



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

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AP	Advance Para
CTR	Central Treasury Rules
C & W	Communication & Works
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDO	Drawing & Disbursing Officer
DG	Director General
DHO	DHO
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	PHE
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 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, Dir Lower for the financial year 2015-16. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2016-17 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes the systemic issues and significant audit findings. Relatively less significant issues are listed in the Annexure-1 of the Audit Report. The audit observations shall be pursued with the Principal Accounting Officer at the DAC level. In all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of District Accounts Committee through the next year's Audit Report.

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

The observations included in this Report have been finalized in the light of 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 the of Khyber Pakhtunkhwa Local Government Act, 2013, for laying before the appropriate legislative forum.

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit District Governments, Khyber Pakhtunkhwa carries out the audit of 25 District Governments. Regional Directorate of Audit (RDA) Swat, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carries out the audit of five District Governments namely Dir Upper, Dir Lower, Chitral, Shangla and Swat.

This Regional Directorate has a human resource of 7 officers and staff with a total of 1750 man-days. The annual budget amounting to Rs Rs10.618 million was allocated to this office during financial year 2015-16. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programs / projects.

District Government, Dir Lower 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 418 formations in District Dir Lower out of which the accounts of four formations were examined in detail. These formations were selected for detailed audit by excluding the last year audited entities keeping in view the available man days.

The total expenditure of District Government Dir Lower for the Financial Year 2015-16 was Rs 5,593.926 million. Out of this, RDA Swat audited an expenditure of Rs 1,753.43 million which, in terms of percentage, was 31 % of auditable expenditure.

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

b) Recoveries at the instance of audit

Recovery of Rs 89.009 million was pointed out during the audit. No recovery was affected till the finalization of this report. Out of the total Rs 89.009 million pointed out, Rs 46.195 million was not in the notice of the executive before audit.

c) Audit Methodology

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

d) Audit Impact

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

e) Comments on Internal Control and Internal Audit department

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

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

f) Key audit findings of the report;

- i. Fraud/misappropriation of Rs 2.337 million was noted in one case.¹
- ii. Non Production of record of Rs 31.755 million was noted in two cases.²
- iii. Irregularity/non compliance of Rs 130.464 million were noted in 22 cases.³
- iv. Internal control weaknesses of Rs 119.559 million were noted in 7 cases.⁴

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

g) Recommendations

- i. Corrective actions/ Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges, earnest money, penalty, taxes and overpayment.
- iii. Departments need to strengthen internal controls mechanisms to ensure that lapses of the kind reported in this audit report are preempted and fair value for money is obtained from public spending.
- iv. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.

1 1.2.1.1
2 1.2.2.1 to 1.2.2.2
3 1.2.3.1 to 1.2.3.22
4 1.2.4.1 to 1.2.4.7

SUMMARY TABLES & CHARTS

Table 1 Audit Work Statistics

(Rs in million)

S.No	Description	No.	Budget		
			Expenditure	Receipt	Total
1	Total Entities (PAO) in Audit Jurisdiction	1	5593.926	-	5593.926
2	Total formations in audit jurisdiction	418	5593.926	-	5593.926
3	Total Entities (PAO) Audited	1	1753.43	-	1753.43
4	Total formations Audited	4	1753.43	-	1753.43
5	Audit & Inspection Reports	4	1753.43	-	1753.43
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports	-	-	-	-

Table 2: Audit observation Classified by Categories

(Rs in million)

S.No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	
2.	Weak financial management	132..801
3.	Weak Internal controls relating to financial management	119.559
4.	Others	31.755
Total		284.115

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

S.No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year 2015-16	Total last year 2014-15
1.	Outlays Audited	0.96	1137.17	0	615.30	1753.43	-
2.	Amount placed under Audit Observation /Irregularities of Audit		204.059	0	80.056	284.115	-
3.	Recoveries Pointed Out at the instance of Audit	-	85.590	0	3.419	89.009	-
4.	Recoveries Accepted /Established at the instance of Audit	-	15.998	0	3.419	19.417	-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

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

S.No.	Description	Amount Placed under Audit Observation
1.	Violation of Rules and regulations, principle of propriety and probity in public operation	111.047
2.	Report cases of fraud, embezzlement, thefts and misuse of public resources.	2.337
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.	0
4.	Quantification of weakness of internal control systems.	119.559
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	19.417
6.	Non-production of record	31.755
7.	Others, including cases of accidents, negligence etc.	0
Total		284.115

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

S #	Description	Amount
1	Outlays Audited (item 1 of Table 3)	1753.43
2	Expenditure on audit	0.740
3	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	0

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

1.1.2 Brief Comments on Budget and Expenditure 2015-16 (Variance analysis)

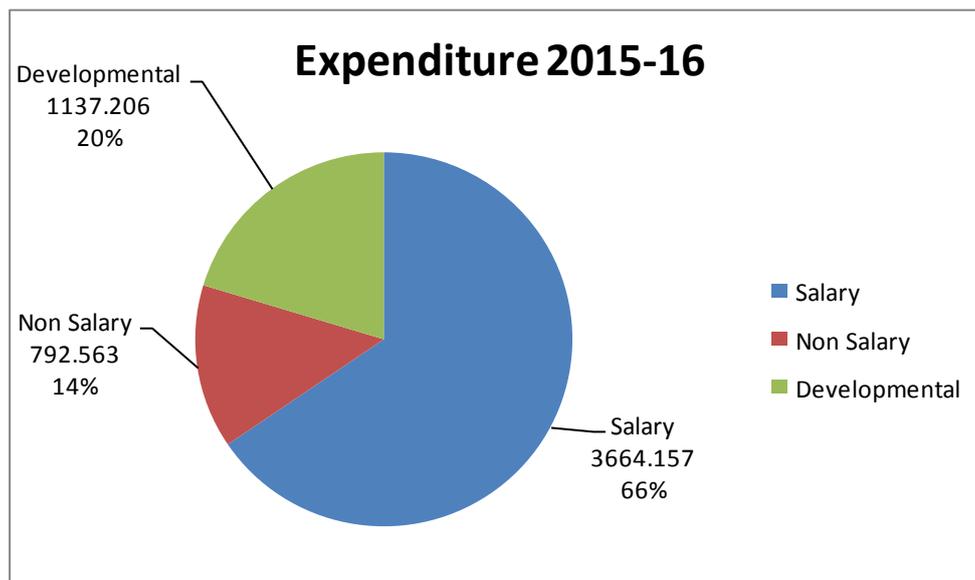
(Rs in million)

2015-16	Budget	Actual Expenditure/ Receipts	Saving/Excess	%age Excess / Saving
Salary	5,254.279	3664.157	(1,590.122)	30%
Non-salary	803.538	792.563	(10.975)	1.39%
Developmental A/C-IV	331.048	30.473	(300.575)	90%
Developmental A/C-I	1106.762	1106.733	(0.028)	0%
Total	7,495.627	5593.926	(1,901.70)	25%
Receipts	0	0	0	0

The savings of Rs 1,901.70 million indicate weakness in the capacity of the District Government Departments to utilize the amount allocated.

EXPENDITURE 2015-16

(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
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	2013-14	Not convened

1.2 AUDIT PARAS

1.2.1 Misappropriation & Fraud

1.2.1.1 Fraudulent drawl of money, irregular advance payment to supplier, non supply of medicines - Rs 2.337 million and non imposition of penalty Rs 0.164 million

According to Para 18(iii) of the Government MCC Khyber Pakhtunkhwa Peshawar No 191-200/MCC dated 17/02/2016. After the expiry of the extended periods as in clause 17(a) (i) and (ii) above, the order shall stand cancelled to the extent of non supplied items, and purchaser shall have the right, Duty and authority to impose any or all of the below mentioned penalties that is

1. Immediately debarring the supplier from future participation and business for at least next three (03) calendar years with the Government of Khyber Pakhtunkhwa through MMC or any other health institution, project and /or program directly or indirectly run or implemented by or through the provincial Health Department or autonomous Medical teaching Institutions or district governments in Khyber Pakhtunkhwa; and /or
2. Forfeiting the earnest money and performance guarantee of the supplier related to this contract agreement and or
3. Initiating the process for and recommending for blacklisting of the supplier with the entities as in clause 17(a)(iii)(1) and.
4. Proceeding for de-registration of item and / or the winning bidder by the DRAP as well as further judicial proceedings if the situation so warrants in the opinion of purchaser.

DHO Dir Lower incurred expenditure of Rs 2,337,577 on account of purchase of medicines. Scrutiny of record revealed that the following medicines were not supplied till date of audit. Payment was drawn on presentation of fake

certificates of receipts of supply. Neither supply orders were cancelled nor penalty @ 7% amounting to Rs163,630 imposed. Detail as per Annexure-1

Fraudulent drawl and payment of money in advance under cover of fake certification and non imposition of penalty occurred due to weak internal control and violation of government standing order/rules which resulted in loss to government.

When pointed out in August 2016, management replied that recovery of the non supplied items would be made from the concerned firms and supply would be shown to audit. Reply was not satisfactory as recovery evidence in support of reply was not shown to audit.

Request for convening of DAC meeting was made in October 2016, which was not convened till finalization of this report.

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

AP No.18 (2015-16)

1.2.1 Non Production of Record

1.2.1.1 Non production of auditable record – Rs 14.472 million

Section 14 (3) of Auditor General’s Functions, Powers and Terms and Conditions of Service Ordinance, 2001 provides, “any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.”

XEN PHE Division Dir Lower incurred expenditure of Rs 14,472,119 on account of AOM&R during the financial year 2015-16. The following auditable record was not produced to audit to verify the authenticity of expenditure in spite of repeated requests.

1. Cash book
2. Vouchers having cheque No & date.
3. Work done/ completion certificates of AOM&R.
4. PC-I of AOM&R of PK 95 not shown.

Non production of record occurred due to weak administrative control, which resulted in unauthentic payments.

When pointed out in August 2016, management replied that relevant record would be shown to audit. Reply was not satisfactory as record was not produced to audit.

Request for convening of DAC meeting was made in October 2016, which was not convened till finalization of this report.

Audit suggests production of auditable record, besides action against the person(s) at fault.

AP No. 20 (2015-16)

1.2.1.2 Non production of auditable record – Rs 17.283 million

Section 14 (3) of Auditor General’s Functions, Powers and Terms and Conditions of Service Ordinance, 2001 provides, “any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.”

DHO Dir Lower incurred expenditure of Rs 20,279,641 on the purchase of medicines, laboratory chemicals and X-rays as per reconciled expenditure statement during the financial year 2015-16, out of which the record of Rs 15,352,370 was shown to audit whereas, record of Rs 4,927,271 was not produced to audit to despite repeated requests.

Similarly, DHO Dir Lower transferred Rs 12,356,083 to Merlin NGO on account of salaries and non salaries, relevant record i.e. contract agreement, TORs, and payment invoices /APRS were not shown to audit to verify the authenticity of expenditure.

Non production of record occurred due to weak administrative control, which resulted in unauthentic payments.

When pointed out in August 2016, management replied that record would be verified with the DAO and progress would be shown to audit, but no record of Merlin is available in this office. However, the observation would be communicated to quarter concerned. Reply was not satisfactory as record has not been produced for verification.

Request for convening of DAC meeting was made in October 2016, which was not convened till finalization of this report.

Audit suggests production of auditable record, besides action against the person(s) at fault.

AP No. 09, 14 (2015-16)

1.2.2 Irregularity and Non compliance

1.2.2.1 Non-recovery of outstanding water charges –Rs 36.282 million

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

XEN PHE Division Dir Lower did not recover water user charges amounting to Rs 36,281,659 from 18083 No's of consumers of drinking water supply schemes during the financial Year 2015-16. Detail is given below.

S.No	Name of Scheme	No of Connections	Amount (Rs)
1	Sub Division Timergara	14419	29,144,120
2	Sub Division Samarbagh	3664	7,137,580
		18083	36,281,700

Non-recovery of water charges occurred due to weak financial management, which resulted in loss to Government.

When pointed out in August 2016, management stated that recoveries are under process but the department is facing problems due to lack of magisterial powers and shortage of staff. Reply was not satisfactory as evidence of recovery was not shown to audit.

Request for convening of DAC meeting was made in October 2016, which was not convened till finalization of this report.

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

AP No. 04 A/C-I (2015-16)

**1.2.2.2 Unauthorized purchase of medicine beyond competency-
Rs 15.352 million**

According to Director General Health Services Peshawar letter No.6537-60/AR/A-1 dated 29-11-2007, the Director General Health Services being head of the department is competent to accord sanctions for the purchase of medicines.

DHO Dir Lower purchased medicines amounting to Rs15,352,370 from various suppliers during the financial year 2015-16 but without obtaining sanction of the DG Health Peshawar. Detail as per Annexure-2

Unauthorized purchase occurred due to lack of financial management, which resulted in violation of government instructions.

When pointed out in August 2016, management stated that sanction has been accorded by the Deputy Commissioner and no unauthorized purchase was made. Reply was not satisfactory as sanction of the DG health as stated above was not obtained.

Request for convening of DAC meeting was made in October 2016, which was not convened till finalization of this report.

Audit suggests condonation by the competent forum and action against the person (s) at fault.

AP No.13 (2015-16)

**1.2.2.3 Unauthorized retention of funds in Deposit-III –
Rs 14.259 million**

According to Para 399(iii) of CPWA Code, balances unclaimed for more than the three complete accounting years should be credited to government as lapsed deposits.

Scrutiny of the 3rd Deposit Register for the financial year 2015-16 of the XEN C&W Division Dir lower revealed that Rs 14,259,649 was lying unspent

balances in various deposit works since 2005. The balances in these funds were not utilized till 30-06-2013 which leads to blockage of government money without any cogent cause. Detail as per Annexure-3.

Irregularity occurred due to weak administrative control, which resulted in blockage of public money.

When pointed out in November 2016, management replied that the unspent balances would be surrendered to the departments concerned. Reply was not satisfactory as evidence in support of reply was not shown to audit.

Request for convening of DAC meeting was made in December 2016, which was not convened till finalization of this report.

Audit suggests immediate transfer of unspent balances to the appropriate receipt head and action against the person(s) at fault.

AP No. 10 A/C-I (2015-16)

1.2.2.4 Doubtful payment to PESCO -Rs 12.731 million

According to Para 4 of the Government of Khyber Pakhtunkhwa Finance Department letter No SO(DEV-IV)FD/7-65/2015-16/Priority Project dated 27.6.2016, the feasibility study, preparation of PC-I and processing of schemes to appropriate forum be made by the concerned executing agency as per guide lines.

As per Administrative Approval No 2070/AA/CMD/PP 2015-16/P&D dated 14.6.2016, the scheme should be completed during the current financial year 2015-16. Monthly progress report on the prescribed format shall be furnished regularly to the District (P&D) on 3rd of each month for onward submission to provincial government. Any delay excuse would not be accepted in this regard.

According to Para 32 of CPWA Code, no work shall be executed without Administrative Approval/Technical Sanction and Budget allotment. According

to Rule 130 of CTR, money may not be withdrawn from the public exchequer without presentation of bills. Para 296 of CTR requires that the controlling officer shall be responsible for seeing that the expenditure included in the bills, are of obvious necessity and are at fair and reasonable rates. Sanction and the requisite vouchers are all received and in order. The calculation is correct and the grants have not been exceeded over allotment.

Deputy Commissioner Dir Lower paid Rs 4,000,000 and Rs 8,731,212 vide cheque No. 82922 dt 30.6. 2016 & cheque No. 0539440 dated 16/03/2016 to PESCO on account of 3 Nos. electrification schemes & electricity bills respectively during the financial year 2015-16. The following shortcomings were noticed:

1. PC-I showing detail of items with their rates was not available on the record.
2. Completion period of the schemes was not mentioned.
3. Technical Sanction of the competent authority was not shown to audit.
4. Progress report regarding physical work done was not shown to audit.
5. Completion report as per rules was also not provided as these schemes were required to be completed during the financial year 2015-16.
6. Electricity charges of Rs8,731,212 was paid without having actual meter reading, previous payment record and reconciliation for actual consumption of units. Therefore, payment could not be verified.

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

When pointed out in July 2016, management stated that detail reply would be given after scrutiny of record. However, no reply was furnished.

Request for convening of DAC meeting was made in October 2016, which was not convened till finalization of this report.

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

AP No. 8 (2015-16)

1.2.2.5 Irregular award of work –Rs 9.681 million

According to para 7 of Superintending Engineer C&W Circle letter No. 153/I-T dated 20.08.2014, the XEN concerned shall be responsible for limit, correctness and validity of the contractor's enlistment with the Department and Pakistan Engineering Council.

XEN C&W Division Dir lower awarded a work "Upgradation of GMS Gudar" having estimated cost of Rs 9,681,300 to a contractor during the financial year 2015-16. While checking the tender documents it was observed that contractor enlistment No PK-08/2276 dated 11.3.2013 and Pakistan Engineering Council License No. 15762 category C-6 were expired and not valid on the tender on date i.e. 10.6.2014. Therefore, award of work was held irregular.

Irregular award of work occurred due to weak internal control, which resulted in violation of Government instructions.

When pointed out in November 2016, management replied that scrutiny of the tender documents would be made and progress would be shown to audit. Reply was not satisfactory as progress was not shown to audit.

Request for convening of DAC meeting was made in December 2016, which was not convened till finalization of this report.

Audit suggests to stop the irregular practice, besides action against the person (s) at fault under intimation to Audit.

AP No. 17 A/C-I (2015-16)

1.2.2.6 Unauthorized payment from Deposit-III – Rs 5.869 million

According to Para 401 of CPWA Code, record of the transactions, relating to public work deposits should be maintained in the divisional office. This deposit should show the month by month, the total receipts and adjustments and closing balance of each separate item for submission to the Accountant General.

XEN PHE Division Dir Lower paid Rs 5,868,651 during the financial year 2015-16 out of deposit- III for execution of deposits work as per Form-65 for the month of 06/2016. Neither record pertaining to payment of individual deposit work was maintained in the “deposit-III register” to ascertain payment nor closing balances were confirmed.

Unauthorized payment occurred due to lack of financial management, which resulted in violation of Government rules.

When pointed out in August 2016, management replied that deposit register would be shown to audit. Reply was not satisfactory as deposit register was not shown to audit.

Request for convening of DAC meeting was made in October 2016, which was not convened till finalization of this report.

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

AP No.5 A/C-I (2015-16)

1.2.2.7 Non-credit of lapsed deposit into government revenue – Rs 5.348 million

According to Para 399(iii) of CPWA Code, balances unclaimed for more than three complete accounting years shall be credited to government as lapsed deposits.

XEN PHE Division Dir Lower had Rs5,348,461 of 38 contractors unclaimed for more than three accounting years, since 06/2003 to 30-06-2016. Detail as per Annexure-4

Non credit of lapsed deposits occurred due to lack of financial control, which resulted in loss to the Government.

When pointed out in August 2016, management replied that lapsed deposit would be credited into government treasury. Reply was not satisfactory as evidence of credit of lapsed deposit into government treasury was not provided.

Request for convening of DAC meeting was made in October 2016, which was not convened till finalization of this report.

Audit suggests immediate crediting of lapsed deposits into Government treasury under intimation to audit.

AP No. 1 A/C-I (2015-16)

1.2.2.8 Overpayment due to allowing excess quantities than approved in Technical Sanction- Rs 4.762 million

According to Para 71 CPWD Code, an officer of the Public Works Department may pass excess over estimates provided that the excess is not more than 5% of the amount sanctioned. As per Para 220 and 221 of CPWA Code the Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the quantities and rates are correctly entered and that all the calculations have been checked arithmetically.

XEN C&W Division Dir lower paid Rs 4,761,967 to the contractors for various items in excess of technical sanction in 8 numbers of works during the financial year 2015-16. Detail as per Annexure-5.

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

When pointed out in November 2016, management stated that investigation would be made and technical sanction would be revised. Reply was not satisfactory as no revised TS shown to audit.

Request for convening of DAC meeting was made in December 2016, which was not convened till finalization of this report.

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

AP No. 16 A/C-I (2015-16)

**1.2.2.9 Loss to Government due to ignoring lowest bid rates –
Rs 4.271 million**

According to BOQ attached with Electronic Tender Form No. 209504519 15.74% below rate was quoted by the contractor.

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.

XEN C&W Division Dir Lower awarded a work “F/S design & construction of BT roads SH: link road Nawakoto” to a contractor @ 10% below on MRS 2013/BOQ cost with a bid cost of Rs 33,150,583 vide work order No. 7172/7-M dated 2.7.2015 and paid Rs 5,906,737 upto 2nd running bill vide VR No. 9-H dated 12.2.2016. Whereas, comparative statement revealed that M/S Shuab construction quoted 15.74% below rates with a bid cost of 28,879,706 which was ignored/rejected with the plea that over writing in BOQ was made, however, over writing not available on the said BOQ. Thus, loss of Rs 4,270,877 (33,150,583-28,879,706) was sustained to Government by ignoring the lowest bid cost.

Ignoring of bid rates occurred due to weak financial control, which resulted in loss to Government.

When pointed out in November 2016, management stated that the matter would be investigated and detail reply would be submitted to audit. However no reply was furnished.

Request for convening of DAC meeting was made in December 2016, which was not convened till finalization of this report.

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

AP No. 14 A/C-I (2015-16)

1.2.2.10 Un-authorized payment on account of escalation as well as non provision of escalation Clause in the Contract Agreement – Rs 3.311 million

According to Para 2.58 of B&R Code, payment should be made for quantities and rates mentioned in the BOQ / Technical Sanction. Further, According to Clause 89 (C) of CPWA Code, the agreement with the contractors selected must be in writing and should be precisely and definitely expressed etc as well as with any provisions necessary for safeguarding the property entrusted to the contractor. The terms of a contract once entered into should not be materially varied without the previous consent of the officer competent to enter into the contract as so varied.

XEN C&W Division Dir lower paid Rs 3,310,773 on account of escalation to the contractor in the work “Establishment of Government Degree College Lal Qilla Maidan, Dir Lower” without the provision of escalation amount in Administrative Approval and Technical Sanction as well as without the provision of escalation clause in the contract agreement. Therefore, Payment of Escalation without the provision of escalation amount in Administrative Approval and Technical Sanction as well as without the provision of escalation clause in the contract agreement was unauthorized.

Furthermore, the contract agreement executed with contractor without the inclusion of Escalation clause in violation to the Agreement deed.

Unauthorized payment occurred due to lack of internal control, which resulted in loss to government.

When pointed out in November 2016, management replied that revised TS would be sanctioned and would be shown to audit. Reply was not satisfactory as no revised TS shown to audit.

Request for convening of DAC meeting was made in December 2016, which was not convened till finalization of this report.

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

AP No. 23 A/C-I (2015-16)

**1.2.2.11 Non-credit of lapsed deposit into government revenue
– Rs 1.768 million**

According to Para 399(iii) of CPWA Code, balances unclaimed for more than three complete accounting years shall be credit to government as lapsed deposits.

XEN C&W Division Dir lower did not credit lapsed securities amounting Rs1,767,902 of 35 contractors, which remained unclaimed for more than three accounting years. These balances were unclaimed since 06/2003 to 30-06-2016, which were required to be deposited as lapsed deposit into government revenue. Detail as per Annexure-7.

Irregularity occurred due to weak financial control, which resulted in loss to government.

When pointed out in November 2016, management stated that lapsed deposits would be credited into Government revenue. Reply was not satisfactory as evidence of credit into Government revenue was not shown to audit.

Request for convening of DAC meeting was made in December 2016, which was not convened till finalization of this report.

Audit suggests that the unclaimed balances be credited to government revenue and action be taken against the person(s) at fault.

AP No. 08 A/C-I (2015-16)

**1.2.2.12 Excess payment over and above the technical sanction/ revised
Administrative Approval – Rs 1.650 million**

According to Para 71 CPWD Code, an officer of the Public Works Department may pass excess over estimates provided that the excess is not more than 5% of the amount sanctioned. The Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and

see that all the quantities and rates are correctly entered and that all the calculations have been checked arithmetically as per Para 220 and 221 of CPWA Code.

XEN C&W Division Dir lower paid Rs 1,650,139 to the contractors on account of sub works “civil work of ground floor” and “boundary wall” in the following 2 numbers of works in excess of technical sanction and revised administrative approval. Detail is given below:

Name of work	VR No & date	Paid amount (Rs)	Approved amount as per revised AA/TS (Rs)	Excess payment(Rs)
Constt: of District Probation Office SH: ground floor	Vr No. 57-T dated 15.6.2016	9,713,970	8,610,380	1,103,590
Up gradation of GGPS khadikhel S/T GGPS Takwaro SH boundary wall	Vr No. 15-H dated 15.6.2016	4,777,249	4,230,700	546,549
			Total	1,650,139

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

When pointed out in November 2016, management stated that technical sanction would be revised and shown to audit. Reply was not satisfactory as no revised TS shown to audit.

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

AP No. 20 A/C-I (2015-16)

1.2.2.13 Overpayment on account of conveyance allowance and HRA and pay and allowances – Rs 1.992 million

According to Accountant General Khyber Pakhtunkhwa letter No Computer/HR-LAB/CIC/203 dated 4-8-2011, Para 2(iv) Conveyance allowance is not admissible to government servant who resides in the office premises.

According to Finance Department letter No BOVII/FD/1-2/BE-20012-13 dated 5-11-2012, No such policy of exemption from house rent deduction exists.

Even the provincial civil servant who has official residence within the premises and he refused to occupy such accommodation is also not entitled to house rent allowance.

DHO Dir Lower paid Rs 1,632,912 on account of Conveyance Allowance and HRA to 37 Nos. of officers/officials for which they were not entitled as they were residing in Government accommodations during 2015-16. Detail as per Annexure-8.

Similarly, an amount of Rs358,804 was overpaid to 6 Nos. of employees on account of pay and allowances. Detail at Annexure-8

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

When pointed out in August 2016, management replied that recovery would be made from the concerned officers/ officials after scrutiny of record. Reply was not satisfactory as recovery evidence was not shown to audit.

Request for convening of DAC meeting was made in October 2016, which was not convened till finalization of this report.

Audit suggests recovery of the amount and action against the person at fault.

AP No. 17, 10 (2015-16)

1.2.2.14 Loss due to doubtful payment for an item structure back filling –Rs 1.493 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.

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 is subordinate staff .

XEN C&W Division Dir lower paid Rs 1,493,328 for an item structure backfilling for quantity of 1866.66 M³ @ 800/M³ vide VR No 19-H dated 28.4.2015 and forwarded the said item upto 5th running bill No 14-H dated 5.5.2016 in the work “Constt: of Abutment/approaches and launching of steel bridges SH: Miskini-2 package-2. Neither record entry for the execution of the said item made in MB No 2027-T pages 30-38 nor mentioned in IPC No2 from which the item was shown in abstract of cost on page 34. Thus, unauthentic payment was made to the contractor.

Doubtful payment occurred due to weak financial control, which resulted in loss to government.

When pointed out in November 2016, management stated that relevant record would be checked for justification, if not justified, recovery would be made from the concerned. Reply was not satisfactory as evidence was not shown to audit.

Request for convening of DAC meeting was made in December 2016, which was not convened till finalization of this report.

Audit suggests immediate crediting into treasury and condonation by the competent forum under intimation to audit.

AP No. 11 A/C-I (2015-16)

**1.2.2.15 Non deposit of Government revenue into treasury–
Rs 1.431 million**

According to Para 506 of CPWA Code, as soon after the expiry of the month as possible, a monthly settlement should affected with all treasuries in respect of the transaction of the entire division with them. And Para 17 of CPWA requires that the divisional officer is responsible not only for the financial

regularity of the transactions but also for maintenance of the accounts of the transactions correctly and in accordance with the rules in force.

XEN C&W Division Dir lower failed to deposit Rs 1,430,781 on account of contractor registration fee, bulldozer receipts, and income tax and retained in deposit-V since 2009. Detail as per Annexure-9.

Non deposit of revenue occurred due to weak financial control, which resulted in loss to Government.

When pointed out in November 2016, management stated that the amount would be deposited into Government treasury. Reply was not satisfactory as evidence of deposit into Government treasury was not shown to audit.

Request for convening of DAC meeting was made in December 2016, which was not convened till finalization of this report.

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

AP No. 09 A/C-I (2015-16)

**1.2.2.16 Non deposit of Government receipts – Rs 0.539 million and inadmissible payment of 25% doctor share -Rs 0.888 million
Total Rs 1.427 million**

According to Para 8 of GFR Vol-I, it is the duty of the Revenue or Administrative Department concerned to see that the dues of Government are correctly and promptly assessed collected and paid into the treasury. According to Para 28 of GFR Vol-I, No amount due to Government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of Competent authority for their adjustment must be sought.

According to Health Department Notification No SOH (V) 1-1/92 dated 2-9-1996 read with Director General Health Service's letter No 6029/medical

dated 23-12-2009. The doctor share is 25% but it is for the relevant specialist and the doctors working under that specialist or in the department.

DHO Dir Lower collected an amount of Rs 539,257 on account of various receipts during the financial year 2015-16. However, the amount was not deposited into government treasury. Detail as per Annexure-10.

Similarly, 25% doctor share amounting Rs887,804 paid to Medical Officers who were not specialist as detailed below:

Non deposit and inadmissible payment occurred due to lack of financial control which resulted in loss to Government.

When pointed out in August 2016, management replied that recovery would be made after scrutiny of record and. However no reply was furnished.

Audit suggests recovery of the amount and action against the person at fault.

AP No. 11,15 (2015-16)

1.2.2.17 Overpayment due to non deduction of voids - Rs1.344 million

According to the contract agreement clause 20(b) (d) and 21, voids deduction of 11% was required from stone filling and Para 209(d) of CPWA Code, requires that it is incumbent upon the person, responsible for measurements in the MB to record the correct actual figures.

XEN C&W Division Dir lower overpaid Rs 1,344,499 to the contractor due to non deduction of voids from stone filling in 07 numbers of works. Detail as per Annexure-11.

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

When pointed out in November 2016, management stated that relevant record would be checked for deduction of voids, if required, recovery would be made. Reply was not satisfactory as evidence of recovery was not shown to audit.

Request for convening of DAC meeting was made in December 2016, which was not convened till finalization of this report.

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

AP No. 12 A/C-I (2015-16)

1.2.2.18 Overpayment to the contractor of works - Rs 1.189 million

- i. According to Para 71 CPWD Code, an officer of the Public Works Department may pass excess over estimates provided that the excess is not more than 5% of the amount sanctioned.
- ii. The Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the quantities and rates are correctly entered and that all the calculations have been checked arithmetically as per Para 220 and 221 of CPWA Code.
- iii. According to technical sanction the rate approved for RCC(1:2:4) as in beams was Rs7000, BB work(1:6) as in S/structure Rs7000, PC plaster(1:4) Rs140, 3/8" PC Plaster Rs 130, PC Pointing Rs 150, Steel door Rs 5000, PCC (1:4:8) Rs2578, RCC(1:2:4) as in beams Rs 5261, White washing Rs 17.
- iv. The Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the quantities and rates are correctly entered and that all the calculations have been checked arithmetically as per Para 220 and 221 of CPWA Code.
- v. According to work order No. 9047/7-M dated 13.11.2015, the rate approved for RRM dry stone Rs 2,400 and contract agreement clause 20(b) (d) and 21, voids deduction of 11% was required from RRM dry stone.

XEN C&W Division Dir lower overpaid Rs 1,189,124 to the contractors in various works during the financial year 2015-16. Detail as per Annexure-12.

1. Overpayment of Rs 645,320 was made to a contractor on account of excess use of steel than approved in Technical Sanction (TS) in 2 numbers of works.
2. Overpayment of Rs 99,165 was made to the contractors due to allowing higher rates than approved in the technical sanction of 02 Nos of works.
3. Overpayment of Rs 312,400 was made to the contractors for the item fabrication of mild steel as recorded in MB No. 2055T page52 whereas RCC as in slab, beams, was not executed. Therefore, payment on only steel without execution of RCC was unjustified.
4. Overpayment of Rs132,239 was made to the contractor due to allowing higher rate than approved in work order mentioned above and non deduction of voids from RRM dry stone in the work “AOM&R of Petto Dara Road

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

When pointed out in November 2016, management replied that (i) Investigation would be made, if required, technical sanction would be revised. Reply was not satisfactory as neither TS was revised within stipulated time nor recovery was made. (ii) Scrutiny of rates would be made, if established, recovery be made. Reply was not satisfactory as evidence of recovery was not shown to audit. (iii) The matter would be investigated and detail reply would be submitted to audit. Reply was not satisfactory as progress was not shown to audit.(iv) Relevant record would be checked, if established, recovery would be made. Reply was not satisfactory as evidence of recovery was not shown to audit.

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

AP No. 19, 24, 15,13A/C-I (2015-16)

1.2.2.19 Non-deposit of cost of tender forms and sales tax – Rs 1.171 million

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

XEN PHE Division Dir Lower failed to deposit Rs 1,017,754 on account of cost of Tender Forms during the financial year 2015-16. Detail as per Annexure-13.

Similarly, an amount of Rs 153,405 was deducted on account of sales Tax from the suppliers of pumping machinery and kept the amount in the deposit-V instead of crediting to the Sales Tax department.. Detail is given below:

S. No.	Item No	Name of Supplier	Amount(Rs)
1	3/3	MAK&TSK Pumps	130,448
2	6/6	JDS Company	22957
Total			153,405

Non deposit occurred due to lack of financial management, which resulted in loss to the Government.

When pointed out in August 2016, management stated that rates were not cleared due to which tender fee was not collected. Recovery would be made from the contractor's securities. Further, stated that the amount would be credited under the relevant head. Reply was not satisfactory as evidence of recovery was not shown to audit.

Request for convening of DAC meeting was made in October 2016, which was not convened till finalization of this report.

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

AP No. 02, 03 A/C-I (2015-16)

1.2.2.20 Overpayment due to double drawl of an item and excess than technical sanction - Rs 1.034 million

As per Para 220 and 221 of CPWA Code, the Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the quantities and rates are correctly entered and that all the calculations have been checked arithmetically. According to specification of Item No.(24-16-b-2) of MRS 2013 the cost of jointing/ welding is included in the rates.

XEN PHE Division Dir Lower overpaid Rs 762,639 to the contractors due to allowing an item “welding of 6” dia GI pipe” during financial year 2015-16. Detail is given below:

S. No.	Name of work	Item Double drawn (Rs)
1	Constt: of WSS Goro Tangai(lachando portion	323,682
2	Rehabilitaion of WSS Berarai Kambat	193,800
3	Constt: of WSS Rahim Abad Samarbagh	245,157
4	Subtotal	762,639
5	Sub Total of Excess payment	271,498
Grand Total (762,639+271,498)		1,034,137

Further, excess payment of Rs 271,498 was made to the contractors in excess of approved Technical Sanction as per detail given below:

S.No	Name of Work	Items	Qty as per TS	Qty paid	Excess Qty	Rate/M ³	Excess Payment (Rs)
1	Constt: of WSS Rahim Abad Samarbagh	Sluice valve chamber	5 Nos	15 Nos	10 Nos	12483.69	124,837
2	Constt: of WSS Patto Talash Khugi shah	P/L of GI Pipe light quality ¾” dia	nil	152.4	152.4	300	45,717
3	Constt: of WSS Markha Lagharai(Lagharai port)	Wet sinking of 12’ dia for depth below spring level in shingle gravel 1.5 m depth	10.67	26.7	16.03	2119	33,968
		Ist class BB work in foundation (1:3)	38.52	46.81	8.29	7467	61,901
		Cemet plaster (1:3)	44.29	55.94	11.65	202	2353
		PCC(1:3:6)	0.58	1.03	0.45	6050	2722
Total-B							271,498

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

When pointed out in August 2016, management replied that recovery would be made from the contractors. Reply was not satisfactory as evidence of recovery was not shown to audit.

Request for convening of DAC meeting was made in October 2016, which was not convened till finalization of this report.

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

AP No. 07 A/C-I (2015-16)

1.2.2.21 Loss due to unjustified expenditure on non energized water supply schemes – Rs 1.222 million

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

XEN PHE Division Dir Lower incurred expenditure of Rs 1,222,568 on the schemes, which were neither energized nor functional during 2015-16. Thus, expenditure was held unjustified causing loss to the public exchequer. Detail as per Annexure-14.

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

When pointed out in August 2016, management replied that due to typing error some functional scheme have been misconceived as non functional while some of the schemes are non functional in terms of use/ design purpose. Reply was not satisfactory as expenditure was made on non energized and non functional water supply schemes.

Request for convening of DAC meeting was made in October 2016, which was not convened till finalization of this report.

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

AP No. 22 (2015-16)

1.2.2.22 Non surrender of saving –Rs 27.221 million

According to Para 95 of GFR Vol-I, all anticipated savings should be surrendered well before close of financial year. However, savings accruing from funds provided after 31st March shall be surrendered to Government immediately they are foreseen but not later than 30th June of each year. No savings should be held in reserve for possible future excesses.

XEN PHE Division Dir Lower failed to surrender savings of Rs 27,221,865 well in time before closing of financial year 2015-16.

Non surrender of savings occurred due to weak financial control, which resulted in violation of rules.

When pointed out in August 2016, management replied that surrender have been made in due time and acceptance of the Finance Department would be shown to audit. Reply was not satisfactory as per expenditure statement for the month of June 2016, surrender was not made up to 30th June, 2016.

Request for convening of DAC meeting was made in October 2016, which was not convened till finalization of this report.

Audit suggests to stop the irregular practice, besides action against the person (s) at fault under intimation to Audit.

AP No. 22 (2015-16)

1.2.3 Internal Control Weaknesses

1.2.3.1 Disbursement of Pay and Allowances through DDO instead of bank accounts -Rs 81.848 million

According to section (1) APPM, the normal method of payment of monthly salaries of all Government employees shall be by credit transfer direct to a bank account nominated by the employee.

XEN PHE and C&W Divisions Dir Lower paid Rs 68,240,965 & Rs13,607,061 respectively in cash through DDO on account of Pay and Allowances to the staff during financial year 2015-16. The payment of monthly salaries of the employees was required to have been made through direct credit to their nominated bank accounts. Detail as per Annexure-15.

Payment of salaries through DDO occurred due to weak financial control, which resulted in violation of rules.

When pointed out in July 2016, management replied that the concerned officials have directed to open their bank accounts. Reply was not satisfactory as evidence in support of reply was not provided to audit.

Request for convening of DAC meeting was made in October 2016, which was not convened till finalization of this report.

Audit suggests justification, opening of bank accounts for all employees beyond fixing responsibility against the person(s) at fault.

AP No. 24 & 26 (2015-16)

1.2.3.2 Unauthentic purchase of medicines without observing MCC rules – Rs 9.743 million

According to Para 6 of the Government MCC Khyber Pakhtunkhwa Peshawar No 191-200/MCC dated 17/02/2016, the procuring entity shall arrange to obtain samples from each batch of the supplied drugs/medicines through notified drug inspectors concerned and send to the concerned Drug testing Laboratory for Test/ Analysis as provided in the drug Act 1976. Further, according to Para 6 of the Government MCC Khyber Pakhtunkhwa Peshawar No 191-200/MCC dated 17/02/2016, the purchasing entity shall submit reports regarding the clinical efficacy of the Government approved brands of medicines, surgical disposables & other non drug items used at their ends, on the format enclosed with this letter. This report is mandatory and in case of failure, disciplinary action will be initiated against the head of the purchasing entity.

DHO Dir Lower purchased medicines amounting to Rs 9,742,854 from various suppliers during 2015-16. Neither each batch of medicines was sent to DTL for test / analysis to ensure authenticity/standard of medicines nor clinical efficacy report of the medicines submitted to the competent authority which was contrary to the above instructions. Detail as per Annexure-16.

Unauthentic purchase of medicines occurred due to weak internal control, which resulted in violation of government instructions.

When pointed out in August 2016, management stated that MCC rules have been followed and report in this regard would be shown to audit. Reply was not satisfactory as evidence in support of reply was not shown to audit.

Request for convening of DAC meeting was made in October 2016, which was not convened till finalization of this report.

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

AP No. 12 (2015-16)

**1.2.3.3 Non imposition of penalty for delay in completion of work –
Rs 9.720 million**

According to Clause 2 of the condition of Contract, 1% penalty (corporate) of the total estimated cost (shall not exceed 10%) be imposed on the contract for non completion of the work within stipulated time.

XEN PHE Division Dir Lower failed to impose 10% penalty amounting to Rs 9,270,500 on those contractors who failed to complete the works within the stipulated period of time. Detail as per Annexure-17.

Non-imposition of penalty occurred due to lack of internal control, which resulted in loss to government.

When pointed out in August 2016, management stated that the ADP is under process and time extension would be obtained from the competent authority. Reply was not satisfactory as neither recovery made nor time extension obtained.

Request for convening of DAC meeting was made in October 2016, which was not convened till finalization of this report.

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

AP No.6 A/C-I (2015-16)

**1.2.3.4 Non imposition of penalty for delay in completion of work –
Rs 9.596 million**

According to Clause 2 of the condition of Contract, 1% penalty (corporate) of the total estimated cost (shall not exceed 10%) be imposed on the contract for non completion of the work within stipulated time.

XEN C&W Division Dir lower did not impose 10% penalty amounting to Rs 9,596,383 on those contractors who failed to complete the works within the stipulated period of time. Detail as per Annexure-18.

Audit observed that non imposition of penalty occurred due to lack of internal control, which resulted in loss to government.

When pointed out in November 2016, management replied that time extension would be given or if required, penalty would be imposed on the contractors and progress be shown to audit. Reply was not satisfactory as no progress shown to audit.

Request for convening of DAC meeting was made in December 2016, which was not convened till finalization of this report.

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

AP No. 21 A/C-I (2015-16)

**1.2.3.5 Unauthorized expenditure without administrative approval-
Rs 4.097million**

According to Para 2.22 (2) B&R Code, after receipt of administrative approval from the competent authority, the Divisional Officer/MO(I) will take up the preparation of the detailed estimate, TS and to start the work by the contractors as soon as funds are allotted. According to Para 178(iii) of GFR Vol-I no work should be commenced or liability incurred in connection with it until administrative approval and sanction has been obtained from the competent authority, a properly detailed design and estimate has been sanctioned and funds to cover the charge have been provided by the competent authority. Further, According to Planning and development department Govt. of Khyber Pakhtunkhwa letter no chief/INF/P&D/030-01/2010/1507-37, All the department are required to prepare PC-I for AO M&R work exceeding 0.100 million and approved from the DDWP then called DSC/DDC

XEN PHE Division Dir Lower incurred expenditure of Rs 4,097,263 on repair of various WSS schemes (PK-95) during financial year 2015-16. Neither Administrative Approval of the competent authority was obtained nor PC-I was prepared. In addition, scheme wise work plan/AA was not approved.

Unauthorized expenditure occurred due to weak internal control, which resulted in violation of Government Rules.

When pointed out in August 2016, management stated that the AOM&R funds for 2015-16 have been released as per approved budget estimate submitted by this office. The AOM&R work involve unforeseen items the quantity of which could not be exactly determined. PC-I was not required for AOM&R work as per establish practice of PHE department. Reply was not satisfactory as Administrative approval was required as per rules stated above.

Request for convening of DAC meeting was made in October 2016, which was not convened till finalization of this report.

Audit suggests to stop the irregular practice, besides action against the person (s) at fault under intimation to Audit.

AP No.23 (2015-16)

1.2.3.6 Disbursement of Pay and Allowances through DDO instead of bank accounts - Rs 3.067 million

According to section (1) APPM, the normal method of payment of monthly salaries of all Government employees shall be by credit transfer direct to a bank account nominated by the employee.

Deputy Commissioner Dir Lower paid Rs 3,066,937 in cash through DDO on account of Pay and Allowances to the staff during financial year 2015-16. The payment of monthly salaries of the employees was required to have been made through direct credit to their nominated bank accounts. Detail as per Annexure-19.

Irregular payment occurred due to lack of financial control, which resulted in violation of Government rules.

When pointed out in July 2016, management stated that the concerned officials have directed to open their bank accounts. Reply was not satisfactory as evidence in support of reply was not provided to audit.

Request for convening of DAC meeting was made in October 2016, which was not convened till finalization of this report.

Audit suggests stoppage of irregular practice, besides action against the person (s) at fault under intimation to Audit.

AP No. 4 (2015-16)

1.2.3.7 Loss to the Government due to expiry of medicines – Rs 1.489 million

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

In the sub store of the DHO Dir Lower medicines amounting to Rs 1,489,426 remained unissued for utilization by the poor patients which were expired which resulted in loss to the Government and local community as well. Detail as per Annexure-20.

Expiry of medicines occurred due to weak internal control which resulted in loss to Government.

When pointed out in August 2016, management replied that enquiry would be conducted and responsibility be fixed on the in-charge of the health facilities. Reply was not satisfactory as no enquiry report shown to audit.

Request for convening of DAC meeting was made in October, 2016 which was not convened till finalization of this report.

Audit suggests enquiry, fixing responsibility; recover the amount from the concerned and action against the person at fault.

AP No.19 (2015-16)

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

S.N#	Department	Subject	Amount
1	DC	Overpayment on account of pay and allowances – Rs358,804	0.358
2	DC	Overpayment on account of pay and allowances – Rs70,025	0.070
3	DC	Excess expenditure over and above the budget in non salary component	0.117
4	DC	Unauthorized purchase of machinery without adopting open tender system	0.494
5	DHO Health	Loss to government due to purchase of sub standard medicine - Rs125,000	0.125
6	-do-	Non deduction of income tax from the contractor	2.713
7	PHE	Non deposit of stamp duty into Government treasury-Rs 181,400	0.181
8	C&W	Unauthorized payment on latrine block not approved in building drawing & design/site plan-Rs709,538-	0.709
9	C&W	Unauthorized expenditure out of district ADP on AOM&R work beyond competency Rs 749,033	0.749
Total			5.516

Annexure-2
DP# 1.2.1.1

Detail of non supply of medicines

S No.	Deptt	Name of Firm	Name of Items	Date	Cheque no.	Amount (Rs)	Supply Order date	Supply Date	Actual Supply	Penalty @7%
1	BHU	MS Alahmad trader peshawar	Surgical gloves	25.6.2016	538812	122,450	14.3.2016	14.4.2016	no supply	8,572
2	BHU	Bio labs	inj diclofenacsod 75 mg	20.6.2016	538529	260,000	14.3.2016	14.4.2016	no supply	18,200
3	BHU	Bio labs	inj omoprazole 40 mg	20.6.2016	538549	358,500	14.3.2016	14.4.2016	no supply	25,095
4	BHU	Silver Surgical	IV cannula different silver	25.6.2016	538814	125,000	14.3.2016	14.4.2016	no supply	8,750
5	BHU	Syah Impex	Disposable Syringes 5cc	25.6.2016	538816	142,200	14.3.2016	14.4.2016	no supply	9,954
6	BHU	Sindh Medical	crb needles 20mm	25.6.2016	538822	59,950	14.3.2016	14.4.2016	no supply	4,197
7	BHU	Sindh Medical	crb needles 25mm	25.6.2016		59,950	14.3.2016	14.4.2016	no supply	4,197
8	BHU	Arsons Pharma	Zink oxide Adhesive tap2.5cm*5m	25.6.2016		209,163	14.3.2016	14.4.2016	no supply	14,641
9	BHU	Arsons Pharma	cap omraprozol 20 mg	25.6.2016		99,000	14.3.2016	14.4.2016	no supply	6,930
10	BHU	Zafa Pharma	cap doxycycline 100mg	25.6.216	538832	72,864	14.3.2016	14.4.2016	no supply	5,100
11	BHU	Medipak	E/D tobramycin	25.6.2016	538821	175,000	14.3.2016	14.4.2016	no supply	12,250
12	BHU	Medipak	IV set	25.6.2016		622,500	14.3.2016	14.4.2016	no supply	43,575
13	RHC	Agfa	Auto developer 10*20	25.6.2016	538841	24,500	14.3.2016	14.4.2016	no supply	1,715
14	RHC	Agfa	Auto fixer 20*20	25.6.2016		6,500	14.3.2016	14.4.2016	no supply	455
Total						2,337,577				163,630

Annexure-2
DP# 1.2.2.2

Detail of non obtaining Sanction of medicines

S.No	Deptt	Name of Firm		Date	Cheque no.	Amount (Rs)
1	BHU	MS Alahmad trader Peshawar	Surgical gloves	25.6.2016	538812	122,450
2	BHU	Ophtha Phrma	Silk30mm1/2cc needle1	20.6.2016	538547	168,300
3	TBC	Abbott Lab	Tab iberat folic	26.6.2016	538893	105,749
4	BHU	Zafa Pharma	Tab Paracetamol	25.6.2016	538860	109,000
5	BHU	Astellas Pharma	Inj Cefotaxime500	20.6.2016	538548	523,706
	BHU	Astellas Pharma	Cap cephradine 500	20.6.2016	538548	288,500
6	BHU	Wyeth pak	syp Lederplex	20.6.2016	538551	297,500
7	BHU	Geofman	Inj gentamycine80mg	25.6.2016	538833	350,000
	BHU	Geofman	inj dexamethason 4 mg	25.6.2016	538833	325,000
	BHU	Geofman	tab sualbutamol 4 mg	25.6.2016	538833	28,000
8	BHU	Bio labs	inj diclofenacsod 75 mg	20.6.2016	538529	260,000
	BHU	Bio labs	inj omoprazole 40 mg	20.6.2016	538529	179,250
	BHU	Bio labs	Cream permethrine 5%	20.6.2016	538529	136,500
9	BHU	Bio labs	inj omoprazole 40 mg	20.6.2016	538549	358,500
10	BHU	Biogen Phrama	Tab Entacavir 05mg	20.6.2016	538550	269,400
11	BHU	Elite Phrama LHR	inj dimenbydrnate	25.6.2016	538813	15,600
	BHU	Elite Phrama LHR	inj ignicaine+adrenaline	25.6.2016	538813	50,000
	BHU	Elite Phrama LHR	inj drtoravarine 40 mg	25.6.2016	538813	118,600
	BHU	Elite Phrama LHR	inj furosemide	25.6.2016	538813	62,400
12	BHU	Silver Surgical compl	IV cannula different silver	25.6.2016	538814	125,000
13	BHU	Ms Macter Pharma	inj Tramadol Hcl 50 mg	25.6.2016	538815	80,000
	BHU	Ms Macter Pharma	Ceftriaxone2 mg	25.6.2016	538815	545,000
14	BHU	Syah Impex	Disposable Syringes 5cc	25.6.2016	538816	142,200
15	BHU	Davis Pharma	ORS(Davisalt)(Oral Rehydration salt)	25.6.2016	538811	152,000
16	BHU	Brookes Pharma	Pyodine sol;	25.6.2016	538817	286
	BHU	Brookes Pharma	Pyodine sol;	25.6.2016	538817	612,326
	BHU	Brookes Pharma	Pyodine sol;	25.6.2016	538817	9,438
	BHU	Brookes Pharma	Pyodine sol;	25.6.2016	538817	235,950
	BHU	Brookes Pharma	Pyodine sol;	25.6.2016	538817	530,000
	BHU	Brookes Pharma	Pyodine surgicak scrub	25.6.2016	538817	296,000
	BHU	Brookes Pharma	Cap leaftaxin	25.6.2016	538817	195,000
17	BHU	Abbott Pharma	Surbex T	25.6.2016	538818	173,382
18	BHU	Bosch Pharma	tab Calamox	25.6.2016	538819	524,500
19	BHU	Health pharma	syp Metronidazol 200mg	25.6.2016	538820	202,600
20	BHU	Sindh Medical	crb needles 20mm	25.6.2016	538822	59,950
	BHU	Sindh Medical	crb needles 25mm	25.6.2016	538822	59,950
21	BHU	Atco lab	tab Cardnit 2.6mg	25.6.2016	538823	75,000

22	BHU	Arsons Pharma	cap tranexaminicacid 250mg	25.6.2016	538824	39,400
	BHU	Arsons Pharma	Zink oxide Adhesive tap2.5cm*5m	25.6.2016	538824	209,163
	BHU	Arsons Pharma	cap omraprozol 20 mg	25.6.2016	538824	99,000
23	BHU	Nenza Pharma	Cap flotine 1*10	25.6.2016	538825	82,500
	BHU	Nenza Pharma	Syp Nendol 60ml	25.6.2016	538825	122,210
	BHU	Nenza Pharma	Syp Nendol 60ml	25.6.2016	538825	15,290
	BHU	Nenza Pharma	syp cetranene 60ml	25.6.2016	538825	59,513
	BHU	Nenza Pharma	syp cetranene 60ml	25.6.2016	538825	65,488
	BHU	Nenza Pharma	tab relaxopran1*14	25.6.2016	538825	94,095
24	BHU	Pacific Pharma	tab xiben 400mg	25.6.2016	538826	143,000
25	BHU	Zjan Pharma	Tab Azithromycin 500 mg	25.6.2016	538827	197,327
26	BHU	Mega Pharma	Tab megfenac 50mg	25.6.2016	538828	68,000
	BHU	Mega Pharma	tab glucoban 5 mg	25.6.2016	538828	20,500
	BHU	Mega Pharma	tab daisy 10mg	25.6.2016	538828	34,000
	BHU	Mega Pharma	tab magadip 5mg	25.6.2016	538828	45,999
27	BHU	Cotton craft	Gauze Cloth 100cm*2.5m	25.6.2016	538829	254,799
	BHU	Cotton craft	cotton bendage Bp typeII 15cm*6m	25.6.2016	538829	2,042,371
28	BHU	Agror Pharma	Agroflix Ds200mg 30ml	25.6.2016	538831	45,085
	BHU	Agror Pharma	Agroflix Ds200mg 30ml	25.6.2016	538831	475,514
	BHU	Agror Pharma	Agroflix Ds200mg 30ml	25.6.2016	538831	478,153
	BHU	Agror Pharma	Agroflix Ds200mg 30ml	25.6.2016	538831	148,448
29	BHU	Zafa Pharma	cap doxycycline 100mg	25.6.216	538832	72,864
	BHU	Zafa Pharma	Tab Atenolol 50mg	25.6.216	538832	24,225
	BHU	Zafa Pharma	xynosyne child	25.6.216	538832	93,500
	BHU	Zafa Pharma	tab paracetamol	25.6.216	538832	2,725
30	BHU	zjan Pharma	syp azithromycine 200mg	20.6.2016	538530	673,000
	BHU	zjan Pharma	tab ciprofloxacin 500mg	20.6.2016	538530	195,000
31	BHU	Medipak	E/D tobramycin	25.6.2016	538821	175,000
	BHU	Medipak	E/D polymaxineneomycindexa	25.6.2016	538821	265,000
	BHU	Medipak	E/D Chloramphenicon	25.6.2016	538821	94,000
	BHU	Medipak	IV set	25.6.2016	538821	622,500
32	BHU	Stanlay Pharma	Syp Ibruphen100mg	25.6.2016	538830	425,000
	BHU	Stanlay Pharma	tab metanonicacid500mg	25.6.2016	538830	131,000
	BHU	Stanlay Pharma	syp Albondozole200mg/100ml	25.6.2016	538830	126,000
	BHU	Stanlay Pharma	syp Aloh+magah+semthicone1 20ml	25.6.2016	538830	235,000
	BHU	Stanlay Pharma	Syp acolyline 120ml	25.6.2016	538830	330,000
33	MCH	Stanlay Pharma	syp sulphate+vitamin c 120m l	28.6.2016	158085	210,000
34	THQ	GSK	cap amoxil 250mg	25.6.2016	538849	210,000
	THQ	GSK	syp amoxil 250mg	25.6.2016	538849	262,500

	THQ	GSK	tab augmentin 1g	25.6.2016	538849	203,600
35	THQ	Gets pharma	Inh sevorane liquid250ml	25.6.2016	538848	77,400
36	CD	NabiQasim	tab clarethro 500mg	25.6.2016	538842	440,002
	CD	NabiQasim	tab clarethro 250mg	25.6.2016	538842	349,998
37	RHC	Astellas Pharma	Inj Cefotaxime500mg	25.6.2016	538838	247,700
	RHC	Astellas Pharma	Inj Cefotaxime1g	25.6.2016	538838	347,700
	RHC	Astellas Pharma	Inj Cefotaxime 2g	25.6.2016	538838	458,281
38	RHC	Agfa	Auto developer 10*20	25.6.2016	538841	24,500
	RHC	Agfa	Auto fixer 20*20	25.6.2016	538841	6,500
39	RHC	ASR Ent(LabChemical)	Glucose 100 ml	25.6.2016	538839	23,200
40	RHC	MS Alam& Co(Lab Chemical)	Gemsastain	25.6.2016	538840	5,700
	RHC	MS Alam& Co(Lab Chemical)	GPT Kinetec	25.6.2016	538840	24,752
	RHC	MS Alam& Co(Lab Chemical)	Slides	25.6.2016	538840	2,550
	RHC	MS Alam& Co(Lab Chemical)	Typhodot	25.6.2016	538840	25,690
41	THQ	ASR Ent(LabChemical)	Glucose 100 ml	25.6.2016	538844	23,200
42	THQ	MS Alam& Co(Lab Chemical)	Gemsastain	25.6.2016	538847	5,700
	THQ	MS Alam& Co(Lab Chemical)	GPT Kinetec	25.6.2016	538847	24,752
	THQ	MS Alam& Co(Lab Chemical)	Slides	25.6.2016	538847	2,550
	THQ	MS Alam& Co(Lab Chemical)	Typhodot	25.6.2016	538847	25,690
43	Other	ASR Ent(LabChemical)	Glucose 100 ml	25.6.2016	538836	23,200
44	Other	MS Alam& Co(Lab Chemical)	GPT Kinetec	25.6.2016	538834	24,752
	Other	MS Alam& Co(Lab Chemical)	Slides	25.6.2016	538834	1,700
	Other	MS Alam& Co(Lab Chemical)	Typhodot	25.6.2016	538834	32,760
45	THQ	Agfa	Xrays films 10*12	25.6.2016	538845	43,000
	THQ	Agfa	Xrays films 12*15	25.6.2016	538845	7,500
46	Other	Agfa	Xrays films 12*15	30.6.2016	158190	39,459
47	Other	Stanlay Pharma	Tab metronidazole400mg	25.6.2016	538835	114,000
	Other	Stanlay Pharma	syp Aloh+magah+semthicone1 20ml	25.6.2016	538835	96,000
48	BHU	Standared supply agency(Required from sanitation)	Strychnine sulphat	20.4.2016	599671	49,795

49	BHU	Warrior chemical	Strychnine sulphat	25.5.2016	600023	49,996
	BHU	Warrior chemical	Strychnine sulphat	25.5.2016	600023	49,996
	BHU	Warrior chemical	Strychnine sulphat	25.5.2016	600023	49,996
50	BHU	Anwar medicose timergara(LP)	tab sofiget 400mg	25.5.2016	600025	35,000
51	BHU	Warrior chemical	Strychnine sulphat	2.6.2016	600326	50,000
	BHU	Warrior chemical	Strychnine sulphat	2.6.2016	600326	50,000
	BHU	Warrior chemical	Strychnine sulphat	2.6.2016	600326	50,000
52	BHU	Warrior chemical	Strychnine sulphat	26.6.2016	158081	110,000
Total						15,352,370

Annexure-3
DP# 1.2.2.3

Unauthorized Retention of developmental funds in 3rd deposit

Item No.	Transaction date	Work name	Balance as on 30.06.2016
1/1	11/2005	Dir area Support Program IFAD fund	61,298
2/2	11/2005	Teacher Resource Center	55,640
3/3	11/2005	Community model school	534,940
4/4	11/2005	NERP	45,981
5/5	11/2005	Wari area development Program	11,884
6/6	11/2005	DOR on account of land compensation Talash Nalla	203,554
6/6	11/2005	DOR on account of land compensation Hayaserai Nalla	18,344
7/7	11/2005	BHU safarai	143,200
8/8	11/2005	EDO E for repair of capacity building	16,076
9/9	7/2011	Project Director Dir Lower	50,159
10/10	7/2011	PDMA Parsa Road	69,516
11/11	7/2011	DOR for land compensation Achai	12,571,902
12/12	7/2011	Community Model School B&R SWAPII	425,882
13/14	7/2011	DOR for surpluses Amar to odigram road	25,098
14/16	7/2011	DOR for land compensation of GHS Shontala	26,175
Total			14,259,649

Detail of Lapsed Deposit II-Deposit

S.No	Item no	contractor	Month/year of transaction	Amount (Rs)
1	1/1	MAE	6/07	63,850
2	2/2	TSK	6/07	163,754
3	3/3	KSB	8/07	1,648
4	5/5	TSK	6/09	25,780
5	6/6	Peshawar bPipe	6/09	236,493
6	7/7	Peshawar bPipe	6/09	767,513
7	8/8	Peshawar bPipe	6/09	400,711
8	9/9	TSK	6/09	119,800
9	10/10	Peshawar bPipe	6/09	62,080
10	11/11	Taj mohammad	9/09	4,000
11	12/12	Dil Mohammad	9/09	3,584
12	13/13	BakhtMunir	9/09	186,653
13	14/17	Niaz Mohammad	4/10	93,806
14	15/18	Niaz Mohammad	4/10	90,271
15	16/19	Taj Mohammad	4/10	22,525
16	17/20	Sher Badar	4/10	48,505
17	18/21	Dil Mohammad	4/10	141,122
18	19/22	Dil Mohammad	5/10	228,927
19	20/23	Hazrat Nawaz	6/10	9,020
20	21/27	TSK	7/10	16,000
21	22/28	Dil Mohammad	10/10	11,686
22	23/29	Dil Mohammad	10/10	28,478
23	25/32	M/S Khazana	2/11	76,191
24	27/35	BabuRehman	5/11	187,401
25	28/37	Dil Mohammad	5/11	78,504
26	29/38	Saleh Rehman	5/11	31,224
27	30/39	Sher Badar	5/11	23,231
28	31/40	Sher badar	5/11	107,830
29	33/42	Shamroz khan	5/11	87,483
30	33/42	Shamroz khan	5/11	12,498
31	36/46	TSK Engineering	6/11	67,550
32	37/47	Dil Mohammad	7/11	1,400
33	38/48	Umarbadshah	9/11	305,588
34	42/52	Taj & Com:	10/11	44,579
35	43/53	Iqbal Hussain	11/11	3,200
36	44/54	F.B	11/11	189,374
37	45/55	Peshawar pipe	12/11	1090,439
38	47/58	Peshawar Pipe	12/11	315,763
Total				5,348,461

**Annexure-5
DP# 1.2.2.8**

Detail of overpayment due to allowing excess payment than approved in TS

S. No.	Name of work	items	Paid quantity M ³	TS quantity M ³	difference	Rate (Rs)	Amount (Rs)
1	Constt: of GMPS Swara Ghundai	Earth excavation in open cut	1506.22	Nil	1506.22	100	150,622
		RRM in (1:6) CSM	600.81	521.45	79.36	3900	309,504
		PCC (1:3:6) as specified	25.06	7.28	17.78	4000	71,120
2	Upgradation of GHS Mian kalay	P/L Mosaic floor ½”	1103	416	787	620	425,940
		Mosaic dado skirting	236	103	133	590	78,470
		PCC(1:2:4) in floor topping	121	70	51	4156	211,956
3	Reconstt: of GHS Haji Abad	Fabrication of mild steel	13.75	11.82	1.93	110,000	212,300
		BB work(1:6) in S/S	85.99	57.33	28.66	6000	171,960
4	Repair & Maintenance of Public Library Timergara	P/F of Tuff tiles	617.66	364.96	252.7	750	189,525
5	Upgradation of GMS Gudar	PCC(1:3:6) using 50% boulders	409.57	312.24	97.33	3191.3	310,609
		Erection & removing of form work	417.46	200	217.46	385.33	83,794
6	Improv:& widening of Bajorow road	Erection & removing of form work	1288.66	299.5	989.16	404	399,621
		PCC(1:3:6)	462.05	382.83	79.22	3428	271,566

		using 50% boulders					
7	RCC bridge Gawar Desh	PCC(1:3:6) 50% using boulders	108.07M ³	42.77	65.3	3,000	195,900
		Erection and removing form work	177.77M ²	129.54	48.23	338	16,302
		TST	1226.76 M ²	881.04	345.72	500	172,860
8	Tangi shah to Akakhel banda road	Structure back filling	536.8	430 required as per structure excavation done	106.8	979.62	104,623
		PCC(1:2:4)	307.9	109.28	198.62	6470	1,285,071
		Steel	2.65 tons	1.74 (13.57x35.32x8/2204) 1.65% approved as TS	0.91	110,136	100,224
Total							4,761,967

Annexure-6
DP# 1.2.2.13

Non deposit of Lapsed deposit into treasury 2nd deposit				
Item No.	Received from	Name of work.	Month	Amount
01/	M/S Zeb & Brother	Impvt:Stabder of DHQ Timergara Word	Apr-03	79,615
2/	M/S New Khan	Impvt:Stabder of DHQ Timergara Word	Apr-03	198,657
3/	AK Fazal Jamil	Impvt:Stabder of DHQ Timergara Word	Apr-03	273,200
4/	Abdulwadood & Sons	Impvt:Stabder of DHQ Timergara Word	Apr-03	258,745
05/	M/S Farooq Shah	Recon:of GHS Chakdara.	May-03	9,406
06/	M/S Farooq Shah	Recon:of GHS Khadagzai	May-03	6,551
07/	Akramullah	GHS Rabat/Zarit Talash	Sep-04	39,555
08/	Sahib Zada	GGPS Shatai & Quary	Nov-04	4,688
09/	Abdulwadood & Sons	GDC Timergara	Jan-05	19,726
10/	Nazir Mohammad	TRC EDO Timergara	Apr-05	82,489
11/	Abdulwadood & Sons	GHS Khadagzai	Jun-05	65,867
12/	Sher Bahdar Jan	Pry:Education Project.	Sep-05	35,955
13/	Shamsuzada	Asman Banda Road	Oct-05	29,701
15/	Ikramullah	GPS SamarBagh I/E	Oct-05	33,126
23/27	Rabat Constn:	Public Library at Timergara.	Mar-06	21,700
24/28	Shahodin	GGPS Sangolai.	Apr-06	66,492
25/29	Zarbaz Khan	GPS Berarai Talash.	Apr-66	53,844
27/31	Bakht Amin	GGMS Beshgram.	May-06	63,748
28/32	Dilawar Khan.	BHU Asbanr	May-06	58,797
29/35	Naeemullah	GPS Kas Barikot.	May-06	63,210
30/34	Naeemullah	GPS Jabagai & Kamar Tangai	May-06	68,025
31/35	Abdullah	GPS Sowara Gondai.	May-06	1,100
32/36	Mohammad Israr	GPS Wali Maidan.	Jun-06	100
42/48	Abdullah	GMS Gurjai Lal Qilla.	Jun-06	38,989
43/49	Mohammad Fayaz	GGMS Ramora.	Aug-06	100
44/50	Badshahulmulk.	THQ Hospial Chakdara.	Sep-06	38,159
47/53	Badshahulmulk.	THQ Hospial Chakdara.	Sep-06	36,575
47/56	Khushal Khan.	BHU Pengal	Jun-06	4,505
48/57	Israruddin	Constn:SP/DSP Investg:	Nov-06	16,480
49/58	Shah Fisal.	Masoor Abad Road	Jan-07	10,998
50/69	Ikramullah	GMS Dehrai Badwan S/T Osakai	Feb-07	3,340
52/61	Faisal	GGPS Karam Khel	Feb-07	7,192
55/64	Mohammad Iqbal	GPS Sia	Feb-07	18,150
56/65	Sardar Said	Bakht Belanda Road.	Feb-07	26,242
58/67	Mohammad Inam	GPs Narai Manzai/Buchakai.	Feb-07	32,875
				1,767,902

Annexure-7
DP# 1.2.2.15

Non deduction of HRA & Conveyance Allowance during 2015-16

S No	Name	Place of Posting	Personal No	HRA	Conveyance Allowance	Total	Period of accommodation	Total per year(Rs)
1	Said badshah JCT	Asegai	268793	1306	2856	4162	12 months	49,944
2	Farhadullah Chowkidar	Asegai	745080	891	1785	2676	12 months	32,112
3	Shariat Bibi LHV	Dedanpura	759428	1306	2856	4162	12 months	49,944
4	Wasimullah Chowkidar	Ramura	769693	910	1785	2695	12 months	32,340
5	Gul khan Chowkidar	Shagai	259062	910	1785	2695	12 months	32,340
6	Aisha Bibi LHV	Shagai	269605	1146	1932	3078	12 months	36,936
7	M.Rahim Chowkidar	Siar Kharki	262410	910	1785	2695	12 months	32,340
8	Mohsinulhaq HT	Siar Kharki	265489	1476	2856	4332	12 months	51,984
9	Kalloom LHV	Siar Kharki	572840	1146	1932	3078	12 months	36,936
10	Noor begam LHV	Shalkandi	572825	1306	2856	4162	12 months	49,944
11	M. Shafi Chowkidar	Shalkandi	426723	942	1785	2727	12 months	32,724
12	Asghar Khan HT	Khadakzai	266896	1306	2856	4162	12 months	49,944
13	Nasreen gul LHV	Makhai	571065	1306	2856	4162	12 months	49,944
14	Nazwal Chowkidar	Damtal	259332	910	1785	2695	12 months	32,340
15	M. Shuaib Chowkidar	Beshigram	265790	891	1785	2676	12 months	32,112
16	Fazal razaq Disp	Drangal	259616	1306	2856	4162	12 months	49,944
17	Nizakat LHV	Nasapa	264578	1306	2856	4162	12 months	49,944
18	Badshah wazir HT	Nasapa	263384	1306	2856	4162	12 months	49,944
19	Behramuddin Chowkidar	Nasapa	580634	891	1785	2676	12 months	32,112
20	M. Salim HT	Beshigram	266491	1306	2856	4162	12 months	49,944

21	Nabia Bibi LHV	Otala	507802	1146	1932	3078	12 months	36,936
22	Shabana noor LHV	Ramora	352576	1146	1932	3078	12 months	36,936
23	Mushtaq begam LHV	Pengal	685592	1306	2856	4162	12 months	49,944
24	Khurshid HT	Toda China	267342	1306	2856	4162	12 months	49,944
25	Riffat Begam LHV	Hayasery	591251	1146	1932	3078	12 months	36,936
26	Abdullah Chowkidar	Hayasery	259937	972	1785	2757	12 months	33,084
27	Samiullah HT	Luqman banda	267243	1476	2856	4332	12 months	51,984
28	Aliya Bibi LHV	Z/Talash	685559	1306	2856	4162	12 months	49,944
29	Shaheen rafi C/Nurse	Cat-D Talash	404392	1818	5000	6818	12 months	81,816
30	M. Mukhtiar Jr PHC Tech	Cat-D Talash	262103	1306	2856	4162	12 months	49,944
31	Tamana Begum LHV	Cat-D Talash	577239	1306	2856	4162	12 months	49,944
32	M. Salim Ward Attendent	Cat-D Talash	653817	910	1785	2695	12 months	32,340
33	M.Ihtishamullah Jr PHC Tech	Cat-D Talash	288357	1306	2856	4162	12 months	49,944
34	Ihsanullah Sr PHC Tech	RHC Khal	269432	1476	2856	4332	12 months	51,984
35	M. Irshad dirver	RHC Khal	685322	1029	1932	2961	12 months	35,532
36	Noorul khaliq Jr PHC Tech	RHC Khal	685103	1306	2856	4162	12 months	49,944
37	Jan Badar SClerk	RHC Khal	258009	1476	2856	4332	12 months	51,984
								1,632,912

Detail of overpayment of pay and allowances

SNo	Name of Employees and Designation	Nature of Allowances	Period	Amount (Rs)	Remarks			
1	Dr. Ghulam Muhammad SMO	UAA	1.7.15 to 27.5.16	42,018	UAA was paid during LPR period			
		Pay& Allow:	28 to 31.5.16	15,860	4 days extra pay& Allow: was paid after retirement dt 27.5.2016			
2	Mst. Dilbra dai	Pay& Allow:	30.6.2016	21,079	The said dai was retired on 30.6.2016. but pay for the month of July 2016 was drawn.			
3	M.Ilyas JCT	Pay& Allow:	1.7.15 to 30.11.15	143,560	The said official was absent from duty during the period.			
4	Shabnam Begum Jc PHC Tech	Pay& Allow:	1.12.15 to 31.1.16	45,012	The said official was absent from duty during the period.			
5	Dr. Ziaur Rehman MO	HPA	14.9.15 to 11.5.16	14,887	HPA paid(Rs)	HPA required (Rs)	Overpaid (Rs)	
					379,887	365,000	14,887	
6	Dr. Akhtar Munir MO	HPA	1.1.16 to 31.3.16	76,388	HPA paid(Rs)	HPA required (Rs)	Overpaid (Rs)	
					253,612	177,224	76,388	
Total				358,804				

Annexure-9
DP# 1.2.2.17

Detail of Non deposit of Government revenue into treasury

SNo	Item No	Date of realization	Nature of revenue	Amount(Rs)
1	1/2	7/2009	contractor registration fee	812,781
2	3/5	7/2009	DRR Charges	88,000
3	4/6	7/2009	DRR Charges	50,000
4	5/7	7/2009	DRR Charges	50,000
5	6/8	6/2014	Income Tax	161,000
6	7/9	6/2014	Income Tax	49,000
7	8/10	6/2014	DRR Charges	60,000
8	9/11	6/2014	DRR Charges	100,000
9	10/12	6/2014	DRR Charges	60,000
Total				1,430,781

Annexure-10
DP# 1.2.2.18

NON DEPOSIT OF HEALTH RECEIPTS DHO DIR LOWER 2015-16

S.No.	Name of Health Facility	Nature of Receipts	Amount (Rs)
1.	THQ Hospital Chakdara	X-Ray Fee	57,420
2.	THQ Hospital Chakdara	OPD Fee	3,000
3.	THQ Hospital Samarbagh	Labor room Fee	25,925
4.	Cat-D Hospital Munda	Lab: Fee	89,082
5.	RHC Gulabad	OPD Fee	3,850
6.	BHU Chinar kot	OPD Fee	905
7.	BHU Asegai	OPD Fee	990
8.	CD Manyal	OPD Fee	1,050
9.	CD Rabat	OPD Fee	1,135
10.	CD Shawa	OPD Fee	450
11.	MCH Khal	OPD Fee	2,500
12.	MCH Kithyarai	OPD Fee	300
13.	Cat-D Mayar	OPD Fee	675
14.	CD Khairabad	OPD Fee	1,105
15.	BHU Osakai	OPD Fee	2,160
16.	BHU Main kali	OPD Fee	1,450
17.	BHU Dedanpura	OPD Fee	515
18.	THQ Hospital Samarbagh	Lab: Fee	2,240
19.	Cat-D Hospital Munda(A-1242)	Ambulance Fee	4,344
20.	Cat-D Hospital Munda(DR-1996)	Ambulance Fee	4,120
21.	THQ Hospital Samarbagh(A-1227)	Ambulance Fee	43,992
22.	THQ Hospital Samarbagh(A-1228)	Ambulance Fee	32,552
23.	THQ Hospital Samarbagh(A-1252)	Ambulance Fee	68,696
24.	THQ Hospital Chakdara	Ambulance Fee	32,480
25.	THQ Hospital Chakdara (A-1253)	Ambulance Fee	48,496
26.	RHC Asbanr (A-1249)	Ambulance Fee	10,720
27.	RHC Gulabad (A-1724)	Ambulance Fee	10,864
28.	Cat-D Hospital Lalqala(DR-8534)	Ambulance Fee	34,692
29.	RHC Khal (A-1269)	Ambulance Fee	30,104
30.	Cat-D Hospital Munda	OPD Fee	23,445
Total			539,257

Health facility	Unit	Name of Doctors	Amount of 25% Doctor share (Rs)
RHC Khall	Laboratory	Dr. Nosherawan	68,303
RHC Khall	Ultra Sound	Dr. Nosherawan	30,400
Cat-D Hospital Talash	Laboratory	Dr. Khaista Rehman	220,403
THQ Chakdara	Ultra Sound	Dr. Fazal Basir	136,530
THQ Chakdara	Laboratory	Dr. Fazal Basir	373,837
RHC Asbanr	Laboratory	Dr. Niaz	30,564
RHC Ouch	Laboratory	Dr. Sanaullah	27,767
Total			887,804

Annexure-11
DP# 1.2.2.19

Detail of non deduction of voids

Work	Item	Qty paid m ³	11% Deduction Required(M ³)	Rate (Rs)	Amount (Rs)
Asbanr Shorshing Road	RRM dry in F/P	944.97 M ³ (MB 2091T page12-13)	103.95	2900	301,455
Ramyal Ghazo raod	RRM dry in F/P	249.54 m ³ (MB 2090 T page 8)	27.45	3000	82,350
Safaray Malakand Road	RRM dry in F/P	212.76m ³ (MB 2102T page4)	23.4	2800	65,520
Banda road	RRM dry in F/P	633.92m ³ (MB 2008T page 161)	69.73	4000	278,920
Rani Road	RRM dry in F/P	724m ³ (MB 2011T page 166)	79.64	3000	238,920
Constt: of Abutment/approaches and launching of steel bridges SH: Miskini-2 package-2.	Stone filling in GI wire Crate	1202.6m ³ (MB 2023T page 127)	132.29	1508.44	199,552
Banr to Inzaro banda road	boulders filling in GI wire Crate	854.37m ³ (MB 2008T page 39,61,77)	93.98	913.27	85,829
	Structure back filling	989.255m ³ (MB 2008T page 75)	108.82	845	91,953
Total					1,344,499

Detail of overpayment

Detail of overpayment due to excess use of steel than approved in Technical Sanction

S.#	Name of work	Detail of steel used	Required steel as approved in TS (tons)	Paid quantity of steel (tons)	Excess (tons)	Rate (Rs)	Amount (Rs)
1	Constt: of District Prohibition Office	Fabrication of mild steel Ground floor	$53.56 \times 35.32 \times 4.9(1\%)/2204 = 4.2$ $123.42 \times 35.32 \times 9.8(2\%)/2204 = 19.38$ $(4.2+19.38) = 23.58$	24.182	0.602	120,000	72,240
		Fabrication of mild steel 1 st floor	$67.83 \times 35.32 \times 9.8(2\%)/2204 = 10.65$	10.709	0.059	120,000	7,080
		Fabrication of mild steel 2 nd floor	$69.75 \times 35.32 \times 7.35(1.5\%)/2204 = 8.21$	8.96	0.75	120,000	90,000
		An amount of Rs 234,000 for quantity of 1.95 tons steel @ Rs 120,000 was paid to the contractor without execution of RCC in the work. In the absence of item RCC only steel could not be used.					
2	Balance work badminton court Khungi bala	Steel calculated from TS on average basis $(1.75+2+1.5+1.5+1.5)/6 = 1.6\%$	$90.10 \times 35.32 \times 7.84(1.6\%)/2204 = 11.32$	13.744	2.42	100,000	242,000
Total							645,320

2.Overpayment due to allowing higher rate than approved in TS

Name of work	Item	Paid rate(Rs)	Approved rate(Rs)	difference	Quantity M ³	Amount (Rs)
GMPS Swara Ghundai	RCC(1:2:4) as in beams	8000	7000	1000	5.84	5,840
	BB work(1:6) as in S/structure	8000	7000	1000	7.28	7,280
	PC plaster(1:4)	200	140	60	36.71	2,203
	3/8" PC Plaster	200	130	70	26.02	1,821
	PC Pointing	210	150	60	46.1	2,766
	Steel door	5500	5000	500	1.95	975
GHS Main Kally	PCC (1:4:8)	2890.30	2578	312.3	80.88	25,259
	RCC(1:2:4) as in beams	5680	5261	419	123.68	51,822
	White washing 3 quotes	19	17	2	599.43	1,199
Total						99,165

3.Unjustified payment on steel without execution of RCC

Name of work	Item	Quantity (tons)	Rate(Rs)	Amount(Rs)
Ahmad galai road 1.15 KM S/T Shamshi khan tangi road	Fabrication of mild steel	2.032	100,000	203,200
Lal Qilla Manyal Road	Fabrication of mild steel	0.975	112,000	109,200
Total				312,400

4.Detail of Overpayment due to allowing higher rate than approved work order

Item	Paid rate(Rs)	Approved rate (Rs)	difference	QuantityM ³	Amount (Rs)
RRM dry in F/P	4681.4	2400	2281.4	47.27	107,887
Item	Qty paid m ³		11% Deduction Required(M ³)	Rate (Rs)	Amount (Rs)
RRM dry in F/P	47.29 M ³ (MB 1867T page144)		5.20	4681.4	24343
Total(107,887+24343)					132,239

Total of 1+2+3+4 (645,320+99,165+312,400+132,239) = Rs1,189,124

Annexure-13
DP# 1.2.2.21

DETAIL OF NON-DEPOSIT OF COST OF TENDER FORMS						
Date of tender	Name of work	Est. Cost	E/Money	No of participants	Cost of tender form	Total cost
27.5.2016	WSS chatpat Shamlai	785,000	15,700	4	1,000	4,000
27.5.2016	Reh: of DWSS Mandi	790,000	15,800	3	1,000	3,000
27.5.2016	Extension of DWSS Shawa& Tazagram	790,000	15,800	3	1,000	3,000
27.5.2016	DWSS Kaskai,Shorshang,Kwas Khwar	1,500,000	30,000	3	750	2,250
27.5.2016	Reh: of DWSS Khanpur	724,010	14,480	3	1,000	3,000
27.5.2016	WSS Ouch & Gul Abad	790,000	15,800	3	1,000	3,000
27.5.2016	WSS Chikho & Khair abad	773,100	15,462	3	1,000	3,000
27.5.2016	WSS Nasafa	1,000,000	20,000	4	500	2,000
27.5.2016	WSS Swara Shamshi khan	788,000	15,760	3	1,000	3,000
27.5.2016	Extention of DWSS Bajauro, Barikot & Chino	730,000	14,600	3	1,000	3,000
27.5.2016	WSS Otala	795,000	15,900	4	1,000	4,000
27.5.2016	DWSS Twada China	790,000	15,800	4	1,000	4,000
27.5.2016	DWSS Danwa	730,000	14,600	3	1,000	3,000
27.5.2016	DWSS Shingrai&Khwar Quarter Mohla	1,330,000	26,600	4	665	2,660
27.5.2016	DWSS Assilo Assegai& Rabat	1,890,000	37,800	4	945	3,780
27.5.2016	WSS at Baroon	730,000	14,600	3	1,000	3,000
27.5.2016	Extension of DWSS Jabagai Payeen,Dhandoona	790,000	15,800	4	1,000	4,000
27.5.2016	WSS Annagoro Khawr	795,000	15,900	4	1,000	4,000
27.5.2016	WSS Shako,Biyarai,Darmal&Undeesa	795,000	15,900	4	1,000	4,000
27.5.2016	DWSS Sangolai	790,000	15,800	3	1,000	3,000
27.5.2016	WSS for V/C Manssorabad	790,000	15,800	3	1,000	3,000
27.5.2016	WSS Barkally Khal	730,000	14,600	4	1,000	4,000
27.5.2016	DWSS Safarai,Luqmanbanad,Adokai	1,490,000	29,800	3	745	2,235
27.5.2016	DWSS Toormang,Sair, Gawanai	790,000	15,800	3	1,000	3,000
27.5.2016	DWSS Mula at Patai	790,000	15,800	3	1,000	3,000
27.5.2016	DWSS Taran Bala	790,000	15,800	3	1,000	3,000

27.5.2016	Repair of DWSS Nimazkot	655,800	13,116	3	1,000	3,000
27.5.2016	Ext: of WSS Mastorai	790,000	15,800	3	1,000	3,000
27.5.2016	WSS Sangato	790,000	15,800	3	1,000	3,000
27.5.2016	DWSS Kass BochaKhel	790,000	15,800	3	1,000	3,000
27.5.2016	DWSS Bargam,Kulambara	790,000	15,800	3	1,000	3,000
27.5.2016	DWSS at Garrah	790,000	15,800	3	1,000	3,000
27.5.2016	WSS Musaabad munda	750,000	15,000	3	1,000	3,000
27.5.2016	WSS Barikab& Badonai	538,000	10,760	3	1,000	3,000
27.5.2016	WSS Shago/Sro khawro Anangoro	790,000	15,800	4	1,000	4,000
27.5.2016	WSS Godar	1,270,000	25,400	4	635	2,540
27.5.2016	WSS Ganderai	1,090,000	21,800	3	545	1,635
27.5.2016	WSS Swara Ghwandai Gatkay	790,000	15,800	3	1,000	3,000
27.5.2016	Ext: of WSS Junikallay mayar	795,000	15,900	4	1,000	4,000
27.5.2016	WSS Kolalan	795,000	15,900	3	1,000	3,000
27.5.2016	WSS Ajabai, Alisher Sorano	795,000	15,900	3	1,000	3,000
27.5.2016	WSS Ghwara banda Gular shpano kassai	695,000	13,900	3	1,000	3,000
27.5.2016	WSS Shamshi Dheri, Lekore&Surkhderi	795,000	15,900	3	1,000	3,000
27.5.2016	WSS Lajbang temtai	795,000	15,900	4	1,000	4,000
27.5.2016	WSS Gorgiya	590,000	11,800	3	1,000	3,000
27.5.2016	WSS at Khungai	570,000	11,400	3	1,000	3,000
27.5.2016	Ext: of WSS Zormandai	590,000	11,800	3	1,000	3,000
27.5.2016	WSS Munjai,Sarbanda&Odigram	748,000	14,960	4	1,000	4,000
27.5.2016	WSS Rani, Baroon & watangai	748,000	14,960	4	1,000	4,000
27.5.2016	WSS Khema Gedaro	4,078,000	81,560	4	2,039	8,156
27.5.2016	Ext:of DWSS Arshad zaman Korona	500,000	10,000	4	1,000	4,000
27.5.2016	WSS Koto Pumping machinery	760,000	15,200	3	1,000	3,000
17.7.2015	AOM&R pk 93-94	4,500,000	90,000	3	2,250	6,750
17.7.2015	AOM&R pk 97	3,500,000	70,000	3	1,750	5,250
17.7.2015	AOM&R pk 96	3,500,000	70,000	3	1,750	5,250
17.7.2015	AOM&R pk 95	3,500,000	70,000	3	1,750	5,250
17.7.2015	AOM&R pk-93-94	3,760,000	75,200	3	1,880	5,640
17.7.2015	AOM&R pk 97	2,830,000	56,600	3	1,415	4,245
17.7.2015	AOM&R pk 96	2,830,000	56,600	3	1,415	4,245
17.7.2015	AOM&R pk 95	2,830,000	56,600	3	1,415	4,245
17.7.2015	DWSS Koto	10,000,000	200,000	4	5,000	20,000

17.7.2015	Constt: of incomplete schemes pk 96	18,810,000	376,200	4	9,405	37,620
17.7.2015	Pressure Pumps Pk-97	1,500,000	30,000	4	750	3,000
29.1.2016	DWSS Koherai PK 94 pump well	2,583,949	51,679	4	1,292	5,168
29.1.2016	DWSS Koherai PK 94 Tank	11,424,085	228,482	4	5,712	22,848
29.1.2016	DWSS Rahman Abad T/Well	2,819,682	56,394	4	1,410	5,639
29.1.2016	DWSS Rahman Abad Pumping Chamber	9,607,962	192,159	4	4,804	19,216
29.1.2016	DWSS Sheikh Abad Sump well	2,565,060	51,301	3	1,283	3,848
29.1.2016	DWSS Sheikh Abad GI Pipe work	3,101,580	62,032	4	1,551	6,203
29.1.2016	DWSS Madina abad Sump well	2,563,498	51,270	3	1,282	3,845
29.1.2016	DWSS Madina abad S/tank	16,118,787	322,376	4	8,059	32,238
29.1.2016	DWSS Inzar Dush khel S/well	2,559,000	51,180	4	1,280	5,118
29.1.2016	DWSS Inzar Dush khel S/Tank	16,460,908	329,218	4	8,230	32,922
2.2.2016	WSS UC Maskinai	9,499,000	189,980	3	4,750	14,249
2.2.2016	WSS UCMayar	9,778,000	195,560	4	4,889	19,556
2.2.2016	WSS Main Kally	7,960,000	159,200	4	3,980	15,920
2.2.2016	WSS UC Khazana	7,801,000	156,020	4	3,901	15,602
2.2.2016	WSS UC Gusam	7,901,000	158,020	4	3,951	15,802
2.2.2016	WSS UC Sadbar kally	9,628,000	192,560	4	4,814	19,256
2.2.2016	WSS UC Shalkandy	8,961,000	179,220	3	4,481	13,442
2.2.2016	WSS UC Kambat	9,755,000	195,100	3	4,878	14,633
2.2.2016	WSS UC Munda	7,857,000	157,140	4	3,929	15,714
2.2.2016	WSS UC Samarbagh	9,960,000	199,200	3	4,980	14,940
2.2.2016	WSS UC Drangal	96,950,000	1,939,000	3	48,475	145,425
18.4.2016	WSS UC Koto	10,000,000	200,000	4	5,000	20,000
18.4.2016	WSS Lajbook	10,000,000	200,000	3	5,000	15,000
18.4.2016	WSS Haya serai	10,000,000	200,000	4	5,000	20,000
18.4.2016	WSS Kotkay	10,000,000	200,000	3	5,000	15,000
18.4.2016	WSS Lal Qala	10,000,000	200,000	3	5,000	15,000
18.4.2016	WSS Beshegram	10,000,000	200,000	3	5,000	15,000
18.4.2016	WSS Gal Maidan	10,000,000	200,000	4	5,000	20,000
18.4.2016	WSS Zimdara	10,000,000	200,000	3	5,000	15,000
19.4.2016	WSS in Various Ucs	19,000,000	380,000	4	9,500	38,000
19.4.2016	sanitation Scheme zirat talash	19,000,000	380,000	4	9,500	38,000
20.4.2016	WSS Kharkanay Ouch Tube well	1,813,300	36,266	3	907	2,720
20.4.2016	WSS Kharkanay Ouch Rising main	6,578,960	131,579	3	3,289	9,868

20.4.2016	WSS Tarano Shaban Sump well	1,398,102	27,962	3	699	2,097	
20.4.2016	WSS Tarano Shaban Tank	7,533,726	150,675	3	3,767	11,301	
20.4.2016	WSS Qilla Shah Asbanr tank	18,362,793	367,256	3	9,181	27,544	
20.4.2016	WSS Shako Kityarai Tube well	2,122,882	42,458	3	1,061	3,184	
20.4.2016	WSS Shako Kityarai Pumping chamber	6,423,708	128,474	3	3,212	9,636	
2.5.2016	Constt/Reh of WSS Bajouro talash	1,024,400	20,488	3	512	1,537	
2.5.2016	Constt/Reh of WSS Serai Payeen	760,000	15,200	3	1,000	3,000	
2.5.2016	Constt/Reh of WSS Dheri talash	810,000	16,200	3	1,000	3,000	
2.5.2016	Constt/Reh of WSS Gumbat talsh	960,000	19,200	3	1,000	3,000	
2.5.2016	Constt/Reh of WSS Shoghalai	1,022,400	20,448	3	511	1,534	
2.5.2016	Constt/Reh of WSS Goro bandagai	810,000	16,200	3	1,000	3,000	
2.5.2016	Constt/Reh of WSS Haji abad	957,000	19,140	3	1,000	3,000	
2.5.2016	Constt/Reh of WSS Charmango	810,000	16,200	3	1,000	3,000	
2.5.2016	Constt/Reh of WSS Main kally shah	910,000	18,200	3	1,000	3,000	
2.5.2016	Constt/Reh of WSS Kambat Badin	860,000	17,200	3	1,000	3,000	
		Total					1,017,754

Expenditure on non energized WSS

Name of work	Expenditure (Rs)
AOM&R Anongorai	86,700
AOM&R Anongorai	34,200
AOM&R Anongorai	91,300
AOM&R Anongorai	75,000
AOM&R Anongorai	37,500
AOM&R Anongorai	82,900
AOM&R Anongorai	39,104
AOM&R Badin	25,000
AOM&R Badin	32,700
AOM&R Badin	41,035
AOM&R Badin	67,165
AOM&R Badin	33,250
AOM&R Koto zone -II	46,050
AOM&R Rahim abad	70,950
AOM&R Rahim abad	30,200
AOM&R Shamshikhan II	38,000
AOM&R Namsir Bazar kahll	24,700
AOM&R Namsir Bazar kahll	88,700
AOM&R Namsir Bazar kahll	20,600
AOM&R Namsir Bazar kahll	47,700
AOM&R Toormang	36,058
AOM&R Toormang	9,800
AOM&R Toormang	68,730
AOM&R Hajiabad	64,753
AOM&R Baroon	22,700
AOM&R Baroon	7,773
Total	1,222,568

Detail of Irregular cash payment of Pay & Allowances

S.No	Month	Cheque No	Date	Amount(Rs)
1	7/2015	1238192-3	30.6.2015	5,653,006
2	8/2015	542197	03.8.2015	5,677,643
3	9/2015	nil	9/2015	5,631,652
4	10/2015	542199	2.11.2015	5,487,590
5	11/2015	538189-90	2.12.2015	6,046,565
6	12/2015	0538373&76	04.01.2015	5,930,381
7	1/2016	0539088-89	02.02.2016	5,531,042
8	2/2016	0539298-99	2.3.2016	5,520,500
9	3/2016	0539441-42	1.4.2016	5,787,150
10	4/2016	0599771-72	3.5.2016	5,642,916
11	5/2016	0600189-90	2.6.2016	6,273,777
12	6/2016	0158020-21	30.6.2016	5,058,743
Total				68,240,965

Detail of Irregular cash payment of Pay & Allowances (C&W)

S.No	Month	Cheque No	Date	Amount(Rs)
1	7/2015	nil	30.7.2015	1,241,984
2	8/2015	1238437	29.8.2015	386,807
3	9/2015	nil	17.9.2015	1,289,669
4	10/2015	538034	29.10.2015	1,284,379
5	11/2015	538191	30.11.2015	1,268,853
6	12/2015	0538375	29.12.2015	1,196,147
7	1/2016	0539090	28.01.2016	1,156,112
8	2/2016	0539311	29.2.2016	1,142,121
9	3/2016	0539543	29.3.2016	1,155,242
10	4/2016	0599773	29.4.2016	1,130,619
11	5/2016	0600190	28.5.2016	1,091,946
12	6/2016	0158022	25.6.2016	1,263,182
Total				13,607,061

Annexure-16
DP# 1.2.3.2

Detail of medicines without having DTL Tests reports DHO Dir Lower

S.No	Deptt	Name of Firm	Name of Items	Date	Cheque no.	Amount (Rs)
1	TBC	Abbott Lab	Tab iberat folic	26.6.2016	538893	105,749
2	BHU	Astellas Pharma	Inj Cefotaxime500	20.6.2016	538548	523,706
3	BHU	Astellas Pharma	Cap cephradine 500			288,500
4	BHU	Geofman	inj dexamethason 4 mg		538833	325,000
5	BHU	Geofman	tab sualbutamol 4 mg		538833	28,000
6	BHU	Bio labs	inj diclofenacsod 75 mg	20.6.2016	538529	260,000
7	BHU	Bio labs	inj omoprazole 40 mg		538529	179,250
8	BHU	Bio labs	inj omoprazole 40 mg	20.6.2016	538549	358,500
9	BHU	Biogen Phrama	Tab Entacavir 05mg	20.6.2016	538550	269,400
10	BHU	Elite Phrama LHR	inj dimenbydrnate	25.6.2016	538813	15,600
11	BHU	Elite Phrama LHR	inj ignicaine+adrenalin e		538813	50,000
12	BHU	Elite Phrama LHR	inj drtoravarine 40 mg		538813	118,600
13	BHU	Elite Phrama LHR	inj furosemide		538813	62,400
14	BHU	Silver Surgical compl	IV cannula different silver	25.6.2016	538814	125,000
15	BHU	Ms Macter Pharma	Inj Ramol 100Mg/2ml	25.6.2016	538815	80,000
16	BHU	Ms Macter Pharma	Tramadol Hcl 50 mg			
17	BHU	Ms Macter Pharma	Inj Titan 2 mg			545,000
18	BHU	Ms Macter Pharma	Ceftriaxone			
19	BHU	Bosch Pharma	tab Calamox	25.6.2016	538819	524,500
20	BHU	Sindh Medical	crb needles 25mm			59,950
21	BHU	Atco lab	tab Cardnit 2.6mg	25.6.2016	538823	75,000
22	BHU	Arsons Pharma	cap tranexaminicacid 250mg	25.6.2016	538824	39,400
23	BHU	Arsons Pharma	Zink oxide Adhesive tap2.5cm*5m			209,163
24	BHU	Arsons Pharma	cap omraprozol 20 mg			99,000
25	BHU	Nenza Pharma	Cap flotine 1*10	25.6.2016	538825	82,500
26	BHU	Nenza Pharma	Syp Nendol 60ml			122,210
27	BHU	Nenza Pharma	Syp Nendol 60ml			15,290

28	BHU	Nenza Pharma	syp cetrane 60ml			59,513
29	BHU	Nenza Pharma	syp cetrane 60ml			65,488
30	BHU	Nenza Pharma	tab relaxopran1*14			94,095
31	BHU	Pacific Pharma	tab xiben 400mg	25.6.2016	538826	143,000
32	BHU	Zjan Pharma	Tab Azithromycin 500 mg	25.6.2016	538827	197,327
33	BHU	Mega Pharma	Tab megfenac 50mg	25.6.2016	538828	68,000
34	BHU	Mega Pharma	tab glucoban 5 mg			20,500
35	BHU	Mega Pharma	tab daisy 10mg			34,000
36	BHU	Mega Pharma	tab magadip 5mg			45,999
37	BHU	Cotton craft	Gauze Cloth 100cm*2.5m	25.6.2016	538829	254,799
38	BHU	Cotton craft	cotton bendage Bp typeII 15cm*6m			2,042,371
39	BHU	Zafa Pharma	cap doxycycline 100mg	25.6.2016	538832	72,864
40	BHU	Zafa Pharma	Tab Atenolol 50mg			24,225
41	BHU	zjan Pharma	syp azithromycine 200mg	20.6.2016	538530	673,000
42	BHU	zjan Pharma	tab ciprofloxacin 500mg			195,000
43	BHU	Medipak	E/D tobramycin	25.6.2016	538821	175,000
44	BHU	Medipak	E/D polymaxine+neomycin+dexa			265,000
45	BHU	Medipak	E/D Chloramphenicon			94,000
46	BHU	Medipak	IV set			622,500
47	THQ	GSK	cap amoxil250mg	25.6.2016	538849	210,000
48	THQ	GSK	syp amoxil 250mg			262,500
49	THQ	GSK	tab augmentin 1g			203,600
50	THQ	Gets pharma	Inh sevorane liquid250ml	25.6.2016	538848	77,400
51	CD	NabiQasim	tab clarethro 500mg	25.6.2016	538842	440,002
52	CD	NabiQasim	tab clarethro 250mg			349,998
53	RHC	Astellas Pharma	Inj Cefotaxime500mg	25.6.2016	538838	247,700
54	RHC	Astellas Pharma	Inj Cefotaxime1g			347,700
55	RHC	Astellas Pharma	Inj Cefotaxime 2g			458,281
56	RHC	Agfa	Auto developer 10*20	25.6.2016	538841	24,500
57	RHC	Agfa	Auto fixer 20*20			6,500
58	RHC	ASR Enterprise(LabChemical)	Glucose 100 ml	25.6.2016	538839	23,200
59	RHC	MS Alam& Co(Lab Chemical)	Gemsastain	25.6.2016	538840	5,700
60	RHC	MS Alam& Co(Lab Chemical)	GPT Kinetec			24,752
61	RHC	MS Alam& Co(Lab Chemical)	Slides			2,550

62	RHC	MS Alam& Co(Lab Chemical)	Typhodot			25,690
63	THQ	ASR Enterprise(LabChemical)	Glucose 100 ml	25.6.2016	538844	23,200
64	THQ	MS Alam& Co(Lab Chemical)	Gemsastain	25.6.2016	538847	5,700
65	THQ	MS Alam& Co(Lab Chemical)	GPT Kinetec			24,752
66	THQ	MS Alam& Co(Lab Chemical)	Slides			2,550
67	THQ	MS Alam& Co(Lab Chemical)	Typhodot			25,690
68	Other	ASR Enterprise(LabChemical)	Glucose 100 ml	25.6.2016	538836	23,200
69	Other	MS Alam& Co(Lab Chemical)	GPT Kinetec	25.6.2016	538834	24,752
70	Other	MS Alam& Co(Lab Chemical)	Slides			1,700
71	Other	MS Alam& Co(Lab Chemical)	Typhodot			32,760
72	BHU	Standared supply agency(Required from sanitation)	Strychnine sulphat	20.4.2016	599671	49,795
73	BHU	Warrior chemical	Strychnine sulphat	25.5.2016	600023	49,996
74	BHU	Warrior chemical	Strychnine sulphat			49,996
75	BHU	Warrior chemical	Strychnine sulphat			49,996
76	BHU	Anwar medicose timergara(LP)	tab sofiget 400mg	25.5.2016	600025	35,000
77	BHU	Warrior chemical	Strychnine sulphat	2.6.2016	600326	50,000
78	BHU	Warrior chemical	Strychnine sulphat		600326	50,000
79	BHU	Warrior chemical	Strychnine sulphat		600326	50,000
80	BHU	Warrior chemical	Strychnine sulphat	26.6.2016	158081	110,000
					Total	9,742,854

Detail of non imposition of penalty

S.No	Name of Scheme	E/Cost	Due date for completion	Actual date of Completion	No of Days Delay	Penalty @10%(Rs)
1	WSS Munda Dando shah	10.00	30.6.2016	In progress	60	1,000,000
2	WSS Qazi abad Manugai	13.511	30.6.2016	In progress	60	1,351,100
3	WSS Thrail	13.263	30.6.2016	In progress	60	1,326,300
4	WSS Sarbanda watangai & Pressure Pumps	10.00	30.6.2016	In progress	60	1,000,000
5	WSS Maskinai	9.270	30.6.2016	In progress	60	927,000
6	WSS Thall Manyal	28.00	30.6.2016	In progress	60	2,800,000
7	WSS Chino Talash	13.161	30.6.2016	In progress	60	1,316,100
	Total					9,720,500

Annexure-18
DP# 1.2.3.4

Detail of non imposition of penalty

S.No	Name of Scheme	E/Cost	Due date for completion	Completion date	No of Days Delay	Penalty @10%(Rs)
1	Improv: & widening of Bajowro road	14,668,325	25.11.2015	9.01.2016	45	1,466,833
2	Upgradation of GHS Main kalay	18,316,105	25.10.2015	25.2.2016	120	1,831,611
3	Upgradation of GGHS Asbanr	24,791,000	25.8.2015	30.12.2015	122	2,479,100
4	Improv: & widening of Tangi Baba to Gojaro Road	11,174,800	8.8.2014	15.3.2016	575	1,117,480
5	Upgradation of GGMS Makhai S/T GGMS Likore Kambat	13,917,600	11.1.2016	26.2.2016	45	1,391,760
6	Improve:&Upgradation of Banr to Inzaro Banda road	13,096,000	3.9.2015	30.5.2016	260	1,309,600
	Total	95,963,830				9,596,383

Detail of Irregular cash payment of Pay & Allowances

S.No	Month	Cheque No	Date	Amount(Rs)
1	7/2015	1238276	31.7.2015	252,234
2	8/2015	1238434	29.8.2015	282,759
3	9/2015	1238541	18.9.2015	267,285
4	10/2015	0538072	30.10.2015	340,229
5	11/2015	0538228	30.11.2015	255,957
6	12/2015	0538402	30.12.2015	260,806
7	1/2016	0539112	29.1.2016	260,806
8	2/2016	0539332	29.2.2016	220,665
9	3/2016	0599571	30.3.2016	272,091
10	4/2016	0599794	29.4.2016	262,149
11	5/2016	0600214	31.5.2016	188,962
12	6/2016	0158043	27.6.2016	202,994
		Total		3,066,937

Annexure-20
DP# 1.2.3.7

Detail of Expire Medicines for the Year 2015-16

S.No	Name of Medicine	Date of expiry	Quantity	Unit	Price(Rs)	Total Cost(Rs)
1	Creatinine Re Kit	4/2016	09 Nos Kits	THQ Chakdara	3000/kit	27,000
2	Toxoplasma	2/2016	1 Kit	---do---	4000/kit	4,000
3	RF Factor	3/2016	3 Kits	---do---	2000/kit	6,000
4	Cholesterol HDL Kit	5/2016	10 Kits	---do---	2000/kit	20,000
5	SGPT	3/2016	2 kit	---do---	4000/kit	8,000
6	Alkaline p	3/2016	2 Kits	---do---	3000/kit	6,000
7	Pregnancy Strips	3/2016	3900(78 boxes)	---do---	200/box	15,600
8	Distal Water 5 ml	2/2016	1812 vials	---do---	3/vial	5,436
9	Tab, Pirition	4/2016	3300 (3.5 boxes)	---do---	200/box	700
10	Rapid Insulin 100	3/2016	98 vials	---do---	250/ vial	24,500
11	WBC Rejent	3/2016	90 bottles	THQ Samarbagh	50/bottle	4,500
12	Pregnancy Strips	3/2016	3750(75 boxes)		200/box	15,000
13	Seram amylase	3/2016	02 bottle	---do---	2000/bottle	4,000
14	RH Factor	3/2016	02 bottle	---do---	1200/bottle	2,400
15	Insulin Rapid	3/2016	184 vials	---do---	250/vial	46,000
16	X.Ray film 12x15	3/2016	200 films(2 boxes)	---do---	6370/box	12,740
17	X-Ray 5x10	5/2016	100(1 box)	---do---	4300/box	4,300
18	Blood Group	4/2016	22 kits	---do---	1800/kit	39,600
19	Gram iodine	3/2016	20		50/bottle	1,000
20	Inj Arextra 500mg	1/2016	14 boxes	---do---	4350/box	60,900
21	Blood glucose R	3/2016	12 kit	---do---	600/kit	7,200
22	Cretanine Re Kit	3/2016	1 kit	Cat-D Hospital Munda	3000/kit	3,000
23	SGPT	3/2016	1 kit	---do---	4000/kit	4,000
24	Calcium	3/2016	1 kit	--do---	2300/kit	2,300
25	Uric Acid	3/2016	1 kit	---do---	3000/kit	3,000
26	Metronadazole 100 ml infusion	6/2016	5360	Cat-D Hospital Z/Talash	50/infusion	268,000
27	Cipro 100 ml infusion	6/2016	4640+1920=6560	---do---	130/ infusion	852,800
28	Insolin Rapid	6/2016	77 vials		250/ vial	19,250
29	Urine strips	6/2016	800(8 boxes)		300/ box	2,400
30	Blood Group	6/2016	11 kits		1800/kit	19,800
				Total		1,489,426