



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
DISTRICT GOVERNMENT  
BUNER**

**AUDIT YEAR 2016-17**

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**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

AP	Advance Para
AG	Accountant General
SDO	Sub Divisional Officer
BHUs	Basic Health Units
C&W	Communication & Works
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DHQ	District Headquarter
DO	District Officer
EMIS	Education Management Information System
EDO	Executive District Officer
GGPS	Government Girl Primary School
GFR	General Financial Rules
IPSAS	International Public Sector Accounting Standards
LGA	Local Government Act
MFDAC	Memorandum for Departmental Accounts Committee
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PHE	Public Health Engineering
XEN	Executive Engineer
ZAC	Zilla Accounts Committee

## Preface

Articles 169 &170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section-37 of 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, Buner 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 carries out the audit of four District Governments namely Mardan, Swabi, Malakand 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 Rs 12.983 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, Buner conducts its operations under Khyber Pakhtunkhwa Local Government Act 2013. It comprises one Principal Accounting Officer (PAO) covering eighteen groups of offices as mentioned in Chapter-1 of this report. Financial provisions of the Act describe the Government fund as District Local Fund and District Public Account for which Annual Budget Statement is authorized by the District Council in the form of budgetary grants.

### **a. Scope of audit**

There are 126 formations in District Buner 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 Buner for the Financial Year 2015-16 was Rs 2,784.993 million against available budget of Rs 3,414.907 million. Out of this, RDA Mardan audited an expenditure of Rs 998.383 million which, in terms of percentage, was 36% of auditable expenditure.

The receipts of District Government Buner, for the Financial Year 2015-16, were nil.

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

Recovery of Rs 138.355 million was pointed out during the audit. Out of the total recoveries pointed out, Rs 92.572 million was not in the notice of the executive before audit.

**c. Audit Methodology**

Audit was conducted after understanding the business processes of District Government Buner 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. For which the management initiated written replies and in some cases DAC meetings were not conducted till finalization of this report.

**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 applied 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 was noted in 01 case amounting to Rs 3.092 million.<sup>1</sup>

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<sup>1</sup> Para 1.2.1.1

- ii. Irregularities & Non-Compliance were noted in 16 cases amounting to Rs 126.975 million.<sup>2</sup>
- iii. Weak Internal Control was noted in 14 cases amounting to Rs 183.667 million.<sup>3</sup>

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

**g. Recommendations**

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

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<sup>2</sup> Para 1.2.2.1 to 1.2.2.16

<sup>3</sup> Para 1.2.3.1 to 1.2.3.14

## SUMMARY TABLES & CHARTS

**Table 1: Audit Work Statistics**

(Rs in million)

Sr. No.	Description	No.	Budget		
			Expenditure	Receipts	Total
1	Total Entities (PAO) in Audit Jurisdiction	01	2,784.993	-	2,784.993
2	Total formations in audit jurisdiction	126	2,784.993	-	2,784.993
3	Total Entities (PAO) Audited	01	2,784.993	-	2,784.993
4	Total formations Audited	04	998.383	-	998.383
5	Audit & Inspection Reports	04	998.383	-	998.383
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports	-	-	-	-

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

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	30.946
2	Weak financial management	99.121
3	Weak Internal controls	183.667
4	Others	0
	<b>Total</b>	<b>313.734</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	-	599.066	47.284	352.033	998.383	-
2	Amount Placed under Audit Observations /Irregularities of Audit	-	182.308	45.783	85.643	313.734	-
3	Recoveries Pointed Out at the instance of Audit	-	90.139	45.783	2.433	138.355	-
4	Recoveries Accepted /Established at the instance of Audit	-	9.549	45.783	2.433	57.765	-
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

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

<b>S. No.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of Rules and regulations, principle of propriety and probity in public operation	-
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM <sup>4</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.	-
4	Quantification of weaknesses of internal control systems.	183.667
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	126.975
6	Non-production of record	3.092
7	Others, including cases of accidents, negligence etc.	-
	<b>Total</b>	<b>313.734</b>

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

<b>S #</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited (item 1 of Table 3)	998.383
2	Expenditure on audit	12.983
3	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	1:0

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

## CHAPTER-1

### 1.1 District Government Buner

#### 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 a District Officer (DO). The DO by means of a standing order distributes the work among the officers, branches, and/or sections of each district office. The offices which manage the activities of District Government are Deputy Commissioner (DC), XEN Communication & Works, XEN Public Health Engineering, District Officers Agriculture, Education, Health, Water Management, Fisheries, Population Welfare, LG & RDD, Sports, Enterprises & Investment Promotion, Live Stock & DD, Soil Conservation, Cooperation, Social Welfare, Public Transport and Municipal Services.

#### 1.1.2 Comments on Budget and Accounts (Variance Analysis)

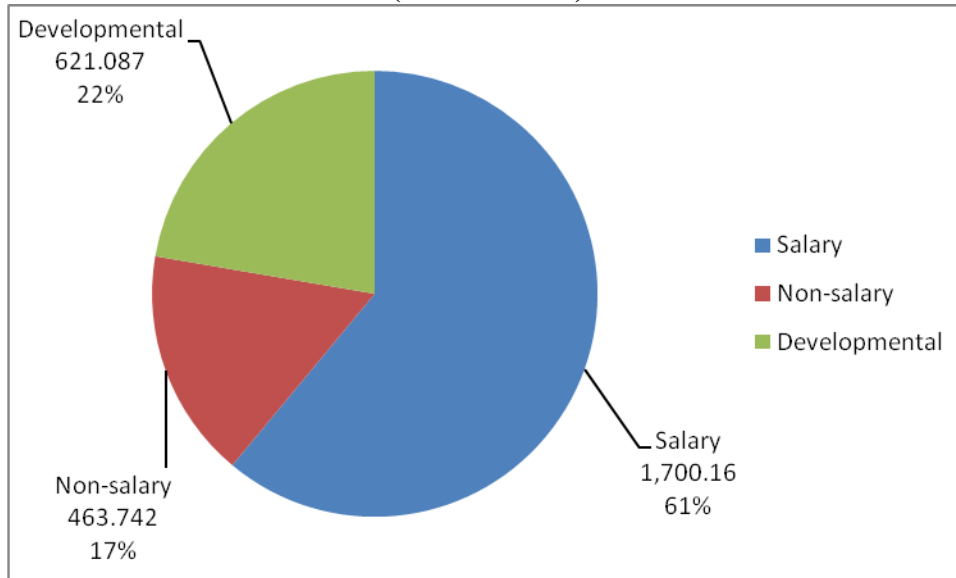
(Rs in million)

2015-16	Budget	Actual Expenditure/ Receipts	Saving/Excess	%age Excess/Saving
Salary	2,210.232	1,700.164	(510.068)	23
Non-salary	577.586	463.742	(113.844)	20
Developmental A/C-IV	22.021	22.021	0	0
Development – A/C-1	605.068	599.066	(6.002)	1
<b>Total</b>	<b>3,414.907</b>	<b>2,784.993</b>	<b>(635.916)</b>	<b>19</b>
<b>Receipts</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>

The savings of Rs 635.916 million indicate weakness in the capacity of District Government Departments to utilize the amount allocated.

## Expenditure 2015-16

(Rs in million)



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

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

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

## **1.2 AUDIT PARAS**

### **1.2.1 Non Pproduction of Record**

#### **1.2.1.1 Non-production of auction record - Rs 3.092 million**

According to Section 14 (3) of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 that 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 Officer (M) Education Buner failed to produce record of auction of school buildings amounting to Rs 3,002,928 despite repetitive verbal and written requests during 2012-13. Detail is given in Annex-2. Moreover, record relating to application forms received against the following advertisements for appointments was also not produced for audit verification.

#	Advertisement No
1	INF (P) 1480
2	INF (P) 2472
3	INF (P) 192

Non production of record was occurred due to non-compliance of rules, which resulted in to non-authenticity of public spending.

When reported in June 2014, management did not respond to Audit observation.

Request for convening DAC meeting was made on 23-06-2014, which could not be convened till finalization of this report.

Audit recommends production of record and action against person (s) at fault.

AP 104 (2012-13)

## **1.2.2 Irregularities and Non Compliance**

### **1.2.2.1 Double payment on account of basic facilities to schools - Rs 1.545 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.

District Officer (M) Education Buner paid Rs 1,505,000 vide cheque No. 0270815 dated 5-6-013 to various schools for Water Supply, Group Latrine and Electricity. Again, a payment of Rs 1,545,000 was made vide cheque No. 0270816 dated 5-6-013 for the same schools and same purpose. Detail is given in Annex-3.

Double payment occurred due to weak financial and internal control, which resulted in loss to Government.

When reported in June 2014, management did not respond to the audit observation.

Request for convening DAC meeting was made on 23-06-2014, which could not be convened till finalization of this report.

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

AP 106 (2012-13)

### **1.2.2.2 Undue retention of relief fund in designated bank accounts - Rs 12.406 million**

According to Provincial Government (PDMA) memo No. PDMA/Accounts/4-1/2015-16 dated 26.11.2015, the funds in excess of the

demand shall be surrendered to the Provincial Government for re-allocation to the needy districts.

Deputy Commission, Buner received Rs 441,700,000 from the Provincial Government (PDMA) on account of compensation of earthquake affectees during 2015-16, out of which Rs 429,293,900 were paid as compensation to the earthquake affectees till 30.6.2016, while the balance of Rs 12,406,100 was lying in the designated bank accounts of DC/ ACs till the date of Audit (July 2016), which was required to be refunded to the Provincial Government in light of the instructions referred to above. Detail is given in Annex-4.

Funds were unnecessarily retained in designated bank accounts in violation of Government instructions which resulted in blockage of Government money.

When reported in August 2016, the management stated that the detailed reply will be furnished later on. However, no reply was furnished till finalization of this report.

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

Audit recommends refund of balance amount to the Provincial Government and action against the person(s) at fault.

AP 06 (2015-16)

**1.2.2.3 Irregular expenditure without technical sanction- Rs 19.663 million**

According to Para 32 of CPWA Code, no work shall be executed without administrative approval /technical sanction and budget allotment.

XEN C & W Division, Buner spent Rs 19.663 million on the execution of four (04) developmental schemes against the approved cost of Rs 34.658 million

during 2015-16. Despite incurrence of expenditure of almost 57% of the total approved cost, technical sanctions were not accorded so far. Detail is given below:

Name of Scheme	Voucher No. & date	Approved/Cost (Rs in million)	Upto date Expenditure (Rs in million)
Up-gradation of GGPS Giraray	19-B/07.04.2016	9.422	7.946
Estab: of GPS Zaranai	19-B/08.06.2016	10.350	9.503
Solar & Sound System at Gourd Wara	30-B/08.06.2016	2.700	1.199
Estab: of GPS Naranj Golono	06-B/ 07-04-2016	12.186	1.015
<b>Total</b>		<b>34.658</b>	<b>19.663</b>

Execution of scheme without technical sanction occurred due to weak internal control which resulted in violation of rules.

When reported in October 2016, management stated that detailed reply will be submitted after verification of record. However, no reply was furnished till finalization of this report.

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

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

AP 16(A/C-I) (2015-16)

#### **1.2.2.4 Loss to Government due to non-realization of annual rent from petrol pumps - Rs 1 million**

According to Government of Khyber Pakhtunkhwa C & W Department Notification No SOG/W& S/11-137/Misc dated 16<sup>th</sup> August 2003; annual fee from the owner of petrol pumps had been fixed Rs 20,000 within Municipal



Corporation Limit and Rs 12,000 outside Municipal Corporation w.e.f. 1<sup>st</sup> July 2003.

XEN C & W Division, Buner did not realize annual fee of Rs 960,000 from the owners of the Petrol Pumps during the period from 2014-15 to 2015-16. Detail is given below.

S. No	Particular	No of petrol Pumps	No. of Financial Years	Outstanding Amount (Rs)
01	Municipal Corporation Limit	06	02	240,000
02	Outside Municipal Corporation Limit	30	-do-	720,000
<b>Total</b>				<b>960,000</b>

Non-recovery of annual fee occurred due to weak internal control, which resulted in loss to government.

When reported in October 2016, management stated that notices have already been issued to the owners of the concerned petrol pumps and outcome will be shown to audit shortly. However, no recovery was shown to audit till finalization of this report.

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

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

AP 22 (A/C-I) (2015-16)

#### **1.2.2.5 Non-recovery of water charges – Rs 45.783 million**

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

XEN PHE Division Buner failed to recover Rs 45,782,871 on account of water charges and connection fees from 10675 consumers accumulated up to

30.06.2016. Detail is given below:-

Total arrear as on 30-06-2015	Rs 36,254,408
Recoverable for 2015-16	<u>Rs 15,329,160</u>
Total recoverable till June, 2016	Rs 51,583,568
Recovered during 2015-16	<u>Rs 5,800,697</u>
<b>Outstanding as on 30.06.2016</b>	<b>Rs 45,782,871</b>

Non-recovery of water charges occurred due to non-observance of financial rules, which resulted in loss to Government.

When reported in September 2016, management stated that efforts are being made to maximize recovery. Reply was not tenable as no Government dues should be left outstanding.

Request for convening DAC meeting was made on 03-10-2016, which could not be convened till finalization of this report.

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

AP 09(A/C-I) (2015-16)

**1.2.2.6 Non-imposition of penalty for delay in completion of works – Rs 14.300 million**

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

XEN PHE and C&W Division Buner awarded eighteen (18) developmental schemes to various contractors during 2014-15. The contractors could not complete the schemes within stipulated period of time. However, the management failed to impose penalty of Rs 14,300,169 on concerned contractors for delay in completion of works. Detail is given in Annex-5.

Non-imposition of penalty occurred due to non-compliance of financial rules, which resulted in loss to Government.

When reported in October and November 2016, management stated that the case of time extension is under process and action will be taken accordingly in due course of time. However, no progress was shown to audit till date.

Request for convening DAC meeting was made on 03-10-2016 and 30-11-2016, which could not be convened till finalization of this report.

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

AP 06 & 17 (A/C-I) (2015-16)

**1.2.2.7 Un-necessary retention of savings of completed schemes – Rs 1.976 million**

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

XEN PHE Division, Buner retained Rs 1,976,241 lying in PW Deposit-III as saving of schemes completed in 2014-15. The amount was required to be credited into Government revenue as savings of completed schemes which was not done. Detail is given in Annex-6.

Undue retention of savings occurred due to weak internal control which resulted in unnecessary blockage of Government funds.

When reported in October 2016, management stated that the matter will be taken up with the quarter concerned and action will be taken accordingly. However, no progress was shown to audit till finalization of this report.

Request for convening DAC meeting was made on 03-10-2016 and 30-11-2016, which could not be convened till finalization of this report.

Audit recommends that the savings to be credited into Government revenue and action against the person(s) at fault.

AP 07 (A/C-I) (2015-16)

#### **1.2.2.8 Wasteful expenditure on incomplete scheme - Rs 3.110 million**

According Clause 24 & 3 (a,b,c) of the Contract Agreement, if the contractor left the work incomplete the competent authority may in writing, rescind the contract in which case the whole of the security deposit of the contractor shall stand forfeited and award the work to another contractor at the risk & cost of the original (default) contractor.

XEN C & W Division, Buner awarded a scheme "Improvement of Khanano Dheri to Nagram Road" to a contractor on 15.09.2014 with completion period 12 month i.e. 15.09.2015. The XEN paid Rs 3,109,996 to contractor vide voucher No. 09-H dated 17.06.2015 in 2<sup>nd</sup> running bill. The contractor executed only a minor portion of work and left the whole scheme incomplete. The management neither issued any notice to contractor nor rescinds the contract as required under the rules. The management was required to forfeit the security deposit of default contractor and award the work to another contractor for completion on the risk and cost of the original contractor but was not done. Hence, the expenditure already incurred on incomplete scheme was held wasteful.

Incurrence of expenditure on incomplete scheme occurred due to weak internal control which resulted in wasteful expenditure.

When reported in October 2016, that necessary action will be taken after verification of record. However, no progress was shown till finalization of this report.

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

Audit recommends inquiry into the matter for fixing responsibility on the person(s) at fault and awarded of contract to another contractor at the risk and cost of the original contractor.

AP 28 (A/C-I) (2015-16)

**1.2.2.9 Unauthorized payment of Rs 9.259 million and non-imposition of penalty - Rs 5.161 million**

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

According to Para 228 of CPWA Code, advance to contractors are as a rule prohibited, and every endeavor should be made to maintain a system under which no payments are made except for work actually done.

XEN C&W Division Buner awarded a work “Construction of District Secretariat Buner” to three contractors during the year 2011-12 as per the following detail:

S. No	Name of scheme	Contractor	Estimated Cost (Rs)	Payment (Rs)	10% penalty (Rs)
1	Construct of EDO/Nazim Block	Mr .Shamshi Khan	17,440,000	4,002,306	1,744,000
2	Official Block	Bahri Karam	16,727,000	1,346,259	1,672,700
3	DCO Block	Sher Muhammad	17,440,000	3,910,505	1,744,000
<b>Total</b>			<b>51,607,000</b>	<b>9,259,070</b>	<b>5,160,700</b>

The schemes were due for completion in June 2012, but were not completed in time as evident from the concerned vouchers showing the work still

in progress. However, the management failed to impose penalty of Rs 5,160,700 for delay in completion of scheme.

Unauthorized payment and non-imposition of penalty occurred due to non-compliance of financial rules, which resulted in loss to Government.

When reported in June 2014, management stated that the competent authority had granted time extension. Reply was not cogent as no evidence in support of reply was produced.

In DAC meeting held on 30-12-2015, it was decided to recover penalty of Rs 5,160,100 besides regularization of expenditure. However, no progress was intimated till finalization of this report.

Audit recommends implementation of DAC directives under intimation to Audit.

AP 16(A/C-I) (2012-13)

**1.2.2.10 Unauthorized payment of conveyance & house rent allowance – Rs 2.433 million**

According to Accountant General Khyber Pakhtunkhwa letter No Computer/HR-Lab/CIC/203 dated 04-08-2011, Government servants who reside within the office premises are not entitled for conveyance allowance.

District Health Officer, Buner failed to stop accumulated payment of Rs 2,433,444 on account of conveyance and house allowance to the employees who were allotted government accommodations in their respective units/ within the premises of their place of duty during 2015-16. Detail is given in Annex-6.

Unauthorized payment of conveyance and house allowance occurred due to weak internal and financial control, which resulted in loss to Government.

When reported in September 2016, management stated that needful would be done. However, no progress was shown to audit till finalization of this report.

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

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

AP 19 (2015-16)

**1.2.2.11 Loss to Government due to ignoring lowest rates- Rs 1.686 million**

According to Para 220 & 221 of CPWD, 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, Buner awarded a scheme “Solarization of WSS in District Buner” to M/S Solar Tech: & QRI Government Contractor ignoring the lowest rates offered by KSB Pumps Private Ltd Government Contractor extending undue favour. Due to award of contract at higher rates Government was put into a loss of Rs 1,685,622 as per detail given below:

S. No.	Name of work	Rate of KSB Pumps (Rs)	Rate of Solar Tech: (Rs)	Difference/Loss (Rs)
1.	WSS Khabghani	2,318,240	2,714,000	395,760
2.	WSS Amnawar	3,596,702	4,084,000	487,298
3.	WSS Kalpani	3,631,436	4,434,000	802,564
<b>Total</b>		<b>9,546,378</b>	<b>11,232,000</b>	<b>1,685,622</b>

Award of contract at higher rates occurred due to weak internal control, which resulted in loss to Government.

When reported in October 2016, management stated that detailed reply will be submitted after verification of record. However, no progress was shown to audit till date.

Request for convening DAC meeting was made on 03-10-2016, which could not be convened till finalization of this report.

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

AP 08 (A/C-I) (2015-16)

**1.2.2.12 Loss to Government due to non/ less deduction income tax – Rs 2.507 million**

According to Deputy Commissioner, Regional Tax Office, Peshawar Letter No WHU-II/ RTO-PR/2014-15/27 dated 18-07-2014, income tax @ 7.5% shall be recovered from the contractor w.e.f 1<sup>st</sup> July, 2014. According to Government of Pakistan, Regional Commissionerate of Income Tax & Wealth Tax, Islamabad Letter No SO-II-10(118)/2005/5115 dated 08-01-2005, a contractor belonging to Taxable Area but executing contract in Tribal Area are liable to tax even if he is receiving payments in Tribal Area. According to Deputy Commissioner (IR), Regional Tax Office, Peshawar Notification No WHU-II/RTO-PR/2014-17/27 dated 18-07-2014, the rate of income tax on execution of works contract has been enhanced from 6% to 7% w.e.f 01-07-2014.

XEN C&W Division, Buner failed to deduct income tax @7.5% amounting to Rs 1,216,439 from a contractor for execution a work “Up-gradation of High Schools SH: GHS Khanano Dheri” being a permanent resident of Mansehra (taxable area). Moreover, the XEN PHE deducted Rs 67,000 on account of Income Tax instead of Rs 1,358,000 @Rs7% from M/S Solar Tech: & QRI Const: Co, Peshawar” in a scheme “Solarizaion of WSS in District Buner”. Due to less deduction of income tax Government sustained a loss of Rs 1,291,000 as per detail given below:

Voucher No. & Date	Work done (Rs)	I/Tax deducted (Rs)	I/Tax deductible (Rs)	Less deduction of I/Tax (Rs)
91-B/22.06.2016	9,539,000	67,000	667,730	600,730
91-B/22.06.2016	3,879,800	0	271,586	271,586
83-B/28.05.2015	3,913,700	0	273,959	273,959
06-B/12.05.2015	2,067,500	0	144,725	144,725
<b>Total</b>	<b>19,400,000</b>	<b>67,000</b>	<b>1,358,000</b>	<b>1,291,000</b>



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

When reported in October 2016, management stated that action would be taken after verification of record. However, no progress was shown to audit till date.

Request for convening DAC meeting was made on 03-10-2016 and 30-11-2016, which could not be convened till finalization of this report.

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

AP 04 & AP 13 (A/C-I) (2015-16)

**1.2.2.13 Overpayment due to non-using of the available material – Rs 2.778 million**

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

XEN C&W Division Buner overpaid Rs 2,778,331 in the different schemes executed under various packages to contractors due to non-utilization of the available excavated materials at sites during 2012-13. Detail is given in Annex-7.

Overpayment occurred due to non-compliance of financial rules, which resulted in loss to Government.

When reported in June 2014, management stated that all the rates are applied as per CSR and the residual balance of material comprises of mixed clay which cannot be re-sued. Reply was not cogent as the department did not produce the evidences with the support of reply.

In DAC meeting held on 30-12-2015 it was decided to carry out site verification. However, no progress was intimated till finalization of this report.

Audit recommends implementation of DAC directives under intimation to Audit.

AP 23 (A/C-I) (2012-13)

**1.2.2.14 Overpayment due to allowing higher rates over CSR – Rs 1.071 million**

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

The XEN C & W Division Buner overpaid Rs 1,071,202 to a contractor in the scheme “Construction of Food Grain gawn in District Buner” vide voucher # 180-D dated 27-6-2013 during the financial year 2012-13 by allowing higher rates than CSR. Detail is given in Annex–8.

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

When reported in June 2014, management stated that the rates were applied as per CSR and the material available from excavation such as ashes and loose soil are not suitable for further utilization. Reply was not tenable as no evidence was produced.

In DAC meeting held on 30-12-2015 it was decided to carry out site verification. However, no progress was intimated till finalization of this report.

Audit recommends implementation of DAC directives under intimation to Audit.

AP 25(A/C-I) (2012-13)

**1.2.2.15 Overpayment to contractors due to allowing higher rate - Rs 1.010 million**

According to Para 220 & 221 of CPWD, 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 Buner awarded works with estimated cost framed on CSR 2012 during the financial year 2012-13. However, the rates of contractors were approved 9.70% above on the estimated costs framed on CSR 2012. However, the Government of KP Finance Department did not notify any such premium on CSR 2012. This has resulted in overpayment of Rs 1,010,348 to contractors. Detail is given in Annex-9.

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

When reported in June 2014, management stated that rates were approved by the competent authority. i.e. Chief Engineer. Reply was not correct as no proper evidences were produced in support of reply.

In DAC meeting held on 06-01-2016, Superintending Engineer Swat was directed to inquire the matter. However, no progress has been intimated till finalization of this report.

Audit recommends implementation of DAC directives under intimation to Audit.

AP 07 (A/C-I) (2012-13)

**1.2.2.16 Unauthorized payment made out of Security Deposits of works in progress – Rs 1.284 million**

Para 10 (i) of General Financial Rules Volume I provides that every public officer is expected to exercise the same vigilance in respect of expenditure

incurred from public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money.

XEN C & W Division, Buner paid Rs 1, 284,000 vide voucher No. 07-B/27.10.2015 as refund of securities to a contractor in from Deposit-II vide item No. 12/13 at page No. 22 in a scheme "GHS Battar". During scrutiny of record it was observed that the scheme was in progress and was not completed till June, 2016. Payment of security was premature extending undue favour to contractor as the same was required to be refunded to contractor on satisfactory completion of the scheme.

Irregularity occurred due to weak financial and internal control, which resulted in violation of rules.

When reported in November 2016, management stated that detailed reply will be submitted after verification of record. However, no progress was shown to audit till date.

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

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

AP 25 (A/C-I) (2015-16)

### **1.2.3 Internal Control Weaknesses**

#### **1.2.3.1 Unverified salary and non-salary expenditure—Rs 9.653 million**

Para 155 of GFR Vol.-I states that a reliable list, inventory or account of all stores in the custody of government officer should be maintained in a form prescribed by the competent authority to enable a ready verification and check of accounts at any time. According to the Clause 28.1 of the agreement between Secretary Health Department KP Peshawar and M/S Merlin Consultant that equipment, vehicles and material made available to the Consultant (M/S Merlin) by the Clients (DHO), or purchased by the Consultants wholly or partly with the funds provided by the Clients, shall be the property by the client and upon the termination or expiry of the Contract the Consultant shall make available an inventory of such equipment. According to the Clause M of the agreement the Firm will be required to carry out annual audits through independent audit firms and report will be submitted to DHMT.

District Health Officer Buner transferred an amount of Rs 9,652,918 to Country Director of M/S Merlin on account of Salary and Non-Salary Budget during 2015-16. The following observations were noticed.

1. No record was available with the local office to verify that the expenditure has been spent according to the Contract.
2. Upon the expiry of the agreement in October, 2015 the vehicles and equipment was required to be handed over to the DHO Buner. However, no such record of stock was available in the local office.
3. No audit report by the independent audit firm was submitted to the DHO as required in the Contract.

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

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

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

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

AP 29 (2015-16)

### **1.2.3.2 Unauthorized expenditure without technical sanction - Rs 8.371 million**

According to Para 32 of CPWA Code, no work shall be executed without administrative approval /technical sanction and budget allotment.

XEN PHE Division, Buner spent Rs 8,371,015 on the execution of four (04) Water Supply Schemes against the approved cost of Rs 16,889,000 million during 2015-16. Despite incurrence of expenditure of almost 50% of the total approved cost, technical sanctions were not accorded so far. Detail is given below:

<b>Name of Scheme</b>	<b>Voucher No. &amp; date</b>	<b>Approved/Cost (million)</b>	<b>Upto date Expenditure (Rs)</b>
Const: of WSS Ali Sher Banda	01-B/30.05.2016	1.907	1,700,055
WSS Beshpur	29-B/21.06.2016	7.854	1,555,808
WSS Matwani Maira	33-B/21.06.2016	5.548	3,542,663
WSS Qibla Maira	03-T/15.06.2016	1.580	1,572,489
<b>Total</b>		<b>16.889</b>	<b>8,371,015</b>

Execution of scheme without technical sanction occurred due to non-compliance with rules which resulted in unauthorized expenditure.

When reported in October 2016, management stated that Technical Sanctions almost available on record. However, no documentary proof in support of reply was produced to audit till finalization of this report.

Request for convening DAC meeting was made on 03-10-2016, which could not be convened till finalization of this report.

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

AP 05 (A/C-I) (2015-16)

**1.2.3.3 Non-deposit of Sales tax into Government treasury – Rs 1.067 million**

According to CBR (Sales Tax & Federal Excise Wing) memo No. TB/2007(Pt) dated 03-08-2007, the department while making purchase of goods liable to Sales tax shall withhold 1/5<sup>th</sup> of the total sales tax and the amount so withhold shall be deposited by the department in the sales tax head of accounts. Sales Tax Ordinance 1990, sales tax @ 17% is required to be recovered from the value of supplies made to Government offices.

XEN PHE Division, Buner paid Rs 7,791,000 to contractor on account of supply of pumping machinery of various water supply schemes which includes Rs 1,324,477 as Sales Tax, out of which the management retained/deducted Rs 257,991 as 1/5<sup>th</sup> of the total amount of sales tax. The remaining amount of sales tax amounting to Rs 1,066,986 was required to be deposited by the contractors themselves which was not done as sales tax invoices were not produced to Audit as a proof of deposit. Hence, whereabouts of sales tax was not known to audit. Detail is given in Annex-10.

Non-deduction/deposit of sales tax occurred due to weak internal control which resulted in loss to Government.

When reported in October 2016, management stated that being register firms with Sales Tax Department, 1/5<sup>th</sup> is recovered by this office. Reply is not satisfactory as no proof of deposit of remaining amount of sales tax i.e sales tax invoices/challans were produced to audit till finalization of this report.

Request for convening DAC meeting was made on 03-10-2016, which could not be convened till finalization of this report.

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

AP 12 (A/C-I) (2015-16)

#### **1.2.3.4 Loss to Government due to Illegal occupation of State land**

According to Government of KP, Board of Revenue & Estate Department Memo No. REV-IV/Tenancy/Misc/2011/19400-450 dated 28-10-2013, all the expired lease shall be renewed at the prevalent market rate for a specified period.

During scrutiny of the land record of Deputy Commissioner, Buner it was noticed that state land (Agriculture) measuring 33 kanals situated at Shalbandi Tehsil Gagra was occupied by M/S Madash & Sons since 1998 without any allotment/ sanction, lease/ rent agreement with state authority. The management neither take legal action against the occupant nor initiate any concrete efforts to safeguard the valuable state assets by vacation.

Illegal occupation without allotment and non-collection of rent occurred due to weak internal control, which resulted in loss to Government.

When reported in August, 2016, management stated that the recovery will be made from the occupant. However, no progress was intimated till date.

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

Audit recommends appropriate action may be taken for vacation of land with full recovery of rent from the occupant concerned and auction on market rate by District Committee besides action against the person (s) at fault.

AP 07 (2015-16)



### **1.2.3.5 Loss to Government due to non-adjustment of income tax - Rs 54.544 million**

According to the Finance Department letter No. SO (Dev) FD/12-6/12-13 dated Peshawar the 20<sup>th</sup> June,2013, Cost estimates of those developmental schemes which falls in the Tax exempted area like PATA are also framed on the same CSR without adjustment of the nondeductible income tax in those areas. The payment to contractors on CSR basis with built provision of income tax without adjustment in their invoices is overpayment by the amount equal to deductible income tax.

XEN PHE Division Buner paid Rs 115,212,300 to various contractors for execution of various developmental schemes during 2015-16. However, income tax @7% amounting to Rs 8,064,861 was not adjusted in contractor's bills as required under the rules. Detail is given in Annex-12. Moreover, Executive Engineer C & W and PHE Buner did not deduct income tax @ 6% total amounting to Rs 46,479,314 against total payment of Rs 774,655,238 during 2012-13 violating the above quoted rules.

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

When reported in June 2014 and August 2016, management stated that almost all contractors are resident of District Buner which is tax exempted area. Reply is not tenable as income tax was built in CSR/MRS.

In DAC meeting held on 30-12-2015 and 06-01-2016 it was decided to refer the matter to Government of KP, Finance Department for clarification. However, no progress was intimated till finalization of this report.

Audit recommends recovery and action against the person at fault.

AP 11 (A/C-I) (2015-16) & AP 01 & 15 (A/C-I) (2012-13)

**1.2.3.6 Unauthentic payment on a/c of land acquisition - Rs 29.036 million**

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

XEN C&W Division, Buner paid Rs 29,036,340 to Deputy Commissioner Buner on account of cost of land purchased for Play Grounds and onward payment to the land owners as detailed below:

S. No.	Voucher No. & date	Particular	Amount (Rs)
1.	72-D/ 22.06.2015	Play Ground Gowga	9,988,340
2.	71-D/ 22.06.2015	Play Ground GHS Sura	6,323,000
3.	10-B/ 08.06.2016	GDC Chagharzai	12,725,000
<b>Total</b>			<b>29,036,340</b>

The following short comings were noticed:

1. Acknowledgment in support of payment was not available on record.
2. Notices of Section-IV & V were not available on record which means that land was not yet acquired/ awarded.

Payment without acknowledgement was occurred due to weak internal control which resulted in violation of rules.

When reported in August 2016, management stated that the relevant documents would be obtained from the office of DC Buner and will be shown to audit. However, no progress was shown to audit till date.

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

Audit recommends production of relevant record to audit for verification and action against the person(s) at fault.

AP 21(A/C-I) (2015-16)

### **1.2.3.7 Non-mutation of Land of Rs 6.217 million**

Para 23 of the General Financial Rules Volume I require that every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

Deputy Commissioner Buner paid Rs 6,216,884 vide cheque No. 470683 dated 30-06-2016 to Assistant Commissioner Mandar in connection with land acquisition for “Play Ground in BHS Sura”. However, neither the land was transferred in the name of the Government nor the amount was paid to the rightful owners of the land even till the date of audit (August, 2016), and the amount is lying in the custody of Assistant Commissioner Mandar. Moreover, the management did not produce the bank statement of Assistant Commissioner Mandar and hence the audit could not verify the authenticity of the fund released for the acquisition of public land.

Irregularity occurred due to weak internal control, which resulted in violation of rules and suspected loss to the Government.

When reported in August 2016, management stated that detailed reply will be furnished later on. However, no progress was shown till date.

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

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

AP 16 (2015-16)

### **1.2.3.8 Loss to Government due to non-deduction of steel volume from the RCC volume Rs –1.694 million**

Para 4.5(5) of B&R Department Code states that every officer making or 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 payment, and should check the measurements made by his subordinates. Mass (weight) can be converted into Volume as Mass divided by Density (Volume= Mass/ Density) and the standard density of Steel is 7850 Kg/M<sup>3</sup>. Similarly, the volume of 7.726 Ton of Steel is 1 M<sup>3</sup>.

XEN C & W Buner did not deduct Steel volume from the volume of RCC (1:2:4) as the payment of steel is made separate during execution of various developmental schemes. This has resulted into a loss of Rs 1,694,594 to Government. Detail is given in Annex-13.

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

When reported in November 2016, management stated that necessary reply will be furnished after verification of record. However, no progress was shown to audit till date.

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

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

AP 32 (A/C-I) (2015-16)

#### **1.2.3.9 Irregular enhancement of contract - Rs 51.477 million**

According to Chief Minister Secretariat and Planning & Developmental Department KPK Letter No SO.III/CMS/6-1/2013/General/5931 dated 09.05.2014, no revision of developmental scheme shall be made without prior approval of the Honorable Chief Minister, Khyber Pakhtunkhwa. According to Para 42 (c-iv) of Public Procurement Rules 2004, the repeat orders/ enhancement shall not exceeding fifteen per cent (15%) of the original cost/ procurement

“repeat orders” means procurement of the same commodity/ contract from the same source without competition and includes enhancement of contracts.

XEN C & W Division, Buner awarded a scheme “Construction of Sure Bridge” to a contractor duly approved by Chief Engineer for bid cost of Rs 29.340 million. The scheme was later on enhanced from 29.340 million to 80.817 million by the Chief Engineer which is 175% of the original cost while the permissible limit is 15% of the original cost. The management was required to re-tender the scheme for the enhanced scope of work but was not done. Hence, the enhancement amounting to Rs 51.477 million is held irregular. Moreover, prior approval regarding revision of the scheme was also not obtained from Chief Minister KP as required under the rules as mentioned above.

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

When reported in November 2016, management stated that the competent authority had accorded sanction for enhancement of contract. Reply is not satisfactory as enhancement was made over and above the permissible limit and prior permission was not obtained from CM KP as well.

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

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

AP 29 (A/C-I) (2015-16)

#### **1.2.3.10 Wasteful expenditure on incomplete scheme - Rs 3.948 million**

According Clause 24 & 3 (a,b,c) of the Contract Agreement, if the contractor left the work incomplete the competent authority may in writing, rescind the contract in which case the whole of the security deposit of the contractor shall stand forfeited and award the work to another contractor at the risk & cost of the original (defaulter) contractor.

XEN C & W Division, Buner awarded a scheme “Establishment of GGPS Mairagai” to a contractor on 03.09.2014 with completion period upto 30.06.2015. The contractor was paid Rs 3,947,706 vide voucher No. 32-B dated 17.06.2015 in 1<sup>st</sup> running bill. The contractor executed only a few items of work in foundation and left the whole scheme incomplete. The management neither issued any notice to contractor nor rescinds the contract as required under the rules. The management was required to forfeit the security deposit of default contractor and award the work to another contractor for completion on the risk and cost of the original contractor as per contractor agreement which has not been done. Hence, the expenditure already incurred on incomplete scheme was held wasteful.

Wasteful expenditure on incomplete scheme occurred due to weak internal control, which resulted in loss to Government.

When reported in November 2016, management stated that compliance will be made after verification of record. However, no progress was shown to audit till date.

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

Audit recommends inquiry into the matter for fixing responsibility on the person(s) at fault. It is further recommended that the contract may be rescinded along with forfeiture of security deposit of the defaulter.

AP 24 (A/C-I) (2015-16)

#### **1.2.3.11 Irregular expenditure of Rs 9.989 million without technical sanction and non-recovery of penalty - Rs 1 million**

According to work orders issued to contractors and Clause 2 of the contract agreements, the works shall be completed within the stipulated period of time otherwise, 10% penalty shall be imposed on default contractors for delay in completion of works. According to Para 32 of CPWA Code and Para 178 of GFR Volume-I, no work shall be executed without administrative approval / technical sanction and budget allotment.

XEN C & W Division, Buner spent Rs 9,989,494 on execution of a scheme “Estab: of Play Ground at GHS Nagrai”. However, the scheme was not technically sanctioned till the date of audit i.e. October, 2016. Moreover, the work order was issued on 02-11-2012 with stipulated completion period up to 30.06.2013 which was completed in 05/2015 as evident from the final running bill vide voucher No. 18-D date 25.05. 2015. Neither further time extension was obtained from the competent authority nor penalty @ 10% amounting to Rs 999,600 was imposed on the contractor for late completion.

Irregular execution of schemes and non-recovery of fine occurred due to weak internal control, which resulted in loss to Government.

When reported in November 2016, management stated that detailed reply will be submitted after verification of record. However, no progress was shown to audit till date.

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

Audit recommends regularization of expenditure by obtaining technical sanction from the competent authority and recovery of penalty from the contractor concerned besides action against the person(s) at fault.

AP 23 (A/C-I) (2015-16)

#### **1.2.3.12 Loss to Government due to non-deduction of voids – Rs 1.132 million**

According to Clause 20(b) of the Contract Agreement, 11% voids were required to be deducted from the contractor in item of work “Boulder filling behind retaining wall/ in GI Wire Crate”.

XEN C&W Division, Buner paid Rs 10,295,267 to various contractors on account of execution of an item of work “Structure back/ Boulder filling behind Retaining Wall & Stones filling in GI Wire Crate”. However, 11% voids were not

deducted from the bills of the contractors resulting into loss of Rs 1,132,478 to government as per detail in Annex-14.

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

When reported in November 2016, management stated that necessary action will be taken after verification of record. However, no progress was shown to audit till date.

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

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

AP 20 (A/C-I) (2015-16)

**1.2.3.13 Non-credit of lapsed deposits – Rs 2.256 million**

According to Rule 635 of the Treasury Rules Vol-I, all balances unclaimed for more than three complete accounting years shall at the close of June in each year, be credited to the Government as lapsed deposits.

XEN C&W Division, Buner failed to credit Rs 2,255,553 into Government treasury on account of lapsed deposits lying for more than three years in PW Deposit-II on 30.06.2016 as unclaimed balances of securities of the contractors. Detail is given in Annex-15.

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

When reported in November 2016, management stated that the amount would be credited to revenue after verification of record. However, no progress was shown to audit till date.



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

Audit recommends to crediting the amount to Government revenue as lapsed deposits and action against the person(s) at fault.

AP 15 (A/C-I) (2015-16)

#### **1.2.3.14 Non-supply of medicine - Rs 3.283 million**

Treasury Rule 290 provides that no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

District Health Officer, Buner withdrew Rs 11,094,789 on account of purchase of medicines during 2015-16, out of which medicines worth Rs 3,282,857 were not supplied till the date of audit (physical verification of store) i.e August, 2016. The amount of non-supplied items was drawn from Government treasury just to utilize the available budget. Detail is given in Annex-16.

Non-supply of medicines occurred due to weak internal control, which resulted in loss to Government.

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

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

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

AP 22 (A/C-I) (2015-16)

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

Sr. No.	AP No.	Department	Caption	(Rs in million)
1.	01	Deputy Commissioner	Overpayment on account of allowances	0.075
2.	02	Deputy Commissioner	Loss due to non-deduction of 5% of pay from the allottees of Government accommodation	0.100
3.	03	Deputy Commissioner	Loss to Government due to non-deduction of House Rent Allowance	0.000
4.	04	Deputy Commissioner	Unauthorized occupation of residential accommodation	0.000
5.	05	Deputy Commissioner	Loss to Government due allotment of residential quarters at nominal rates	0.000
6.	10	Deputy Commissioner	Irregular re-appropriation of fund	0.036
7.	11	Deputy Commissioner	Non-maintenance of Assets and Liability record	0.000
8.	13	Deputy Commissioner	Unauthorized /Irregular releases to non-devolved departments	0.215
9.	14	Deputy Commissioner	Unjustified occupation of Circuit House and unauthentic payment of Electricity charges	0.539
10.	18	Deputy Commissioner	Illegal retention of Government money	0.106
11.	01	Executive Engineer PHE (A/C- I)	Non-deposit of Income tax and Sales tax	0.686
12.	02	Executive Engineer PHE (A/C- I)	Non-deduction of stamp duty on supply of Water Supply Equipment	0.265
13.	03	Executive Engineer PHE(A/C- I)	Non-credit of lapsed deposits	0.737
14.	10	Executive Engineer PHE (A/C- I)	Non-deposit of stamp duty	0.205
15.	20	District Health Officer	Non-deduction of Income Tax on supply of medicine	0.408
16.	21	District Health Officer	Illegal occupation of residential accommodation without rent	
17.	23	District Health Officer	Non-imposition of penalty for	0.236

			delay in supply of medicine	
18.	24	District Health Officer	Overpayment on account of Health Professional Allowance	0.468
19.	25	District Health Officer	Non-deduction of Professional tax	0.045
20.	26	District Health Officer	Non-recovery on account of 25% doctors' share	0.400
21.	27	District Health Officer	Non-deposit of ambulance charges	0.053
22.	28	District Health Officer	Non-functioning of medical equipment worth million of rupees	0.000
23.	14	Executive Engineer C & W (A/C- I)	Non-deposit of Government Revenue	0.286
24.	18	Executive Engineer C & W (A/C- I)	Un-necessary retention of savings of completed schemes	0.695
25.	26	Executive Engineer C & W (A/C- I)	Unauthorized charge of POL to developmental works	0.126
26.	30	Executive Engineer C & W (A/C- I)	Non-deduction of Disabled Person Rehabilitation Fund and Registration Fee	0.370
27.	31	Executive Engineer C & W (A/C- I)	Loss to Government due to non-utilization of available earth	0.320

**Annexure- 2**  
**DP # 1.2.1.1**

**Detail showing non-production of auditable record**

<b>S No.</b>	<b>Name of school</b>	<b>Auction date</b>	<b>Amount (Rs)</b>
1	GPS Mangal Thana	11-3-013	111,700
2	GHS Khanano dheri	20-12-011	349,125
3	GMS Nawagai	23-5-012	628,688
4	GPS Nagrai	28-5-012	388,394
5	GHS Betnai	4-6-012	892,129
6	GGPS Karapa	11-6-012	99,129
7	GPS Karapa	11-6-012	202062
8	GGPS batanai	18-6-012	269,387
9	GGPS Laganai	3-9-012	62314
<b>Total</b>			<b>3,002,928</b>

**Annexure-3**  
**DP # 1.2.2.1**

**Detail of double payment on account of basic facilities to schools**

<b>Detail of double payment of cheque No. 0270816 dated 5-6-013</b>						
<b>S. No</b>	<b>Name of school</b>	<b>Account #</b>	<b>Bank Name</b>	<b>W. Supply (Rs)</b>	<b>Latrine (Rs)</b>	<b>Solar panel (Rs)</b>
1	GPS Ganshal sar	693-6	ABL Rega	100,000	-	87,500
2	GPS Gumbat	716-6	ABL Rega	-	80,000	87,500
3	GPS inzar maira 1	630-1	ABL Rega	-	-	87,500
4	GPS inzar maira 2	746-2	ABL Rega	-	-	87,500
5	GPS Mairagai	776-8	ABL Rega	100,000	-	-
6	GPS Langaw	774-6	ABL Rega	-	80,000	-
7	GPS Poladai	755-3	ABL Rega	100,000	-	-
8	GPS Jowar 1	688-03	HBL Bazargai	100,000	-	-
9	GPS Jowar 3	574-03	Do	100,000	-	-
10	GPS Kass Charghazai	3841-7	HBL Dewanababa	-	-	87,500
11	GPS Kot kay	11350	Do	100,000	-	-
12	GPS Asghar	663-99	HBL Nawagai	-	80,000	-
13	GPS Ashraf	665-51	Do	-	80,000	-
14	GPS Durmai	4303	Do	100,000	-	-
15	GPS Bar shamnal	7133	ABL Rega	-	-	87,500
<b>Total</b>				<b>700,000</b>	<b>320,000</b>	<b>525,000</b>
<b>Grand Total</b>						<b>1,545,000</b>

**Cheque No 0270815 dated 5-6-2013**

<b>S No</b>	<b>Name of school</b>	<b>Account #</b>	<b>Bank name</b>	<b>W. Supply (Rs)</b>	<b>Latrine (Rs)</b>	<b>Solar panel (Rs)</b>
1	GPS Ganshal sar	693-6	ABL Rega	150,000	-	85,000
2	GPS Gumbat	716-6	ABL Rega	-	120,000	85,000
3	GPS inzar maira 1	630-1	ABL Rega	-	-	85,000
4	GPS inzar maira 2	746-2	ABL Rega	-	-	85,000
5	GPS Mairagai	776-8	ABL Rega	150,000	-	-
6	GPS Langaw	774-6	ABL Rega	-	120,000	-
7	GPS Poladai	755-3	ABL Rega	150,000	-	-
8	GPS Jowar 1	688-03	HBL bazargai	150,000	-	-
9	GPS Jowar 3	574-03	Do	150,000	-	-
10	GPS Kass Charghazai	3841-7	HBL Dewanababa	-	-	85,000
11	GPS Kot kay	11350	Do	150,000	-	-
12	GPS Asghar	663-99	HBL Nawagai	-	120,000	-
13	GPS Ashraf	665-51	Do	-	20,000	-
14	GPS Durmai	4303	Do	150,000	-	-
15	GPS Bar shamnal	7133	ABL Rega	-	-	85,000
<b>Total</b>				<b>915,000</b>	<b>80,000</b>	<b>510,000</b>
<b>Grand Total</b>						<b>1,505,000</b>

**Annexure – 4**  
**DP # 1.2.2.2**

**Detail showing illegal retention of relief fund**

Name of Tehsil	Compensation paid				Total (Rs)
	Dead	Injured (@Rs100,000)	Fully damaged (@Rs200,000)	Partially damaged (@Rs100,000)	
<b>Amount received</b>					<b>441,700,000</b>
<b>Disbursement</b>					
Daggar	0	0	75,400,000	178,000,000	253,400,000
Gagra	0	300,000	30,000,000	68,200,000	98,500,000
Mandar	0	0	19,800,000	48,700,000	68,500,000
Khadukhel	0	0	0	1,900,000	1,900,000
DC	4,800,000	1,600,000	0	0	6,400,000
Misc:					593,900
<b>Total disbursement</b>					<b>429,293,900</b>
<b>Balance</b>					<b>12,406,100</b>

**Annexure – 5**

**DP # 1.2.2.6**

**Detail of Non-imposition of penalty for delay in completion of Schemes**

**(Amount in Rs)**

<b>S. No.</b>	<b>Name of Scheme</b>	<b>Name of Contractor</b>	<b>Estd. Approved cost</b>	<b>Start date as per work order</b>	<b>Period(Date) of completion</b>	<b>Status of Scheme</b>	<b>Penalty @ 10%</b>
1.	Up gradation of GGHS Cheena	Muhammad Ali Totalai Buner	20,558,700	03-03-2015	30-06-2016	In progress	2,055,870
2.	Play ground in GHS Nagrai	Mr. Dost Muhammad Khan	9,996,000	02-11-2012	30-06-2013	Completed on 25-05-2015	999,600
3.	Up-gradation of GPS Hisar	Muhammad Ataullah	9,140,000	09-02-2015	30-06-2016	In progress	914,000
4.	Estd. Of GPS Zaranai	Mr. Zarshed Ali	9,315,000	05-09-2014	30-06-2015	In progress	931,500
5.	Upgradation Jabba Khadu Kheil	Mr. Abdul Wadood	8,806,000	16-07-2013	30-06-2014	In progress	880,600
6.	Up-gradation of GGPS Chalandrai	Zarshad Ali	10,165,000	27-02-2015	06/2016	In progress	101,650
7.	Welfare Home SH: Hostel Block	Jehan & Sons	10,768,990	29-10-2015	06/2016	In progress	1,076,900
8.	C/rooms at Daggar College	Elum Const: Co.	18,738,000	04.09.2015	06/2016	In progress	1,873,800
9.	Up-gradation of GGMS Makhranai	Muhammad Hanif	13,858,000	26-12-2014	06/2016	In progress	1,385,800
10.	Up-gradation of GGPS Agarai	Sher Ali	10,176,000	20-04-2015	06/2016	In progress	1,017,600
<b>Total</b>							<b>11,237,320</b>



**Detail of Non-imposition of penalty for delay in completion of WSS (PHE)**

S.No.	Name of scheme	Contractor	Due date of completion	Actual date of completion	Estd. Cost (Rs)	Penalty (Rs)
1.	WSS Shalbandai	Mr.Aziz Ullah	23.08.2015	-do-	3,249,000	324,900
2.	Various WSS in PK-79	Mr.Sher Muhammad	24.09.2015	-do-	2,400,000	240,000
3.	WSS Matwani	Bakhmal Shah	07.11.2015	-do-	2,000,000	200,000
4.	Installation of Pressure Pumps at PK-79	M/S Pak Dost Boring Co.	27-2-2016	-do-	6,886,485	688,649
5.	Cons. Of WSS at PK-78	Mr. Aziz Ullah	23-12-2015	-do-	3,419,000	341,900
6.	Cons. Of WSS at PK-78 (	Mr. Mehmood	23-12-2015	-do-	2,973,000	297,300
7.	Reh. Of WSS in ADP No. 129/140641	Mr. Habib Ur Rahman	16-8-2015	-do-	1,701,000	170,100
8.	Cons. Of WSS at PK-79 129/140641 (2014-15)	Mr. Bakhmal Shah	22-10-2015	-do-	8,000,000	800,000
<b>Total</b>					<b>30,628,485</b>	<b>3,062,849</b>
<b>Total (C&amp;W)</b>					<b>112,373,200</b>	<b>11,237,320</b>
<b>Grand Total (C&amp;W + PHE)</b>					<b>143,001,685</b>	<b>14,300,169</b>

**Annexure –6**  
**DP # 1.2.2.7**

**Detail showing the savings in PW Deposit-III**

<b>S No.</b>	<b>Name of Work/Cheque No./Date</b>	<b>Allocation (Rs)</b>	<b>Expenditure (Rs)</b>	<b>Savings(Rs)</b>
1.	WSS under Tobacco Cess 2011-12	6,660,000	6,632,389	27,611
2.	WSS under CMD 2011-12	5,116,000	5,033,177	82,823
3.	WSS under PDMA Fund 2011-12	11,040,000	10,996,051	43,949
4.	WSS under Tobacco Cess 2011-12	5,097,000	5,090,231	6,769
5.	WSS under CMD 2011-12	2,780,000	2,555,721	224,299
6.	WSS under Tobacco Cess 2011-12	5,088,000	5,051,251	36,750
7.	WSS under TSP 2011-12	1,700,000	1,646,224	53,776
8.	WSS under CMD	4,736,000	3,920,100	815,900
9.	WSS Bampokha 6/2014	4,129,417	3,468,285	661,132
10.	Sanitation Devana Baba	2,000,000	1,994,186	5,814
11.	Sanitation Matwani	2,000,000	1,989,102	10,898
12.	Sanitation chanar	2,000,000	1,997,888	2,120
13.	SanitationTopai	1,500,000	1,495,600	4,400
<b>Total</b>		<b>53,846,417</b>	<b>51,870,205</b>	<b>1,976,241</b>

**Annexure –7**  
**DP # 1.2.2.10**

**Detail of non-deduction of conveyance allowance & HRA during 2015-16**

S. No	Name of Official	Unit	Period	Monthly rate of C/Allowance (Rs)	Monthly rate of HRA (Rs)
1.	Gulzada	BHU Langow	12 months	2,856	0
2.	Zamab Bibi	-do-	-do-	2,856	1,306
3.	Jehanzeb	-do-	-do-	2,856	0
4.	Dr. Abdul Aziz	CH Chamlai	-do-	5,000	0
5.	Said Amir	-do-	-do-	2,856	1,306
6.	Luqman Shah	-do-	-do-	2,856	1,306
7.	Sirajul Haq	-do-	-do-	1,785	0
8.	Habib Ullah	-do-	-do-	1,932	0
9.	Rasheed Khan	-do-	-do-	1,785	0
10.	M. Sadiq	-do-	-do-	1,785	891
11.	Busmania	BHU China	-do-	2,856	1,306
12.	Misbah Ullah	BHU Koga	-do-	2,856	0
13.	Saima	-do-	-do-	2,856	0
14.	Noor Ahmad Shah	-do-	-do-	1,785	0
15.	Shagufta	BHU Bagh	-do-	2,856	0
16.	Yousaf Haroon	-do-	-do-	1,785	0
17.	Bahramand	-do-	-do-	2,856	0
18.	Dr. Ghafoor	CH Totalai	-do-	5,000	0
19.	Anwar Ali	RHC Nagrai	-do-	2,856	0
20.	Jameela Najam	-do-	-do-	2,856	0
21.	Amir Khatam	CD Changlai	-do-	2,856	1,306
22.	Dr. Gulshad	BHU Korea	-do-	5,000	0
23.	Naheed Amir	-do-	-do-	2,856	0
24.	Murad Ali	-do-	-do-	2,856	0
25.	Fida Hussain	-do-	-do-	1,785	0
26.	Pardep Kumar	BHU Malka	-do-	2,856	0
27.	M. Anwar	BHU Charori	-do-	2,856	0
28.	Miss. Shagufta	RHC Sarqala	-do-	2,856	0
29.	Hilal Nisa	BHU Batara	-do-	2,856	0
30.	Dr. Harindar Kumar	RHC Deevan Baba	-do-	5,000	0
31.	Gobind Ram	-do-	-do-	2,856	1,306
32.	Shahida	-do-	-do-	2,856	0
33.	Subhanullah	-do-	-do-	1,785	942
34.	M. Rehman	BHU Pandir	-do-	2,856	1,476
35.	Sabra	-do-	-do-	1,932	0

36.	Gul Habib	-do-	-do-	1,785	0
37.	Dr. Ameer Said	Cat: "D" (H)	-do-	0	0
38.	Dr. Janam Raj	-do-	-do-	5,000	2,955
39.	Dr. Zahida	-do-	-do-	5,000	2,955
40.	Dr. Ghufuranullah	BHU Elai	-do-	5,000	0
41.	Azim Khan Chow.	-do-	-do-	1,785	0
42.	Haseena Begum	-do-	-do-	2,856	0
43.	Abdul Haq	-do-	-do-	2,856	0
44.	Bachazada	-do-	-do-	1,785	0
45.	Mabarar	-do-	-do-	1,932	0
46.	Aziz Ur Rehman	-do-	-do-	1,932	0
47.	Zia Ur Rehman	-do-	-do-	1,932	0
48.	Gul Qamar	-do-	-do-	1,932	0
49.	Sar Bali Khan	-do-	-do-	1,785	0
50.	Fazal Rabi	-do-	-do-	1,785	0
51.	Amir Hussain	-do-	-do-	1,785	0
52.	Hidayat Ullah	-do-	-do-	1,785	0
53.	Sharifzada	-do-	-do-	1,785	0
54.	Dr. Pervez Khan	RHC Jawar	-do-	5,000	0
55.	Dr. Aurang Zeb	BHU Nawakaly	-do-	5,000	2,955
56.	Shoukat Ali	-do-	-do-	2,856	0
57.	Dr. Abdur Rehem	BHU Torwarsak	-do-	0	0
58.	Siraj Khan	-do-	-do-	2,856	1,476
59.	Nasim Begum	-do-	-do-	2,856	0
60.	Badar Gul	-do-	-do-	1,785	0
61.	Muhammad Iqbal	BHU Nanser	-do-	1,932	0
62.	Miss Shamim Bano	-do-	-do-	2,856	0
63.	Sardar Ali	-do-	-do-	1,785	891
64.	Dr. Mehboob Alam	BHU Gokand	-do-	5,000	0
65.	Shah Room Khan	-do-	-do-	2,856	0
66.	Miss. Shabana	-do-	-do-	1,932	0
67.	Amir Abdullah		-do-	1,785	0
<b>Total (Per month)</b>				<b>180,410</b>	<b>22,377</b>
<b>Total (For the year)</b>				<b>2,164,920</b>	<b>268,524</b>
<b>Grand Total</b>					<b>2,433,444</b>

**Annexure – 8**  
**DP # 1.2.2.13**

**Detail not using the available earth**

Vr. #	Date	Work	Item of work	Qty paid (M3)	Available qty (M3)	Difference (M3)	Payment required (Rs)	Payment made (Rs)	Difference (Rs)
106-D	12-6-2013	GPS Sharghashi	Earth filling under floor	603.47	485.07	118.40	12,313	62,761	50,448
Add area factor									5,044
Add 19.85% above									10,013
<b>Total</b>									<b>65,505</b>

Vr. #	Date	Work	Item of work	Qty paid (M3)	Available qty (M3)	Difference (M3)	Payment required (Rs)	Payment made (Rs)	Difference (Rs)
117-D	17-6-2013	Play ground at GHSS Nagrai	Earth filling under floor	2328.31	890	1483.3	46,025	745,059	699,033
Add area factor									69,903
Add 19.98% above									139,666
<b>Total</b>									<b>908,602</b>

Vr. #	Date	Work	Item of work	Qty paid (M3)	Available qty (M3)	Difference (M3)	Payment required (Rs)	Payment made (Rs)	Difference (Rs)
124-D	19-6-2013	GPS Bangari	RRM (1:8) as in foundation	627.68	125	502.68	1,515,469	1,892,317	376,847
Add area factor									37,684
Add 19.85% above									113,996
<b>Total</b>									<b>300,535</b>

Vr . #	Date	Work	Item of work	Qty paid (M3)	Available qty (M3)	Diff: (M3)	Payment required (Rs)	Payment made (Rs)	Difference (Rs)
24-H	13-6-2013	Extension & Black toping of road from Faiza to topi	RRM laid dry as spread	1,048.49	9,480	8,431.5	0	1,672,438	1,672,438
Add area factor									150,519.4
deduct 19.01% below									319,268
<b>Total</b>									<b>1,503,689</b>
<b>Grand Total</b>									<b>2,778,331</b>

**Annexure – 9**  
**DP # 1.2.2.14**

**Overpayment due to allowing higher rates**

S. No	Item of work	Quantity paid (Rs)	Rate paid (Rs)	Rate admissible (Rs)	Difference (Rs)	Overpayment (Rs)
1	P/L sand filling under floor	637.15	700	418	282	179,676
Add 9% area factor						16,171
Add 25 % above						24,919
<b>Total</b>						<b>220,766</b>

S. No	Item of work	Quantity paid	Rate paid (Rs)	Available qty from excavation	Difference in qty.	Payment required (Rs)	Payment made (Rs)	Difference (Rs)
1	Earth filling under floor	5403	310	2,047	3,356	1,040,360	1,675,014	634,654
Add 9% area factor								57,119
Add 25 % above								158,663
<b>Total</b>								<b>850,436</b>
<b>Grand Total</b>								<b>1,071,202</b>

**Annexure – 10**  
**DP # 1.2.2.15**

**Details of approval of rates above CSR 2012**

<b>S. No</b>	<b>Name of WSS Scheme</b>	<b>Work order No. &amp; date</b>	<b>Voucher No &amp; date</b>	<b>Estimated Cost (Rs)</b>	<b>Percentage</b>	<b>Overpayment made up till June 2013 (Rs)</b>
1	WSS Pacha Kalay	work order No 06-10 W.O/PHE (B) dated 11/2/13 completion period 24 months	19-B 25-6-12	12,058,000	9.5%	155,805
2	WSS Spina Khwara	work order No,16-22 W.O/PHE (B) dated 11/2/13 completion period 24 months	22-B 25-6-13	9,331,000	-do-	211,297
3	WSS Budal Maira	Work order No, 11-15/W. O/PHE (B) dated 11-2-13. completion period 24 months	6-B 12-6-13	12,759,057	9.50 %	643,246
<b>Total</b>						<b>1,010,348</b>



## Annexure – 11

DP # 1.2.3.3

**Detail of Sales Tax deducted from firms during 2014-16**

S. No.	Name of Scheme	Contractor	Vr. No. & date	Total S/Tax (Rs)	S/Tax retained (Rs)	S/Tax not deposited (Rs)
1.	WSS Kalpani	Pak Atlantis Pumps	3-B/ 05-06-2015	126,650	25,330	101,320
2.	WSS Shalbandi	Pak Atlantis Pumps	4-B/ 05-06-2015	126,650	25,330	101,320
3.	WSS Baro Kalparin	Pak Atlantis Pumps	5-B/ 05-06-2015	144,330	28,864	115,466
4.	WSS Amnawar	Pak Atlantis Pumps	6-B/ 05-06-2015	144,330	28,864	115,466
5.	WSS Spin Paran	Pak Atlantis Pumps	7-B/ 05-06-2015	139,230	27,863	111,367
6.	WSS Dhand Chungi	Pak Atlantis Pumps	8-B/ 05-06-2015	144,330	28,866	115,464
7.	WSS Kala Khela	Mak Pump Co.	103-B/ 24-06-2015	119,000	20,341	98,659
8.	WSS Zaga	Mak Pump Co.	104-B/ 24-06-2015	119,000	20,341	98,659
9.	WSS Aso Dara	TSK Engg. Peshawar	11-B/ 24-03-2016	124,957	24,992	116,960
10.	WSS Mattak Baskata	MAK Pumps Co. Peshawar	48-B/ 23-06-2016	136,000	27,200	136,000
<b>Total</b>				<b>1,324,477</b>	<b>257,991</b>	<b>1,110,681</b>

## Annexure - 12

## DP # 1.2.3.5

## Detail showing non-deduction of Income Tax during 2015-16

S. No	ADP No	Name of the Schemes	Name of Contractor	E/Cost (Rs in million)	Expenditure (Rs)	I. Tax @ 7% (Rs)
1	199 /130240	OHR Bajkata PK-78	Bahmal shah	5.000	4,307,000	301,490
2	199 /130240	WSS: Budal	Chagarzai construction	1.650	193,000	13,510
3	200/130241	WSS: Dhand U/C Chunggay Norzai	Gagra Construction	7.000	2,060,000	144,200
4	200/130241	WSS: Kalpnai Baro	Gagra Construction	7.000	4,607,000	322,490
5	200/130241	WSS: Sangra Amnawar	Gagra Construction	10.00	8,803,000	616,210
6	200/130241	WSS: Spin Panra UC Rega	Azizullah khan	7.00	1,076,000	75,320
7	200/130241	Construction of water supply scheme in KPK WSS: Kala Khela	Bahmal shah	10.00	7,765,000	543,550
8	200/130241	Construction of water supply scheme in KPK WSS: Zaga	Azizullah khan	10.00	3,075,800	215,306
9	201/130248	Construction of Sanitation Scheme at Sowari and Kalpnai at PK-78 on going	Gagra Construction	21.000	16,770,000	1,173,900
10	202/140641	Rehabilitation of old Existing WSS: Dakara, Bar kalay/Kuz Kalay in PK-77	Shaoukat chagaharzai	3.38	2,381,000	166,670
11	202/140641	Installation of pressure/Hand pumps in PK-77	Pakistan Dost Boring	6.000	5,659,000	396,130
12	202/140641	Const: of WSS: Hall Kalay PK-77	Gagra Construction	8.482	2,600,500	182,035
13	202/140641	WSS: Kochi Ghazi Kot PK-77	Habibur Rahim	1.453	1,253,000	87,710
14	202/140641	Sanitation Scheme Sumbal Koroona PK-77	Jehanzeeb	1.185	405,000	28,350

15	202/14064 1	Instt: of pressure pumps/Hand pump in PK-78	Gagra Construction	3.649	1,642,000	114,940
16	202/14064 1	Rehabilitation of water supply scheme Srogolo Jaba Babay Khapy in PK-78	Gagra Construction	12.002	2,162,000	151,340
17	202/14064 1	Rehabilitation of WSS: Kot Pandair PK-78	Gagra Construction	7.50	984,000	68,880
18	202/14064 1	Rehabialtion WSS: Shal Bandi dara in PK-78	Azizullah kahn	5.50	4,439,000	310,730
19	202/14064 1	Rehabialtion WSS: Bambaly Shal Bandi in PK-78	Azizullah kahn	3.249	1,528,000	106,960
20	202/14064 1	Rehabilitation of various WSS: in PK-78	Gagra Construction	4.000	3,349,000	234,430
21	202/14064 1	Rehabilitation of WSS: Baidary Battra and Golono Bowrai in PK-78	Azizullah kahn	3.527	1,029,000	72,030
22	202/14064 1	Rehabiltiation of WSS: Battra in PK-78	Azizullah kahn	4.030	1,707,000	119,490
23	202/14064 1	Const: of WSS: Matak Bajkata in PK-78	Azizullah kahn	12.004	5,320,000	372,400
24	202/14064 1	Const: of WSS: Parra Borai in PK-78	Azizullah kahn	4.501	-	-
25	202/14064 1	Construction of Sanitation Scheme Bajkata in PK-78	Bahmal shah	4.323	4,169,000	291,830
26	202 140641	Rehabilitation of WSS: Ghulo Tangai & Alogay Karapa	Habibur Rahim	1.701	773,000	54,110
27	202 140641	Rehabilitation & Extension of various WSS: in PK-79	Habibur Rahim	2.401	332,000	23,240
28	202 140641	Instt: of Hand pumps/Pressure pumps in PK-79	pak dost boring	10.261	6,069,000	424,830
29	202 140641	Rehb: of WSS: Nawa Kalay (Ghakhai) PK-79	Habibur Rahim	1.44	1,091,000	76,370
30	202 140641	Rehbailitation of WSS: Poland PK-79	said akhmad	0.80	660,000	46,200
31	202 140641	Reh: WSS: Ellai Janamai (Tube	pak dost boring	12.00	1,104,000	77,280

		Well) PK-79				
32	202 140641	Reh: of WSS: Gokand and Ghurdera PK-79	Habibur Rahim	1.60	1,600,000	112,000
33	173/15102 7	WSS: Pipe line Qibla maira	Muhammad Rahman	16	1,572,000	110,040
34	173/15102 7	WSS: Ghurghushot, Moghdara & Kata Kot	Habibur Rahim	7.485	944,000	66,080
35	173/15102 7	WSS: Tootsar Khadar Khan UC Amazai	Abdur Rashid	2.568	934,000	65,380
36	173/15102 7	WSS: Shawai UC Amazai	Abdur Rashid	1.929	958,000	67,060
37	173/15102 7	WSS; Qabrono Kandaw Dargalai	Abdur Rashid	1.698	591,000	41,370
38	3	WSS: DHQ Hospital	pak dost boring	-	1,497,000	104,790
39	4	WSS: Bishpur	pak dost boring	-	3,520,000	246,400
40	7	WSS: Matwani Maira	Sujawal mulk zahoor	-	3,544,000	248,080
41	10	WSS: UC Pandair	Shaoukat chagaharzai	-	963,000	67,410
42	11	WSS: UC Gul Bandai	Muhammad Rahman	-	1,776,000	124,320
<b>Total</b>					<b>115,212,300</b>	<b>8,064,861</b>

## Annexure – 13

## DP # 1.2.3.8

## Detail of non-deduction of steel volume from RCC

S · N o	Name of Work	Name of Contractor	Vr. No/Date	RCC			Steel Weight (Ton)	Steel Volume M <sup>3</sup>	Cost of Steel Volume (Rs)	Bid value (Rs)			Cost of Steel (Net Overpayment) (Rs)
				Total (M <sup>3</sup> )	Rate (Rs)	Total (Rs)				Ab ove (+)	Bel ow (-)	Cost Factor 9% of cost(Rs)	
				1	2	3				7	8	9	
						(1X 2)	(4/7. 726*)	(2X5)	-	-	-	(6+7+9-8)	
1	ESR Up gradation of 50 Pry Schools	Mr. Muhd. Hanif Govt. Contractor	10-D/9-12-2015	96.54	8,000.00	772,320	27.79	3.60	28,776	-	-	-	28,776
2	Cons of 13 bridges of RCC	Mr. Salarzai Cons. Co.	32-D/23-12-2015	200.00	8,319.16	1,663,832	46.04	5.96	49,575	-	6,940	4,462	47,096
3	Cons. Of Bachelor Hostel	Mr. Akhtar Muner Govt. Contrator	9-B/28-12-2015	210.96	8,200.00	1,729,872	42.19	5.46	44,778	-	-	-	44,778
4	Cons. Of Building for The Gagra	Mr. Salarzai Cons. Co.	3-D/15-6-2016	290.33	8,926.34	2,591,584	34.41	4.45	39,756	-	-	-	39,756
5	Imp. Reh. Of DeniMadaris	M/S Elum Cons. Co.	4-D/15-06-2016	51.11	9,000.00	459,990	10.55	1.37	12,290	-	-	-	12,290
6	Provision of Missing Fac. In Govt. Colleges	M/S Elum Cons. Co.	15-D/20-06-2016	73.16	8,000.00	585,280	21.69	2.81	22,461	-	-	-	22,461
7	Estd. Of 160 Pry Schools on need basis	Mr. Fahim Khan Govt. Cont	16-D/20-06-2016	43.41	7,000.00	303,870	13.59	1.76	12,312	-	-	-	12,312
8	Estd. Of welfare home in acadmic Block	Mr. Muhd. Attahullah Govt. Cont	18-D/20-06-2016	181.42	8,600.00	1,560,212	54.07	7.00	60,187	-	-	-	60,187
9	Estd. Of 15 BHUs in KPK	Mr. Muhd. Attahullah Govt. Cont	21-D/20-06-2016	386.88	14,000.00	5,416,376	35.61	4.61	64,535	-	-	-	64,535
10	Upg. Of 100 High Schools	Mr. Akhtar Muner Govt.	2-D/8-6-2015	416.69	5,261.00	2,192,206	41.71	5.40	28,404	5,675		2,556	36,636
11	Upg. Of 100 Middle Schools	Mr. Abdur Rashid GC	3-D/8-6-2015	205.52	6,620.00	1,360,542	16.29	2.11	13,954	-	28	-	13,926

1 2	Upp. Of Pry Schools to Middle	Mr. Mehboob Ayoub GC	4-D/8-6-2015	137.50	6,620.00	910.250	9.88	1.28	8,465	-	1,566	762	7,661
1 3	Cons. Of BS Block in Govt colleges	Mr. Salarzai Cons. Co.	9-B/6-6-2016	230.55	7,500.00	1,729,110	26.28	3.40	25,511	-	-	-	25,511
1 4	Cons. Of existing Pry, Middle and High Schools	Mr. Inayat Khan Govt. Cont.	8-B/06-06-2016	76.35	8,200.00	626.070	27.07	3.50	28,731	-	-	-	28,731
1 5	Upp. Of 25 High Schools	Mr. muhamma d Ali	2-B/15-09-2015	169.25	5,080.90	860.789	39.37	5.10	25,917	-	-	-	25,917
1 6	DFID Associated Bridge of Malakand	Mr. Salarzai Cons. Co.	6-H/18-05-2016	456.85	7,220.58	3,299,636	82.23	10.64	76,872	-	-	6,918	83,790
1 7	Upp. Of 100 GHS to GHSS	M/S Baina Cons. Co.	11-H/19-05-2016	149.70	7,000.00	1,047,900	13.43	1.74	12,168	-	-	-	12,168
1 8	Upp. Of 50 Girls Pry Schools	Mr. BakhtiZad a	80-D/22-6-2015	140.39	7,480.35	1,050,166	15.09	1.95	14,613	-	-	1,315	15,928
1 9	Provision of addition facilities in Govt. Colleges	M/S Elum Cons. Co.	2-B/12-01-2016	90.38	8,500.00	768.230	15.46	2.00	17,009	-	-	-	17,009
2 0	Imp. Reh. Of DeniMadaris	M/s Jehan& Sons	4-B/22-1-2016	67.86	5,500.00	373.230	5.59	0.72	3,977	-	-	-	3,977
2 1	DFID Associated Bridge of Malakand	M/S Elum Cons. Co.	5-B/12-5-2016	552.94	6,448.17	3,565,451	116.75	15.11	97,440	-	-	8,770	106,210
2 2	Cons of Residence of Bachelor hostels	-	12-B/28-1-206	171.02	7,300.00	1,248,446	54.01	6.99	51,032	-	-	-	51,032
2 3	Upp. Of 50 MS to High status	Mr. Muhamma d ali GC	6-D/6-4-2015	195.66	6,620.33	1,295,334	18.13	2.35	15,535	-	16	1,398	16,918
2 4	Upp. Of 150 HS to HSS	Mr. TajHasha m Govt. Cont.	8-D/6-4-2015	76.56	4,699.99	359.831	35.03	4.53	21,310	4,241	-	1,918	27,469
2 5	Upp. Of 25 High Schools to HHS	Mr. Muhamma d ali GC	4-B/12-5-16	174.91	5,850.00	1,023,224	50.60	6.55	38,313	-	-	-	38,313
2 6	Provision of addition facilities in Govt. Colleges	MS/ Elum Cons. Co.	2-B/5-5-2016	429.17	8,500.00	3,647,945	49.27	6.38	54,209	-	-	-	54,209
2 7	Provision of addition facilities in Govt. Colleges	MS/ Elum Cons. Co.	3-B/12-5-2016	228.39	8,000.00	1,827,120	21.69	2.81	22,459	-	-	-	22,459
2	Upp. Of 100	Mr.	3-	81.	8.								

8	PS on need basis	sherali GC	D/1-12-2015	16	168.00	662,915	12.61	1.63	13,327	-	-	-	13,327
29	Upp. Of 100 MS to HS	Mr. Shaukat Ali Chagharza i GC	6-D/9-12-2015	105.18	7,000	736,260	10.23	1.32	9,269	-	-	-	9,269
30	Cons. Of Bachelor Hostel	Mr. Akhtar Muner GC	I-B/3-11-2015	211.19	7,300	1,541,687	30.45	3.94	28,771	-	-	-	28,771
31	Cons of 100 Exm Hall in Govt. schools	Mr. Shaukat Ali Chagharza i GC	3-B/12-11-2015	274.13	6,650	1,822,965	31.74	4.11	27,320	-	-	-	27,320
32	Cons of Pry, Middle High Schools	Mr. Inayat Khan Govt. Cont.	8-B/6-6-2016	76.35	8,200	626,070	24.07	3.12	25,547	-	-	-	25,547
33	Cons of BS Block in Govt. Colleges	M/S Salarzai GC	9-B/6.6-2106	230.55	7,500	1,729,110	26.28	3.40	25,511	-	-	-	25,511
34	Estd. Of 100 Pry Schools	M/S Pak Dost Boring	2-B/7-4-2016	46.70	7,000	326,900	21.62	2.80	19,591	-	-	-	19,591
35	Upp. Of Middle Schools to High Schools	Mr. Abdul Wadood GC	38-D/15-6-2015	138.02	7,480	1,032,438	14.96	1.94	14,484	-	2,158	1,304	13,630
36	Upp. Of 150 MS	Mr. Muhammad Sheraz GC	11-D/9-6-2015	72.31	4,690	339,785	17.57	2.27	10,686	-	-	-	10,686
37	Upp. Of Middle Schools to High Schools	M/S Chagharza i Cons. Co.	13-D/16-2-2015	103.58	6,620	685,700	16.92	2.19	14,498	-	2,646	1,305	13,157
38	Upp. Of 150 Girls Pry. Schools	Mr. Zarshid Ali GC	12-D/16-2-2015	86.94	6,620	575,543	9.20	1.19	7,880	-	-	709	8,590
39	Prov. Of additional facilities in Govt. colleges	M/S. Elum Cons. Co	11-B/18-02-2016	249.76	8,500	2,122,960	36.46	4.72	40,113	-	-	-	40,113
40	Upp. Of 25 HS to HSS	Mr. Muhammad Ali GC	12-B/18-02-2016	177.52	5,080	902,849	43.64	5.65	28,728	-	-	-	28,728
41	Cons. Of 100 Examination Hall	M/S Jehan & Sons	16-B/23-02-2016	90.66	6,900	625,554	30.02	3.89	26,811	-	-	-	26,811
42	Cons. Of DEO Office in 10 Distts.	M/S. Elum Cons. Co.	2-D/8/2/21-6	117.81	8,100	954,261	34.13	4.42	35,782	-	-	-	35,782
43	Estd. Of Welfarehome in Academic block Buner	M/SJehan & Sons	7-D/8-2-2016	26.25	8,490	222,086	13.06	1.69	14,351	-	-	-	14,351
44	Upp. Of 100	M/S	8-	16	7,								

4	MS to HS	Chagarzai Con. Co.	D/15 -2- 2016	2.3 7	90 0. 00	1,2 82, 723	21.30	2.76	21,780				21,780
4 5	Upg. Of 100 PS to MS	M/S Sher Ali & Co.	12- D/15 -2- 2016	10 7.3 2	8, 16 8. 00	876 .59 0	15.89	2.06	16,799	-	-	-	16,799
4 6	Cons. Of Food godown in Buner	M/S. Elum Cons. Co.	5-B/ 3-6- 2016	19 26. 08	52 61 .5 1	101 336 68	308.9 4	39.9 9	210,40 8	52, 602	-	18,937	281,947
4 7	Up gradation of 100 MS to HS	Baina cons. Co.	29- B/12 -4- 2016	14 0.0 8	8, 00 0	1,1 20, 640	27.64 5	3.58	28,640	-	-	-	28,640
4 8	Up gradation of of 150 HS	Baina cons. Co.	32- D/24 -04- 2015	20 0.1 9	52 61 .5 1	1,0 53, 302	38.85	5.03	26,465	5,2 67	-	2,382	34,114
4 9	Up gradation of 25 HS	Mr. Akhtar Muner	27- D/20 -4- 2015	36. 75	7, 48 0	1,7 70, 890	45.27	5.86	45,942	-	-	4,133	50,075
<b>Total</b>							<b>1,755</b>	<b>227</b>	<b>1,583, 292</b>	<b>67, 785</b>	<b>13, 354</b>	<b>56,869</b>	<b>1,694,594</b>



**Annexure – 14**  
**DP # 1.2.3.12**

**Detail of non-deduction of voids**

<b>S. No.</b>	<b>Name of scheme</b>	<b>Contractor</b>	<b>Vr. No. &amp; date</b>	<b>Amount (Rs)</b>	<b>Voids (Rs)</b>
1.	B/Topping of Sar Qala Road (KM 1,2 & 3)	Shangla Builders	<u>51-B</u> <u>18-06-15</u>	227,929	25,072
2.	B/Topping of Sar Qala Road (KM 7 & 8)	M. Riaz	<u>52-B</u> <u>18-06-15</u>	303,008	33,331
3.	B/Topping of Sar Qala Road (KM 15 & 16)	Malam Jabba Const: Co.	<u>53-B</u> <u>18-06-15</u>	416,376	45,801
4.	B/Topping of Sar Qala Road (KM 13 & 14)	M. Riaz	<u>75-B</u> <u>25-06-15</u>	1,035,941	113,954
5.	Const: of Sunigram Bridge	Salarzai	<u>03-H</u> <u>16-02-2016</u>	300,024	33,003
6.	B/Topping of Sar Qala Road (KM 9 & 10)	Asmatullah	<u>79-B</u> <u>25-06-15</u>	400,567	44,062
7.	B/Topping of Sar Qala Road (KM 21 & 22)	M. Riaz	<u>81-B</u> <u>26-06-15</u>	163,011	17,931
8.	Bagra Baridara Bridge	Salarzai	<u>17-H</u> <u>25-06-2015</u>	484,428	53,287
9.	B/Topping of Sar Qala Road (KM 19 & 20)	Elum Const: Co.	<u>87-B</u> <u>26-06-15</u>	87,468	9,621
10.	Const: of Cause Way Gulono Bawarai	Sher Muhammad	<u>10-H</u> <u>08-04-2015</u>	250,703	27,577
11.	Const: of Steel Bridge Sura	Elum Const: Co.	<u>69-B</u> <u>22.06.2015</u>	5,248,935	577,383
12.	Play Ground at GHS Nagrai	Dost Muhammad	<u>18-D</u> <u>25-05-2015</u>	1,005,448	110,599
13.	B/topping of Road Ghurghusto to Dandar	Muhammad Attaullah	<u>04-H</u> <u>07-11-2014</u>	254,663	28,013
14.	Const: of Khanano Dheri Road	Gagra Const: & Co	<u>05-H</u> <u>07-11-2014</u>	116,766	12,844
<b>Total</b>				<b>10,295,267</b>	<b>1,132,478</b>

**Annexure – 15**  
**DP # 1.2.3.13**

**Detail of lapsed deposits in Deposit- II as on 30.06.2016**

<b>S. No.</b>	<b>Item No.</b>	<b>Page No.</b>	<b>Name of Contractor</b>	<b>Name of work</b>	<b>Amount (Rs)</b>
1	1/3	1	Akhtar Muner	Prvn: of M/F GPS Khwara Mira	40,274
2	½	2	Azizullah Khan	Rep: of GA Building under PaRRSa SH: DCO office	8,950
3	1/1	2	Amir Sultan	Improvement of Khanano Dheri road	250
4	1/1	3	ADH Khan	Up-gradation of 150-MS to HS GMS Sawawai	52,319
5	1/1	4	Ahmad Khan	Re-pair / Rehabilitation 122-Primray schools Sh: GGPS Kadal (I/E)	7,100
6	4/4	6	Bahri Karam	Internal Electrification in Various 1000-Addational Class Rooms	36,844
7	1/1	6	Bakht Zada	400-Add: C/R Sh: GPS Panjtar	105,250
8	1/1	10	Dilawar	300-Add: C/R Sh: GPS Jang Dara, Toor Warsak	21,750
9	1/1	13	Faqir Gul	AOM&R Road PK-77 During 2011-12	90,726
10	1/1	13	Flowpak pumps	Establishment of GPT & vocational tanning instate SH: Buner	6,350
11	1/1	13	Gul Yar	Provision of missing facilities in Government schools SH: GPS Yaseen	173,310
12	1/1	14	Hamzallah Khan	Provision of missing facilities in Government schools SH: GPS Ghazikhani	21,109
13	3/3	16	Inayat Khan	Up-gradation of 150-HS to HSL SH: GHS Topi	19,000
14	2/2	19	Mohammad Attaullah	Internal Electrification in GPS Jali Dand	2,200
15	4/6	20	Mushtaq Hussan	Improvement & Blacktopping of Ghurghushto Road	19,000
16	4/4	20	Musharaf Khan	Construction of 1000-Addational C/R SH: Zahoor Abad	16,150
17	5/5	20	-do-	Up-gradation of PS to MS SH: GPS Kot	6,990
18	2/2	21	Mohammad Ali	Re-construction of School Building SH: GPS Nawagai	1,661
19	3/3	21	-do-	1000-Addatinal Class room SH: GPS Jowar No.3	9,531
20	5/5	21	-do-	1000-Addatinal Class room SH: GPS Rahim Abad	1,900
21	1/1	22	Munir Khan	Provision of missing facilities SH: GPS Kuz Kali, Kohi Chamla	57,750
22	2/2	22	-do-	Provision of missing facilities SH: GPS Kohi	17,804

				shifted to Dand Mera	
23	1/1	22	Mizullah Khan	AOM&R Building During 2008-09	20,000
24	2/2	22	-do-	Provision of missing facilities SH: GPS Naranj, Thangay	140,471
25	1/1	23	Mohhamd Shuaib	Provision of missing facilities SH: GPS Budal Mera, Pandher, Kuz Shamnal & Rajkand	22,588
26	1/1/	23	Mohammad Rasan	Construction of 1000-Addidational C/R SH: GPS Jangai S/t Agari	25,350
27	1/1	24	Mohammad Shereen	Establishment of 200-PS SH: GGPS Kara	39,250
28	1/1	24	Mohammad Yaqub	Construction of 300-Addidational C/R SH: GPS Tangora S/T Sowawai	7,040
29	1/1	27	Nadar Khan	Water Supply Scheme Koga	5,350
30	5/5	27	-do-	Repir /Re-habilitation 122-PS SH: GGPS Kadal	7,100
31	10/10	27	-do-	Provision of basic facilities SH: GPS Tangi Boundary wall GPS Naggri water supply	17,712
32	1/1	28	Niamat Khan	Water supply scheme Amnawar	51,750
33	1/1	29	Panjtar Construction Co.	Repair /Re-habilitation of road network SH: Dakara Road	18,250
34	2/2	29	Panjtar Construction Co.	Repair /Re-habilitation of road network SH: Panjtar	6,720
35	4/4	29	Panjtar Construction Co.	Improvement & Boalck toping Ghurghughushto Road	19,000
36	1/1	30	MS Qasar Abad	Provision of missing facilities SH: GGMS Daggar	37,630
37	5/5	31	Rashid Khan	Construction of 200-km Road Tago Pull to Amawar	6,386
38	6/6	31	Rashid Khan	Construction of Fire Brigade / Girage Chamber	29,494
39	11/11	31	Rashid Khan	Construction of GGHS Kalpani Road under special package	10,000
40	13/13	31	Rashid Khan	Complation of incomplete portion of Parshalay Road	10,000
41	1/1	32	Riaz Mohammad	Construction of 400-Add: C/R SH: GPS Gandakas	28,000
42	1/1	34	Saifur Rahman	Provision of missing facilities SH: GPS Bayi Kali	11,350
43	2/2	34	-do-	Provision of missing facilities SH: GPS Girari, nanseer , Jowar	28,820
44	1/1	34	Shirshah	AOM&R Building 2009-10	8,100
45	1/1	35	Sultani Room	Improvement of health outlet SH: BHU	68,336

				Korea	
46	1/1	35	Sartaj Nawab	Provision of Basic facilities SH: GPS Chalandrai	11,750
47	1/1	35	Shah Jehan	Provision of Basic facilities SH: GHS Daggar	25,959
48	2/2	35	-do-	Provision of missing facilities under TOP SH: GPS Tanta	8,000
49	1/1	36	ShujaulMulak Zahoor	Provision of missing facilities SH: GPS Kirarul Mulk	2,851
50	2/2	36	-do-	MNA Funded scheme SH: Babajee link road	10,000
51	1/1	37	Said luqman Zareen	Construction of 300-Add: C/R SH: GHS Nawa Kali S/T Krappa	108,192
52	1/1	39	Sahib Gul	Internal Electrification in SDM office Totali	29,550
53	2/2	39	-do-	Construction of staff hostel GDC Daggar (I/E)	3,920
54	1/1	40	Tasleem Mohammad	Completion of incomplete school building SH: GPS Totali No. 1	37,723
55	1/1	41	Obaid Constr: Co.	Completion of incomplete school building SH: GPS Jali Dand	6,800
56	-		Rasheed Khan	B/Topping of Kalpani Road	151,321
57			-do-	Rango Road	6,336
58			-do-	RHC Deevana Baba	71,443
59			-do-	GGHS Kalpani	10,000
60			Sher Shah	200 KM Road	436,793
<b>Total</b>					<b>2,255,553</b>

**Annexure – 16**  
**DP # 1.2.3.14**

**Detail of non-supply of medicines during 2015-16**

<b>S. No.</b>	<b>Name of Firm</b>	<b>Cheque No. &amp; Date</b>	<b>Quantity</b>	<b>Rate (Rs)</b>	<b>Amount (Rs)</b>
1	Recket Benkiser phar.	0557084/17.6.16	12000	596/600tab	11,920
2	ARSONS Pharma	0557084/17.6.16	50000	3.947/tab	197,000
3	Medipak pharma	0557084/17.6.16	8000	18.80/10ml	150,400
4	GSK	0557163F/22.6.16	15000	17.80/6 gm	267,000
5	GSK	0557163F/22.6.16	101	232.16	23,448
6	GSK	0557163F/22.6.16	1271	38.78	49,289
7	GSK	0557163F/22.6.16	2000	66.75	133,500
8	Valor pharma	0557084/17.6.16	10000	21.98	219,800
9	Valor pharma	0557084/17.6.16	10000	20.09	200,900
10	Brookes pharma	0557172/22.6.16	50000	3/tab	150,000
11	Brookes pharma	0557172/22.6.16	50000	3.90/tab	195,000
12	Stanley pharma	0557171/22.6.16	100000	1.14/tab	114,000
13	Stanley pharma	0557171/22.6.16	12000	12.60/10ml	151,200
14	Stanley pharma	0557171/22.6.16	10000	21.25	212,500
18	Stanley pharma	0557171/22.6.16	200000	0.72/tab	144,000
19	Stanley pharma	0557171/22.6.16	120000	1.31/tab	157,200
20	Stanley pharma	0557171/22.6.16	12000	23.50/120ml	282,000
21	Stanley pharma	0557171/22.6.16	160000	0.65/tab	104,000
22	Frontier Dextrose pha.	0557169/22.6.16	6000	26.67/100ml	160,020
23	Frontier Dextrose pha.	0557169/22.6.16	8000	17.21/100 ml	137,680
24	Frontier Dextrose ph.	0557169/22.6.16	10000	22.20/500ml	222,000
<b>Total</b>					<b>3,282,857</b>