	1,102.40	118.23	984.17	1,861,046
4.	Muhammad Irshad Khan	9-10 Km	22,351.76	1,558.91	1,102.40	118.23	984.17	1,534,232
5.	Trand construction	11-13 Km	63,536.51	196.93	1,993.34	118.23	1,875.11	369,265
6.				737.07	1,102.40	118.23	984.17	725,402
7.	Raja Naik Muhammad	14-15 Km	55,901.25	370.71	1,993.34	118.23	1,875.11	695,122
8.	Tahir & Brothers	16-18 Km	72,308.31	0	0	0	0	0
9.	Atta Ullah Khan	19-20 Km	52,362.07	0	0	0	0	0
10.	Mehboob Ali	21-23 Km	86,732.73	642.73	1,102.40	118.23	984.17	632,556
11.	Mehboob Ali	24-25 Km	63,404.55	890.36	1,102.40	118.23	984.17	876,266
12.				84.25	1,102.40	118.23	984.17	82,916
							Total:	7,241,648

Statement showing overpayment due to payment of full rate instead of labour rate for item of work berm filling

(Amount in Rs)

S. No	Name of contractor	Scheme Name Shungli bandi road	Quantity of shingle/gravel available in M ³	Berm filling quantity	Rate paid	Rate admissible	Difference	Overpayment
1.	Zardad & Brothers	1-3 Km	45,400.00	82.50	440.32	79.78	360.54	29,745
2.	Bakhat Zada	4-5 Km	24,499.12	0	0	0	0	0
3.	Tahir & Brothers	6-8 Km	30,528.25	1,407.85	440.32	79.78	360.54	507,586
4.	Muhammad Irshad Khan	9-10 Km	22,351.76	900.00	440.32	79.78	360.54	324,486
5.	Trand construction	11-13 Km	63,536.51	1,395.00	440.32	79.78	360.54	502,953
6.	Raja Naik Muhammad	14-15 Km	55,901.25	630.00	440.32	79.78	360.54	227,140
7.	Tahir & Brothers	16-18 Km	72,308.31	1,166.40	440.32	79.78	360.54	420,534
8.	Atta Ullah Khan	19-20 Km	52,362.07	0	0	0	0	0
9.	Mehboob Ali	21-23 Km	86,732.73	0	0	0	0	0
10.	Mehboob Ali	24-25 Km	63,404.55	1,387.50	440.32	79.78	360.54	500,249
							Total:	2,512,693
							Grand total: (37,290,139+7,241,648+2,512,693)	47,044,480

Annex-10**DP 1.2.2.3****Statement showing unnecessary purchase of Laboratory Articles**

S.No	Name of articles	Date of Purchase	Qty	Rate (Rs)	Amount (Rs)
1.	Test Tube Plastic	8-8-2015	37	2,696	99,752
2.	Urine Comb	-DO-	34	2,940	99,960
3.	Ambo Bags Peeds	-DO-	13Packs	7,680	99,840
4.	Water Bath	-DO-	5	20,000	100,000
5.	Pregnancy kits	-DO-	114Packs	875	99,750
6.	Mico Dot	-DO-	16 Packs	6,245	99,920
7.	HIV Kits	-DO-	33 Packs	3,025	101,475
8.	Typhoid Kits	-DO-	16 Packs	6,247	99,952
9.	HCV Kits	-DO-	34	2,930	99,960
10.	Malaria Kits	-DO-	34	2,930	99,620
11.	HBC Kits	-DO-	40	2,495	99,800
				Total:	1,100,029

Statement showing detail of NSI items (18 SWG square wire mesh)

S.No.	Work	Voucher.No.	Qty. in M2	Rate	Amount in Rs.
1.	Const. of Distt. Sect.Main building	23E-1/2015	7524.42	590.00	4,439,407.80
2.	const. of Mosque	29E-4/2016	744.79	590.00	439,426.10
3.	Const. of type-V qtrs (07 Nos)	10E-5/2016	1070	591.00	632,370.00
4.	Const. of type-IV qtrs (08 Nos)	19E-9/2015	827.22	590.00	488,059.80
5.	const. of Teh. HQ Kandar office	13E-11/2014	3988.85	590.00	2,353,421.50
6.	type V qtrs (05 Nos.) kandar	7E-3/2016	670.01	590.00	395,305.90
7.	type IV qtrs (05 Nos.) kandar	8E-5/2016	1699.81	590.00	1,002,887.90
8.	type V qtrs (05 Nos.) kandar	28E-1/2016	795.65	590.00	469,433.50
				Total:	10,220,312

Statement showing detail of unnecessary blockage of Government money

(Amount in Rs)

S.No	Head of Account	Budget Allocated	Expenditure 2015-16	Balance
1.	AO3404 Rent of office building	100,000	0	100,000
2.	AO 3603 Registration	100,000	27,500	72,500
3.	AO3807 POL charges	1700,000	1281,840	418,160
4.	AP3805 Travelling allowance	900,000	442,420	457,580
5.	AO 3806Transportation of Goods	100,000	0	100,000
6.	AO 3806 Conveyance Charges	11,000	0	11,000
7.	AO 3901 Stationary Charges	230,000	81,150	148,850
8.	AO 3907 Advertisement	110,000	7,197	102,803
9.	AO 3917 Law charges	20,000	0	20,000
10.	AO 3970 Others	120,000	59,068	60,932
11.	AO 3970 Other Lump Sum	6074,500	0	6074,500
12.	AO 13001 Transport	670,000	272,180	397,820
13.	AO 13701 Hardware	60,000	0	60,000
14.	AO 13702 Software	60,000	0	60,000
15.	AO 13703 IT Equipment	60,000	0	60,000
	Total:	10,315,500	2,171,355	8,144,145

Statement showing detail of PW-III Deposits

(Amount in Rs)

Item No.	Month	Amount in Rs.
1.	10/2012	986,205
2.	06/2013	6,873,901
3.	06/2013	117,847
4.	06/2013	122,799
5.	06/2013	1,511,601
6.	06/2013	2,000,000
7.	06/2013	2,000,000
8.	06/2013	479,432
9.	06/2013	104,548
10.	06/2013	8,119
11.	06/2013	200,015
	Total:	14,404,467

Annex-14

DP 1.2.3.3

Statement showing detail of Non-Imposition of Penalty

(Rs in million)

S.No	Name of Scheme	Est. Cost in Million	Date of commencement	Req: date of completion	Actual Completion	Penalty @ 10%
1.	WS Scheme Wara Serai	5.380	18.03.2015	19.03.2016	In progress	0.538
2.	WS Scheme Garhi HassanZai	10.293	18.06.2015	19.06.2016	In progress	1.029
3.	WS Scheme Maira AkaZai	34.067	02-07-2012	03-07-2013	In progress	3.407
4.	WS Scheme Judbah Ph-I	46.905	24.05.2012	30.11.2013	In progress	4.690
5.	Const: 10 No latrines at Khadang Dilyari, Lashora	1.500	14.05.2013	14.11.2013	In Progress	0.150
6.	Const: 10 No latrines at Kunhar Sharif and surroundings	1.500	14.05.2013	14.11.2013	In Progress	0.150
7.	Const: 10 No latrines at Seri Tegram and Tilli	1.500	14.05.2013	14.11.2013	In Progress	0.150
8.	Const: 10 No latrines at Bilkot Batila Kalash and Qala Sar	1.500	14.11.2013	In Progress	0.150	1.500
9.	WS Scheme Maira Mada Khel	17.133	10.04.2013	10.04.2014	In progress	1.713
10.	WS Scheme Cheer Basi Khel	18.285	17.03.2015	18.03.2016	In progress	1.828
					Total:	13.803