



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

**AUDIT YEAR 2017-18**

**AUDITOR GENERAL OF PAKISTAN**

## TABLE OF CONTENTS

BREVIATIONS AND ACRONYMS.....	i
Preface .....	ii
EXECUTIVE SUMMARY .....	iii
SUMMARY TABLES & CHARTS .....	vi
I: Audit Work Statistics.....	vi
II: Audit observations Classified by Categories .....	vi
III: Outcome Statistics .....	vii
IV: Table of Irregularities pointed out.....	viii
V: Cost Benefit Ratio.....	viii
CHAPTER-1 .....	1
1.1 District Government Buner .....	1
1.1.1 Introduction .....	1
1.1.2 Comments on Budget and Accounts (Variance Analysis).....	1
1.1.3 Brief comments on the status of compliance with ZAC / PAC Directives..	2
1.2 AUDIT PARAS .....	3
1.2.1 Irregularities and Non Compliance.....	3
1.2.2 Weaknesses of Internal Control .....	10
Annexure -A Detail of MFDAC Para.....	5
Annexure - B Detail of non-adjustment of Income tax.....	28
Annexure - C Detail of overpayment on account of excess quantity of steel.....	29
Annexure - D Detail of non-deduction of HRA, CA and 5% charges.....	31
Annexure - E Detail of approach road rent.....	34

## **ABBREVIATIONS AND ACRONYMS**

AIR	Audit and Inspection Report
B&R	Building & Roads
C&W	Communication & Works
CPWA Code	Central Public Works Account Code
DAC	Departmental Accounts Committee
DAC	District Accounts Committee
DO	District Officer
GDC	Government Degree College
GFR	General Financial Rules
IPSAS	International Public Sector Accounting Standards
LGA	Local Government Act
LG&RDD	Local Government & Rural Development Department
MFDAC	Memorandum for Departmental Accounts Committee
M&R	Maintenance & Repair
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCC	Plain Cement Concrete
PHE	Public Health Engineering
RDA	Regional Directorate of Audit
UC	Union Council
WSS	Water Supply Scheme
XEN	Executive Engineer

## **Preface**

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section-37 of Khyber Pakhtunkhwa Local Government Act 2013 require the Auditor General of Pakistan to conduct audit of the receipts and expenditure of District Fund and Public Account of District Governments.

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

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

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

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

Islamabad  
Dated:

**(Javaid Jehangir)**  
**Auditor General of Pakistan**

## EXECUTIVE SUMMARY

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

The Regional Directorate has a human resource of eight officers and staff with a total of 2024 man-days. The annual budget amounting to Rs 16.917 million was allocated to the office during financial year 2017-18. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programs/ projects.

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

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

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

The total expenditure of District Government Buner for the Financial Year 2016-17 was Rs 3982.458 million. Out of this, RDA Mardan audited an expenditure of Rs 837.739 million which, in terms of percentage, was 21.03 % of auditable expenditure.

The receipts of District Government Buner, for the financial year 2016-17, were Rs 123.838 million. Out of this RDA Mardan audited receipts of Rs 27.421 million which, in terms of percentage, was 22.14% of auditable receipts.

The total expenditure and receipts of District Government Buner, for the Financial Year 2016-17 was Rs 4106.296 million. Out of this, RDA Mardan audited transactions of Rs 865.16 million which, in terms of percentage, was 21.069 % of auditable amount.

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

Recovery of Rs 381.885 million was pointed out during the audit. Out of the total recoveries pointed out, Rs 18.135 million was not in the notice of the executive before audit. However no recovery was made till finalization of this report.

**c. Audit Methodology**

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

**d. Audit Impact**

Audit pointed out various irregularities of serious nature. Cases related to weak internal controls were also pointed out to which management has been sensitized. In certain cases management has taken action which may further be verified. However, no impact was visible as the management failed to reply and the irregularities could not come to the light in the proper forum i.e. DAC.

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

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

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

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

- i. Irregularities & Non-Compliance were noticed in 7cases amounting to Rs 75.156 million.<sup>1</sup>
- ii. Weak Internal Control was noticed in 14 cases amounting to Rs 381.793 million.<sup>2</sup>

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

**g. Recommendations**

- i. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- iii. Deduction of taxes need to be ensured.
- iv. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to ensure that lapses of the kind reported in this audit report are preempted and fair value for money is obtained from public spending.

---

<sup>1</sup> Para 1.2.1.1 to 1.2.1.7

<sup>2</sup> Para 1.2.2.1 to 1.2.2.14

## SUMMARY TABLES & CHARTS

### I: Audit Work Statistics

(Rs in Million)

S.No	Description	No.	Budget		
			Expenditure	Receipts	Total
1	Total Entities (PAOs) in Audit Jurisdiction	1	3982.458	123.838	4106.296
2	Total formations in audit jurisdiction	18	3982.458	123.838	4106.296
3	Total Entities(PAOs) Audited	1	837.739	27.421	865.16
4	Total formations Audited	4	837.739	27.421	865.16
5	Audit & Inspection Reports	4	837.739	27.421	865.16

### II: Audit observations Classified by Categories

(Rs in Million)

S. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	0
2	Weak financial management	86.329
3	Weak Internal controls	367.99
4	Others	2.627
	<b>Total</b>	<b>456.949</b>



**III: 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	-	272.75	27.421	564.989	865.16	998.383
2	Amount Placed under Audit Observations /Irregularities of Audit		127.353	313.308	16.288	456.949	249.955
3	Recoveries Pointed Out at the instance of Audit	-	54.916	313.308	13.661	381.885	133.826
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	55.145
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

#### IV: 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	69.443
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM <sup>3</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	4.621
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	381.885
6	Non-production of record	-
7	Others, including cases of accidents, negligence etc.	1.0
	<b>Total</b>	<b>456.949</b>

#### V: Cost Benefit Ratio

(Rs in million)

S #	Description	Amount
1	Outlays Audited (item 1 of Table 3)	865.16
2	Expenditure on audit	4.214
3	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	1:0

---

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

## CHAPTER-1

### 1.1 District Government Buner

#### 1.1.1 Introduction

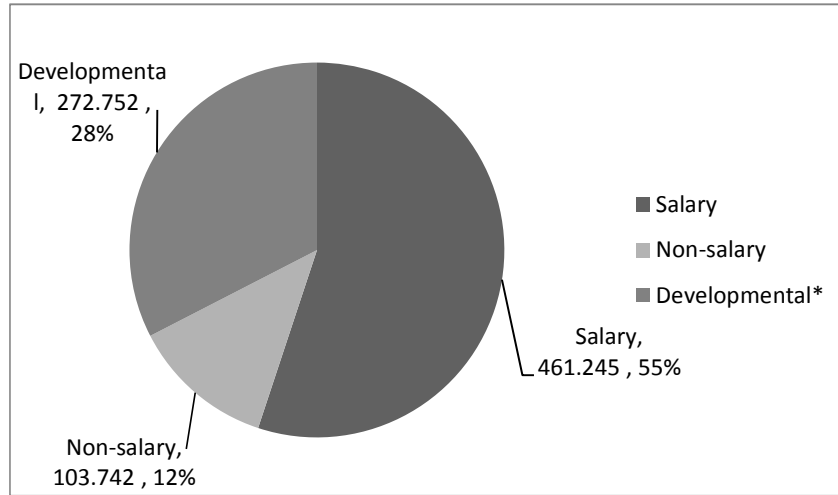
Activities of District Government are managed through offices of Deputy Commissioner and District Officers under Khyber Pakhtunkhwa Local Government Act 2013 (LGA 2013). Each group of District Offices consists of District Officer (DO). The DO according to Rules of Business of District Government, 2015 distributes the work among the officers, branches, and/or sections of each district office. The offices which manage the activities of District Government are Deputy Commissioner (DC), XEN C&W, XEN Public Health, District Officers Agriculture, Education, Health, Water Management, Fisheries, Population Welfare, LG & RDD, Sports, Live Stock & DD, Soil Conservation, Cooperation, Social Welfare 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	469.318	461.245	8.073	1.72%
Non-salary	104.866	103.742	1.124	1.07%
Developmental Account-I	275.297	272.752	2.545	0.92%
<b>Total</b>	<b>849.481</b>	<b>837.739</b>	<b>11.742</b>	<b>1.72%</b>
Receipts	123.838	27.421	0	-
Grand Total	973.319	865.16		

The savings of Rs 11.742 million in all head of accounts indicate inefficiency in the capacity of these local institutions to utilize the amount allocated.



### 1.1.3 Brief comments on the status of compliance with PAC /DAC Directives

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

Sr. No.	Audit Year	PAC/DAC meeting convened /Not convened
1	2002-03	Not Convened
2	2003-04	Not Convened
3	2004-05	Not Convened
4	2005-06	Not Convened
5	2006-07	Not Convened
6	2007-08	Not Convened
7	2008-09	Not Convened
8	2009-10	Not Convened
9	2010-11	Not Convened
10	2011-12	Not Convened
11	2012-13	Not Convened
12	2016-17	Not Convened

## **1.2 AUDIT PARAS**

### **1.2.1 Irregularities and Non Compliance**

#### **1.2.1.1 Irregular expenditure of Rs 35.607 million**

According to Para 72 of CPWA Code vouchers setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts must support every payment for whatever purpose.

Executive Engineer C&W Buner during the year 2016-17 incurred expenditure of Rs 35,607,241 in the work construction of RCC Bridge over Barandi Khawar. The expenditure is held irregular due to the following short comings:

1. Piles load test report 250 Ton
2. Piles load test report 750 ton
3. Cross section and longitudinal section of the stream, average hydraulic mean depth, surface slope of the stream and its cross section area.
4. Geometric design of road.
5. Cross section of retaining wall.
6. Structure design/steel detail
7. Component of Bridge material strength report against natural disasters.
8. Steel strands report (270Kgb).
9. Geological sanction of foundation in the case of work in which the foundation level more than six feet. As per B & R rule 2.121 (4)

Irregular expenditure incurred due to weak financial control, which resulted in violation of basic rules regarding ascertaining the absorption of load.

The irregularity was pointed out to the Mmanagement in November 2017, Mmanagement did not respond to audit observation.

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

Audit stresses upon inquiry by the competent forum and action against the person at fault.

**AIR Para No. 01 A/C-I (2016-17)**

**1.2.1.2 Un-verified expenditure on account of sanitation schemes  
Rs 17.291 million**

According to Para 72 of CPWA Code vouchers setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts must support every payment for whatever purpose.

Executive Engineer PHE Buner during the year 2016-17 incurred expenditure of Rs 17,291,680 were shown incurred on various works of street pavement. Detail below:

<b>S No</b>	<b>Name of work</b>	<b>Amount</b>
1	sanitation work UC Gagra	4,257,498
2	sanitation work UC Dewana baba	3,924,322
3	sanitation work UC Norezai	3,085,988
4	sanitation work UC Nawa Kali	1,836,299
5	Sanitation scheme Bajkata	4,187,573
	Total	17,291,680

The expenditure was held unverified and unauthentic due to the following reasons:

1. Measurement Book showing detail record entries was not produced despite repeated requests.
2. Technical Sanction was not available.

3. Site visit was requested time and again to physically compare the work with the measurement book, but the department avoided.

Unverified expenditure incurred due to weak financial control, which resulted in unauthentic execution of work and chances of misappropriation cannot be avoided.

The irregularity was pointed out to the management in August 2017, management did not respond to audit observation.

Request for convening DAC meeting was made on 11-12-2017, which could not be convened till finalization of this report.

Audit recommends inquiry by the competent forum into and action against the person at fault.

**AIR Para No. 02&04 A/C-I (2016-17)**

**1.2.1.3 Un-authentic expenditure on account of M&R Rs 11.786 million**

According to Para 72 of CPWA Code vouchers setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts must support every payment for whatever purpose.

Executive Engineer PHE Buner during the year 2016-17 incurred expenditure of Rs 2,955,000 Rs 3,924,000 and Rs 4,907,500 on account of maintenance and repair of existing water supply schemes in PK-77, PK- 78 and PK-79 respectively. The expenditure is held unauthentic due to the following short comings:

1. Bills/ vouchers were not available on record.
2. Measurement Book not maintained.
3. Log books of WSS (on which M&R occurred) was not produced to audit.

4. Technical Sanction not accorded.
5. Deduction of income tax not verified/ shown from the contractor of PK-77 as belongs to taxable area.

Unauthentic expenditure incurred due to weak financial control, which resulted in unverified expenditure and chances of misappropriation cannot be avoided.

The irregularity was pointed out to the management in August 2017, Management did not respond to the audit observation.

Request for convening DAC meeting was made on 11-12-2017, which could not be convened till finalization of this report.

Audit stresses upon inquiry by the competent forum and action against the person at fault.

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

**1.2.1.4 Non imposition of penalty for delay in completion of work - Rs 4.208 million**

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

Executive Engineer PHE Buner during the year 2016-17 failed to impose 10% penalty amounting to Rs 4,208,493 on account of late completion of work. Detail is as under:-

S. No	Name of work	Estimated cost (Rs)	Work order date	Completion period	required completion date	Present status	Penalty @ 10 % (Rs)
1	Sanitation	4,273,000	24-3-015	12 months	23-03-2016	running on	427,300



	scheme Bajkata					21-6-2016	
2	WSS Hall	7,092,450	3-4-015	18 months	2-10-016	running on 30-8-2017	709,245
3	WSS Matak Bajkata	10,378,000	4-5-015	18 months	3-11-016	running on 30-8-2017	1,037,800
4	WSS Kochi Ghazi	1453,000	26-3-015	4 months	25-7-015	running on 30-8-2017	145,300
5	WSS srogolo jaba	12,002,000	6-5-015	10 months	5-3-016	running on 30-8-2017	1,200,200
6	Installation of hand pump	6,886,485	27-2-015	12 months	26-2-016	running on 30-8-2017	688,648
<b>Total</b>							<b>4,208,493</b>

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

The irregularity was pointed out to the management in August 2017, Management did not respond to the audit observation.

Request for convening DAC meeting was made on 11-12-2017, which could not be convened till finalization of this report.

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

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

**1.2.1.5 Unauthorized payment of 15% compulsory acquisition charges Rs 3.132 million**

According to section 18 sub section 4(1) of land acquisition Act 1894, any person who has not accepted the award may, by written application to the collector, require that the matter be referred by the collector for the determination of the court. Whether his objection be to the measurement of the land, the amount of compensation, and according to section 23 sub section 2, in addition to the market value of the land, the court shall award a sum of 15 % on such market

value, in consideration of the compulsory nature of the acquisition.

Deputy Commissioner Buner during the year 2016-17, paid an amount of Rs 3,132,136 on account of 15% compulsory acquisition charges in the following land acquisition awards:

S No	Award	15 % Compulsory Amount
1	GDC Chargharzai	1,631,347
2	Police station swari	353,505
3	Slaughter House	1,147,284
<b>Total</b>		<b>3,132,136</b>

The payment was unauthorized as neither the amount was determined and awarded by the court nor un-willingness of the land owner is involved.

Un-authorized payment incurred due to weak financial control, which resulted in loss to the government and violation of rules regarding payment of compulsory charges.

The irregularity was pointed out to the Management in August 2017, Management did not respond to audit observation.

Request for convening DAC meeting was made on 18-08-2017, which could not be convened till finalization of this report.

Audit recommends justification/ recovery and action against the person at fault.

**AIR Para No. 12 A/C-IV (2016-17)**

**1.2.1.6 Unauthentic expenditure on account of PCC (1:4:8) under floor Rs 1.627 million**

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

Executive Engineer C&W Buner during the Financial Year 2016-17 incurred expenditure of Rs 1,627,303 on account of PCC (1:4:8) under floor over sand filling. The item of work was executed in M<sup>3</sup> instead of M<sup>2</sup> being item of flooring chapter, which have a uniform/ fixed thickness of 3 inches. Moreover measurement books and cross sections were not provided to authenticate the thickness of the item of work. Thus the expenditure is held unauthentic. Detail is given below:

V#	Contractor Name	Quantity	Amount(Rs)
55-D	M/S Salarzai construction Co	25m <sup>3</sup>	144,867
		47.03m <sup>3</sup>	277,525
		81.23m <sup>3</sup>	470,703
69-D	Mr. Zardhid Ali	26.95m <sup>3</sup>	107,800
26-D	Govt Girls High School Cheena	37.94m <sup>3</sup>	165,950
34-D	M/S Elum const.co.	75.70m <sup>3</sup>	378,500
20-D	Mr.Shaukat Ali	18.66m <sup>3</sup>	81,958
Total			1,627,303

Unauthentic expenditure incurred due to weak financial control, which resulted in violation of rules and suspected loss to the government.

The irregularity was pointed out to the Management in November 2017, Management did not respond to audit observation.

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

Audit stresses upon inquiry by the competent forum and action accordingly.

**AIR Para No. 02 A/C-I (2016-17)**

### 1.2.1.7 Non-deduction of sales tax- Rs 1.505 million

According to S No. 29 of Govt. of KP finance Act 2013, 15 % sales tax is chargeable on services provided by technical, scientific and engineering consultants.

Executive Engineer C&W Buner during the year 2016-17 failed to deduct sales tax amounting to Rs 1,505,759 from various consultants on account of payment in respect of services rendered/ provided by them. Detail is given below:

Name of consultant	Date	Amount	15% sales tax
Shaz consultants	11-4-2015	4,000,000	600,000
	13-10-2016	1,000,000	150,000
NESPAK	31-5-2017	3,363,474	504,521
	24-10-2016	1,674,920	251,238
<b>Total</b>			<b>1,505,759</b>

Non deduction of taxes indicated weak financial control, which resulted in loss to the government.

The irregularity was pointed out to the Management in November 2017, Management did not respond to audit observation.

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

Audit stresses upon recovery and action against the person at fault.

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

## 1.2.2 Internal Control Weaknesses

### 1.2.2.1 Non recovery of water charges Rs 313.308 million

According to Para 26 of General Financial Rules Volume I, it is the duty of the Departmental Controlling Officer to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

Executive Engineer Public Health Engineering Department Buner during the year 2016-17 failed to recover water charges amounting to Rs 313,308,795 remained outstanding against the consumers. Detail is given below:

Name of Sub Division	Outstanding amount (Rs)
Daggar	311,357,917
Totalai	1,950,878
Total	313,308,795

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

The irregularity was pointed out to the Management in August 2017, Management stated that the amount will be recovered and progress will be shown to audit, however no progress was intimated till finalization of this report.

Request for convening DAC meeting was made on 11-12-2017, which could not be convened till finalization of this report.

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

**AIR Para No. 06 A/C-I (2016-17)**

### 1.2.2.2 Overpayment on account of road items Rs 16.754 million

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

Executive Engineer C&W Buner during the year 2016-17 overpaid Rs 16,754,937 vide V# 39-H dated 23-6-2017 in the work “ BTR of Daggar to Gokand Road(12Km) due to allowing unjustified items of work. Being hilly area/ very hard surface sub base course is inadmissible, while payment was made. Similarly due to hard surface WBM was required to be executed up to 3 inch hight, while department allowed 6 inches of WBM, thus causing overpayment. Detail below:

Item	required Qty	Paid Qty	diff	Rate	Amount
Sub Base course	0	7673.34	7673.34	1500	11,360,016
WBM	2247.884	4495.768	2247.884	2400	5,394,921
<b>Total</b>					<b>16,754,937</b>

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

The irregularity was pointed out to the Management in November 2017, Management did not respond to audit observation.

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

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

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

**1.2.2.3 Loss to Government due to non-adjustment of income tax -  
Rs 13.661 million**

According to Finance Department of KPK Notification No.SO (Dev-11) FD/12-6/2014-15 dated 5-1-2015, All provincial works departments while preparing cost estimates of development projects which fall in the tax exempted areas, shall frame the same on market rate system but with less relevant percentage cost to defray the amount added in rate analysis of all works/ supply items to meet withholding tax.

Executive Engineer Communication & Works Buner during the year 2016-17 failed to adjust/ deduct income tax while preparing cost estimates of development projects. Thus government sustained loss of Rs 13,661,214. Detail is given at annex- B

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

The irregularity was pointed out to the Management in November 2017, Management did not respond to audit observation.

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

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

**AIR Para No. 05 A/C-I (2016-17)**

**1.2.2.4 Overpayment due to allowing excess steel than required  
Rs 13.411 million**

According to Finance Department of KPK Notification No.SO(Dev-11)FD/12-6/2014-15 dated 5-1-2015, All provincial works departments while preparing cost estimates of development projects which fall in the tax exempted

areas, shall frame the same on market rate system but with less relevant percentage cost to defray the amount added in rate analysis of all works/ supply items to meet withholding tax.

Executive Engineer Communication & Works Buner during the Financial Year 2016-17 overpaid Rs 13,411,897 in different developmental works due to allowing excess steel than required. Moreover the local office did not provide TS, steel detail and structure design. In addition to the following short comings were noticed in determining the steel bars. Detail is given at annex- C.

- 1) Load bearing capacity of earth ( to determine (i) the dead load and live load for the selection of dia, Numbers and distribution of bars as per weight and specific gravity of various material (ii) the supporting /bracing beam bond stress and (iii) the area of steel).
- 2) X-Section and approved design of S/F of mild steel.

Detail of pre-cost and pre- stress of concrete structure showing economically design and use of Re-enforcement of steel and determine the different forces acting on the structure. Detail as per Annex

Overpayment incurred due to weak internal control, which resulted in violation of basic engineering concept regarding the calculation of steel quantity, selection of steel dia and loss to Government.

The irregularity was pointed out to the Management in November 2017, Management did not respond to audit observation.

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

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

**AIR Para No. 06 A/C-I (2016-17)**



**1.2.2.5 Overpayment of House Rent, Conveyance and 5% charges  
Rs 6.239 million**

According to rule 24(1) of Government of Khyber Pakhtunkhwa Administration Department notification No. EO(Admn) 34-M dated 07-01-2015, the allottee of Government accommodation shall be charged normal rent at the rate of 5% of the monthly basic pay plus the amount of house rent allowance as admissible to the government servant.

District Health Officer Buner during the year 2016-17, failed to recover Rs 6,239,577 on account of house rent allowance, conveyance allowance and 5% charges of pay from those employees who were allotted government accommodation/ designated government accommodation. Detail is given at annex- D.

Non recovery of house rent allowance, Conveyance allowance and 5% charges indicated weak internal control, which resulted in loss to the government.

The irregularity was pointed out to the Management in August 2017, Management stated that the matter will be investigated and responsibility will be fixed accordingly and progress will be shown to audit. However no progress was intimated till finalization of this report.

Request for convening DAC meeting was made in 18-08-2017, which could not be convened till finalization of this report.

Audit stresses upon recovery and action against the person at fault.

**AIR Para No. 04 A/C-IV (2016-17)**

**1.2.2.6 Loss to Government due Sub-standard execution of work  
Rs 3.776 million**

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

Executive Engineer PHE Buner during the year 2016-17, incurred expenditure of Rs 3,776,688 on account of supply and fixing of GI pipe in the work WSS Matwani maira sub head rising main. The execution of work was sub-standard as the work was awarded for provide and laying GI pipe 4 inch dia using medium quality as per work order, while the work was executed for light quality pipe.

Sub-standard execution of work incurred due to weak internal control, which resulted in loss to the government.

The irregularity was pointed out to the Management in August 2017, Management did not respond to audit observation.

Request for convening DAC meeting was made on 11-12-2017, which could not be convened till finalization of this report.

Audit stresses upon that the amount be calculated for light quality pipe and the excess amount be recovered and action be taken against the person(s) at fault.

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

**1.2.2.7 Loss to Government due to non-collection of approach road  
rent of petrol pumps Rs 2.912 Million**

According to Government of Khyber Pakhtunkhwa Communication and Works Department notification No. SOG/W &S/11-37/Misc dated 16/08/2003,

annual rent of lease land petrol pump/ CNG station approached road be collected @ 7000 per annum w.e.f 1/7/2003.

Executive Engineer Communication & Works Buner failed to collect Rs 2,912,000 as approached road rent of Petrol pumps located on approach of roads under the jurisdiction of the C&W Division Buner. Detail is given at annex- E

Non collection of approach road rent of petrol pumps indicated weak internal control, which resulted in loss to the Government.

The irregularity was pointed out to the Management in November 2017, Management did not respond to audit observation.

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

Audit recommends recovery and action against the person at fault.

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

**1.2.2.8 Overpayment due to allowing unjustified item of work-  
Rs 2.070 million**

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

Executive Engineer C&W Buner during the year 2016-17 overpaid Rs 2,070,456 vide V# 39-H dated 23-6-2017 in the work black toping of Daggar to gokand road due to allowing embankment formation from road way excavation. The item is unjustified as a huge quantity was already available from excavation in each kilometer as per Technical Sanction detail and the embankment was required to be formed from that quantity, but was not done and for embankment formation additional excavation was allowed. Moreover measurement book was

not produced to authenticate RD wise excavation and embankment formation.  
Detail below:

Available Qty M <sup>3</sup>	Rate of embankment formation (Rs)	Overpayment (Rs)
6901.52	300	2,070,456

Overpayment indicated weak internal control which resulted in loss to the government.

The irregularity was pointed out to the Management in August 2017, Management did not respond to audit observation.

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

Audit stresses upon recovery and action against the person at fault.

**AIR Para No. 08 A/C-I (2016-17)**

**1.2.2.9 Unjustified expenditure on account of feeding charges  
Rs 2.544 million**

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

During audit the accounts record of Deputy Commissioner Buner for the year 2016-17, it was noticed that a census program was launched in the district w.e.f 25-4-2017 to 24-5-2017. An amount of Rs 8.080 million and Rs 9.708 million was allocated for hiring and feeding charges respectively. After completion of census on 24-5-2017, a request was made by the spending department for re-appropriation from hiring charges to feeding charges on the plea that police personnel deployed was 883 instead of 691. An amount of Rs 2,544,967 was re-appropriated and drawn accordingly. The expenditure is

unjustified as the numbers of personnel were increased after completion of census without any reason.

Unjustified expenditure indicated weak internal control, which resulted in suspected misappropriation and loss to the government.

The irregularity was pointed out to the Management in August 2017, Management did not respond to audit observation.

Request for convening DAC meeting was made in 18-08-2017, which could not be convened till finalization of this report.

Audit stresses upon detail investigation in the matter and action accordingly.

**AIR Para No. 05 A/C-I (2016-17)**

**1.2.2.10 Overpayment on account of pay & allowances Rs 1.988 million**

According to clause 7(2) of Government of Khyber Pakhtunkhwa (Appointment, Deputation, Posting and Transfer of Teacher, Lecturers, Instructors and Doctors) Regulatory Act, 2011, any doctor selected or permitted for postgraduate medical training shall be treated on leave without pay and may be entitled only for stipend fixed by government from time to time for such training.

District Health Officer Buner during the year 2016-17, paid Rs 1,988,482 on account of Pay and allowances to those doctors who were selected and performing post graduate medical training. The amount is overpaid as detail below:

S No	Name	Period	Monthly pay	Amount
1	DrQaisar Nawaz	1-2-2017 to 30-6-2017= 5	138,027	690,135

		months		
		7-2017= 1month	140,794	140,794
2	Dr. Shafiq Muhammad	1-2-2014 to 30-6-2014 = 5 months	47,679	238,395
		1-7-2014 to 31-10-2014 = 4 months	49,279	197,116
3	Dr. Ibrar Khan	1-2-2014 to 30-6-2014 = 5 months	55,634	278,170
		1-7-2014 to 30-9-2014 = 3 months	57,234	171,702
4	Dr. AmanUllah	1-2-2014 to 30-6-2014 = 5 months	54,434	272,170
			<b>Total</b>	<b>1,988,482</b>

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

The irregularity was pointed out to the Management in August 2017, Management stated that the matter will be investigated and progress will be shown to audit, however no progress was shown till finalization of this report.

Request for convening DAC meeting was made on 18-08-2017, which could not be convened till finalization of this report.

Audit recommends recovery and action against the person at fault.

**AIR Para No. 10 A/C-IV (2016-17)**

**1.2.2.11 Loss to Government due to non-conversion of Current Bank account in to PLS account-Rs 1.709 million**

According to para 1&2 of the Government of Khyber Pakhtunkhwa Finance Department circular No. 2/3(F/L) FD/2007-08/Vol-IX dated 10-02-2014, finance Department allowed sanctioned bank account in commercial bank for various departments/ autonomous bodies/ corporations etc. Now it has been decided that such accounts may be converted to PLS account and the profit earned be deposited in Government treasury immediately not later than a week when declared by the concerned bank.

Deputy Commissioner Buner during the year 2016-17, failed to convert current bank account No.4016183521 National Bank of Pakistan Daggar branch Buner in to PLS bank account. Thus Government sustained loss of Rs 1,709,840 due to non-earning of profit, as detailed below:

<b>Date</b>	<b>Balance amount (Rs)</b>	<b>profit rate per annum</b>	<b>profit for the year (Rs)</b>	<b>profit for 6 months (Rs)</b>
30-06-2016	50,182,779	3.5%	1,756,397	878,198
31-12-2016	37,706,320	3.75%	1,413,987	706,993
30-06-2017	66,479,423	3.75%	2,492,978	124,649
			<b>Total</b>	<b>1,709,840</b>

Non conversion of bank account from current to PLS indicated weak internal control, which resulted in loss to the government.

The irregularity was pointed out to the management in August 2017, management did not respond to audit observation.

Request for convening DAC meeting was made on 18-08-2017, which could not be convened till finalization of this report.

Audit stresses upon investigation and fixing of responsibility against the person(s) at fault.

**AIR Para No. 01 A/C-IV (2016-17)**

**1.2.2.12 Overpayment due to non-utilizing available materials Rs 1.336 million**

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

Executive Engineer Communication and Works Buner during the year 2016-17 overpaid Rs 1,336,113 in the work black toping of Budal Jabbo road, due

to non-utilizing available quantity of materials. A huge quantity of 1711.285 M<sup>3</sup> was available from excavation in foundation. This quantity was required to be utilized in structural back filling behind retaining wall, but was not done, and back filling was carried out from another quantity, which was unjustified and held overpayment. Thus government sustained loss of Rs 1,336,113.

Overpayment incurred due to weak internal control, which resulted in loss to the government.

The irregularity was pointed out to the Management in August 2017, Management did not respond to audit observation.

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

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

**AIR Para No. 09 A/C-I (2016-17)**

**1.2.2.13 Overpayment due to non-utilizing of available materials-  
Rs 1.085 million**

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

Executive Engineer C&W Buner during the year 2016-17 overpaid Rs 1,085,484 V# 39-H dated 23-6-2017 in the work black toping of daggar to gokand road due to non-utilizing available stone in PCC(1:3:6) with 50% boulders. A considerable quantity of stone was available from excavation of medium hard rock. This quantity was required to be utilized as boulders in PCC with boulders and reduce rate of Rs 2000 was required to be paid for only 50 % quantity of PCC instead of Rs 4000 but was not done and overpayment was made. Detail below:



Admissible Rate (Rs)	Paid Rate (Rs)	Difference (Rs)	Quantity M <sup>3</sup>	O. payment (Rs)
2000	4000	2000	542.742	1,085,484

Overpayment incurred due to weak internal control, which resulted in loss to the government.

The irregularity was pointed out to the Management in August 2017, Management did not respond to audit observation.

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

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

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

**1.2.2.14 Loss to Government due to inadmissible payment of consultancy charges Rs 1.00 million**

According to Chief Minister Secretariat letter No SO III / CMS/4-1/2013/P&D dated 9-5-2014 consultant for development schemes less than 100 million should not be hired but only for schemes beyond 100 million.

Executive Engineer Communication and Works Buner during the year 2016-17 paid an amount of Rs 1,000,000 to Shaz Consultant on account of consultancy charges in the work Public Library Buner having cost of Rs 77.852 million. The payment was inadmissible as the cost of scheme is less than 100 million as required under the rules.

Inadmissible payment incurred due to weak internal control, which resulted in loss to the government.

The irregularity was pointed out to the Management in August 2017, Management did not respond to audit observation.

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

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

**AIR 11 A/C-I (2016-17)**

## ANNEXURE

## Annex-A

## Detail of MFDAC Paras

(Rs in million)

Sr. No.	AP No.	Department	Caption	(Rs in million)	Remarks
1.	2	D C	Non recovery of CA and 5% charges	0.209	
2.	3		unjustified payment of electricity charges	0.130	
3.	4		unjustified and unauthentic expenditure on account of entertainment charges	0.813	
4.	6		irregular provision of lump sum allocation	.302	
5.	7		Non deduction of income tax	0.341	
6.	8		loss to government in the purchase of vehicles	0.084	
7.	9		unauthorized payment of allowances	0.043	
8.	10		Overpayment on account of night charges	0.110	
9.	11		excess expenditure than budget	0.115	
10.	14		unverified and unauthentic expenditure on account of POL	0.474	
11.	15		non maintenance of stock register	0	
12.	16	DHO	Non deposit of casualty chit fee	0.478	
13.	17		Unauthorized payment of Doctor share	0.185	
14.	18		Non recovery of OT receipts	0.438	
15.	20		Non deduction of sales tax	0.034	
16.	21		Non deduction of income tax	0.239	
17.	22		overpayment of HPA	0.8	
18.	23		Non recovery of penalty on account of late supply of medicines	0.464	
19.	24		overpayment of HPA and conveyance allowance	0.057	
20.	26		misappropriation of ultra sound receipts	0.078	
21.	27		Illegal occupation of Government property	0	
22.	28		wasteful expenditure on account of pay and allowances	0.638	
23.	29		overpayment on account of night charges	0.082	
24.	30		Double drawl on account of TA/DA	0.018	
25.	31		Non deposit of ambulance receipts	0.025	
26.	01	PHE (A/C-I)	overpayment due to allowing excess rate than	0.531	

			approved		
27.	05		overpayment due to allowing unjustified item of work	0.594	
28.	08		overpayment due to wrong calculation	0.058	
29.	09		where about of extracted pipe	0.932	
30.	11		non deduction of income tax	0.715	
31.	12		non deduction of DPR fund	0.120	
32.	13		loss to government due to retender of work	0.549	
33.	14		Unauthentic expenditure due to non-recording of detail record entries in MB	.471	
34.	15		noncredit of lapse deposit in to government treasury	1.16	
35.	16		overpayment than BOQ	.356	
36.	17		overpayment due to allowing incorrect rate	0.352	
37.	18		overpayment due to allowing excess pipe than required	0.213	
38.	19		overpayment due to wrong calculation	0.537	
39.	20		overpayment due to allowing excess quantity than actual	0.312	
40.	22		irregular expenditure on account of pipe distribution	.903	
41.	23		irregular expenditure on account of tube well	0.628	
42.	24		irregular expenditure	0.867	
43.	36	C&W (A/C-I)	Loss to Government due to allowing unauthorized escalation	0.165	
44.	37		loss to government due to non-application of de-escalation	0.784	
45.	38		o/payment due to allowing excess amount than required	0.105	
46.	39		Noncredit of saved amount in to government treasury	0.440	
47.	40		Non recovery of machinery and where about of rent	0	
48.	41		o/payment due to allowing excess quantity than actual recorded in MB	0.637	
49.	42		Non deposit of government receipts in to government treasury	0.771	
50.	43		o/payment due to non-utilization of available materials	0.557	
51.	44		Non imposition of penalty on late completion of work	15.23	
52.	45		Non crediting of lapse deposit in to Government treasury	5.628	Department depositing

				the amount in government treasury
53.	46		Irregular expenditure without TS	13.351
54.	47		overpayment due to allowing unjustified item	0.322
55.	48		o/ payment due to allowing excess quantity than actual	0.111
56.	49		overpayment due to allowing excess rate than approved	0.328
57.	50		overpayment due to allowing excess quantity than TS	0.611
58.	51		o/payment due to allowing excess rate than offered by the contractor	0.650
59.	52		overpayment due to allowing incorrect rate	0.198
60.	53		unauthentic expenditure on account of steel	0.493
61.	54		o/payment due to allowing excess quantity of steel than required	0.280
62.	55		o/payment due to allowing excess quantity of steel	0.462
63.	56		o/payment due to allowing excess steel than approved in PC-I	12.853
64.	57		o/payment due to allowing excess quantity than actual	0.824
65.	58		o/payment in steel	0.463
66.	59		o/payment in steel	1.193
67.	60		o/payment due to allowing excess quantity of steel	0.283

**Annexure- B****Para 1.2.2.3****Detail showing non adjustment of Income Tax**

<b>V #</b>	<b>Date</b>	<b>Name of work</b>	<b>Date of commencement</b>	<b>Work done (Rs)</b>	<b>7.5% income tax</b>
59-H	29-6-17	Budal Jabbo road	2-2-2016	59,710,231	4,478,267
56-H	29-6-17	M&R	30-3-2017	5,285,827	396,437
50-H	29-6-17	Shalbandai Road	18-8-2016	9,315,278	698,645
48-H	29-6-17	Krapa Maizara road	15-8-2016	6,383,052	478,729
47-H	29-6-17	Kalpanai road	10-9-2016	5,904,165	442,812
34-D	19-6-17	GDC Daggar	15-9-2015	21,272,582	1,595,443
33-D	19-6-17	Welfare Home	9-12-2015	20,416,418	1,531,231
55-D	22-6-17	Tehsil Gagra	15-4-2017	53,862,009	4,039,650
<b>Total</b>					<b>13,661,214</b>

**Annexure – C**  
**Para 1.2.2.4**

**Detail of overpayment due to allowing excess quantity of steel**

S.No	Name of work	V# & date	Item	Paid Qty	Required Qty	Difference (Tons)	Rate (Rs)	O/payment (Rs)
1	Main building for chaghazai	55-D	S/F of M. steel	18Ton	13.25Ton	4.75	132870	631,132
2	Type IV Quarter	-do-	-do-	94.30Ton	10.45Ton	83.85	132,870	11,141,149
3	Type III Residence	-do-	-do-	24.34Ton	12Ton	12.34	-do-	1,639,616
Total								13,411,897

**Calculation of overpayment due to allowing excess quantity of steel in construction of Main Building for chaghazai tehsil at GAGRA Buner.**

RCC Quantity executed  $137.89m^3$   
 $= 137.89 * 35.32 = 4870cft$

To convert RCC quantity in to steel we multiply the quantity of RCC (cft) in 6 lbs  
 $= 4870 * 6 = 29220 lbs$   
 $= 29220 / 2204 = 13.25 Tons$

**Calculation of overpayment due to allowing excess quantity of steel in construction of Type-IV Quarter chaghazai tehsil at GAGRA Buner.**

RCC Quantity executed  $= 290.33 + 362.04 = 652.37m^3$   
 $= 652.37 * 35.32 = 23,042cft$

To convert RCC quantity in to steel we multiply the quantity of RCC (cft) in 6 lbs  
 $= 23,042 * 6 = 138,250 lbs$   
 $= 138,250 / 2204 = 10.45 Tons$

**Calculation of overpayment due to allowing excess quantity of steel in construction of Type-III Residence chaghazai tehsil at GAGRA Buner.**

RCC Quantity executed  $= 61.35 + 64.66$   
 $= 126 * 35.32 = 4450cft$

To convert RCC quantity in to steel we multiply the quantity of RCC (cft) in 6 lbs  
 $= 4450 * 6 = 26,700 lbs$   
 $= 26700 / 2204 = 12$

Tons

**Annexure – D**  
**Para 1.2.2.5**

**Detail of non-deduction of HRA, Conveyance and 5% charges**

<b>BD- 6070 DATC</b>							
<b>S.#</b>	<b>Name with Designation</b>	<b>basic pay</b>	<b>HRA</b>	<b>Conveyance allowance</b>	<b>5%</b>	<b>monthly o/ payment</b>	<b>yearly o/payment</b>
1	Dr. sher Umar MO	46670	2955	5000	2333	10288	123,462
<b>BD-6071 Other hospital</b>		0	0	0	0	0	0
1	Shah Muhambar Dental attendant	18250	0	1932	912	2844	34,134
2	Dr. Sher Bahadar SMO	77490	0	0	3875	3875	46,500
3	Sher Gul Sweeper	15680	0	1785	784	2569	30,828
4	Dr. Abdul aziz MO	52460	0	0	2623	2623	31,476
5	SirajulHaqTubewel IOper	13830	0	1785	691	2476	29,718
6	Rashid Khan Sweeper	14940	0	1785	747	2532	30,384
7	Mubaras OT Attendant	18250	0	1932	912	2844	34,134
8	Fazal Rabi Chawkidar	14940	0	1785	747	2532	30,384
9	Sarbali Khan Bahisti	15310	0	1785	765	2550	30,606
10	Gul Qamar Lab Attendant	16150	0	1932	807	2739	32,874
11	Sharif Zada Mali	16790	0	1785	839	2624	31,494
12	Razia Dai	19930	0	1932	996	2928	35,142
13	Dr.AbdulGhafoor MO	48600	0	0	2430	2430	29,160
14	Zia Ur Rahman JCT Anst	17540	0	2856	877	3733	44,796
15	Aziz ullah Khan Surgical	16740	0	2856	837	3693	44,316
16	Muhammad SadiqChawkidar	10315	0	1785	515	2300	27,609
17	Bacha Zada WO	10870	0	1785	543	2328	27,942
18	Amir Hassan	9665	0	1785	483	2268	27,219



	Chowkidar						
19	HidayatUllahChowkidar	9665	0	1785	483	2268	27,219
20	Dr Amir Said MO	33160	0	0	1658	1658	19,896
<b>BD-6072 RHCs</b>		0	0	0	0	0	0
1	Amir Ullah Khan Chowkidar	14570	0	1785	728	2513	30,162
2	Muhammad Yar Chowkidar	14940	0	1785	747	2532	30,384
3	Muslima Dai	14570	0	2856	728	3584	43,014
4	Gul Zada MT	27140	0	2856	1357	4213	50,556
5	Dr. Sher Abdullah MO	79890	0	0	3994	3994	47,934
6	Aqalmina Dai	11240	0	1785	562	2347	28,164
7	Zakir Hussain W/O	10870	0	1785	543	2328	27,942
8	Dr. Parwaiz Khan MO	29300	0	5000	1465	6465	77,580
9	Dr. Akbar Ali Khan	29300	0	0	1465	1465	17,580
10	Dr. FazalHadi Jamal MO	29300	0	0	1465	1465	17,580
11	Shahida LHV	13540	0	2856	677	3533	42,396
12	IbrarUllahChowkidar	9340	0	0	467	467	5,604
13	Said Jahan Chowkidar	9015	0	1785	450	2235	26,829
14	Dr.Amir Taj Khan MO	27370	0	5000	1368	6368	76,422
15	Dr. Gul Naz BIBI WMO	25440	2955	5000	1272	9227	110,724
16	Dr. Azheen Tara WMO	25440	2955	5000	1272	9227	110,724
17	Anwar Ali MT	28740	0	2856	1437	4293	51,516
<b>BD-6073 BHUs</b>		0	0	0	0	0	0
1	Pardeep Kumar MT	23940	0	2856	1197	4053	48,636
2	Jamila Najam LHV	21540	0	2856	1077	3933	47,196
3	Saghar Chowkidar	16790	0	1785	839	2624	31,494
4	Noor Ahmad Shah Chowkidar	18640	0	1785	932	2717	32,604
5	Bahrammand MT	26340	0	2856	1317	4173	50,076
6	Shebar Khan	18640	0	1785	932	2717	32,604

	Chowkidar						
7	MisbahUllah MT	32320	0	2856	1616	4472	53,664
8	Amir Abdullah Chowkidar	14940	0	1785	747	2532	30,384
9	Shoukat Ali MT	25540	0	2856	1277	4133	49,596
10	Nasim Begum LHV	21540	0	0	1077	1077	12,924
11	Dr. Mian Said Zada MO	50530	0	0	2526	2526	30,318
12	Parveen Shaheen LHV	18340	0	0	917	917	11,004
13	Ayesha Bibi LHV	18340	0	0	917	917	11,004
14	Rafiud Din MT	24280	0	2856	1214	4070	48,840
15	Atta Ur Rahman Mt	39180	0	0	1959	1959	23,508
16	Gul Habib Chowkidar	17530	0	1785	876	2661	31,938
17	Muhammad Iqbal MT	25540	0	2856	1277	4133	49,596
18	AzeemChowkidar	14665	0	1785	733	2518	30,219
19	Shahi Room MT	26340	0	2856	1317	4173	50,076
20	Nazakat Khan LHV	23940	0	0	1197	1197	14,364
21	Haseena Begum LHV	25540	0	0	1277	1277	15,324
22	Shagufta LHV	25540	0	0	1277	1277	15,324
23	Shabana Bibi LHV	23140	0	0	1157	1157	13,884
24	Naheed Amir LHV	23140	0	0	1157	1157	13,884
25	Sadiqa Zafar LHV	26340	0	0	1317	1317	15,804
26	Rahmat ZadaChowkidar	16050	0	1785	802	2587	31,050
27	Sher Shah Chowkidar	17900	0	1785	895	2680	32,160
28	ShamimBano LHV	23940	0	0	1197	1197	14,364
29	Muhammad Anwar MT	18340	0	2856	917	3773	45,276
30	Sher Rasool Khan MT	18340	0	2856	917	3773	45,276
31	Naseem Bibi LHV	20740	0	0	1037	1037	12,444
32	Talimond Shah Chowkidar	10640	0	1785	532	2317	27,804
33	Hilalunisa LHV	19140	0	0	957	957	11,484

34	Fida hussain Chowkidar	10640	0	1785	532	2317	27,804
35	Alif Khan Chowkidar	10640	942	1785	532	3259	39,108
36	Said Khan Muhammad Mt	15140	0	2856	757	3613	43,356
37	Sabra LHV	14130	0	0	706	706	8,478
38	Saima LHV	15140	0	0	757	757	9,084
39	Dr. Muhammad Alam MO	29300	0	0	1465	1465	17,580
40	Dr. Fazal Wadood MO	27370	0	0	1368	1368	16,422
41	Sardar Ali Chowkidar	9665	0	1785	483	2268	27,219
42	Dr Farhad MO	29300	0	5000	1465	6465	77,580
43	Dr. GhufuranUllah MO	29300	0	5000	1465	6465	77,580
44	Dr. Aurang Zeb MO	29300	2955	5000	1465	9420	113,040
45	Dr. Gul Shad MO	29300	0	5000	1465	6465	77,580
46	Dr Sher Alam MO	29300	0	0	1465	1465	17,580
47	Dr. Syed Kazim Ali Shah MO	25440	2955	5000	1272	9227	110,724
48	Dr Mahboob Alam	34970	0	0	1749	1749	20,988
49	Shabana LHV	27720	0	0	1386	1386	16,632
<b>BD-6074 CDs</b>		0	0	0	0	0	0
1	Fazal Qadeem Dispen	27940	1307	2856	1397	5560	66,720
2	Aziz ur Rahman Dispen	25540	1307	2856	1277	5440	65,280
3	Amir Khatam Dispen	14340	1307	2856	717	4880	58,560
4	Shah Khalid Dispen	14341	0	2856	717	3573	42,876
5	Muhammad Wahab Disp	14340	1307	2856	717	4880	58,560
<b>Total</b>							<b>6,239,577</b>

**Annexure – E****Para 1.2.2.7****Detail of approach road rent**

<b>S No</b>	<b>Name of Filling Station</b>	<b>Period in years</b>	<b>Rate (Rs)</b>	<b>Amount (Rs)</b>
1	Ali Filling station swari Budal road	2003 to 2017= 14	7000	98,000
2	Taj Hasham Ambela totalai road	2003 to 2017= 14	7000	98,000
3	Anwar swari budal road	2007 to 2017= 10	7000	70,000
4	Adnan sultanwas	2003 to 2017= 14	7000	98,000
5	shehzad Katkala	2007 to 2017= 10	7000	70,000
6	sultan Jowar	2003 to 2017= 14	7000	98,000
7	Rahman Nanser	2007 to 2017= 10	7000	70,000
8	saif Kalpanai	2007 to 2017= 10	7000	70,000
9	Zarfaroosh Khan Dewana baba	2003 to 2017= 14	7000	98,000
10	Maskipur Maskipur	2007 to 2017= 10	7000	70,000
11	johar Ghurghushtu	2003 to 2017= 14	7000	98,000
12	Ahmad Budal	2007 to 2017= 10	7000	70,000
13	Ayaz Karapa	2003 to 2017= 14	7000	98,000
14	Farman Totalai	2007 to 2017= 10	7000	70,000
15	Abbas Pira abai	2007 to 2017= 10	7000	70,000
16	Ahmad Dewana baba	2003 to 2017= 14	7000	98,000
17	Two star Pirbaba	2003 to 2017= 14	7000	98,000
18	Askari Buner Bampokha	2003 to 2017= 14	7000	98,000
19	Sohrab Pirbaba	2003 to 2017= 14	7000	98,000
20	Ali Brother Dagggar kli	2003 to 2017= 14	7000	98,000
21	Irfan Jai kili	2003 to 2017= 14	7000	98,000
22	Karakar Leganai	2003 to 2017= 14	7000	98,000
23	salarzai Bazargai	2003 to 2017= 14	7000	98,000
24	Buner Bampoha	2003 to 2017= 14	7000	98,000
25	AAlam Dagggar	2003 to 2017= 14	7000	98,000
26	Assad dagggar	2003 to 2017= 14	7000	98,000
27	Ali	2003 to 2017= 14	7000	98,000
28	Akhtar Bajkata	2003 to 2017= 14	7000	98,000
29	Anas Nawagai	2003 to 2017= 14	7000	98,000
30	Mosikar totalai	2003 to 2017= 14	7000	98,000
31	Anatab Chinglai	2003 to 2017= 14	7000	98,000
32	Johar Ghurghushtu	2003 to 2017= 14	7000	98,000
<b>Total</b>				<b>2,912,000</b>