



**AUDIT REPORT
ON
THE ACCOUNTS OF
LOCAL GOVERNMENTS
DISTRICT BUNER
AUDIT YEAR 2018-19**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Program
AIR	Audit & Inspection Report
AA	Administrative Approval
AG	Accountant General
AP	Advance Para
APPM	Accounting Policies & Procedures Manual
BHUs	Basic Health Units
C&W	Communication & Works
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
DAC	Departmental Accounts Committee
DAC	District Accounts Committee
DHO	District Health Officer
DO	District Officer
DPR	Disable Persons Rehabilitation
GBS	General Bus Stand
GFR	General Financial Rules
GHS	Government High School
LGA	Local Government Act
MFDAC	Memorandum for Departmental Accounts Committee
M&R	Maintenance and Repair
NC	Neighborhood Council
NSI	Non Schedule Item
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCC	Plain Concrete Cement
PEC	Pakistan Engineering Council
PESCO	Peshawar Electricity Supply Company
PHE	Public Health Engineering
PTC	Parents Teachers Council
RCC	Re-in forced Cement Concrete
RTA	Regional Transport Authority
SDO	Sub Divisional Officer
TS	Technical Sanction
VC	Village Council
TAC	Tehsil Accounts Committee
ZAC	Zilla Accounts Committee

Preface

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

The report is based on audit of the accounts of various Local Governments i.e. offices of District Government, Tehsil Municipal Administrations, Assistant Director Local Government Elections and Rural Development, Village Councils and Neighborhood Councils and in district Buner for the financial year 2017-18. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2018-19 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 Officers at the DAC level. In all cases where PAO's do not initiate appropriate action, the audit observations will be brought to the notice of appropriate forum 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 a few cases certain departments did not submit written replies. DAC meetings were not convened despite repeated requests.

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

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit District Governments, Khyber Pakhtunkhwa carries out the audit of Local Governments of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) Mardan, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carried out the audit of Local Governments of four districts namely Mardan, Swabi, Malakand and Buner.

The Regional Directorate has a human resource of 11 officers and staff with a total of 2794 person days. The annual budget amounting to Rs 12.183 million was allocated to the office during Financial Year 2018-19. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audits of programs/ projects.

Local Governments of district Buner consist of three tiers which perform their functions under Khyber Pakhtunkhwa Local Government Act 2013. Tier-one, the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District Government, who is Officer in charge of the offices of nine departments devolved to local governments. 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. The second tier- Town/Tehsil Municipal Administrations have one PAO i.e. Tehsil Municipal officer for each administration. There are four tehsil administrations in district Buner. The tier-three Village and Neighborhood Councils have one PAO i.e. The Assistant Director Local Government, Elections and Rural Development for development funds of these councils. There are 105 NCs/VCs in district Buner.

a. Scope of audit

There are nine offices in District Government Buner, four Tehsil Municipal Administrations, one AD LGE&RDD, 105 VCs/NCs out of which the accounts of 05 offices of district government, four TMAs, one AD LGE &RDD and 10 VCs/NCs were examined in detail. These entities were selected for detailed audit keeping in view the materiality and auditable man days.

The total expenditure of District Government Buner for the Financial Year 2017-18 was Rs 2,911.727 million against available budget of Rs 3,038.799 million. Out of this, RDA Mardan audited an expenditure of Rs 888.968 million which, in terms of percentage, was 30.53% of auditable expenditure. The total expenditure of four TMAs for the financial year 2017-18 was Rs 746.665 million against available budget of Rs 1,565.871 million. Out of this, RDA Mardan audited an expenditure of Rs 251.291 million which, in terms of percentage, was 33.65% of auditable expenditure. The total expenditure of AD LGE & RDD Buner and 105VCs/NCs for the Financial Year 2017-18 was Rs 700.009 million against available budget of Rs 1,070.326 million. Out of this, RDA Mardan audited an expenditure of Rs 195.381 million which, in terms of percentage, was 28% of auditable expenditure.

The receipts of the District Government Buner, for the Financial Year 2017-18 were nil as the receipts were collected in Provincial Account-I. The receipts of three TMAs for the Financial Year 2017-18 were Rs 201.260 million Out of which Rs 45.837 million were audited which in terms of percentage was 22.77 % of the auditable receipts. The total receipts of 10 VCs/NCs for the Financial Year 2017-18 were Rs 31.864 million. Out of which Rs 0.788 million were audited which in terms of percentage, was 2.47% of auditable receipts.

The total expenditure of local governments of district Buner for the financial year 2017-18 was Rs 4,358.401 million against the available budget of Rs 5,674.996 million out of which RDA Mardan audited Rs. 1,335.642 million, which in terms of the percentage was 31% auditable expenditure. The total receipts of the local governments of district Buner for the Financial Year 2017-18 were Rs 233.124 million out of which a receipt of Rs 46.624 million was audited which, in terms of percentage was 20% auditable receipts.

b. Recoveries at the instance of audit

Recovery of Rs 22.557 million was pointed out during the audit. Recoveries pointed out were not in the notice of the executives before audit. However, Rs 10.284 million were recovered till finalization of this report.

c. Audit Methodology

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

d. Audit Impact

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

e. Comments on Internal Control and Internal Audit department

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

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

f. Key audit findings of the report

- i. Irregularities & Non-Compliance were noted in 13 cases amounting to Rs 573.075 million.¹
- ii. Weak Internal Control was noted in 37 cases amounting to Rs 359.392 million.²

¹ Para 1.2.1.1 – 1.2.1.5, 1.3.1.1 – 1.3.1.5 & 1.4.1.1 – 1.4.1.3

² Para 1.2.2.1 – 1.2.2.25, 1.3.2.1 – 1.3.2.10 & 1.4.2.1 and 1.4.2.2

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

g. Recommendations

- i. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- iii. Deduction of taxes on supplies and contracts need to be ensured. .
- iv. Lapsed deposits need to be timely credited into treasury.
- v. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to ensure that lapses of the kind reported in this audit report are preempted and fair value for money is obtained from public spending.

SUMMARY TABLES & CHARTS

I: Audit Work Statistics

(Rs in million)

S. No.	Description	No.	Budget		
			Expenditure	Receipts	Total
1.	Total Entities (PAO) in Audit Jurisdiction	06	4,358.401	233.124	4,591.525
2.	Total formations in audit jurisdiction	127	4,358.401	233.124	4,591.525
3.	Total Entities Audited	06	1,335.642	46.624	1,382.267
4.	Total formations Audited	20	1,335.642	46.624	1,382.267
5.	Audit & Inspection Reports	20	1,335.642	46.624	1,382.267

II: Audit observations Classified by Categories

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	-
2.	Weak financial management	
3.	Weak Internal controls	359.392
4.	Others	573.075
	Total:	932.467

III: Outcome Statistics

(Rs in million)

S. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year (2017-18)	Total last year (2016-17)
1.	Outlays Audited	128.003	400.778	46.625	806.861	1,382.267	1,418.302
2.	Amount Placed under Audit Observations /Irregularities of Audit	128.003	86.292	463.633	254.539	932.467	1,114.696
3.	Recoveries Pointed Out at the instance of Audit			15.213	7.344	22.557	398.965
4.	Recoveries Accepted /Established at the instance of Audit				10.284	10.284	
5.	Recoveries Realized at the instance of Audit				10.284	10.284	

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

S. No.	Description	Amount Placed under Audit Observation
1.	Violation of Rules and regulations, principle of propriety and probity in public operation	151.405
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3.	Accounting Errors (accounting policy departure from NAM ³ , 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.	399.113
4.	Quantification of weaknesses of internal control systems.	359.392
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	22.557
6.	Non-production of record	-
7.	Others, including cases of accidents, negligence etc.	-
	Total	932.467

V: Cost Benefit Ratio**(Rs in million)**

S.No	Description	Amount
1.	Outlays Audited (item 1 of Table 3)	1,382.267
2.	Expenditure on audit	0.800
3.	Recoveries realized at the instance of audit	10.284
	Cost-Benefit Ratio	1:13

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

CHAPTER-1

1.1 Local Governments Buner

1.1.1 Introduction

Under Khyber Pakhtunkhwa Local Government Act 2013, activities of District Government are managed through offices of Deputy Commissioner and District Officers. Each group of District Offices is headed by a District Officer (DO). The DO, according to Rules of Business of District Government 2015, 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), District Officers Agriculture, Education, Health, Water Management, Fisheries, Population Welfare, LG & RDD, Sports, Live Stock & DD, Soil Conservation, Cooperation, Social Welfare and Municipal Services.

District Buner has four Tehsils i.e. Daggar, Gagra, Mandanr and Totalai. The office of a Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil officer (Finance), Tehsil Officer (Regulation) and Tehsil Officer (infrastructure).

According to section 22 of Local Government Act, 2013 the functions and powers of TMAs are as under:-

- (a) Monitor and supervise the performance of functionaries of Government offices located in the Tehsil and hold them accountable by making inquiries and reports to the district government or, as the case may be, Government for consideration and action;
- (b) Prepare spatial plans for the Tehsil including plans for land use and zoning and disseminate these plans for public enquiry;
- (c) Execute and manage development plans for improvement of municipal services and infrastructure;
- (d) Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commercial markets, shopping centers; residential,

recreation, parks, entertainment, passenger and freight transport and transit stations;

- (e) Enforce municipal laws, rules and bye-laws;
- (f) Prevent and remove encroachments;
- (g) Regulate affixing of sign-boards and advertisements;
- (h) Provide, manage, operate, maintain and improve municipal services;
- (i) Prepare budget, long term and annual municipal development programmes;
- (j) Maintain a comprehensive data base and information system on services in the Tehsil municipal record and archives and provide public access to it on nominal charges;
- (k) Collect taxes, fines and penalties provided under this Act;
- (l) Organize sports, cultural, recreational events, fairs and shows;
- (m) Organize cattle fairs and cattle markets;
- (n) Co-ordinate and support municipal functions amongst village and neighborhood councils;
- (o) Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof;
- (p) Manage municipal properties, assets and funds;
- (q) Develop and manage schemes, including site development in collaboration with district government;

There is an Assistant Director Local Government Election & Rural Development Department and 105 VCs/NCs. Each VCs/NCs has a Secretary. Assistant Director Local Government Election & Rural Development Department is Drawing and Disbursing Officer (DDO) for his office and PAO for VCs/NCs of the District Buner.

Functions and powers of Assistant Director, Local Government Election and Rural Development Department.

- i. Providing secretarial support to the Council
- ii. Matters relating to Local Government Commission
- iii. Matters relating to local taxes and local rate
- iv. Coordination and supervision of village and neighborhood councils
- v. Grants, establishment and budget of village and neighborhood councils

- vi. Coordination of activities relating to local council elections, population census and surveys in the district
- vii. Rural Development Works including water supply, rural access roads, embankment and drainage works
- viii. Overseeing registration of births, deaths and marriages in village and neighborhood councils
- ix. Working as interface for knowledge management and communication on local governance issues in the district
- x. Review, evaluation and assessment of local government system, processes and procedures in the district particularly at the village and neighborhood level
- xi. Collection, compilation and dissemination of primary data Training and research in the areas of local governance

Functions and Powers of the Village Council or Neighborhood Council:

Functions of the village council and neighborhood council, as the case may be, shall be to:

- i. Monitor and supervise the performance of functionaries of all government offices located in the area of the respective village council or neighborhood council, including education, health, public health engineering, agriculture, livestock, police and revenue, and hold them accountable by making inquiries and reports to the Tehsil municipal administration, district government or, as the case may be, the Government for consideration and action;
- ii. Provide effective forum for out of court amicable settlement of disputes and, for this purpose, constitute panels of members as conciliators;
- iii. Register births, deaths and marriages;
- iv. Implement and monitor village level development works;
- v. Improve water supply sources, maintain water supply distribution system and take measures to prevent contamination of water;
- vi. Maintain village level infrastructure, footpaths, tracks, streets, prevent and abate nuisances and encroachments in public ways, public streets and public places.

- vii. Maintain and improve collective property including playgrounds, graveyards, funeral places, eid-gah, parks, public open spaces and community centers;
- viii. Identify development needs of the area for use by municipal administration and district government in prioritizing development plans;
- ix. Make arrangements for sanitation, cleanliness, disposal of garbage and carcasses, drainage and sewerage system;
- x. Display land transactions in the area for public information;
- xi. Mobilize community for maintaining public ways, public streets, culverts, bridges and public buildings, de-silting of canals and other development activities;
- xii. Develop sites for drinking and bathing of cattle;
- xiii. Organize cattle fairs and agriculture produce markets;
- xiv. Organize sports teams, cultural and recreational activities;
- xv. Organize watch and ward in the area;
- xvi. Promote plantation of trees, landscaping and beautification of public places;
- xvii. Regulate grazing areas, establish cattle ponds and provide protection against stray animals and animal trespass;
- xviii. Consider and approve annual budget presented by the respective Nazim, village council or neighborhood council;
- xix. Facilitate formation of voluntary organizations for assistance in functions assigned to it;
- xx. Facilitate the formation of co-operatives for improving economic returns and reduction of poverty;
- xxi. Elect an Accounts Committee and review its recommendations on the annual statement of accounts and audit reports; and
- xxii. Report cases of handicapped, destitute and of extreme poverty to District Government.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

District Government

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age
Salary	439.745	433.647	(6.098)	(1.386)
Non-salary	355.190	335.690	(19.500)	(5.49)
Developmental (A/C-IV)	125.400	119.632	(5.768)	(4.60)
Developmental (A/C-I)	-	-	-	-
Total	920.335	920.335	1840.67	
Receipts	-	-	-	-

TMA's

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age
Salary	83.613	44.167	(39.446)	(47.17)
Non-salary	163.302	68.037	(95.266)	(58.33)
Developmental (A/C-IV)	241.580	139.088	(102.492)	(42.42)
Developmental (A/C-I)	-	-	-	-
Total	488.495	251.292	(237.204)	
Receipts	214.776	201.260	13.516	

AD LGE&RDD

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age
Salary	47.493	47.411	0.082	0.17
Non-salary	6.549	5.913	0.636	9.71
Developmental (A/C-IV)	143.119	142.058	0.539	0.37
Developmental (A/C-I)	-	-	-	-
Total	197.161	195.382	(1.780)	
Receipts	32.674	31.864	0.81	

Developmental Authority

(Rs in million)

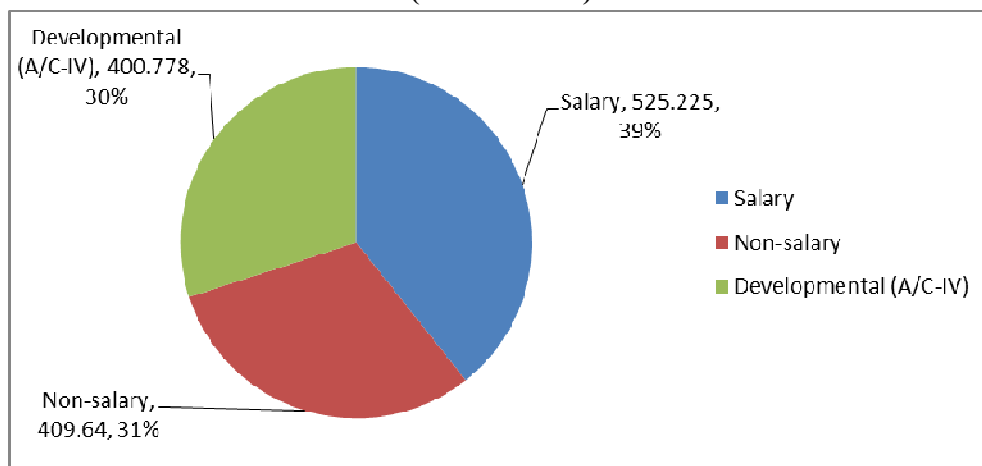
2017-18	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age
Salary	-	-	-	-
Non-salary	-	-	-	-
Developmental (A/C-IV)	-	-	-	-
Developmental (A/C-I)	-	-	-	-
Total	-	-	-	-
Receipts	-	-	-	-

**Grant Total Expenditure and Receipts (Distt Govt, TMAs, AD LGE&RDD
& Developmental Authority**

2017-18	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age
Salary	570.851	525.225	(45.626)	(7.99)
Non-salary	525.042	409.640	(115.402)	(21.97)
Developmental (A/C-IV)	510.099	400.778	(109.321)	(21.43)
Developmental (A/C-I)	-	-		
Total	1,605.992	1,335.642	(270.349)	
Receipts	246.640	233.124		

The savings of Rs 270.350 million indicate inefficiency in the capacity of District Government Departments to utilize the amount allocated fund.

EXPENDITURE 2017-18
(Rs in million)



1.1.3 Comments on the status of compliance with DAC / TAC Directives

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

Sr. No.	Audit Year	PAC/ZAC meeting
1.	2002-03	Not Convened
2.	2003-04	Not Convened
3.	2005-06	Not Convened
4.	2006-07	Not Convened
5.	2007-08	Not Convened
6.	2008-09	Not Convened
7.	2009-10	Not Convened
8.	2010-11	Not Convened
9	2011-12	Not Convened
10	2012-13	Not convened
11	2013-14	Not Convened
12	2016-17	Not Convened
13	2017-18	Not Convened

1.2 District Government

1.2.1 Irregularities and Non-Compliance

1.2.1.1 Less allocation of ADP funds –Rs 46.785 million

According to Government of Khyber Pakhtunkhwa Local Government Elections and Rural Development Department Notification No Director (LG) P&D Guidelines/2016-17 dated 28.07.2016, the investment of developmental fund was allocated in various sectors at the level of the District Government as below:

• Education	20%
• Health	10%
• Agriculture, Women development & youth/sports	15%
• Discretion of District Council	55%

During audit of the accounts of Deputy Commissioner, Buner for the financial year 2017-18, it was noticed that total allocation of District ADP was Rs 465,095,785 for investment/utilization in various sectors at the prescribed ratios at District level. During analyses of the SAP data for the financial year 2017-18, it was observed the Education, Agriculture, Social welfare and Sport sectors were allocated less amount against their due shares. Detail at annexure-2

Less allocation of developmental fund to key sectors was due to weak internal and financial controls, which caused depriving the community from the benefits of social welfare schemes.

When pointed out in July 2018, the observation was communicated to DC Buner vide letter No AO (Insp)/DC-Buner/RAO-MR/2017-18/06 dated 15.08.2018. The management did not respond to audit observation despite written and verbal requests.

Request for convening DAC meeting was made in September 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends adhering strictly to the laid down criteria of distribution of development funds besides action against the person(s) at fault.

AIR Para # 08/DC-2017-18

1.2.1.2 Unauthorized allocation of funds for repair out of development funds – Rs 4.100 million.

Accordingly to Para 12 of GFR Vol-I, 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.

During audit of the accounts of Deputy Commissioner, Buner for the financial year 2017-18, it was noticed that the 03 repair works worth Rs 4,100,000 were executed out of Annual Development Programme (ADP) 2017-18. Allocation of fund out of ADP for non-developmental activities was unauthorized as the fund was meant for developmental activities. Detail Annexure-3

Unauthorized allocation of funds for repair out of development funds occurred due to weak internal controls, which caused misappropriation of development funds.

When pointed out in July 2018, the observation was communicated to DC Buner vide letter No AO(Insp)/DC-Buner/RAO-MR/2017-18/06 dated 15.08.2018. The management did not respond to audit observation despite written and verbal requests.

Request for convening DAC meeting was made in September 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends fixing of responsibility and action against the person(s) at fault.

1.2.1.3 Irregular purchase of medical equipments – Rs 34.678 million

According to Para 06 Chapter 2 of KPPRA Rules 2014, the procuring entity shall use open competitive bidding as the principal method of procurement of goods over the value of Rs 100,000 (rupees one hundred thousands).

During financial year 2017-18, District Health Officer, Buner drew Rs 34,678,060 for purchase of Medical Equipments for various health facilities during 2017-18. However, centralized purchases were made by Director General Health Services KP violating KPPRA rules. The relevant record relating to the procurement of the medical equipments i.e, Tender documents, Agreements and comparative statements etc were not available on record in the absence of which the audit could not verify the same. Moreover, neither any purchase committee was constituted nor satisfactory inspection report is available on record hence, the purchase was held irregular as per detail at annexure-4

Irregular purchase of equipment occurred due to weak internal and administrative controls.

When pointed out in July 2018. Management replied that the para will be sent to DGHS Peshawar for comments and progress will be shown to audit. No progress was shown to audit till finalization of this report.

Request for convening DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation/justification in the matter.

AIR Para # 07/DHO-2017-18

**1.2.1.4 Illegal retention of public fund in designated bank account
Rs 15.488 million and unverified bank balances –Rs 51.897
million**

According to Para 07 of GFR Vol.-I , unless otherwise expressly authorized by any law or rule or order having the force of law moneys may not be removed from the Public Account for investment or deposit elsewhere without the consent of the Ministry of Finance.

During audit of the accounts of District Health Officer, Buner for the financial year 2017-18, it was noticed that the designated bank accounts of the local office were frozen by Deputy Commissioner Buner (PAO). Bank statements were not provided for verification. A certificate regarding the opening and closing balances was provided which show that an amount of Rs 15,488,043 as closing balance was illegally retained in the account. Hence, balances of Rs 51,896,657 remained unverified. Detail is given below:

Title of A/C	Bank	Bank code	A/C #	Balance as on 01.07.2017 (Rs)	Balance as on 30.06.2018 (Rs)	Total (Rs)
DHO	NBP	1704	2345-1	2,056,823	13,559,935	15,616,758
DHO	NBP	1704	2082-8	34,351,791	1,928,108	36,279,899
Total				36,408,614	15,488,043	51,896,657

Audit is of the view that the same amount may be immediately paid to the concerned after a detailed inquiry to be conducted and responsibility be fixed.

The irregularity occurred due to weak internal controls, which caused illegal retention of public fund & unauthentic closing cash balances.

When pointed out in July 2018. Management replied that the account was already frozen by DC Buner as and when bank statement received the same will be to audit. No progress was shown to audit till finalization of this report.

Request for convening DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry in the matter besides action against the person(s) at fault.

AIR Para # 18/DHO-2017-18

1.2.1.5 Irregular and unauthorized drawl and disbursement of pay and allowances –Rs 1.178 million

Para 4.6.3.1 of APPM requires that the normal method of payment of monthly salaries of all government employees shall be by credit transfer directly to a bank account nominated by the employee.

During financial year 2017-18, District Education Officer (Male) Buner drew Rs 499,440 from treasury on account of pay and allowances of staff through DDO in lump sum and disbursed in cash, which was irregular and needs justification. Audit holds that the pay and allowances were required to be credited to the respective bank accounts of staff as required above, which was not done. Furthermore, it was noticed that there were 5 posts of Naib Qasid under DDO Code BD6180 District Director Education (Male) Buner. However, HR system of the District revealed that 6 Naib Qasid drew pay & allowances which caused excess payment of pay & allowances amounting to Rs 214,081 in excess of the sanctioned posts, which needs clarification/inquiry. Hence, payment of salary without sanctioned post was unauthorized and needs justification. Similarly, there was no sanctioned posts of Workshop Instructor in the Government Middle Schools (Male) Buner. However, HR system of the District revealed that two instructors named drew pay & allowances amounting to Rs 464,844 under cost center “BD6006” Government Middle School (Male) Buner, which needs clarification/inquiry. Hence, payment of salary without sanctioned post was unauthorized and needs justification. Detail at annexure-5.

Irregularities occurred due to weak internal controls, which caused irregular payment of salaries.

When pointed out in August 2018. Management replied that payment was made due to non-opening of bank account. Corrective action will be taken. In case of payment of salaries for non-sanctioned posts, detailed reply would be

furnished after scrutiny of record. No progress was shown till finalization of this report.

Request for convening DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends payment of employees' salaries through bank accounts and inquiry in the matters besides action against the person(s) at fault.

AIR Para # 3, 5 & 6/DEO(M)-2017-18

1.2.2 Weak Internal Control

1.2.2.1 Loss to Government due to compulsory acquisition charges – Rs 6.325 million

According to section 23(2) of Land Acquisition Act 1894, "in addition to the market value of the land as above provided, the court shall in every case award a sum of 15% on such market value, in consideration of the compulsory nature of the acquisition".

During audit of the accounts of Deputy Commissioner Buner for the financial year 2017-18, it was noticed an amount of Rs 6,324,682 as 15% compulsory acquisition charges was allowed for acquisition of land without observing the due legal process and other codal formalities as per following details.

1. Compulsory acquisition charges were allowed without any court order as required under section 23(2) of Land Acquisition Act 1894.
2. No written objection, obstruction, refusal or appeal made to the Collector/Court by the owners as required under section 18 (1) & (2) of the Act.

In light of above mentioned points audit holds that the allowing 15% compulsory acquisition charges was in violation of Act, which resulted in loss of Rs 6,324,682. Detail given below:

S.No	Tehsildar	Project	Cos of land (Rs)	15% C.C (RS)
1	Daggar	Axle Road control	6,497,655	974,648
2	Totalai	Degree College for Girls Khadukhel	9,614,211	1,442,132
3	Gagra	Degree College for Girls Shalbandai	24,359,245	3,653,887
4	Gagra	Land for graveyard Matwani	1,693,432	254,015
Total			42,164,543	6,324,682

Overpayment was made due weak administrative controls, which caused loss to Government.

When pointed out in July 2018, the observation communicated to DC Buner vide letter No AO (Insp)/DC-Buner/RAO-MR/2017-18/06 dated 15.08.2018. The management did not respond to audit observation despite written and verbal requests.

Request for convening DAC meeting was made in September 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery of 15% compulsory charges and action against the person(s) at fault.

AIR Para # 14/DC-2017-18

**1.2.2.2 Loss to government due to non-achievement of target receipts
–Rs 41.363 million**

According to Government of Khyber Pakhtunkhwa Board of Revenue & Estate Department (Receipt Wing) letter No.AS(RT)/Budget Estimate/2016-17/13722-47 dated 10.07.2017, target for Provincial own receipt of the District Buner was fixed as Rs. 136,254,000 for the financial year 2017-18

During audit of the accounts of Deputy Commissioner Buner for the financial year 2017-18, it was observed that district administration was assigned provincial own receipt target of Rs.136,254,000. Whereas as it generated only Rs 94,890,607 thereby causing shortfall/loss to government of Rs 41,363,393 as per detail given below:

BD6164			
Object Head	Target Receipts (Rs)	Actual Receipts (Rs)	Loss (Rs)
B013 Property Tax	650,000	2,836,591	
B014 Land Revenue	126,000,000	81,205,646	
B027 Indirect Tax	9,494,000	10,848,370	
C038 Misc Receipts	110,000	0	
Total	136,254,000	94,890,607	41,363,393

Non achievement of target was due to weak management controls, which caused loss to government.

When pointed out in July 2018, the observation communicated to DC Buner vide letter No AO(Insp)/DC-Buner/RAO-MR/2017-18/06 dated 15.08.2018. The management did not respond to audit observation despite written and verbal requests.

Request for convening DAC meeting was made in September 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends fixing of responsibility for action against the person(s) at fault.

AIR Para # 15/DC-2017-18

1.2.2.3 Non deposit of stamp duty & District fee –Rs 703,608

According to Para 8 and 26 of GFR Vol-I, each administrative Department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

During audit of the accounts of Deputy Commissioner Buner for the financial year 2017-18, it was noticed that Tehsildar Chagharzai collected a sum of Rs 607,748 on account of stamp duty & 2% district fee. The local office was required to deposit the revenue in government treasury under proper head of accounts. However the collected amount was retained into designated bank account and the amount was not deposited in treasury. Furthermore, Deputy Commissioner, Buner paid Rs 9,586,500 for purchase of 2 vehicles during financial year 2017-18. Stamp Duty @1 % of the total amount was not deducted from the M/S Indus Motors, which caused loss to exchequer Rs 95,860.

Non deposit of government dues occurred due to weak internal controls, which caused loss to government.

When pointed out in July 2018, the observation was communicated to DC Buner vide letter No AO(Insp)/DC-Buner/RAO-MR/2017-18/06 dated 15.08.2018. The management did not respond to audit observation despite written and verbal requests.

Request for convening DAC meeting was made in September 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends immediate deposit of amount into government treasury besides fixing of responsibility for action against the person(s) at fault.

AIR Para # 16 & 17/DC-2017-18

1.2.2.4 Encashment of census cross cheque and illegal retention Rs1.073 million

According to Para 23 of the General Financial Rules Volume 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.

During audit of the accounts of Deputy Commissioner, Buner for the year 2017-18 it was noticed that Assistant commissioner Mandarn returned unspent census amount of Rs 1,073,383 through cross cheque No 00000035 dated 23/06/2017 to Deputy Commissioner Buner. The cheque was encashed and the public money was illegally retained by the Deputy Commissioner Buner and later on re-deposited in designated bank account on 5th September 2017.

Irregularity occurred due to weak financial controls, which resulted in loss to exchequer.

When pointed out in July 2018, the observation was communicated to DC Buner vide letter No AO (Insp)/DC-Buner/RAO-MR/2017-18/06 dated 15.08.2018. The management did not respond to audit observation despite written and verbal requests.

Request for convening DAC meeting was made in September 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends complete investigation of census funds besides fixing responsibility for illegal retention of public money.

AIR Para # 21/DC-2017-18

**1.2.2.5 Wastage of public money/Irregular purchase of Vehicles
Rs 9.586 million**

According to Austerity measures introduced by Government of Khyber Pakhtunkhwa Finance Department vide letter No. BO.I/FD/5-8/2017-18 dated 30.06.2017, there shall be complete ban on purchase of new vehicles.

According to Para E of Minutes of the Transport Committee meetings dated 07/10/2015 and 21/03/2017, the case for purchase of vehicle should be moved only after obtaining condemnation certificate from Motor Vehicle Examiner.

During audit of the accounts of Deputy Commissioner Buner for the financial year 2017-18, Deputy Commissioner, Buner, it was observed that the following two vehicles were purchased for Rs 9,586,500 for Deputy Commissioner and District Officer Finance, Buner.

S.No	Vehicle Type	Cost of vehicle
1	Toyota Fortuner	5,435,000
2	Toyota Rivo	4,151,500
Total		9,586,500

Audit observed the following Irregularities

1. Approval/relaxation of ban was not obtained from the competent authority
2. Purchase Committee was not formed to ascertain the nature, entitlement and type of vehicle to be purchased causing huge loss to Government by purchasing luxury vehicles.
3. The vehicles were purchased without obtaining condemnation certificate and despite the facts that Deputy Commissioner already

had 03 official vehicles. One vehicle was in use of DC, one was shown on pool duty and other one was shown parked.

The irregularity occurred due weak internal and financial controls, which resulted wastage of public funds.

When pointed out in July 2018, the observation was communicated to DC Buner vide letter No AO (Insp)/DC-Buner/RAO-MR/2017-18/06 dated 15.08.2018. The management did not respond to audit observation despite written and verbal requests.

Request for convening DAC meeting was made in September 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends fixing of responsibility for action against the person (s) at fault.

AIR Para # 22/DC-2017-18

1.2.2.6 Doubtful and suspicious disbursement of death compensation to the legal heirs –Rs 2.00 million

Para 3.4.2.4 of APPM requires that all payments will be made by cheque, transfer or direct debit unless otherwise authorized by Ministry of Finance or the Accountant General.

During audit of the accounts record of Deputy Commissioner, Buner for the financial year 2017-18, it was noticed that Assistant Commissioner Gagra transferred Rs 2,000,000 to Naib Tehsildar Gagra for onward payment to the legal heirs of the deceased late Sarzamin Shah S/O Bakht Zamin R/O Kalpani a victim of terrorist attack on Agriculture Training Institute Peshawar. RSecord revealed that the amount was drawn in cash and shown paid to the father of the victim and acquaintance roll was signed by N/Tehsildar Gagra. Audit could not verify whether full payment was made to the legal heir or not. Hence, the

payment was doubtful/suspicious and possibility of misappropriation could not be ruled out.

The irregularity occurred due to lack of internal controls, which resulted in enhanced risk of misappropriation.

When pointed out in July 2018, the observation was communicated to DC Buner vide letter No AO(Insp)/DC-Buner/RAO-MR/2017-18/06 dated 15.08.2018. The management did not respond to audit observation despite written and verbal requests.

Request for convening DAC meeting was made in September 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry for fixing of responsibility and action against the person (s) at fault.

AIR Para # 27/DC-2017-18

1.2.2.7 Variation in receipts of Arm license fee –Rs 1.405 million

According to Para 8 and 26 of GFR Vol-I, each administrative Department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

According to Para 89(4)(viii) of GFR volume-I, the head of a department and the Accountant General, will be jointly responsible for the reconciliation of figures given in the accounts maintained by head of department with those that appear in the Accountant General's books.

During audit of the accounts of Deputy Commissioner Buner, it was noticed that 1961 number of licenses of different types were issued during financial year 2017-18. Total receipt of Rs 5,468,670 was required to be deposited under head C03835 whereas under the said head of accounts the total receipts were Rs 4,063,763. Hence, there was a variation of Rs 1,404,907 in the receipts of Arm license as per local office record and DAO Buner. Detail at

Annexure-6. Furthermore, the local office did not carry out reconciliation of receipts under the head with DAO Buner. Audit is of the opinion that the variation amount has either been misappropriated or misclassified.

The irregularity occurred due to weak internal and financial controls, which caused suspected misappropriation and loss to the government.

When pointed out in July 2018, the observation was communicated to DC Buner vide letter No AO(Insp)/DC-Buner/RAO-MR/2017-18/06 dated 15.08.2018. The management did not respond to audit observation despite written and verbal requests.

Request for convening DAC meeting was made in September 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends to carry out proper reconciliation under the above receipt head and to conduct inquiry to ascertain the factual position.

AIR Para # 28/DC-2017-18

1.2.2.8 Irregular transfer & illegal retention of fund on account of Polio Eradication Program – Rs 2.850 million

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.

During audit of the accounts record of Deputy Commissioner, Buner for the financial year 2017-18, it was noticed that a sum of Rs 2,850,000 was allocated to DHO Buner for Polio Eradication Program during 2017-18. The amount was drawn by DHO Buner and transferred to Deputy Commissioner Buner instead of disbursement to the quarter concerned. The cheque of said amount was still lying with DC Buner. Furthermore, list of payees and vouchers also not available at the office of the Deputy Commissioner Buner.

Irregular transfer and illegal retention of fund occurred due to weak financial controls, which caused misuse of authority and public funds.

When pointed out in July 2018, the observation was communicated to DC Buner vide letter No AO(Insp)/DC-Buner/RAO-MR/2017-18/06 dated 15.08.2018. The management did not respond to audit observation despite written and verbal requests.

Request for convening DAC meeting was made in September 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry in the matter besides fixing responsibilities against the person(s) at fault.

AIR Para # 30/DC-2017-18

1.2.2.9 Loss to Government due to non-recovery of Circuit house charges -Rs 8.208 million

Para 23 of the General Financial Rules Volume 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.

During Audit of Deputy Commissioner, Buner for the year 2017-18 it was observed that Circuit house Buner was under the use of Army personnel since 2009. Neither the Circuit house was officially allotted to the personnel nor any rent was recovered resulting into loss to Government amounting to Rs 8,208,000

S.No	Number of months since 2009 to June 2018	Total days 114x30	Per room daily charges	Number of rooms	Recovery amount
1	114 months	3,420	400	6	8,208,000

It is worth mentioning that from 2009 to 2018 the matter was not reported to higher ups i.e. Commissioner, Chief Secretary and General Officer Commanding concerned for recovery or condonation of rooms rent, thus resulting into gross negligence. Furthermore, electricity bills amounting to Rs 151,633 for the financial year 2017-18 for the said circuit house was also deposited by Deputy Commissioner Buner.

The irregularity occurred due weak administrative controls, which caused in loss to the Government.

When pointed out in July 2018, the observation was communicated to DC Buner vide letter No AO(Insp)/DC-Buner/RAO-MR/2017-18/06 dated 15.08.2018. The management did not respond to audit observation despite written and verbal requests.

Request for convening DAC meeting was made in September 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends regularization of the matter or recovery of room rents.

AIR Para # 32/DC-2017-18

1.2.2.10 Non-receiving of performance guarantee for equipments worth –Rs 49.582 million

According to Para 21 of Chapter 3 of KPPRA Rules 2014, the procuring entity may ask for a performance guarantee from the contractor, which shall not exceed 10 percent of the bid value, as would be specified in the standard bid solicitation documents or standard bidding document.

During financial year 2017-18, District Health Officer Buner placed various supply orders for purchase of medical equipments worth Rs 49,582,077. However, performance guarantees from the suppliers were not received and possibility of risk associated with the equipments in absence of performance guarantee could not be ruled out. Detail as per annexure-7

Irregularity occurred due to weak internal controls, which may compromise the contractual obligation on the part of suppliers in future.

When pointed out in July 2018. Management replied that the para will be sent to Director General Health Services, Peshawar for comments. No satisfactory reply/progress was provided to audit till finalization of this report.

Request for convening DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends to receive performance guarantee of equipments and action against the person(s) at fault.

AIR Para # 02/DHO-2017-18

1.2.2.11 Non supply of equipments –Rs 1.445 million & non recovery of penalty –Rs 101,185

According to clause A (ii) of the contract agreement, “after expiry of supply period i.e. 45 days the penalty @ 7% shall be recovered from the suppliers for late supply”.

During financial year 2017-18, District Health Officer Buner drew Rs 1,445,500 on 17.05.2018 for procurement of different equipments. The supply orders were issued in November 2017 however, the mentioned firms failed to supply the equipments amounting to Rs 1,445,500 till date of audit i.e. July 2018.

The local office was required to recover the penalty amounting to Rs 101,185 as well as cancel the supply order, forfeit the call deposits of the defaulters & place the order to alternate supplier at the risk & cost of the suppliers (defaulter). Detail below:

#	Name of firm	Name of equipment	Date of supply order	Status	Total Amount
1	Friends Traders	Binocular Microscope	29/11/17	Not supplied	906,500
2	Ultra-dent Services	Dental unit with Chair	29/11/17	-----do-----	539,000

Total	1,445,500
Penalty @ 7%	101,185

Irregularity occurred due to weak internal controls and management, which caused non availability of medical equipments facilities in time and loss to government.

When pointed out in July 2018. Management replied reminders will be issued to defaulters and progress will be shown to audit. No progress was shown to audit till finalization of this report.

Request for convening DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para # 04/DHO-2017-18

1.2.2.12 Unauthentic auctions of trees at RHC Nagary worth –Rs 1.590 million

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

During audit of the accounts record of District Health Officer Buner for the financial year 2017-18, it was noticed that various trees at Rural Health Centre Nagray was auctioned. Audit observed the following discrepancies:

1. Auction was conducted without advertisement as auction documents and NIT were not available on record of the local office. Only challan of Rs 1,590,000 was available.
2. Minutes and composition of Committee was not provided to audit.

3. Auction was conducted without pre-estimation/minimum bid amount by District Forest Officer Buner.
4. Furthermore, numbers of trees were also not confirmed to audit.

Due to above discrepancies in the auction process, possibility of misappropriation could not be ruled out.

Irregular auction of trees occurred due to weak internal and administrative controls, which caused loss to government.

When pointed out in July 2018. Management replied that the matter will be investigated and progress will be shown to audit. No progress was shown to audit till finalization of this report.

Request for convening DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry in the matter for fixing responsibility and action against the person (s) at fault.

AIR Para # 09/DHO-2017-18

1.2.2.13 Overpayment on account of Health Professional Allowance due to allowing higher rate –Rs 3.500 million

According to Government of Khyber Pakhtunkhwa Finance Department notification No FD(SOSR-II)8-18/2016 dated 07.01.2016, Health Professional Allowance is admissible @ Rs 82,000 in urban areas of category C District.

During financial year 2017-18, District Health Officer Buner allowed Health Professional Allowance (HPA) at rural rates @ Rs 92,000 per month to the doctors serving in urban areas. It caused an overpayment of Rs 3,500,000 as per detail at annexure-8.

Overpayment of HPA occurred due to weak internal and administrative controls, which caused loss to exchequer.

When pointed out in July 2018. Management replied that the para will be sent to Deputy Commissioner Buner for clarification of urban & rural areas of District Buner and progress will be shown to audit. No progress was shown to audit till finalization of this report.

Request for convening DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery of overpayment from the concerned doctors and action against the person(s).

AIR Para # 10/DHO-2017-18

1.2.2.14 Non deduction of Income Tax on supply of medicine –Rs 1.542 million

According to FBR letter No. N.Paper/2015-16/440 dated 19.02.2016, every person at the time of making payments on account of purchase/ supply of goods shall deduct income tax @4% from the gross amount payable to suppliers.

During financial year 2017-18, District Health Officer, Buner paid Rs 38,547,393 to various suppliers/ firms on account of supply of medicines. However, income tax @4% amounting to Rs 1,541,896 was not deducted from the bills of the suppliers/firms. Detail at annexure-9.

Non deduction of income tax occurred due to lack of internal and administrative controls, which resulted loss to Government.

When pointed out in July 2018. Management replied that detailed reply will be given after clarification from MCC and progress will be shown to audit. No progress was shown to audit till finalization of this report.

Request for convening DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery of income tax from the suppliers/firms concerned and deposit into government treasury under proper head of accounts besides action against the person(s) at fault.

AIR Para # 14/DHO-2017-18

1.2.2.15 Irregular drawl on account of Hot & Cold Charges – Rs 2.649 million

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.

During financial year 2017-18, District Health Officer Buner drew Rs 2,648,592 under head A03304 on account of Hot & Cold Charges for various health facilities. The amount was paid to M/S Rafiq Government contractor for supply of firewood & charcoal to various units. Audit noticed the following discrepancies.

1. The amount was drawn and paid to supplier in advance without supply of firewood and charcoal.
2. Tender documents and approval of rate by the competent authority was not obtained.
3. No stock registers were maintained for receipts and issuance of stocks.

The irregularities occurred due to weak internal controls, which caused suspected misappropriation.

When pointed out in July 2018. Management replied that tender was conducted by DC Buner, the matter is already under process with office of the DC Buner and progress will shown to audit. No progress was shown to audit till finalization of this report.

Request for convening DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry in the matter besides action against the person(s) at fault.

AIR Para # 16/DHO-2017-18

1.2.2.16 Unauthorized expenditure on account of pay & allowances of staff on detailment– Rs 17.267 million

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.

During audit of the accounts of District Health Officer, Buner for the financial year 2017-18, it was noticed that 25 employees of various units were paid Rs 17,266,674 as pay & allowances to those employees who were on detailment (performing duties at other units) which was against the rules and needs justification/recovery of pay. Detail at annexure-10

The irregularities occurred due to weak internal controls, which caused in unauthorized payment.

When pointed out in July 2018. Management replied that the matter will be take up with DC Buner as the detailment order was restored by office DC Buner and progress will shown to audit. No progress was shown to audit till finalization of this report.

Request for convening DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry in the matter besides action against the person(s) at fault.

AIR Para # 17/DHO-2017-18

1.2.2.17 Non supply of science equipments –Rs 12.287 million & non recovery of penalty –Rs 1.229 million

According to clauses 1 & 7 of the contract agreements, 10% late penalty will be imposed if supply not completed till 25th April, 2018.

During financial year 2017-18, District Director Education Male Buner drew Rs 12,286,650 on account of procurement of science equipments. The suppliers failed to supply the items in stipulated time i.e. 25th April, 2018. The said supply was not made till date of audit i.e. August 2018. Furthermore, the local office neither forfeited call deposit of the firms nor impose penalty amounting to Rs 1,228,665 resulting loss to exchequer. Detail given below:

S.No	Name of firm	Date of supply order	Status	Total Amount
1	New Rehmat Traders	03.04.2018	Not supplied	7,680,572
2	Danyal Traders	03.04.2018	-----do-----	2,658,932
3	Frontier Trading Company	03.04.2018	-----do-----	791,054
4	Ali Traders	03.04.2018	-----do-----	1,156,092
Total				12,286,650
Penalty @ 10%				1,228,665

The irregularity occurred due to weak internal controls, which caused depriving of students from the benefits of science equipments.

When pointed out in August 2018. Management replied that the supply is in final stage. Final progress will be shown to audit. No progress was shown till finalization of this report.

Request for convening DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends completion of supply from the firms/cancellation of supply orders and recovery of penalty/forfeiture of call deposits or performance guarantee (if any) besides action against the person(s) at fault.

1.2.2.18 Irregular purchase of Furniture worth Rs 52.339 million

According to Para 06 Chapter 2 of KPPRA Rules 2014, the procuring entity shall use open competitive bidding as the principal method of procurement of goods over the value of Rs 100,000 (rupees one hundred thousands).

Government of Khyber Pakhtunkhwa Elementary and Secondary Education department letter No CPO/PO/E&SE/ADP/Furniture Project/2017-18 dated 30/3/2018 states that inspection may be carried out of the furniture supplied on prescribed proforma.

According to the judgment made by Peshawar High Court on 20.12.2016, “the department concerned shall take care of the healthy competition between the different entities, supplying material and would not make it practice nor precedent to deprive other competitors in the process of supply of items, in future nor this be precedent for the supply of the items from the same entities even if their record in supply is not healthy in the matter of quality, quantity, price and timely supply of the items”.

During financial year 2017-18, District Education Officer (Male), Buner purchased furniture of Rs 52,338,830 from Wood Working Center, Swat without adopting open tender system as prescribed in KPPRA Rules 2014 and as directed by Peshawar High Court vide above judgment. Furthermore DEO (Male) failed to conduct the inspection of Furniture supplied by the vendor on prescribed proforma.

Irregularity occurred due to weak internal controls and lack of interest by the management resulting into violation of KPPRA Rules and Peshawar High Court orders and uneconomical purchase of furniture.

When pointed out in August 2018. Management replied that District Purchase Committee will be approached to inspect the subject supply. Progress will be shown to audit. Further purchase was made as per Government

instructions. However, detailed reply will be given after scrutiny of record. No progress was shown till finalization of this report.

Request for convening DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends to carryout physical inspection of the supply and conducting of inquiry for action against the person(s) at fault

AIR Para # 08 & 09/DEO(M)-2017-18

1.2.2.19 Missing of official vehicle Vignor Model-2015 –Rs 1.00 million

According to Para 23 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 either on his part or on the part of his subordinate staff.

During audit of the accounts record of the District Education Officer (Female) Buner for the financial year 2017-18, it was noticed that one official vehicle bearing No A1073 Vignor model 2015 was missing and not available at the local office. The official record of the said vehicle was available upto October 2017 in the local office. Further where about of the said vehicle could not be confirmed.

The irregularity occurred due to weak internal & administrative controls, which caused loss of public asset.

When pointed out in August 2018. Management replied that para will be referred to Directorate E&SE Peshawar for reply/comments. No reply was furnished till finalization of this report.

Request for convening DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggest to conduct inquiry and to fix responsibility against the person(s) at fault.

AIR Para # 06/DEO(F)-2017-18

1.2.2.20 Non supply of science equipments –Rs 4.108 million & non recovery of penalty –Rs 410,800

According to clauses 1 & 7 of the contract agreements, 10% late penalty will be imposed if supply not completed till 25th April, 2018.

During financial year 2017-18, District Education Officer Female, Buner drew Rs 4,528,728 on account of procurement of science equipments. The suppliers failed to supply the items in stipulated time i.e 25th April, 2018. The said supply was not made till date of audit i.e August 2018. Furthermore, the local office neither forfeited call deposit of the firms nor impose penalty amounting to Rs 452,872 resulting loss to exchequer. Detail given below:

S.No	Name of firm	Date of supply order	Status	Total Amount
1	Frontier Trading Comply	03.04.2018	Not supplied	308,704
2	New Rehmat Traders	03.04.2018	-----do-----	3,191,992
3	Danyal Traders	03.04.2018	-----do-----	1,028,032
Total				4,528,728
Penalty @ 10%				452,872

The irregularity occurred due to weak internal controls, which caused depriving of students from the benefits of science equipments.

When pointed out in August 2018. Management replied that the supply is in final stage. Final progress will be shown to audit. No progress was shown till finalization of this report.

Request for convening DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends completion of supply from the firms/cancellation of supply orders and recovery of penalty/forfeiture of call deposits or performance guarantee (if any) besides action against the person(s) at fault.

AIR Para # 09/DEO(F)-2017-18

1.2.2.21 Retaining of Stipend and Students Funds in designated bank account –Rs 1.625 million

Accordingly to Para 8 of GFR Vol-1, it is the duty of administrative department concerned to see that the dues of government are correctly and promptly assessed, collected and paid into the treasury.

During audit of the accounts record of District Education Officer (Female) Buner for financial year 2017-18, it was noticed that stipend fund of Rs 932,700 remained undisbursed to the female students in District Buner. The amount was retained in designated bank account instead of deposit into Government Treasury causing loss to public exchequer. Similarly Rs 692,240 was drawn on account of Talent Awards/Students Prizes etc. The amount was not disbursed among the students and retained in designated bank account. It caused irregular retention of money and students were deprived of Talent Award funds. Furthermore, attendance record revealed that Rs 30,000 were paid to the absent tutors, which needs recovery.

Retaining of Stipend and Students Funds in designated bank account occurred due to weak internal and administrative controls, which caused blockage of money and depriving of students from awards.

When pointed out in August 2018. Management replied that the amount has been refunded through challan and challan will be provided. Similarly the activity is already in progress and the same amount will be utilized and recovery will be made after scrutiny of record. Final progress will be shown to audit. No challan and progress was shown till finalization of this report.

Request for convening DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends deposit of retained stipend amount into government treasury and immediate disbursement of fund to the students and recovery from absent tutors besides action against the person(s) at fault

AIR Para # 10 & 11/DEO(F)-2017-18

1.2.2.22 Irregular purchase of furniture: Rs 13.700 million

According to Para 06 Chapter 2 of KPPRA Rules 2014, the procuring entity shall use open competitive bidding as the principal method of procurement of goods over the value of Rs 100,000 (rupees one hundred thousands).

Government of Khyber Pakhtunkhwa Elementary and Secondary Education department letter No CPO/PO/E&SE/ADP/Furniture Project/2017-18 dated 30/3/2018 states that inspection may be carried out of the furniture supplied on prescribed proforma.

According to the judgment made by Peshawar High Court on 20.12.2016, “the department concerned shall take care of the healthy competition between the different entities, supplying material and would not make it practice nor precedent to deprive other competitors in the process of supply of items, in future nor this be precedent for the supply of the items from the same entities even if their record in supply is not healthy in the matter of quality, quantity, price and timely supply of the items”.

During financial year 2017-18, District Education Officer (Female), Buner purchased furniture of Rs 13,700,000 from Wood Working Center, Swat without adopting open tender system as prescribed in KPPRA Rules 2014 and as directed High Court vide above judgment. Furthermore, DEO (Female) failed to complete the inspection of Furniture supplied by the vendor worth on prescribed proforma.

Irregularity occurred due to weak internal controls and lack of interest by the management resulting into violation of KPPRA Rules and Peshawar High Court orders and uneconomical purchase of furniture.

When pointed out in August 2018. Management replied that District Purchase Committee will be approached to inspect the subject supply. Progress will be shown to audit. Further purchase was made as per Government instructions. However, detailed reply will be given after scrutiny of record. No progress was shown till finalization of this report.

Request for convening DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends to carryout physical inspection of the supply besides conducting of inquiry for action against the person(s) at fault.

AIR Para # 15 & 16/DEO(F)-2017-18

1.2.2.23 Unauthorized & suspicious drawl of fund from treasury – Rs 2.560 million

According to Treasury Rules 290, 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

District Director Agriculture, Buner drew Rs 2,560,464 from Government Treasury vide cheque No787743 dated 25.06.201 under various heads of account. The cheque was deposited into designated bank account of the local office on 28.06.2018. The amount was drawn from treasury just to avoid the lapse of budget without incurring actual expenditure during financial year 2017-18. Further disbursement was not shown to audit as the bank statement was silent regarding the disbursement of fund. Hence, drawl fund from treasury in name of DDO instead of suppliers was unauthorized and expenditure there from was suspicious and possibility of misappropriation could not be ruled out.

The irregularity occurred due to weak internal controls, which caused unauthorized drawl of fund and suspected misappropriation.

When pointed out in July 2018. Management replied that the amount under observation was disbursed to various vendors on 29.06.2018. Reply of the department was incorrect as documentary evidences were not provided to support the reply.

Request for convening DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation in matter and fixing responsibility for action against the person(s) at fault.

AIR Para # 05/DD Agri -2017-18

1.2.2.24 Missing of official vehicle Toyota Vigo –Rs 3.00 million (Approx) educations female

According to Para 23 FTR 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 either on his part or on the part of his subordinate staff.

During audit of the accounts record of the District Director Agriculture, Buner for the financial year 2017-18, it was noticed that one official vehicle Toyota Vigo model 2011 was missing and not available at the local office. The official record of the said vehicle was available upto November 2012 in the local office. Furthermore, whereabouts of the said vehicle could not be confirmed.

The irregularity occurred due to weak internal controls, which caused missing of vehicle and loss to government.

When pointed out in July 2018. Management replied that the said vehicle is not missing but is in the use of Deputy Commissioner Office Buner. It was

delivered to DC Buner in light of minutes of the meeting regarding the new administrative structure in wake of the LGA 2013. Reply is not supported by documentary proofs.

Request for convening DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggest to conduct inquiry and to fix responsibility against the person(s) at fault.

AIR Para # 08/DD Agri -2017-18

1.2.2.25 Unauthentic expenditure on account of cost of other store – Rs 5.999 million

According to Para 10 (i) of General Financial Rules Volume I, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money.

During financial year 2017-18, District Director Agriculture, Buner spent Rs 5,999,695 on purchase of seeds, fertilizers and pesticides etc for demonstration plots during 2017-18. Audit observed the following discrepancies:

- i. No agreement for demonstration plots with farmers was signed by the department;
- ii. Identity of the farmer could not be verified as CNICs of the farmers were not available.
- iii. Acknowledgement / recipient signature in token of having received the seeds, fertilizers etc by the farmer was not found on record.
- iv. No criterion for selection of plots was available on record.
- v. Furthermore, disbursement of seeds, fertilizer etc were not confirmed as acknowledgment of the end users was not available on record.

The irregularity occurred due to weak internal controls, which caused unauthentic expenditure.

When pointed out in July 2018. Management replied that these are the regular activities of the Agriculture Department for which a specific criterion has been developed and proper distribution has been made. Reply of the department is incorrect as agreements, CNICs, acknowledgment etc of the farmers not produced to verify the matter.

Request for convening DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends justification / corrective action in the matter.

AIR Para # 09/DD Agri -2017-18

1.3 TMAs Gaggra/Daggar/Mandanr/Totalai

1.3.1 Irregularities and Non-Compliance

1.3.1.1 Non submission of Accounts of Local Government TMA Gaggra -Rs 45.897 million

According to Section 36(2)(b) read with Section 36(3) of Local Government Act 2013, the Tehsil Accounts Officer shall maintain the accounts of Tehsil Municipal Administration and submit to DAO concerned for consolidation of the accounts of local Governments in the district separately for receipts from the Government and local resources and send a copy to Government, Accountant General and Nazim.

During financial year 2017-18, TMO Gaggra, Buner did not submit the accounts of receipts from the Government and own resources of Rs 45,897,826 for consolidation of receipts' accounts by DAO Buner as required in the above quoted rules.

Non-submission of accounts occurred due to lack of accounting procedure, which caused non-reflection of financial information in the financial statements of the District Buner.

When pointed out in November 2018. The management stated that detailed reply will be given after scrutiny of record. No reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends consolidation of TMA accounts in District Financial Statements, fixing responsibility and action against the person(s) at fault.

AIR Para # 02/TMA Gagra -2017-18

1.3.1.2 Unauthorized expenditure without TS –Rs 14 million and non-recovery of penalty -Rs 1.4 million

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

According to Clause 3 of the Contract Agreement, penalty of 1% to 10% of the tender cost may be imposed for delay in completion of work.

Tehsil Municipal Administration Gagra awarded the contract 'Water Supply Scheme in Gagra Bazar at the estimated cost of Rs 14,000,000 without obtaining Technical sanction. Furthermore the scheme is still not completed within stipulated period of time till date of audit i.e November 2018. TMA was required to impose 10% penalty of Rs 1,400,000 which was not done.

Irregularities occurred due to weak internal and financial controls and lack of monitoring which caused loss to the Authority and deprived the community from the benefits of the development scheme.

When pointed out in November 2018. The management stated that Technical Sanction will be obtained and will be shown. No progress was shown till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends immediate completion of scheme, recovery of penalty and overhead charges and production of technical sanction, besides fixing responsibilities against the person(s) at fault.

AIR Para # 06/TMA Gagra -2017-18

**1.3.1.3 Non submission of Accounts of Local Government by TMA Daggar
–Rs 125.942 million**

According to Section 36(2)(b) read with Section 36(3) of Local Government Act 2013, the Tehsil Accounts Officer shall maintain the accounts of Tehsil Municipal Administration and submit to DAO concerned for consolidation of the accounts of local Governments in the district separately for receipts from the Government and local resources and send a copy to Government, Accountant General and Nazim.

During Financial Year 2017-18, Tehsil Municipal Officer Daggar, Buner did not submit the accounts of receipts recovered from the Government and own resources of Rs 125,942,671 for consolidation of receipts' accounts by DAO Buner as required in the above quoted rules.

Non-submission of accounts occurred due to lack of accounting procedure, which caused non-reflection of financial information in the financial statements of the District Buner.

When pointed out in November 2018. The management stated that the same will sent to DAO Buner for compilation of accounts. No progress was shown till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends consolidation of TMA accounts in District Financial Statements, fixing responsibility and action against the person(s) at fault.

AIR Para # 09/TMA Daggar -2017-18

1.3.1.4 Non submission of Accounts of Local Government by TMA Mandanr –Rs 76.038 million

According to Section 36(2)(b) read with Section 36(3) of Local Government Act 2013, the Tehsil Accounts Officer shall maintain the accounts of Tehsil Municipal Administration and submit to DAO concerned for consolidation of the accounts of local Governments in the district separately for receipts from the Government and local resources and send a copy to Government, Accountant General and Nazim.

During financial year 2017-18, TMO Mandanr Buner did not submit the accounts of receipts from the Government and own resources of Rs 76,038,586 for consolidation of receipts' accounts by DAO Buner as required in the above quoted rules.

Non-submission of accounts occurred due to lack of accounting procedure, which caused non-reflection of financial information in the financial statements of the District Buner.

When pointed out in November 2018. The management stated that detailed reply will be given after scrutiny of record. No reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends consolidation of TMA accounts in District Financial Statements, fixing responsibility and action against the person(s) at fault.

AIR Para # 11/TMA Mandarn -2017-18

1.3.1.5 Non submission of Accounts of Local Government by TMA Totalai–Rs 104.177 million

According to Section 36(2)(b) read with Section 36(3) of Local Government Act 2013, the Tehsil Accounts Officer shall maintain the accounts of Tehsil Municipal Administration and submit to DAO concerned for consolidation of the accounts of local Governments in the district separately for receipts from the Government and local resources and send a copy to Government, Accountant General and Nazim.

During Financial Year 2017-18, Tehsil Municipal Officer Totalai, Buner did not submit the accounts of receipts recovered from the Government and own resources amounting to Rs 104,177,043 for consolidation of receipts' accounts by DAO Buner as required in the above quoted rules. Detail is given below:

S. No.	Particulars	Amount (Rs)
1.	Receipts from own Source	32,915,713
2.	Receipts from Government	71,261,330
	Total	104,177,043

Non-submission of accounts occurred due to lack of accounting procedure, which caused non-reflection of financial information in the financial statements of the District Buner.

When pointed out in November, 2018. The management stated that detailed reply will be submitted later on.

Request for convening DAC meeting was made in December, 2018. However, DAC meeting was not conducted till finalization of this report.

Audit recommends consolidation of TMA accounts in District Financial Statements, fixing responsibility and action against the person(s) at fault.

AIR Para # 15/TMA Totalai -2017-18

1.3.2 Weak Internal Control

1.3.2.1 Non recovery of NOC and annual fee from petrol pumps – Rs 1.275 million

According to Government of Khyber Pakhtunkhwa, LGE&RDD letter NO.AO/LCB/2 15, 2008 dated 16.04.2008, the NOC fee for petrol and CNG stations is Rs 50,000 and annual fee is Rs 25,000 respectively.

During Financial Year 2017-18, Tehsil Municipal Officer Gaggra, Buner did not recover Rs 1,275,000 on account of NOC fee and annual registration fee from the owners of different CNG and petrol pump stations under its jurisdiction. Detail is given below:

S. No	Year	NOC fee (Rs)	Annual fee (Rs)	Total (Rs)
1	2017-18	850,000	425,000	1,275,000

Non recovery of NOC and registration fee occurred due to lack of management interest in realizing Council revenues and weak internal control, which resulted in loss to the Council.

When pointed out in November 2018. The management stated that notices have already been issued in this regard. However efforts for recovery will be made. However no progress was shown till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery of NOC and registration fee from the concerned and action against the person(s) at fault.

AIR Para # 01/TMA Gaggra -2017-18

**1.3.2.2 Non-imposition of penalty for non completion of works –
Rs 1.661 million**

According to work orders issued to contractors and Clause 2 of the Contractor Agreements, the works shall be completed within the stipulated period of time otherwise, 10% penalty shall be imposed on default contractors for delay in completion of works.

During financial year 2016-17, Tehsil Municipal Officer Gaggra awarded different developmental schemes to various contractors. The contractors did not complete the schemes within stipulated period of time whereas the TMA did not impose penalty of Rs 1,661,206 on the contractors for non-completion of works. Details at Annexure-11

Non completion of work and non-imposition of penalty occurred due to weak internal control, which resulted in depriving the community from the benefits of development schemes and caused loss to the Council.

When pointed out in November 2018. The management stated that detailed reply will be given after checking of record and recovery will be made. No progress was shown till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends immediate completion of development schemes, recovery of penalty from the contractors, and action against the person(s) at fault.

AIR Para # 03/TMA Gaggra -2017-18

1.3.2.3 Non-deduction of overhead charges from contractors – Rs 1.599 million

According to Government of Khyber Pakhtunkhwa, LGE&RDD Notification No CE/Notification/LCB/7-50/2016 dated 30.03.2017, 2.5% departmental overhead charges shall be included in all works PC-1s and shall be deducted and paid to respective TMAs.

During financial year 2017-18, Tehsil Municipal Officer Gaggra awarded contract of development schemes of Rs 63,972,000 to various contractors, but 2.5 % overhead charges of Rs 1,599,300 was not deducted from the bills of contractors resulting loss to Government. Details at Annexure-12

The irregularity occurred due to weak internal controls, which caused loss to government.

When pointed out in November 2018. The management did not respond to audit observation.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para # 04/TMA Gaggra -2017-18

1.3.2.4 Blockage of government money due to non execution of works –Rs 9.165 million

According to Para 3.3.2 of Government of Khyber Pakhtunkhwa Planning and Development (P&D) Department Guidelines 2015 for Local Governments, the most efficient, judicious and transparent utilization of resources available to the local governments for development activities must be ensure.

During financial year 2017-18, TMO Gaggra Buner awarded contract of 11 schemes with approved cost of Rs 9,165,000 in August 2017 out of Tehsil ADP 2016-17. The work orders were issued to contractors to complete the works in stipulated period i.e. 6 months. However, despite several notices the contractors failed to start/complete the said works till date of audit. Audit observed that neither 2% earnest money of Rs 183,300 was forfeited nor the contractors were black listed. Furthermore, the contracts were not revoked in order to retender the works. Hence, the development schemes remain in doldrums till date. Detail at Annexure-13.

Non execution of works occurred due to weak internal control, which resulted in depriving the community from the benefits of development schemes and future cost escalation of the schemes

When pointed out in November 2018. The management stated that the case has already been taken up with Provincial Government, progress will be shown. No progress was shown till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends immediate completion of development schemes, besides forfeiture of earnest money and black listing of the defaulting contracts and administrative action against the person(s) at fault

AIR Para # 05/TMA Gaggra -2017-18

1.3.2.5 Non recovery of NOC and annual fee from petrol pumps – Rs 1.5 million

According to Government of Khyber Pakhtunkhwa, LGE&RDD letter NO.AO/LCB/2 15, 2008 dated 16.04.2008, the NOC fee for petrol and CNG stations is Rs 50,000 and annual fee is Rs 25,000 respectively.

During Financial Year 2017-18, Tehsil Municipal Officer Daggar Buner did not recover Rs 1,500,000 on account of NOC fee and annual registration fee from the owners of different CNG and petrol pump stations under its jurisdiction. Detail is given below:

S. No	Year	NOC fee (Rs)	Annual fee (Rs)	Total (Rs)
1	2017-18	500,000	1,000,000	1,500,000

Non recovery of NOC and registration fee occurred due to lack of management interest in realizing Council revenues and weak internal control, which resulted in loss to the Council.

When pointed out in November 2018. The management stated that the efforts will be made for recovery from petrol pumps. No progress was shown till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery of NOC and registration fee from the concerned and action against the person(s) at fault.

AIR Para # 07/TMA Daggar -2017-18

1.3.2.6 Non-imposition of penalty for non completion of works – Rs 1.613 million

According to work orders issued to contractors and Clause 2 of the Contractor Agreements, the works shall be completed within the stipulated period of time otherwise, 10% penalty shall be imposed on default contractors for delay in completion of works.

During financial year 2016-17, Tehsil Municipal Officer Daggar awarded different developmental schemes to various contractors. The contractors did not complete the schemes within stipulated period of time whereas the TMA did not impose penalty of Rs 1,613,000 on the contractors for non-completion of works. Details at Annexure-14

Non completion of work and non-imposition of penalty occurred due to weak internal control, which resulted in depriving the community from the benefits of development schemes and caused loss to the Council.

When pointed out in November 2018. The management stated that detailed reply will be given after scrutiny of documents. No reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends immediate completion of development schemes, recovery of penalty from the contractors, and action against the person(s) at fault.

AIR Para #09/TMA Daggar -2017-18

1.3.2.7 Irregular retention of overhead charges in TMA Assignment account at DAO Buner –Rs 1.891 million

According to Government of Khyber Pakhtunkhwa, LGE&RDD Notification No CE/Notification/LCB/7-50/2016 dated 30.03.2017, 2.5% departmental overhead charges shall be included in all works PC-1s and shall be deducted and paid to respective TMAs.

During financial year 2017-18, Tehsil Municipal Officer Daggar deducted Rs 1,890,775 from various contractors on account of 2.5 % overhead charges but failed to credit the amount from TMA assignment account placed at DAO Buner to the designated bank account resulting loss to the council.

Non credit of overhead charges occurred due to weak internal controls, which caused loss to the council.

When pointed out in November 2018. The management stated that the amount will be credited to the council account. No progress was shown till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends to credit of overhead charges to TMA accounts besides action against the person(s) at fault.

AIR Para # 10/TMA Daggar -2017-18

1.3.2.8 Non recovery of NOC and annual fee from petrol pumps– Rs 1.1 million

According to Government of Khyber Pakhtunkhwa, LGE&RDD letter NO.AO/LCB/2 15, 2008 dated 16.04.2008, the NOC fee for petrol and CNG stations is Rs 50,000 and annual fee is Rs 25,000 respectively.

During Financial Year 2017-18, Tehsil Municipal Officer Mandanr Buner did not recover Rs 1,100,000 on account of NOC fee and annual registration fee from the owners of different CNG and petrol pump stations under its jurisdiction. Detail is given below:

S. No	Year	NOC fee (Rs)	Annual fee (Rs)	Total (Rs)
1	2017-18	400,000	700,000	1,100,000

Non recovery of NOC and registration fee occurred due to lack of management interest in realizing Council revenues and weak internal control, which resulted in loss to the Council.

When pointed out in November 2018. The management stated that notices have already been issued in this regard. However efforts for recovery will be made. No progress was shown till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery of NOC and registration fee from the concerned and action against the person(s) at fault.

AIR Para # 14/TMA Mandarn -2017-18

1.3.2.9 Blockage of government money –Rs 3.852 million

Para 95 of General Financial Rules volume I provides that all anticipated savings should be surrendered to Government well before close of financial year. No savings should be held in reserve for possible future excesses.

During Audit of Tehsil Municipal Administration Khadukhel, Buner for the financial year 2017-18 it was noticed that Rs 3,852,068 was kept as unspent balance in the PLA account since FY 2010-11 under various head of accounts (including CMD) which was required to be utilized in time or surrendered to the Government. Detailed at Annexure-15

The irregularity occurred due to weak internal control which resulted in undue retention of funds.

When pointed out in November 2018. The management stated that detailed reply will be submitted later on. No progress was intimated till finalization of this report.

Request for convening DAC meeting was made in December, 2018. However, DAC meeting was not conducted till finalization of this report.

Audit recommends proper utilization or surrender of savings to government and action against the person(s) at fault.

AIR Para # 01/TMA Totalai -2017-18

1.3.2.10 Non deposit of stamp duty, Professional Tax and Income Tax on execution of works Rs 1.628 million

According to Para 28 of GFR Vol.-I, no amount due to government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought.

During Financial Year 2017-18, Tehsil Municipal Officer Khadukhel Buner deducted Rs 1,627,773, on account of Stamp Duty, Professional tax and Income tax from various contractors on execution of various developmental schemes. The deducted amounts were retained in the designated bank account/PLA and were not deposited into government treasury.

Non deposit of taxes occurred due to weak internal control which resulted in undue retention of government dues and loss to the government.

When pointed out in November 2018. The management stated that detailed reply will be submitted later on. No progress was intimated till finalization of this report.

Request for convening DAC meeting was made in December, 2018. However, DAC meeting was not conducted till finalization of this report.

Audit recommends immediate deposit of stamp duty, Professional tax and Income tax into government treasury and action against the person(s) at fault.

AIR Para # 05/TMA Totalai -2017-18

1.4 AD LGE &RDD and VCs/NCs Buner

1.4.1 Irregularities and Non-Compliance

1.4.1.1 Irregular expenditure on execution of work without Technical Sanction- Rs14.051 million

According to Para 2.4 of B&R Department Code, no work shall be started without administrative approval, technical sanction and allotment of funds.

AD LGE& RDD, Buner spent Rs14,051,185 on execution of different developmental schemes during financial year 2017-18, however, technical sanction from the competent authority was not obtained. Detail given below:

S. No	Name of Work	Estimated Cost (Rs)	Name of Contractor	Expenditure (Rs)
1	PCC road at Ward Shalbandi	7,920,000	Gagra Construction Co.	7,099,882
2	Reh. Of MekhoKhpa road left portion	18,580,000	Gagra Cons. Co.	3,850,018
3	Cons of shingal road and cause way at Barboraikhwar	5,180,000	ShujaulMulkJahoor	3,101,285
Total		31,680,000		14,051,185

Irregularity occurred due to weak financial control, which compromised the standard, quality and economy of works.

When pointed out in December, 2018 the management stated that TS will be furnished later on. No progress was intimated till date.

Request for convening DAC meeting was made in December 2018. However, no meeting was conducted till finalization of this report.

Audit recommends obtaining of technical sanction and action against the person(s) authorizing work execution/payment without technical sanction.

AIR Para # 01/AD LGE &RDD -2017-18

1.4.1.2 Undue retention of developmental fund -Rs 7.273 million

According to para 95 of GFR Volume-I, all anticipated savings should be surrendered to Government immediately.

AD LGE &RDD, Buner utilized Rs. 163,331,516 against the district ADP funds of Rs170,604,048 for execution of various development schemes. The development schemes have been completed. The unutilized funds of Rs163,331,516 were required to be surrendered. However, the amount was unduly retained into designated bank account till the date of Audit (December, 2018). Detail is as under:

ADP Year	Estimated Cost (Rs)	Expenditure (Rs)	Savings (Rs)
2015-16	89,012,648	84,631,468	4,381,180
2016-17	81,591,400	78,700,048	2,891,352
Total	170,604,048	163,331,516	7,272,532

The irregularity occurred due to weak financial controls, which resulted in blockage of public money.

When pointed out in December, 2018 the management stated that detailed reply will be furnished later on. No progress was intimated till finalization of this report.

Request for convening DAC meeting was made in December 2018. However, no meeting was conducted till finalization of this report.

Audit recommends surrender of the savings to the Government besides action against the person(s) at fault.

AIR Para # 02/AD LGE &RDD -2017-18

1.4.1.3 Non submission of Accounts of Local Government by Village and Neighborhood councils –Rs25.294 million

According to section 36(2)(c&d) read with section 36(3) of Local Government Act 2013, the Village/Neighborhood Accountant shall maintain the accounts of Village/Neighborhood Council and submit to DAO concerned for consolidation of the accounts of local governments in the districts separately for receipts from the Government and local resources.

During Financial Year 2017-18 Secretaries of 10 VCs/NCs Buner did not submit the accounts of receipts of Rs 25,293,856 to DAO Buner for consolidation in District Financial Statements as required in the above rules.

Irregularity occurred due to lack of management interest, which caused non-reflection of accounting information in the financial statements of the District.

When pointed out in December 2018, management stated that detailed reply will be furnished later on. No reply was submitted till finalization of this report

Audit recommends fixing of responsibility for action against the person(s) at fault.

AIR Para # 05/AD LGE &RDD -2017-18

1.4.2 Weak Internal Controls

1.4.2.1 Non-Imposition of penalty for non-completion of works – Rs3.356 million

According to work orders issued to contractors and Clause 2 of the Contractor Agreements, the works shall be completed within the stipulated period of time otherwise, 10% penalty shall be imposed on default contractors for delay in completion of works.

During Financial Years 2016-17 and 2017-18, AD LGE&RDD Buner awarded contracts of developmental schemes to various contractors. The contractors failed to complete the schemes within stipulated period of time. Local office was required to impose penalty of Rs3,356,000 on the contractors which was not done. Detail given below:

S. No	Name of Work	Estimated Cost (Rs)	Date of work Order	Req. Date of Completion	Expenditure (Rs)	Status of the scheme	Penalty @ 10 % (Rs)
1	Construction of Machay road at Mergay PK-78	14,980,000	15-06-2017	30-06-2018	5,817,000	In progress	1,498,000
2	Reh. Of ofMekhoKhpa road left portion	18,580,000	15-06-2017	30-06-2018	3,850,018	-do-	1,858,000
Total		33,560,000			9,667,018		3,356,000

Non-imposition of penalty occurred due to weak internal and financial controls, which caused loss to the Government.

When pointed out in December 2018, the management stated that detailed reply will be furnished later on. No progress was intimated till date.

Request for convening DAC meeting was made in December 2018. However, no meeting was conducted till finalization of this report.

Audit recommends immediate completion of schemes and recovery of penalty from the contractors, besides action against the person(s) at fault.

AIR Para # 03/AD LGE &RDD -2017-18

1.4.2.2 Non-initiation of action against defaulting contractors of contracts Rs 14.007 million

According to clause 3 (a) of contract agreement, call deposit may be forfeited in case a contractor fails to fulfill contractual obligations.

According to Clause 24 of the contract agreement, if the contractor refusing to carry out the work or leaving it incomplete, at any time or after the commencement of the work, the contractor shall pay compensation an amount equal to 10% of the estimated cost and the controlling officer, by in writing, rescind the contract and the security deposited by the contractor shall stand forfeited.

AD LGE&RDD Buner awarded contracts of various developmental schemes at an estimated cost of Rs14,007,000 on 11-12-2017. The works were required to be completed on 11-05-2018. However, the contractors failed to start the works till the date of audit (December, 2018). Audit holds that the local office was required to rescind the contracts, forfeit the call deposits of Rs 280,140, recover 10% compensation of Rs 1,400,700 from the defaulting contractors and award the contracts to the next lowest bidder, which was not done. Detail is given at Annexure-16.

Non execution of work and blockage of Government fund was due to weak administrative control which resulted in loss to Government and deprived the public from the developmental projects.

When pointed out in December, 2018 the management stated that detailed reply will be furnished later on. No progress was intimated till date.

Request for convening DAC meeting was made in December 2018. However, no meeting was conducted till finalization of this report.

Audit recommends initiation of action against the defaulting contractors and action against the person(s) at fault.

AIR Para # 08/AD LGE &RDD -2017-18

ANNEXURES

Annexure-1 Detail of MFDAC Paras

MEFDAC Buner			
DC Buner			
AIR No	AP No	Caption	Amount
1	1	Unauthorized payment on account CA, HRA & non deduction of 5% charges	0.592
2	2	Overpayment on account of Patwarkhana and Stationery Allowances	0.093
3	3	Irregular drawl and disbursement of pay and allowances	1.122
5	4	Excess expenditure under salary component	30.558
6	5	Non maintenance of Assets and Liability record	36.443
7	6	Unauthorized release of additional grant without token sum	476.495
4 & 9	8	Non reconciliation of expenditure and variation in figures of actual expenditure of District devolved Departments –Rs 389.588 million	389.558
10	9	Unauthorized allocation of fund under Lump Sum Provision – Rs 31.491 million	31.491
11	10	Variation between the figures of SAE & SAP system –Rs 463.536 million	463.536
13	12	Unauthentic closing cash balances of the District –Rs 382.766 million	382.766
16	15	Non deposit of stamp duty & District fee –Rs 607,748	0.608
17	16	Non deduction of stamp duty on supply of vehicles – Rs 95,860	0.095
18	17	Illegal retention of public money – Rs 28.202 million	28.202
19	18	Unauthentic cash payment to transporters Rs 813,750	0.813
20	19	Unverified payment -Rs 189,500	0.189
23	22	Non reconciliation of closing balances in designated bank accounts – Rs 28.202 million	28.202
24	23	Non utilization of development funds –Rs 321.134	321.134
25	24	Irregular allotment of two vehicles to Deputy Commissioner Buner	
26	25	Non conversion of current bank accounts into PLS and loss to exchequer	
29	28	Non maintenance of cash book	
31	30	Unauthentic stock of weapons at Malkhana	
Health			
1	60	Non reporting of clinical efficacy of medicines valuing -Rs 24.595 million	24.595
3	62	Non recovery of penalty for late supply of medicines –Rs 171,052	0.171
5	64	Less deposit in to Government treasury –Rs 41,620	0.041
6	65	Unauthorized payment on account of 25% Doctor Share –Rs 189,034	0.189
8	67	Variation in expenditure of various cost centers –Rs 3.507 million	3.507

11	70	Overpayment on account HRA & CA –Rs 5.770 million	5.77
12	71	Loss due unauthorized payment of Non Practicing Allowance –Rs 106,200	0.106
13	72	Non depositing of stamp duty on supply of Medical Equipments – Rs 440,647	0.441
15	74	Unauthentic payment on account of Polio Eradication Program – Rs 2.850 million	2.85
Agriculture			
1	78	Loss to government due to non conversion of current account into PLS	
2	79	Variation in expenditure –Rs 1.356 million	1.356
3	80	Non deposit of license fees –Rs 50,000	0.05
4	81	Non recovery of penalty for non completion of work –Rs 134,400	0.134
5	82	Unauthorized & suspicious drawl of fund from treasury –Rs 2.560 million	2.56
6	83	Loss to government due to non utilization of departmental land measuring 108 marla	
7	84	Non deposit of machine rent charges into Government Treasury –Rs 348,928	0.349
9	86	Unauthentic expenditure on account of cost of other store –Rs 5.999 million	5.999
Education			
1	32	Variation in expenditure figures as per FI system and reconciliation statement –Rs 30.109 million	30.109
2	33	Unauthorized payment of conveyance allowance during vacations – Rs 32,134	0.032
3	34	Irregular drawl and disbursement of pay and allowances –Rs 499,440	0.499
4	35	Variation in pay & allowances figures as per FI and HR systems –Rs 23.922 million	23.992
5	36	Unauthorized payment of pay & allowance for non sanctioned post – Rs 214,081	0.214
6	37	Unauthorized payment of pay & allowance for non sanctioned post – Rs 464,844	0.465
10	41	Non reconciliation of closing balances in designated bank accounts & irregular drawl – Rs 17.400 million	17.4
11	42	Non conversion of current bank accounts into PLS resulting loss to exchequer	
12	43	Non deposit of Bank profit into Government treasury –Rs 48,070	0.048
13	44	Suspected embezzlement in Girls Guide funds	
1	45	Variation in expenditure figures as per SAP system and reconciliation statement –Rs 1.052 million	1.052
2	46	Unauthorized payment of conveyance allowance during vacations – Rs 162,798	0.163

3	47	Irregular drawl and disbursement of pay and allowances –Rs 201,148	0.201
4	48	Variation in pay & allowances figures as per FI and HR systems –Rs 13.782 million	13.782
5	49	Unauthorized payment of pay & allowance for non sanctioned post – Rs 255,081	0.255
7	51	Unauthorized payment of special compensatory allowance –Rs 174,692	0.175
8	52	Excess transfer of funds on account of CRC and Petty Repair –Rs 879,000	0.879
10	54	Retaining of stipend fund in designated bank account –Rs 932,700	0.933
11	55	Non disbursement of funds to students Rs 692,240 and overpayment of Rs 30,000 to absent tutors	0.692
12 & 13	56	Non reconciliation of closing balances in designated bank accounts – Rs 6.78 million	6.78
14	57	Non conversion of current bank accounts into PLS resulting loss to exchequer	
AD Buner+B29			
2	120	Illegal retention of public money – Rs445,350	0.445
3	121	Non-deduction of Disabled Person Rehabilitation Fund – Rs100,000	0.100
8	126	Irregular allotment of work -Rs 5.779 million	5.779
9	127	Non-execution of BOQ items –Rs 255,774	0.256
10	128	Unauthorized payment for non-scheduled items without rate analysis –Rs734,678	0.735
11	129	Blockage of Government fund -Rs 16.00 million	16.000
12	130	Non-reconciliation of closing balances with the Finance Department – Rs65.490 million	65.490
13	131	Non conversion of Current Accounts into PLS accounts	
TMA Daggar			
1	112	Non transfer of 3% RTA share of GBS income -Rs 99,865	0.99
4	115	Non deposit of stamp duty, DPR fund and Professional tax -Rs 792,400	0.792
7	118	Non recovery of Water Charges - Rs 105,200	0.105
Gaggra			
1	102	Non transfer of 3% RTA share of Bus Stand income-Rs 399,586	0.399
4	105	Non deposit of Audit fee into Government Treasury -Rs 872,684	0.872

5	106	Non deposit of stamp duty, Professional Tax & Disable Persons Rehabilitation fund -Rs 573,500	0.574
6	107	Non recovery of loan -Rs 956,200	0.956
Mandhar			
1	93	Excess payment above the ceiling Rs 233,080 and irregular payment on account of land line and mobile charges to Nazim and Niab Nazim -Rs 342,600	0.342
2	94	Non transfer of 3% RTA share of GBS income-Rs 86,552	0.087
5	97	Irregular payment on account of Nazim and Niab Nazim Rs 121,920	0.121
7	99	Irregular payment of TA/DA to Nazim and Naib Nazim Rs 133,400	0.133
8	100	Non deposit of stamp duty, Professional Tax & Disable Persons Rehabilitation fund -Rs 291,900	0.291
9	101	Unauthorized payment for execution of non-scheduled item of work - Rs 300,000	0.3

Annexure-2
Para 1.2.1.1

Less allocation of ADP funds

Detail of Sector wise Allocation ADP 2017-18						
S. No	Sector	Total ADP Allocation (Rs)	Ratios	Required Allocation (Rs)	Actual Allocation (Rs)	Variation (Rs)
1	Education	465,095,785	20%	93,019,157	64,009,567	29,009,590
2	Health	465,095,785	10%	46,509,579	42,661,376	3,848,203
3	Agriculture	465,095,785	15%	69,764,368	55,836,548	13,927,820
4	Socail Welfare					
5	Youth/Sport					
6	Discretion of District Council	465,095,785	55%	255,802,682	302,588,294	-46,785,612
Total			100	465,095,785		
Total Less allocation of ADP to Education, Agriculture, Social welfare and sport/youth Buner						46,785,612
Total Over allocation of ADP at the Discretion of District Council Buner						-46,785,612

Annexure-3
Para 1.2.1.2

Unauthorized allocation of funds for repair

Cost Center & Description	Budget	Final Grant	Expenditure	Balance
BD9035 - Repair of Govt. Buildings	2,300,000	2,300,000	2,300,000	-
BD9035 - Repair of Govt. Buildings	1,500,000	1,500,000	-	1,500,000
BD9035 - Repair of Govt. Buildings	300,000	300,000		300,000
Totals	4,100,000	4,100,000	2,300,000	1,800,000

**Annexure-4
Para 1.2.1.3**

Irregular purchase of medical equipments

S.No	Name of Equipments	Name of Firms	Supply Order #	Date Of Supply Order	Quantity	approved Rates (Rs)	Amount (Rs)
1	Air Purification System Model GCS-50 Make Airocide AKIDA USA.	Novatek	6438	29 / 11 / 2017	4	1175000	4700000
			6460	29 / 11 / 2017	10	1175000	11750000
2	BP Set Mercury Desk Top	Noor enterprise	6426	29 / 11 / 2017	10	7900	79000
			6456		12	7900	94800
			6430		36	7900	284400
3	24 hour BP Monitor Machine	Noor enterprise	6426	29 / 11 / 2017	5	235000	1175000
			6456		12	235000	2820000
			6430		18	235000	4230000
4	Defibrillator	Friends Traders	6444	29 / 11 / 2017	1	394500	394500
5	Binocular Microscope.G 380 LED UNICO USA	friends Traders	6444	29 / 11 / 2017	1	129500	129500
			6452		6	129500	777000
6	Electric Surgical Unit Diathermy	Noor enterprise	6426	29 / 11 / 2017	1	295000	295000
			6456		6	295000	1770000
7	ECG 3 Channels	IBS Pharmaceutical	6446	29 / 11 / 2017	1	83600	83600
8	Mini Autoclave,KS-121,Kaso Medical Technology China	For care health	6442	29 / 11 / 2017	2	145000	290000

			6454		6	145000	870000
9	X-Ray Cassette 12x15	MKJ Associates	6440	29 / 11 / 2017	10	14239	142390
			6458		10	14239	142390
10	X-Ray Cassette 10x12	MKJ Associates	6440	29 / 11 / 2017	10	11273	112730
			6458		10	11273	112730
11	X-Ray Cassette 18x10	MKJ Associates	6440	29 / 11 / 2017	10	8420	84200
			6458		10	8420	84200
12	Lead Apron	MKJ Associates	6440	29 / 11 / 2017	2	8739	17478
			6458		2	8739	17478
13	C-Section Set	Paradise Experts	6448	29 / 11 / 2017	2	15000	30000
			6468		2	15000	30000
14	Dressing Set For Ward	Professionale hospital	6424	29 / 11 / 2017	3	5734	17202
			6466		3	5734	17202
15	General Instrument Set	Paradise Experts	6448	29 / 11 / 2017	3	16000	48000
			6468		3	16000	48000
16	Dissecting Instrument set	Paradise Experts	6448	29 / 11 / 2017	2	4000	8000
			6468		2	4000	8000
17	Cutting Instrument Set	Professionale hospital	6448	29 / 11 / 2017	2	8815	17630
			6450		2	8815	17630
18	Normal Delivery Set	IBS Pharmaceutical	6446	29 / 11 / 2017	6	16000	96000
			6450		4	16000	64000
19	Drip stand	Quzafi Surgical	6428	29 / 11 / 2017	10	2000	20000
			6462		10	2000	20000
20	D&C Table/Delivery Table.	Ideal Business	6422	29 / 11 / 2017	1	300000	300000

21	Dental Unit with Chair	Ultradent services	6464	29 / 11 / 2017	1	539000	539000
22	Bed with side table, over bed trolley and side railings	Mirza Niaz and Son	6457	29 / 11 / 2017	12	60000	720000
			6434		18	60000	1080000
23	Dental X-RAY Unit	For care health	6454	29 / 11 / 2017	1	223000	223000
24	Patient Trolley	Mirza Niaz and Son	6434	29 / 11 / 2017	18	30000	540000
25	Examination Couch	Quzafi Surgical	6432	29 / 11 / 2017	18	16000	288000
26	Wheel Chairs	Quzafi Surgical	6462	29 / 11 / 2017	6	15000	90000
			6432		18	15000	270000
	Total (B)						34,678,060

Annexure-5
Para 1.2.1.5

Irregular and unauthorized drawl and disbursement of pay and allowances

C.C	P.No	Name	Job Title	Pay & Allowances	Amount
BD60 06	883858	BAHRUL AMIN	CERTIFICATED TEACHER	Basic Pay	48,360
BD60 06	883858	BAHRUL AMIN	CERTIFICATED TEACHER	House Rent Allowance	4,698
BD60 06	883858	BAHRUL AMIN	CERTIFICATED TEACHER	Convey Allowance 2005	8,568
BD60 06	883858	BAHRUL AMIN	CERTIFICATED TEACHER	Medical Allowance	4,500
BD60 06	883858	BAHRUL AMIN	CERTIFICATED TEACHER	Compen Allow 20% (1-15)	3,000
BD60 06	883858	BAHRUL AMIN	CERTIFICATED TEACHER	15% Adhoc Relief All-2013	1,275
BD60 06	883858	BAHRUL AMIN	CERTIFICATED TEACHER	Adhoc Relief Allow @10%	822
BD60 06	883858	BAHRUL AMIN	CERTIFICATED TEACHER	Adhoc Relief All 2016 10%	4,053
BD60 06	883858	BAHRUL AMIN	CERTIFICATED TEACHER	Adhoc Relief All 2017 10%	4,836
BD60 06	887021	KHALID IQBAL	PHYSICAL EDUCATION TEACHE	Basic Pay	32,240
BD60 06	887021	KHALID IQBAL	PHYSICAL EDUCATION TEACHE	House Rent Allowance	3,132
BD60 06	887021	KHALID IQBAL	PHYSICAL EDUCATION TEACHE	Convey Allowance 2005	5,712
BD60 06	887021	KHALID IQBAL	PHYSICAL EDUCATION TEACHE	Medical Allowance	3,000
BD60 06	887021	KHALID IQBAL	PHYSICAL EDUCATION TEACHE	Compen Allow 20% (1-15)	2,000
BD60 06	887021	KHALID IQBAL	PHYSICAL EDUCATION TEACHE	15% Adhoc Relief All-2013	850
BD60 06	887021	KHALID IQBAL	PHYSICAL EDUCATION TEACHE	Adhoc Relief Allow @10%	532
BD60 06	887021	KHALID IQBAL	PHYSICAL EDUCATION TEACHE	Adhoc Relief All 2016 10%	2,702
BD60 06	887021	KHALID IQBAL	PHYSICAL EDUCATION TEACHE	Adhoc Relief All 2017 10%	3,224
BD60 06	887031	FAROOQ KHAN	CHOWKIDAR	Adhoc Relief All 2017 10%	1,922

BD60 06	887031	FAROOQ KHAN	CHOWKIDAR	Adhoc Relief All 2016 10%	1,608
BD60 06	887031	FAROOQ KHAN	CHOWKIDAR	Adhoc Relief Allow @10%	326
BD60 06	887031	FAROOQ KHAN	CHOWKIDAR	15% Adhoc Relief All-2013	480
BD60 06	887031	FAROOQ KHAN	CHOWKIDAR	Compen Allow 20% (1-15)	2,000
BD60 06	887031	FAROOQ KHAN	CHOWKIDAR	Washing Allowance	300
BD60 06	887031	FAROOQ KHAN	CHOWKIDAR	Dress/ Uniform Allowance	300
BD60 06	887031	FAROOQ KHAN	CHOWKIDAR	Medical Allowance	3,000
BD60 06	887031	FAROOQ KHAN	CHOWKIDAR	Convey Allowance 2005	3,570
BD60 06	887031	FAROOQ KHAN	CHOWKIDAR	House Rent Allowance	1,884
BD60 06	887031	FAROOQ KHAN	CHOWKIDAR	Basic Pay	19,220
BD60 06	887120	AHMAD SADIQ	CERTIFICATED TEACHER	Basic Pay	32,240
BD60 06	887120	AHMAD SADIQ	CERTIFICATED TEACHER	House Rent Allowance	3,132
BD60 06	887120	AHMAD SADIQ	CERTIFICATED TEACHER	Convey Allowance 2005	5,712
BD60 06	887120	AHMAD SADIQ	CERTIFICATED TEACHER	Medical Allowance	3,000
BD60 06	887120	AHMAD SADIQ	CERTIFICATED TEACHER	Compen Allow 20% (1-15)	2,000
BD60 06	887120	AHMAD SADIQ	CERTIFICATED TEACHER	15% Adhoc Relief All-2013	850
BD60 06	887120	AHMAD SADIQ	CERTIFICATED TEACHER	Adhoc Relief Allow @10%	548
BD60 06	887120	AHMAD SADIQ	CERTIFICATED TEACHER	Adhoc Relief All 2016 10%	2,702
BD60 06	887120	AHMAD SADIQ	CERTIFICATED TEACHER	Adhoc Relief All 2017 10%	3,224
BD60 06	887401	ABDU SALAM	SWEEPER	Basic Pay	19,220
BD60 06	887401	ABDU SALAM	SWEEPER	House Rent Allowance	1,884
BD60 06	887401	ABDU SALAM	SWEEPER	Convey Allowance 2005	3,570
BD60 06	887401	ABDU SALAM	SWEEPER	Medical Allowance	3,000

BD60 06	887401	ABDU SALAM	SWEEPER	Dress/ Uniform Allowance	300
BD60 06	887401	ABDU SALAM	SWEEPER	Washing Allowance	300
BD60 06	887401	ABDU SALAM	SWEEPER	Compen Allow 20% (1-15)	2,000
BD60 06	887401	ABDU SALAM	SWEEPER	15% Adhoc Relief All-2013	480
BD60 06	887401	ABDU SALAM	SWEEPER	Adhoc Relief Allow @10%	326
BD60 06	887401	ABDU SALAM	SWEEPER	Adhoc Relief All 2016 10%	1,608
BD60 06	887401	ABDU SALAM	SWEEPER	Adhoc Relief All 2017 10%	1,922
BD60 06	887402	ABDUR RAHMAN	NAIB QASID	Adhoc Relief All 2017 10%	1,922
BD60 06	887402	ABDUR RAHMAN	NAIB QASID	Adhoc Relief All 2016 10%	1,608
BD60 06	887402	ABDUR RAHMAN	NAIB QASID	Adhoc Relief Allow @10%	326
BD60 06	887402	ABDUR RAHMAN	NAIB QASID	15% Adhoc Relief All-2013	480
BD60 06	887402	ABDUR RAHMAN	NAIB QASID	Compen Allow 20% (1-15)	2,000
BD60 06	887402	ABDUR RAHMAN	NAIB QASID	Washing Allowance	300
BD60 06	887402	ABDUR RAHMAN	NAIB QASID	Dress/ Uniform Allowance	300
BD60 06	887402	ABDUR RAHMAN	NAIB QASID	Medical Allowance	3,000
BD60 06	887402	ABDUR RAHMAN	NAIB QASID	Convey Allowance 2005	3,570
BD60 06	887402	ABDUR RAHMAN	NAIB QASID	House Rent Allowance	1,884
BD60 06	887402	ABDUR RAHMAN	NAIB QASID	Basic Pay	19,220
BD60 06	888400	MR SARTAJ	SWEEPER	Adhoc Relief All 2017 10%	961
BD60 06	888400	MR SARTAJ	SWEEPER	Adhoc Relief All 2016 10%	804
BD60 06	888400	MR SARTAJ	SWEEPER	Adhoc Relief Allow @10%	163
BD60 06	888400	MR SARTAJ	SWEEPER	15% Adhoc Relief All-2013	264
BD60 06	888400	MR SARTAJ	SWEEPER	Compen Allow 20% (1-15)	1,000

BD60 06	888400	MR SARTAJ	SWEEPER	Washing Allowance	150
BD60 06	888400	MR SARTAJ	SWEEPER	Dress/ Uniform Allowance	150
BD60 06	888400	MR SARTAJ	SWEEPER	Medical Allowance	1,500
BD60 06	888400	MR SARTAJ	SWEEPER	Convey Allowance 2005	1,785
BD60 06	888400	MR SARTAJ	SWEEPER	House Rent Allowance	942
BD60 06	888400	MR SARTAJ	SWEEPER	Basic Pay	9,610
BD60 06	888401	AFSAR KHAN	NAIB QASID	Adhoc Relief All 2017 10%	961
BD60 06	888401	AFSAR KHAN	NAIB QASID	Adhoc Relief All 2016 10%	804
BD60 06	888401	AFSAR KHAN	NAIB QASID	Adhoc Relief Allow @10%	163
BD60 06	888401	AFSAR KHAN	NAIB QASID	15% Adhoc Relief All-2013	264
BD60 06	888401	AFSAR KHAN	NAIB QASID	Compen Allow 20% (1-15)	1,000
BD60 06	888401	AFSAR KHAN	NAIB QASID	Integrated Allwnce (2005)	450
BD60 06	888401	AFSAR KHAN	NAIB QASID	Medical Allowance	1,500
BD60 06	888401	AFSAR KHAN	NAIB QASID	Convey Allowance 2005	1,785
BD60 06	888401	AFSAR KHAN	NAIB QASID	House Rent Allowance	942
BD60 06	888401	AFSAR KHAN	NAIB QASID	Basic Pay	9,610
BD60 06	888402	SHAHAB KHAN	NAIB QASID	Basic Pay	9,610
BD60 06	888402	SHAHAB KHAN	NAIB QASID	House Rent Allowance	942
BD60 06	888402	SHAHAB KHAN	NAIB QASID	Convey Allowance 2005	1,785
BD60 06	888402	SHAHAB KHAN	NAIB QASID	Medical Allowance	1,500
BD60 06	888402	SHAHAB KHAN	NAIB QASID	Integrated Allwnce (2005)	450
BD60 06	888402	SHAHAB KHAN	NAIB QASID	Compen Allow 20% (1-15)	1,000
BD60 06	888402	SHAHAB KHAN	NAIB QASID	15% Adhoc Relief All-2013	264

BD60 06	888402	SHAHAB KHAN	NAIB QASID	Adhoc Relief Allow @10%	163
BD60 06	888402	SHAHAB KHAN	NAIB QASID	Adhoc Relief All 2016 10%	804
BD60 06	888402	SHAHAB KHAN	NAIB QASID	Adhoc Relief All 2017 10%	961
BD60 06	888403	ANWAR SAID KHAN	NAIB QASID	Adhoc Relief All 2017 10%	961
BD60 06	888403	ANWAR SAID KHAN	NAIB QASID	Adhoc Relief All 2016 10%	804
BD60 06	888403	ANWAR SAID KHAN	NAIB QASID	Adhoc Relief Allow @10%	163
BD60 06	888403	ANWAR SAID KHAN	NAIB QASID	15% Adhoc Relief All-2013	264
BD60 06	888403	ANWAR SAID KHAN	NAIB QASID	Compen Allow 20% (1-15)	1,000
BD60 06	888403	ANWAR SAID KHAN	NAIB QASID	Integrated Allownce (2005)	450
BD60 06	888403	ANWAR SAID KHAN	NAIB QASID	Medical Allowance	1,500
BD60 06	888403	ANWAR SAID KHAN	NAIB QASID	Convey Allowance 2005	1,785
BD60 06	888403	ANWAR SAID KHAN	NAIB QASID	House Rent Allowance	942
BD60 06	888403	ANWAR SAID KHAN	NAIB QASID	Basic Pay	9,610
BD60 06	888406	KAMAL HAQ	SWEEPER	15% Adhoc Relief All-2013	264
BD60 06	888406	KAMAL HAQ	SWEEPER	Compen Allow 20% (1-15)	1,000
BD60 06	888406	KAMAL HAQ	SWEEPER	Adhoc Relief Allow @10%	163
BD60 06	888406	KAMAL HAQ	SWEEPER	Adhoc Relief All 2016 10%	804
BD60 06	888406	KAMAL HAQ	SWEEPER	Adhoc Relief All 2017 10%	961
BD60 06	888406	KAMAL HAQ	SWEEPER	Washing Allowance	150
BD60 06	888406	KAMAL HAQ	SWEEPER	Dress/ Uniform Allowance	150
BD60 06	888406	KAMAL HAQ	SWEEPER	Medical Allowance	1,500
BD60 06	888406	KAMAL HAQ	SWEEPER	Convey Allowance 2005	1,785
BD60 06	888406	KAMAL HAQ	SWEEPER	House Rent Allowance	942

BD60 06	888406	KAMAL HAQ	SWEEPER	Basic Pay	9,610
BD60 06	888407	ABDUL HAQ	NAIB QASID	Adhoc Relief All 2017 10%	961
BD60 06	888407	ABDUL HAQ	NAIB QASID	Adhoc Relief All 2016 10%	804
BD60 06	888407	ABDUL HAQ	NAIB QASID	Adhoc Relief Allow @10%	163
BD60 06	888407	ABDUL HAQ	NAIB QASID	15% Adhoc Relief All-2013	264
BD60 06	888407	ABDUL HAQ	NAIB QASID	Compen Allow 20% (1-15)	1,000
BD60 06	888407	ABDUL HAQ	NAIB QASID	Integrated Allwnc (2005)	450
BD60 06	888407	ABDUL HAQ	NAIB QASID	Medical Allowance	1,500
BD60 06	888407	ABDUL HAQ	NAIB QASID	Convey Allowance 2005	1,785
BD60 06	888407	ABDUL HAQ	NAIB QASID	House Rent Allowance	942
BD60 06	888407	ABDUL HAQ	NAIB QASID	Basic Pay	9,610
BD60 06	888408	SAJJAD AHMAD	CHOWKIDAR	Basic Pay	9,610
BD60 06	888408	SAJJAD AHMAD	CHOWKIDAR	House Rent Allowance	942
BD60 06	888408	SAJJAD AHMAD	CHOWKIDAR	Convey Allowance 2005	1,785
BD60 06	888408	SAJJAD AHMAD	CHOWKIDAR	Medical Allowance	1,500
BD60 06	888408	SAJJAD AHMAD	CHOWKIDAR	Dress/ Uniform Allowance	150
BD60 06	888408	SAJJAD AHMAD	CHOWKIDAR	Washing Allowance	150
BD60 06	888408	SAJJAD AHMAD	CHOWKIDAR	Compen Allow 20% (1-15)	1,000
BD60 06	888408	SAJJAD AHMAD	CHOWKIDAR	15% Adhoc Relief All-2013	264
BD60 06	888408	SAJJAD AHMAD	CHOWKIDAR	Adhoc Relief Allow @10%	163
BD60 06	888408	SAJJAD AHMAD	CHOWKIDAR	Adhoc Relief All 2016 10%	804
BD60 06	888408	SAJJAD AHMAD	CHOWKIDAR	Adhoc Relief All 2017 10%	961
BD60 06	888460	SAID MUSTAFA	CHOWKIDAR	Basic Pay	9,610

BD60 06	888460	SAID MUSTAFA	CHOWKIDAR	House Rent Allowance	942
BD60 06	888460	SAID MUSTAFA	CHOWKIDAR	Convey Allowance 2005	1,785
BD60 06	888460	SAID MUSTAFA	CHOWKIDAR	Medical Allowance	1,500
BD60 06	888460	SAID MUSTAFA	CHOWKIDAR	Dress/ Uniform Allowance	150
BD60 06	888460	SAID MUSTAFA	CHOWKIDAR	Washing Allowance	150
BD60 06	888460	SAID MUSTAFA	CHOWKIDAR	Compen Allow 20% (1-15)	1,000
BD60 06	888460	SAID MUSTAFA	CHOWKIDAR	15% Adhoc Relief All-2013	264
BD60 06	888460	SAID MUSTAFA	CHOWKIDAR	Adhoc Relief Allow @10%	163
BD60 06	888460	SAID MUSTAFA	CHOWKIDAR	Adhoc Relief All 2016 10%	804
BD60 06	888460	SAID MUSTAFA	CHOWKIDAR	Adhoc Relief All 2017 10%	961
BD60 06	888600	SARZAMIN KHAN	NAIB QASID	Basic Pay	9,610
BD60 06	888600	SARZAMIN KHAN	NAIB QASID	House Rent Allowance	942
BD60 06	888600	SARZAMIN KHAN	NAIB QASID	Convey Allowance 2005	1,785
BD60 06	888600	SARZAMIN KHAN	NAIB QASID	Medical Allowance	1,500
BD60 06	888600	SARZAMIN KHAN	NAIB QASID	Integrated Allowance (2005)	450
BD60 06	888600	SARZAMIN KHAN	NAIB QASID	Compen Allow 20% (1-15)	1,000
BD60 06	888600	SARZAMIN KHAN	NAIB QASID	15% Adhoc Relief All-2013	264
BD60 06	888600	SARZAMIN KHAN	NAIB QASID	Adhoc Relief Allow @10%	163
BD60 06	888600	SARZAMIN KHAN	NAIB QASID	Adhoc Relief All 2016 10%	804
BD60 06	888600	SARZAMIN KHAN	NAIB QASID	Adhoc Relief All 2017 10%	961
BD60 06	888602	WALI KHAN	SWEEPER	Adhoc Relief All 2017 10%	961
BD60 06	888602	WALI KHAN	SWEEPER	Adhoc Relief All 2016 10%	804
BD60 06	888602	WALI KHAN	SWEEPER	Adhoc Relief Allow @10%	163

BD60 06	888602	WALI KHAN	SWEEPER	15% Adhoc Relief All-2013	264
BD60 06	888602	WALI KHAN	SWEEPER	Compen Allow 20% (1-15)	1,000
BD60 06	888602	WALI KHAN	SWEEPER	Washing Allowance	150
BD60 06	888602	WALI KHAN	SWEEPER	Dress/ Uniform Allowance	150
BD60 06	888602	WALI KHAN	SWEEPER	Medical Allowance	1,500
BD60 06	888602	WALI KHAN	SWEEPER	Convey Allowance 2005	1,785
BD60 06	888602	WALI KHAN	SWEEPER	House Rent Allowance	942
BD60 06	888602	WALI KHAN	SWEEPER	Basic Pay	9,610
BD60 06	888604	IFTEKHAR ALI	SWEEPER	Basic Pay	9,610
BD60 06	888604	IFTEKHAR ALI	SWEEPER	House Rent Allowance	942
BD60 06	888604	IFTEKHAR ALI	SWEEPER	Convey Allowance 2005	1,785
BD60 06	888604	IFTEKHAR ALI	SWEEPER	Medical Allowance	1,500
BD60 06	888604	IFTEKHAR ALI	SWEEPER	Dress/ Uniform Allowance	150
BD60 06	888604	IFTEKHAR ALI	SWEEPER	Washing Allowance	150
BD60 06	888604	IFTEKHAR ALI	SWEEPER	Compen Allow 20% (1-15)	1,000
BD60 06	888604	IFTEKHAR ALI	SWEEPER	15% Adhoc Relief All-2013	264
BD60 06	888604	IFTEKHAR ALI	SWEEPER	Adhoc Relief Allow @10%	163
BD60 06	888604	IFTEKHAR ALI	SWEEPER	Adhoc Relief All 2016 10%	804
BD60 06	888604	IFTEKHAR ALI	SWEEPER	Adhoc Relief All 2017 10%	961
BD60 06	888724	AHMAD ZEB	SWEEPER	15% Adhoc Relief All-2013	264
BD60 06	888724	AHMAD ZEB	SWEEPER	Compen Allow 20% (1-15)	1,000
BD60 06	888724	AHMAD ZEB	SWEEPER	Adhoc Relief Allow @10%	163
BD60 06	888724	AHMAD ZEB	SWEEPER	Adhoc Relief All 2016 10%	804

BD60 06	888724	AHMAD ZEB	SWEEPER	Adhoc Relief All 2017 10%	961
BD60 06	888724	AHMAD ZEB	SWEEPER	Washing Allowance	150
BD60 06	888724	AHMAD ZEB	SWEEPER	Dress/ Uniform Allowance	150
BD60 06	888724	AHMAD ZEB	SWEEPER	Medical Allowance	1,500
BD60 06	888724	AHMAD ZEB	SWEEPER	Convey Allowance 2005	1,785
BD60 06	888724	AHMAD ZEB	SWEEPER	House Rent Allowance	942
BD60 06	888724	AHMAD ZEB	SWEEPER	Basic Pay	9,610
					499,440

**Annexure-5
(continued)**

C.C	Description	P.No	Name	Job Title	Pay & Allowances	Amount
BD6 180	DISTRICT EDUCATION OFFICER (MALE) BUNER	834 240	KHAN SHER	NAIB QASID	Adhoc Relief All 2017 10%	11,805
BD6 180	DISTRICT EDUCATION OFFICER (MALE) BUNER	834 240	KHAN SHER	NAIB QASID	Adhoc Relief All 2016 10%	9,648
BD6 180	DISTRICT EDUCATION OFFICER (MALE) BUNER	834 240	KHAN SHER	NAIB QASID	Adhoc Relief Allow @10%	1,860
BD6 180	DISTRICT EDUCATION OFFICER (MALE) BUNER	834 240	KHAN SHER	NAIB QASID	15% Adhoc Relief All-2013	3,024
BD6 180	DISTRICT EDUCATION OFFICER (MALE) BUNER	834 240	KHAN SHER	NAIB QASID	Adhoc Allowance 2010@ 50%	1,570
BD6 180	DISTRICT EDUCATION OFFICER (MALE) BUNER	834 240	KHAN SHER	NAIB QASID	Compen Allow 20% (1-15)	12,000
BD6 180	DISTRICT EDUCATION OFFICER (MALE) BUNER	834 240	KHAN SHER	NAIB QASID	Integrated Allowance (2005)	5,400
BD6 180	DISTRICT EDUCATION OFFICER (MALE) BUNER	834 240	KHAN SHER	NAIB QASID	Medical Allowance	18,000
BD6 180	DISTRICT EDUCATION OFFICER (MALE) BUNER	834 240	KHAN SHER	NAIB QASID	Convey Allowance 2005	21,420
BD6 180	DISTRICT EDUCATION OFFICER (MALE) BUNER	834 240	KHAN SHER	NAIB QASID	House Rent Allowance	11,304
BD6 180	DISTRICT EDUCATION OFFICER (MALE) BUNER	834 240	KHAN SHER	NAIB QASID	Basic Pay	118,050
Total						214,081

C.C	P.No	Name	Job Title	Allowances	Amount
BD60 06	5772 85	FAZAL MANAN	WORKSHOP INSTRUCTOR	Basic Pay	141,450
BD60 06	5772 85	FAZAL MANAN	WORKSHOP INSTRUCTOR	House Rent Allowance	11,304
BD60 06	5772 85	FAZAL MANAN	WORKSHOP INSTRUCTOR	Convey Allowance 2005	21,420
BD60 06	5772 85	FAZAL MANAN	WORKSHOP INSTRUCTOR	Medical Allowance	18,000
BD60	5772	FAZAL	WORKSHOP	Compen Allow 20%	

06	85	MANAN	INSTRUCTOR	(1-15)	12,000
BD60 06	5772 85	FAZAL MANAN	WORKSHOP INSTRUCTOR	15% Adhoc Relief All-2013	3,144
BD60 06	5772 85	FAZAL MANAN	WORKSHOP INSTRUCTOR	Adhoc Relief Allow @10%	2,268
BD60 06	5772 85	FAZAL MANAN	WORKSHOP INSTRUCTOR	Adhoc Relief All 2016 10%	11,592
BD60 06	5772 85	FAZAL MANAN	WORKSHOP INSTRUCTOR	Adhoc Relief All 2017 10%	14,145
BD60 06	5772 93	SAID ZAMAN	WORKSHOP INSTRUCTOR	Adhoc Relief Allow @10%	2,160
BD60 06	5772 93	SAID ZAMAN	WORKSHOP INSTRUCTOR	15% Adhoc Relief All-2013	3,240
BD60 06	5772 93	SAID ZAMAN	WORKSHOP INSTRUCTOR	Adhoc Relief All 2016 10%	10,896
BD60 06	5772 93	SAID ZAMAN	WORKSHOP INSTRUCTOR	Adhoc Relief All 2017 10%	13,719
BD60 06	5772 93	SAID ZAMAN	WORKSHOP INSTRUCTOR	Compen Allow 20% (1-15)	12,000
BD60 06	5772 93	SAID ZAMAN	WORKSHOP INSTRUCTOR	Medical Allowance	18,000
BD60 06	5772 93	SAID ZAMAN	WORKSHOP INSTRUCTOR	Convey Allowance 2005	21,420
BD60 06	5772 93	SAID ZAMAN	WORKSHOP INSTRUCTOR	House Rent Allowance	10,896
BD60 06	5772 93	SAID ZAMAN	WORKSHOP INSTRUCTOR	Basic Pay	137,190
Total					464,844

Annexure-6
Para 1.2.2.7

Variation in receipts of Arm license fee

S.No	License Type	Total License issued	Rate	Amount
1	Government	599	270	161,730
2	Government on payment all Pakistan	8	8370	66,960
3	Private	1354	3870	5,239,980
Total		1961		5,468,670
Total receipts for issuance of 1961 licenses				5,468,670
Total deposits as per FI provincial receipts under head C03835				(4,063,763)
Variation				1,404,907

**Annexure-7
Para 1.2.2.10**

Non-receiving of performance guarantee for equipments worth

S.No	Name of Equipments	Name of Firms	Supply Order #	Date Of Supply Order	Quantity	approved Rates (Rs)	Amount (Rs)
1	Air Purification System Model GCS-50 Make Airocide AKIDA USA.	Novatek	6438	29 / 11 / 2017	4	1175000	4700000
			6460	29 / 11 / 2017	10	1175000	11750000
2	BP Set Mercury Desk Top	Noor enterprise	6426	29 / 11 / 2017	10	7900	79000
			6456		12	7900	94800
			6430		36	7900	284400
3	24 hour BP Monitor Machine	Noor enterprise	6426	29 / 11 / 2017	5	235000	1175000
			6456		12	235000	2820000
			6430		18	235000	4230000
4	Defibrillator	Friends Traders	6444	29 / 11 / 2017	1	394500	394500
5	Binocular Microcope.G 380 LED UNICO USA	friends Traders	6444	29 / 11 / 2017	1	129500	129500
			6452		6	129500	777000
6	Electric Surgical Unit Diathermy	Noor enterprise	6426	29 / 11 / 2017	1	295000	295000
			6456		6	295000	1770000
7	ECG 3 Channels	IBS Pharmaceutical	6446	29 / 11 / 2017	1	83600	83600
8	Mini Autoclave,K	For care health	6442	29 / 11 / 2017	2	145000	290000

	S-121,Kaso Medical Technology China						
			6454		6	145000	870000
9	X-Ray Cassette 12x15	MKJ Associates	6440	29 / 11 / 2017	10	14239	142390
			6458		10	14239	142390
10	X-Ray Cassette 10x12	MKJ Associates	6440	29 / 11 / 2017	10	11273	112730
			6458		10	11273	112730
11	X-Ray Cassette 18x10	MKJ Associates	6440	29 / 11 / 2017	10	8420	84200
			6458		10	8420	84200
12	Lead Apron	MKJ Associates	6440	29 / 11 / 2017	2	8739	17478
			6458		2	8739	17478
13	C-Section Set	Paradise Experts	6448	29 / 11 / 2017	2	15000	30000
			6468		2	15000	30000
14	Dressing Set For Ward	Professionale hospital	6424	29 / 11 / 2017	3	5734	17202
			6466		3	5734	17202
15	General Instrument Set	Paradise Experts	6448	29 / 11 / 2017	3	16000	48000
			6468		3	16000	48000
16	Dissecting Instrument set	Paradise Experts	6448	29 / 11 / 2017	2	4000	8000
			6468		2	4000	8000
17	Cutting Instrument Set	Professional hospital	6448	29 / 11 / 2017	2	8815	17630
			6450		2	8815	17630
18	Normal	IBS	6446	29 / 11 /	6	16000	96000

	Delivery Set	Pharmaceutical		2017			
			6450		4	16000	64000
19	Drip stand	Quzafi Surgical	6428	29 / 11 / 2017	10	2000	20000
			6462		10	2000	20000
20	D&C Table/Delivery Table.	Ideal Business	6422	29 / 11 / 2017	1	300000	300000
21	Dental Unit with Chair	Ultradent services	6464	29 / 11 / 2017	1	539000	539000
22	Bed with side table, over bed trolley and side railings	Mirza Niaz and Son	6457	29 / 11 / 2017	12	60000	720000
			6434		18	60000	1080000
23	Dental X-RAY Unit	For care health	6454	29 / 11 / 2017	1	223000	223000
24	Patient Trolley	Mirza Niaz and Son	6434	29 / 11 / 2017	18	30000	540000
25	Examination Couch	Quzafi Surgical	6432	29 / 11 / 2017	18	16000	288000
26	Wheel Chairs	Quzafi Surgical	6462	29 / 11 / 2017	6	15000	90000
			6432		18	15000	270000
	Total (B)						34678060
	G. Total (A+B)				14904017	34678060	49,582,077

**Annexure-8
Para 1.2.2.13**

Overpayment on account of Health Professional Allowance

S. No	Cost Center	P.No	Name	Scale	Job Title	Excess payment per month	Months	O/Payment
1	Cat; "D"(H) Pachakaly	2757 28	ABDUL WAHID	19	MEDICAL SUPERINTENDENT	10,000	12	120,000
2	Cat; "D"(H) Pachakaly	2757 40	SARDEEP KUMAR	18	SENIOR MEDICAL OFFICER	10,000	11	110,000
3	DHO Buner	2757 63	SAEED UR REHMAN	18	MEDICAL OFFICER	10,000	11	110,000
4	CH Totalai	2757 93	ABDUL GHAFOOR	18	PRINCIPAL MEDICAL OFFICER	10,000	12	120,000
5	DHO Buner	3436 87	DR LAL BACHA	18	MEDICAL OFFICER	10,000	12	120,000
6	Cat; "D"(H) Pachakaly	4986 12	MEHMOODA AHMAD	17	DENTAL SURGEON	10,000	12	110,000
7	Cat; "D"(H) Pachakaly	6526 72	SAEED ULLAH KHAN	17	MEDICAL OFFICER	10,000	12	120,000
8	Cat; "D"(H) Pachakaly	6982 15	DR AMIR SAEED	17	DEPUTY MEDICAL SUPERINTEN	10,000	12	120,000
9	Cat; "D"(H) Pachakaly	7527 11	SIRAJ UDIN	17	MEDICAL OFFICER	10,000	12	120,000
10	Cat; "D"(H) Pachakaly	7535 03	SYED KAZIM ALI SHAH	17	PRINCIPAL MEDICAL OFFICER	10,000	12	120,000
11	Cat; "D"(H) Pachakaly	7848 41	MOHAMMA D HAMID	17	MEDICAL OFFICER	10,000	12	120,000
12	Cat; "D"(H) Pachakaly	8161 97	DR MEHBOOB ALAM	17	MEDICAL OFFICER	10,000	12	120,000
13	Cat; "D"(H) Pachakaly	8162 16	DR ABDUL WAHID	17	MEDICAL OFFICER	10,000	12	120,000
14	CH Chamla	8204 55	AMELA JEHAN	17	MEDICAL OFFICER	10,000	12	120,000
15	CH Chamla	8221	IRSHAD UL	17	MEDICAL	10,000	12	120,000

		75	HAQ		OFFICER		
16	Cat; "D"(H) Pachakaly	8225 19	SYED IMTIAZ ALI SHAH	17	MEDICAL OFFICER	10,000	12 120,000
17	Cat; "D"(H) Pachakaly	8225 21	HAYAT KHAN	17	MEDICAL OFFICER	10,000	12 120,000
18	Cat; "D"(H) Pachakaly	8281 10	ZIA UR RAHMAN	17	MEDICAL OFFICER	10,000	12 120,000
19	Cat; "D"(H) Pachakaly	8324 03	mohd salman	17	MEDICAL OFFICER	10,000	10 100,000
20	Cat; "D"(H) Pachakaly	8348 46	BAHRUR RAHMAN	17	MEDICAL OFFICER	10,000	12 120,000
21	Cat; "D"(H) Pachakaly	8356 47	MIAN TAHIR SHAH	17	MEDICAL OFFICER	10,000	12 120,000
22	Dispensaries Buner	8369 01	ihsan ullah	17	MEDICAL OFFICER	10,000	11 110,000
23	Cat; "D"(H) Pachakaly	8390 48	WAJID ALI	17	MEDICAL OFFICER	10,000	12 120,000
24	Dispensaries Buner	8423 82	AJEEB UR REHMAN	17	MEDICAL OFFICER	10,000	12 120,000
25	Cat; "D"(H) Pachakaly	8423 93	RIAZ ALI KHAN	17	MEDICAL OFFICER	10,000	11 110,000
26	DHO Buner	8442 02	KIRAMAT ULLAH	17	COORDINATO R	10,000	11 110,000
27	Cat; "D"(H) Pachakaly	8461 73	ABID ULLAH	17	MEDICAL SPECIALIST	10,000	9 90,000
28	Dispensaries Buner	8488 61	IZAZ ALI	17	MEDICAL OFFICER	10,000	10 100,000
29	CH Totalai	8496 47	abdul shakoor	17	MEDICAL OFFICER	10,000	11 110,000
30	Cat; "D"(H) Pachakaly	8690 55	MUHAMMA D ARIF	17	MEDICAL OFFICER	10,000	4 40,000
31	Drug center	8696 92	SHER SHAH	17	MEDICAL OFFICER	10,000	7 70,000
32	CH Chamla	5019 5642	AZMAT ULLAH WAZIR	19	PRINCIPAL MEDICAL OFFICER	10,000	5 50,000
Total							3,500,000

Annexure-9
Para 1.2.2.14

Non deduction of Income Tax on supply of medicine

S. No	Name of medicines	Name of firms	Amounts	Income Tax@4%
1	Cotton Wool 200mg	M/S Cotton Craft PHARMA (PVT)LT	983,547	39,342
2	Cotton Bandages 10cmx4m	M/S Cotton Craft PHARMA (PVT)LT	211,730	8,469
3	Cotton Bandages 15cmx4m	M/S Cotton Craft PHARMA (PVT)LT	480,629	19,225
4	Crept Bandages 15cmx4.5m	M/S Cotton Craft PHARMA (PVT)LT	638,250	25,530
5	Crept Bandages 10cmx4.5m	M/S Cotton Craft PHARMA (PVT)LT	298,620	11,945
6	Inj; Diclofenac Acid 75mg/3ml	M/S Allmed INDUSTRIES PVT	203,931	8,157
7	Tab; Metronidazole 400mg	M/S Sami PHARMACUTICAL (PVT	459,374	18,375
8	Endotracheal Tube Size 5.5	M/S Hashier Surgical Services	2,985	119
9	Endotracheal Tube Size 6	M/S Hashier Surgical Services	2,985	119
10	Endotracheal Tube Size 6.5	M/S Hashier Surgical Services	2,985	119
11	Endotracheal Tube Size 7	M/S Hashier Surgical Services	2,985	119
12	Endotracheal Tube Size 7.5	M/S Hashier Surgical Services	3,582	143
13	Face Mask Disposabal size 3	M/S Hashier Surgical Services	3,800	152
14	Feeding tube size6 fr	M/S Hashier Surgical Services	2,170	87
15	Feeding tube size 8 fr	M/S Hashier Surgical Services	2,170	87
16	Feeding tube size 10fr	M/S Hashier Surgical Services	2,170	87
17	Feeding tube size 12fr	M/S Hashier Surgical Services	2,170	87
18	Feeding tube size 14 fr	M/S Hashier Surgical Services	45,080	1,803
19	Feeding tube size 16 fr	M/S Hashier Surgical Services	45,080	1,803
20	Feeding tube size 18fr	M/S Hashier Surgical	45,080	1,803

		Services		
21	Feeding tube size 20fr	M/S Hashier Surgical Services	2,800	112
22	Foley's Cathether 2-way size16	M/S Hashier Surgical Services	119,000	4,760
23	Foley's Cathether 2-way size18	M/S Hashier Surgical Services	119,000	4,760
24	Foley's Cathether 2-way size14	M/S Hashier Surgical Services	7,800	312
25	Foley's Cathether 2-way size20	M/S Hashier Surgical Services	8,900	356
26	Non Fabric Surgical Adhasive fix Rool	M/S Hashier Surgical Services	3,500	140
27	Spinal Needle Size 23	M/S Hashier Surgical Services	2,875	115
28	Spinal Needle Size 25	M/S Hashier Surgical Services	2,875	115
29	Syp; Amoxicilline 250mg/5ml/60ml	M/S Mactor Pharama	199,800	7,992
30	Inj;Co-Amoxicyclline 0.6g	M/S Mactor Pharama	101,075	4,043
31	Cap;Amoxicilline 500mg	M/S Mactor Pharama	577,200	23,088
32	Inj;Ceftraxone 1g	M/S Mactor Pharama	517,517	20,701
33	Syp; Amoxicilline 250mg/5ml/90ml	M/S Mactor Pharama	174,600	6,984
34	Syp;Co-Amoxicyclline 156.25/90ml	M/S Mactor Pharama	286,200	11,448
35	Tab Amlodipine+Valsartan10/160mg	M/S Saffron Pharma (PVT)Ltd	205,560	8,222
36	Tab; Glimipride+Metformin1/500	M/S Saffron Pharma (PVT)Ltd	90,180	3,607
37	Inj;Amikacine 500mg	M/S Saffron Pharma (PVT)Ltd	113,400	4,536
38	Tab Amlodipine+Valsartan5/80mg	M/S Saffron Pharma (PVT)Ltd	115,560	4,622
39	Tab;Moxifloxacin 400mg	M/s Getz Pharma PVT LT	1,146,240	45,850
40	Inj;Iron Sucroose	M/s Getz Pharma PVT LT	118,560	4,742
41	Inj;Omeprazole	M/s Getz Pharma PVT LT	155,800	6,232
42	Tab;Clarythromycin 500mg	M/s Getz Pharma PVT LT	133,650	5,346
43	Inj;Hydrocortison 100mg	M/S AMSON VACCINE PHARMA	103,452	4,138
44	Inj; Typhoid Vaccine 0.5ml	M/S AMSON VACCINE PHARMA	441,000	17,640

45	Nistatine drops	M/S AMSON VACCINE PHARMA	18,848	754
46	Anti Venom Sera 10ml	M/S AMSON VACCINE PHARMA	6,002	240
47	D/Syring 10cc	M/S Injection System (Pvt) Ltd	7,021	281
48	D/Syring 3cc	M/S Injection System (Pvt) Ltd	171,000	6,840
49	D/Syring 5cc	M/S Injection System (Pvt) Ltd	171,000	6,840
50	Isofluranc 100ml	M/S Allied Distribution	65,375	2,615
51	Propofol 20ml inj	M/S Allied Distribution	20,500	820
52	Inj; Metronidazol mg /100ml	M/s Unisa Pharam (PVT) Ltd	225,060	9,002
53	Inj; Cefproflaxacin mg/100ml	M/s Unisa Pharam (PVT) Ltd	216,342	8,654
54	Inf;N/Saline 1000ml	M/s Unisa Pharam (PVT) Ltd	338,715	13,549
55	Ranger Lactate 500ml	M/s Unisa Pharam (PVT) Ltd	601,295	24,052
56	O.R.S	M/S Davis Pharmaceutical	255,788	10,232
57	Inj; Cefuroxime 750mg	M/S ZAFA Pharmaceutical (PVT)	100,536	4,021
58	Cap;Doxycycline 100mg	M/S ZAFA Pharmaceutical (PVT)	207,200	8,288
59	Zinc Sulphat /60ml	M/S ZAFA Pharmaceutical (PVT)	95,404	3,816
60	Syp;Terbutaline	M/S ZAFA Pharmaceutical (PVT)	91,476	3,659
61	Tab;Atenolol 50mg	M/S ZAFA Pharmaceutical (PVT)	66,312	2,652
62	Inj; Megnesium 500mg/10ml	M/S ZAFA Pharmaceutical (PVT)	57,700	2,308
63	Inj;Tranexamic Acid 250mg	M/S ZAFA Pharmaceutical (PVT)	36,000	1,440
64	Misoprostol 200mcg Tab	M/S ZAFA Pharmaceutical (PVT)	90,000	3,600
65	Paraffine tolle	M/S Arson Pharmaceutical	12,500	500
66	Gauze Pad	M/S Arson Pharmaceutical	443,120	17,725
67	Inj;Atracurium Besylate 10mg/ml	M/S Brooks Pharma PVT	62,500	2,500
68	Inj;Bupivacaine hydrochloride 5.0mg	M/S Brooks Pharma PVT	15,000	600
69	Pyodine Scrab Solution 450ml	M/S Brooks Pharma PVT	29,630	1,185

70	Inj;Dexamethsone 4mg/Amp	M/S Brooks Pharma PVT	589,000	23,560
71	Pyodine Solution 450ml	M/S Brooks Pharma PVT	570,434	22,817
72	Inj;Cefotaxime 500mg	M/S Brooks Pharma PVT	214,600	8,584
73	IV-cannula ,20G	M/S Al-Hamed	169,015	6,761
74	IV-cannula 22 G	M/S Al-Hamed	169,015	6,761
75	IV-cannula 24 G	M/S Al-Hamed	119,800	4,792
76	PoP Bandages 15cmx2.70m	M/S Cotton Craft PHARMA (PVT)LT	195,720	7,829
77	PoP Bandages 10cmx2.70m	M/S Cotton Craft PHARMA (PVT)LT	118,750	4,750
78	O.T Cap	M/S Al-Hamed	4,895	196
79	Surgical Gloves size 7.5 Powder free	M/S Sind Medical Stores	44,890	1,796
80	D/Syringe 5ml Shafa	M/S Syeh' Impex	165,996	6,640
81	I/v Drip Set	M/S Syeh' Impex	590,194	23,608
82	Chloroxylenol Solution	M/S Reckitt Bensker	40,000	1,600
83	25mm,30mm 3/8 circle Cutting Needle 2/0	M/S Akram Brother	156,600	6,264
84	30mm, 1/2 Round Body Needle 2/0	M/S Akram Brother	318,600	12,744
85	20mm, 1/2 Round Body Needle 3/0	M/S Akram Brother	162,000	6,480
86	Tab Co-Amoxiclave 625mg	M/S Bosch Pharma Pvt	580,500	23,220
87	Paracetamol Inf	M/S Bosch Pharma Pvt	217,217	8,689
88	Inj;Ranitidine 50mg/2ml	M/S Bosch Pharma Pvt	35,604	1,424
89	Insuline 70/30 Inj	M/S NovaNordisk Pharma	451,242	18,050
90	drotavorine inj	M/S Sanofi Aventis(Pvt)	516,636	20,665
91	Tab;Metformine 500mg	M/S Sanofi Aventis(Pvt)	238,760	9,550
92	Tab;Ceprofloxacin 500mg	M/S Brooks Pharma PVT LTD	892,080	35,683
93	Tab;Levofloxacin 250mg	M/S Brooks Pharma PVT LTD	432,000	17,280
94	Tab;Levofloxacin 500mg	M/S Brooks Pharma PVT LTD	547,200	21,888
95	Inf; 5% Dextrose 500ml	M/S FDL Pharmaceuticale (PVT)	148,122	5,925
96	Inf; Dextrose+Saline 500ml	M/S FDL Pharmaceuticale (PVT)	148,824	5,953
97	Inf;Gelatin polypeptide 4% 500ml	M/S B.Braun pakistan Pvt	448,200	17,928
98	Tab;Paracetamol 500mg	M/S STANLEY PHARMA;	37,800	1,512
99	Syp;Metrnidazol 200mg/5ml	M/S STANLEY	96,000	3,840

		PHARMA;		
10	Syp; Paracetamol 250mg/5ml	M/S STANLEY PHARMA;	94,000	3,760
10	Tab; Mefenamic Acid 250mg	M/S STANLEY PHARMA;	149,600	5,984
10	Syp; Aminophyllin+diphen+ammo 32mg+8mg+30mg/5ml	M/S STANLEY PHARMA;	70,500	2,820
10	Tab;Ibuprofen 400mg	M/S ABBOTT laborteries	79,880	3,195
10	Tab;Chlorphenramin mealat 4mg	M/S GlaxoSmithKline Pak:	22,000	880
10	Tab;Co-Trimaxazole 800+160mg	/S GlaxoSmithKline Pak:	90,900	3,636
10	Tab;Sulbutamol 2mg	/S GlaxoSmithKline Pak:	22,500	900
10	Polymyxine+Becitracine Ointmint	/S GlaxoSmithKline Pak:	38,820	1,553
10	Cap; Amoxicillin Trihydrat 250mg	/S GlaxoSmithKline Pak:	86,000	3,440
10	Syp;Co-Trimaxazole 200+40mg/5ml /50m/	/S GlaxoSmithKline Pak:	44,000	1,760
11	Cefoperazon Sodium 1g Inj	M/S Bio Lab PHARMA (PVT)L	314,766	12,591
11	Inj;Artemether 80mg	M/S Bio Lab PHARMA (PVT)L	141,570	5,663
11	inj;Mecoblamine 500mcg	M/S Bio Lab PHARMA (PVT)L	73,161	2,926
11	Clotrimizole Cream	M/S Bio Lab PHARMA (PVT)L	86,400	3,456
11	Tab;Lisinopril 5mg	M/S ATCO PHARMA; PVT	171,000	6,840
11	Permethrin Lotion 5% 60ml	M/S ATCO PHARMA; PVT	79,200	3,168
11	Polymyxine B Sulphate+Bacitracin 10g	M/S ATCO PHARMA; PVT	54,432	2,177
11	Tab;Divalporex Sodium 250mg	M/S ABBOTT laborteries	78,840	3,154
11	Tab;Divalporex Sodium 500mg	M/S ABBOTT laborteries	135,720	5,429
11	Tab;Montelukast Sodium 10mg	M/S Z-Jan Pharmaceutical	189,000	7,560
12	Cap;Azithromycin 500mg	M/S Z-Jan Pharmaceutical	180,000	7,200
12	Cefexime 100mg/5ml	M/S Cirin Pharma Pvt	219,618	8,785
12	Syp;Chloroquine 50mg/5ml	M/S Nabi Qasim	86,832	3,473

2		Industeries		
12		M/S Nabi Qasim		
3	Tab;Folic Acid 5mg	Industeries	38,880	1,555
12		M/S Arson		
4	Adhesive Tape	Pharmaceutical	12,150	486
12		M/S Nabi Qasim		
5	Solution Clotrimazole 1%30ml	Industeries	73,980	2,959
12		M/S ZAFA		
6	Syp;Sulbutamol 2mg/5ml	Pharmaceutical (PVT)	15,240	610
12		M/S Continental		
7	Inj; ARV 0.5ml(ABHAYRAB)	Enterprises Peshawar.	1,102,752	44,110
12		M/S ZAFA		
8	inj cefotaxime 250mg	Pharmaceutical (PVT)	151,200	6,048
12		M/S Polyfine Pharma		
9	Syp Cepodoxime 40mg/5ml		274,983	10,999
13		M/S STANLEY		
0	Syp ferrus sulphate 120ml	PHARMA;	145,000	5,800
13		M/S STANLEY		
1	Syp Albendazole 10ml	PHARMA;	48,000	1,920
13		M/S Mactor Pharama		
2	Cap Cefexime 400mg		324,000	12,960
13		M/S Mactor Pharama		
3	Inj Ceftriaxone 500mg		324,975	12,999
13		M/S Sydon Pharma		
4	Tab Mebandazole 500mg		154,440	6,178
13		M/S Barrett hodgson		
5	Inj Xylocaine/Adrenaline 2		47,490	1,900
13		M/S Barrett hodgson		
6	Xylocaine Jelly		27,960	1,118
13		M/S Barrett hodgson		
7	Cefprofloxacin Eye drops		195,000	7,800
13		M/S Nabi Qasim		
8	Tab Follic acid 5mg	Industeries	50,040	2,002
13		M/S Nabi Qasim		
9	Tab Follic acid 5mg	Industeries	48,978	1,959
14		M/S Al-Hamed		
0	Examination gloves		325,476	13,019
14		M/S Continental		
1	Inj; ARV 0.5ml(ABHAYRAB)	Enterprises Peshawar.	1,094,000	43,760
14		M/S Saffron Pharma		
2	Tab Amlodipine+Valsartan 10/160 mg	(PVT)Ltd	205,560	8,222
14		M/S Saffron Pharma		
3	Tab; Glimipride+Metformin 1/500	(PVT)Ltd	90,180	3,607
14		M/S Saffron Pharma		
4	Inj; Amikacin 500mg	(PVT)Ltd	84,000	3,360
14		M/S Saffron Pharma		
4	Tab Amlodipine+Valsartan 5/80mg		154,080	6,163

5		(PVT)Ltd		
14 6	20mm, 1/2 Round Body Needle 3/0	M/S Akram Brother	90,000	3,600
14 7	25mm,30mm 3/8 circle Cutting Needle 2/0	M/S Akram Brother	90,000	3,600
14 8	Inj;Hydrocortison 100mg	M/S AMSON VACCINE PHARMA	133,200	5,328
14 9	Nistatine drops	M/S AMSON VACCINE PHARMA	136,800	5,472
15 0	Inj; Metronidazol mg /100ml	M/s Unisa Pharam (PVT) Ltd	90,750	3,630
15 1	Inj; Cefproflaxacin mg/100ml	M/s Unisa Pharam (PVT) Ltd	106,050	4,242
15 2	Inf;N/Saline 1000ml	M/s Unisa Pharam (PVT) Ltd	144,750	5,790
15 3	Ranger Lactate 500ml	M/s Unisa Pharam (PVT) Ltd	224,550	8,982
15 4	Amoxycillin 125mg/5ml 90ml	M/S Mactor Pharama	192,500	7,700
15 5	cap;Amoxicilline 500mg	M/S Mactor Pharama	390,000	15,600
15 6	Inj;Diclofenic Acid 75mg/3ml	M/S Allmed INDUSTRIES PVT	302,400	12,096
15 7	Inj;Noradrenaline 8mg	M/S Allmed INDUSTRIES PVT	108,000	4,320
15 8	Syp;Iron Hydroxy polymaltose complex50mg/5ml	M/S Allmed INDUSTRIES PVT	61,920	2,477
15 9	Tab;Levofloxacin 250mg	M/S Brooks Pharma PVT	300,000	12,000
16 0	Inj;Dexamethsone 4mg/Amp	M/S Brooks Pharma PVT	62,000	2,480
16 1	Pyodine Solution 450ml	M/S Brooks Pharma PVT	286,650	11,466
16 2	D/Syring 5cc	M/S Injection System (Pvt) Ltd	266,000	10,640
16 3	Adhesive Tape	M/S Arson Pharmaceutical	145,800	5,832
16 4	Gauze Pad	M/S Arson Pharmaceutical	313,200	12,528
16 5	Paraffine tolle	M/S Arson Pharmaceutical	45,000	1,800
16 6	Tab;Paracetamol 500mg	M/S STANLEY PHARMA;	226,800	9,072
16 7	Tab Loratidine 10mg	M/S STANLEY PHARMA;	72,000	2,880
16	Syp; Paracetamol 250mg/5ml	M/S STANLEY	470,000	18,800

8		PHARMA;		
16 9	Syp; Ibuprofen 100mg/5ml	M/S STANLEY PHARMA;	235,000	9,400
17 0	Tab; Mefenamic Acid 250mg	M/S STANLEY PHARMA;	122,400	4,896
17 1	Syp Metronidazole 200mg/5ml	M/S STANLEY PHARMA;	432,000	17,280
17 2	Syp Paracetamole 120mg/5ml	M/S STANLEY PHARMA;	333,000	13,320
17 3	Syp;Aminophyllin+diphen+ammo 32mg+8mg+30mg/5ml	M/S STANLEY PHARMA;	253,800	10,152
17 4	Chloroxylenol Solution	M/S Reckitt Benskiser	800,000	32,000
17 5	O.R.S	M/S Davis Pharmaceutical	320,760	12,830
17 6	Cotton Wool 200mg	M/S Cotton Craft PHARMA (PVT)LT	224,949	8,998
17 7	Cotton Bandages 10cmx4m	M/S Cotton Craft PHARMA (PVT)LT	68,300	2,732
17 8	Surgical Gloves 7.5 size	M/S Sind Enterprises	404,010	16,160
17 9	Cap;Fluconazole 150mg	M/S Z-Jan Pharmaceutical (PVT	95,000	3,800
18 0	Tab Clotrimazole Viginal 500mg	M/S Z-Jan Pharmaceutical (PVT	138,000	5,520
18 1	Paracetamol Inf	M/S Bosch Pharma Pvt	145,530	5,821
18 2	Tab Co-Amoxiclave 625mg	M/S Bosch Pharma Pvt	580,500	23,220
18 3	Inj medazolam 5mg	M/S Bosch Pharma Pvt	71,190	2,848
18 4	Tab Folic acid 5mg	M/S Nabi Qasim Industeries	108,000	4,320
18 5	Tab;Ibuprofen 400mg	M/S ABBOTT laborteries	359,460	14,378
18 6	IV-cannula 24 G	M/S Al-Hamed	237,060	9,482
18 7	IV-cannula 22 G	M/S Al-Hamed	215,640	8,626
18 8	Examination gloves	M/S Al-Hamed	129,240	5,170
18 9	Inj; Ampicilline 500mg	M/S ZAFA Pharmaceutical (PVT)	346,000	13,840
19 0	Inj;Tranexamic Acid 250mg	M/S ZAFA Pharmaceutical (PVT)	60,000	2,400
19	Syp sulbutamol 2mg/5ml	M/S ZAFA	76,200	3,048

1		Pharmaceutical (PVT)		
19 2	Tab;Atenolol 50mg	M/S ZAFAPharmaceutical (PVT)	61,400	2,456
19 3	Inj megnesium 500mg/2ml	M/S ZAFAPharmaceutical (PVT)	81,000	3,240
19 4	Misoprostol 200mcg Tab	M/S ZAFAPharmaceutical (PVT)	300,000	12,000
19 5	Syp;Co-Trimaxazole 400+80mg/5ml /50m/	M/S GlaxoSmithKline Pak:	167,400	6,696
19 6	Tab;Chlorphenramin mealat 4mg	M/S GlaxoSmithKline Pak:	39,600	1,584
19 7	Tab;Co-Trimaxazole 800+160mg	M/S GlaxoSmithKline Pak:	163,620	6,545
19 8	Tab;Sulbutamol 2mg	M/S GlaxoSmithKline Pak:	27,000	1,080
19 9	Cap;Amoxicilline Trihydrat 250mg	M/S GlaxoSmithKline Pak:	116,100	4,644
20 0	Polymyxine+Becitracine Ointmint	M/S GlaxoSmithKline Pak:	69,876	2,795
Total			38,547,393	1,541,896

**Annexure-10
Para 1.2.2.16**

Unauthorized expenditure on account of pay & allowances

S. No	Cost Center	Description	P.No	Name	Scale	Job Title	Amount of Pay	Detailed to
1	BD6210	BHU BAGH	713205	ALI RAHMAN	12	MEDICAL TECHNICIAN	432,846	BHU Gagra
2	BD6194	BHU BATTARA	273678	ATTAUR RAHMAN	16	MEDICAL TECHNICIAN	861,246	RHC-Sarqala
3	BD6204	BHU CHARORAI	816204	DR ASGHER ALI	17	MEDICAL OFFICER	1,571,864	CH Charorai
4	BD6204	BHU CHARORAI	273198	PARVEEN SHAHEEN	12	LADY HEALTH VISITOR	480,744	RHC-Nagrai
5	BD6201	BHU DOKADA	859155	ASIA BATOOL	4	DAI	141,642	CH-Pachakalay
6	BD6203	BHU GAGRA	275675	HAMSHER KHAN	12	MEDICAL TECHNICIAN	629,172	DHQ Buner
7	BD6203	BHU GAGRA	274142	TORANGA	5	DAI	345,082	CD Buner
8	BD6198	BHU GOKAND	271646	GUL SADBBER.	16	MEDICAL TECHNICIAN	952,972	CD Bagh
9	BD6207	BHU LANGOW	816193	DR JAVED HUSSAIN	17	SENIOR MEDICAL OFFICER	1,571,864	CH Totalai
10	BD6207	BHU LANGOW	288052	NASEEM BIBI	12	LADY HEALTH VISITOR	531,466	CH-Chamla
11	BD6208	BHU MALKA	661858	AMIR JAWAL	4	LABORATORY ATTENDANT	245,692	DHO Main office
12	BD6208	BHU MALKA	270829	JAMILA NAJAM	12	JUNIOR EPI TECHNICIAN	633,192	CH-Chamla
13	BD6212	Cat; "D"(H) Pachakaly	271996	FAZLI WAHAB	12	DISPENSER	699,672	RHC Jowar
14	BD6212	Cat; "D"(H) Pachakaly	273694	SHER RAHIM	12	DISPENSER	699,900	RHC Jowar

15	BD6074	DISPENSAR IES BUNER	836901	IHSAN ULLAH	17	MEDICAL OFFICER	1,550,309	RHC Jowar
17	BD6074	DISPENSAR IES BUNER	557051	SHERIN ZAMAN	12	MEDICAL TECHNICI AN	459,000	RHC Sarqala
18	BD6074	DISPENSAR IES BUNER	557062	YASEEN KHAN	12	DISPENSER	459,000	RHC Sarqala
19	BD6074	DISPENSAR IES BUNER	443362	KHAIR MUHAMM AD	9	JUNIOR EPI TECHNICI AN	472,721	RHC- D/Baba
20	BD6213	CIVIL HOSPITAL CHAMLA	713208	MAMNOO NULLAH	12	CLINICAL TECHNICI AN	432,846	CH- Pachaka lay
21	BD6214	CIVIL HOSPITAL TOTALAI	713198	ATIQULL AH	12	CLINICAL TECHNICI AN	432,846	CH- Pachaka lay
22	BD6214	CIVIL HOSPITAL TOTALAI	275262	MUMTAZ	12	JUNIOR TECHNICI AN	671,196	BHU Torwars ak
23	BD6218	RHC Dewana Baba	659191	SHAHIDA	12	JUNIOR TECHNICI AN	397,170	CD Bagh
24	BD6215	RHC JOWAR	272453	BAKHT RAWAN	14	LEPROSY TECHNICI AN	812,349	CH- Pachaka lay
25	BD6216	RHC NAGRAI	671006	TAHIR SALEEM	17	MEDICAL OFFICER	1,781,883	CH- Chamla
Total							17,266,674	

Annexure-11

Para 1.3.1.2

Non-imposition of penalty for non completion of works

S. No	P R #	Name of scheme	Contractor	E. Cost	Rate	Bid cost	W.Oerd er date	Req. date	Statu s	Penalty
1	3	Construction and installation of Hand Pumps at UC Norizai	M/S Gulab Zada	1140000	31.10 %	785460	29-08-2017	29-02-2018	30/05/2018	78,546
2	4	Construction and installation of Hand Pumps at UC Norizai	M/S Khani Khel Construction	930000	31.00 %	641700	29-08-2017	29-02-2018	18-04/2018	64,170
3	5	Construction and installation of Pressure Pumps at UC Gagra	M/S Marid Khan	1500000	30.00 %	1050000	29-08-2017	29-02-2018	WIP	105,000
4	9	Water Supply Pipeline at Budal UC Batara	M/S Inayat & Co.	390000	49.10 %	198510	29-08-2017	29-02-2018	19/04/2018	19,851
5	26	PCC Pavement of Street at UC Pandeer	M/S Wajid Hussain & Co.	1135000	17.20 %	939780	29-08-2017	29-02-2018	24/04/2018	93,978
6	31	Construction of Kacha Road UC Norizai	M/S Inayat & Co.	530000	45.10 %	290970	29-08-2017	29-02-2018	NYS	29,097
7	42	Construction of GI Wire Retaining Wall at Manipur Muqbara UC Dewana Baba	M/S Gulab Zada & Co.	790000	35.00 %	513500	29-08-2017	29-02-2018	WIP	51,350
8	49	PCC: Pavement of Street at Jabar Manipur UC Dewana	M/S Marid Khan	626000	26.00 %	463240	29-08-2017	29-02-2018	17/05/2018	46,324

		Baba								
9	53	Construction of Kacha Road Ghazi Banda UC Gulbandai.	M/S Baina Construction	600000	58.00 %	252000	29-08-2017	29-02-2018	16/03/2018	25,200
10	1	WSS Norizai	M/S Baina Construction	124000	63 %	45880	28-03-2018	28-06-2018	Notice	4,588
11	2	Boring and Installation of Hand Pumps Norizai.	Pak Dost Boring Company	1820000	45.20 %	997360	28-03-2018	28-06-2018	WIP	99,736
12	4	Pavement of Street at VC Dewana Baba	M/S Baina Construction	1780000	34 %	1174800	28-03-2018	28-06-2018	WIP	117,480
13	5	Boring and Installation of Hand Pumps UC Dewana Baba	Pak Dost Boring Company	375000	33.60 %	249000	28-03-2018	28-06-2018	23/05/2018	24,900
14	6	Boring and Installation of Hand Pumps UC Shalbandai	Pak Dost Boring Company	255000	35.55 %	164347.5	28-03-2018	28-06-2018	Notice	16,435
15	7	Pavement of Street at VC Amnawar/ Constt : of Culvert UC Shalbandai	Mr. Nazir Khan	636000	28 %	457920	28-03-2018	28-06-2018	18/05/2018	45,792
16	8	WSS Shair Ali UC Pandeer	Chagarzai Construction Co.	530000	10.10 %	476470	28-03-2018	28-06-2018	Notice	47,647
17	9	Installation of Hand Pumps dankohi VC Shangra	Inayat & Co	300000	21 %	237000	28-03-2018	28-06-2018	Notice	23,700
18	10	WSS Layar Kar VC Sher Ali UC Pandeer	M/S Sartaj Nawab	300000	56 %	132000	28-03-2018	28-06-2018	25/09/2018	13,200
19	11	Construction of Road Attogi VC	Inayat & Co	200000	39 %	122000	28-03-2018	28-06-2018	WIP	12,200

		Tangora UC Gulbandai								
20	12	Construction of Water Tank at Banj Kara/Tangora/Amolky/WSS at VC Tangora, Alami Banda	Bakht Sher Ali & Co.	1854000	56.51 %	806304.6	28-03-2018	28-06-2018	WIP	80,630
21	13	Construction Of Kacha Road Charona VC Gunbat	Inayat & Co	300000	36.51 %	190470	28-03-2018	28-06-2018	Notice	19,047
22	14	Pavement of Street Bagria at Bagria UC Gulbandai	Bakht Sher Ali & Co.	500000	23.81 %	380950	28-03-2018	28-06-2018	WIP	38,095
23	15	Construction of Road Fooladai UC Soray	Inayat & Co	150000	25.30 %	112050	28-03-2018	28-06-2018	Notice	11,205
24	17	Construction of Surface Water Tank Maradu/Dand Koot UC Soary	Bakht Sher Ali & Co.	484000	45.70 %	262812	28-03-2018	28-06-2018	18/09/2018	26,281
25	18	Boring and Installation of Hand Pump Dand Kohi UC Soray	Inayat & Co	370000	23.51 %	283013	28-03-2018	28-06-2018	Notice	28,301
26	19	Construction of Retaining Wall at Bajkata UC Gagra.	Saidul-abrar & Sons	1710000	32.75 %	1149975	28-03-2018	28-06-2018	Notice	114,998
27	20	Boring and Installation of Hand Pump at Tehsil Gagra	Takhta Band Construction Co	500000	37 %	315000	28-03-2018	28-06-2018	18/05/2018	31,500
28	21	Boring and Installation of Pressure	Takhta Band Construction Co	1315000	40 %	789000	28-03-2018	28-06-2018	18/05/2018	78,900

		Pumps at UC Gagra.								
29	22	Construction of Road Dang Kohi	M/S Inayat & Co.	500000	39.10 %	304500	28-03-2018	28-06-2018	Notice	30,450
30	23	Boring and Installation of Hand Pumps at Shangra	M/S Inayat & Co.	1330000	10 %	119700	28-03-2018	28-06-2018	Notice	119,700
31	24	Pavement of Street at VC Shangra UC Pander	M/S Inayat & Co.	1500000	11.73 %	1324050	28-03-2018	28-06-2018	Notice	132,405
32	27	Boring and Installation of Pressure Pump/Hand Pump at Slaughter House.	Takhta Band Construction Co	500000	39 %	305000	28-03-2018	28-06-2018	27/10/2018	30,500
				2497400		1661206.1				1,661,206

Annexure-12
Para 1.3.2.3

Non deduction of overhead charges from contractors

Progress Report of PFC 2016-17 Sector Wise upto Month of June, 2018				
Prg .#	Name of Scheme	Name of Contractor	Estimated Cost	2.5% Over Head
	(A) 25% Water Supply			
1	Construction and installation of Hand Pumps at UC Rega	Mr. Zahoor Ahmed	950,000	23,750
2	Water Supply Pipe Line at UC Gagra	M/S Baina Construction	375,000	9,375
3	Construction and installation of Hand Pumps at UC Norizai	M/S Gulab Zada	1,140,000	28,500
4	Construction and installation of Hand Pumps at UC Norizai	M/S Khani Khel Construction	930,000	23,250
5	Construction and installation of Pressure Pumps at UC Gagra	M/S Marid Khan	1,500,000	37,500
6	Construction and installation of Hand Pumps at UC Gulbandai	M/S Inayat & Co.	765,000	19,125
7	Construction of surface Water Tank village Zombaqay VC Tangora	M/S Inayat & Co.	210,000	5,250
8	Water Supply Line VC Gulbandai at UC Gulbandai	Mr. Faheem Maradu	300,000	7,500
9	Water Supply Pipeline at Budal UC Batara	M/S Inayat & Co.	390,000	9,750
10	Construction of surface Water Tank VC Banjara UC Batara	M/S Marid Khan	230,000	5,750
11	Water Supply Pipeline UC Batara	M/S Baina Construction	720,000	18,000
12	Construction and installation of Pressure Pumps at UC Soray	M/S Inayat & Co.	1,320,000	33,000
13	Construction of surface Water Tank VC Topi UC Soray	M/S Inayat & Co.	620,000	15,500

14	Construction of surface Water Tank Village Manikhel UC Soray	M/S Inayat & Co.	225,000	5,625
15	Construction and installation of Hand Pump at VC Baikhany UC Soray	M/S Wajid Hussain & Co.	330,000	8,250
16	PCC Road Gulkanda at VC Rega UC Rega	M/S Inayat & Co.	810,000	20,250
17	Pavement of street at Rashid Korona Jhanjeel VC Shalbandai	M/S Marid Khan	675,000	16,875
18	Pavement of Street at Haji Abad VC Cheena UC Norizai	M/S Bakhmal Shah	200,000	5,000
19	Pavement of Street at Baldeep House VC Kalpani UC Gagra	Premiere Engineering	190,000	4,750
20	PCC Pavement of Street at VC Bajkata UC Gagra	M/S Bakhtiar Ali & Co.	1,100,000	27,500
21	PCC: Pavement of Street at Haista Baba UC Deewana Baba	M/S Wajid Hussain & Co.	500,000	12,500
22	PCC: Pavement of Street VC Karra UC Batara	M/S Marid Khan	630,000	15,750
23	PCC: Pavement of Street VC Batara UC Batara	M/S Marid Khan	890,000	22,250
24	PCC: Pavement of Street VC Batara UC Batara	M/S Marid Khan	770,000	19,250
25	Pavement of Street at Dand UC Soray	M/S Baina Construction	150,000	3,750
26	PCC Pavement of Street at UC Pandeer	M/S Wajid Hussain & Co.	1,135,000	28,375
27	PCC Pavement of Street at VC Ajlai UC Pandeer	M/S Wajid Hussain & Co.	950,000	23,750
28	Construction and Installation of Hand Pumps UC Rega	M/S Inayat & Co.	950,000	23,750
29	PCC Road Sonigram VC Rega UC Rega	Mr. Shaiber Khan	1,950,000	48,750
30	Irrigation Pipeline at VC Bajkata UC Gagra .	M/S Bakhtiar Ali & Co.	286,000	7,150
31	Construction of Kacha Road UC Norizai	M/S Inayat & Co.	530,000	13,250
32	Construction and Installation of P/pumps at VC Kalpani UC Gagra	Mr. Zahoor Ahmed	1,200,000	30,000
33	Construction of Boundary	Mr. Zahoor Ahmed		27,500

	Wall at Babaji Muqbara VC Bajkata		1,100,000	
34	Construction of RCC Culvert near Norchi Hujra VC Bajkata UC Gagra .	M/S Bakhtiar Ali & Co.	270,000	6,750
35	Construction and Installation of Pressure Pumps at VC Bajkata	M/S Bakhtiar Ali & Co.	500,000	12,500
36	Construction and Installation of Pressure Pumps at VC Bajkata	Mr.Said-ul-Abrar & Sons	1,500,000	37,500
37	Construction and Installation of Hand Pump at UC Shalbandai	M/S Bakht Rozi Khan	200,000	5,000
38	PCC: Pavement of Street Amnawar UC Shalbandai	M/S Bakhtiar Ali & Co.	750,000	18,750
39	PCC: Pavement of Street UC Shalbandai	M/S Bakhtiar Ali & Co.	1,072,000	26,800
40	Water Supply Pipeline at UC Shalbandai	M/S Baina Construction	750,000	18,750
41	Water Tank at Shalbandai	M/S Bakht Rozi Khan	210,000	5,250
42	Const. of GI Wire R/Wall at Manipur Muqbara UC Dewana Baba	M/S Gulab Zada & Co.	790,000	19,750
43	Construction and Installation of Hand Pumps at UC Dewana Baba	M/S Marid Khan	1,450,000	36,250
44	PCC Road Nalosalakai VC Matwani at UC Dewana Baba	M/S Bakhmal Shah	1,350,000	33,750
45	PCC: Pavement of Streets Arga UC Dewana Baba	Mr. Zahoor Ahmed	450,000	11,250
46	Construction of Sports waiting Room at Playground VC Matwani	Mr. Muhammad Shoaib	685,000	17,125
47	Water Tank at VC Kulyari UC Dewana Baba	Premiere Engineering	210,000	5,250
48	Construction of Retaining Wall at VC Dewana Baba UC Dewana Baba	M/S Gulab Zada & Co.	1,500,000	37,500
49	PCC: Pavement of Street at Jabar Manipur UC Dewana Baba	M/S Marid Khan	626,000	15,650
50	PCC Road Jamala VC Tangora at UC Gulbandai	M/S Wajid Hussain & Co.	885,000	22,125

51	PCC Road at Village Dara VC Gumbat at UC Gulbandai	M/S Wajid Hussain & Co.	780,000	19,500
52	Water Supply Pipeline at Lora Dara UC Gulbandai	Mr. Faheem Maradu	560,000	14,000
53	Construction of Kacha Road Ghazi Banda UC Gulbandai .	M/S Baina Construction	600,000	15,000
54	PCC: Pavement of Street UC Batara	M/S Marid Khan	400,000	10,000
55	Construction of Kacha Road at Borhai Bakra UC Soray	M/S Baina Construction	500,000	12,500
56	Construction and Installation of Hand Pumps at UC Soray	M/S Inayat & Co.	500,000	12,500
57	Water Supply Pipelines at Baikhany UC Soray	M/S Baina Construction	500,000	12,500
1	WSS Norizai	M/S Baina Construction	124,000	3,100
2	Boring and Installation of Hand Pumps Norizai.	Pak Dost Boring Company	1,820,000	45,500
3	Construction of Retaining Wall at village Batara	Bakht Sher Ali & Co.	2,140,000	53,500
4	Pavement of Street at VC Dewana Baba	M/S Baina Construction	1,780,000	44,500
5	Boring and Installation of Hand Pumps UC Dewana Baba	Pak Dost Boring Company	375,000	9,375
6	Boring and Installation of Hand Pumps UC Shalbandai	Pak Dost Boring Company	255,000	6,375
7	Pavement of Street at VC Amnawar/ Constt : of Culvert UC Shalbandai	Mr. Nazir Khan	636,000	15,900
8	WSS Shair Ali UC Pandeer	Chagarzai Construction Co.	530,000	13,250
9	Installation of Hand Pumps dankohi VC Shangra	Inayat & Co	300,000	7,500
10	WSS Layar Kar VC Sher Ali UC Pandeer	M/S Sartaj Nawab	300,000	7,500
11	Construction of Road Attogi VC Tangora UC Gulbandai	Inayat & Co	200,000	5,000
12	Construction of Water Tank at Banj Kara VC Tangora, Alami Banda	Bakht Sher Ali & Co.	1,854,000	46,350
13	Construction Of Kacha Road Charona VC Gunbat	Inayat & Co	300,000	7,500
14	Pavement of Street Bagria at Bagria UC Gulbandai	Bakht Sher Ali & Co.	500,000	12,500

15	Construction of Road Fooladai UC Soray	Inayat & Co	150,000	3,750
16	Pavement of Street at Bakar/Daab/Shalli Koot UC Soray	Bakht Sher Ali & Co.	350,000	8,750
17	Construction of Surface Water Tank Maradu/ Dand Koot UC Soary	Bakht Sher Ali & Co.	484,000	12,100
18	Boring and Installation of Hand Pump Dand Kohi UC Soray	Inayat & Co	370,000	9,250
19	Construction of Retaining Wall at Bajkata UC Gagra.	Saidul-abrar & Sons	1,710,000	42,750
20	Boring and Installation of Hand Pump at Tehsil Gagra	Takhta Band Construction Co	500,000	12,500
21	Boring and Installation of Pressure Pumps at UC Gagra.	Takhta Band Construction Co	1,315,000	32,875
22	Construction of Road Dang Kohi	M/S Inayat & Co.	500,000	12,500
23	Boring and Installation of Hand Pumps at Shangra	M/S Inayat & Co.	1,330,000	33,250
24	Pavement of Street at VC Shangra UC Pander	M/S Inayat & Co.	1,500,000	37,500
25	Construction of Retaining Wall at UC Rega	Falak Enterprises	1,590,000	39,750
26	Pavement of Street Rega Tor gat near old TMA Office Sonigram	M/S Sohrab Khan	1,500,000	37,500
27	Boring and Instof Pressure Pump/Hand Pump at Slaughter House.	Takhta Band Construction Co	500,000	12,500
Total			63,972,000	1,599,300

Annexure-13**Para 1.3.2.4****Blockage of government money due to non execution of works**

S. No	P R#	Scheme	Contractor	Cost
1	6	Construction and installation of Hand Pumps at UC Gulbandai	M/S Inayat & Co.	765,000
2	8	Water Supply Line VC Gulbandai at UC Gulbandai	Mr. Faheem Maradu	300,000
3	11	Water Supply Pipeline UC Batara	M/S Baina Construction	720,000
4	13	Construction of surface Water Tank VC Topi UC Soray	M/S Inayat & Co.	620,000
5	19	Pavement of Street at Baldeep House VC Kalpani UC Gagra	Premiere Engineering	190,000
6	25	Pavement of Street at Dand UC Soray	M/S Baina Construction	150,000
7	27	PCC Pavement of Street at VC Ajlai UC Pandeer	M/S Wajid Hussain & Co.	950,000
8	33	Construction of Boundary Wall at Babaji Muqbara VC Bajkata UC Gagra .	Mr. Zahoor Ahmed	1,100,000
9	34	Construction of RCC Culvert near Norchi Hujra VC Bajkata UC Gagra .	M/S Bakhtiar Ali & Co.	270,000
10	40	Water Supply Pipeline at UC Shalbandai	M/S Baina Construction	750,000
11	47	Water Tank at VC Kulyari UC Dewana Baba	Premiere Engineering	210,000
12	55	Construction of Kacha Road at Borhai Bakra UC Soray	M/S Baina Construction	500,000
13	57	Water Supply Pipelines at Baikhany UC Soray	M/S Baina Construction	500,000
14	3	Construction of Retaining Wall at village Batara	Bakht Sher Ali & Co.	2,140,000
Total				9,165,000
2% Earnest Money				183,300

Annexure-14

Para 1.3.2.6

Non-imposition of penalty for non completion of works

S.No	Name of Scheme	E/Cost (Rs)	Date of commencement	date of completion	Penalty	Remarks
1	Rehabilitation of the back boundary wall of Deputy Commissioner Office cum residence	2000000	15/5/2018	15/11/2018	200,000	In progress
2	Construction of Shingle road at Elai Maira	230000	15/5/2018	15/11/2018	23,000	In progress
3	Construction of PCC Road at Ogda Khpa UC Gokand	500000	28/12/2017	28/03/2017	50,000	work order issued
4	Construction of Causeway at Nawakalay Karapa	3000000	28/12/2017	28/03/2017	300,000	work order issued
5	WSS works in UCs Daggar, Karapa, Gokand, Malakpur, etc in District Buner	10000000	26/03/2018	26/09/2018	1,000,000	In progress
6	Sanitation / Pavement of street sherin koroona mohallah hony Daggar UC	200000	14/05/2018	14/09/2018	20,000	in progress

	Daggar					
7	Sanitation / Pavement of street at Haidar sultanwas UC Gadeze	200000	14/05/2018	14/09/2018	20,000	inprogress
	Total				1,613,000	

Annexure-15
Para 1.3.2.9

Blockage of government money

S. No	Name of Fund	Amount as on 30.06.2018 (Rs)
1	TKPP 2011-12	10875
2	TMA ADP 2011-12	433672
3	Tobacco Cess 2011-12	45984
4	District ADP 2011-12	92386
5	TKPK 2012-13	423248
6	30% ADP 2012-13	26218
7	TMA ADP 2012-13	322640
8	PFC Award 30% 2014-15	732,247
	Total	2,087,270
CMD Funds		
1	CMD 2011-12	979,061
2	CMD 2013-14	191,468
3	CMD 2014-15	594,268
	Total	1,764,797

Annexure-16

Para 1.4.2.2

Non-initiation of action against defaulting contractors of contracts

S. No	Name of scheme	Location	E/ Cost (Rs)	E/ Money (Rs)	10% Compensation (Rs)	Date of work order	Req. date of completion
1	Repair of BHU Pandir	U/C Pandir	350,000	7,000	35,000	11-12-17	11-05-18
2	Irrigation Scheme Pandir	U/C Pandir	175,000	3,500	17,500	11-12-17	11-05-18
3	Water Supply Scheme Topai	U/C Soray	200,000	4,000	20,000	11-12-17	11-05-18
4	Water Supply Scheme Tangora	U/C Gulbandi	400,000	8,000	40,000	11-12-17	11-05-18
5	Construction work at BHU Elai	U/C Elai	368,000	7,360	36,800	11-12-17	11-05-18
6	Water Tank/Water supply scheme Alami Banda	U/C Gulbandi	600,000	12,000	60,000	11-12-17	11-05-18
7	Water supply Scheme Kotwal	U/C Gulbandi	500,000	10,000	50,000	11-12-17	11-05-18
8	Kaccha Road at Matta to Tatorgi	U/C Gulbandi	300,000	6,000	30,000	11-12-17	11-05-18
9	Water supply scheme Bakhti Roz Khan Koroona	U/C Gulbandi	100,000	2,000	10,000	11-12-17	11-05-18
10	Extension / Repair of Water Supply Scheme	U/C Gulbandi	600,000	12,000	60,000	11-12-17	11-05-18
11	Kaccha /PCC road GGMS: GGHS:GGPS:Gumbat	U/C Gulbandi	700,000	14,000	70,000	11-12-17	11-05-18
12	Protection Wall at GHS:Matwani	U/C Diwana Baba	790,000	15,800	79,000	11-12-17	11-05-18
13	Perafit Wall / Repair GPS: Sunigram	U/C Rega	500,000	10,000	50,000	11-12-17	11-05-18
14	Pipe line from Girarai road to JowarChowk	U/C Malikhail	200,000	4,000	20,000	11-12-17	11-05-18
15	PCC Road ShoprangShela Mira	U/C Malikhail	276,000	5,520	27,600	11-12-17	11-05-18
16	Protection wall JowarJanazgah	U/C Malikhail	190,000	3,800	19,000	11-12-17	11-05-18
17	Hand Pump DaggarKalayMohallahKaplani	U/C Daggar	184,000	3,680	18,400	11-12-17	11-05-18
18	Kaccha Road Muatakhan Dara	U/C Batara	400,000	8,000	40,000	11-12-17	11-05-18

19	Water Supply /Repair at GMS: Panghalay	U/C Batara	300,000	6,000	30,000	11-12-17	11-05-18
20	Pavements of streets Nowshadabad Narbatawal	U/C Pachakalay	100,000	2,000	10,000	11-12-17	11-05-18
21	Protection wall at Cham Jangdara Torwarsak	U/C Torwarsak	200,000	4,000	20,000	11-12-17	11-05-18
22	PCC Main Street U/C Karapa	U/C karapa	800,000	16,000	80,000	11-12-17	11-05-18
23	Pressure Pumps at Bakray	U/C Makhranai	340,000	6,800	34,000	11-12-17	11-05-18
24	Hand pump at Malang haji koroona Koria ©	U/C Makhranai	200,000	4,000	20,000	11-12-17	11-05-18
25	Construction of room at Khananu Dehrai Dispensary	U/C Makhranai	1,350,000	27,000	135,000	11-12-17	11-05-18
26	Repair of Gadeeze ground / Hand Pump	U/C Pachakalay	184,000	3,680	18,400	11-12-17	11-05-18
27	Protection Wall at U/C Pacha Kalay	U/C Pachakalay	184,000	3,680	18,400	11-12-17	11-05-18
28	PCC Road Telak Sing Koroona	U/C Rega	700,000	14,000	70,000	11-12-17	11-05-18
29	Construction of water tank	U/C Rega	185,000	3,700	18,500	11-12-17	11-05-18
30	Installation of 10/8 Inch Pipe at Takhta band	U/C Rega	305,000	6,100	30,500	11-12-17	11-05-18
31	Water Channals /Piplin for irrigation	U/C Pachakalay	370,000	7,400	37,000	11-12-17	11-05-18
32	Water supply Scheme/Pipe line	U/C Pachakalay	400,000	8,000	40,000	11-12-17	11-05-18
33	Hand Pump at Paynara U/C Mali khail	U/C Malikhail	200,000	4,000	20,000	11-12-17	11-05-18
34	Hand Pump at Ghazikhanay	U/C Gadeze	200,000	4,000	20,000	11-12-17	11-05-18
35	Protection wall at Barkalay	Noreezi	400,000	8,000	40,000	11-12-17	11-05-18
36	Parking for Staff vehical at T.H.Q Hospital Pacha UC Pacha	U/C Pacha	376,000	7,520	37,600	11-12-17	11-05-18
37	Installation of Hand Pumps on existing well	U/C Totalai	380,000	7,600	38,000	11-12-17	11-05-18
Total			14,007,000	280,140	1,400,700		