



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
TOR GHAR**

AUDIT YEAR 2017-18

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AA	Administrative Approvals
AIR	Audit & Inspection Report
ADP	Annual Development Plan
BOQ	Bill of Quantity
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
DHO	District Health Officer
DO	District Officer
CSR	Composite Schedule of Rate
CTR	Central Treasury Rules
C&W	Communication and Works
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
GFR	General Financial Rules
IHS	Integrated Health Services
KPPRA	Khyber Pakhtunkhwa Public Procurement Regulatory Authority
MFDAC	Memorandum for Departmental Accounts Committee
MRS	Market Rate System
NSI	Non Scheduled Item
PAO	Principal Accounting Officer
LG & RDD	Local Government and Rural Development Department
PAC	Public Accounts Committee
PCC	Plain Concrete Cement
PHE	Public Health Engineering
RCC	Reinforced Concrete Cement
RDA	Regional Directorate of Audit
TS	Technical Sanction
WSS	Water Supply Scheme
XEN	Executive Engineer
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 District Fund and Public Account of District Governments.

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

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

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

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

Islamabad
Dated: 21 Feb, 2018

-Sd-
(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General District Governments Audit, Khyber Pakhtunkhwa carried out the audit of twenty five District Governments. Regional Directorate of Audit (RDA) Abbottabad, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carried out the audit of six District Governments namely Abbottabad, Mansehra, Haripur, Battagram, Kohistan and Tor Ghar respectively.

The Regional Directorate has a human resource of thirteen officers and staff with a total of 3,250 man-days. The annual budget amounting to Rs 16.695 million was allocated to the office during financial year 2017-18. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programs and projects.

District Government, Tor Ghar conducts its operations under Khyber Pakhtunkhwa Local Government Act 2013. It comprises one Principal Accounting Officer (PAO) covering eighteen groups of offices as mentioned in Chapter – 1 of this report. Financial provisions of the Act describe the Government fund as District Local Fund and District Public Account for which Annual Budget Statement is authorized by the District Council in the form of budgetary grants.

a. Scope of Audit

There are **eighteen** departments in District Tor Ghar out of which the accounts of four departments were examined in detail. These departments were selected for detailed audit keeping in view the available man days.

The total expenditure of District Government Tor Ghar, for the Financial Year 2016-17 was Rs.851.120 million. Out of this, RDA Abbottabad audited an expenditure of Rs. 379.800 million of the four departments which, in terms of percentage, was 44.62% of auditable expenditure.

The receipts of District Government Tor Ghar, for the Financial Year 2016-17, were nil.

b. Recoveries at the instant of Audit

Recovery of Rs 82.685 million was pointed out during the audit. Recovery of Rs 3.305 million was made till finalization of this report.

c. Audit Methodology

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

d. Audit Impact

Audit pointed out various irregularities of serious nature. Cases related to weak internal 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 impact was visible as the management failed to reply and the irregularities could not come to the light in the proper forum i.e. DAC

e. Comments on Internal Control and Internal Audit department

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

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

f. Key Audit Findings of the report;

- i. Fraud / Misappropriation of Rs 2.741million was noticed in one case. ¹

- ii. Irregularities / Noncompliance of Rs 53.900 million was noticed in eight cases.²
- iii. Internal Control Weaknesses of Rs 59.300 million was noticed in twelve cases³.

g. Recommendations

- i. Action should be taken for misappropriation of Government assets.
- ii. Corrective actions need to be taken to stop the practice of violation of rules and regulations while spending the public money.
- iii. Strenuous efforts need to be made by the departments to recover penalties and taxes.
- iv. Government money received should immediately be deposited into treasury.
- v. Inquiries need to be held to fix responsibility for losses.
- vi. Departments need to strengthen internal controls mechanisms to ensure that lapses of the kind reported in this audit report are preempted and fair value for money is obtained from public spending.

1. Para 1.2.1.1
2. Para 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.2.2.4, 1.2.2.5, 1.2.2.6, 1.2.2.7, 1.2.2.8
3. Para 1.2.3.1, 1.2.3.2, 1.2.3.3, 1.2.3.4, 1.2.3.5, 1.2.3.6, 1.2.3.7, 1.2.3.8, 1.2.3.9, 1.2.3.10, 1.2.3.11, 1.2.3.12

SUMMARY TABLES AND CHARTS

I: Audit Work Statistics

(Rs in million)

S.No	Description	No	Budget		
			Receipts	Expenditure	Total
1.	Total Entities (PAOs) in Audit Jurisdiction	01		851.120	851.120
2.	Total formations in audit jurisdiction	18		851.120	851.120
3.	Total Entities(PAO) Audited	01		379.800	379.800
4.	Total formations Audited	04		379.800	379.800
5.	Audit and Inspection Reports	04		379.800	379.800
6.	Special Audit Reports	-			-
7.	Performance Audit Reports	-			-
8.	Other Reports	-			-

II: Audit observations classified by categories

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	2.749
2.	Weak financial management	53.900
3.	Weak Internal controls	59.300
4.	Others	0
Total:		115.949

III: Outcome Statistics

(Rs in million)

S.No.	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total For the year 2016-17	Total For the year 2015-16
1.	Outlays Audited	-	266.617	0	113.183	379.800	333.846
2.	Amount Placed under Audit Observation /Irregularities of Audit	-	71.614	-	44.335	115.949	856.238
3.	Recoveries Pointed Out at the instance of Audit	-	71.614	-	11.071	82.685	235.063
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5.	Recoveries Realized at the instance of Audit	-	-	-	3.305	3.305	-

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

S. No	Description	Amount Placed under Audit Observations
1.	Violation of Rules and regulations, principle of propriety and probity in public operation	53.900
2.	Report cases of fraud, embezzlement, thefts and misuse of public resources.	2.749
3.	Accounting Errors (accounting policy departure from NAM ⁴ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4.	Quantification of weaknesses of internal control systems.	59.300
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	0
6.	Non-production of record	0
7.	Others, including cases of accidents, negligence etc.	0
	Total:	115.949

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

S. No	Description	Amount
1.	Outlays Audited	218.715
2.	Expenditure on Audit	0.785
3.	Recoveries realized at the instance of Audit	3.305
	Cost-Benefit Ratio	1:4

⁴ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS(Cash).

CHAPTER-1

1.1 District Government Tor Ghar

1.1.1 Introduction

Activities of District Government are managed through offices of Deputy Commissioner and District Officers under Khyber Pakhtunkhwa Local Government Act 2013 (LGA 2013). Each group of District Offices is headed by 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), XEN C&W, XEN Public Health Engineering, District Officers Agriculture, Education, Health, Water Management, Fisheries, Population Welfare, Assistant Director LG & RDD, Sports, Live Stock & Diary Development, Soil Conservation, Cooperation, Social Welfare, Public Transport and Municipal Services.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

Budget of Rs 1088.343 million was allocated against which an expenditure of Rs 851.120 million was incurred by the District Government, Tor Ghar with the saving of Rs 237.223 million during 2016-17 Detail is given below:-

Detail of budget & expenditure during Financial Year 2016-17

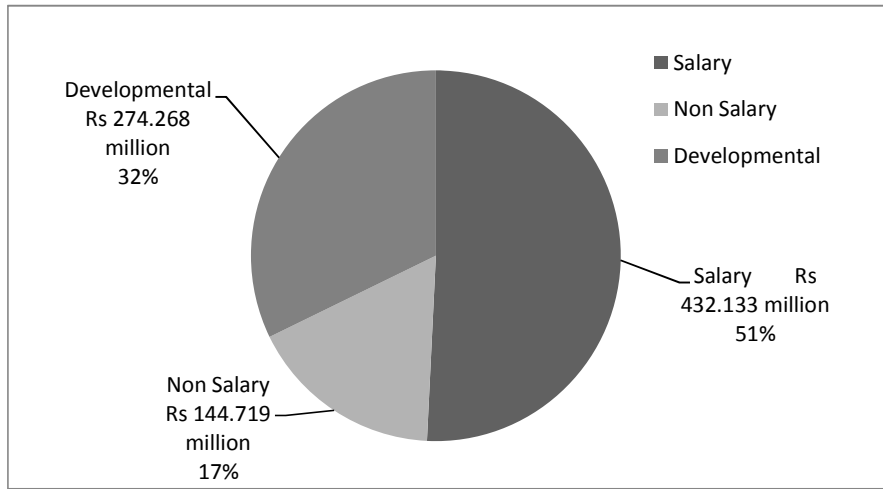
(Rs in million)

Period	Particulars	Budget	Expenditure	Excess/(Saving)	%age
2016-17	Salary	446.797	432.133	(14.664)	3.28%
	Non Salary	145.424	144.719	(0.705)	0.48%
	Developmental Account-IV	244.854	113.183	(131.671)	53.78%
	Developmental Account-I	251.268	161.085	(90.183)	35.89%
	Total	1088.343	851.120	(237.223)	21.80%
	Receipts	0	0	0	

The savings of Rs 237.223 million indicate inefficiency in the capacity of the District Government Departments to utilize the amount allocated.

Expenditure2016-17

(Rs in million)



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

The audit reports pertaining to following years have been submitted to the Government of Khyber Pakhtunkhwa. Detail of PAC meetings is 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

1.2 AUDIT PARAS

1.2.1 Fraud and Misappropriation

1.2.1.1 Misappropriation of medicines and equipments – Rs 2.749 million

Para 23 of GFR Vol-1 states that every officer should realize fully that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his own part or any other person subordinate to him.

Integrated Health Services Tor Ghar handed over medicines worth Rs 2,748,906 and various equipments to District Health Office Tor Ghar at the close of project on 3-07-2016. The same were neither taken on stock nor physically available in the store of the local office and misappropriated by dealing hand. Detail is given at annexure-2.

Misappropriation occurred due to bad governance and weak internal control which resulted in loss to Government.

The irregularity was reported to the management in August 2017, management stated that the matter would be investigated and detail report would be submitted. No reply was submitted.

Request for convening DAC meeting was made in August 2017. However meeting of DAC could not be convened till finalization of this report.

Audit recommends detailed investigation into the matter and action against the persons at fault besides recovery.

AIR Para No 15/DHO/2016-17

1.2.2 Irregularity and Non Compliance

1.2.2.1 Loss to Government due to substandard execution of work – Rs 14.868 million

Para 23 of GFR Vol-1 states that every officer should realize fully that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his own part or any other person subordinate to him.

Executive Engineer C&W Tor Ghar paid Rs 14,868,045 to contractor in the scheme “widening and back topping of road from Shungli bandi to Gavi via Tilli Kandao & Seri Kohani (25 KMs)” during 2016-17. According to monitoring report of AD (Technical) of P&D Department KP, substandard material was used in the scheme and no proper supervision was carried out. The retaining structure was damaged and material was also not tested. Crush used in concrete of PCC was of poor quality. Water bound macadam material was found over sized in most of the reaches and it was not as per specification. Dry stone masonry was executed in retaining walls. There were cracks in retaining walls. The compaction tests were not carried out.

Payment for substandard work occurred in violation of Government instructions which resulted in loss to Government.

The irregularity was reported to the management in November 2017, management stated that detailed reply would be submitted after consulting the relevant record. However, no progress was intimated.

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

Audit recommends investigation for fixing responsibility and action against the persons at fault besides recovery of losses.

AIR Para No 12 /C&W (A/C-I)/2016-17

1.2.2.2 Doubtful expenditure without maintenance of cashbook & supporting vouchers – Rs 15.715 million

Rule 77 of Central Treasury Rules Vol-I provides that a cashbook in the form TR 04, should be maintained for money received on behalf of the government. All monetary transactions should be entered in the cashbook duly attested by the head of the office.

Treasury Rule 205 mandates that vouchers for the withdrawal of money from the government account be submitted setting forth clear and full particulars for the withdrawal.

Deputy Commissioner Tor Ghar withdrew Rs 15,715,350 from designated bank account No 0002-00-9 Bank of Khyber Judbah during 2016-17. The amount was neither entered into cashbook nor vouchers in support thereof were available in the office.

Cashbook and record of supporting vouchers were not maintained in violation of Government instructions, expenditure was therefore held irregular. Misuse of the amount cannot be ruled out.

The irregularity was reported to the management in July 2017, management stated that detailed reply would be furnished after scrutiny of record. No reply was submitted.

Request for convening DAC meeting was made in August 2017. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation and disciplinary action against persons at fault.

AIR Para No 12 /DC/2016-17

1.2.2.3 Unauthorized re-appropriation of funds – Rs 7.781 million

According to Note below S No 7 of Delegation of Powers Rules 2001, approval of the District Council for re-appropriation of funds within budget allocation should be obtained.

Deputy Commissioner Tor Ghar re-appropriated Rs 7,277,000 under various heads of accounts without obtaining approval of District Council in violation of Government instructions during 2016-17.

Moreover, Government of Khyber Pakhtunkhwa E&SE department allocated Rs 6,000 per classroom to be transferred to PTC account of schools for petty repair to be carried out by Parent Teachers Council vide No SO (B&A)/1-6/2016-17/budget dated 30-06-2016. Deputy Commissioner Tor Ghar re-appropriated Rs 504,000 to TA out of the conditional grant.

Re-appropriation without approval of District Council occurred in violation of Government instructions which is held unauthorized.

The irregularity was reported to the management in July 2017, management stated that detailed reply would be furnished after scrutiny of record. No reply was submitted.

Request for convening DAC meeting was made in August 2017. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation and action against persons at fault.

AIR Para No 06&07/DC/2016-17

1.2.2.4 Non deduction of taxes – Rs 1.904 million

According to Income Tax Ordinance & Sales Tax Ordinance 2001, Income Tax @ 10% and Sales Tax @ 17% should be recovered from non-filer contractors/suppliers

Deputy Commissioner Tor Ghar incurred expenditure of Rs 6,892,000 on account of provision of food to the census security crew during 2016-17. However, income tax @ 10% amounting to Rs 689,200 and sales tax @ 17% amounting to Rs 1,171,640 were not deducted.

Moreover, Deputy Commissioner Tor Ghar paid Rs 160,000 to M/S Shakeel & Sons on account of printing charges of accounts during 2016-17, however income tax @ 10% amounting to Rs 16,000 and sales tax @ 17% amounting to Rs 27,200 was not deducted.

Non deduction of taxes occurred in violation of Government instructions which resulted in loss to Government.

The irregularity was reported to the management in July 2017, management stated that detailed reply would be furnished after scrutiny of record. No reply was submitted.

Request for convening DAC meeting was made in August 2017. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation and recovery.

AIR Para No.03/DC/2016-17

1.2.2.5 Unauthorized placement of funds in current account resulting in Loss to Government – Rs 1.044 million

According to Government of Khyber Pakhtunkhwa Finance Department letter No 2/3-(F/L)-FD/2007-2008/Vol-IX dated 10-02-2014, current accounts should be converted to PLS mode and the profit earned be deposited in Government treasury under relevant head of account immediately.

Deputy Commissioner Tor Ghar placed money received on account of various funds in current account No CD 00002-00-9 Bank of Khyber Judbah

during 2016-17 in violation of Government instructions, resulting in loss of Rs 1,044,366 as detailed below:

S. No	Period	Balance (Rs)	Interest Rate	Profit (Rs)
1	30-06-2016	7,444,300	3.75%	279,161
2	31-12-2016	7,519,300	3.75%	281,974
3	30-06-2017	12,886,150	3.75%	483,231
			Total	1,044,366

Operation of current account occurred in violation of Government instructions resulted in loss of profit to the Government.

The irregularity was reported to the management in July 2017, management stated that detailed reply would be furnished after scrutiny of record. No reply was submitted.

Request for convening DAC meeting was made in August 2017. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation and disciplinary action besides recovery.

AIR Para No 09/DC/2016-17

1.2.2.6 Unauthorized payment of house rent and conveyance allowance – Rs 1.131 million

According to Accountant General, Khyber Pakhtunkhwa memo No Computer/HR-Lab/CIC/203 Date 04.08.2011 Conveyance allowance is not admissible to Government officials residing the designated accommodation in the work premises.

District Health Officer Tor Ghar paid Rs 1,130,889 on account of House Rent & Conveyance Allowance to various employees during 2016-17. Designated accommodations in work premises were provided by Government and payment of allowances were held unauthorized, resulting in loss to Government. Detail is given at annexure-3.

Payment of House Rent and Conveyance Allowance occurred in violation of Government instructions which resulted in loss to Government.

The irregularity was reported to the management in August 2017, management stated that recoveries would be made after verification of record. No progress was shown to audit.

Request for convening DAC meeting was made in August 2017. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation and recovery under intimation to audit.

AIRNo.13/DHO/2016-17

1.2.2.7 Irregular appointment of staff – Rs 6.391 million

According to Rule 10 of Part III of Government of Khyber Pakhtunkhwa, ESTA Code, Initial appointment should be made through written examination, interview through District Promotion & Selection Committee.

District Health Officer Tor Ghar paid Rs 6,391,295 to various employees on account of pay & allowances during 2016-17. The employees were appointed in 2016-17, however, advertisement, merit lists and approval of District Selection & Promotion Committee was not available in the office. Moreover, affidavit for duty at district/station of appointment was not obtained from appointees. Concealment of record indicates that merit was violated in appointment of staff. Detail is given at annexure-4

Proper record was not maintained in violation of Government instructions which resulted in irregular appointment and violation of merit.

The irregularity was reported to the management in August 2017, management stated that the matter is under investigation by different agencies. However, no evidence in support of reply was furnished.

Request for convening DAC meeting was made in August 2017. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation for fixing responsibility and disciplinary action against persons at fault.

AIR Para No.10/DHO/2016-17

1.2.2.8 Excess expenditure than Administrative Approval – Rs 5.066 million

According to Rule 18 (v) (d) of the KPPRA Rules 2014, total variation orders should remain within 15% of the original contract.

Executive Engineer C&W Torghar awarded a scheme “Construction of shingle road from Gigani Kandao to Shattal Phase –II on contractual cost of Rs.66.013 million during 2016-17. The local office incurred expenditure of Rs. 80.980 against AA Cost of Rs.66.013 million. The expenditure more than permissible limit of 15% on Administrative Approval resulted overpayment of Rs.5.066 as detailed below:

(Rs in million)

AA Cost	15% Permissible limit	Total	Expenditure	Excess expenditure
66.013	9.901	75.915	80.980	5.066

Excess expenditure than allocated funds occurred in violation of Government instructions which resulted in overpayment.

The irregularity was reported to the management in November 2017, management stated that detailed reply would be submitted after consulting the relevant record. No reply was submitted.

Request for convening DAC meeting was made in December 2017. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation and recovery.

AIR Para No. 23 /C&W (A/C-I)/2016-17

1.2.3 Internal Control Weaknesses

1.2.3.1 Non-credit of lapsed deposit to Government – Rs 11.605 million

Para 399 of CPWA Code requires that balances remained unclaimed for complete three year should be lapsed and credited to government.

Executive Engineer PHE Division Tor Ghar did not credit Rs 11,605,494 into treasury on account of securities lapsed due to lying unclaimed in deposit – II since June 2013. Detail is given at annexure-5

Lapsed deposits were not credited into treasury due to weak internal control which resulted in unauthorized retention of Government money.

The irregularity was reported to the management in August 2017, management stated that unclaimed balances would be credited into treasury and progress would be shown to audit. However, no progress was intimated.

Request for convening DAC meeting was made in August 2017. However meeting of DAC could not be convened till finalization of this report.

Audit recommends immediate credit of lapsed deposits into Government account.

AIR No. 05 /PHE A/C-1/2016-17

1.2.3.2 Non-imposition of penalty for delay in completion of schemes – Rs 3.312 million

According to Clause 2 of contract agreement, 1% per day or 10% maximum penalty for delay in completion of work should be imposed on the defaulting contractors.

Executive Engineer PHE Tor Ghar awarded contracts of the following schemes to contractors during 206-17. The contractors could not complete the

schemes within stipulated period of time, however, neither extension of time was obtained from competent authority nor penalty @ 10% amounting to Rs 3,312,500 was not imposed. Detail is as under:

S. No	Name of Scheme	Date of commencement	Req'd date of completion	Actual Date of completion	Estimated Cost (Rs)	10% penalty (Rs)
1	WSS Wara Sarai	18-03-2015	18-03-2016	In progress	5,382,000	538,200
2	WSS Seri Hassanzai	12-11-2015	30-06-2016	In Progress	9,458,000	945,800
3	WSS Cheer Bassi Khail	08-07-2015	08-07-2016	In Progress	18,285,000	1,828,500
	Total			Total	33,125,000	3,312,500

Penalty was not imposed in violation of Government instructions which resulted in loss to Government.

The irregularity was reported to the management in August 2017, management stated that detailed reply would be furnished after scrutiny of record. No reply was submitted.

Request for convening DAC meeting was made in August 2017. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation and disciplinary action against person who provided undue favour to contractors besides recovery of penalty from defaulting contractors.

AIR Para No.03 /PHE (A/C-I)/2016-17

1.2.3.3 Loss to Government due to non-deduction of taxes – Rs 2.803 million

According to Section 50 of Income Tax Act 1979, reproduced in Income Tax Ordinance 2001, "Income Tax @6% shall be deducted from the material supplied to government offices.

According to Sales Tax Ordinance 2001 duly amended in 2016, sales tax from unregistered suppliers shall be withheld @ 18% of supplies made.

District Education Officer (Male) Tor Ghar paid Rs. 26,075,000 to various Government High, Middle and Primary Schools for installation of Solar Panels during the year 2015-16. However, Income Tax @6% amounting Rs. 1,564,500 was not deducted.

Similarly, Deputy District Education Officer (Female) Tor Ghar incurred expenditure of Rs 9,360,000 on account of Conditional Grants through PTC during the year 2015-16. However, Income Tax and Sales Tax amounting to Rs 561,600 and Rs 676,800 respectively was not deducted.

S.No.	Particulars	Amount in Rs	Income Tax@6%	Sales Tax @18%
1.	Solar Panels.	5,600,000	336,000	--
2.	CRC	520,000	31,200	93,600
3.	Play Area	3,240,000	194,400	583,200
	Total:	9,360,000	561,600	676,800

Non-recovery of taxes depicts irresponsible attitude of the department and negligence, which resulted in loss to Government.

The irregularity was reported to the management in May 2017, management stated that the work was in progress. The matter would be taken up with PTC forum and progress would be intimated at earliest. However, no progress was intimated.

Request for convening DAC meeting was made in August 2017. However meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry for fixing responsibility against the responsible officials and recovery of taxes under intimation to audit.

AIR Para No.03/DEO (Male) & No. 09/DEO (Female)/2015-16

1.2.3.4 Unauthorized transfer of funds for repair of furniture – Rs. 1.440 million

Para 12 of GFR Vol-I requires that a controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

District Education Officer (Male) Tor Ghar transferred Rs. 1,440,000 to twenty four (24) Middle Schools in District Tor Ghar during the year 2015-16. Furniture was not available in the concerned schools. Transfer of repair fund without having furniture in the schools was unauthorized.

Transfer of funds for repair without having furniture in the schools occurred due to weak internal controls, misappropriation of which could not be ignored.

The irregularity was reported to the management in May 2017, management stated that the case has already been taken up with the concerned authorities for re-appropriation. Reply was not cogent as transfer of funds for repair without having furniture was mismanagement of Government money.

Request for convening DAC meeting was made in August 2017. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation for fixing responsibility and deposit of amount into treasury.

AIR Para No.05 /DEO (Male)/2015-16

1.2.3.5 Unverified expenditure on account of PTC funds – Rs 3.377 million

S. No. 1 to 4 of PTC guidelines (Record to be maintained) states that PTC shall maintain complete record of income (receipts) and expenditure (payments), cashbook having all debit/credit entries, all invoices and bills of

suppliers/vendors and shall also submit copies thereof to the DEO concerned at the closure of the financial year.

District Education Officer (Male), Tor Ghar paid Rs. 3,377,000 to various Primary, Middle, and High Schools for purchase of class room consumable items and petty repair during 2015-16. Expenditure files along with vouchers were not found available on record in the local office for auditorial check and remained unverified.

The irregularity occurred due to weak managerial control, which resulted in unauthentic expenditure.

The irregularity was reported to the management in May 2017, management stated that the matter would be taken up with concerned authorities and reply would be furnished as soon as possible. No reply was submitted.

Request for convening DAC meeting was made in August 2017. However meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry besides provision of record in support of expenditure incurred by the concerned PTCs.

AIR Para No.03 /DEO (Male)/2015-16

1.2.3.6 Unauthorized release of contractor's security – Rs 1.361 million

According to clause 17A of the contract agreement the security deposit will not be refunded to him until three months after the work shall have been certified as completed by the engineer in-charge.

Executive Engineer C&W Division Torghar paid Rs 1,360,524 to contractor on account of release of security for work "Construction of Shingle Road from Palosa H/Zai to Karna H/Zai 2.5 KM" vide voucher No. 17-E 24.04.2017. The contractor left the scheme incomplete and the balance work was

re-advertised. The local office instead of forfeiting the security released the amount to contractor which is held unauthorized.

Release of security instead of forfeiture occurred due to weak internal control which resulted in loss to Government.

The irregularity was reported to the management in November 2017, management stated that detailed reply would be furnished after consulting original record. No reply was submitted.

Request for convening DAC meeting was made in December 2017. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation for fixing responsibility and recovery besides completion of the scheme.

AIR Para No.27 /C&W (A/C-I)/2016-17

1.2.3.7 Loss to Government due to overpayment – Rs 1.047 million

As per instruction laid down under Para-220, 221 of CPWA code entries made in the measurement book should be checked relating to quantity and rate before making payment to the contractor payment for work done based on record entries in the measurement book.

Executive Engineer C&W Division Tor Ghar overpaid Rs 14,130,137 (13,083,461 + 8% LF 1,046,676) to contractor in the scheme “Construction of Shingled Road from Gigani Kandao to Shattal SH; 6-8 KM” on account of item of work “Raod way excavation” during 2016-17 due to fake measurement recorded in the measurement book.

The work was re-measured vide MB 114 Page 38-62 and recovery of Rs 13,083,461 was made through minus entry vide voucher No.30-E dated 30.10.2017. However, recovery of location factor Rs 1,046,676 was not made.

Overpayment and non-recovery occurred due to weak internal controls which resulted in undue favour to contractor and loss to Government.

The irregularity was reported to the management in November 2017, management stated that detailed reply would be furnished after consulting original record. No reply was submitted.

Request for convening DAC meeting was made in December 2017. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation for fixing responsibility and disciplinary action against persons at fault besides recovery of overpaid amount.

AIR Para No. 07/C&W (A/C-I)/2016-17

1.2.3.8 Non deduction of Voids amounting to Rs.1.270 million

According to Clause 20 and 21 of the Contract Agreement, 11 voids shall be deducted from the bill of the contractor in item of work Stone/Boulders behind Retaining wall.

Executive Engineer C&W Torghar paid Rs. 16,875,678 in the following schemes on account of filling of RR stone behind retaining wall during 2016-17, however 11% Voids amounting to Rs 1,270,019 were not deducted.

Vr. No. and date	Name of Work	Item of Work	Total payment	11 % Voids
88-E 22.06.2017	SH:RHC Mera Madakhel	RR Stone behind Retaining Wall	7,681,008	514,910
8-E 15.05.2017	SH;GMS Daur Maira	-do-	2,799,000	51,586
8-E 15.05.2017	SH;GMS Kotkay	-do-	1,991,115	219,022
15-E 18.05.2017	SH: RHC Daur Mera	-do-	4,404,555	484,501
		Total	16,875,678	1,270,019

Non-deduction of voids occurred due to weak internal controls which resulted in loss to Government.

The irregularity was reported to the management in November 2017, management stated that detailed reply would be furnished after consulting original record. No reply was submitted.

Request for convening DAC meeting was made in December 2017. However meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery of overpaid amount.

AIR Para No.32 /C&W (A/C-I)/2016-17

1.2.3.9 Unauthorized retention of income tax- Rs 1.840 million

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

Executive Engineer C&W Torghar deducted Rs 1,840,203 on account of income tax from various contractors during 2016-17. The amount was retained in deposit-V instead of depositing in to Government treasury under proper head of account. Detail is given at annexure - 6

Income tax was not deposited into Government treasury due to weak internal controls which resulted in loss to Government.

The irregularity was reported to the management in November 2017, management stated that detailed reply would be submitted after consulting the relevant record. No reply was submitted.

Request for convening DAC meeting was made in December 2017. However meeting of DAC could not be convened till finalization of this report.

Audit recommends that income tax realized shall be deposited into Government treasury.

AIR Para No.18/C&W (A/C-I)/2016-17

1.2.3.10 Loss to Government due to non-forfeiture of security Rs 1.535 million

Para 23 of GFR says that every Government officer should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Executive Engineer C&W Tor Ghar Division awarded contract of scheme “Construction of Residential Buildings at Judbah District Tor Ghar S/H Rest House (Balance Work)”. The contractor left the scheme incomplete and the work was retendered at risk and cost basis and awarded to another contractor. The local office was required to forfeit the security amounting to Rs 1,534,637 of the defaulting contractor, which was not done.

Non-forfeiture of security occurred due to weak internal control which resulted in loss to Government.

The irregularity was reported to the management in November 2017, management stated that detailed reply would be submitted after consulting the relevant record. No reply was submitted.

Request for convening DAC meeting was made in December 2017. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation, fixing responsibility and action against the persons at fault besides forfeiture of security of the defaulting contractor.

AIR Para No.10 /C&W (A/C-I)/2016-17

1.2.3.11 Overpayment due to allowing premium and location factor on Non-Schedule Items of work - Rs. 1.580 million

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

Executive Engineer C&W Tor Ghar overpaid Rs 1,580,424 to various contractors on account of 8% Location Factor and Premium on Non Schedule Items "Supply & Fixing of Biar Wood" during 2016-17. Detail is given at annexure - 7

Overpayment occurred due to weak internal control which resulted in loss to Government.

The irregularity was reported to the management in November 2017, management stated that detailed reply would be submitted after consulting the relevant record. No reply was submitted.

Request for convening DAC meeting was made in December 2017. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation, fixing responsibility and action against the persons at fault besides recovery.

AIR Para No.11 /C&W (A/C-I)/2016-17

1.2.3.12 Non-imposition of penalty amounting to Rs 28.130 million

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

Executive Engineer C&W Division Tor Ghar awarded contracts of various developmental schemes worth Rs 281,301,790 during 2016-17. The contractors failed to complete their work in stipulated time period but the local office did not impose penalty on the defaulting contractors. Non-imposition of penalty resulted in loss of Rs 28,130,179. Detail is given at annexure - 8

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

The irregularity was reported to the management in November 2017, management stated that detailed reply would be submitted after consulting the relevant record. No reply was submitted.

Request for convening DAC meeting was made in December 2017. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation, fixing responsibility and action against the persons at fault besides recovery of penalty.

AIR Para No.04 /C&W (A/C-I)/2016-17

ANNEXURE

Annexure-1

Detail of MFDAC Paras

(Rs in million)

S. No	AIR Para No.	Entity	Caption	Amount
1.	01	DC Tor Ghar	Unauthorized payment of pay & allowances	0.114
2.	02	-do-	Unauthorized payment of HRA and non-recovery of house maintenance charges	0.229
3.	10	-do-	Non-conducting of Internal Audit	0
4.	14	-do-	Doubtful purchase of charcoal – Rs 645,000	0.645
5.	15	DHO	Non-imposition and recovery of penalty for late supply of medicines	0.206
6.	17	-do-	Non-deposit of health receipts into treasury	0.407
7.	20	-do-	Misappropriation on account of transportation charges	0.132
8.	21	-do-	Irregular expenditure on account of repair of vehicle	0.350
9.	22	-do-	Misappropriation on account of hot & cold charges	0.150
10.	28	-do-	Non deduction of income tax and GP Fund from salaries	0.284
11.	30	-do-	Unauthorized conversion of ambulance into van and Non-maintenance of logbook	0.363
12.	31	-do-	Loss to Government due to expiry of laboratory chemicals	0.188
13.	01	C&W	Overpayment due to allowing NSI rates instead of CSR	0.141
14.	14	-do-	Loss to Govt. due to non-deduction of steel volume	0.362
15.	33	-do-	Overpayment of Rs. 141,764	0.142
16.	34	-do-	Irregular payment on account of PC Plaster	0.254
17.	84	DEO (Male)	Non-recovery of misappropriated amount	0.136
18.	85	-do-	Unauthorized expenditure on account of TA/DA	0.485
19.	86	-do-	Non-recovery of Scouts fund	0.116
20.	93	DEO Female Edu	Overpayment due to wrong fixation of Pay	0.388
22.	97	-do-	Doubtful expenditure without supporting vouchers	0.875
			Total:	6.194

Annex-2
Para # 1.2.1.1

Detail of Medicines & Equipments donated by IHS

S. No	Particulars	Quantity	Amount (Rs)
1	Medicines & Articles		2,541,600
2	Medicines – drips		207,306
3	Generator 5 KV	01	
4	Bracket Fan	05	
5	Refrigerator	01	
6	Pedestal Fan	01	
7	Rennai Gas Heater	06	
8	Wooden Rack	06	
9	Steel Rack	01	
10	Ware House Rack	04	
11	Wooden Bed	03	
12	Mattress	02	
13	Desk Top Computer	01	
14	Gas Cylinder 15 Kgs	12	
		Total	2,748,906

Annex-3
Para #1.2.2.5

Detail of HRA & CA

S. No	Name	Designation	HRA (Rs)	CA (Rs)	Total (Rs)	No of months	Amount (Rs)
1	Zafar Iqbal	Medical Officer	2,955	5,000	7,955	6	47,730
2	Muhammad Rauf	-do-	2,955	5,000	7,955	6	47,730
3	Kirammat Ullah	-do-	2,955	5,000	7,955	6	47,730
4	Suffian Ahmed	-do-	2,955	5,000	7,955	6	47,730
5	Kamran Sabir	-do-	2,955	5,000	7,955	6	47,730
6	Naz Akhbar	-do-	2,955	5,000	7,955	6	47,730
7	Shakeel Ahmed	-do-	2,955	5,000	7,955	6	47,730
8	Usman Roshan	-do-	2,955	5,000	7,955	6	47,730
9	Mashara Abbasi	LHV	1,307	2,856	4,163	10	41,630
10	Nazia Shaheen	-do-	1,307	2,856	4,163	12	49,956
11	Uzma Ghani	-do-	1,307	2,856	4,163	10	41,630
12	Fehmeeda Begum	-do-	1,307	2,856	4,163	12	49,956
13	Shaista Zaib	-do-	1,307	2,856	4,163	10	41,630
14	Naheeda Bibi	-do-	1,307	2,856	4,163	10	41,630
15	Kausar Bibi	-do-	1,307	2,856	4,163	10	41,630
16	Salah ud Din	EPI Tech	1,307	2,856	4,163	07	29,141
17	Gul Nawab Din	Med Tech	0	2,856	2,856	12	34,272
18	Masood Ahmed	-do-	0	2,856	2,856	12	34,272
19	Qabil Ahmed	-do-	1,307	2,856	4,163	12	49,956
20	Saeed Ullah	-do-	0	2,856	2,856	12	34,272
21	Aziz Ahmed	-do-	1,307	2,856	4,163	10	41,630
22	Bakht Alam	EPI Tech	1,307	2,856	4,163	10	41,630
23	Fatha Mand	Med Tech	1,307	2,856	4,163	10	41,630
24	Azam Shah	-do-	0	2,856	2,856	12	34,272
25	Amir Nosh	-do-	1,307	2,856	4,163	12	49,956
26	Muhammad Ayaz	-do-	1,307	2,856	4,163	6	24,978
27	Muhammad Jehan	-do-	1,307	2,856	4,163	6	24,978
						Total	1,130,889

Annex-4
Para #1.2.2.6

Detail of appointments

S. No	Name of employee	Designation	Date of appointment	Amount (Rs)
1	Mustafa Kamal	JPHC Tech (MP) EPI	14-11-2016	217,665
2	Niamat Ali	-do-	06-01-2017	186,570
3	Haroon Rashid	-do-	14-11-2016	217,665
4	Inam Ullah	-do-	-do-	217,665
5	Shaista Zaib	LHV	07-09-2016	310,095
6	Khurshid Alam	JPHC Tech (MP) EPI	14-11-2016	217,665
7	Abdul Wahab	-do-	-do-	217,665
8	Abdul Rasheed	-do-	-do-	217,665
9	Shams Said	-do-	-do-	217,665
10	Mohib Ullah	Lab Technician	07-09-2016	300,950
11	Fehmeeda Begum	LHV	07-09-2016	310,095
12	Rasheed Ali	JCT Surgical	14-11-2016	217,665
13	Bakht Alam	JPHC Tech (MP) EPI	14-11-2016	217,665
14	Mashrah Bibi	LHV	07-09-2016	310,950
15	Muhammad Asif	JPHC Tech (MP) EPI	14-11-2016	217,665
16	Naseem Akhter	LHV	07-09-2016	310,095
17	Umer Rahman	JPHC Tech (MP) EPI	14-11-2016	217,665
18	Sar Zamin Khan	JPHC Tech (MP) EPI	14-11-2016	217,665
19	Muhammad Jehan	JCT MP	07-09-2016	310,095
20	Ijaz Ahmed	JPHC Tech (MP) EPI	06-01-2017	186,570
21	Safdar Ali	-do-	-do-	186,570
22	Muhammad Ayaz	JCT MP	28-11-2016	217,665
23	Luqman Hakeem	JCT Dental	28-11-2016	217,665
24	Ali Rahman	JPHC Tech (MP)	14-11-2016	217,665

		EPI		
25	Mujeeb Ur Rahman	JPHC Tech (MP) EPI	14-11-2016	217,665
26	Aziz Ahmad	JCT MP	07-09-2016	310,095
27	Irfan Ullah	JPHC Tech (MP) EPI	14-11-2016	186,570
			Total	6,391,295

Annex – 5
Para # 1.2.3.1

Detail of lapsed deposit in PW Deposit – II

S. No	Month	Particulars	Amount
1	Nov-12	Received from M/S Wattan Construction Co : contractors on account of 2% E/Money & security for Water Supply Scheme Harnail.	622
2	Nov-12	Received from Faqir Muhammad Govt: contractor on account of 2% E/M for E/Q damaged WSS New Killey Hassanzai.	6,500
3	Nov-12	Received from Rose Construction Co Govt: Contractor on a/c of 2% E/Money & Security for Flood damaged Kanjo Hassanzai.	29,247
4	Nov-12	Received from Rose Construction Co Govt: Contractor on a/c of 2% E/Money & Security for Flood damaged Tiagram.	22,630
5	Nov-12	Received from M/S Rose Govt: Contractor on a/c of 2% E/Money & Security for damaged Bartooni Basi Khel.	96,757
6	Nov-12	Received from M/S Qasim Khan Govt: Contractor on a/c of 2% E/Money & Security for the work Reh: of existing old VDO WSS Bilyani Bimbal.	1,372,445
7	Feb-13	Received from M/S Rose Construction Co, Govt: Contractor on a/c of 8% security for the work water supply scheme Maira Akazai.	2,632,206
8	Feb-13	Received from Mr. Asar Shah Govt:Contractor on a/c of 8% security for the work water supply scheme Karor Mada Khel.	1,500,010
9	Apr-13	Received from Mr. Shafqat Shareen Govt:Contractor on a/c of 2% Earnest Money & security for the work Sanitation Scheme Kander Hassanzai	1,635,765
10	Apr-13	Received from M/S Rose Construction Co Govt:Contractor on a/c of 2% Earnest Money for the work water supply scheme Maira Mada Khel	722,842
11	Apr-13	Received from M/S Qasim Khan Co,Govt:Contractor on a/c of 2% Earnest Money & Security for the work water supply scheme Darbani/Mishkot	454,170
12	Jun-13	Received from Haji Sarwar Jan & sons ,Govt: Contractors on a/c of 8% security for the work water supply scheme Judba Ph-I.	1,755,404
13	Jun-13	Received from Mr. Asar Shah ,Govt: Contractor on a/c of 2% Earnest Money for the work Construction of Shingle road from Piza Barian to Barina Village Hassanzai Ph-II	80,322
14	Jun-13	Received from Mr. Asar Shah,Govt:Contractor on a/c of 2% Earnest Money for the work Construction of Shingle Road from Zavar Khan Banda to Dilo Bala Mada Khel Ph-II	144,895
15	Jun-13	Received from Mr. Gul Nawab Zar Govt:Contractor on a/c of 2% Earnest Money for the Construction of 10 Nos Latrine at Seri Tegram & Tilli areas	110,887
16	Jun-13	Received from M/S Syed Ghufraan Shah & Sons Govt: Contractors on a/c of 2% Earnest Money for the work Construction of Shingle road from Ghood to Ghood Kadow	191,872

17	Jun-13	Received from M/S Syed Ghufran Shah & Sons Govt: Contractors on a/c of 2% Earnest Money for the work Pavement of street Kunhar Sharif	60,299
18	Jun-13	Received from M/S Syed Ghufran Shah & Sons Govt: Contractors on a/c of 2% Earnest Money for the work Construction of 10 Nos Latrines at Kunhar Sharif	134,162
19	Jun-13	Received from M/S Syed Ghufran Shah & Sons Govt: Contractors on a/c of 2% Earnest Money for the work Construction of Shingle Road from Ghood Kandow to Piza Barian Hassanzai	191,476
20	Jun-13	Received from M/S Syed Ghufran Shah & Sons Govt: Contractors on a/c of 2% Earnest Money for the work Extension of water supply scheme Morata Akazai	40,650
21	Jun-13	Received from M/S Syed Ghufran Shah & Sons Govt: Contractors on a/c of 2% Earnest Money for the work Construction of Shingle road from Shookati to Seri Moteram Shah	41,300
22	Jun-13	Received from M/S Syed Ghufran Shah & Sons Govt: Contractors on a/c of 2% Earnest Money for the work Construction of Shingle road from Zawar Khan Banda to Dilo Bala Mada Khel Phase-I	41,300
23	Aug-13	Received from Mr. Gul Nawab Zar Govt: Contractor on a/c of 2% Earnest Money for the work Construction of 10 Nos Latrines at Judba Bala ,Mangrai and Harnail areas.	110,346
24	Aug-13	Received from Mr. Gul Nawab Zar Govt: Contractor on a/c of 2% Earnest Money for the work construction of 10 Nos. Latrines at Bilkot, Batila Kalash and Qala Sar areas	109,449
25	Aug-13	Received from M/S Aurangzeb & Sons Govt: Contractors on a/c of 2% Earnest Money for the work supply of Photo stat Machine	4,876
26	Aug-13	Received from Mr. Asar Shah Govt: Contractor on a/c of 2% Earnest Money for the work Construction of 10 Nos Latrines at Khadang,Dilyari Lashora and Laid areas	115,062
		Total	11,605,494

Annex -6
Para # 1.2.3.9

Detail of unauthorized retention of Income Tax in Deposit – V

Item No	Period	Particulars	Amount (Rs)
1/6	01/2014	Mehboob Ali on account of 6.5% Income Tax	144,580
2/7	04/2014	Rose Const Co on account of 6.5% Income Tax	104,716
3/8	04/2014	Umer Khitab on account of 6.5% Income Tax	125,561
4/10	06/2014	Sarwar Gul on account of 6.5% Income Tax	119,913
5/11	06/2014	Umer Khitab on account of 6.5% Income Tax	189,334
6	04/2015	Raja Naik on account of 7.5% Income Tax	455,193
7	04/2015	Raja Naik on account of 7.5% Income Tax	110,872
8	04/2015	Raja Naik on account of 7.5% Income Tax	179,432
9	05/2015	Mehboob Ali on account of 7.5% Income Tax	410,602
		Total	1,840,203

Annex – 7
Para # 1.2.3.11

Detail of overpayment due to allowing premium and location factor

S.No	Name of Work	Item of Work	Vr. No	Qty	Rate	Amount (Rs)
1	GMS Bayo	PF of Biar Wood ceiling Joist	17-E 12.06.2017	1.686M ³	82,273/ M ³	138,712
		P/F of Biar Wood Picture rail		154.37 M ³	603.93/ M ³	93,228
2	GPS Harnail	P/F of Biar Wood Picture rail	10-E 15.05.2017	106.09 M ³	603.93/ M ³	64,070
		PF of Biar Wood ceiling Joist		3.55 M ³	82,273/ M ³	292,069
4	C-III Residence (EDO F&P0)	PF of Biar Wood joinery	9-E 15.05.2017	53.80 M ³	3,393/ M ³	182,549
5	GMS Kalsoona	PF of Biar Wood ceiling Joist	29-E 26.05.2017	11 M ³	82,373/ M ³	905,004
6	Total					1,675,632
7	Add Location factor @ 8%					134,051
8	Add premium @ 28%					506,711
9	BHU Shingaledar	S/F of biar wood in roof t	21-E 27/10/2016	87.50 M ³	103,254.56/ M ³	9,034,774
		S/F Biar wood joinery		229.06 M ³	6086.53/ M ³	1,394,181
10	Add Location factor @ 8%					834,316
	Construction of BHU Kandar	S/F of biar wood leaves 1,5" thick		310.18	4,245.34	1,316,820
11	Add Location factor @ 8%					105,346
12	Grand Total (7+8+10+11)					1,580,424

Annex – 8
Para # 1.2.3.12

Detail of non-imposition of penalty

S. No	Name of Scheme	Name of contractor	E/Cost (Rs)	Date of commencement	Due for completion	Actual Date of completion	Penalty (Rs)
1	Const: of DEO(F) office	M/S Deshan	16,277,475	02/07/2015	02/02/2017	In Progress	1,627,747
2	Science lab GHS Gari H/Zai	M/S Sawab Din	2,744,565	23/06/2015	22/06/2016	In Progress	274,456
3	Const: of TMA Buildings at Kandar S/H Main Building	M/S Ghufraan Shah	16,987,500	05/12/2015	04/12/2016	In Progress	1,698,750
4	Imp/Wid of Black Top Road Shungli Bandi to Gavi via Tilli Kandar and Seri Kohani SH: 1-3KM Torghar	M/S Zardad and Brothers Company	55,252,000	11/04/2013	10/04/2014	In Progress	5,525,520
5	F/S and BT of 10km Road Mera Madakhail to Gooder Torghar	M/S Trand Company	195,988,000	18/06/2015	17/06/2017	In Progress	1,959,000
6	Type V quarters THQ Kandar	M/S Ideal Construction	15,830,000	22/03/2012	21/03/2013	In Progress	1,583,000
7	TMA Building at Kandar Developmental works	M/S Faraz Ali Shah	17,644,527	16/12/2015	15/12/2016	In Progress	1,764,453
8	Const: of sub tehsil office, Mera mada khel at Karor	M/S Sohrab Sons	38,287,276	15/02/2013	14/08/2013	In Progress	3,828,728
9	Science lab at GHS Bimbal Akazai	M/S Gul Nawab Zar	2,744,565	23/06/2015	22/06/2016	In Progress	274,457
10	Office	M/S Rose	26,461,613	25/11/2015	24/11/2016	In Progress	2,646,161

	buildings and C-III residence at judbah	Const					
11	Const of EDO F Office	M/S Deshan Construction	16,277,475	02/07/2015	01/01/2017	In Progress	1,627,748
12	Const: of TMA Building at Kandar C-III Residence	M/S Rose Construction	7,323,096	16/12/2015	15/12/2015	In Progress	732,310
13	Const: of TMA Building at Kandar Main Building	M/S Gufran Shah	16,987,500	05/12/2015	04/12/2016	In Progress	1,698,750
14	C-III Residence EDO Health Judbah	M/S Zahir Shah	7,287,000	10/05/2012	09/05/2013	In Progress	728,700
15	Const: of Masjid at Distt: H/Q Judbah	M/S Taimoor Khan	21,603,996	18/03/2013	17/03/2014	In Progress	2,160,399
						Total	28,130,179