



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
DIR LOWER**

AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

| | |
|-------|--------------------------------------------------|
| AP | Advance Para |
| CSR | Composite Schedule of Rate |
| CTR | Central Treasury Rules |
| C & W | Communication & Works |
| DAC | Departmental Accounts Committee |
| DCO | District Coordination Officer |
| DDO | Drawing & Disbursing Officer |
| DEMIS | District Education Management Information System |
| DG | Director General |
| DHO | District Health Officer |
| DTL | Drug Testing Laboratory |
| EDO | Executive District Officer |
| E&SE | Elementary and Secondary Education |
| EMIS | Education Management Information System |
| FY | Financial Year |
| GFR | General Financial Rules |
| LGO | Local Government Ordinance |
| MCC | Medicines Coordination Cell |
| MFDAC | Memorandum for DAC |
| MS | Medical Superintendent |
| PHE | Public Health Engineering |
| PAC | Public Accounts Committee |
| PAO | Principal Accounting Officer |
| PTC | Parent Teacher Council |
| PESCO | Peshawar Electric Supply Company |
| RDA | Regional Directorate of Audit |
| WSS | Water Supply Schemes |
| ZAC | Zilla Accounts Committee |
| ZC | Zilla Council |

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, Section-115 of the Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended) and Section 168 of Local Government Act 2012 require the Auditor General of Pakistan to conduct audit of the receipts and expenditure of District Fund and Public Account of District Government.

The report is based on audit of the accounts of various offices of District Government, Dir Lower for the financial year 2011-12 & 2012-13. The Director General Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2012-13 & 2013-14 on test check basis with a view to reporting significant findings to the stakeholders.

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

The observations included in this Report have been finalized in the light of written responses of the Departments and discussions in the DAC meetings.

The Audit Report is submitted to the Governor of Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended), for causing to be laid before the Provincial Assembly of Khyber Pakhtunkhwa.

Islamabad

Dated:

(Muhammad Akhtar Buland Rana)

Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General District Governments Audit, Khyber Pakhtunkhwa carries out the audit of 25 District Governments. Regional Directorate of Audit (RDA), Swat, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out the audit of five District Governments namely Swat, Chitral, Dir Upper, Dir Lower and Shangla, respectively. This Regional Directorate has a human resource of 10 officers and staff, a total of 3,030 man days. The annual budget amounting to Rs 12.550 million was allocated to this office during 2012-13. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programmes/ projects.

District Government, Dir Lower conducts its operations under Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended) and Local Government Act 2012. It comprises one Principal Accounting Officer (PAO) covering seven groups of offices i.e. Finance & Planning, Revenue, Works & Services, Education, Health, Community Development and Agriculture. Financial provisions of the Ordinance describe the Government as District Local Fund and Public Account for which Annual Budget Statement is authorized by the District Nazim/Administrator in the form of budgetary grants.

Administratively, District Dir Lower is subdivided into two Tehsils namely, Timargara and Samarbagh. District Administration comprises of Zilla Nazim/District Administrator and District Coordination Officer.

a. Audit Objectives

Audit was conducted with the objectives to ensure that:

1. Moneys shown as expenditure in the accounts were authorized for the purpose for which they were spent.
2. Expenditure incurred was in conformity with the law, rules and regulations framed to regulate the procedure for expending the public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government for expending the public money.

4. Public money was not wasted.
5. The assessment, collection and allocation of revenue were done in accordance with the law and there was no leakage of revenue which legally should come to Government.

b. Audit Methodology

Audit was carried out against the standards of financial governance provided under various provisions of the Khyber Pakhtunkhwa LGO,2001 (as amended), GFR Vol-I, II, Delegation of Financial Powers and other relevant overriding laws, which govern the propriety of utilization of the financial resources of the District Government in accordance with the regularity framework provided by the relevant laws.

The selection of the audit formations i.e. DDOs was made keeping in view the significance and risk assessment, samples were selected after prioritizing risk areas by determining significance and risk associated with identified key controls. Sample size selected in the audited formations ranged between 15% to 30%.

c. Expenditure audited

Total expenditure of the District Government Dir Lower for the financial year 2012-13, was Rs4,109.824 million covering one PAO and 124 formations. Out of this RDA, Swat audited an expenditure of Rs3,632.691 million which, in terms of percentage, was 88.39% of auditable expenditure. Five formations were planned in Audit Plan and 100% achievement against the planned activities was made.

d. Receipts audited

The receipts of District Dir Lower for the financial year 2012-13, were Rs11.506 million. Out of this, RDA Swat audited receipt of Rs9.205 million which, in terms of percentage, was 80 % of auditable receipts.

e. Recoveries at the instance of audit

Recovery of Rs124.063 million was pointed out during the audit. Recovery of Rs278,900 was effected till the finalization of this report. Out of the total recoveries pointed out, Rs14.726 million was not in the notice of the executive before audit.

f. Desk Audit

The audit year 2012-13 witnessed intensive application of desk audit techniques in RDA. This was facilitated through internet and review of permanent files which helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field activity. Desk Audit greatly facilitated in the identification of high risk areas for substantive testing in the field.

g. Changes in Rules, Practices and Systems

On pointation of audit, the management of the District Government agreed to conduct physical verification of the government assets. The management also agreed to deposit various government dues into government treasury. Audit stressed upon reconciliation of receipts and expenditure with the respective accounts office to which they agreed.

h. Key audit findings of the report;

- i. Irregularity/ non compliance of rules of Rs 149.574 million was noted in nine cases.¹
- ii. Internal control weaknesses of Rs116.235 million was noted in four cases.²

¹ 1.2.3.1, 1.2.3.2,1.2.3.3,1.2.3.4,1.2.3.5,1.2.3.6,1.2.3.7,1.2.3.8 & 1.2.3.9

² 1.2.4.1,1.2.4.2,1.2.4.3 & 1.2.4.4

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

Recommendations

- i. Disciplinary action needs 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. All sectors of District Government need to strengthen internal controls to ensure that reported lapses are preempted and fair value for money is obtained from public spending.
- iv. Deduction of taxes on supplies and contracts needs to be ensured.
- v. Decisions taken in DAC meetings need to be implemented.

SUMMARY TABLES & CHARTS

Table 1 Audit Work Statistics (Rs in million)

| S. No | Description | No. | Budget |
|-------|--------------------------------------------|-----|------------|
| 1 | Total Entities (PAO) in Audit Jurisdiction | 1 | *4,121.330 |
| 2 | Total formations in audit jurisdiction | 124 | 4,121.330 |
| 3 | Total Entities (PAO) Audited | 1 | #3,632.69 |
| 4 | Total formations Audited | 5 | 3,632.69 |
| 5 | Audit & Inspection Reports | 5 | 3,632.69 |
| 6 | Special Audit Reports | - | - |
| 7 | Performance Audit Reports | - | - |
| 8 | Other Reports | - | - |

*Included receipt of Rs11.506 million.

#Included receipt of Rs9.205 million.

Table 2: Audit observations Classified by Categories (Rs in million)

| S. No | Description | Amount Placed under Audit Observation |
|--------------|---------------------------------------------------------|---------------------------------------|
| 1 | Unsound asset management | 18.184 |
| 2 | Weak financial management | 82.723 |
| 3 | Weak Internal controls relating to financial management | 116.235 |
| 4 | Others | 48.669 |
| Total | | 265.811 |

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

| S.No | Description | Expenditure on Acquiring Physical Assets (Procurement) | Civil Works | Receipts | Others | Total Current year | Total last year |
|-------------|-----------------------------------------------------------------|---------------------------------------------------------------|--------------------|-----------------|---------------|---------------------------|------------------------|
| 1. | Outlays Audited | 1.770 | 38.380 | 9.204 | 3592.540 | 3632.690 | 625.053 |
| 2. | Amount placed under Audit Observations /Irregularities of Audit | 18.184 | 89.621 | 109.337 | 48.669 | 265.811 | 271.259 |
| 3. | Recoveries Pointed Out at the instance of Audit | - | 3.992 | 109.337 | 10.734 | 124.063 | 120.319 |
| 4. | Recoveries Accepted /Established at the instance of Audit | - | - | - | - | - | 99.373 |
| 5. | Recoveries Realized at the instance of Audit | - | - | - | - | 0.279 | 0.882 |

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 | 149.576 |
| 2 | Report cases of fraud, embezzlement, thefts and misuse of public resources. | - |
| 3 | Accounting Errors (accounting policy departure from NAM ¹ , 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 weakness of internal control systems. | 116.235 |
| 5 | Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies | - |
| 6 | Non-production of record | - |
| 7 | Others, including cases of accidents, negligence etc. | - |
| Total | | 265.811 |

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

CHAPTER 1

1.1 District Government Dir Lower

1.1.1 Introduction

Activities of District Government are managed through offices of District Coordination Officer and Executive District Officers under Khyber Pakhtunkhwa Local Government Ordinance 2001 (LGO 2001). Each group of District Offices consists of an Executive District Officer (EDO). The EDO by means of a standing order distributes the work among the officers, branches, and/or sections of each district office. Following is the list of departments which manages the activities of District Government.

1. District Coordination Officer (DCO)
2. Executive District Officer (Agriculture)
3. Executive District Officer (Community Development)
4. Executive District Officer (Education)
5. Executive District Officer (Finance and Planning)
6. Executive District Officer (Health)
7. Executive District Officer (Revenue)
8. Executive District Officer (Works and Services)

Under Section 29(k) of the Khyber Pakhtunkhwa LGO 2001, Executive District Officer (EDO) act as Departmental Accounting Officer for his respective group of offices and he is responsible to the District Accounts Committee of the Zilla Council. All departments perform functions / activities under provisions of LGO, 2001, Khyber Pakhtunkhwa District Government Rules of Business, 2001 and provisions of Local Government Act 2012.

1.1.2 Brief comments on Budget and Expenditure 2012-13 (Variance analysis)

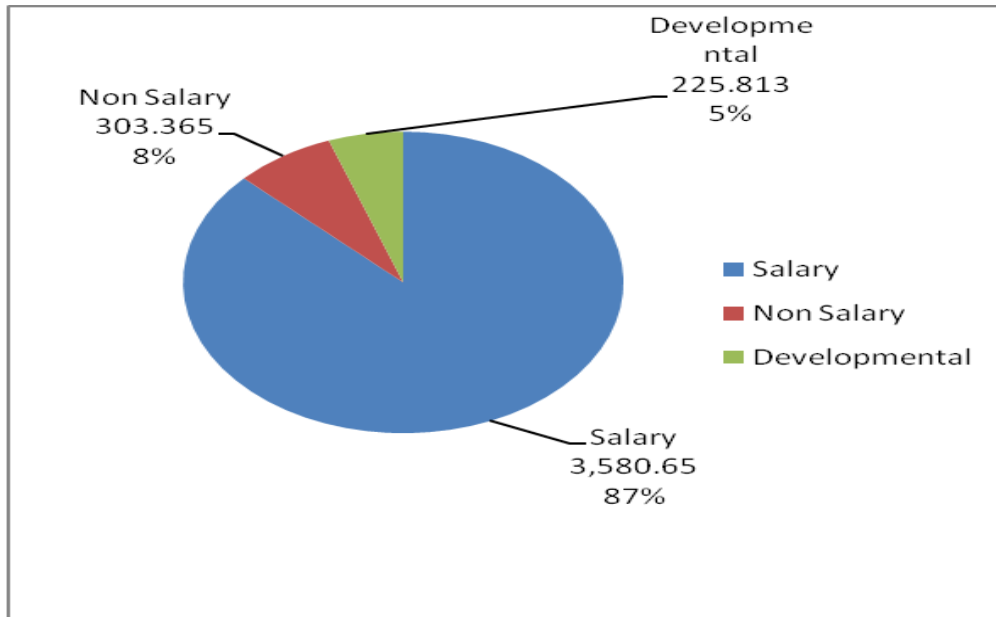
(Rs in million)

| 2012-13 | Budget | Expenditure | Saving | %age Excess/Saving |
|---------------|-----------------|-----------------|----------------|--------------------|
| Salary | 3767.983 | 3,580,645 | 187.338 | 4.971 |
| Non-salary | 737.945 | 303.365 | 434.580 | 58.890 |
| Developmental | 254.186 | 225.813 | 28.373 | 11.162 |
| Total | 4760.114 | 4109.824 | 650.291 | 13.661 |

A budget of Rs 4,760.114 million was allocated, against which an expenditure of Rs 4,109.824 million was incurred by the District Government, Dir Lower with a saving of Rs 650.291 million during 2012-13.

EXPENDITURE 2012-13

(Rs in million)



Detail is given at Annex-B

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. Detail of PAC/ZAC meetings is given below:

| S # | Audit Year | PAC/ZAC meeting convened /Not convened |
|-----|------------|----------------------------------------|
| 1. | 2002-03 | Convened |
| 2. | 2003-04 | Not convened |
| 3 | 2004-05 | Not convened |
| 4. | 2005-06 | Not convened |
| 5. | 2006-07 | Not convened |
| 6. | 2007-08 | Not convened |
| 7. | 2008-09 | Not convened |
| 8. | 2009-10 | Not convened |
| 9. | 2010-11 | Not convened |
| 10. | 2011-12 | Not convened |
| 11 | 2012-13 | Not convened |

1.2 AUDIT PARAS

1.2.1 Irregularity/ Non compliance

1.2.1.1 Unauthorized award of schemes on abnormal below rates – Rs73.394 million

According to PAC decision, no tender rate be accepted below 30%.

XEN C&W Division Dir Lower awarded seven (07) schemes worth Rs73,394,000 to the contractors at the rates more than 30% below on CSR 2009 during financial year 2012-13. Execution of schemes at such abnormally below rates was impossible and could only be carried out by compromising the quality and quantity of work. Detail at Annex-C.

Audit observed that abnormal below rates were accepted due to weak management control which resulted in loss to the government.

When pointed out in August 2013, Management stated that the detail reply will be given after scrutiny of record.

Reply was not convincing as the record was available with the department

Request for convening DAC meeting was made on 27th September 2013 DAC meeting could not be convened till finalization of this report.

Audit suggests investigation and fixing responsibility against the person(s) at fault.

AP No.30 AC-I (2012-13)

1.2.3.2 Non reporting of clinical efficacy of medicines –Rs 33.615 million

According to Para 6 of the Government MCC Khyber Pakhtunkhwa Peshawar No 4020-4200/MCC dated 27.12.2012, clinical efficacy report is mandatory as per approval of the competent authority. In case of failure, disciplinary action may be initiated against the head of the concerned institutions.

MS DHQ Hospital and DHO Dir Lower purchased medicines amounting to Rs11,383,627 & Rs 22,232,787 respectively from various suppliers and were issued to the patients but the clinical efficacy reports of the medicines were not submitted to MCC authority which was contrary to the above instructions. Detail at Annex-D

Audit observed that medicines were issued without clinical efficacy report due to violation of rules.

When pointed out in August 2013, Management stated that the matter would be communicated to all units and institutions for making compliance. The subject reports would be submitted to audit as and when received. Replies were not satisfactory as no such reports were produced.

In DAC meeting held on 18th December 2013, Management did not produce clinical efficacy reports. DAC directed to submit clinical efficacy reports. No such reports were produced till finalization of this report.

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

AP No 26 & 36 (2012-13)

1.2.1.3 Non supply of medicine & X-Ray films –Rs13.593 million

According to Para 6 of the MCC rules circulated by MCC Khyber Pakhtunkhwa Peshawar, the payment shall be released to supplier after complete supply of medicines.

District Health Officer Dir Lower drew Rs13,593,636 and paid to various firms during 2012-13 without actual supply as neither delivery challans nor supply completion certificates were available on record.

Audit observed non supply of medicines due weak internal controls, which caused blockage of government money and depriving the patients from basic facility.

When pointed out in August 2013, Management stated that delivery challans were misplaced during the course of audit which will be traced out and will be shown to audit. Reply of the department was not correct as no evidence for supply of medicines was provided.

In DAC meeting held on 18th December 2013, Management did not produce delivery challans and completion certificates. DAC directed to produce relevant record for verification. Relevant record was not produced till finalization of report.

Audit suggests producing evidence in support of delivery of medicines besides initiating action against the defaulters and persons at fault.

AP No34 (2012-13)

1.2.1.4 Loss to government due to advance payments to PESCO without provision of electricity - Rs 12.235 million

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

Executive Engineer PHE Division Dir Lower paid Rs 12,235,599 to PESCO on account of capital cost and meter security of 24 water supply schemes during the period from 1997 to 2012 but the schemes were non functional so far due to non provision of electricity despite lapse of more than 15 years. Hence the schemes remained closed and not only expenditure of millions of rupees on their completion was wasteful but also the public was deprived of the facility of basic need of drinking water. Detail at Annex-E.

Audit observed that irregularity occurred due to weak financial controls which resulted in loss to the government.

When reported in September 2013, Management did not reply.

Request for convening DAC meeting was made on 27th September 2013. DAC meeting could not be convened till finalization of this report.

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

AP No 09 AC-I (2012-13)

1.2.1.5 Overpayment on account PTC fund – Rs6.555 million

According to distribution of PTC fund criteria, funds should be distributed as under:

- 1) Rs5000 per room for petty repair
- 2) Rs2000 per room for class room consumables.

Executive District Officer Education Dir Lower overpaid Rs4,305,000 to different middle schools on account of PTC fund during 2011-12. Two rooms were claimed in each school in excess of DEMIS data provided by the local office. Moreover, Rs2,250,000 were paid in lump sum to some schools in addition to the share provided vide aforementioned criteria.

Audit observed that overpayment occurred due to weak financial controls which resulted in loss to government.

When reported in April 2013, Management stated that payment was made on need basis to the schools irrespective of the number of rooms.

Reply was not correct as the government rule was violated.

In DAC meeting held on 13th June 2013, it was directed to provide clarification in the matter. No further progress was reported till finalization of this report.

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

AP 114 (2011-12)

1.2.1.6 Excess withdrawal of student stipends – Rs 4.180 million

According to Para 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.

Executive District Officer (Elementary & Secondary Education) Dir Lower withdrew Rs 4,179,600 on account of student stipends in excess of the enrollment provided in the EMIS data of the District for the year during 2012-13.

| Enrollment for which amount was drawn | Enrollment provided as per EMIS data | Excess Enrollment | Rate per student (Rs) | Amount (Rs) |
|---------------------------------------|--------------------------------------|-------------------|-----------------------|------------------|
| Ist quarter - 27932 | 26189 | 1743 | 1200 | 2,091,600 |
| 2 nd quarter - 27929 | 26189 | 1740 | 1200 | 2,088,000 |
| Total | | | | 4,179,600 |

The above amount also includes Rs 700,800 on account of 584 money orders which were returned by the Senior Post Master as evident from the reconciled statement. The amount needs to be deposited into government treasury.

Audit observed that irregularity occurred due to weak financial controls, which resulted in excess withdrawal.

When pointed out in August 2013, Management stated that reply would be given after reconciliation of EMIS data and enrollment of students. The response was not satisfactory as excess withdrawal was already made and 584 money orders of Rs 700,800 were returned by the Senior Post Master.

In DAC meeting held on 18th December 2013, Management stated that EMIS data was not updated according to the actual enrollment of the schools and there was a difference of 3541 students between the actual enrollment and EMIS data. DAC directed to produce relevant record for verification. Record was not produced till finalization of this report.

Audit suggests producing relevant record for verification in support of correct drawl as per EMIS data and recovering the excess withdrawal.

AP No 09 (2012-13)

1.2.1.7 Unauthorized issuance of medicines without DTL report - Rs3.591 million

According to government MCC Khyber Pakhtunkhwa Peshawar No 4020-4200/MCC dated 27.12.2012, SNo.2, All the stores supplied shall confirm to specification. The EDO Health shall sent sample of suspected quality of supplied medicines through provincial drug inspector to Drug Testing Laboratory for test and analysis as provided in the drug Act 1976.

MS DHQ Hospital Dir Lower purchased medicines amounting to Rs3,591,334 from various suppliers during 2012-13 and were issued to wards/sub-stores without having DTL reports. Detail at Annex-F

Audit observed that medicines were issued without DTL reports due to violation of relevant rules.

When pointed out in August 2013, Management stated that detail reply will be furnished after scrutiny of record.

DAC meeting was held on 18th December 2013, Management stated that medicines are issued to wards after receipt of standard DTL reports. DAC directed to produce DTL reports for verification. The said reports were not produced till finalization of this report.

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

AP No 27 (2012-13)

1.2.1.8 Non-deduction of Income Tax - Rs 1.414 million

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

Executive Engineer PHE Division Dir Lower paid Rs 23,568,570 to M/S Peshawar Pipe Store in the month of June 2012 for a work "WSS Brangola Darajat" but did not deduct income tax of Rs1,414,114 while M/S Peshawar Pipe Store was resident of Peshawar as is evident from Contractors' Enlistment Certificate bearing Registration No. 1689/000234 dated 03/01/2005.

Audit observed that income tax was not deducted due to undue favour to the contractor which resulted in loss to the government.

When pointed out in September 2013, Management did not furnish reply.

Request for convening DAC meeting was made on 27th September 2013. DAC meeting could not be convened till finalization of this report.

Audit suggests recovery of the amount from the contractor concerned or person(s) responsible and deposit into government treasury under intimation to audit.

AP No 07 AC-I (2012-13)

1.2.1.9 Non replacement of sub standard medicines – Rs0.997 million

According to Para 2 of MCC Rules 2013, stock of any item found substandard shall be re-supplied free of cost with the standard quality stock by the supplier within one month from date of intimation.

MS DHQ Hospital Dir Lower received seven brands of medicines worth Rs997,000 from Medicaft Pharmaceutical Pvt (Ltd) Peshawar during the year 2012-13 which were declared as sub standard by Provincial Drug Testing

Laboratory. The same were intimated to the supplier in July 2013 but were not replaced so far.

Audit observed that irregularity occurred due to violation of MCC rules which resulted in loss to the government.

When pointed out in August 2013, Management stated that detail reply will be furnished after scrutiny of record. Response of the department was not relevant as no such scrutiny of record was involved.

In DAC meeting held on 18th December 2013, Management stated that the concerned firms have been directed to replace the medicines with standard quality. The concerned firms have requested to the Secretary Health Khyber Pakhtunkhwa for re-test of the medicines. No decision has been made by the competent authority. DAC did not agree with the contention of the department and directed to recover the amount from the concerned firm and initiate action.

Audit recommends action against the defaulter firm.

AP No 28 (2012-13)

1.2.2 Internal Control Weaknesses

1.2.2.1 Loss to government due to non recovery of water charges & connection fee –Rs 109.337 million

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

Executive Engineer PHE Division Dir Lower did not recover Rs 109.309 million government dues on account of water charges and connection fee during financial year 2012-13 due to which government sustained loss. Total accrued amount during the year was Rs25,591,540 out of which Rs 9,258,982 was recovered and the balance amount of Rs 16,332,558 remained outstanding. Recovery rate was about 7% of the total recoverable amount due to which outstanding amount was increased to Rs 109.309 million during the year.

| Opening balance (Rs) | Accrued during F.Y (Rs) | Total outstanding (Rs) | Recovery during the quarter (Rs) | Outstanding amount (Rs) |
|----------------------|-------------------------|------------------------|----------------------------------|-------------------------|
| 92,976,695 | 25,591,540 | 118,568,235 | 9,258,982 | 109,309,253 |

Audit observed that non recovery occurred due to lack of weak internal controls which resulted in loss to the government.

When pointed out in September 2013, Management did not furnish reply.

Request for convening DAC meeting was made on 27th September 2013. DAC meeting could not be convened till finalization of this report.

Audit suggests recovery of the outstanding amount and deposit into government treasury.

AP No 05 AC-I (2012-13)

1.2.2.2 Loss to government due to payment of salaries of operational staff of schemes not yet energized - Rs 4.320 million

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

Executive Engineer PHE Division Dir Lower incurred expenditure of Rs4,320,000 during the year 2012-13 on account of pay and allowances of operational staff of 24, at an average rate of Rs 15,000 per month which were not yet energized due to which the schemes were non functional. Due to non utilization of the services of the operational staff, government sustained loss as salaries were paid without any job since their appointments.

Audit observed that the irregularity occurred due to weak administrative controls which resulted in loss to the government.

When pointed out in September 2013, Management stated that the posts were sanctioned by the Government to which appointments were made in the public interest after fulfillment of all codal formalities.

DAC in its meeting held on 18th December 2013 directed to refer the case to the PAC for proper decision.

Audit suggests investigation of the matter and fixing responsibility.

AP No 16 (2012-13)

1.2.2.3 Loss to government due non imposition of penalty- Rs1.536 million

According to Government of Khyber Pakhtunkhwa C & W Department letter No SO (PAC) DAC/2-2009/Distt Audit W & SD dated July, 20 2009 read with Secretary C & W letter No. WM/General/ W& S/ATD/2008-09/688-98 dated 19.05.2009 and No. SO (A)/ VI/ 3-86/ C& WD/ Volume-XII dated 17.08.1995, at least 2% penalty be levied on defaulting contractors for delayed works.

According to Chief Engineer letter No. 02/28-M (13) dated 02.04.2007, there is no provision of time extension in shape of Ex- Post Facto and fine shall be imposed.

Executive Engineer C & W Division Dir Lower did not impose penalty of Rs1,536,516 @ 2% of the estimated cost on those contractors who failed to complete the works in stipulated period of time. Detail as per Annex-G.

Audit observed that non completion of work occurred due to weak internal controls.

When pointed out in August 2013, Management did not furnish reply.

Request for convening DAC meeting was made 27th September 2013. DAC meeting could not be convened till finalization of this report.

Audit suggests recovery of penalty from the concerned or person (s) at fault.

AP No12 AC-I (2012-13)

1.2.2.4 Overpayment due to allowing higher rate - Rs1.048 million

According to CSR 2009 item No.3-7-a, the rate of “Excavation /cutting in any type of soil” is Rs105/M³.

Executive Engineer C & W Dir Lower overpaid Rs1,048,110 during the year 2012-13 due to misapplication of rate in item of work “Excavation/cutting in any type of soil” in the scheme “construction of Bakht Bilinda Road” as per detail below:

| S.No | Name of Item | Paid Rate Rs/M ³ | Admissible Rate Rs/ M ³ | Diff: | Qty: M ³ | Overpayment (Rs.) |
|------|----------------------------------------|--------------------------------|---------------------------------------|-------|------------------------|----------------------|
| 1 | Excavation/cutting in any type of soil | 278 | 105 | 173 | 6303 | 1,090,419 |
| 2 | | | | | | 1,090,419 |
| 3 | | 8% cost factor | | | | 87,233 |
| 4 | | Total | | | | 1,177,652 |
| | | Deduct 11%below | | | | 129,541 |
| | | Total | | | | 1,048,110 |

Audit observed that overpayment was made due to weak financial controls which resulted in loss to the government.

When reported in August 2013, Management did not furnish reply.

Request for convening DAC meeting was made on 27th September 2013. DAC meeting could not be convened till finalization of this report.

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

AP No17 AC-I (2012-13)

ANNEXURE

Annex-A

Detail of MFDAC Paras

(Rs in million)

| Departments | AP No. | Subject | Amount |
|-------------------------------|--------|---------------------------------------------------------------------------------------------|--------|
| EDO Education (Account-IV) | 01 | Unauthentic expenditure on account of petty repair & CRC | 4.078 |
| -do- | 02 | Unauthentic expenditure on construction of additional classrooms | 4.00 |
| -do- | 03 | Unnecessary blockage of government money | 7.776 |
| -do- | 04 | Less collection of pupil fund | 0.582 |
| -do- | 05 | Overpayment on account of PTC fund- | 0.646 |
| -do- | 06 | Overpayment on account of TA/DA | 0.135 |
| -do- | 07 | Overpayment on account of Conveyance Allowance | 0.023 |
| -do- | 08 | Misappropriation on account of POL | 0.115 |
| -do- | 10 | Doubtful disbursement of stipend | 69.030 |
| -do- | 11 | Non recovery of commission of return money orders | 0.020 |
| -do- | 12 | Misappropriation on account of POL & repair charges | 0.068 |
| PHE (Account-IV) | 13 | Irregular expenditure due to non maintenance of cash book | 98.762 |
| PHE | 14 | Excess payment from District Account-IV on account of release of earnest money and security | 0.160 |
| PHE | 15 | Unjustified expenditure on account of M&R on the schemes not yet energized | 0.138 |
| PHE | 17 | Unjustified closing balance in designated bank account | 6.059 |
| PHE | 18 | Overpayment of pay & allowances after the period of resignation and for the absence period | 0.048 |
| PHE | 19 | Unauthorized avail of Ex Pakistan Leave without sanction of the competent authority | 00 |
| PHE | 20 | Irregular maintenance and retention of security deposits in the District Account –IV | 1.470 |
| PHE | 21 | Ambiguous dispute on electricity charges | 3.199 |
| PHE | 22 | Excess drawl of pay and allowances beyond the period of death | 0.016 |
| PHE (Account-I) | 1 | Loss to government due to non deduction of DPR fund | 0.146 |
| -do- | 2 | Loss to government due to non deduction of Professional tax | 0.135 |
| -do- | 3 | Unauthorized charge of advertisement charges to developmental works | 0.336 |

| | | | |
|---------------------|----|----------------------------------------------------------------------------|--------|
| -do- | 4 | Difference in the figures of deposits between deposit register and Form 79 | 0.186 |
| -do- | 6 | Non clearance and non credit of un-cashed Cheques | 0.082 |
| -do- | 8 | Unauthorized retention of Sales Tax in Deposit-V | 0.221 |
| -do- | 10 | Loss to government due to theft of transformers | 2.500 |
| -do- | 11 | Overpayment due to allowing higher rates | 0.747 |
| MS DHQ (Account-IV) | 29 | Non deposit of Government receipts | 0.490 |
| | 30 | Excess drawl on account of Home Firewood Allowance | 0.332 |
| | 31 | Irregular payment on account of Pay & Allowances | 34.945 |
| | 32 | Missing of surgical equipment wroth | 0.445 |
| | 33 | Non recovery of Conveyance Allowance | 0.087 |
| EDO Health | 35 | Non recovery of HRA & Conveyance Allowance | 0.192 |
| | 37 | Less deposit of Government receipts by THQ Hospital | 0.101 |
| | 38 | Non deposit of Government receipts by units & centers | 0.187 |
| | 39 | Unauthorized issuance of medicines without DTL | 14.813 |
| | 40 | Unauthorized payment on account of Incentive | 0.096 |
| | 41 | Irregular payment on account of Pay & Allowances | 19.307 |
| C & W (Account-I) | 13 | Loss to government due to non deduction of DPR fund | 0.442 |
| | 14 | Non-deposit of Government revenue | 7.138 |
| | 15 | Non credit of lapsed deposit into government revenue | 14.76 |
| | 16 | Irregular payments without technical sanction | 45.625 |
| | 18 | Loss to Government due to excess payment | 0.225 |
| | 19 | Overpayment due to allowing higher rate | 0.571 |
| | 20 | Overpayment due to non deduction of voids | 0.171 |
| | 21 | Loss to Government due to non utilization of available | 0.221 |
| | 22 | Overpayment due to allowing high premium | 12.44 |
| | 23 | Overpayment due to allowing high premium | 0.160 |
| | 24 | Overpayment due to allowing higher rate | 0.882 |
| | 25 | Overpayment due to non utilization of available material | 0.120 |
| | 26 | Overpayment due to allowing excess quantities from PC-1 | 0.607 |
| | 27 | Irregular Award of work | 32.95 |

| | | | |
|-----------------------------|----|------------------------------------------------------------------------------------|-------|
| | 28 | Non deduction of Professional Tax | 0.523 |
| | 29 | Overpayment due to non utilization of available stone | 0.085 |
| | 31 | Recovery on account of item of work “Structural backfilling behind retaining wall” | 0.760 |
| C & W Division (Account-IV) | 23 | Irregular award of work without agreement | 10.00 |
| | 24 | Irregular payment without TS and PC-I | 0.276 |
| | 25 | Irregular payment on Provincial buildings | 0.064 |

Annex –B

EDO wise Expenditure Summary District Dir Upper 2012-13

| .No | Descriptions | Expenditure | | | |
|--------------------|----------------------------------------------------|----------------------|--------------------|----------------------|---------------|
| | | Salary (Rs) | Non-Salary (Rs) | Total (Rs) | %age |
| 1 | District Coordination Officer (DCO) | 54,691,851 | 36,110,050 | 90,801,901 | 2.209 |
| 2 | Executive District Officer (Agriculture) | 63,446,177 | 9,960,946 | 73,407,123 | 1.786 |
| 3 | Executive District Officer (Community Development) | 16,538,452 | 3,814,824 | 2,0353276 | 0.495 |
| 4 | Executive District Officer (Education) | 2,859,786,497 | 92,918,625 | 2952,705,122 | 71.846 |
| 5 | Executive District Officer (Finance and Planning) | 10,746,469 | 2,806,994 | 13,553,463 | 0.329 |
| 6 | Executive District Officer (Health) | 403,869,130 | 79,299,434 | 483,168,564 | 11.756 |
| 7 | Executive District Officer (Revenue) | 44,682,041 | 8,522,605 | 53,204,646 | 1.296 |
| 8 | Executive District Officer (Works and Services) | 126,885,417 | 69,931,593 | 196,817,010 | 4.789 |
| Total | | 3,580,646,034 | 303,365,071 | 3,884,011,105 | 94.506 |
| | | 87.124 | 7.382 | 94.506 | |
| Developmental | | | | 225,813,136 | 5.494 |
| Grant Total | | | | 4,109,824,241 | 100 |

Annex-C

Award of contract below more than 30%

| Name of scheme | Name of Contractor | Estimated Cost (Rs in million) | Contract awarded (Rs in million) |
|---------------------------------------------------------------------------------|-------------------------------|-----------------------------------|-------------------------------------|
| Construction of road from Odigram to Lal Qala 1& 2 Km | M/S Dilawar Khan and Brothers | 16.485 | 32.31 |
| Construction of road from Odigram to Lal Qala 7& 8 Km | M/S Dilawar Khan and Brothers | 17.680 | 35.68 |
| Construction of road from Odigram to Lal Qala 3& 4 Km | M/S Karim Khan and Brothers | 18.535 | 41.05 % below |
| Establishment of 150 Nos Civil Dispensaries in KPK, SH: Dispensaries Khair Abad | Mr. Tila Muhammad | 3.720 | 36 % below |
| Internal electrification in GTVC Chikdara | Mr. Ikramullah | 1.85 | 37% below |
| Internal electrification in GPS Dag Gosaam | Mr. Shakir Ullah | 0.124 | 44 % below |
| Construction of Rasool Banda to Makhai road 2 Km | Mr. Muhammad Zamin | 15.00 | 30.62% below |
| Total | | 73.394 | |

Annexure- D (i)

| MS DHQ Hospital Dir Lower 2012-13, Medicines and Other store | | | | | | | |
|---------------------------------------------------------------------|--------------|------------------------------|-----------------------------|---------------------------------------|-------------------|-------------|--------------------|
| File | S.No. | Medicine /Other store | Name of firm | Name Medicines/Store of | cheque no. | Date | Amount (Rs) |
| | 01 | Medicine | Trade link | ultrasound jelly | 506534 | 07.06.2013 | 25,500 |
| | 02 | Medicine | AMSON | Polyvalent anti snake | 506541 | 07.06.2013 | 66,430 |
| | 03 | Medicine | Flite pharma | Ketamina+Dopamin | 506542 | 07.06.2013 | 84,313 |
| | 04 | Other store | Said gases | medical gas | 506537 | 07.06.2013 | 255,640 |
| | 05 | Medicine | Calamox | Bosch pharma | 506727 | 12.06.2013 | 300,640 |
| June/13, file IV | 06 | Medicine | Astellas pharma | Cephadrine+ceftriaxone | 506726 | 12.06.2013 | 862,619 |
| | 07 | Medicine | Medicraft | Inj.cefuroxim+ceftazid m+cefuroxime | 506725 | 12.06.2013 | 1,046,800 |
| | 08 | Medicine | Siza international | inj.neosting +aquasin inj+cordion inj | 507323 | 24.06.2013 | 66,556 |
| | 09 | Other store | MS Alam | Lignocaine | 507201 | 24.06.2013 | 35,000 |
| June/13, file V | 10 | Medicine | Novartic pharma | Asunra | 507445 | 25.06.2013 | 400,793 |
| | 11 | Medicine | Barrett hodgson | Harrett hodgson | 507445 | 25.06.2013 | 202,850 |
| | 12 | Medicine | Rehman rainbow | Crape bandages | 507445 | 25.06.2013 | 305,555 |
| | 13 | Medicine | Frontier dextrose | Sodium chloride+Ringer | 507445 | 25.06.2013 | 731,251 |
| | 14 | Other store | Trans continantal | Delution+lyoglobine | 507445 | 25.06.2013 | 127,500 |
| | 15 | Medicine | B Braun | inj heparin | 507445 | 25.06.2013 | 285,250 |
| | 16 | Other store | Allied distribution | Restane+fopol inj | 537563 | 27.06.2013 | 579,977 |
| | 17 | Medicine | Brookes pharma | Inj acuron+neo pyrolate | 537563 | 27.06.2013 | 247,200 |
| | 18 | Medicine | Zafa | Zampicillin | 537742 | 29.06.2013 | 368,844 |
| | 19 | Medicine | Johmson | Catgut chromic | | | 674,200 |
| | 20 | Medicine | Geofman pharma | Gentamycin+dexamedrone inj | 506045 | 22.05.2013 | 33,950 |
| | 21 | Medicine | Novartic pharma | Amoxi-clav +amoxicillin | 506046 | 22.05.2013 | 439,280 |
| | 22 | Medicine | Hospital services and sales | Anti rabies | 467474 | 21.03.2013 | 999,870 |
| | 23 | Medicine | GSK | Arixtra | 467472 | 21.03.2013 | 321,056 |
| | 24 | Medicine | Abbott | Furame | 467480 | 21.03.2013 | 757,332 |
| | 25 | Medicine | novo nordisk | Mixtard | 467471 | 21.03.2013 | 762,000 |
| | 26 | Medicine | Hospital services and sales | Anti rabies | 467473 | 21.03.2013 | 999,871 |
| | 27 | Medicine | Saad services | inj streptokinase | 467470 | 21.03.2013 | 403,350 |
| Total (Rs) | | | | | | | 11,383,627 |

Annexure- D (ii)

| Non reporting of clinical efficacy of medicines 2012-13 | | | | | | | |
|----------------------------------------------------------------|--------------|-------------------------|---------------------------------|-------------|-------------------|--------------------|-------------|
| <i>S.No</i> | <i>Deptt</i> | <i>Name of Farm</i> | <i>Name of Items</i> | <i>Date</i> | <i>Cheque no.</i> | <i>Amount (Rs)</i> | <i>CE R</i> |
| 1 | BHUs | Shad trader | Ibuprofen | 18-02-2013 | 467131 | 297,000 | N |
| 2 | BHUs | M/S Hashir sugical | Urine bags | 18-02-2013 | 467132 | 435,000 | N |
| 3 | BHUs | M/S Madani enterprises | Pharacetamol | 18-02-2013 | 467133 | 89,000 | N |
| 4 | BHUs | | Cetrazin | 18-02-2013 | | 86,500 | N |
| 5 | BHUs | M/S IZ enterprises | Ceftizoxine | 18-02-2013 | 467136 | 1,380,000 | N |
| 6 | BHUs | M/S Hashir sugical | Nogcid (famotodine) tab | 18-02-2013 | 467138 | 116,000 | N |
| 7 | | | Leox, leofloxacin | 18-02-2013 | | 294,000 | N |
| 8 | BHUs | Down distribution | Defanic tab | 18-02-2013 | 467139 | 48,000 | N |
| 9 | BHUs | M/S GSK | Agmintine tab | 18-02-2013 | 467140 | 927,611 | N |
| 10 | | | Agmintine syp | 18-02-2013 | | 485,613 | N |
| 11 | | | Agmintine syp | 18-02-2013 | | 343,220 | N |
| 12 | BHUs | M/S Ay trader | Gauze cloth | 18-02-2013 | 467141 | 1,368,000 | N |
| 13 | BHUs | Pharma network | Inj. Ceftazine | 18-02-2013 | 467142 | 699,985 | N |
| 14 | BHUs | M/S GSK | Ceftran DS Tab | 18-02-2013 | 467143 | 409,321 | N |
| 15 | | | Polyfax I | 18-02-2013 | | 170,003 | N |
| 16 | | | Polyfax Skin | 18-02-2013 | | 390,007 | N |
| 17 | BHUs | M/S Medica | Tab Sulphadoxine +Pyrimethamine | 18-02-2013 | 467144 | 703,841 | N |
| 18 | BHUs | IZ Enterprises | Tab Mefenimic | 18-02-2013 | 467145 | 619,000 | N |
| 19 | BHUs | Abbott lab | Cerbixtee | 18-02-2013 | 467147 | 520,200 | N |
| 20 | BHUs | M/S Hashir sugical | Inj Csfoperazone + salbectum | 18-02-2013 | 467148 | 899,997 | N |
| 21 | BHUs | M/S Hashir sugical | IV Set strilizer | 18-02-2013 | 467149 | 1,150,000 | N |
| 22 | BHUs | Continintal enterprises | Aceyfyl syp | 18-02-2013 | 467153 | 396,000 | N |
| 23 | BHUs | M/S IZ enterprises | Acyclovir I iment | 18-02-2013 | 467154 | 315,980 | N |
| 24 | BHUs | M/S IZ enterprises | Syp vitamin b comp | 18-02-2013 | 467155 | 224,800 | N |
| 25 | BHUs | | Syp tramixazol DS | 18-02-2013 | | 699,200 | N |

| | | | | | | | |
|----|-----------------|-------------------------|--------------------------------|------------|--------|---------|---|
| 26 | BHUs | Continental enterprises | Metonil salt M Lotion | 18-02-2013 | 467157 | 153,000 | N |
| 27 | BHUs | M/S Polypine | Syp polyworm | 18-02-2013 | 467158 | 362,000 | N |
| 28 | BHUs | M/S Hashir sugical | Catget colmic 25 MM nidle size | 18-02-2013 | 467160 | 247,500 | N |
| 29 | | | Balack silk | 18-02-2013 | | 415,000 | N |
| 30 | BHUs | M/S New stander cels | HCL Strychnine | 18-02-2013 | 467161 | 39,775 | N |
| 31 | | | HCL Strychnine | 18-02-2013 | | 39,775 | N |
| 32 | | | HCL Strychnine | 18-02-2013 | | 39,775 | N |
| 33 | | | HCL Strychnine | 18-02-2013 | | 39,775 | N |
| 34 | BHUs | M/S Hashir sugical | Cord Clampo | 18-02-2013 | 467163 | 99,954 | N |
| 35 | | | fedding siz 20 | 18-02-2013 | | 99,964 | N |
| 36 | BHUs | Hamza traders | Sulphacetamid 20% I drap | 18-02-2013 | 467167 | 255,000 | N |
| 37 | BHUs | Hamza traders | Suspension aztromicine | 18-02-2013 | 467168 | 402,420 | N |
| 38 | Sanitation unit | New stander cells | Sticnine | 18-02-2013 | 467152 | 79,750 | N |
| 39 | THQs | IZ Enterprises | inj Ceftizoxime | 18-02-2013 | 467134 | 449,949 | N |
| 40 | RHCs | M/S Medica | Syp ketotifen | 18-02-2013 | 467164 | 499,999 | N |
| 41 | RHCs | M/S Hashir sugical | Cefrazone 500 | 07-06-2013 | 506545 | 219,700 | N |
| 42 | | | Cefrazone 1g | | | 299,700 | N |
| 43 | | | Cefradine 250 | | | 80,350 | N |
| 44 | RHCs | Ihtisham enterprises | Parot + inj | 07-06-2013 | 506555 | 400,249 | N |
| 45 | Sanitation unit | New stander cells | Strycnine | 14-06-2013 | 506958 | 356,400 | N |
| 46 | THQs | Allied distribution | Restan 100 mg | 14-06-2013 | 506961 | 71,500 | N |
| 47 | BHUs | M/S Ninza pharma | Masgal suspention | 14-06-2013 | 506972 | 69,667 | N |
| 48 | BHUs | M/S Ninza pharma | Masgal suspention | | | 70,863 | N |
| 49 | BHUs | M/S Ninza pharma | Masgal suspention | | | 151,593 | N |
| 50 | BHUs | M/S Ninza pharma | Masgal suspention | | | 6,877 | N |
| 51 | Sanitation unit | Novartis pharma | Inj Rabifar | 14-06-2013 | 506973 | 850,560 | N |
| 52 | MCH | Hamza traders | Cap azithromicine 500 mg | 14-06-2013 | 506975 | 100,035 | N |
| 53 | TBC | Medical enterprises | Ibuprofen | 14-06-2013 | 506976 | 149,998 | N |

| | | | | | | | |
|-----------------------------------------------------|-----------------|-------------------------|--------------------------|------------|--------|-------------------|---|
| 54 | BHUs | M/S Hashir sugical | Cardclemp | 14-06-2013 | 506977 | 49,970 | N |
| 55 | BHUs | M/S Hashir sugical | Fedding siz 20 | | | 49,982 | N |
| 56 | BHUs | M/S Ay trader | inf dextrose | 14-06-2013 | 506978 | 310,900 | N |
| 57 | BHUs | M/S Ay trader | Inf ringer | | | 245,500 | N |
| 58 | Sanitation unit | National intitute | Typhide veccine | | | 2,000 | N |
| 59 | CDs | IZ Enterprises | inj Cepime 1 g | 30-05-2013 | 506279 | 165,500 | N |
| 60 | CDs | IZ Enterprises | Syp Cefixime | | | 259,500 | N |
| 61 | Sanitation unit | Stander suppy agency | Sticnine | 30-05-2013 | 506313 | 39,775 | N |
| 62 | | Stander suppy agency | Sticnine | | | 39,775 | N |
| 63 | Sanitation unit | New stander cells | Sticnine | 30-05-2013 | 506314 | 39,960 | N |
| 64 | | New stander cells | Sticnine | | | 39,960 | N |
| 65 | | New stander cells | Sticnine | | | 39,960 | N |
| 66 | BHUs | Hamza traders | Cap azithromicine 500 mg | 30-04-2013 | 505829 | 394,500 | N |
| 67 | BHUs | Continintal enterprises | Dekomycin cap | 30-04-2013 | 505828 | 230,000 | N |
| 68 | | Continintal enterprises | Tobicine I drop | | | 178,900 | N |
| 69 | | Continintal enterprises | Continintal enterprises | | | 134,800 | N |
| 70 | BHUs | Saleem brothers | Inj declopanic | 30-04-2013 | 505830 | 248,000 | N |
| 71 | BHUs | Abbott lab | Tab surbix T | 30-04-2013 | 505831 | 644,399 | N |
| Total | | | | | | | |
| Grand total (Rs 11,383,627 + Rs 22,232,787) | | | | | | 22,232,787 | |
| | | | | | | 33,616,414 | |

Annex-E

Detail of schemes of WSS not yet energized-PHE Division Dir Lower

| S.No | Name of scheme | Capital cost (Rs) | Meter Security (Rs) | Present status |
|--------------------|----------------------------|-------------------|---------------------|-------------------|
| 01 | Kass Koto Zone-II | 457,322 | 4800 | Not yet energized |
| 02 | Dotigram | 253,815 | 1600 | Not yet energized |
| 03 | Kumber Zone-II | 238,276 | 8000 | Not yet energized |
| 04 | Shina Samarbagh | 427,114 | 16000 | Not yet energized |
| 05 | Bandagai | 257,165 | 16000 | Not yet energized |
| 06 | Rabath Kotkai | 388,340 | 16000 | Not yet energized |
| 07 | Ghundo Bagat | 372,461 | 16000 | Not yet energized |
| 08 | Chamartalai | 626,500 | 16000 | Not yet energized |
| 09 | Rahim Abad | 358,305 | 16000 | Not yet energized |
| 10 | Diyaroon-II | 420,864 | 16000 | Not yet energized |
| 11 | Dhall | 580,969 | 16000 | Not yet energized |
| 12 | Anwar abad qazi abad | 477,076 | 16000 | Not yet energized |
| 13 | Kambat | 684,405 | 16000 | Not yet energized |
| 14 | Badin | 776,914 | 16000 | Not yet energized |
| 15 | Katarar | 760,400 | 15000 | Not yet energized |
| 16 | Qazirabad bandgai | 403,536 | 15000 | Not yet energized |
| 17 | Bambolai | 356,656 | 15000 | Not yet energized |
| 18 | Anangorai Gumbat Talash | 551,771 | 15000 | Not yet energized |
| 19 | Khungi Phase-II | 737,363 | 00 | Not yet energized |
| 20 | Khungi Phase -I | 695,071 | 00 | Not yet energized |
| 21 | Udigram | 483,633 | 16000 | Not yet energized |
| 22 | Maina Killi | 505,695 | 16000 | Not yet energized |
| 23 | Taran Maidan | 631,166 | 8540 | Not yet energized |
| 24 | Munjai | 498,842 | 16000 | Not yet energized |
| Total | | 11,943,659 | 291,940 | |
| Grand total | | 12,235,599 | | |

Annexure-F

| MS DHQ Hospital Dir Lower 2012-13, Medicines and Other store | | | | | | | |
|--------------------------------------------------------------|-------|-----------------------|---------------------|---------------------------------------|------------|------------|------------------|
| File | S.No. | Medicine /Other store | Name of firm | Name of Medicines/Store | cheque no. | Date | Amount (Rs) |
| | 01 | Medicine | Flite pharma | Ketamina+Dopamin | 506542 | 07.06.2013 | 84,313 |
| | 02 | Medicine | Medicraft | Inj.cefuroxim+ceftazi dm+cefuroxime | 506725 | 12.06.2013 | 1,046,800 |
| | 03 | Medicine | Siza international | inj.neosting +aquasin inj+cordion inj | 507323 | 24.06.2013 | 66,556 |
| | 04 | Medicine | Barrett hodgson | Harrett hodgson | 507445 | 25.06.2013 | 202,850 |
| | 05 | Medicine | B Braun | inj heparin | 507445 | 25.06.2013 | 285,250 |
| | 06 | Other store | Allied distribution | Restane+fopol inj | 537563 | 27.06.2013 | 579,977 |
| | 07 | Medicine | Brookes pharma | Inj acuron+neo pyrolate | 537563 | 27.06.2013 | 247,200 |
| | 08 | Medicine | GSK | Arixtra | 467472 | 21.03.2013 | 321,056 |
| | 09 | Medicine | Abbott | Furame | 467480 | 21.03.2013 | 757,332 |
| Total (Rs) | | | | | | | 3,591,334 |

Annex-G

Detail of incomplete schemes and non imposition of penalty

| Name of contractor | Name of work | Date of commencement | Period of completion | E.Cost (Rs) | 2% penalty |
|---------------------------|-----------------------------------------------------------------|-----------------------------|-----------------------------|--------------------|-------------------|
| M/S Asbnrconst: | Est: of Play Ground | 8-8-12 | 12months | 2000000 | 40000 |
| M/S Ahmad Hussain | Conv:Of GMPS Sanzala in GPS | 19-9-12 | 12month | 2310000 | 46200 |
| M/S WazirZada | Const:ofaddl C/R in GGHS Shawa | 17-0-2011 | 8month | 1175400 | 23508 |
| M/S Amir Akbar Khan | Const:ofOdigram to lalquila road | 2-2-2009 | 18 month | 18443000 | 368860 |
| M/S WazirZada | Const:ofaddl C/R in GGHS Shawa | 17-12-2011 | 8 month | 1175400 | 23508 |
| M/S Aramzaiconst: | GPS Barkhanai Civil Work | 12-11-2010 | 18 month | 7660000 | 153200 |
| Haji Shah Nawaz Khan | Est:oflive stock Development centre at munda | 18-8-2009 | 18 months | 11040000 | 220800 |
| M/S Shuaib | Est:oflive stock Development centre at mundaSH:Bacholar Hostel | 5-9-2009 | 24 month | 12775000 | 255500 |
| M/s Malak construction | Est:oflive stock Development centre at mundaSH:internal road | 2-9-2009 | 18 m0nth | 7198500 | 143970 |
| M/s Sahib Zada | International electrification in material testing lab C&W Deptt | 19-9-12 | 6month | 389500 | 7790 |
| M/S King construction | GGMS NizamKot | 16-3-12 | 12 month | 8450000 | 169000 |
| M/S Faizul Hassan | Lajbook road 1km | 23-3-12 | 12month | 4209000 | 84140 |
| | Total | | | | 1,536,516 |