



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
DISTRICT GOVERNMENT  
MALAKAND  
AUDIT YEAR 2016-17**

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**AUDITOR GENERAL OF PAKISTAN**

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## ABBREVIATIONS AND ACRONYMS

AC Bills	Abstract Contingent Bills
AOM&R	Annual Maintenance and Repair
AP	Advance Para
BOQ	Bill of Quantity
B&R	Building and Roads
CPWA Code	Central Public Works Account Code
CSR	Composite Schedule of Rates
C&W	Communication and Works
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursing Officer
DG	Director General
DO	District Officer
GFR	General Financial Rules
GGDC	Government Girls Degree College
GGPS	Government Girls Primary School
IPC	Interim Payment Certificate
LGA	Local Government Act
LG&RDD	Local Government and Rural Development Department
MB	Measurement Book
M&R	Maintenance and Repair
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PATA	Provincially Administrated Tribal Area
POL	Petrol Oil Lubricant
PHE	PHE
PPHI	People Primary Health care Initiative
RCC	Re-enforced Cement Concrete
RDA	Regional Directorate of Audit
TS	Technical Sanction
WSS	Water Supply Scheme
XEN	XEN
ZAC	Zilla Accounts Committee

## Preface

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section-37 of 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, Malakand for the financial year 2015-16. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2016-17 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes the systemic issues and significant audit findings. Relatively less significant issues are listed in the Annexure-1 of the Audit Report. The audit observations listed in the Annexure-1 shall be pursued with the Principal Accounting Officer at the DAC level. In all cases where the PAO does not initiate appropriate 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 DAC decisions and written replies of the departments, however in some observations department did not submit written replies. In some cases 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:

**(Rana Assad Amin)**  
**Auditor General of Pakistan**

## EXECUTIVE SUMMARY

The Director General Audit District Governments, Khyber Pakhtunkhwa carries out the audit of 25 District Governments. Regional Directorate of Audit Mardan, on behalf of the Director General Audit, District Governments, Khyber Pakhtunkhwa carried out the audit of four District Governments namely Mardan, Malakand, Swabi and Buner.

This Regional Directorate has a human resource of 11 officers and staff, with a total of 2750 man-days. The annual budget amounting to Rs12.791 million was allocated to it during financial year 2016-17. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programs/projects.

District Government, Malakand conducts its operations under Khyber Pakhtunkhwa Local Government Act 2013. It comprises one Principal Accounting Officer (PAO) covering sixteen 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 122 formations in District Malakand out of which the accounts of four formations were examined in detail. These formations were selected for detailed audit by excluding the last year audited entities keeping in view the available man days.

The total expenditure of District Government Malakand for the Financial Year 2015-16 was Rs 3066.280 million against available budget of Rs 4,468.536 million. Out of this, RDA Mardan audited an expenditure of Rs 1068.685 million which, in terms of percentage, was 34.85 % of auditable expenditure.

The receipts of District Government Mardan for the Financial Year 2015-16, were Nil.

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

Recovery of Rs 272.262million was pointed out during the audit. Out of the total recovery Rs 263.207 was not in the notice of the executive before audit.

**c. Audit Methodology**

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

**d. Audit Impact**

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

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

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

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

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

- i. Non Production of Record of Rs 279.934 million was pointed out in two cases<sup>1</sup>
- ii. Irregularities/Non-compliance of Rs 1252.992 million were noted in twelve cases. <sup>2</sup>
- iii. Internal Control Weaknesses of Rs291.3 million were noted in twenty five cases.<sup>3</sup>

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

**g. Recommendations**

- i. Corrective actions/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, earnest money, penalty, taxes and overpayments.
- iii. 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.
- iv. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.

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1 1.2.1.1, 1.2.1.2  
2 1.2.2.1 to 1.2.2.12  
3 1.2.3.1 to 1.2.3.25

## SUMMARY TABLES & CHARTS

**Table 1: Audit Work Statistics**

(Rs in million)

S.No	Description	No.	Budget		
			Expenditure	Receipts	Total
1	Total Entities (PAO) in Audit Jurisdiction	01	3,066.280	-	3,066.280
2	Total formations in audit jurisdiction	122	3,066.280	-	3,066.280
3	Total Entities (PAO) Audited	01	1,068.685	-	1,068.685
4	Total formations Audited	04	1,068.685	-	1,068.685
5	Audit & Inspection Reports	04	1,068.685	-	1,068.685
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports	-	-	-	-

**Table 2: Audit observation Classified by Categories**

(Rs in million)

S.No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	0
2.	Weak financial management	1,170.062
3.	Weak Internal controls relating to financial management	291.3
4.	Others	362.864
<b>Total</b>		<b>1,824.226</b>



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

<b>S.No</b>	<b>Description</b>	<b>Expenditure on Acquiring Physical Assets (Procurement)</b>	<b>Civil Works</b>	<b>Receipts</b>	<b>Others</b>	<b>Total Current year (2015-16)</b>	<b>Total last year 2014-15</b>
1.	Outlays Audited	0	482.376	14.049	572.26	1,068.685	0
2.	Amount Placed under Audit Observation /Irregularities of Audit	0	64.337	11.055	1748.834	1,824.226	0
3.	Recoveries Pointed Out at the instance of Audit	0	44.122	11.055	217.085	272.262	0
4.	Recoveries Accepted /Established at the instance of Audit	0	0	0	0	0	0
5.	Recoveries Realized at the instance of Audit	0	0	0	0	0	0

**Table 4: 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	1,140.862
2	Report cases of fraud, embezzlement, thefts and misuse of public resources.	3.891
3	Accounting Errors (accounting policy departure from NAM <sup>2</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weakness of internal control systems.	20.215
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public money.	272.262
6	Non-production of record	279.934
7	Others, including cases of accidents, negligence etc.	107.062
<b>Total</b>		<b>1,824.226</b>

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

S. No	Description	Amount
1	Outlays Audited (item 1 of Table 3)	1,068.685
2	Expenditure on audit	12.791
3	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	0

<sup>2</sup> The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS(Cash).

## CHAPTER 1

### 1.1 District Government Malakand

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

#### 1.1.2 Comments on Budget and Expenditure (Variance analysis)

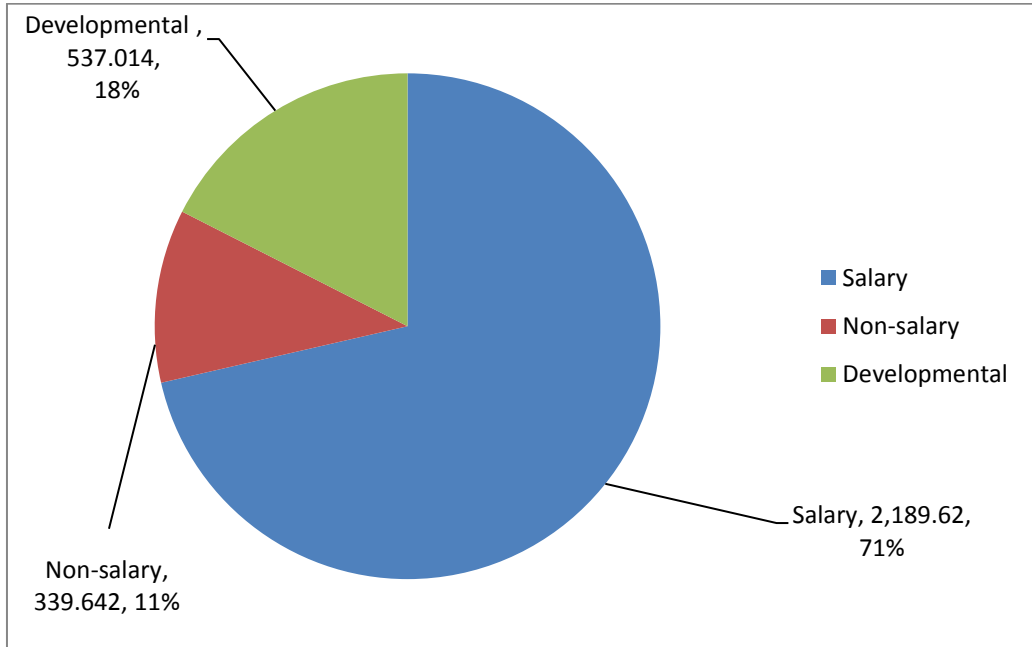
(Rs in million)

2015-16	Budget	Actual Expenditure/Receipts	(Saving)/Excess	%age Excess/Saving
Salary	2,823.588	2,189.624	(633.964)	22.45
Non-salary	414.949	339.642	(75.30)	18.14
Developmental (AC-1V)	0	0	0	0
Developmental (AC-1)	1,229.999	537.014	(692.98)	56.34
<b>Total</b>	<b>4,468.536</b>	<b>3,066.28</b>	<b>(1,402.256)</b>	<b>31.38</b>
<b>Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

The savings of Rs 1,402.256 million indicate weakness in the capacity of District Government Departments to utilize the allocated amount.

## EXPENDITURE 2015-16

(Rs in million)



### 1.1.3 Comments on the status of compliance with PAC/ZAC Directives.

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

<b>S. No</b>	<b>Audit Year</b>	<b>PAC/ZAC meeting convened /Not convened</b>
1	2002-03	ZAC Convened
2	2003-04	Not convened
3	2004-05	Not convened
4	2005-06	Not convened
5	2006-07	Not convened
6	2007-08	Not convened
7	2008-09	Not convened
8	2009-10	Not convened
9	2010-11	Not convened
10	2011-12	Not convened
11	2012-13	Not convened
12	2013-14	Not convened

## **1.2 AUDIT PARAS**

### **1.2.1 Non production of record**

#### **1.2.1.1 Non production of auditable record –Rs 275.434 million**

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

XEN C&W Division Malakand failed to produce auditable record to audit despite repeated requests. Detail as per Annexure-2.

Non-production of record occurred due to weak internal control, which resulted in non-compliance of Section 14(3) of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 as well as GFR and non-authentication of public expenditure.

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

Request for convening of DAC was made on 28-11-2016, which could not be convened till finalization of this report.

Audit recommends immediate production of record for audit scrutiny besides action against the person(s) at fault.

AP 27 (AC-1) (2015-16)

### **1.2.1.2 Non production of auditable record –Rs 4.5 million**

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

District Health Officer Malakand failed to produce the following auditable record to audit during 2015-16.

1. Funds amounting to Rs 3.00 million released to Welfare Relief Committee.
2. Medicines record of PPHI amounting to Rs 1.5 million.
3. Record of generator installed at Civil Hospital Thana and Tehsil Head Quarter Hospital Dargai, i.e. log book and per hour consumption.
4. Record of vehicle No SWA-2228 which is not in working condition.

Non-production of record occurred due to weak internal control, which resulted in non-authentication of public expenditure.

When reported in November 2016, management replied that record would be produced to next audit. Reply was not satisfactory as record was available in the office.

DAC in its meeting held on 11-01-2017 directed to produce the relevant record. However no record was produced till finalization of this report.

Audit recommends immediate production of record for audit scrutiny besides action against the person(s) at fault.

AP 01(2015-16)

## **1.2.2 Irregularity and Non-compliance**

### **1.2.2.1 Irregular expenditure without technical sanction– Rs 420.748 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.

XEN C&W Division Malakand incurred expenditure of Rs 402,869,162 and Rs 17,879,716 vide voucher # 111-M dated 23-06-2016 and voucher # 50-D dated 22-06-2016 in the work improvement of District Head Quarter Hospital Batkhela and Government Girls Degree College Sakhakot respectively, but technical sanctions of the competent authority were not obtained. Thus expenditure without Technical Sanctions is held irregular

Irregular expenditure occurred due to weak financial control, which resulted in violation of rules.

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

Request for convening of DAC was made on 28-11-2016, which could not be convened till finalization of this report.

Audit recommends to stop irregular practice besides corrective action under intimation to Audit.

AP 37(AC-1) (2015-16)

### **1.2.2.2 Un-authentic expenditure due to non-recording of detail record entries in MB –Rs409.244 million**

According to Para 2.22 of the B&R Department Code, the papers to be submitted with the project for a work will consist of a report, a specification and a detailed statement of measurements, quantities and rates, with an abstract showing the total estimated cost of each item.



XEN C&W Division Department Malakand paid Rs 402,865,962 in the work improvement of DHQ Hospital Batkhela up to 9<sup>th</sup> running bill and XEN PHE Malakand paid Rs6,379,629 in the work Water Supply Scheme Pir Khel by recording the abstract of work done in the measurement book, indicating copy of interim payment certificate (IPC) instead of detail record entries. Supporting documents of (IPC) were not provided for scrutiny despite repeated requests.

Un-authentic expenditure occurred due to weak financial control, which resulted in violation of rules.

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

Request for convening of DAC was made on 30-09-2016 and 28-11-2016, which could not be convened till finalization of this report.

Audit recommends to stop irregular practice besides corrective action under intimation to Audit.

AP 07&39(AC-1) (2015-16)

### **1.2.2.3 Un-authorized subletting of contract –Rs230.089 million**

According to clause 21 of the contract agreement, the contractor shall not assign or sublet work without written approval of Divisional Officer.

XEN PHE DivisionMalakand awarded contracts of the scheme “Construction of Gravity based Water Supply Scheme for Batkhela Town from River Swat Package No.I& IV” to M/S Muhammad Shafiq Khan Government Contractor and M/S Shaukat Khan & Company for Rs 145,822,252 and Rs 84,263,694 respectively during 2012-13. Later on, the schemes were subletted to other contractors i.e., Package-I was subletted to M/S Peshawar Pipes Construction Company and package –IV was subletted to M/S Naik Muhammad Khan Contractor (M/S Royal Builders).

Un-authorized subletting was occurred due to weak financial control, which resulted in violation of rules.

When pointed out in May 2014, management stated that detailed reply would be furnished after verification of record. However no reply was submitted till finalization of this report.

Request for convening of DAC was made 24.06.2014, which could not be convened till finalization of this report.

Audit recommends to stop irregular practice besides corrective action under intimation to Audit.

AP 01(AC-1) (2012-13)

#### **1.2.2.4 Un-authorized release without token money–Rs67.043 million**

According to S No. 7 of 2<sup>nd</sup> schedule of Delegation of powers and powers of Re-appropriation Rules 2001, Re-appropriation will not be made but only after a token money has been allocated.

Deputy Commissioner Malakand released Rs 67,043,830 under different heads of accounts to various departments without any allocation as token money. Detail is given below:

<b>S No</b>	<b>Name of Department</b>	<b>Head of Account</b>	<b>Amount(Rs)</b>
1	GHS Khar	Other Building	345,000
2	DHO(Health) RHC	NPA	118,830
3	AD LG &RDD	Local Bodies	66,580,000
<b>Total</b>			<b>67,043,830</b>

Un-authorized release occurred due to weak financial control, which resulted in violation of rules.

When pointed out in July 2016, management replied that the amount was not re-appropriated but was allocated in the revised budget passed by the District Assembly Malakand.Reply was not tenable as funds were allocated without token money.

DAC in its meeting held on 11-01-2017 directed to regularize the expenditure, however no progress was shown till finalization of this report.

Audit recommends compliance of DAC decision besides action against the person(s) at fault.

AP 20(2015-16)

**1.2.2.5 Irregular and unauthentic expenditure on account of M&R - Rs41.165 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.

XEN C&W Division Malakand incurred expenditure of Rs 41,165,898 on account of maintenance and repair of various roads during 2015-16. The expenditure was irregular as technical sanction of the competent authority was not accorded. Moreover, the expenditure was not recorded in measurement book. Detail as per Annexure-3.

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

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

Request for convening of DAC was made on 28-11- 2016, which could not be convened till finalization of this report.

Audit recommends to stop irregular practice besides corrective action under intimation to Audit.

AP 47(AC-1) (2015-16)

**1.2.2.6 Unauthorized payment against non-schedule items –Rs34.293 million**

According to clause 12 of the standard contract agreement, if the work includes any class of work for which no rate is mentioned in the schedule of rates of the District, then the contractor shall within seven days of the date of his receipt of the order to carry out the work, inform the Engineer In-Charge to fix the rate.

XEN C&W Division Malakand paid Rs 34,293,704 during the year 2015-16 vide voucher # 111-M dated 23-06-2016 in the work improvement of DHQ hospital Batkhela against non-schedule items. However, neither the rate was covered in schedule of rates nor approval of rate analysis of the competent authority was available. Detail is given below:

<b>Item No in bill</b>	<b>Item name</b>	<b>Amount (Rs)</b>
53	Granitto tiles 9 mm	30,176,154
54	Jambolan sheet 38 mm thick	4,117,550
Total		34,293,704

Unauthorized expenditure occurred due to weak financial control, which resulted in violation of rules.

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

Request for convening of DAC was made on 28-11- 2016, which could not be convened till finalization of this report.

Audit recommends to stop irregular practice besides corrective action under intimation to Audit.

AP 36 (AC-1) (2015-16)

**1.2.2.7 Un-authentic payment on account of acquisition of land – Rs16.830 million**

According to Rule 174 of CTR Vol-I all payments must be supported with acknowledgement.

Deputy Commissioner Malakand paid Rs 16,830,488 to Tehsildar Batkhela during the year 2015-16 on account of acquisition of land for Baizai Irrigation Scheme vide cheque # 1272872 dated 18.03.2016 for further disbursement to owner of land. But acknowledgement/acquaintance rolls in token of payment was not available on record. Thus authenticity of payment could not be verified.

Unauthentic payment occurred due to weak financial control, which resulted in violation of rules.

When pointed out in July 2016, management replied that payment was made to most of the land owners through crossed cheques while rest have been summoned (Copy attached) as some of them are either abroad or out of province, and as such on completion of payment process, the record would be produced to audit. Reply was not correct as actual payee receipts in all cases were not produced.

DAC in its meeting held on 11-01-2017 directed that acknowledgement should be produced, however no progress was shown till finalization of this report.

Audit recommends compliance of DAC decision besides action against the person(s) at fault.

AP 24 (2015-16)

### **1.2.2.8 Unauthentic payment for excavation work –Rs14.774 million**

According to Para 209 (d) of CPWA Code, it is incumbent upon the person, responsible for measurements in the measurement book (MB), to record the correct and actual figures.

XEN C&W Division Malakand paid Rs 14,774,664 to a contractor during the year 2015-16 in the work widening and black toping of road at Babagano Sarghund Agra KM-2 for two items (i) excavation in shingle or gravel and rock not required blasting, and, (ii) rock excavation soft rock @ Rs 678 and Rs 500 respectively. However, neither measurement book nor geological survey report was produced.

Unauthentic payment occurred due to weak financial control, which resulted in violation of rules.

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

Request for convening of DAC was made on 28-11- 2016, which could not be convened till finalization of this report.

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

AP 45(AC-1) (2015-16)

### **1.2.2.9 Advance payment without execution of work - Rs 7.819 million**

According to Treasury Rule 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, and

According to Treasury Rule 130 money may not be withdrawn from the public exchequer without actual work done.

XEN C&W Division Malakand paid Rs 7,819,058 during the year 2015-16 vide voucher # 111-M dated 23-06-2016 in the work improvement of District Head Quarter Hospital Batkhela. All these items of work were not executed till the date of audit i.e. 01-11-2016 and the payment was made in advance, which was unauthorized. Detail is given below:

Item #	Item Name	Qty (M <sup>2</sup> )	Amount (Rs)
50	Single layer of brick tiles on roof	2943.63	2,609,234
51	stair / window marble	291.13	513,085
54	Jambolan sheet 38 mm thick	2943.63	4,117,550
Total			7,239,869
Cost factor @ 8%			579,189
<b>Total</b>			<b>7,819,058</b>

Advance payment without execution of work occurred due to weak financial control, which resulted in loss to the Government.

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

Request for convening of DAC was made on 28-11- 2016, which could not be convened till finalization of this report.

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

AP 35(AC-1) (2015-16)

#### **1.2.2.10 Non imposition of penalty for late completion of work – Rs5.068 million**

According to clause 2 of the contract agreement, if the contractor fails to complete the work in stipulated time, he shall be liable to pay as compensation an amount equal to 1% or such smaller amount as the Superintending Engineer may decide, on the estimated cost of the whole work for every day, provided that the entire amount of the compensation shall not exceed 10% of the estimated cost of the work as shown in the tender.

XEN C&W DivisionMalakand failed to recover penalty of Rs 5,068,350 during the year 2015-16 for late completion of various works as detailed below:

S. No	Work	Work order date	Required date of completion	Actual date of completion	Estimated cost ( Rs)	Penalty @ 10 %(Rs)
1	Constt: of Road from mineral to Malakand Dargai	02/10/2014	30/6/2015	In complete on 13/11/2015 (as per XEN letter)	22,750,000	2,275,000
2	GGDC Sakhakot	09/05/2013	30/6/2014	Incomplete on 18/3/2016 as per XEN letter)	23,619,500	2,361,950
3	GGPS Selaipatai	29-09-2014	30-6-2015	In progress on 12-04-2016	4,314,000	431400
<b>Total</b>						<b>5,068,350</b>

Non imposition of penalty occurred due to weak financial control, which resulted in loss to Government.

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

Request for convening of DAC was made on 28-11-2016, which could not be convened till finalization of this Report.

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

AP 52 (AC-1)(2015-16)

### **1.2.2.11 Unauthorized award/enhancement of work –Rs3.379 million**

According to rule 38 of Procurement of works, goods and services rules 2003, subject to approval of the head of the procuring entity, a procuring entity may enter into fresh agreement with a contractor to ensure interest of government and for reason of economy and efficiency provided: (a) a period of not more than four months has elapsed from the date of the earlier contract having come in to force, (c) the value of repeat order is not more than thirty percent of the earlier contract.



XEN C& W Division Malakand awarded contract of AOM&R (Roads) Batkhela for the financial year 2012-13 to M/S Muhammad Shafiq& Brothers at 20% above on CSR 2009 for Rs 10,000,000 in August 2012. Later on, the contract was enhanced to Rs13,379,000 in June 2013 and given to the same contractor in violation of rules. Thus, the award of contract for enhanced amount without adopting the open tender system was irregular. Furthermore, neither administrative approval nor technical sanction was produced.

Unauthorized award of contract occurred due to weak financial control, which resulted in violation of rules.

When pointed out in May 2014, management did not respond to audit observation.

Request for convening of DAC was made on 27-06-2014, which could not be convened till finalization of this report.

Audit recommends to stop irregular practice besides corrective action under intimation to audit.

AP 121(2012-13)

#### **1.2.2.12 Non deduction of earnest money –Rs2.54 million**

The Chief Engineer (North) C&W Department, Peshawar while approving enhancement of contract vide letter No. 14-37/1-G/Malakand dated 18-11-2015, directed that the XEN to ensure to get 2% earnest money in the shape of call deposit for the enhanced cost.

XEN C&W Division Malakand failed to collect 2% earnest money amounting to Rs 2.54 million in the work construction of road along with bridge Batkhela to Badwan for the enhanced amount. Detail is given below:

<b>Initial cost of contract (Rs)</b>	<b>Enhanced Cost of contract (Rs)</b>	<b>Enhancement (Rs)</b>	<b>2% earnest money (Rs)</b>
230 million	357 million	127 million	2.54 million

Non deduction of earnest money occurred due to weak financial control, which resulted in violation of rules.

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

Request for convening of DAC was made on 28-11-2016, which could not be convened till finalization of this Report.

Audit recommends recovery and action against the person at fault.

AP 43(AC-1)(2015-16)

### 1.2.3 Internal Control Weaknesses

#### 1.2.3.1 Loss to Government due to non-reduction of 6% income tax included in MRS – Rs121.061 million

According to Finance Department Government of Khyber Pakhtunkhwa Notification NO.SO(Dev-II) FD/12-6/14-5 dated 05.01.2015, “ all Provincial Works Departments, while preparing cost estimates of developmental projects which fall in the tax exempted areas such as PATA, shall frame the same on Market Rate System-2013 (MRS-2013) but with 6% less cost to defray the amount added in the rate analysis of all works/construction/supply items to meet withholding tax.

XEN C&W and XEN PHE Divisions Malakand neither reduced 6% income tax amounting to Rs 121.061 million from the bid value nor deducted it from contractor’s bills during the financial year 2015-16. Detail as per Annexure-4.

Department	Year	Amount Paid (Rs in million)	Income tax (Rs in million)
C&W	2012-13	1251.829	(6%) 75.109
	2015-16	82.081	(6%) 6.156
PHE	2012-13	628.330	(7.5%) 37.699
	2015-16	27.965	(7.5%) 2.097
<b>Total</b>			<b>121.061</b>

Non reduction/deduction of income tax occurred due to weak internal control, which resulted in loss to Government.

When pointed out in November and September 2016, management did not respond to audit observation.

Request for convening of DAC was made on 30-09-2016 and 28-11-2016, which could not be convened till finalization of this Report.

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

AP 03&30(AC-1)(2012-13)61&05(AC-1) (2015-16)

### 1.2.3.2 Loss to Government due to evasion of Income Tax–Rs32.939 million

According to Commissioner Income Tax Enforcement & Compliance Division Peshawar's letter No.CIT(E&C)/RTO-PR-2008-09/1739 dated 20/06/2009, a person belonging to tribal area but residing in taxable area is not entitled to exemption (from Income Tax) because he would become a resident person as provided under section 82 of the Income Tax Ordinance, 2001.

XEN PHE Malakand failed to deduct income tax of Rs 32,939,742 from the following two contractors during the year 2012-13.

S No	Name of work	Name of Contractor	PEC Registration No	Address as per PEC Registration
1	construction of gravity WSS Batkhela Package-I, II, III	M/S Peshawar Pipe Store	1384 dated 31.12.2012 (S.No. 231642)	4-B Madni Market Khyber Bazar Peshawar
2	construction of gravity WSS Batkhela Package-IV	M/S Shoukat Khan & Company	98 dated 31.12.2012 (S.No.183396)	Lalazar Colony near Al-Farooqia Masjid opposite Askari Bank Ltd Mansehra Road Abbottabad

The contractors becomes resident persons of taxable area as they participated in the tendering process with Pakistan Engineering Council Registration having address of Peshawar and Abbottabad and the works were awarded to both the firms. However neither his bid was reduced nor income tax was deducted. Detail is given at Annexure-5.

Non reduction/deduction of income tax occurred due to weak internal control, which resulted in loss to Government.

When pointed out in September 2016, management replied that the contractor showed two addresses one in Peshawar and other in Chitral, however detailed reply would be submitted after review of documents. Reply was not tenable as no reply was furnished till finalization of this report.

Request for convening of DAC was made on 30-09-2016, which was not convened till finalization of this Report.

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

AP 09 (AC-1) (2015-16)

**1.2.3.3 Loss to Government due to non-deduction of Income tax – Rs30.215 million**

According to Commissioner Income Tax Enforcement & Compliance Division Peshawar's letter No.CIT(E&C)/RTO-PR-2008-09/1739 dated 20/06/2009, a person belonging to tribal area but residing in taxable area is not entitled to exemption (from Income Tax) because he would become a resident person as provided under section 82 of the Income Tax Ordinance, 2001.

XEN C&W Division Malakand failed to deduct income tax of Rs 30,215,187 @ 7.5% against the payment of Rs 402,869,165 in 9<sup>th</sup> running bill from a contractor in the work improvement of District Head Quarter Hospital Batkhela during 2015-16. The contractor was resident person of taxable area as he participated in the tendering process with Pakistan Engineering Council Registration having address of University Road Peshawar.

Non deduction of income tax occurred due to weak internal control, which resulted in loss to Government.

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

Request for convening of DAC was made in 28-11-2016, which could not be convened till finalization of this Report.

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

AP 30 (AC-1) (2015-16)

**1.2.3.4 Non-crediting of lapsed deposit in to Government treasury–  
Rs22.831million**

According to Para 399 of CPWA Code Balances remained unclaimed for complete three years should be lapsed and credited to Government revenue.

XEN C&W and PHE Divisions Malakand during financial year 2015-16 failed to credit lapsed amount of Rs 15,168,889 and Rs 7,663,010 respectively to the Government treasury in violation of rules. The deposits were lying in PW deposit-II as unclaimed since 2004, and were required to be credited to revenue. Details given at Annexure-6

Non-crediting of lapsed deposit occurred due to weak financial control, which resulted in violation of Government rules.

When pointed out in September and November 2016, management did not respond to audit observation.

Request for convening of DAC was made in 30-09-2016 and 28-11-2016, which could not be convened till finalization of this Report.

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

AP 13&64(AC-1)(2015-16)

**1.2.3.5 Inadmissible payment due to execution of substandard work –  
Rs 14.122 million**

According to Para 4.5(5) of B&R Code every officer making ordering payment on behalf of government should satisfy himself that the work has been actually done in accordance with the bill submitted for payment. He should inspect personally all the most important works before authorizing final payments and should check the measurement made by his subordinate.

XEN PHE Malakand paid Rs14,122,166 to a contractor M/S Latif Khan for construction of treatment plant in Gravity Based Water Supply Scheme Batkhela for various items. But the contractor executed substandard work as reported by the XEN in letter No. 15/w-1(a) dated 29.01.2014. Detail is given below:

S No.	Name of item	Bill No & date	Cost (Rs)
1	Providing and laying of RCC pipes 24”	10 B dated 5.6.2013	1716784
2	RCC 1:2:4	Do	10103625
3	Providing and weave of GI wire	Do	2301757
<b>Total</b>			<b>14,122,166</b>

Execution of substandard work occurred due to weak internal control, which resulted in violation of rules.

When pointed out in May 2014, management stated that detailed reply would be submitted after verification of record. However no reply was furnished till finalization of this report.

Request for convening of DAC was made on 24-06-2014, which could not be convened till finalization of this Report.

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

AP 13(AC-1) (2012-13)

#### **1.2.3.6 Loss to Government due to allowing unauthorized escalation and non-application of de-escalation clause—Rs 13.703 million**

According to additional clause 5 sub clause 1 of the standard contract agreement, where any variation (increase or decrease) to the extent of 5% or more in the price of the specified items takes place after the acceptance of tender and

before the completion of contract, the amount payable under the control shall be adjustable to the extent of the actual variation in the cost of the item concerned.

XENPHE Division Malakand paid escalation of Rs 9,538,477 during the year 2015-16 on 18, 12 and 10 inch GI pipe in the work gravity water supply scheme from river Swat to Batkhela. The payment of escalation was unauthorized as the variation (increase) in price was less than 5% as required under the rules. Moreover de-escalation clause was not applied, as prices of POL decreased to a great extent as compared to prices at the time of tender/work order which resulted in loss of Rs 4,165,171 sustained by government. Detail as per Annexure-7

Payment of unauthorized escalation and non-applying de-escalation occurred due to weak internal control, which resulted in loss to the Government.

When pointed out in September 2016, management stated that detailed reply would be submitted after review of approved/available record. However no reply was furnished till finalization of this report.

Request for convening of DAC was made on 30-09-2016, which could not be convened till finalization of this Report.

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

AP 01&02(AC-1)(2015-16)

**1.2.3.7 Overpayment due to non-utilization of available materials – Rs9.645 million**

According to Para 209 (d) of CPWA Code it is incumbent upon the person, responsible for measurements in the measurement book (MB), to record the correct and actual figures.

XEN C&W Division Malakand overpaid Rs9,645,674 in various developmental works due to non-utilization of available materials in filling. A huge quantity was available from excavation which was required to be reused in



the embankment formation which was not done and all the materials were shown brought from outside. Detailed is given below:

Name of work	Sub work	Item paid for	Qty M <sup>3</sup>	Paid Rate (Rs)	Admissible (Rs)	Diff: (Rs)	Amount (Rs)	above 91% (Rs)	Overpaid amount (Rs)
RCC bridge Thana	Approach road culverts	structural back filling	1127.04	350.38	13.66	336.72	379,497	345,342	724,839
	Approach road retaining wall	-do-	6305.106	350.38	13.66	336.72	2,123,055	1931,980	4,055,035
GGHS Batkhela	---	Earth filling	1051.58	493.31	5.59	488	513171	--	513171
Batkhela to badwan bridge	Approaches	Formation of embankment from common materials	9630.172	404.16	5.59	398.57	3,838,297	191,914	4,352,629
<b>Total</b>									<b>9,645,674</b>

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

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

Request for convening of DAC was made in 28-11-2016, which could not be convened till finalization of this Report.

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

AP 29&32(AC-1) (2015-16)

### 1.2.3.8 Non recovery of water charges –Rs9.055 million

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.

XENPHE Division Malakand during the year 2015-16 failed to recover water charges amounting to Rs 2,994,920 and Rs 6,060,480 in respect of Subdivision Dargai and Batkhela respectively. Detail as per Annexure-8

Non-recovery of water charges occurred due to weak internal control, which resulted in loss to the Government.

When pointed out in September 2016, management replied that it had done extra efforts and recovery is in progress. Reply was not tenable as documentary proof of recovery was not shown to audit.

Request for convening of DAC was made on 30-09-2016, which could not be convened till finalization of this Report.

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

AP 04 (2015-16)

**1.2.3.9 Overpayment on account of excess quantity than required – Rs5.873 million**

According to Para 209(d) of CPWA Code, it is incumbent upon the person, responsible for measurements in the measurement book (MB), to record the correct and actual figures.

XENPHE Division Malakand during the year 2015-16 overpaid Rs 5,873,299 in the work construction of gravity water supply scheme Batkhela package-I, due to allowing excess quantity of bituminous polyphonic coating on outside of 18” inch G.I pipe than the pipe used. Detail is given below:

Pipe used (Meter)	Polyphonic coat allowed(Meter)	Diff: (Meter)	Rate (Rs)/Meter	Amount (Rs)	overpayment with area cost factor (Rs)
5,342	7,000	1,658	3,280	5,438,240	5,873,299

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

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

Request for convening of DAC was made on 30-09-2016, which could not be convened till finalization of this Report.

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

AP 10 (2015-16)

### 1.2.3.10 Overpayment due to non-deduction of voids –Rs4.102 million

According to clause 20(b) of the standard contract agreement the pack measurement will be converted into solid measures in accordance with the rate of 0.67% to 0.89 % resulting 33% to 11% deduction of voids.

XEN PHE Division Malakand during the year 2015-16, overpaid Rs 4,101,922 in the work gravity water supply scheme Batkhela due to non-deduction of voids in the following items.

M/S Muhammad Latif contractor

Name of sub work	Item No	Item Name	Amount of item paid (Rs)	Required voids deductions 33% (Rs)	20% premium (Rs)	Area cost factor 1.08 (Rs)	Total (Rs)
Base wall	4	stone filling in GI wire	3,604,417	1,189,457	237,891	114,187	1,541,536
Intake chamber	3	supply and filling of stone in GI wire	1,127,759	372,160	74,432	35,727	482,319
<b>Total</b>							<b>2,023,855</b>

M/S Anwar construction Company

Item No	Item Name	Amount of item paid (Rs)	voids rate	Over paid Amount (Rs)
4	supply and filling of stone in GI wire	6,297,174	33%	2,078,067

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

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

Request for convening of DAC was made on 30-09-2016, which could not be convened till finalization of this Report.

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

AP 08(AC-1) (2015-16)

**1.2.3.11 Wasteful expenditure on account of pay and allowances - Rs3.891 million**

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

XEN PHE Malakand during the year 2015-16, paid Rs 2,406,588 on account of pay and allowances of valve man, operator and Chowkidar of 6 numbers of non-functional water supply schemes. Thus the expenditure on non-functional scheme is wasteful.

Moreover incurred expenditure of Rs 1,485,060 on account of pay and allowances of valve men of Water Supply Schemes having direct supply system. Thus the expenditure is held wasteful as there is no need of valve men in the absence of surface tank. Detail as per Annexure-9

Wasteful expenditure occurred due to weak internal control, which resulted in loss to the Government.

When pointed out in September 2016, management stated that post of valve man is not subject to availability of surface tank. The valve man supervises the distribution system lines and provides water on zoning and specified time for flowing water in different zones. Reply was not tenable as services of valve man are not required in such cases.

Request for convening of DAC was made on 30-09-2016, which could not be convened till finalization of this Report.

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

AP 12(AC-1)(2015-16)

### **1.2.3.12 Overpayment due to allowing higher rate –Rs3.608 million**

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

XEN PHE Division Malakand overpaid Rs3,608,817 to a contractor in the work Gravity Water Supply Scheme Batkhela sub work Treatment Plant for the item of work “Earth excavation in irrigation channel” by allowing manual rates instead of rates for excavation through mechanical means. The excavation was actually done through mechanical means as reported by Project Director Gulf Engineering Services (Consultant) through their letter No. BT/TP/03 dated 15.08.2012. Detail as per Annexure-10.

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

When pointed out in May 2014, management stated that detailed reply would be submitted after verification of record. No reply was furnished till finalization of this report.

Request for convening of DAC was made on 24-06-2014, which could not be convened till finalization of this Report.

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

AP 12(AC-1)(2012-13)

**1.2.3.13 Loss to Government due to execution of substandard work amounting to Rs 2.360 million**

According to Para 1.58 of B&R Department Code, the Divisional Officer is responsible to organize and supervise the execution of works and to see that they are suitably and economically carried out with material of good quality.

XEN C&W Division Malakand, during the year 2015-16 paid Rs 2,360,410 for executing of substandard base course in the work Thana CheratPalai Road Bazdara section. A notice was issued to contractors for substandard base course after execution of the work covered by the bituminous prime coat and Asphaltic wearing course. The work was substandard as no corrective measures were taken by the department or contractor and the work remained intact.

Substandard execution of work was occurred due to weak monitoring system and weak internal control, which resulted in loss to the Government.

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

Request for convening of DAC was made on 28-11-2016, which could not be convened till finalization of this Report.

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

AP 53(AC-1)(2015-16)

#### 1.2.3.14 Overpayment due to deviating BOQ– Rs2.088 million

According to S. No. 14 of terms and conditions of acceptance of rates by the superintending Engineer bearing No. W-2/07 dated 05.03.2015, prior approval of the competent authority should be obtained for any variation from the approved BOQ quantities.

XENPHE Division Malakand during the year 2015-16 paid Rs 2,088,969 in excess of BOQ quantities of various items without prior approval of the competent authority in the work water supply scheme Aladhand Dheri, which resulted in overpayment. Detail is given below:  
Sub work Distribution system.

Item	BOQ Quantity (Meter)	Bill Quantity (Meter)	Difference (Meter)	Rate (Rs)	Amount (Rs)
GI pipe 4 inch	850	1159.79	309.79	1977	612,454
GI pipe 2.5 inch	400	876.31	476.31	1159.5	552,281
GI pipe 2 inch	700	1343.35	643.35	884	568,721
GI pipe 1.5 inch	724	1226.28	502.28	707.80	355,513
<b>Total</b>					<b>2,088,969</b>

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

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

Request for convening of DAC was made on 30-09-2016, which could not be convened till finalization of this Report.

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

AP 14(AC-1) (2015-16)

**1.2.3.15 Loss to Government due to non-collection of approach road rent of petrol pumps –Rs2.00 million**

According to Government of Khyber Pakhtunkhwa notification No. SOG/W &S/11-37/Misc dated 16/08/2003, annual rent of lease land petrol pump/ CNG station approached road be collected @ 7,000 per annum w.e.f01-07-2003.

XEN C&W Division Malakand during the year 2015-16 failed to collect Rs 2,002,000 as approached road rent for 22 Petrol pumps located in area under the jurisdiction of the C&W Division Malakand, which caused in loss to the Government. Detailed as per Annexure-11

Non-collection of rent occurred due to weak internal control, which resulted in loss to the Government.

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

Request for convening of DAC was made on 28-11-2016, which could not be convened till finalization of this Report.

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

AP 48 (AC-1)(2015-16)

**1.2.3.16 Overpayment due to payment of higher cost than approved – Rs1.974 million**

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



XEN PHE Division Malakand during the year 2015-16 overpaid Rs 1,974,500 by allowing higher cost than approved in the work Solarization of existing drinking water schemes in Khyber Pakhtunkhwa. Detail is as under.

Name of WSS	Approved Cost (Rs)	Paid Amount(Rs)	Difference (Rs)
WSS Koper	1,720,950 + 185,000 = 1,905,950	2,845,000	939,050
WSS Piran (Changed from Khar)	4,015,550 + 185,000 = 4,200,550	5,236,000	1,035,450
<b>Total</b>			<b>1,974,500</b>

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

When pointed out in September 2016, management stated that detailed reply would be submitted after scrutiny of official documents. However no reply was furnished till finalization of this report.

Request for convening of DAC was made on 30-09-2016, which could not be convened till finalization of this Report.

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

AP 06(AC-1) (2015-16)

### **1.2.3.17 Inadmissible payment due to execution of sub-standard work – Rs1.645 million**

According to Para 1.58 of B&R Department Code, the Divisional Officer is responsible to organize and supervise the execution of works and to see that they are suitably and economically carried out with material of good quality.

XEN PHE Division Malakand during the year 2015-16 paid Rs 1,645,081 on account of providing and laying cut, joint, test 4 inch dia GI pipe light quality as per contractor bill and measurement book being substandard as the work was awarded for medium quality vide work order No. 02/WO/XEN/PHE/MKD dated 06-03-2015 in the work rising main in water supply scheme Pir Khel.

Sub-standard execution of work occurred due to weak internal control, which resulted in violation of rules.

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

Request for convening of DAC was made on 30-09-2016, which could not be convened till finalization of this Report.

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

AP 11(AC-1) (2015-16)

**1.2.3.18 Overpayment due to allowing excess quantity than required - Rs1.615 million**

According to According to Para 209 (d) of CPWA Code provides that it is incumbent upon the person, responsible for measurements in the Measurement Book (MB), to record the correct and actual figures.

XEN C&W Division Malakand overpaid Rs 1,615,352 during the year 2015-16 vide voucher # 03-B dated 04-05-2016 in the work reconstruction of road along with bridge Batkhela to Badwan due to allowing excess quantity of Bituminous prime coat and Asphaltic wearing than Water Bound Macadam as summarized below and detail as per Annexure-12.

Item	required quantity as per WBM M <sup>2</sup>	paid quantity M <sup>2</sup>	diff M <sup>2</sup>	Qty in M <sup>3</sup>	Rate (Rs/M <sup>3</sup> )	Amount (Rs)
Prime coat	26,403.513	28,487.46	2,083.94	-	79.49	165,652
Asphaltic wearing	26,403.513	28,487.46	2,083.94	104.197	12,081.18	1,258,822
Total						1,424,474
Amount with area cost factor 8%						1,538,431
5% above						76,921
Total overpayment						1,615,352

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

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

Request for convening of DAC was made on 28-11-2016, which could not be convened till finalization of this Report.

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

AP 42(AC-1) (2015-16)

**1.2.3.19 Non-credit of saved amount in to Government treasury - Rs1.458 million**

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

XEN C&W Division Malakand during the year 2015-16 failed to credit an amount of Rs 1,458,495 into Government treasury saved in the deposit work. Detailed below:

S No	Description	Amount (Rs)
1	saved in land compensation of road and bridge Batkhela to Badwan	662,245
2	Saved in compensation of GGDC Sakhakot	796,250
Total		1,458,495

Non-credit of saved amount to Government treasury occurred due to weak internal control, which resulted in violation of rules.

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

Request for convening of DAC was made on 28-11-2016, which could not be convened till finalization of this Report.

Audit recommends credit of the amount into Government treasury and action against the person(s) at fault.

**1.2.3.20 Overpayment due to non-deduction of steel volume from RCC quantity –Rs1.414 million**

According to Para 209 (d) of CPWA Code provides that it is incumbent upon the person, responsible for measurements in the Measurement Book (MB), to record the correct and actual figures.

XEN C&W Division Malakand overpaid Rs 1,414,780 in the work improvement of DHQ Hospital Batkhela due to non-deduction of steel volume from quantity of RCC. Volume of steel was required to have been deducted while paying for RCC (1:2:4), but was not done. Detail as per Annexure-13

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

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

Request for convening of DAC was made on 28-11-2016, which could not be convened till finalization of this Report.

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

AP 41(AC-1) (2015-16)

**1.2.3.21 Non- deduction of income tax– Rs1.293 million**

According to section 153 and 236 A of the Income Tax ordinance 2001, income tax at prescribed rate is required to be made while making payment from government treasury.

XENPHE Division Malakand during the year 2015-16 failed to deduct income tax for Rs 1,293,055 from contractors in the work solarization of existing

drinking WSSs in Malakand, as the contractor belongs to settled area. Detail as per Annexure-14.

Non-deduction of tax occurred due to weak internal control, which resulted in loss to the Government.

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

Request for convening of DAC was made on 30-09-2016, which could not be convened till finalization of this Report.

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

AP 16(AC-1) (2015-16)

### **1.2.3.22 Non recovery of consultancy charges – Rs1.196 million**

According to Communication and Works department Malakand Letter No. 1492-15-M dated 21-10-2013 consultancy charges for District Head Quarter Hospital Malakand will be 2.8% of the cost of the project.

XENC&W Division Malakand entered into contract with the M/S Shaz consultants for consultancy services in the work reconstruction of District Head Quarter Hospital Batkhela at the rate of 1.2% for planning / designing and 1.60% of the cost for supervision. The amount was paid in the running bills with the ratio of work done. An overpayment of Rs 5,403,660 and Rs 37,334,311 was recovered for unjustified item through Challan and transfer entry respectively. Therefore, the consultancy charges amounting to Rs 1,196,663 was also required to be recovered, but was not done. Detailed is given below:

Recovered Amount ( Rs)	Consultancy Charges rate	Amount to be recovered (Rs)
42,737,971	(1.2+1.60) 2.8 %	1,196,663

Non-recovery was occurred due to weak internal control, which resulted in loss to the Government.

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

Request for convening of DAC was made on 28-11-2016, which could not be convened till finalization of this Report.

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

AP 56(AC-1) (2015-16)

**1.2.3.23 Loss to Government due to payment for inadmissible item of work – Rs1.154 million**

According to Para 209 (d) of CPWA Code, it is incumbent upon the person, responsible for measurements in the measurement book (MB), to record the correct and actual figures.

XENPHE Division Malakand during the year 2015-16 over paid Rs 983,038 and Rs 171,273 in the work gravity water supply scheme Batkhela Package-I and II respectively. In the BOQ and Tender form the contractors offered the rate of Rs 17,481 per meter for supply and installation of 18 inch dia GI pipe including all cost of welding, joint, cost of required excavation (in any type of site) refilling complete in all respect as per satisfaction of engineer in charge/consultant. The rate was approved by the competent authority for the same nomenclature and work order was issued accordingly. While the contractors were paid Rs 983,038 and Rs 171,273 respectively on account of excavation for the same pipe which resulted overpayment as the item was included in the item rate. Detail below:

Package #	Item No	Overpayment in item rate (Rs)	Premium 20% (Rs)	Cost factor 8% (Rs)	Total overpayment (Rs)
I	2	337,456	151,703	72,818	983,038
	3	311,241			
	4	109,820			
	Total	758,517			
II	2	26,886	26,431	12,686	171,273
	3	17,341			
	4	87,929			
	Total	132,156			
<b>G. Total</b>					<b>1,154,311</b>

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

When pointed out in September 2016, management stated that the competent forum has approved the item i.e extra excavation and payments have been made accordingly. Reply is not tenable as item was included in approved BOQ rate quoted by the contractor and payment was required to be made as per BOQ.

Request for convening of DAC was made on 30-09-2016, which could not be convened till finalization of this Report.

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

AP 03(AC-1) (2015-16)

#### **1.2.3.24 Overpayment due to allowing inadmissible rate –Rs1.034 million**

According to CSR 2012 item No. (7-30) sand filling rate admissible is Rs 886.40 per M<sup>3</sup>.

XEN C&W Division Malakand during the year 2015-16 overpaid Rs 1,034,283 vide voucher # 111-M dated 23-06-2016 in the work improvement

of District Head Quarter Hospital Batkhela due to allowing inadmissible rate for sand filling. Detail is given below:

<b>Rate admissible (7-30) (Rs/M<sup>3</sup>)</b>	<b>Rate paid (10-3-a) (Rs/M<sup>3</sup>)</b>	<b>Diff (Rs)</b>	<b>Qty (M<sup>3</sup>)</b>	<b>Amount (Rs)</b>	<b>Cost factor 8% Rs</b>	<b>Total O/payment (Rs)</b>
886.40	1049.08	162.68	5886.834	957,670	76,613	1,034,283

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

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

Request for convening of DAC was made on 28-11-2016, which could not be convened till finalization of this Report.

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

AP 34(AC-1) (2015-16)

#### **1.2.3.25 Non imposition of penalty for delay in completion of work - Rs1.024 million**

As per clause 2 of the contract agreement, the contractor shall pay compensation amount equal to 1% of the estimates cost for every day that work remains incomplete and the entire amount of compensation shall not exceed 10% of the estimated cost.

XEN PHE Division Malakand during the year 2015-16 failed to impose 10% penalty amounting to Rs 1,024,564 for late completion of work within the stipulated period of time. Detail is as under:



S. No	Name of work	Estimated cost (Rs)	Work order date	Completion period	Actual completion	Delay	Penalty @ 10 % (Rs)
1	Construction of gravity based WSS Batkhela town from river swat Package No.4	4,757,656	27-03-2015	30-06-2015	In progress in 9/2016	14 months	475,765
2	Construction of WSS Pirkhail	5,487,999	06-03-2015	30-06-2015	In progress	12 months	548,799
<b>Total</b>							<b>1,024,564</b>

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

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

Request for convening of DAC was made on 30-09-2016, which could not be convened till finalization of this Report.

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

AP 15(AC-1) (2015-16)

**ANNEXURE****Annexure-1****Detail of MFDAC Paras****(Amount in million)**

<b>S No</b>	<b>AP No</b>	<b>Department</b>	<b>Caption of the Para</b>	<b>Amount</b>
1	3	DO Health Malakand	Irregular advance drawl in anticipation of supply of medicines	0.912
2	5	-do-	Non deposit of OPD chit fee	0.562
3	6	-do-	Non deposit of ambulance receipts	0.569
4	7	-do-	Non recovery of 5% charges from the occupant of government accommodation	0.360
5	8	-do-	Loss to Government due to unauthorized payment of Non-practicing allowance	0.252
6	9	-do-	overpayment on account of health professional allowance	0.173
7	10	-do-	unauthorized payment on account of non-practicing allowance	0.160
8	11	-do-	Overpayment on account of conveyance allowance	0.240
9	12	-do-	less deposit of laboratory test charges	0.140
10	13	-do-	Less deduction of income tax	0.095
11	15	-do-	less deposit of hospital receipt	0.053
12	16	-do-	Non imposition of penalty for late supply of medicines	0.032
13	26	Deputy Commissioner	Loss due to non transparency in deposit of license fee	0
14	32	-do-	Non deduction of HRA and 5% charges	0.054
15	17	PHE(A/C-I)	Loss to Government due to overpayment in escalation	0.616
16	18	-do-	Less deposit of cost of tender forms fee	0.544
17	19	-do-	Overpayment due to allowing cost factor on MRS 2013	0.521
18	20	-do-	Overpayment due to allowing higher rates than approved	0.433
19	21	-do-	Loss due to less deduction of stamp duty	0.196
20	22	-do-	Overpayment due to non-deduction of available quantity	0.125
21	23	-do-	Overpayment due to unjustified expenditure	0.146
22	24	-do-	Overpayment due to allowing in-admissible items	0.108
23	25	-do-	Non deduction of DPR fund	0.042
24	26	-do-	Overpayment due to allowing cost factor on	0.022

			non-schedule items	
25	28	C & W (A/C-I)	Overpayment due to non deduction of voids	0.265
26	31	-do-	Overpayment due to allowing rates	0.198
27	33	-do-	Overpayment due to allowing excess quantity than admissible	0.157
28	38	-do-	Overpayment on account of deposit work and securities	0.331
29	40	-do-	Non-recovery of HRA ,CA and 5 % charges	0.761
30	46	-do-	Overpayment due to allowing excess quantity of sand filling than required	0.482
31	49	-do-	Overpayment by allowing higher rates than technical sanction	0.229
32	50	-do-	Overpayment by allowing full rates instead of labour rates	0.171
33	51	-do-	Less deduction of income tax	0.506
34	54	-do-	Non-forfeiture of security due to subletting of work	0.900
35	55	-do-	Missing of dismantling material valuing thousand rupees	0.00
36	57	-do-	Excess expenditure than approved BOQ	0.472
37	58	-do-	Overpayment allowing inadmissible items of work	0.184
38	59	-do-	Overpayment due to non deduction of voids	0.175
39	60	-do-	Overpayment due to allowing inadmissible items in AOM &R	0.478
40	62	-do-	Non deduction of DPR fund	0.306
41	63	-do-	Less deposit of tender forms fee	0.873
<b>Total</b>				<b>702.019</b>

**Annexure-2**  
**(DP# 1.2.1.1)**

**Statement showing detail of measurement books not produced**

<b>S.NO</b>	<b>Name of work</b>	<b>MB No</b>	<b>Expenditure ( Rs)</b>
1	GGPS Khar	1842	12,363,544
2	GGPS Wartair	1736	4,306,187
3	GGDC Dargai ( Civil work)	1726	15,875,458
4	Thana ChiratPalai Road	1724	9,346,545
5	B/T of road Baba ganoosur to Agra	1770	16,940,675
6	GGDC SakhaKot	1733	87,104,644
7	Badraga Jazoon Dag road	1685	4,490,582
8	Nikrai Road Agra	1759	16,112,321
9	GGHS Batkhela	1727	22,441,183
<b>Total</b>			<b>188,981,139</b>

<b>S. No</b>	<b>Head</b>	<b>Amount(Rs)</b>
1	Escalation record paid in DHQ Hospital Batkhela	35,046,668
2	Record of secured advance paid in DHQ Hospital Batkhela	50,028,000
3	All running bills of the work improvement of DHQ Hospital Batkhela for calculating de-escalation under the head POL as price of POL decreased day by day	0
4	AC bills of POL and log book of vehicles	467,498
5	Record of Hot & Cold	770,000
6	Record of Travelling Allowance/Daily Allowance	141,100
7	Registration book of vehicles to ascertain the authorization capacity of vehicles as per transport policy issued by Government of Khyber Pakhtunkhwa Administration Department vide No. SOT(AD)3-20/2013 dated 07-10-2015.	0
8	Record of developmental machinery containing 5 road rollers and 3 boilers	0
9	Record of contractor enlistment	0
<b>Total</b>		<b>86,453,266</b>

**Annexure-3**  
**(DP#1.2.2.5)**

**Statement showing detail unauthorized and unauthentic expenditure on  
account of M&R**

<b>S No</b>	<b>Name of Road</b>	<b>Amount (Rs)</b>
1	AmandaraAladand Thana Road	2,038,307
2	Mali Khel Road	1,707,260
3	Thana Chirat to pali/ Bakhay causeway	472,292
4	Palai Bazar to Bazdara road	3,578,611
5	Gunyar Road Thana	5,281,785
6	DargaiKharkai road	4,634,973
7	WartairKhass to GHS approach road	1,285,698
8	GhawarKallay to GhaniDheri road	2,224,157
9	Link road from Totai to Agra road	1,482,947
10	SakhakotKharkaiDherai road	3,509,888
11	Kasskalai road	2,029,410
12	Sahib shah killy road	3,728,867
13	Sarai to Sindano road	2,564,509
14	GhwanuKadow road	2,395,256
15	Ghandai road totakan	2,211,795
16	kamaagra road	2,020,143
	Total	41,165,898

**Annexure-4**  
**(DP#1.2.3.1)**

**Detail of non-adjustment of income tax(C&W)**

**2012-13**

<b>S No</b>	<b>Name of Scheme</b>	<b>Amount (million)</b>	<b>6%Income tax (million)</b>
1	Govt: Primary School BrahTangai.	2.706	0.16236
2	Govt: Pry School Jarbat Banda Jolagram	2.731	0.16386
3	GPS SadullahKorona	1.405	0.0843
4	GPS Latifi Colony	1.436	0.08616
5	GPS TotaiShahee	1.415	0.0849
6	GPS: Pinjon	1.086	0.06516
7	GPSSingana	1.098	0.06588
8	GGPS:Nakrai.	1.049	0.06294
9	GGPS Gulo Shah	3.936	0.23616
10	GPS Khanorai	3.797	0.22782
11	GGPS TraiJulagram	4.005	0.2403
12	GPS Dir Colony Thana	3.911	0.23466
13	GGPS KhushalGareh	8.725	0.5235
14	GGPS Inzirgay	7.115	0.4269
15	GMPS Abdul Manan Banda.	3.781	0.22686
16	GMPS Maingano Bar Tangay.	4.039	0.24234
17	GGPS Hisar Baba	2.794	0.16764
18	GGPS KassKandow	3.184	0.19104
19	GGPS Bazdara.	2.348	0.14088
20	GGPS Mekhband.	3.445	0.2067
21	GGPS No.2 Nul Thana	2.589	0.15534
22	GGMS Prangai	7.740	0.4644
23	GGMS GarangDara	7.600	0.456
24	GGMS Mekhband	7.438	0.44628
25	GPS Bagh Din Killay	5.350	0.321
26	GPS Barawal	4.732	0.28392
27	GPS Karkani	4.142	0.24852
28	GGMS AbbassKillay	4.031	0.24186
29	MS HazratMananKoroona	3.840	0.2304
30	GMS KhushalGhar	1.054	0.06324
31	GMS No.2 Dargai	1.037	0.06222
32	GPS Tarai	0.848	0.05088
33	GPS Mekhband	0.904	0.05424

34	GPS Sabeel Banda	0.750	0.045
35	GPS Police Banda	0.931	0.05586
36	GHS DheriJulagram	3.373	0.20238
37	GGPS No.1 Batkhela	0.678	0.04068
38	GPS No.1 Batkhela	1.122	0.06732
39	GPS: Mura Banda.	0.832	0.04992
40	G.H.S Hero Shah	4.548	0.27288
41	GGHS Julagram	8.567	0.51402
42	GHS Totai PF-98	9.256	0.55536
43	GGHS Kot PK-98	13.163	0.78978
44	GGHS Palai PF-99	14.080	0.8448
45	GGPS Sakhakot No.2 PF-98	5.939	0.35634
46	GPS Chapal PF-99	7.957	0.47742
47	GGMS Qaldara PF-98	6.000	0.36
48	GMS NarayTangai PF-99	9.948	0.59688
49	GHS Dargai No.1(1-Room) PF-98	1.454	0.08724
50	GMS Saidrajowar (1-Room) PF-98	1.400	0.084
51	GGHS Kharkai (1-Room) PF-98	1.377	0.08262
52	GHS Thana (1-Room) PF-99.	1.411	0.08466
53	GHS Mekhband(1-Room) PF-99	1.113	0.06678
54	HS Pirkhel(1-Room) PF-99	1.443	0.08658
55	Distt: Education Office at Batkhlea.	13.200	0.792
56	G.M.S Barh PK-98	10.528	0.63168
57	G.G.M.S Dobandai PK-98	9.854	0.59124
58	GGHS Alladhand PK-99	6.371	0.38226
59	GGHS Agra PK-99	3.822	0.22932
60	GGHS HaryanKot PK-98	3.161	0.18966
61	GHS SakhakotNo.I PK-98	5.327	0.31962
62	GGDC Sakhakot. PK-98	25.00	1.5
63	Govt: Degree College (Boys) Kot.	0.099	0.00594
64	IT Block in GDC Thana. PK-99	9.654	0.57924
65	IT Block in GGC Thana. PK-99	12.229	0.73374
66	GGDC Thana	8.291	0.49746
67	Govt: Girls College Dargai	8.289	0.49734
68	Govt:College Thana (B/Wall) PK-99	5.168	0.31008
69	<u>GGDC Batkhela.</u>	4.660	0.2796
70	GDC Thana	5.753	0.34518
71	Category "D" Hospital Agra	9.768	0.58608
72	Civil Dispensary KhanoRai U/C SelaiPattai	3.718	0.22308

73	Drug Addicts Detoxification & Rehabilitation Centre Thana	7.265	0.4359
74	Special Education Complex at Malakand.	5.00	0.3
75	JamiaWaly Masjid Thana	0.3	0.018
76	JamiaRehmaniaDargai	0.5	0.03
77	RCC Bridge on River Swat at Thana	105.948	6.35688
78	bridge Batkhela to Badwan	460.0	27.6
79	Allah DandBazar Road. = 1.5 Km	8.082	0.48492
80	Mizara Road. = 1.0 km	4.050	0.243
81	Banj Banda Road. = 1.0 km	5.778	0.34668
82	DisaRangmala Road. = 0.5 km	4.994	0.29964
83	Chinar Banda Road. = 1.5 km	4.483	0.26898
84	Khajural Road. = 0.5 km	2.172	0.13032
85	Loya Banda road Palai.	3.989	0.23934
86	Manzarai Baba to Khanorai.	2.060	0.1236
87	DowawSarkai (Payan) road.	1.310	0.0786
88	ZangalPattay road.	1.735	0.1041
89	Arab Danda to Sharif Khan Killay road.	1.347	0.08082
90	PiranRangmala Road (2-KM)	17.866	1.07196
91	BadraggaKachi Road(2KM)	21.134	1.26804
92	BadraggaJehazano Dag Road U/C Badragga.	4.121	0.24726
93	Sarkai to Sakhakot Road	3.999	0.23994
94	Gulo Shah(Sakhakot)Road	2.934	0.17604
95	MiaganoKilay to UmerdinKilay	2.703	0.16218
96	Constn of PCC Road PirkhelKharkai Road	5.466	0.32796
97	Black Toping of NaraiTangai Road (1-KM)	4.403	0.26418
98	Khar Tango Road (1-KM)	4.306	0.25836
99	GhwanoKando at Malakand.	1.882	0.11292
100	Civil Veterinary Hospital at Batkhela	3.00	0.18
101	Playground at Totai PK-98	1.883	0.11298
102	Govt:Technical& Vocational Centre for Boys at Dargai	46.00	2.76
103	Regional Information office Distt: Malakand.	15.687	0.94122
104	Distt: Press Club BakthelaMalakand.	7.387	0.44322
105	Construction of Hanif Khan Bar Room	9.626	0.57756
106	Constn: of Ziarat of Ahmad Khan Baba	1.495	0.0897
107	Judical Lock up at Malakand.	1.063	0.06378
108	Hall on 2nd: floor of Hanif Khan Memorial Bar Room at Judical complex Batkhela.	0.3	0.018
109	berms, C/way and drains at Makhband	17.997	1.07982
110	Repair/Reh: of Jang Pattay road.	9.988	0.59928



111	Repair/Reh: of Matkani-Ghazi Abad road.	4.996	0.29976
112	Repair/Reh: of Gero Shah Dundya Banda road.	15.029	0.90174
113	Repair/Reh: of Mishta Agra road.	5.994	0.35964
114	Repair/Reh: of TotakanGhundai road.	5.993	0.35958
115	Block Topping of Chappal Road (1-KM) PK-99	9.867	0.59202
116	Widening of PCC Road Banj Banda PK-99	8.655	0.5193
117	B/Topping of Road Kandaroo and NulChirat.	7.732	0.46392
118	B/Topping of Kama Agra Road PK-99	5.000	0.3
119	widening of PCC Road Chinar Banda Jalakot	4.989	0.29934
120	B/Topping of Bar Tangai Road	7.896	0.47376
121	HaryanKotHeroshah Road Causeway.	5.953	0.35718
122	Amandara Thana Road Side Drian Toe Wall	6.627	0.39762
123	Retaining wall culverts in Alladan, Khawar	5.300	0.318
Total		1,251.829	75.10974

### C&W (2015-16)

Name of work	Work done ( Rs)	7.5% income tax (Rs)
Establishment of GGDC Sakhakot	9,666,360	724,977
GGHS Palanow	22,326,878	1,674,515
DHQ Civil Veterinary Hospital	17,038,217	1,277,866
GDC Kot	10,534,057	790,054
District Prosecutor Malakand	22,515,643	1,688,673
<b>Total</b>	<b>82,081,155</b>	<b>6,156,085</b>

### Detail of non-adjustment of income tax (PHE) (2012-13)

S No	Name of Scheme	Amount (million)	6%Income tax (million)
1	Gravity based W/Supply Scheme Batkhela	450.0	27
2	WSS Qualangi	2.7579	0.165474
3	WSS SelaiPatay	0.6129	0.036774
4	WSS BazdaraPayan	1.1468	0.068808
5	WSS Malakand	0.416	0.02496
6	WSS Maina	2.0877	0.125262
7	WSS Wartair	1.5673	0.094038
8	WSS Haibatgram	0.075	0.0045
9	WSS ButanoKhapa	4.0571	0.243426
10	WSS JarbatGero Shah	1.063	0.06378
11	WSS Mir Akbar Shah	2.2553	0.135318
12	Imp: & Ext: of WSS Totakan/ HisarBaba .	17.2931	1.037586

13	Imp: & Ext: of WSS Sharif Abad Jakho	14.2869	0.857214
14	WSS: Haibatgram.	0.6518	0.039108
15	WSS: Thana No.1.	0.2088	0.012528
16	WSS: Thana No.2.	0.150	0.009
17	WSS: Thana College Area.	0.5379	0.032274
18	WSS: Thana Chapai.	0.8045	0.04827
19	WSS: Jalala&Gatkotoo.	0.0788	0.004728
20	WSS: DheriAlladand (Dheri Portion).	0.043	0.00258
21	WSS: Said Abad.	0.3273	0.019638
22	WSS: Khar.	0.0087	0.000522
23	WSS: Dheri.	0.4226	0.025356
24	WSS: Julagram.	0.0573	0.003438
25	WSS: PiranKalay.	1.2316	0.073896
26	WSS: Ghund.	0.1571	0.009426
27	WSS: Kharkai No.1.	0.5831	0.034986
28	WSS: Ashakai.	0.0941	0.005646
29	WSS: Mir Akbar Khan Koaroon.	0.7208	0.043248
30	WSS: Dobandai.	0.554	0.03324
31	WSS: GhariUsmaniKhel.	0.5567	0.033402
32	WSS: Dargai.	0.6807	0.040842
33	WSS: Sakhakot Bazar.	0.2902	0.017412
34	WSS: Meherdai.	1.7272	0.103632
35	WSS: HaryanKot.	0.4645	0.02787
36	WSS: Kharkai No.2.	0.6522	0.039132
37	WSS: PalowNawo.	0.6659	0.039954
38	WSS: PiranKalay.	7.6767	0.460602
39	WSS: Thana College Area	6.9883	0.419298
40	WSS: Khar.	7.9088	0.474528
41	WSS: Totakan.	6.5211	0.391266
42	WSS: Gat Kotoo.	4.852	0.29112
43	WSS: Malang Abad.	7.7861	0.467166
44	WSS: Tory Gatay.	6.9551	0.417306
45	WSS: PirKhel.	7.2731	0.436386
46	WSS: DargaiPattak.	4.8305	0.28983
47	WSS: Jaban, Tabela Pull & surrounding area.	3.9008	0.234048
48	WSS Sabil Banda & Surrounding Area	8.00	0.48
49	Installation of Hand Pumps in PK-99.	20.50	1.23
50	WSS Thana Khass Sra Gatan Palai Khpa.	4.00	0.24
51	Improvement & Extension of WSS:	5.250	0.315

	Mekhband.		
52	Improvement & Extension of WSS: Matkanai.	6.375	0.3825
53	WSS: KhugdaraLoya Banda Palai.	3.9455	0.23673
54	WSS: Gero Shah Bagardara .	6.2796	0.376776
Total		628.3304	37.699824

### **PHE (2015-16)**

<b>Name of work</b>	<b>Work done ( Rs)</b>	<b>7.5% income tax(Rs)</b>
Construction of WSS Bazargai	6,782,412	508681
Construction of Gravity WSSvBatkhela	12,402,923	930,219
WSS Jai Kot	8,779,957	658,497
Total	27,965,292	2,097,397

**Annexure-5**  
**(DP#1.2.3.2)**

**Statement showing the detail of evasion of Income Tax**

<b>Package #</b>	<b>Year of payment</b>	<b>Amount (Rs)</b>	<b>Rate of I. Tax</b>	<b>I. Tax Amount (Rs)</b>
1	2012-13	86,190,792	6%	5,171,447
	2014-15	22,553,639	7%	1,578,754
	2015-16	31,075,143	7.5%	2,330,635
2	2012-13	132,094,902	6%	7,925,694
	2014-15	4,146,969	7%	290,287
	2015-16	6,977,028	7.5%	523,277
3	2012-13	117,436,524	6%	7,046,191
	2014-15	18,024,876	7%	1,261,741
	2015-16	8,140,506	7.5%	610,537
4	2012-13	26,222,173	6%	1,573,330
	2013-14	25,100,422	6%	1,506,025
	2014-15	18,776,183	7%	1,314,332
	2015-16	24,099,899	7.5%	1,807,492
<b>Total</b>				<b>32,939,742</b>

**Annexure-6  
(DP#1.2.3.4)**

**Statement showing detail of lapse deposit of C&W**

<b>Item No</b>	<b>Transection date</b>	<b>Amount ( Rs)</b>
5/5	12-2004	57,106
6/6	12-2004	8,976
7/7	12-2004	8,422
8/8	12-2004	7,950
9/9	12-2004	3,046
10/10	12-2004	7,423
11/11	12-2004	176,922
12/13	05-2005	51,303
13/14	05-2005	79,131
14/15	05-2005	81,809
15/16	05-2005	77,847
16/17	06-2005	48,622
17/18	06-2005	76,610
18/19	10-2005	57,786
19/20	10-2005	44,411
20/21	11-2005	35,310
21/22	11-2005	65,016
22/23	12-2005	23,268
23/24	12-2005	48,827
24/25	04-2006	12,401
25/26	05-2006	10,000
26/27	05-2006	67,770
27/28	06-2006	35,962
28/29	07-2006	100
29/30	08-2006	15,343
30/31	10-2006	95,334
31/32	11-2006	184,799
32/33	11-2006	14,000
33/34	11-2006	19,750
34/35	11-2006	13,110
35/36	11-2006	25,599
36/37	12-2006	604,720
37/38	12-2006	157,170
38/39	01-2007	34,796
39/40	02-2007	14,575
40/41	02-2007	24,800
41/42	02-2007	19,084
42/43	05-2007	66,543
43/44	05-2007	38,833
44/45	06-2007	35,340

45/46	06-2007	14,238
46/47	06-2007	88,937
47/48	06-2007	14,309
48/49	06-2007	13,618
49/50	06-2007	33,332
50/51	06-2007	21,865
51/52	06-2007	34,289
52/53	06-2007	8,371
53/54	06-2007	5,000
54/55	06-2007	3,650
55/56	06-2007	10,160
56/57	06-2007	15,206
57/58	06-2007	18,397
58/59	06-2007	17,911
59/60	06-2007	12,033
60/62	06-2007	24,958
61/63	06-2007	8,724
62/64	06-2007	77,373
63/65	06-2007	24,042
64/66	06-2007	49,273
65/67	06-2007	6,150
66/68	06-2007	6,926
67/69	06-2007	14,792
68/70	07-2007	17,450
69/71	07-2007	14,245
70/72	07-2007	14,463
71/74	08-2007	93,474
72/75	08-2007	58,630
73/76	10-2007	29,594
74/77	11-2007	14,318
76/79	03-2008	15,129
77/80	04-2008	6,031
78/81	04-2008	1,580
79/82	04-2008	2,0853
80/83	06-2008	90,000
81/84	06-2008	38,552
82/85	11-2008	14,360
83/86	12-2008	10,000
84/87	01-2009	21,980
85/88	02-2009	103,676
86/99	03-2009	18,310
87/93	04-2009	77,649
88/94	04-2009	150,000
89/95	05-2009	13,629
90/97	05-2009	6,397

91/98	05-2009	6,395
92/99	05-2009	6,983
93/100	05-2009	6,396
94/101	05-2009	6,910
95/102	05-2009	6,622
96/103	05-2009	5,131
97/104	05-2009	8,838
98/105	05-2009	9,476
99/106	06-2009	29,854
100/108	06-2009	213,127
101/109	09-2009	83,488
102/110	09-2009	463,875
103/111	09-2009	461,242
104/112	09-2009	497,057
105/113	09-2009	425,997
106/114	10-2009	54,843
107/115	10-2009	50,000
108/117	10-2009	487,589
109/119	10-2009	47,980
110/121	10-2009	7,718
111/122	10-2009	9,422
112/123	10-2009	8,458
113/124	10-2009	39,041
114/125	10-2009	59,090
115/126	10-2009	334,944
116/127	10-2009	688,768
117/128	11-2009	444,979
119/130	11-2009	10,078
120/131	11-2009	12,630
121/131	11-2009	12,630
121/132	04-2010	19,748
122/133	04-2010	12,800
123/134	04-2010	299,200
124/135	04-2010	52,280
125/137	04-2010	9,320
126/138	04-2010	17,855
127/140	06-2010	26,782
128/141	06-2010	26,700
129/142	06-2010	58,882
130/143	06-2010	582,059
131/145	08-2010	51,327
132/144	08-2010	16,070
133/146	08-2010	26,293
134/148	09-2010	19,994
135/149	09-2010	29,641

136/150	09-2010	100,050
137/151	10-2010	332,100
138/152	10-2010	123,929
139/153	10-2010	73,800
140/154	10-2010	179,723
141/155	10-2010	20,460
142/156	10-2010	19,462
143/157	10-2010	33,713
144/158	12-2010	5,738
145/160	12-2010	23,672
150/165	04-2011	46,750
151/166	04-2011	2,050
152/167	04-2011	7,500
153/168	08-2011	23,050
154/169	08-2011	50,500
155/170	08-2011	28,650
156/172	08-2011	426,871
157/173	11-2011	347,042
158/175	12-2011	31,081
159/176	12-2011	85,907
160/177	12-2011	159,554
161/178	01-2012	41,892
162/179	01-2012	25,447
163/181	01-2012	15,896
164/182	01-2012	86,281
165/183	01-2012	16,705
166/184	01-2012	72,787
167/185	01-2012	18,625
168/186	01-2012	16,794
169/187	01-2012	7,740
170/188	01-2012	14,800
171/189	01-2012	8,580
172/190	01-2012	5,227
173/191	01-2012	75,915
174/192	01-2012	20,750
176/194	01-2012	424,250
177/195	01-2012	50,015
178/197	02-2012	5,152
180/199	02-2012	326,350
181/200	02-2012	218,412
182/201	02-2012	84,306
184/205	02-2012	5,750
185/206	02-2012	3,950
186/207	02-2012	62,150
187/210	02-2012	36,715



188/211	03-2012	13,881
189/212	03-2012	38,335
190/214	03-2012	21,108
191/215	03-2012	559,100
192/216	03-2012	11,750
193/217	03-2012	131,963
194/219	03-2012	71,850
197/223	04-2012	264,054
198/224	05-2012	142,343
200/226	05-2012	170,594
201/227	05-2012	2,220
202/228	05-2012	365,650
203/229	05-2012	57,750
Tota-		<b>15,168,889</b>

**Statement showing detail of lapse deposit of-PHE**

Item #	Date of transaction	Amount(Rs)
1/11	9-2004	24,155
2/14	3-2005	191,891
3/22	6-2007	2,820
4/23	6-2007	40,710
5/24	6-2007	33,727
6/26	6-2007	84,700
7/27	6-2007	89,920
9/47	8-2007	3,000
10/42	8-2007	7,250
11/43	8-2007	2,000
12/44	8-2007	22,000
13/46	8-2007	32,670
14/47	8-2007	4,000
15/48	8-2007	2,000
16/51	8-2007	14,750
17/33	8-2007	36,240
18/52	8-2007	7,079
19/53	8-2007	1,500
20/54	8-2007	20,000
21/55	8-2007	2,000
22/56	8-2007	750
23/57	8-2007	1,500
24/58	8-2007	2,000
25/61	9-2007	18,400
26/67	9-2007	3,800
27/87	1-2008	2,035
28/93	3-2009	16,000

29/95	3-2009	2,000
30/112	6-2009	75,739
31/97	10-2009	4,000
32/102	11-2009	5,760
33/114	11-2009	2,000
34/119	11-2009	22,100
35/124	11-2009	20,150
36/127	4-2010	22,500
38/130	4-2010	16,150
39/131	4-2010	40,000
40/132	5-2010	1,250
41/133	5-2010	1,250
42/140	6-2010	9,000
43/141	6-2010	8,000
44/151	6-2010	37,394
47/121	4-2011	172,509
49/124	7-2011	291,440
53/153	1-2011	273,161
55/157	2-2012	799,280
56/160	2-2012	133,428
58/164	2-2012	842,105
59/170	2-2012	892,206
60/171	2-2012	662,857
63/181	6-2012	75,150
64/182	6-2012	101,764
65/156	7-2012	62,150
70/166	9/2012	3,000
71/173	3-2013	58,750
72/174	3-2013	60,150
73/175	3-2013	69,150
74/188	4-2013	166,369
75/189	4-2013	144,500
78/192	4-2013	5,000
79/193	4-2013	25,000
81/196	4-2013	594,605
88/213	6-2013	77,400
98/223	6-2013	51,250
90/224	6-2013	203,750
<b>Total</b>		<b>6,699,164</b>

**Annexure-7  
(DP#1.2.3.6)**

**Statement showing the detail of unauthorized escalation**

Name of Contractor	Package #	Dia of GI pipe	Base Rate (Rs)	Current Rate (Rs)	Difference (Rs)	%age of base rate (475.6/12992 *100)	Required %age	Escalation amount paid (Rs)
M/S Muhammad Shafiq	I	18	12,992	13,467.6	475.6	3.66 %	5%	3,150,326
M/S Peshawar Pipe	II	18	12,992	13,467.6	475.6	3.66 %	5%	2,772,557
	III	18	12,992	13,467.6	475.6	3.66 %	5%	3,153,950
<b>Total</b>								<b>9,076,833</b>

**Escalation to Contractor M/S Showkat Khan package # IV**

Dia of GI pipe	IPC #	Date	Base Rate (Rs)	Current Rate (Rs)	Difference (Rs)	%age of base rate	Required %age	Escalation amount paid (Rs)
12 inch	1	15.08.2012	8,125.80	8,400.72	274.92	3.38 %	5%	38,735
10 inch	1	15.08.2012	6,730.32	7,018.00	287.68	4.27%	5%	70,788
	2	11.12.2012	6,730.32	7,018.00	287.68	4.27%	5%	352,120
<b>Total</b>								<b>461,644</b>

**Statement showing detail of de-escalation**

Formula for calculation of de-escalation  $(0.15 * VOW * (CR - BR) / BR$   
(M/S Muhammad Latif Contractor)

IPC #	Date	Work done Amount (Rs)	Base Rate (Rs)	Current Rate (Rs)	Diff (Rs)	De-escalation amount (Rs)
14	30-01-2015	264,080	98.94	86.23	-12.71	-5,089
15	30-03-2015	3,842,341	98.94	86.23	-12.71	-74,039
16	28-05-2015	2,506,524	98.94	87.12	-11.82	-44,917
17	24-06-2015	1,186,671	98.94	87.12	-11.82	-21,265

18	30-11-2015	1,029,458	98.94	83.79	-15.15	-23,645
19	28-12-2015	1,386,761	98.94	83.79	-15.15	-31,852
20	29-01-2016	1,446,562	98.94	80.79	-18.15	-39,805
21	16-02-2016	2,043,419	98.94	75.79	-23.15	-71,718
22	31-05-2016	2,079,618	98.94	71.12	-27.82	-87,712
23	23-06-2016	11,098,325	98.94	75.86	-23.08	-388,340
24	23-06-2016	2,397,769	98.94	75.86	-23.08	-83,900
<b>Total</b>						<b>-872,282</b>

**Package# I**

IPC #	Date	Work done Amount (Rs)	Base Rate (Rs)	Current Rate (Rs)	Diff (Rs)	De-escalation amount (Rs)
6	30-03-2015	1,205,873	98.94	86.23	-12.71	-23,236
7	29-04-2015	3,150,326	98.94	87.12	-11.82	-56,454
8	24-06-2015	18,197,440	98.94	87.12	-11.82	-326,097
9	30-11-2015	9,199,624	98.94	83.79	-15.15	-211,301
10	28-12-2015	2,638,310	98.94	83.79	-15.15	-60,598
11	06-02-2016	2,797,245	98.94	75.19	-23.75	-100,719
12	31-05-2016	3,439,870	98.94	71.12	-27.82	-145,084
13	23-06-2016	13,000,094	98.94	75.86	-23.08	-454,885
<b>Total</b>						<b>-1,378,375</b>

**Package# II**

IPC #	Date	Work done Amount (Rs)	B. Rate (Rs)	C. Rate (Rs)	Diff (Rs)	De-escalation amount (Rs)
7	30-3-015	951,979	98.94	86.23	-12.71	-18,344
8	29-4-015	2,772,557	98.94	87.12	-11.82	-49,684
9	16-2-016	2,638,310	98.94	75.79	-23.15	-92,597
10	31-5-016	1,282,071	98.94	71.12	-27.82	-54,074
11	21-6-016	3,056,647	98.94	75.86	-23.08	-106,955
<b>Total</b>						<b>-321,654</b>

**Package# III**

IPC #	Date	Work done Amount (Rs)	Base Rate (Rs)	Current Rate (Rs)	Diff (Rs)	De-escalation amount (Rs)
10	30-03-2015	1,702,957	98.94	86.23	-12.71	-32,815
11	29-04-2015	3,153,950	98.94	87.12	-11.82	-56,519
12	24-06-2016	12,899,062	98.94	87.12	-11.82	-231,151
13	28-12-2016	8,140,506	98.94	83.79	-15.15	-186,975
<b>Total</b>						<b>-507,459</b>

**Package# IV**

IPC #	Date	Work done Amount (Rs)	B. Rate (Rs)	Current Rate (Rs)	Diff (Rs)	De-escalation amount (Rs)
12	15-1-015	4,200,359	98.94	86.23	-12.71	-80,938
13	30-1-015	1,081,097	98.94	86.23	-12.71	-20,832
14	27-2-015	1,471,247	98.94	86.23	-12.71	-28,350
15	30-3-015	1,141,756	98.94	86.23	-12.71	-22,001
16	30-3-015	657,940	98.94	86.23	-12.71	-12,678
17	29-4-015	3,675,713	98.94	87.12	-11.82	-65,869
18	30-4-015	1,476,805	98.94	87.12	-11.82	-26,464
19	24-6-015	2,360,517	98.94	87.12	-11.82	-42,300
20	28-9-015	1,565,865	98.94	82.4	-16.54	-39,265
21	30-11-015	2,088,959	98.94	83.79	-15.15	-47,980
22	28-12-015	1,339,647	98.94	83.79	-15.15	-30,770
23	27-1-016	2,595,229	98.94	80.79	-18.15	-71,412
24	27-2-016	4,040,968	98.94	75.79	-23.15	-141,826
25	30-3-016	2,561,405	98.94	71.12	-27.82	-108,033
26	14-6-016	1,732,101	98.94	75.86	-23.08	-60,608
27	20-6-016	8,175,725	98.94	75.86	-23.08	-286,076
<b>Total</b>						<b>-1,085,401</b>

**Annexure-8**  
**(DP#1.2.3.8)**

**Statement showing detail of water charges**

**(Sub Division Batkhela)**

S No	Name of Water Supply Scheme	Total Connection	Revenue for 2015-16 (Rs)	Recovery made during the year (Rs)	Outstanding amount for the year (Rs)
1	WSS Thana 1	760	1,103,940	700,920	403,020
2	WSS Thana 2	336	491,220	292,680	198,540
3	WSS Thana 3	421	612,180	262,080	350,100
4	WSS Thana Chapai	267	396,180	93,240	302,940
5	WSS Jalala	301	434,760	309,960	124,800
6	WSS ButanoKhpa	206	288,720	184,680	104,040
7	WSS Gunyar	159	231,840	80,280	151,560
8	WSS Naloo	58	84,960	15,120	69,840
9	WSS Hibatgram	147	217,800	107,640	110,160
10	WSS Malakand Top	312	455,400	173,160	282,240
11	WSS Jalalakot	120	172,800	15,120	157,680
12	WSS Jarbat	211	307,920	69,840	238,080
13	WSS PiranKalli	84	121,680	12,960	108,720
14	WSS Dheri	451	647,880	172,080	475,800
15	WSS Julagram	218	328,320	64,080	264,240
16	WSS Khar	324	464,220	242,280	221,940
17	WSS Matkanai	251	363,000	81,360	281,640
18	WSS Totakan 1	39	58,320	14,400	43,920
19	WSS Totakan 2	194	284,400	42,120	242,280
20	WSS Per Khel	93	133,920	0	133,920
21	WSS Alladand 1	188	277,560	62,640	214,920
22	WSS Said Abad	33	50,640	24,480	26,160
23	WSS Alladand 2	98	144,300	34,920	109,380
24	WSS Mekhband	308	444,720	105,480	339,240
25	WSS Zoormandai	73	106,560	39,600	66,960
26	WSS Kot Hospital	27	43,920	11,160	32,760
27	WSS Dheri 2	67	94,860	46,440	48,420
28	WSS Hibatgram 2	60	83,880	47,160	36,720
29	WSS BazdaraBala	158	223,800	82,440	141,360
30	WSS Inzargai	27	82,380	14,760	67,620
31	WSS BazdaraPayan	84	123,480	720	122,760
32	WSS PenjanFazal Abad	50	73,440	360	73,080
33	WSS Zulamkot	65	97,560	12,240	85,320
34	WSS Totakan 3	205	294,120	20,880	273,240
35	WSS Maina	73	105,120	0	105,120

36	WSS Fazal College	50	72,120	40,680	31,440
37	WSS BotanoKhpa 3	43	53,280	32,760	20,520
Total		6,561	9,571,200	3,510,720	6,060,480

**(Sub Division Dargai)**

S No	Name of Water Supply Scheme	Total Connection	Revenue for 2015-16 (Rs)	Recovery made during 2015-16 (Rs)	Outstanding amount for the year 2015-16 (Rs)
1	WSS G U Khel	48	69,060	19,440	49,620
2	WSS Meherdhei	132	193,200	81,000	112,200
3	WSS Dobandai	36	52,500	6,840	45,660
4	WSS Baghdheri	79	112,980	24,480	88,500
5	WSS Kopar	71	101,820	7,560	94,260
6	WSS HaryanKot	79	191,580	57,960	133,620
7	WSS Palonow	83	120,240	16,560	103,680
8	WSS Zoormandai	53	76,320	14,400	61,920
9	WSS Ashkai	24	34,560	7,200	27,360
10	WSS Mayarpatak	222	322,080	134,640	187,440
11	WSS Old Sakhakot	297	389,580	175,320	214,260
12	WSS Sakhakot Bazar	164	245,520	129,240	116,280
13	WSS Khan Ghari	69	102,240	35,560	66,680
14	WSS Mir Akbar Khan Kali	62	90,180	34,920	55,260
15	WSS AlifyKalai	99	142,560	48,600	93,960
16	WSS Faqirabad	70	102,120	34,200	67,920
17	WSS Dargai	351	509,640	169,920	339,720
18	WSS G Abad 1	51	74,820	5,760	69,060
19	WSS G Abad 2	125	178,860	61,920	116,940
20	WSS Kharkai 1	300	433,080	151,920	281,160
21	WSS Kharkai 2	161	232,200	47,520	184,680
22	WSS Wartair	149	220,980	64,800	156,180
23	WSS M/ Patai	64	92,700	15,480	77,220
24	WSS QadamKhla	70	98,160	64,440	33,720
25	WSS Muslim abadPitao	108	159,360	73,440	85,920
26	WSS JabanTublea	52	76,920	24,120	52,800
27	WSS GhoundoSakhakot	55	70,500	35,640	34,860
28	WSS G U Khel 2	51	70,680	26,640	44,040
Total		3,125	4,564,440	1,569,520	2,994,920

**Annexure-9**  
**(DP#1.2.3.11)**

**Statement showing non-functional WSS**

<b>S No</b>	<b>Name of WSS</b>	<b>Name of employee</b>	<b>Designation</b>	<b>M. pay(Rs)</b>	<b>yearly pay(Rs)</b>
1	Salgaro	Ghulam Rahim	Valve Man	25,002	300,024
		Nasir Muhammad	Operator/Chowkidar	16,762	201,144
2	Wazir Abad	Jasim Kamal	Valve Man	19,769	237,228
		Anwar Ali	Operator/Chowkidar	16,762	201,144
3	Mir Akbar Shah Kali	Muhammad Shafi	Operator	19,769	237,228
		Ali Khan	Operator/Chowkidar	15,914	190,968
4	LalmaGhaniDerhi	Muhammad Zahid	Operator	19,769	237,228
		FazliWakeel	Operator/Chowkidar	15,914	190,968
5	Pakistan Koroona	Adalat Khan	Valve Man	17,454	209,448
		Zafar Ali	Operator/Chowkidar	16,717	200,604
6	KachiKopar	Raz Muhammad	Operator/Chowkidar	16,717	200,604
<b>Total</b>					<b>2,406,588</b>

**Statement showing Direct Connection WSS having no Surface Tank**

<b>S No</b>	<b>Name of WSS</b>	<b>No of Connections</b>	<b>Name of employee</b>	<b>Designation</b>	<b>M. pay(Rs)</b>	<b>yearly pay(Rs)</b>
1	Meherdai	132	Sher Ali	Valve Man	17,454	209,448
2	Koper	71	Muhammad Riaz	Valve Man	15,671	188,052
			Abdul Tawab	Valve Man	17,454	209,448
3	Khan Gargi	69	Muhammad Islam	Valve Man	15,471	185,652
			ZeeshanUIHaq	Valve Man	17,454	209,448
4	Alifi Kali	99	Arif Khan	Valve Man	22,797	273,564
5	Muhammad Patai	64	Muhammad Ikram	Valve Man	17,454	209,448
<b>Total</b>						<b>1,485,060</b>



**Annexure-10**  
**(DP#1.2.3.12)**

**Statement showing detail of overpayment due to high rate**

S.No	Item	Quantity (M <sup>3</sup> )	Rate paid (Manual) Rs	Rate admissible (Mechanical) (Rs)	Difference (Rs)	Overpaid amount (Rs)
1	Earth excavation in ordinary soil	4614.92	79.92 (3-10-a)	50.97 (3-63-b)	28.95	133,602
2	Earth excavation in shingle/gravel	6703.01	209.10 (3-10-d)	60.35 (3-63-c)	148.65	996,402
3	Earth excavation in Shingle/Gravel and daldal	8733.120	309.299(3-10-a and 3-10-d)	119.83 (3-63-d and 3-63-b)	189.46	16,545,77
<b>Overpaid Amount</b>						<b>2,784,581</b>
<b>Add; 20% premium</b>						<b>556,916</b>
<b>Add: 8% cost factor</b>						<b>267,320</b>
<b>Total overpaid amount</b>						<b>3,608,817</b>

**Annexure-11**  
**(DP#1.2.3.15)**

**Detail of non-collection of approach road rent**

<b>S.No</b>	<b>Name of filling station</b>	<b>Yearly Amount (Rs)</b>	<b>No. of years</b>	<b>Amount(Rs)</b>
1	Saleem filling station Garhi Usman khail	7,000	13	91,000
2	ArshadHussain filling Station Maina Kot	7,000	13	91,000
3	Afzal Filling Station QadarKalaySakhakot	7,000	13	91,000
4	Khattak Filling Station GhawarKillySakhakot	7,000	13	91,000
5	Sadiq filling station HaryankotDargai	7,000	13	91,000
6	Afzal Filling Station KotDargai	7,000	13	91,000
7	Imran filling station Palai Road Thana	7,000	13	91,000
8	Ittefaq Filling Station Palai road Thana	7,000	13	91,000
9	Shahidan filling station Palai road Thana	7,000	13	91,000
10	Wahab Filling station Alladand	7,000	13	91,000
11	Mashallah filling station Aladand	7,000	13	91,000
12	Mashal filling station Alladand	7,000	13	91,000
13	Naik Muhammad Filing station Palai	7,000	13	91,000
14	Farman filling Station Palai	7,000	13	91,000
15	ShtamanFaqir Filling station Palai	7,000	13	91,000
16	Farooq Filling Station Palai	7,000	13	91,000
17	Wali Muhammad Filling Station Palai	7,000	13	91,000
18	FarooqFilling station Palai	7,000	13	91,000
19	Alamgir filling station Wartairdargai	7,000	13	91,000
20	Raham filling Station Wartair	7,000	13	91,000
21	Azeem Filling station NawabkillyBadragaDargai	7,000	13	91,000
22	PirAyaz filling station PitaoDargai	7,000	13	91,000
<b>Total</b>				<b>2,002,000</b>

**Annexure-12  
(DP#1.2.3.18)**

**Statementshowing calculation of allowing excess quantity of prime coat and asphalt wearing**

Quantity of WBM in M<sup>3</sup> = 3,960.527 M<sup>3</sup>

Quantity of WBM in M<sup>2</sup> = 3,960.527 / 0.150(thickness) = **26,403.513 M<sup>2</sup>**

Quantity of prime coat = 28,487.46 M<sup>2</sup>

Excess quantity of prime coat than WBM(26,403.513 – 28,487.46) = 2,083.94 M<sup>2</sup>

Quantity of Asphaltic wearing in M<sup>3</sup> = 1,424.373 M<sup>3</sup>

Quantity of Asphaltic wearing in M<sup>2</sup> = 1,424.373 / 0.05(thickness) = 28,487.46 M<sup>2</sup>

Excess Quantity of Asphaltic wearing in M<sup>2</sup> than WBM (26,403.513–28,487.46) =2,083.94 M<sup>2</sup>

Excess Quantity of Asphaltic wearing in M<sup>3</sup>= 2,083.94 x 0.05(thickness)=104.197M<sup>3</sup>

(Note: Thickness was taken from PC-I as measurement Book was not produced to calculate the actual quantity)

**Annexure-13**  
**(DP#1.2.3.20)**

Steel quantity = 1,270.151 Tons  
 Steel quantity in KG = 1,270.151 X 1,000 = 1,270,151 KG  
 Steel Volume in M<sup>3</sup> (1,270,151 / 7,850) = 161.802 M<sup>3</sup>

Total quantity of RCC

Item # of bill	Quantity in M <sup>3</sup>
5	3,169.556
6	1,085.917
7	421.3
8	481.423
9	413.488
10	719.616
11	200.368
27	695.659
28	513.527
29	502.285
30	502.285
31	502.285
32	187.345
Total	9,395.054

**To calculate overpayment in respective RCC items**

Item # of bill	Quantity in M <sup>3</sup>	Rate(Rs)	Amount(Rs)
5	$3,169.556 / 9,395.054 \times 161.802 = 54.586$	6,220.33	339,542
6	$1,085.917 / 9,395.054 \times 161.802 = 18.701$	8,319.16	155,576
7	$421.3 / 9,395.054 \times 161.802 = 7.33$	8,877.49	65,072
8	$481.423 / 9,395.054 \times 161.802 = 8.29$	9,435.82	78,223
9	$413.488 / 9,395.054 \times 161.802 = 7.12$	9,994.15	71,158
10	$719.616 / 9,395.054 \times 161.802 = 12.221$	10,552.48	128,962
11	$200.368 / 9,395.054 \times 161.802 = 3.727$	11,110.81	41,410
27	$695.659 / 9,395.054 \times 161.802 = 11.98$	7,480.35	89,614
28	$513.527 / 9,395.054 \times 161.802 = 8.671$	8,038.68	69,703
29	$502.285 / 9,395.054 \times 161.802 = 8.65$	8,597.01	74,364
30	$502.285 / 9,395.054 \times 161.802 = 8.65$	9,155.84	79,198
31	$502.285 / 9,395.054 \times 161.802 = 8.65$	9,713.67	84,023
32	$187.345 / 9,395.054 \times 161.802 = 3.226$	10,272	33,137
Total			1,309,982
Amount with area cost factor			1,414,780

**Annexure-14**  
**(DP#1.2.3.21)**

**Statement showing detail of non-deduction of income tax**

<b>Name of work</b>	<b>Amount paid (Rs)</b>	<b>Income Tax @ 7.5 % (Rs)</b>
WSS Zulumkot	4,200,550	315,041
WSS PiranKili	5,236,000	392,700
WSS Hirankot	3,053,250	228,993
WSS Hero Shah	1,905,950	142,946
WSS Koper	2,845,000	213,375
<b>Total</b>		<b>1,293,055</b>