



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

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AA	Administrative Approval
AP	Advance Para
ADP	Annual Development Plan
AOM&R	Annual Ordinary Maintenance and Repair
BDA	Bannu Development Authority
BMC	Bannu Medical College
BOQ	Bill of Quantity
CMD	Chief Minister Directives
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CSR	Composite Schedule of Rate
CTR	Central Treasury Rules
C&W	Communication and Works
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DHO	District Health Officer
GFR	General Financial Rules
GGDC	Government Girls Degree College
HRA	House Rent Allowance
IPSAS	International Public Sector Accounting Standards
LGA	Local Government Act
MFDAC	Memorandum for Departmental Accounts Committee
NIT	Notice Inviting Tender
PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PC-I	Planning Commission One
PCC	Plain Cement Concrete
PHE	Public Health Engineering
RCC	Reinforced Concrete Cement
RDA	Regional Directorate of Audit
TS	Technical Sanction
WSS	Water Supply Scheme
XEN	Executive Engineer
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, Bannu 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 Annex-1 of the Audit Report. The audit observations listed in the Annex-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 without the written replies of the departments. 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 lying 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 Bannu, on behalf of the Director General Audit, District Governments, Khyber Pakhtunkhwa carried out the audit of two District Governments namely Bannu and Lakki Marwat.

This Regional Directorate has a human resource of 5 officers and staff with a total of 1250 man-days. The annual budget amounting to Rs11.1890 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, Bannu 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 184 formations in District Bannu 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 mandays.

The total expenditure of District Government Bannu for the Financial Year 2015-16, was Rs 5,280.280 million. Out of this, RDA Bannu audited an expenditure of Rs 2,177.619 million which, in terms of percentage, was 41.241% of auditable expenditure.

The receipts of District Government, Bannu for the Financial Year 2015-16 was Nil as receipts were credited to Provincial A/C-I.

b. Recoveries at the instance of audit

Recovery of Rs 1,145.698 million was pointed out during the audit. Out of the total recoveries pointed out, Rs 926.976 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 Bannu with respect to their functions, control structure and key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting the audit. Audit used desk audit techniques for analysis of compiled data and review of actual vouchers called for scrutiny and substantive testing.

d. Audit Impact

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

e. Comments on Internal Control and Internal Audit department

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

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

f. Key audit findings of the report;

- i. Fraud / Misappropriation of Rs 513.860 million was noted in six cases ¹
- ii. Non-Production of Record of Rs 219.616 million was noted in one case. ²
- iii. Irregularities / noncompliance of Rs 2,261.579 million was noted in Twenty-Two cases. ³

¹ 1.2.1.1 to 1.2.1.6

² 1.2.2.1

- iv. Internal Control Weakness of Rs 406.494 million was noted in fourteen cases ⁴

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

g. Recommendations

- i. Corrective actions/ Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- iii. Departments need to strengthen internal controls mechanisms to ensure that lapses of the kind reported in this audit report are preempted and fair value for money is obtained from public spending.
- iv. Deduction of taxes on supplies and contracts need to be ensured.
- v. Internal controls in all areas i.e. financial, managerial, operational, administrative and accounting need to be strengthened to pre-empt the reported lapses and fair value for money is obtained from public spending.
- vi. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.

³ 1.2.3.1 to 1.2.3.22

⁴ 1.2.4.1 to 1.2.4.12

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	5,516.972	-	5,516.972
2	Total formations in audit jurisdiction	184	5,516.972	-	5,516.972
3	Total Entities (PAO) Audited	01	2,177.619	-	2,177.619
4	Total formations Audited	04	2,177.619	-	2,177.619
5	Audit & Inspection Reports	04	2,177.619	-	2,177.619
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports	-	-	-	-

Table 2: Audit observations Classified by Categories

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	0
2	Weak financial management	2,261.579
3	Weak Internal controls relating to financial management	403.764
4	Others	736.206
Total		3,401.549

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

S.No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year 2015-16	Total last year 2014-15
1	Outlays Audited	0	0.800	0	2,174.685	2,177.619	-
2	Amount Placed under Audit Observations /Irregularities of Audit	0	2,799.963	0	601.586	3,401.549	-
3	Recoveries Pointed Out at the instance of Audit	-	1,142.839	0	2.859	1,145.698	-
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

Table 4: Table of Irregularities pointed out

(Rs in million)

S. No	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation	1115.981
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources	516.490
3	Accounting Errors (accounting policy departure from NAM ⁵ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal control systems.	403.764
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	1145.698
6	Non-production of record	219.616
7	Others, including cases of accidents, negligence etc.	0
Total		3,401.549

Table 5: Cost Benefit Ratio

(Rs in million)

S #	Description	Amount
1	Outlays Audited (item 1 of Table 3)	2,177.619
2	Expenditure on audit	11.189
3	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	1:0

⁵ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS(Cash).

CHAPTER 1

1.1 District Government Bannu

1.1.1 Introduction

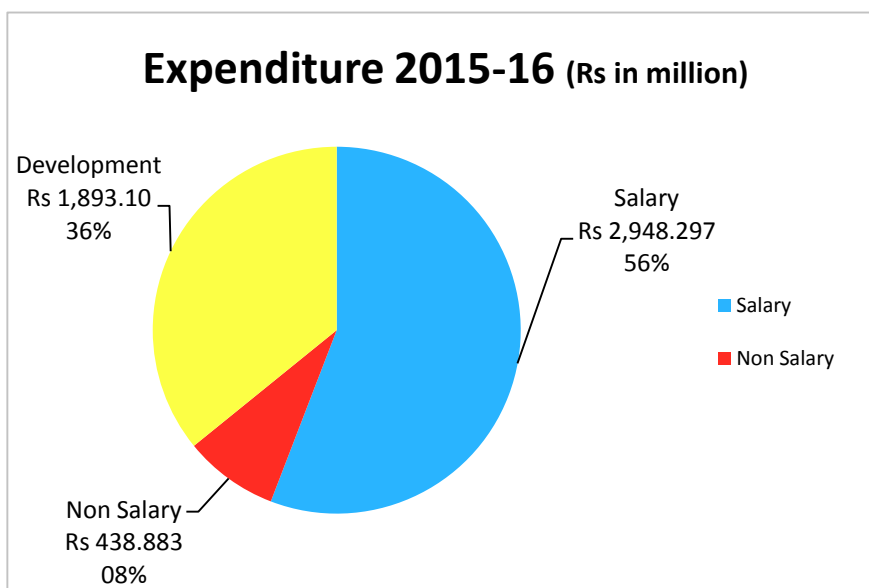
Activities of District Government are managed through offices of Deputy Commissioner and District Officers under Khyber Pakhtunkhwa Local Government Act 2013 (LGA 2013). Each group of District Offices is headed by District Officer (DO). The DO by means of a standing order distributes the work among the officers, branches, and/or sections of each district office. The offices which manage the activities of District Government are Deputy Commissioner (DC), XEN C&W, XEN Public Health, District Officers Agriculture, Education, Health, Water Management, Fisheries, Population Welfare, LG & RDD, Sports, Enterprises & Investment Promotion, Live Stock & DD, Soil Conservation, Cooperation, Social Welfare, Public Transport and Municipal Services.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Rs in million)

2015-16	Budget	Expenditure	Saving/ Excess	%age Excess/Saving
Salary	3,174.989	2,948.297	(226.692)	7%
Non-salary	448.883	438.883	(10.000)	2%
Developmental – A/C-IV	0.800	0.800	0	0%
Developmental – A/C-I	1,892.300	1,892.300	0	0%
Total	5,516.972	5,280.280		
Receipts	0	0	0	

The savings of Rs 236.692 million indicates weakness in the capacity of District Government Department to utilize the allocated budget.



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:

#	Audit Year	PAC/ZAC meeting
1	2002-03	Not Convened
2	2003-04	Not Convened
3	2005-06	Not Convened
4	2006-07	Not Convened
5	2007-08	Not Convened
6	2008-09	Not Convened
7	2009-10	Not Convened
8	2010-11	Not Convened
9	2011-12	Convened
10	2013-14	Not Convened

1.2 AUDIT PARAS

1.2.1 Misappropriation / Fraud

1.2.1.1 Misappropriation/ loss due to work below standard - Rs 464.109 million

Non-recovery of compensation for sub-standard work Rs 81.705 million

Non-forfeiture of security / earnest money Rs 74.130 million

Clause 14 of contract agreement states that if it shall appear that any work has been executed with unsound imperfect or unskilled workmanship or used material / articles of any inferior description in the execution of work shall rectify or remove and re construct that part as the case may require on his own expenses and shall be liable to pay 1% compensation on the amount of the estimates for every day not exceeding 10% of the total cost.

XEN, C&W Division, Bannu spent Rs 464,109,000 in following works (detail below).

Sr. No.	Name of Work	Expenditure (Rs)
1	Construction of High Court Building Package-I	349,721,708
2	Construction of High Court Building Package-II	24,422,270
3	Construction of GGDC Kakki	89,965,022
		464,109,000

Record of the local office revealed that standard material already identified was not used in the schemes. During physical verification of the sites on 09.09.2016 & 19.09.2016 along with sub engineer concerned it was noticed that standard material already identified was not used in the schemes. The local office was required to cancel the contract agreement and recover the compensation money of Rs 81.705 million and security deposit / earnest money of Rs 74.130 million, which action was not taken. Neither the consultants nor any authority of C&W department Bannu pointed out the usage of unspecified materials in the work.

Misappropriation occurred due to use of sub-standard material, which resulted in to Loss to Government.

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

Request for convening the DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

Audit recommends high level inquiry besides recovery and action against person (s) at fault.

AP 35 & 36 & 37 (A/C-I-2015-16)

1.2.1.2 Fraudulent drawl on account of 4 kanal land - Rs 16.750 million

Para 23 of GFRs Vol-I states that every government officer should realize fully and clearly that he would be held personally responsible for any loss sustained by government through fraud or negligence on his part or on the part of his subordinate staff.

XEN, C&W Division, Bannu shown paid Rs 16,750,000 to Project Director Bannu Development Authority vide voucher No. 102-B-III dated: 17-06-2016 for the purchase of 4 kanal land for Social Welfare Complex during 2015-16. Audit Party visited office of the Project Director Bannu Development Authority and asked about the payment, but the Accounts Officers BDA replied that neither cheque was received from C&W Department nor any amount was credited in their designated bank accounts.

Fraudulent drawl was occurred due to fake demand notice, which leads to misuse of cheque drawing authority.

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

Request for convening the DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

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

AP 26 (A/C-I-2015-16)

1.2.1.3 Fraudulent drawl on already constructed road - Rs 15.653 million

Para 129 of Central Public Works Department Manual Chapter-VI states that the Sub Divisional Officer, while preparing a bill must satisfy him that work is actually done in accordance with the claim.

XEN, C&W Division, Bannu awarded work “AOM&R Main Miran Shah Road to Baran Korona Baka Khel on 10.06.2016 to contractor Taj Ali Khan. Financial Bids were open on 26.05.2016. Work order was issued on 10.06.2016 and the work was started on the same date. Contractor completed work of 1.6 KM in just 10 days up to 20.06.2016 and all the payment was made up to 21.06.2016, which is not possible as the road required compaction for Formation embankment, Granular Sub Base etc. Audit holds that work was not actually executed, but the payment was made for nothing.

Fraudulent drawl was occurred due to payment on already constructed road, which resulted in to loss to Government.

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

Request for convening the DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

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

AP 30 (A/C-I-2015-16)

1.2.1.4 Fraudulent drawl on fake measurement – Rs 13.201 million

Para 220 and 221 of CPWA Code states that the Sub Divisional Officer before making payments to contractor 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. Para 129 of Central Public Works Department Manual Chapter-VI states that the Sub Divisional Officer, while preparing a bill must satisfy him that work is actually done in accordance with the claim.

XEN, C&W Division, Bannu paid Rs 13,201,342 to various contractors for different works during 2015-16. During physical verification of sites it was noticed that the work was not executed on site till the physical inspection of site by audit party as evident from the pictures. Payment of such a huge amount without actual execution of work at site leads to fraudulent drawl of funds. Details are in Annex-2.

Fraudulent drawl was occurred due to non-execution of work at site which leads to misuse of Cheque Drawing Authority.

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

Request for convening the DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

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

AP 01 (A/C-I-2015-16)

1.2.1.5 Fraudulent Payment on account of Light System - Rs 2.767 million

Para 129 of Central Public Works Department Manual Chapter-VI states that the Sub Divisional Officer, while preparing a bill must satisfy himself that work is actually done in accordance with the claim. Para 209 (d) of CPWA Code

provides that it is incumbent upon the person, responsible for measurements in the measurement book (MB), to record the correct and actual figures.

XEN, C&W Division, Bannu paid Rs 2,767,396 to GHC Construction Company in work "Construction of High Court Bannu Bench" for item of work "Light protection System and RCC 1:2:3". It was observed that payment was made on fictitious quantity of work done which was later on deleted by adjusting the already made payment of Rs 2,767,396 through minus entries in the next bill.

Unauthorized payment was occurred due to non-compliance of rules, which resulted in to loss to Government.

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

Request for convening the DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

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

AP 18 (A/C-I-2015-16)

1.2.1.6 Misappropriation on Account of trees worth Rs 1.380 million

Para-23 of GFRs Vol-I states that every Government Officer should realize fully and clearly that he would be personally responsible for any loss sustained by Government to fraud or negligence on his part or on the part of his subordinate.

XEN, C&W Division, Bannu spent Rs 296,720 during 2015-16 on removal of 230 trees / stumps in work "Construction of Peshawar High Court Bannu Bench". The expenditure was charged to work. However where about of trees / stumps worth Rs 1.380 @ Rs 6,000 each (based on average of Forest department rates) was not known.

Misappropriation occurred due to non-availability of trees / stumps, which resulted in to loss to Government.

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

Request for convening of DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

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

AP 14 (A/C-I-2015-16)

1.2.2 Non-Production of Record

1.2.2.1 Non-production of record - Rs 219.616 million

According to Section 14 (3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 the Auditor General of Pakistan shall have access to all the books and documents pertaining to the accounts and may also examine any public servant or premises of the Local Government concerned.

DHO, XEN C&W and XEN PHE Bannu spent Rs 219,615,522 during 2015-16 (detailed below). Record in support of expenditure was not produced despite repeated requests.

Sr. No.	Name of Office	Amount	
		Account-I	Account-IV
1	DHO Bannu	0	103,970,520
2	C & W Bannu	40,921,108	0
3	PHE Bannu	12,500,000	62,223,594
	Total	53,421,108	166,194,114
	Grand Total		219,615,522

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

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

Request for convening the DAC meeting was made on 06.09.2016, 28.09.2016 and 23.11.2016 which could not be convened till finalization of this report.

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

AP 12, 51 (A/C-IV) & AP 32, 49 (A/C-I) (2015-16)

1.2.3 Irregularities / Non-Compliance

1.2.3.1 Irregular/Unauthorized payment without recording entries in measurement book by the Engineer In-charge - Rs 1,167.687 million

According to Para 209 (a) & (b) of CPWA Code stated that, detail measurement should be recorded by the Engineer In-charge of works to whom measurement book have been supplied for the purpose. Further All measurement should be neatly taken down in measurement book form 23 issued for the purpose and nowhere else.

XEN, C&W Division, Bannu paid Rs 1,167,686,723 to different contractors in following works without recording any measurement in measurement books.

Sr. No.	Name of Work	Expenditure (Rs)
1	Construction of High Court Building Package-I	349,721,708
2	Construction of High Court Building Package-II	24,422,270
3	Establishment of BMC Package-I	450,288,841
4	Establishment of BMC Package-II	105,883,436
5	Construction of KGN-Phase-III Block-7-11	237,370,468
	Total	1,167,686,723

Non-maintenance of measurement books occurred due to non-compliance of rules, which resulted into violation of rules.

When reported in September 2016, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

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

AP 31 (A/C-I-2015-16)

1.2.3.2 Non imposition of penalty due to non-completion of work within stipulated period – Rs 224.810 million

According to clause-2 of the contract agreement, for delay in the completion of work within stipulated period of time, compensation @ 1 % per day subject to maximum of 10% of the estimated cost of the work was required to be recovered.

XEN, C&W Division, Bannu awarded different works during 2015 to 2016 to various contractors. However, neither the contractors completed the work within stipulated period of time nor applied for extension of time limit. The department did not impose penalty amounting to Rs 224.810 million. Details are in Annex-3.

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

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

Request for convening the DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

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

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

1.2.3.3 Non-recovery of Sales Tax on services – 238.966 million

Sr. No. 26 of Government of Khyber Pakhtunkhwa Revenue Authority notification No F-16(4) KPRA / Notification / WH / 1323 dated: 31.08.2015 states that 15% sales tax on service is required to be recovered from the services provided by the person engaged in contractual execution of work or furnishing supplies.

XEN, C&W Division, Bannu paid Rs 1,295,531,613 to contractors on account of various works during 2015-16. Sales Tax on Services @ 15% was not recovered and the Government was put to loss of Rs 194,329,974. Details are in Annex-4.

Similarly XEN, PHE Department, Bannu paid Rs 297,573,000 to contractors on account of various works during 2015-16. Sales Tax on Service @ 15% was not recovered and the Government was put to loss of Rs 44,635,950. Details are in Annex-4

Non-recovery of Sales Tax on Services was occurred due to non-compliance of rules, which resulted in loss to Government .

When reported in September and November 2016, management did not respond to Audit observation.

Request for convening the DAC meeting was made on 28.09.2016 and 23.11.2016, which could not be convened till finalization of this report.

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

AP 24 & 55 (A/C-I-2015-16)

1.2.3.4 Unauthorized release on account of conditional grant – Rs 173.279 million

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

Deputy Commissioner, Bannu released conditional grant of Rs 173.279 million to those schools which are not included in approved distribution list communicated by Elementary and Secondary Education Department vide letter No.SO(B&A)1-6/15/CG/Release dated 24.05.2016.

Unauthorized release was occurred due to non-compliance of rules, which resulted in loss to Government.

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

Request for convening the DAC meeting was made on 01.09.2016, which could not be convened till finalization of this report.

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

AP 27, 28, 29 & 30 (2015-16)

1.2.3.5 Irregular payment of escalation - Rs 125.909 million

Clause 5A Serial no.7 of Contract Agreement states that No escalation shall be allowed to the contractor in respect of the period extended for completion of the work due to his own fault.

XEN, C&W Division, Bannu paid Rs 125,908,859 as escalation to M/S Muhammad Khel Construction Company in work "Construction of RCC bridge on Kurram river at Shagai Machan Khel". The work was not completed within stipulated period of time due to the inefficiency of the contractor as admitted by the XEN Highway Division Bannu vide letter No. 220/2-A, dated 27-05-2011. Escalation in case of time extension due to the fault of contractor is not allowed, however the contractor was paid huge amount in case of escalation without any lawful authority.

Irregular payment occurred due to non-compliance of rules, which resulted in to loss to Government.

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

Request for convening the DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

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

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

1.2.3.6 Expenditure without technical sanction – Rs 110.568 million

Para 56 of CPWA Code states that, no work shall be executed without administrative approval / technical sanction and Budget allotment.

XEN, PHE Department, Bannu spent Rs 110.568 million on execution of various developmental works without obtaining technical sanction during 2015-16. Details are in Annex-5.

Expenditure without technical sanction occurred due to non-compliance of rules, which resulted in to violation of rules.

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

Request for convening the DAC meeting was made on 23.11.2016, which could not be convened till finalization of this report.

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

AP 58 (A/C-I-2015-16)

1.2.3.7 Irregular and unauthorized expenditure - Rs 65.601 million

Para 91 of CPWD code states that Officer of the public works department may accept a tender for a contract up to the amount to which he is authorized to accord technical sanction to estimates. Under S.No.21.1(b) of the Delegation of Powers under the Financial Rules and Powers of Re-Appropriation Rules-2001, the XEN are empower to accord technical sanction for Ordinary and Special repairs to non-residential buildings up to Rs 0.200 million. Under S.No.21.1(c)

of the Delegation of Powers under the Financial Rules and Powers of Re-Appropriation Rules-2001, the Executive Engineer are empower to accord technical sanction for Ordinary and Special repairs to residential buildings up to Rs 10,000.

XEN, C&W Division, Bannu spent Rs 65.601 million on AOM&R Roads and Buildings for which 5 separate agreements were concluded with contractors. Out of the 5 tenders 4 tenders were approved by Superintendent Engineer, which was beyond his financial powers. The Chief Engineer was empowered to approve the NIT and accord technical sanction in these cases, therefore the tender of the agreement were therefore required to be got approved / accepted from Chief Engineer (C&W) Department during 2015-16.

Irregular and unauthorized expenditure was occurred due to non-compliance of rules, which resulted in violation of rules.

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

Request for convening the DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

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

AP 33 (A/C-I-2015-16)

1.2.3.8 Irregular award of work Rs 55.393 million involving loss of Rs 0.786 million and non-forfeiture of earnest money worth Rs 0.965 million

According to the condition of NIT, the contractor who's rates are below shall deposit additional security within 7 days.

XEN, C&W Department, Bannu awarded 3 contracts to contracts during 2015-16. According to the term and condition of NIT, the contractor who's rates

are below shall deposit additional security, however all the contractors failed to deposit additional security within stipulated period of time, the department forfeited the earnest money of the first lowest and asked the second lowest contractor for depositing of additional security within 7 days. The second lowest also failed to deposit additional security within stipulated period of time. The local office was required to forfeit the earnest money of the second lowest also the work was awarded to the second lowest contractor without any law full authority. The local office not given reasonable time to first lowest bidder for depositing additional security, but give undue favor to the second lowest, Thus Government was put to loss of Rs 786,027. Details are in Annex-6.

Irregular award of work occurred due to non-compliance of rules, which resulted in to loss to Government.

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

Request for convening the DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

Audit recommends inquiry and recovery of amount of loss / forfeiture of earnest money besides action against person (s) at fault.

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

1.2.3.9 Less deduction of Income Tax – Rs 40.038 million

According to SRO No 136 dated: 13.02.2015, Section 153 (1) (b) states that Income Tax @ 10% is required to be deducted.

XEN, C&W Division, Bannu paid Rs 1,295,531,613 to contractors on account of various works during 2015-16. Income Tax worth Rs 89,514,713 @ 7% was deducted instead of @ 10% Rs 129,553,161 which resulting in to loss of Rs 40,038,448. Details are in Annex-7.

Less deduction of Income tax occurred due to non-compliance of rules, which resulted in to loss to Government.

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

Request for convening the DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

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

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

1.2.3.10 Unauthorized retention of Government money in Bank Account – Rs 15.213 million

Rule 290 of Treasury Rules Vol-I require 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.

Para 7 of GFRs Vol.-I requires that unless otherwise expressly authorized by any law or rule or order having the force of law, moneys may not be removed from the Government treasury for investment or deposit elsewhere without the consent of the Finance Department.

Deputy Commissioner, Bannu drew Rs 79,605,277 under various object head and credited to National Bank of Pakistan during 2015-16. Local office spent Rs 64,392,125 leaving a balance of Rs 15,213,152 which was retained in their bank accounts without the prior consent of the Finance Department.

Unauthorized retention of Government money was occurred due to non-compliance of rules, which resulted in to violation of rules.

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

Request for convening the DAC meeting was made on 01.09.2016, which could not be convened till finalization of this report.

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

AP 25 & 26 (2015-16)

1.2.3.11 Loss to Government due to non-recovery of roller charges – Rs 12.264 million

Para 26 & 28 of GFRs Vol-I stipulates that controlling officer is required to ensure that all sums due to government are regularly and promptly assessed regularized and duly credited in the government account and that no amount due to government should be left out standing without sufficient reasons.

Scrutiny of machinery account of XEN C&W Division, Bannu for the year 2015-16 it was observed that 08 number road rollers were rented out to various contractors since 2006 to 2011 without recovering rent of Rs 12,264,000 as per detail given below.

Sr. No.	Name of Road Roller	Quantity	Rate (Rs)	Months	Amount (Rs)
1	Shahzor Pak Made	07	25,300	60	10,626,000
2	Shahzor	01	25,000	65.5	1,638,000
Total					12,264,000

Non-recovery of rent of road rollers occurred due to non-compliance of rules, which resulted in to loss to Government .

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

Request for convening of DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

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

AP 27 (A/C-I-2015-16)

1.2.3.12 Loss to Government due to splitting of AOM&R work – Rs 9.772 million

Para 01 Chapter-II of KPPRA Rules 2014 requires that, “the Procuring entity shall use open competitive bidding as the principal method of procurement of goods over the value of Rs 100,000. Chapter-V of KPPRA Rules 2014 requires that, “A procuring entity shall announce in an appropriate manner all proposed annual procurement and shall proceed accordingly without splitting or regrouping of any procurements so planned. Government of Khyber Pakhtunkhwa C&W Department vide letter No. SOR/V-39/W&S/06/Vol-II dated: 15.01.2016 issued compact Administration approval to the AOM&R schemes valuing 50.00 million.

XEN, C&W Division, Bannu awarded contracts of AOM&R roads to same contractor by splitting in to three packages. The contractor offered high rates in package-I & III as compared to Package-II for the same item of works. Splitting of AOM&R work in to packages, Government was put to loss of Rs 9.772 million. Details are in Annex-8.

Loss was occurred due to non-compliance of rules, which resulted in to loss to Government.

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

Request for convening the DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

Audit recommends inquiry besides making loss good involved from the responsible ones besides consideration of disciplinary action against person (s) at fault.

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

1.2.3.13 Non-functional workshop and non-productive expenditure on salaries of staff -Rs 6.480 million

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

XEN, C&W Division, Bannu spent Rs 6,480,000 during 2015-16 on the salaries of 60 number workshop staff despite the fact that the work shop was un-functional since 2009. All the staff was sitting idle and their services were not being utilized, since 2009.

Wasteful expenditure was occurred due to non-compliance of rules, which resulted in to loss to Government.

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

Request for convening the DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

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

AP 42 (A/C-I-2015-16)

1.2.3.14 Non-Deduction of security - Rs 2.961 million

According to the clause-1 of the contract agreement that the person whose tender may be accepted shall permit government at the time of making payment to him for work done under the contract to deduct 8% as security.

XEN, C&W Division, Bannu paid Rs 37,018,552 to different contractors in various works without deducting security which resulted into loss of Rs 2,961,484 to Government.

Name of work	Name of Contractor	Amount (Rs)	Security (Rs)
Construction of RCC Bridge over Khurram River Shagi Mechan Khel	Muhammad Khel Construction	8,000,000	640,000
		3,591,000	287,280
		800,000	64,000
Construction of KGN medical Complex-Phase-III-Block-7-11	Shah Zaman J/V Mian Damsaz	10,000,000	800,000
		10,661,839	852,947
		3,965,713	317,257
Total		37,018,552	2,961,484

Non deduction of security occurred due to non-compliance of rules, which resulted in to loss to Government.

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

Request for convening the DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

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

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

1.2.3.15 Loss to Government due to unauthorized occupation of SE Bungalow by Police Department - Rs 2.544 million

Para 6 appedix-21 of GFRs Vol-I requires the recovery of House Rent Allowance from the Government servants @ the rate prescribed by Government.

During physical verification of various residential accommodations under the administrative control of Communication & Works Department Bannu, it was noticed that a designated Bungalow of Superintendent Engineer C&W Bannu was occupied by police department for the last 17 years (since 1999). Neither House Rent nor 5% maintenance charges was deducted from the occupants of the bungalow since 1999. Occupation of designated bungalow of SE Bannu by police department, not only deprived the SE Bannu of the benefits but also cause a loss of Rs 2,544,000 due to non- deduction of HRA / 5% maintenance charges.

Loss was occurred due to non-compliance of rules, which resulted in to loss to Government.

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

Request for convening the DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

Audit recommends inquiry besides recovery of rent and action against person (s) at fault.

AP 40 (A/C-I-2015-16)

1.2.3.16 Un-authorized expenditure on account of others – Rs 1.987 million

Sr. No 5 (XXVI-b) of Government of Khyber Pakhtunkhwa delegation of financial powers and powers of re-appropriation rules 2001 states that, “Administrative department is competent to incur expenditure up to 10,000 under head others.

Deputy Commissioner, Bannu spent Rs 1.987 million under head “Others-A03970” without sanction of the competent authority during 2015-16.

Unauthorized incurrence of expenditure was occurred due to non-compliance of rules, which resulted in to violation of rules.

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

Request for convening the DAC meeting was made on 01.09.2016, which could not be convened till finalization of this report.

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

AP 20 (2015-16)

1.2.3.17 Non recovery of Sales Tax – Rs 1.982 million

Section 3 of sales tax act 1990 requires the deduction of sales tax @ 17 % on all Government suppliers.

XEN, PHE Division, Bannu paid Rs 11,660,000 to different contractors on account of purchase of submersible pumps during 2015-16. Sales tax worth Rs 1,982,200 was not recovered nor was any documentary proof i.e. sales tax invoices / returns against the supplies available on record. Details are in Annex-9.

Non-recovery of Sales Tax occurred due to non-compliance of rules, which resulted in to loss to Government.

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

Request for convening the DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

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

AP 43 (A/C-I-2015-16)

1.2.3.18 Irregular and unauthorized execution of AOM&R works without AA / tender – Rs 1.894 million

Para 01 Chapter-II of KPPRA Rules 2014 requires that, “the Procuring entity shall use open competitive bidding as the principal method of procurement of goods over the value of Rs 100,000. Chapter-V of KPPRA Rules 2014 requires that, “A procuring entity shall announce in an appropriate manner all proposed annual procurement and shall proceed accordingly without splitting or regrouping of any procurements so planned. According Serial No. 2 of the Chief Engineer letter of approval of tender vide letter No. CES/GST/7-4/620 dated: 17.03.2016, the Executive Engineer / SDO are responsible for the scope of work and quantities of all items as provided in AA, PC-I/Cost estimates.

XEN, C&W Division, Bannu spent Rs 1.894 million on scheme “Repair of Kachkot Asad Khan Bridge during 2015-16 which was not included in AA / PC-I/Cost Estimates.

Audit further observed that:-

1. Payment was made without adopting open competitive bidding.
2. Approval of competent authority for execution of work was also not obtained.
3. Technical sanction of scheme was also not accorded till the last date of audit.
4. Work was awarded to AOM&R contractor, despite the fact that the said rates were not included in original BOQ etc.

Irregular and unauthorized execution of work was occurred due to non-compliance of rules, which resulted into violation of rules.

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

Request for convening the DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

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

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

1.2.3.19 Irregular advance withdrawal – Rs 1.623 million and non-recovery of penalty Rs 0.114 million

According to rule 290 of CTR, 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 read with Sr. No. 18 of guidelines issued by medicine Coordination Cell that “the supply of the ordered goods shall be completed by the

supplier within 30 days. Upon delay in supply from (46 to 60) days a total penalty of 7% on total amount shall be levied.

DHO, Bannu drawn in advance Rs 1,623,040 on account of purchase of medicines during 2015-16. Supply order were issued to all the supplier well in time i.e. 16.05.2016 and 14.6.2016, whereas some suppliers failed to complete their supply within stipulated period of time and even up to the last date of audit 26.8.2016. Penalty of Rs 113,614 @ 7% was not recovered from the supplier. Details are in Annex-10.

Irregular advance drawl was occurred due to non-compliance of rules, which resulted in to loss to Government.

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

Request for convening the 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 01 (2015-16)

1.2.3.20 Loss to Government due to unauthorized occupation of Government Residential Buildings by private Occupants - Rs 1.440 million

Para 5 appedix-21 of GFRs Vol-I requires the recovery of rent in advance on monthly basis if a government building is let to a private person for residential purpose. According to instruction laid down under FR-45(A) the standard rent @ 6% of the capital cost to be calculated on the basis of cost of land and other expenses incurred on building should be recovered from the private bodies, if the government accommodation is allotted therein.

During Physical verification of C&W Colony, Bannu on 09.09.2016, it was noticed that 6 residential quarters constructed for the staff of C&W Bannu

was occupied by private occupants. When pointed out it was replied that the said quarters were allotted to various staff of C&W Department, but was sub-letted to illegal occupants. Further it was also noted that the said quarters were rented out to private person on monthly rent of Rs 10,000 per month, which was pocketed by the CNW staff. Further neither HRA nor rent was recovered from the occupants / allottees. The Local office neither executed any agreement with the occupants nor was standard rent recovered. By allowing private person to use Government accommodation, not only the employees of C&W department were deprived of the benefits but also cause a loss of Rs 1.440 million.

Loss was occurred due to non-compliance of rules, which resulted in to loss to Government.

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

Request for convening the DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

Audit recommends inquiry besides recovery at standard rent and action against person (s) at fault.

AP 38 (A/C-I-2015-16)

1.2.3.21 Non forfeiture of call deposit worth - Rs 1.130 million

Condition No. 04 of NIT floated in News Paper dated: 26.04.2016 states that, the contractors who offered rates below rate on engineer estimate shall deposit additional security within 7 days, other wise 2% call deposit will be forfeited in favor of Government.

XEN, PHE Department, Bannu during 2015-16 awarded various works to different contractors valuing Rs 49.861 million. Some contractors offered rates below 14% on engineer estimates. According to the condition of the NIT the contractors have to deposit 8% additional security on tender cost. However, all the contractors failed to deposit the additional security. As per condition of NIT,

department was required to cancel the contract and forfeiter of call deposit Rs 1,130,000. But the department failed to do so.

Non-forfeiter of call deposit occurred due to non-compliance of rules, which resulted in to loss to Government.

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

Request for convening the DAC meeting was made on 23.11.2016, which could not be convened till finalization of this report.

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

AP 45 (A/C-I-2015-16)

1.2.3.22 Unauthorized payment on account of salaries for absent period of Rs 1.038 million

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

During physical verification of C&W Bannu workshop it was noticed that two employees Mr. Wahid (Turner) and Shah Zaman (Cooly) were absent from duty since 03-2014 without sanction of leave but instead of taking action for willful absence pay and allowance Rs 1.038 million (detailed below) were regularly paid to them.

Sr. No.	Name of official	Period	Amount (Rs)
1	Wahid (Turner)	07-2014 to 06-2016	564,414
2	Sha Zaman (Cooly)	07-2014 to 06-2016	473,586
Total			1,038,000

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

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

Request for convening the DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

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

AP 41 (A/C-I-2015-16)

1.2.4 Internal Control weakness

1.2.4.1 Non-realization of water charges - Rs 218.722 million

Para 26 & 28 of GFR Vol-I stipulates that controlling officer is required to ensure that all sums due to government are regularly and promptly assessed regularized and duly credited in the government account and that no amount due to government should be left out standing without sufficient reasons.

XEN, PHE Division, Bannu failed to recover the water charges of Rs 218.722 million recoverable from 16,017 connections up to 30.06.2016.

Non realization of water charges occurred due to non-compliance of rules, which resulted in to loss to Government.

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

Request for convening the DAC meeting was made on 23.11.2016, which could not be convened till finalization of this report.

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

AP 60 (2015-16)

1.2.4.2 Overpayment due to excess quantities – Rs 134.900 million

Para 220 of CPWA code requires the payment for work duly measured in accordance with quantity, quality rates and specification approved in the T.S. Para 23 of GFR vol-I requires that Every government officer should realized fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence either on his part or on the part of his subordinate staff.

XEN, C&W Division, Bannu during 2015-16 executed various items of works in excess of approved quantities which resulted in to overpayment of

Rs 134,900,177. Audit was of the view that execution of excess quantity over PC-I/BOQ leads to overpayment. Details are in Annex-11.

Overpayment occurred due to weakness of internal control, which resulted in to loss to Government.

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

Request for convening the DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

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

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

1.2.4.3 Overpayment due to wrong calculation 14.326 million

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

XEN, C&W Division, Bannu overpaid Rs 14,325,853 in various schemes due to wrong calculations in measurement books during 2015-16. Detail as in Annex-12.

Overpayment was occurred due to wrong calculation which resulted in to loss to Government.

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

Request for convening the DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

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

AP 02 & 03 (A/C-I-2015-16)

1.2.4.4 Loss due to non-deduction of compaction rate - Rs 11.041 million

Para 220 of CPWA code requires the payment for work duly measured in accordance with quantity, quality, rates and specification approved in the T.S.

XEN, C&W Division, Bannu executed item of works “Embankment formation from borrow excavation in common material including compaction by power ruler in two different works. It was observed that neither tests of compaction were made nor deduction of compaction rate (3-27-a) was made resulting in overpayment of Rs 11,041,203.

Name of scheme	Rate Paid (Rs)	Rate admissible (Rs)	Difference (Rs)	Quantity	Overpayment (Rs)
Construction 8 KM road from Bannu Link	754.32	521.98	232.34	14,327.27	3,328,798
Road to Sada Khel	471.86	239.52	232.34	5137.76	1,193,707
RCC Bridge Ghundaki Khawar Wali Noor Jani Khel	440.20	233.83	206.38	29519.53	6,092,241
Add Escalation (item 2)					426,457
Grand Total					11,041,203

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

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

Request for convening the DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

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

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

1.2.4.5 Overpayment due to non-deduction of 11% voids - Rs 8.130 million

Para 220 of CPWA code requires the payment for work duly measured in accordance with quantity, quality rates and specification approved in the T.S.

XEN, C&W Division, Bannu during 2015-16 executed item of work “formation embankment from road way excavation including compaction by power roller” in three different works. The local office was required to deduct 11% voids, which action was not taken and Rs 8,129,700 was overpaid. Details are in Annex-13.

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

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

Request for convening the DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

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

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

1.2.4.6 Overpayment on account of volume of steel – Rs 5.726 million

Para 220 of CPWA Code requires the payment for work duly measured in accordance with quantity, quality rates and specification approved in the T.S. Para 23 of GFR Vol-I requires that Every government officer should realized

fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence either on his part or on the part of his subordinate staff.

XEN, C&W Division, Bannu executed item of works RCC 1:2:4 and Fabrication of mild steel in various developmental schemes during 2015-16. Fabrication of mild steel occupied volume in the whole RCC quantity, which was required to be deducted from the quantity of RCC, which action was not taken and the contractors was overpaid for Rs 5,725,964. Details are in Annex-14.

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

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

Request for convening the DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

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

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

1.2.4.7 Overpayment due to non-deduction of polish rate Rs 4.900 million

Para 220 of CPWA Code requires the payment for work duly measured in accordance with quantity, quality rates and specification approved in the T.S.

XEN, C&W Division, Bannu executed item of work “Marble fine dress stone in floor” in two different works during 2015-16. Payment was made including polishing of marbles. But polishing was not made till the last date of audit, which resulting in to overpayment of Rs 4,899,580. Details are in Annex-15.

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

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

Request for convening the DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

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

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

1.2.4.8 Overpayment on account of excess quantities – Rs 2.266 million

Para-220 of CPWA Code requires the payment for work done duly measured in accordance with rates, quantity and quality approved in the T.S.

XEN Public Health Division, Bannu overpaid Rs 2,266,000 during 2015-16 to the contractor for execution of the excess quantities over technical sanction, which resulted in to loss to 2,266,000. Details are in Annex-16.

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

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

Request for convening the DAC meeting was made on 23.11.2016, which could not be convened till finalization of this report.

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

AP 54 & 59 & 60 (A/C-I-2015-16)

1.2.4.9 Overpayment due to allowing higher rate - Rs 2.338 million

According to Para 220 & 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 rates are correctly entered and that all the calculations have been checked arithmetically.

XEN, C&W Division, Bannu paid Rs 6,422,325 for item of work “Transportation of Earth lead up to 8 KM in work “Construction of Peshawar High Court-Package-I” up to 21th running bill vide voucher No 105/B-III dated: 20.06.2016. It was observed that payment was made on such item with CSR-2012 code 3-17-a+3-18-a-b-c. Lead was calculated by adding items 3-17-a, 3-18-a-b-c which was the rate of transportation by human coolie instead of carriage as in Chapter-1 in items 1-01-e-f-g resulting into overpayment of Rs 1,902,722. Details are in Annex-17.

Similarly, XEN, C&W Division, Bannu paid Rs 1,248,611 for item of work “PVC water stopper 8” @ Rs 1,148 per meter dia in “Construction of Peshawar High Court-Package-I”. It was observed that the item was paid as NSI despite the fact that the said item was available in CSR-2012 (24-40) with a rate of Rs 784.03 per meter, which resulting in to overpayment of Rs 435,455. Details are in Annex-18.

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

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

Request for convening the DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

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

AP 11 and 12 (A/C-I-2015-16)

1.2.4.10 Non-realization of water charges Rs 1.800 million

Para 26 & 28 of GFRs Vol-I stipulates that controller officer is required to ensure that all sums due to government are regularly and promptly assessed

regularized and duly credited in the government account and that no amount due to government should be left out standing without sufficient reasons.

XEN, C&W Department, Bannu during 2015-16 failed to recover water charges from the occupants of the C&W Colony Miran Shah Road of District Bannu despite the fact the huge expenditure of Rs 5.483 million was incurred on AOM&R and electricity chargers of the tube well for the last three years. This indicates inefficient administrative and financial control of the department as well as of the district government. Thus, Government sustained loss of Rs 1.800 million (50 accommodations X Rs 330 per month x 10 years).

Non-realization of water charges occurred due to non-compliance of rules, which resulted in to loss to Government.

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

Request for convening the DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

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

AP 39 (A/C-I-2015-16)

1.2.4.11 Overpayment due to wrong analysis on the basis of excess base rate – Rs 1.031 million

Para 129 of CPWD Code Chapter-VI states that the Sub Divisional Officer, while preparing a bill must satisfy himself that work is actually done in accordance with the claim.

XEN, C&W Division, Bannu during 2015-16 paid Rs 2,379,820 for item of work “Jambolan Sheet 2” thick” in work “Construction of Peshawar High Court-Package-I” up to 22nd running bill vide voucher No 131-B-III 28.06.2016. Calculation was made on the base rate of Jambolan 2” thick @ Rs 120 per sft,

whereas market rate for the same was Rs 80 per sft. Thus, due to wrong analysis over payment of Rs 1,031,153 made as per detail given below:

Item of Work	Quantity	Rate Paid (Rs)	Rate admissible (Rs)	Difference (Rs)	Amount (Rs)
Jumbolan sheet 2” Thick	1305.62 m2	1822.74 / m2	1032.96 / m2	789.78 /m2	1,031,153

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

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

Request for convening the DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

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

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

1.2.4.12 Overpayment due to excess quantities than actually executed – Rs 0.950 million

Para 129 of CPWD Manual Chapter-VI states that the Sub Divisional Officer, while preparing a bill must satisfy himself that work is actually done in accordance with the claim.

XEN, C&W Division, Bannu executed item of works “Granular Sub Base, Water Bound and TST” in different schemes during 2015-16. During physical verification of the schemes it was observed that quantities claimed were in excess of quantity executed at site, which resulted in to overpayment of Rs 949,512. Details are in Annex-19.

Overpayment was occurred due to payment for excess quantities than actually executed, which resulted in to loss to Government.

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

Request for convening the DAC meeting was made on 28.09.2016, which could not be convened till finalization of this report.

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

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

ANNEXURES

Annex-1

Detail of MFDAC Paras

#	AP No.	Department	Caption	(Rs in million)
1.	02	District Health Office	Loss to Government	0.142
2.	03	District Health Office	Irregular Purchase of Medicines	0.304
3.	04	District Health Office	Non-deduction of HRA	0.953
4.	05	District Health Office	Loss to Government	0.168
5.	06	District Health Office	Irregular payment	0.018
6.	07	District Health Office	Unauthorized drawl	0.120
7.	08	District Health Office	Non-credit of health receipt	0.290
8.	09	District Health Office	Overpayment	0.140
9.	10	District Health Office	Overpayment	0.072
10.	11	District Health Office	Overpayment	0.086
11.	13	District Health Office	Loss to Government	0.036
12.	14	District Health Office	Irregular expenditure	0.357
13.	15	District Health Office	Non-deposit of receipt	0.033
14.	16	Deputy Commissioner	Non recovery of taxes	0.142
15.	17	Deputy Commissioner	Unauthorized payment	0.335
16.	18	Deputy Commissioner	Non-condemnation of vehicle	0.000
17.	19	Deputy Commissioner	Irregular expenditure	0.199
18.	21	Deputy Commissioner	Unauthorized expenditure	0.310
19.	22	Deputy Commissioner	Unauthorized grant of TA	0.260
20.	23	Deputy Commissioner	Irregular allotment	0.000
21.	24	Deputy Commissioner	Irregular appointment	0.000
22.	31	Deputy Commissioner	Unauthorized grant	0.073
23.	32	Deputy Commissioner	Unauthorized grant	0.507
24.	33	Deputy Commissioner	Non production of record	0.000
25.	34	Deputy Commissioner	Unauthorized release	0.200
26.	35	Deputy Commissioner	Excess expenditure	0.483
27.	36	Deputy Commissioner	Non surrendered of savings	1.968
28.	37	Deputy Commissioner	Doubtful release	0.532
29.	45	Public Health Engineering	unauthorized payment	0.463
30.	46	Public Health Engineering	Unauthorized payment	0.168
31.	47	Public Health Engineering	Unauthorized drawl	0.160
32.	48	Public Health Engineering	Unauthorized payment	0.373
33.	49	Public Health Engineering	Irregular expenditure	0.800
34.	50	Public Health Engineering	Non conducting of rate analysis	0.600

35.	52	Public Health Engineering	Overpayment	0.258
36.	53	Public Health Engineering	Unauthorized payment through DDO	6.783
37.	54	Public Health Engineering	Non maintenance of register	0.000
38.	55	Public Health Engineering	Unauthorized grant	0.013
39.	56	Public Health Engineering	Non maintenance of stock register	0.000
40.	57	Public Health Engineering	Improper maintenance of cash book	0.000
41.	58	Public Health Engineering	Non maintenance of WSS record	0.000
42.	59	Public Health Engineering	Non maintenance of service books	0.000
43.	08	C & W Division (A/C-I)	Overpayment	3.077
44.	17	C & W Division (A/C-I)	Fraudulent drawl	3.098
45.	19	C & W Division (A/C-I)	Irregular award	329.492
46.	44	PHE Division Bannu (A/C-I)	Non deposit of DRP Fund	0.355
47.	46	PHE Division Bannu (A/C-I)	Loss to Government	0.191
48.	47	PHE Division Bannu (A/C-I)	Non conducting of rate analysis	3.566
49.	48	PHE Division Bannu (A/C-I)	Doubtful expenditure	120.474
50.	50	PHE Division Bannu (A/C-I)	Fraudulent drawl	2.400
51.	51	PHE Division Bannu (A/C-I)	Loss to Government	18.000
52.	53	PHE Division Bannu (A/C-I)	Doubtful payment	9.010
53.	55	PHE Division Bannu (A/C-I)	Unauthorized work	1.500
54.	56	PHE Division Bannu (A/C-I)	Unauthorized execution	14.000
55.	57	PHE Division Bannu (A/C-I)	Irregular expenditure	11.880
56.	61	PHE Division Bannu (A/C-I)	Unauthorized award of contract	24.523

Annex-2
DP No. 1.2.1.4

Detail of Fraudulent Drawl

#	Name of Work	Item of Work	V. No	Date	Amount (Rs)
1	AOM&R Kachkot Asad Khan	Formation Embankment	27-B	13.06.2016	329,696
2	AOM&R Link Road to Qamar Killa	TST	10-B-III 32-B-III 33-B-III	20.05.2016	3,097,585
3	“AOM&R of Road GTS Chowk to Barmashel Chowk”	Water Bound	03-B	02.05.2016	815,400
4	AOM&R Surani Road to Torka Adda	Granular Sub Base, Water Bound & TST	66-B	28.06.2016	1,039,794
5	AOM&R Mandozai Culverts	Granular Sub Base, Water Bound & TST	67-B	28.06.2016	448,402
6	AOM&R Mandan Park	Water Bound & TST	72-B	28.06.2016	432,336
7	RCC Bridge over kurram river	Water Bound and Granular Sub Base	107-B-III	22.06.2016	3,110,835
8	GGD College Kakki	GI Wire Gauze, 18 SWG Steel Almirah, Flat Grill Iron Rain W/Down Pipe, PCC 1:4:8, Marbel Fine Dress, Flat Grill, Wire Guaze	52-B	24-06-2016	3,927,294
Total					13,201,342

Detail of compensation for delayed work

(Amount in million)

Name of Scheme	Date of commencement	Date of completion	Present Status	Estimated Cost	Amount of penalty
AOM&R Roads	14.03.2016	30.06.2016	In progress	35.00	3.500
Construction of RCC Bridge over Kurrum Bridge	06.11.2007	30.06.2016	In progress	329.492	32.950
Construction of High court Bench Package-I	22.03.2013	22.03.2016	In progress	636.431	63.643
Construction of High court Bench Package-II	22.03.2013	22.03.2016	In progress	240.777	24.078
Construction of GGDC Kakki	01.03.2013	30.06.2014	In progress	156.050	15.605
Construction of Bannu Medical College Package-I	06.03.2013	30.06.2015	In progress	627.299	62.730
Construction of Bannu Medical College Package-I	05.03.2013	30.06.2015	In progress	223.043	22.304
Total				2248.092	224.81

(Detail of Sales Tax on Service)

Sector	Expenditure 2015-16	Sales Tax @ 15%
Agriculture	1,700,000	255,000
Auqaf	2,500,000	375,000
Finance	7,000,000	1,050,000
Building & Housing	62,675,000	9,401,250
Primary Education	83,778,637	12,566,796
Secondary Education	226,706,268	34,005,940
Food	15,787,686	2,368,153
Hospitals	322,793,759	48,419,064
Higher Education	54,272,703	8,140,905
Law & Justices	133,001,960	19,950,294
Social welfare	16,750,000	2,512,500
Tourism	25,838,659	3,875,799
Highway & Bridges	277,024,479	41,553,672
AOM&R Road & Building	65,702,462	9,855,369
Total	1,295,531,613	194,329,742

Source of funds	Expenditure	Sales tax @ 15%
ADP 2015-16	181.82	27.273
CM Directives	88.528	13.279
RAHA Funds	27.225	4.084
Total	297.573	44.636

Annex-5
DP No. 1.2.3.6

Detail of schemes technically not sanctioned

#	Name of the schemes	Estimated cost	Expenditure
1	9 Nos. Pressure Pumps in U/C Aral-I	5.910	2.407
2	10 Nos. Pressure Pumps in U/C Aral-II	5.900	2.871
3	10Nos. Pressure Pumps in U/C Bizen Khel	3.940	2.733
4	Instillation o9 Nos. Pressure Pumps in Aral-I Sperka khel	3.940	3.556
5	Const./ Reh. of WSS ADP-207 Installation of P/P in U.C Kala khel Masti khan	5.00	5.00
6	Special Pakage for Development initiative in 757 KPK. Inst. Of P/P in U.C Mandan	7.00	7.00
7	Special Pakage for Development initiative in 757 KPK. Inst. Of P/P in Mira Khel	7.00	7.00
8	Special Pakage for Development initiative in 757 KPK. Inst. Of P/P in kot Qalander	5.00	5.00
9	Inst: of P/P at U.C Mamash Khel	15.00	15.00
10	Inst: of P/P at U.C Mandan	20.00	20.00
11	Inst: of P/P at U.C Kala khel	15.00	15.00
12	WSS: Gul Pir Garah Khel PK-72	9.588	1.895
13	WSS: Noor Ali Shoi Khel PK-72	9.588	2.538
14	WSS:Akbar Jan Sardi Khel PK-72	9.588	2.605
15	WSS:Tari Khel Marwat PK-72	9.488	3.373
16	WSS:Nasri Khel Jani Khel PK-72	9.488	0.038
17	WSS:Malik Shahi Bakka Khel PK-72	9.588	2.347
18	WSS:Masti Khel Daud Shah PK-72	9.489	1.641
19	WSS: Installation of Presure Pumps in U/C Bakka Khel/Takhti khel PK-72	5.624	5.624
20	WSS: Installation of Presure Pumps in U/C Jani /Hindi Khel PK-72	4.921	4.940
	Total	171.052	110.568

Detail of Earnest Money

#	Name of Work	Estimated Cost	First Lowest	Second Lowest	Earnest Money (Rs)
1	Construction of Nekam Kalley Kakki Road	5.00 million	Qazi Khan	Muhammad Younas	106,250
2	Construction of Jando Khel to Titter Khel Road	40.00 million	SKC	Maqbool & Sons	638,473
3	Construction of Muhammad Khan Mera Khel	5.393 million	Qazi Khan	Muhammad Younas	114,250
4	Construction of Sher Kalley Kakki	5.00 million	Qazi Khan	Muhammad Younas	106,250
Total					965,223
Sr. No.	Name of Work	Estimated Cost	First Lowest	Second Lowest	Loss
1	Construction of Nekam Kalley Kakki Road	5.00 million	Qazi Khan 4,245,130	Muhammad Younas 4,500,500	255,370
2	Construction of Muhammad Khan Mera Khel	5.393 million	Qazi Khan 4,578,733	Muhammad Younas 4,854,239	275,506
3	Construction of Sher Kalley Kakki	5.00 million	Qazi Khan 4,245,349	Muhammad Younas 4,500,500	255,151
Total					786,027

Detail of Income Tax Less deducted

Sector	Expenditure 2015-16 (Rs)	IT deducted @ 7% (Rs)	IT Required @ 10% (Rs)	Difference (Rs)
Agriculture	1,700,000	119,000	170,000	51,000
Auqaf	2,500,000	175,000	250,000	75,000
Finance	7,000,000	490,000	700,000	210,000
Building & Housing	62,675,000	4,387,250	6,267,500	1,880,250
Primary Education	83,778,637	5,864,505	8,377,864	2,513,359
Secondary Education	226,706,268	15,869,439	22,670,627	6,801,188
Food	15,787,686	1,105,138	1,578,769	473,631
Hospitals	322,793,759	22,595,563	32,279,376	9,683,813
Higher Education	54,272,703	3,799,089	5,427,270	1,628,181
Law & Justices	133,001,960	9,310,137	13,300,196	3,990,059
Social welfare	16,750,000	0	1,675,000	1,675,000
Tourism	25,838,659	1,808,706	2,583,866	775,160
Highway & Bridges	277,024,479	19,391,714	27,702,448	8,310,734
AOM&R Road & Building	65,702,462	4,599,172	6,570,246	1,971,074
Total	1,295,531,613	89,514,713	129,553,162	40,038,449

Annex-8
DP No. 1.2.3.12

Detail of Loss

#	Item of work	Rate Package-I (Sikandary)	Rate Package-II (Sikandary)	Rate Package-III (Taj Ali)	Difference (Rs)	Quantity executed	Amount (Rs)
1	Granular Sub Base	1,500.00	947.80	0.00	552.20	3,902.47	2,154,944
2	Water Bound Macadam Base Course	2,400.00	1,926.80	2,553.00	626.20	4,399.00	2,754,654
3	DST	450.00	469.00	480.00	30.00	18,550.00	556,500
4	TST	550.00	596.20	583.00	46.20	22,920.00	1,058,904
5	Excavation in foundation	238.00	212.20	245.00	32.80	1,768.00	57,990
6	Cement Concrete	4,100.00	3,297.00	4,314.00	1,017.00	484.00	492,228
7	BB Work (1:6)	7,500.00	6,771.80	7,836.00	1,064.20	401.00	426,744
8	PCC (1:3:6)	6,500.00	4,450.00	6,275.00	1,825.00	247.00	450,775
9	RCC (1:2:4)	9,000.00	8,076.50	9,345.00	1,268.50	51.00	64,694
10	Fabrication of mild Steel	121,000.00	108,488.80	125,532.00	17,043.20	8.00	136,346
11	PCC (1:3:6) 40% boulders	4,500.00	3,560.00	4,499.00	939.00	1,377.00	1,293,003
12	Errecting & Removing form work	560.00	505.50	585.00	79.50	4,088.00	324,996
Total							9,771,778

Annex-9
DP No. 1.2.3.17

Detail of Sales Tax

#	Name of Schemes	Taxable amount (Rs)	Sales Tax 17% (Rs)
1	07-Nos. Pressure Pumps 8"x6" dia at Munair Jani Khel	154,000	26,180
2	30-Nos. Pressure Pumps 8"x6" dia at Kot Kalander	660,000	112,200
4	49-Nos. Pressure Pumps 6"x4" dia at Mandan	1,078,000	183,260
5	21-Nos. Pressure Pumps 6"x4" dia at Mira Khel	704,000	119,680
6	15-Nos. Pressure Pumps 8"x6" dia	270,000	45,900
7	19-Nos. Pressure Pumps 6"x4" dia at Kala Khel (1st R/Bill)	342,000	58,140
8	12-Nos. Pressure Pumps 8"x6" dia at Mumand Khel (1st R/Bill)	264,000	44,880
9	20-Nos. Pressure Pumps 8"x6" dia at Mandev (1st R/Bill)	360,000	61,200
10	15-Nos. Pressure Pumps 6"x4" dia at Mira Khel (1st R/Bill Final)	330,000	56,100
11	04-Nos. Pressure Pumps 8"x6" in District Bannu (4th R/Bill)	72,000	12,240
12	23-Nos. Pressure Pumps 8"x6" in Mandan	414,000	70,380
13	06-Nos. Pressure Pumps 10"x6" in Takhnti Khel (1st R/Bill)	120,000	20,400
14	33-Nos. Pressure Pumps 6"x4" in Kala Khel ADP No. 207 (1st R/Bill)	726,000	123,420
15	48-Nos. Pressure Pumps 6"x4" in Kala Khel ADP No. 207 (2nd R/Bill)	864,000	146,880
16	WSS:- Nurar C/O Bashir S/Pumping 03-Phase Machienry i/c V/Regulator	840,000	142,800
17	23-Nos. Pressure Pumps 6"x4" in Mamash Khel ADP No. 207 (2nd R/Bill)	414,000	70,380
18	51-Nos. Pressure Pumps 6"x4" in Mandan ADP No. 757 Specail Package	1,122,000	190,740
19	16-Nos. Pressure Pumps 8"x6" in Mumand Khel ADP No. 756 Specail	352,000	59,840
20	43-Nos. Pressure Pumps 6"x4" in Mira Khel ADP No. 757 Specail Package (3rd R/Bill)	946,000	160,820

21	36-Nos. Pressure Pumps 6"x4" in Kot Qalander ADP No. 757 Specail Package	792,000	134,640
22	06-Nos. Pressure Pumps 8"x6" in Aral-II (1st R/Bill)	132,000	22,440
23	06-Nos. Pressure Pumps 8"x6" in Bizen Khel ADP No. 207 (1st R/Bill)	132,000	22,440
24	05-Nos. Pressure Pumps 8"x6" in Asperka ADP No. 207 (1st R/Bill)	110,000	18,700
25	09-Nos. Pressure Pumps 8"x6" in Asperka ADP No. 207 (2nd R/Bill)	198,000	33,660
26	05-Nos. Pressure Pumps 8"x6" in Aral-I ADP No. 207 (2nd R/Bill)	110,000	18,700
27	07-Nos. Pressure Pumps 8"x6" in Aral-II ADP No. 207 (2nd R/Bill)	154,000	26,180
Total		11,660,000	1,982,200

Annex-10
DP No. 1.2.3.19

Detail of Penalty

#	Items Name	Amount (Rs)	Penalty (Rs)
1	Disposable Syring	49,770	3,484
2	Syp Amoxicillin /Augmentin 156mg	199,983	13,999
3	Cap Amoxil 250mg	224,910	15,744
4	Disposable Syring 5cc Blister Pack	28,440	1,991
5	Cap Doxycycline 100mg	144,000	10,080
6	Tab Paracetamol 500mg	109,000	7,630
7	Tab Metronidazole 400 mg	114,000	7,980
8	Syp Aluminum Hydroxide	232,979	16,309
10	Cap Amoxil 250mg	420,000	29,400
11	Pyodine solution 60ml	99,958	6,997
	Total	1,623,040	113,614

Detail of execution of excess quantities than PC-I/BOQ/TS

#	Name of scheme	Name of items	Paid Quantity	BOQ Quantity	Difference	Rate (Rs)	Total (Rs)
1.	AOM&R Culverts Mandozai	Granular Sub Base	249.00 m3	42.480 m3	206.52 m3	947.80	195,740
2.		Water Bound	27.00 m3	16.82 m3	10.18 m3	1926.80	19,615
3.		TST	269.00 m3	167.224 m3	101.776 m3	596.20	60,679
4.		Excavation in foundation	36 m3	5.5 m3	30.5 m3	212.20	6,472
5.		PCC 1:4:8	7.00 m3	0.00 m3	7.00 m3	3,297	23,079
6.		BB Work	11.00 m3	2.832 m3	8.168 m3	6,771.80	55,312
7.		RCC 1:2:4	7.00 m3	3.058 m3	3.942 m3	8,076.50	31,837
8.		PCC 1:3:6	39.00 m3	2.832 m3	36.168 m3	3,560	128,758
9.		Erec & remov form work	148.00 m3	0.00 m3	148.00 m3	505.50	74,814
10.	AOM&R Link road to Qamaer Killa	Granular Sub Base	294.45 m3	0.00	294.45 m3	1500	441,675
11.		TST	5631.97 m2	4282.53 m2	1349.44 m2	550	742,192
12.		Formation Embankment	172.71 m3	0.00	172.71 m3	800	138,168
13.	Construction of RCC Bridge Ghundaki Khwar Wali Noor Jani Khel	Supply fabricate & Instal Welded MS Lining Piles of thickness	23,412.408	19,422.14	3,990.268	152.20	607,319
14.		RCC in roof slab, beam Type C (1:2:4)	657.75	642.85	14.900	7,480.35	111,457
15.		PCC (1:4:8)	489.84	389.75	100.09	4,443.67	444,767

16.		PCC (1:3:6) using 30% boulders	5959.21	4595.63	1,363.58	3,820.57	5,209,653
17.		Escalation Paid					657,317
18.		Cost Factor 1.03 %					191,196
19.	AOM&R "Main Miran Shah Road to Baran Korona"	Granular Sub Base	1424.55 m3	787.66 m3	636.89 m3	1,550	987,180
20.		Water Bound	842.93 m3	727.07 m3	115.86 m3	2,528	292,894
21.		TST	5450.19 m2	4773.23 m2	676.96 m2	577	390,606
22.	RCC Bridge over Kurrum River Shugi mechan Khel	Fabrication of Steel (Grade-60)	509.823 ton	502.600 ton	7.223 ton	29949.91	216,328
23.		RCC (1:1.5:3)	868.81 m3	847.74 m3	21.07 m3	3614.63	76,160
24.		Excavation in shingle	1584.15 m3	1548.68 m3	35.47 m3	67.01	2,377
25.		S&F Spirally Wound	12558 m	10080 m	2,478 m	39.62	98,178
26.		RCC Type-A (1:1:2)	1036.012 m3	906.21 m3	129.802 m3	4413.13	572,833
27.		PVC pipe 8" i/d	850.72	847.92 m	2.8 m	602.61	16,877
28.		S&F Stressing high tensile wire	126	0	126	332.64	41,913
29.		Add 91% Above + Escalation					1,500,340
30.	Construction of 8 km road from link road to Sada khel"	Formation embankment from road way excavation	5,137.76 m3	800 m3	4337.76 m2	471.86	1,876,929
31.	Construction of High Court Bannu Bench	Fabrication of Steel (Grade-40)	718.684 ton	579.680 tons	139.004 ton	109,371.99	15,203,144
32.		RCC (1:2:4) in stairs	5699.95 m3	4017.26 m3	1682.69 m3	7480.35	12,587,110
33.		BB Work 1:6	2108.73 m3	1867.58 m3	241.15 m3	5699.44	1,374,420

34.	Add 3% Cost Factor + Escalation						2,716,467
35.	Construction of High Court Bannu Bench	Roof Insulation	3292.907 m2	00 m2	3292.907	515.37	1,697,065
36.	Construction of KGN Complex-Phase-III-Block 7-11	Excavation	14812.82	11350	2,832.82	105.10	297,729
37.		Fabrication of Steel-60	951.42	459.42	492	86736.13	42,674,176
38.		RCC 1:2:4	3841.57	2555	1286.57	4699.95	6,046,815
39.		RCC 1:2:4	2157.82	1847	310.82	5261.51	1,635,383
40.		RCC 1:2:4	579.71	329.5	250.21	5986.87	1,497,975
41.		Betumen Coating	21356.82	10720	10636.82	71.17	757,022
42.		Marbel Fine Dress	1887.23	1449	438.23	1152.38	505,007
43.		Marbel Fine Dress	417.37	337	80.37	494.08	39,709
44.		RCC 1:2:4	704.89	0	704.89	6098.99	4,299,117
45.		RCC 1:2:4	58.75	0	58.75	6405.61	376,329
46.		Marbel Fine Dress	1110.31	0	1110.31	1174.90	1,304,503
47.		Marbel Fine Dress	420.15	0	420.15	1197.42	503,096
48.		Roof insulation	3422.21	0	3422.21	992.76	3,397,433
49.	Add 3% Cost Factor						1,900,029
50.	Add 32% Above						20,874,983
Grand Total						134,900,177	

Annex-12
DP No. 1.2.4.3

DETAIL OF OVERPAYMENT DUE TO WRONG CALCULATIONS

Name of Work	Item of Work	MB No & Page	Voucher No	Date	Quantity Paid	Quantity measured	Diff:	Rate (Rs)	Amount (Rs)
AOM&R Link Road to Qamar Killa	Water Bound Macadam	1047, 3-4	02/B-III	02.05.2016	271.80 m3	179.39 m3	92.41 m3	2,400	221,784
AOM&R Vezda chowk to Admi Piran	Granular Sub Base	1047, 49-50	83-B-III	17.06.2016	155.72 m3	99.10 m3	56.62 m3	1,500	84,930
AOM&R Bharat to Akra	Water Bound Macadam	69-H, 106-110	81-B	28.06.2016	60 m3	35.98 m3	24.02 m3	1,926.80	46,282
AOM&R Bharat to Akra	TST	69-H, 106-110	81-B	28.06.2016	600 m2	381.00 m2	219 m2	596.20	130,568
AOM&R Bharat to Akra	DST	69-H, 106-110	81-B	28.06.2016	512 m2	318.87 m2	193.13 m2	469.00	90,578
Construction of RCC Bridge Ghundaki Khawar Wali Noor Jani Khel	Fabrication of mild steel (G-60) (including 3% CF & Escalation)	65, 02-125	01-B-II	16.09.2015	121 tons	90.96 tons	30.04 tons	118,397.38	3,828,473
Construction of RCC Bridge Ghundaki Khawar Wali Noor Jani Khel	Fabrication of mild steel (G-60) (including 3% CF & Escalation)	68, 4-6	01-B-II	16.09.2015	17.890 tons	15.300 tons	2.600 tons	109,371.93	310,260
Construction of RCC Bridge Ghundaki Khawar Wali Noor Jani Khel	Pile Lining (including 3% CF & Escalation)	65, 15-183	01-B-II	16.09.2015	23,412.408 KGs	21,972.537 KGs	1439.871 KGs	152.20/KG	238,400
GGD College Kakki	Fabrication of mild steel (G-40) (including 3% CF)	975, 22-24	04-B	17.02.2016	5.813 tons	4.794 tons	1.019 tons	109371.99	114,794
GGD College Kakki	RCC 1:2:4 in Slabs (including	876, 105-106	27-B	13.05.2016	162.44 m3	141.16 m3	21.28 m3	7480.34	163,957

	3% CF)								
GGD College Kakki	PCC 1:4:8 as in floor (including 3% CF)	974, 41-42	30-B	13.06.2016	156.69 m3	66.22 m3	90.47 m3	4443.67	414,080
GGD College Kakki	Marble fine Dress (including 3% CF)	974, 43	30-B	13.06.2016	732.99 m2	496.00 m2	236.99 m2	1853.75	452,500
GGD College Kakki	Marble Fine Dressed 1" thick (including 3% CF)	876, 117	52-B	24.06.2016	960.28 m2	802.23 m2	158.05 m2	1853.75	301,775
Total									6,398,381

Item of Work	Quantity Paid	Quantity admissible	Difference	Rate (Rs)	Amount (Rs)
Fabrication of steel (Grade-60)	99.52 ton	23.63 tons	75.89 tons	29,949.90	2,272,898
Fabrication of steel (Grade-40)	21.160 tons	8.345 tons	12.815 tons	28742.41	368,334
Total					2,641,232
Add 91% Above					2,403,521
Escalation Grade-60					2,400,944
Escalation Grade-40					481,775
Grant Total					7,927,472

Detail of formation embankment

Name of work	Voucher No & Date	Quantity Paid	Quantity allowed after deducted Voids 11%	Overpaid Quantity	Rate (Rs)	Amount (Rs)
Construction of RCC Bridge over Ghundaki Khawar Wali Noor Jani Khel	01-B-II Dated: 16.09.2015 (17 th)	29519.53 m3	26272.38 m3	3,247.15	440.20	1,429,395
Cost Factor and Escalation						142,882
Total (A)						1,572,277
Construction of RCC Bridge over Khurram River Shagi Mechan Khel	107-B-III Dated: 22.06.2016 (44 th)	160,255	142,627	17,628	146.83	2,588,319
Add 86.95% Above Escalation						2,250,543
Total (B)						5,222,748
Construction of 8 KM road to link road to Sada Khel	63-B-III Dated: 08.06.2016 (4 th)	14327.37 m3	12751.37 m3	1576	754.32	1,188,808
Construction of 8 KM road to link road to sada Khel	63-B-III Dated: 08.06.2016 (4 th)	5137.76 m2	4572.61	565.15	471.86	266,672
						1,455,480
Deduct 8.30 %						120,805
Total (C)						1,334,675
Grand Total (A+B+C)						8,129,700

Annex-14

DP No. 1.2.4.6

Detail of volume of steel in RCC Quantity

#	Name of Work	Name of Item	Quantity executed	Volume of steel in M3	RCC Quantity Paid	RCC Quantity admissible	Rate (Rs)	Amount (Rs)	Above	Escalation	Cost Factor 3%	Grand Total (Rs)
1	RCC Bridge of Kurrum River	Fabrication of Steel	620.26 tons	79 m3	2927.42	2848.42	3127.23	247,051	224,816	78,001	0	549,868
2	RCC Bridge of Khundaki Khawar	Fabrication of Steel	138.89 tons	17.69 m3	1146.790 m3	1129.103 m3	7480.35	132,327	0	19,263	3,970	155,560
3	Construction of High court Bannu Bench Package-I	Fabrication of Steel	1587.771 tons	202.201 m3	11892.86 m3	11690.659 m3	7480.35	1,512,534	0	105,877	45,376	1,663,787
4	Construction of High court Bannu Bench Package-II	Fabrication of Steel	77.5963 tons	9.882 m3	504.966 m3	495.084 m3	7480.35	73,921	0	23,880	2,199	100,000
5	GGD College Kakki	Fabrication of Steel	125.156 tons	15.940 m3	795.370 m3	779.430 m3	7480.35	119,237	0	0	3,577	122,814

	GGD College Kakki	Fabrication of Steel	241.33 tons	31 m3	1326.82 m3	1295.82 m3	7480.35	231,890	0	0	6,957	238,847
	Bannu Medical college Package-I	Fabrication of Steel	1496 tons	191 m3	12324 m3	12133 m3	6380.98	1,218,767	390,005	0	36,563	1,645,335
	Bannu Medical college Package-II	Fabrication of Steel	372.15 tons	47.40 m3	2,882 m3	2836.60 m3	5986.87	283,778	90,809	0	8,513	383,100
	KGN Hospital Phase-III Bolck 7-11	Fabrication of Steel	951.42 tons	121.15 m3	2157 m3	2035.85 m3	5261.51	637,432	210,098	0	19,123	866,653
Total											5,725,964	

Annex-15
DP No. 1.2.4.7

Detail of polish of marbels

(Amount in Rupees)

Name of Work	Item of work	Rate Paid	Rate admissible	Quantity	Overpayment
Establishment of Bannu medical College-Developmental works-Package-II	Marble Fine dress stone in floor	1152.38	1,000.00	298.82	45,534
	Marble Fine dress stone in floor	1174.90	1022.52	111.06	16,923
	Marble Fine dress stone in floor	1197.42	1045.04	111.06	16,923
Construction of KGN Medical Complex-Phase-III-Block 7-11	Marble Fine dress stone in floor	1152.38	1,000.00	1887.23	287,576
	Marble Fine dress stone in floor	1174.90	1022.52	1110.31	169,189
	Marble Fine dress stone in floor	1197.42	1045.04	1197.42	182,463
Total					718,608
3% Cost Factor					21,558
Add 32% Above					236,853
Grand Total					977,019
Name of Work	Item of work	Rate Paid	Rate admissible	Quantity	Overpayment
Construction of GGDC Kakki-50 Student Hostel+main building	Marble Fine dress stone in floor	1853.75	1,650.75	2363.47	479,784
3% Cost Factor					14,394
Grand Total					494,178
Name of Work	Item of work	Rate Paid	Rate admissible	Quantity	Overpayment
Establishment of Bannu medical College-Academic Complex-Package-I	Marble Fine dress stone in floor	1152.38	1,000.00	4119	627,653
	Marble Fine dress stone in floor	1174.90	1022.52	2814	428,797
	Marble Fine dress stone in floor	1197.42	1045.04	2641	402,436
					1,458,886
3% Cost Factor					43,767
Add 32% Above					466,844
Grand Total					3,428,383

Annex-16
DP No. 1.2.4.8

Detail of excess quantities

(Amount in Rupees)

Item of Work	Voucher No & Date	Name of Works	Qty as per Ts	Qty as per Bill	Excess Qty	Rate	Over Payment
i/f of 6"i/d PVC pipe	26/B dated 12-06-2015	Reh: of existing WSS: Sardar Habib Ullah	767	911.39	144.39	1019.24	147,168
i/f of 4"i/d PVC pipe	25/B dated 12-06-2015	Reh: of existing SOAE: Sardi Khel Kaka khel	1305	2367.25	1062.25	579.50	615,574
4" i/d PVC Pipes	18/B dated 10-05-2016	WSS: Tokara Killa Domel	156.05	460.82	304.77	579	176462
3" i/d PVC Pipes	18/B dated 10-05-2016	WSS: Tokara Killa	1782.08	2305.69	523.61	403	211015
Total Overpayment							1,150,219

Items	qty as per bill	Qty as per Ts	Variance	Rate (Rs)	Overpayments (Rs)
PVC blind Pipe	98.44	64.92	33.52	7584.00	254,216
PVC Pipe with strainer	13.78	18.28	04.50	6595.78	29,68
Total					283,897

Item name	Items	Qty as Bill	Qty as TS	Diff	Rate (Rs)	Amounts (Rs)
T/W boring in singe rack, graval & rack from ground to 200' below ground 12"	24-04-a-1	76.2	51.81	24.39	3665	89,389
T/W boring in singe rack, graval & rack from ground to 200' deptt ground 12"-18"	24-04-b-01	98.14	45.72	52.42	4582	240,188
P/I of 10" PVC blind Pipe	24-12-c-03	25.61	18.28	7.33	6137	44,984
P/I of 10" PVC blind Pipe with stainer	24-12-c-03	149.65	88.39	61.26	6137	375,953
shrouding material	24-14-a	174.33	106.67	67.66	1226	82,951
Total						833,465

Annex-17

DP No. 1.2.4.9

Detail of overpayment

Lead	Quantity Executed	Rate paid Human collie	Rate admissible Carriage	Difference	Overpayment (Rs)
8KM	14167.52	440.11	309.72	130.39	1,847,303
Add 3% cost Factor					55,419
Total					1,902,722

Annex-18**DP No. 1.2.4.9**

Item of work	Quantity Executed	Rate paid (Rs)	Rate admissible (Rs)	Difference (Rs)	Overpayment (Rs)
PVC Water Stopper 8"	1087.64 meter	1,148	784.03	363.97	395,868
Add Cost factor					39,587
Total					435,455

Annex-19
DP No. 1.2.4.12

Detail of work claimed in excess of actual execution

(Amount in rupees)

Name of Scheme	Item of Work	Quantity Paid	Quantity executed	Difference	Rate	Amount
AOM&R Mandan Park	Granular Sub Base	214 m3	115 m3	99 m3	947.80	93,832
	Water Bound	74 m3	44.20 m3	29.8 m3	1926.80	57,419
	TST	486 m2	290 m2	196 m2	596.20	116,855
AOM&R Miran Shah Road Baran Korona	Granular Sub Base	1424.55 m3	1368.12 m3	56.43 m3	1,550	87,467
	Water Bound	842.93 m3	760.93 m3	82 m3	2,528	207,296
	TST	5450.19 m2	4996.00 m2	454.19 m2	577	262,068
GTS Chowk to Barmashel Chowk	Formation Embankment	679.50 m3	8*100*28*1=22400 CFT = 634.20 m3	45.300 m3	800	36,240
	Granular sub base	339.75 m3	8*100*28*.5=11200 CFT = 317.10 m3	22.65 m3	1500	33,975
	Water Bound Macadam	339.75 m3	8*100*28*.5=11200 CFT = 317.10 m3	22.65 m3	2400	54,360
Total						949,512