



AUDIT REPORT
ON THE ACCOUNTS OF
DISTRICT GOVERNMENT
DIR UPPER

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AP	Advance Para
AOM&R	Annual Ordinary Maintenance and Repair
APRs	Actual Payee Receipts
BHU	Basic Health Unit
BOQ	Bill of Quantity
B&R	Building & Road
CA	Conveyance Allowance
CDR	Call Deposit Receipt
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CTR	Central Treasury Rules
C&W	Communication and Works
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DD	Dairy Development
DDC	District Development Committee
DHO	DHO
DO	District Officer
DSM	District Support Manager
GFR	General Financial Rules
HPA	Health Professional Allowance
HRA	House Rent Allowance
IPSAS	International Public Sector Accounting Standards
KM	Kilo Meter
KPPRA	Khyber Pakhtunkhwa Public Procurement Regulatory Authority
LGA	Local Government Act
MB	Measurement Book
MCC	Medicine Coordination Council
MFDAC	Memorandum for Departmental Accounts Committee
MRS	Market Rate System
NIT	Notice Inviting Tender
PAC	Public Accounts Committee

PAO	Principal Accounting Officer
PATA	Provincially Administered Tribal Areas
PC-I	Planning Commission One
PC-IV	Planning Commission Four
PCC	Plain Cement Concrete
PEC	Pakistan Engineering Council
PHE	Public Health Engineering
PPHI	People's Primary Healthcare Initiative
RCC	Reinforced Concrete Cement
RDA	Regional Directorate of Audit
RHC	Rural Health Center
TS	Technical Sanction
WSS	Water Supply Scheme
XEN	XEN
ZAC	Zilla Accounts Committee

Preface

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

The report is based on audit of the accounts of various offices of District Government, Dir Upper 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 of Khyber Pakhtunkhwa Local Government Act, 2013, for laying before the appropriate legislative forum.

Dated:
Islamabad

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

This Regional Directorate has a human resource of 7 officers and staff with a total of 1,750 man-days. The annual budget amounting to Rs 10.618 million was allocated to this office during financial year 2016-17. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programs/ projects.

District Government, Dir Upper 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 233 formations in District Dir Upper 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 Upper for the Financial Year 2015-16 was Rs 2717.047 million. Out of this, RDA Swat audited an expenditure of Rs 1,043.040 million which, in terms of percentage, was 38% of auditable expenditure.

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

b. Recoveries at the instance of audit

Recovery of Rs 184.714 million was pointed out during the audit. Out of the total recoveries pointed out, Rs 174.625 million was not in the notice of the executive before audit. Recovery of Rs 0.371 was effected till finalization of this report.

c. Audit Methodology

Audit was conducted after understanding the business processes of District Government Dir Upper 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 take appropriate action and the irregularities could not come to the light in the proper forum i.e. DAC.

e. Comments on Internal Control and Internal Audit department

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

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

f. Key audit findings of the report;

- i. Fraud / Misappropriation of Rs 0.985 million was noted in one cases ¹
- ii. Non production of record of Rs 25.24 million was noted in one case.²
- iii. Irregularities & non-compliance of Rs 678.203 million were noted in fifteen cases.³
- iv. Weak internal control of Rs 191.368 million were noted in twenty two 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, overpayments and irregular payments.

¹ 1.2.1.1

² 1.2.2.1

³1.2.3.1 to 1.2.3.15

⁴1.2.4.1 to 1.2.4.22

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

S.No	Description	No.	Budget		
			Expenditure	Receipt	Total
1	Total Entities (PAOs) in Audit Jurisdiction	1	2717.047	-	2717.047
2	Total formations in audit jurisdiction	233	2717.047	-	2717.047
3	Total Entities(PAOs) Audited	1	1043.040	-	1043.040
4	Total formations Audited	4	1043.040	-	1043.040
5	Audit & Inspection Reports	4	1043.040	-	1043.040
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports	-	-	-	-

Table 2: Audit Observations classified by Categories

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	0
2.	Weak financial management	407.606
3.	Weak Internal controls	191.368
4.	Others	296.822
	Total	895.796

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

S. No	Description	Expenditure on Acquiring Physical Assets Procurement	Civil Works	Receipts	Others	Total For the year 2015-16	Total for the year 2014-15
1.	Outlays Audited	1.931	672.064	0	369.045	1043.04	-
2.	Amount Placed under Audit Observation /Irregularities of Audit	0	663.094	0	232.702	895.796	-
3.	Recoveries Pointed Out at the instance of Audit	0	144.208	0	40.506	184.714	-
4.	Recoveries Accepted /Established at the instance of Audit	0	13.471	0	33.543	47.014	-
5.	Recoveries Realized at the instance of Audit	0	0.371	0	0	0.371	-

Note: No audit was conducted during 2014-15.

Table 4: 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	198.642
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	0
3	Accounting Errors (accounting policy departure from NAM ⁵ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal control systems.	191.368
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	184.714
6	Non-production of record	24.25
7	Others, including cases of accidents, negligence etc.	296.822
	Total	895.796

Table 5 : Cost benefit**(Rs in million)**

S #	Description	Amount
1	Outlays Audited (item 1 of Table 3)	1043.040
2	Expenditure on audit	0.540
3	Recoveries realized at the instance of audit	0.371
	Cost-Benefit Ratio	1:0.7

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

CHAPTER-1

1.1 District Government Dir Upper

1.1.1 Introduction

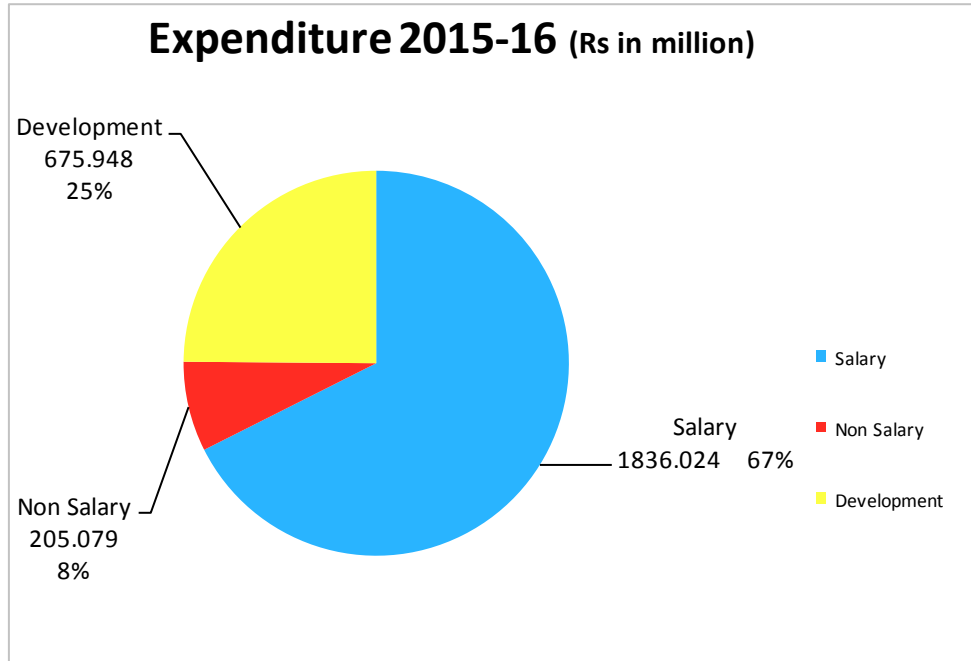
Activities of District Government are managed through offices of Deputy Commissioner and District Officers under Khyber Pakhtunkhwa Local Government Act 2013 (LGA 2013). Each group of District Offices is headed by District Officer (DO). The DO according to Rules of Business of District Government, 2015 distributes the work among the officers, branches, and/or sections of each district office. The offices which manage the activities of District Government are Deputy Commissioner (DC), XEN C&W, XEN Public Health Engineering, District Officers Agriculture, Education, Health, Water Management, Fisheries, Population Welfare, LG & RDD, Sports, Enterprises & Investment Promotion, Live Stock & DD, Soil Conservation, Cooperation, Social Welfare, Public Transport and Municipal Services.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Rs in millions)

2015-16	Budget	Actual Expenditure/ Receipts	Saving/ Excess	%age Excess/ Saving
Salary	2480.11	1836.02	(644.09)	26%
Non-salary	225.67	205.079	(20.591)	7%
Developmental Account- IV	5.381	5.381	0	0
Developmental Account-I	673.207	670.567	(2.639)	0.4%
Total	3384.368	2717.047	(667.639)	20%
Receipts	0	0	0	-

The savings of Rs 667.639 million indicate weakness in the capacity of the District Government Departments to utilize the amount allocated.



1.1.3 Brief 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 are given below:

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

1.2 AUDIT PARAS

1.2.1 Misappropriation/Fraud

1.2.1.1 Fraudulent drawl of money on account of medicines of - Rs 1.704 (m) and non imposition of penalty Rs 0.378 million

According to Para No H of the MCC letter No. 191-200/ MCC dated 17-02-2016, and Para No.18 of the Contract Agreement the supply shall be completed within (30) days, in case of delay in supply from (31 to 45) days, a lump sum penalty of 3% of the total amount shall be levied and delay in supply from (46 to 60) days, a lump sum penalty of 7% of the total amount shall be levied through deducting the total amount of penalty from the billed amount, irrespective of the number of items supplied late and after expiry of the extended periods, the supply order shall stand cancelled along with forfeiting earnest money/performance guarantee and legal action against the supplier.

DHO Dir Upper issued 13 supply orders to various suppliers for medicines valuing Rs 1,704,277 during 2015-16. Medicines were not supplied. Payment was drawn on presentation of fake certificates of receipts of supply. Neither the supply orders were cancelled along with forfeiture of earnest money and performance guarantee and legal action against the suppliers nor penalty @ 7% amounting to Rs 119,300 imposed. Detail is given at Annexure-2.

In other (14) cases for supply of medicines valuing Rs 4,413,781, penalty @ 3% and 7% amounting to Rs 259,406 was not imposed for delivery beyond the stipulated time. Detail is given at Annexure-3.

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 record of medicines received would be shown and penalty would be imposed as per period. Reply was not satisfactory, neither record of medicines received nor recovery of penalty was shown to audit.

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

Audit suggests legal action against the suppliers as per MCC Rules besides recovery penalty and action against the person(s) at fault.

AP 13 (2015-16)

1.2.1.2 Misappropriation of medicines -Rs 0.985 million

According to Para 23 of GFR Vol.-I, every Government officer is personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff.

DHO Dir Upper issued medicines amounting to Rs 984,912 to RHC Sheringal as per main stock register/indents of medicines dated 1-9-2015, 18-2-2016 and 20-7-2016. The medicine Stock Register of RHC Sheringal showed that only Indent No.2 dated 18.2.2016 was shown received but no medicines were issued to patients. Medicines listed in other two indents were neither received nor issued as detailed below:

S.No	Indent No & date	Total No. of Items issued	Amount (Rs)
1	01 dt. 01-09-2015	47	475,749
2	02 dt. 18.02.2016	16	112,474
3	03 dt. 20.7.2016	50	396689
	Total	113	984,912

Misappropriation of medicines occurred due to weak managerial control which resulted in loss to government and deprived the patients from free medicines.

When pointed out in August 2016, management replied that inquiry in light of observation is to be conducted and recovery from the defaulter would be made. Reply was not satisfactory as no outcome was intimated.

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

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Audit suggests investigations besides recovery of cost of medicines and action against the person(s) at fault.

AP 15 (2015-16)

1.2.2 Non Production of Record

1.2.2.1 Non production of auditable record - Rs 24.25 million

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

DHO Dir Upper transferred Rs 24,245,000 to DSM PPHI Dir Upper for purchase of medicines and other contingency under the head BHUs during 2015-16. However, relevant record was not produced to verify the 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 PPHI is not under the control of DHO office. When the DSM PPHI Dir Upper was requested for production of record he replied that the PPHI is a Company established under Section-42 of the Companies Ordinance 1984 and the audits are conducted by Chartered Accountants annually. Reply was not satisfactory as expenditure was incurred out of District Government Fund (A/C-IV) and according to Section 37 of the LGA 2013 the accounts of the District Government shall be audited by the Auditor General of Pakistan.

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

Audit suggests production of record besides fixing responsibility on the persons at fault.

AP 11 (2015-16)

1.2.3 Irregularities & Non Compliance

1.2.3.1 Irregular expenditure on purchase of stationary, others, plant & machinery, furniture & fixture -Rs 1.138 million

1. According to Rule-1 Chapter-II of PPR 2014, save as otherwise provided hereinafter and subject to the provisions of rule 10, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs. 100,000 (rupees one hundred thousand).
2. According to Para 148 of GFR, all materials received should be examined, counted, measured or weighed as the case may be, when delivery is taken, and they should be taken in charge by a responsible Government officer who should see that the quantities are correct and their quality good, and record a certificate to that effect. The officer receiving the stores should also be required to give a certificate that he has actually received the materials and recorded them in the appropriate stock register.

Deputy Commissioner Dir Upper incurred an expenditure of Rs 1,138,475 on purchase of stationary, plant & machinery, furniture fixtures and other items during 2015-16 without adopting open tender system. Moreover the items purchased were neither taken on stock register nor their utilization was shown which indicates that the items were not actually received as delivery challans were not shown to audit. Detail is given at Annexure-2.

Irregular payment occurred due to negligence of the controlling officer, which resulted in violation of Government rules.

When pointed out in July 2016, management replied that the Stock Register would be maintained and produced to audit. Reply was not satisfactory, as open tender system was not adopted. Furthermore, neither stock register nor delivery challans of the items purchased were shown to audit.

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

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

AP 01 (2015-16)

1.2.3.2 Unauthentic expenditure on account of Hot & Cold Weather charges -Rs 5.027 million and overpayment of hot and cold weather charges - Rs 0.073 million

According to Para 23 of GFR Vol.-I, every Government officer is personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff.

According to DC Dir Upper Supply Order No.15452/DC/AO/Acctt: dated 5/11/2015, supply of firewood and charcoal was scheduled to start w.e.f. 3-11-2015.

Deputy Commissioner and XEN C&W Dir Upper incurred an expenditure of Rs 5,027,176 on purchase of fire wood and charcoal for winter season during 2015-16, however the delivery challans, stock register of fire wood/charcoal, actual payee receipts, Govt. Notification regarding scale of utilization/consumption of firewood/charcoal was not available to verify the expenditure.

Moreover, DC Dir Upper overpaid Rs 73,448 to the contractor due to allowing payment from 1-11-2015, whereas supply order shows supply from 3.11.2015 which resulted in overpayment for two days as detailed below:

S#	Particulars	Actual supply as per supply order	Payment made w.e.f.	Diff (days)	Qty	Rate	Overpayment (Rs)
1	Firewood	3-11-2015	1-11-2015	2	43	345	29,670
2	Charcoal	3-11-2015	1-11-2015	2	52x6=312	29.70	18,533
				2	85x5=425	29.70	25,245
						Total	73,448

Unauthentic/overpayment occurred due to weak financial controls, which resulted in loss to Government.

When pointed out in July 2016, management replied that the amount would be recovered. Reply was not satisfactory as no proof of recovery was shown to audit.

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

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

AP 05 & 29 (2015-16)

1.2.3.3 Irregular award of state land without adopting open tender system and non realization of State land receipts –Rs 0.079 million

According to Board of Revenue, Revenue & Estate Department Khyber Pakhtunkhwa Peshawar letter No. Rev: IV/S. Land Lease Policy/2015/19213-32 dated 24.08.2015, that according to approved lease policy of state land in the province, in future/henceforth all the expired lease shall be renewed at the prevalent market rates, for a specified period with conditions very clearly spelled out.

Deputy Commissioner Dir Upper awarded state land measuring 69 Kanal and 16 Marla without adopting open tender system to various tenants since 2002. The local office did not take any efforts for open auction of the state land in order to achieve higher rates instead of the rates of 2002 which resulted in huge loss to Government. Moreover, the outstanding lease receipts amounting to Rs 79,432 were not recovered from lessees. Detail is given at Annexure-3.

Irregular award and non realization of receipts occurred due to weak internal control which resulted in loss to Government.

When pointed out in July 2016, the management stated that reply would be given later on. However no reply was furnished.

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

Audit suggests investigation, recovery of lease receipts on market rates and action against the persons at fault.

AP 07 (2015-16)

1.2.3.4 Unauthentic payment on account of land compensation -Rs159.284 million

According to Para 290 of CTR, no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

According to Rule 283 (I) of the CTR Vol- I, acquittance roll on Form TR 28 be maintained in support of payments.

Deputy Commissioner Dir Upper withdrew Rs 159,284,189 on account of land compensation for onward disbursement to the land owners, however actual payee receipts/acquittance rolls of the land owners were not available to verify the payment. Detail is given at Annexure-4.

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

When pointed out in July 2016, management replied that the APRs would be collected from Revenue Officers and would be produced to audit. Reply was not satisfactory as APRs were not available in the record.

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

Audit suggests investigation and fixing responsibility on the persons at fault.

AP 08 (2015-16)

1.2.3.6 Doubtful payment on account of Polio campaign -Rs 1.461 million

According to Para 283(3) of CTR each head of office is responsible to ensure that the amount drawn is duly paid to person entitled to receive it and obtain acquaintance on bill or TR Form-28.

DHO Dir Upper drawn Rs 1,461,000 on account of Polio Campaign for further payment to the staff engaged in the Polio Campaign during 2015-16, however detail of staff deputed/performed the said duty and actual payee receipts of the entitled staff was not available to verify the payment.

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

When pointed out in August 2016, no reply was furnished by the management.

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

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

AP 16 (2015-16)

1.2.3.7 Illegal occupation of Government accommodations at Cat-D Hospital Pattrak and non recovery of rent -Rs 1.212 million

According to Para 3.15 of B&R Code that no public building may be occupied as a private residence without the consent of Government.

According to Para 3.31 of B&R Code that when any Government building is, under proper authority, let to a private person, rent should be regularly recovered in advance at the rates prevailing in the locality for similar accommodation belonging to private owners.

During audit of DHO Dir Upper for the financial year 2015-16 it was noticed that Government accommodations located inside the premises of the Category-D Hospital Pattarak were illegally occupied by private persons since long. However, neither action was taken for vacation of Govt. Bungalows and

Quarters from private persons nor an estimated rent of Rs 1,212,000 was recovered from the occupant. Detail is given at Annexure-7.

Illegal occupation and non recovery of rent occurred due to weak managerial control which resulted in loss to government.

When pointed out in August 2016, management replied that action would be taken regarding vacation and recovery accordingly. Reply was not satisfactory as no proof of recovery/action taken was provided.

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

Audit suggests immediate vacation of Govt. accommodations along with recovery of rent on actual market rates and action against the person(s) at fault.

AP 17 (2015-16)

1.2.3.8 Irregular expenditure on AOM&R of WSS -Rs 3.884 million

According to Para 178 of GFR and Para 32 of CPWA Code that no work should be commenced until administrative approval and TS has been obtained from the competent authority and according to Delegation of Powers 2001, third schedule S. No.21.1(b) condition No.(a) the works relating to repair have been approved by the Zilla Council or the Government as the case may be.

XEN PHE Division Dir Upper incurred an expenditure of Rs 3,884,055 on repair and maintenance of water supply schemes in the district during 2015-16 without administrative approval of the Deputy Commissioner and approval of the Zilla Council which was held irregular.

Irregular expenditure occurred due to weak financial control which resulted in violation of rules.

When pointed out in August 2016, management replied that approval would be submitted. Reply was not tenable as no approval of the competent authority shown.

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

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

AP 24 (2015-16)

1.2.3.9 Unauthorized expenditure without technical sanction -Rs 90.184(M)

According to Para 32 of CPWA Code, no work shall be executed without Administrative Approval/Technical Sanction and Budget allotment. Further, Para 178 of GFR Vol-I & Para-56 of CPWD Code provides that the work must not be started/ executed without technical sanction.

XEN PHE Division Dir Upper incurred an expenditure of Rs 90.184 million on various developmental schemes without obtaining technical sanction of the competent authority. Detail is given at Annexure-8.

Unauthorized expenditure occurred due to weak financial controls which resulted in violation of rules.

When pointed out in August 2016, management replied that the TS at S.No.3,5&7 has been accorded while the remaining are in process, when accorded would be shown to audit. Reply was not satisfactory as no evidence was provided in support of reply.

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

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

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

1.2.3.10 Irregular award of work -Rs 24.926 million

According to Public Procurement Rules 2014 Chapter-III rule-2-b(v) that the bidder shall submit the Technical Proposal which contains the experience and past performance in the execution of similar contracts, the capabilities with respect to personnel and construction equipments and the financial status and capacity.

According to NIT condition No.2 (v) Valid PEC Registration copy for specified code must be attached with bid.

XEN PHE Division Dir Upper awarded the work “WSS Kandaro” with an estimated cost of Rs 24,926,639 to a contractor who was not competent to execute the said work as per License No. 312832 issued by the PEC. The contractor could execute the works not exceeding Rs 20 (Twenty) million. Furthermore, his license was expired on 31-12-2015 whereas he was selected as qualified bidder in the tender dated 18.2.2016 and the work was awarded to him.

Irregularity occurred due to weak managerial controls which resulted in violation of rules.

When pointed out in August 2016, management did not respond to audit observation.

Request for convening of DAC meeting was made in September 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 05/A/C-I (2015-16)

1.2.3.11 Unauthorized expenditure without technical sanction –Rs 400 (M)

According to Para 32 of CPWA Code, no work shall be executed without Administrative Approval/Technical Sanction and Budget allotment. Further, Para 178 of GFR Vol-I & Para-56 of CPWD Code provides that the work must not be started/ executed without technical sanction.

XEN C&W Division Dir Upper incurred expenditure of Rs 399,835,000 on various developmental Schemes during 2015-16 without obtaining technical sanction of the competent authority. Detail at Annexure-9.

Irregularity occurred due to weak financial controls which resulted in violation of rules.

When pointed out in November 2016, management stated that the Technical Sanctions under process and would be submitted after approval. Reply was not satisfactory as no evidence was provided in support of reply.

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

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

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

1.2.3.12 Loss to Government due to execution of works below specification - Rs 158.01million and non imposition of penalty for delay in completion of works –Rs 15.801 million

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

XEN C&W Division Dir Upper incurred expenditure of Rs 158,010,000 on the work “Construction of Seria Kalkot to Thall Kumrat Road 10-KM PK-92 Dir Upper ADP No.990/100382” as per progress report. The items of work PCC 1:2:4 & 1:4:8 carried out at site was below specification as per Laboratory Test Reports. Detail of works at Annexure-10.

Moreover 10% penalty of Rs 15,801,000 was not recovered for delay in completion of the said works. Detail of works at Annexure-11.

Further detail record of the works i.e. Agreements Files, PC-I/TS, MBs and paid Vouchers were not produced to verify the actual position.

Execution of works below specification and non imposition of penalty occurred due to weak managerial control, which resulted in loss to Government.

When pointed out in November 2016, management did not respond to audit observation.

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

Audit suggests investigation besides recovery of loss, penalty and action against the person (s) at fault.

AP 19/A/C-I (2015-16)

1.2.3.13 Irregular and unauthentic payment on account of advertisement charges -Rs 3.281million

According to Para 289 of CTR expenditure of a year be paid within the same year and under no circumstances be allowed to be paid from grant of another year.

XEN C&W Division Dir Upper paid Rs 3,280,940 to Director Information Peshawar on account of advertisement charges for last ten (10) years as pending liability during 2015-16 vide Vr. No.10-D dated 27/11/2015.

However, relevant record i.e. demand bills, original news papers, nonpayment certificate of the said bills in last 10 years, sanction of the competent authority and actual payee receipts were not available to verify the expenditure/payment.

Irregular payment occurred due to weak internal controls, which resulted in violation of rules.

When pointed out in November 2016, management replied that the Information Department has stopped the publication of advertisements of this Division without clearance of pending liability; hence the payment was made and charged to various works/schemes. Reply was not satisfactory as relevant record was not available to verify the payment.

Request for convening of DAC meeting was made in September 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 23/A/C-I (2015-16)

1.2.3.14 Irregular execution of works without adopting open tender system - Rs 5.627 million

According to Rule 20 of the Public Procurement Rules 2014, that the procuring agencies shall use open competitive bidding as the principal method of procurement for the procurement of goods, services and works.

According to Para 23 of GFR Vol.-I, every Government officer is personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff.

Para 178 of GFR Vol-I & Para-56 of CPWD Code provides that the work must not be started/ executed without technical sanction.

XEN C&W Division Dir Upper incurred expenditure of Rs 5,626,836 on account of AOM&R of Roads during 2015-16. The following shortcomings were noticed:

1. Open Tender system was not adopted to achieve the economical rates.
2. All the contractors were selected through quotations.
3. Quotations were called in June 2016 whereas the works were shown executed in February/March & April 2016 as per MB No. 495 page 146 to 157 and MB No.516 page-70 to 86 which shows that the works were not actually executed.
4. All the payments were made on the quotation dates i.e. 21 & 22/06/2016 which shows fake process of quotations.
5. Expenditure was incurred without obtaining Technical sanction of the competent authority.

Irregular payment occurred due to weak internal controls, which resulted in loss to Government and violation of rules.

When pointed out in November 2016, management replied that due to emergency, work was executed through quotations. Reply was not satisfactory as no proof of emergency was provided.

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

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

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

1.2.3.15 Irregular and Unauthorized expenditure on AOM&R Buildings – Rs 2.999 million

Para 2.4 of B&R Department Code requires that no work shall be started without administrative approval, technical sanction and allotment of funds.

Para 52 and 117 (a) of CPWD Code provides that public building should not be altered or enlarged at government expense and that the funds released from AOM & R should be incurred on repair of government building duly estimated and recorded in the building register of the Works and Services Department.

According to Para 4.5(5) of B&R Code that every officer making payment on behalf of Government should satisfy himself that the work has been actually done in accordance with the bill submitted for payment. He should inspect personally all the most important works before authorizing final payment, and should check the measurements made by his subordinates.

XEN C&W Division Dir Upper paid Rs 2,999,659 to M/S Aqal Wazir Government Contactor for execution of various schemes under AOM&R Buildings during 2015-16. Detail at Annexure-12.

Audit noticed the following discrepancies:

1. The expenditure incurred without approved work plan and no approved DDC list was available on record of the local office.
2. Expenditure was incurred without obtaining Technical Sanction from the competent authority.
3. Building Register showing detail of buildings and expenditure not maintained at the local office.
4. No written complaint of the allottees regarding repair works was available on record.
5. Completion Certificates/PC-IV duly signed by the allottees and Competent Authority were not available on record.

In absence of the above documents/record the execution of repair work was doubtful and needs investigation.

When pointed out in November 2016, management did not respond to audit observation.

Request for convening of DAC meeting was made in September 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 25/A/C-I (2015-16)

1.2.4 Internal Control Weaknesses

1.2.4.1 Loss to the Government due to Non deduction/ deposit of stamp duty and district council fee-Rs 22.780 million

According to decisions of various Awards under Land Acquisition Act 1894 duties and charges were recoverable from the land owners.

Para 26 of GFR Vol-1 requires that each administrative Department to see that the dues of the Govt. are correctly & promptly assessed collected & paid into Government treasury.

Deputy Commissioner Dir Upper received an amount of Rs 455,592,838 from various Government Departments for onward payment to the land owners on account of Land Acquisition and made disbursements out of these funds during 2013-16. However, the local office failed to deduct stamp duty and District Council Fee amounting to Rs 22,779,642 and thus caused loss to the Government. Detail at Annexure-13.

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

When pointed out in January 2016, management replied that the amount would be transferred to the relevant heads. Reply was not satisfactory as no proof of deposit/transfer was provided.

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

Audit suggests recovery of Government dues and crediting into Govt. treasury besides action against the person(s) at fault.

AP No. 09 (2015-16)

1.2.4.2 Non deposit/temporary misappropriation of government receipts - Rs 1.568 million

According to Para 8 and 26 of the GFR Volume I, each administrative department has to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury. Further, according to Treasury Rule 625, all deposits must be separately paid into treasury with challans or other documents setting forth all the particulars necessary for the entries to be made in the register of the deposit receipts.

DHO Dir Upper deposited Rs 3564,550 as health receipts during 2015-16 whereas total receipts collected as per units record was Rs 5,132,503. Thus Rs 1,567,953 was un-authorizedly retained, and misappropriated by the dealing hands. Detail at Annexure-14.

Non deposit of receipts occurred due to weak internal controls which resulted in loss to government.

When pointed out in August 2016, management replied that letter regarding recovery has been issued and deduction will be made at source from the salaries of the concerned. Reply was not satisfactory as no proof regarding recovery was provided.

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

Audit suggests immediate deposit into government treasury and action against the person(s) at fault.

AP No. 14 (2015-16)

1.2.4.3 Overpayment of HPA and CA during Leave -Rs 1.206 million

According to Finance department regulation wing Notification No. FD (SOSR-II) 8-18/2016 dated 07.01.2016, health professional allowance is not admissible during leave.

According to Finance department letter No. FD(SR-II)8-2/70 dated 17.7.1977 conveyance allowance is not admissible during the period of leave.

DHO Dir Upper overpaid Rs 1,206,045 on account of Health Professional Allowance and Conveyance Allowance to various employees during leave period which was not admissible to them. Detail at Annexure-15.

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

When pointed out in August 2016, management replied that recovery would be made at source from defaulter staff. Reply was not satisfactory as no proof of recovery was provided.

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

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

AP 18 (2015-16)

1.2.4.4 Non deduction of HRA and conveyance allowances –Rs 1.654 million

According to Finance Department Government of Khyber Pakhtunkhwa letter No BXIV/1-4/97-98/FD/Vol-IV dated 14-04-2000, house rent allowance should be deducted from the officials living in the government residence.

According to AG Khyber Pakhtunkhwa letter No Computer/HR-Lab/CIC/203 dated 04-08-2011, Government officers who possess designated vehicles and Government servants who reside in office premises are not entitled for conveyance allowance in light of Finance Department Notification No FD(SR-II)8-2/70 dated 06-06-1977.

Deputy Commissioner Dir Upper did not deduct house rent allowance, 5% maintenance charges, room rent of Bachelor Hostel and conveyance allowance amounting to Rs 453,010 from the officers residing in Government accommodation and using Government vehicles during financial year 2015-16. Detail at Annexure-16.

Moreover DHO Dir Upper allotted designated banglows/quarters, inside the premises of various health units, to concerned staff, however, HRA and conveyance allowance of Rs 1,200,873 was not deducted from their salaries during financial year 2015-16. Detail at Annexure-17.

Non deduction of HRA and conveyance allowance occurred due to weak internal control which resulted in loss to government.

When pointed out in August 2016, management replied that recovery would be made at source from salary of defaulters. Reply was not satisfactory as no proof of recovery provided.

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

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

AP 3 &19 (2015-16)

1.2.4.5 Loss to Government due to non-reduction of 7% income tax included in MRS –Rs 10.415 (M)

According to Finance Department Khyber Pakhtunkhwa Notification No. SO(Dev-II) FD/12-6/14-5 dated 21.04.2015, all Provincial Works Departments, while preparing Cost Estimates of developmental projects which fall in the tax exempted areas such as PATA, shall frame the same on Market Rate System-2015 (MRS-2015) but with 7% less cost to defray the amount added in the rate analysis of all works/construction/supply items to meet withholding tax.

XEN PHE Division Dir Upper neither reduced 7% income tax amounting to Rs 10,415,850 from the bid value nor deducted it from contractor's bills during the financial year 2015-16. Detail as per Annexure-18.

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

When pointed out in August 2016, management stated that the Income tax excluded in estimates, however, it will be checked and the reply would be furnished accordingly. Reply was not satisfactory as the instruction of Finance Department are clear.

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

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

AP 01/A/C-I & AP 27/A/C-IV(2015-16)

1.2.4.6 Difference in figures of Deposits Register and Form 79 –Rs 6.865 (M)

According to Para 625 of CPWA Code Form-79 being Schedule of Deposit should be prepared for submission to Account General as an abstract of the Deposit Register, giving the total for each class of deposits and such items as are affected by the month's transactions. The two documents must reconcile with each other.

During scrutiny of deposits for the financial year 2015-16 of XEN PHE Dir Upper it was observed that there was an overall difference of Rs 6,864,758 between the figures of deposit registers and Form 79 as on 30th June 2016 which needs to be clarified and rectified. Detail is as under:

S.No	Deposit	Closing balance as per Form 79 (Rs)	Closing balance as per deposit register (Rs)	Difference (Rs)
01	PW Deposit-II	33,566,899	40,431,657	6,864,758

The Deposit Register shows the contractors' securities to be refunded. Less figures in Form 79 show that the liability has been reduced. Higher figures in Deposit Register bear the risk of double payment by fraud in future.

Irregularity occurred due to weak internal control which resulted in incorrect presentation of accounts.

When pointed out in August 2016, management stated that detail reply would be submitted after verification of deposit register. However no reply was furnished.

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

Audit suggests corrective action under intimation to audit.

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

1.2.4.7 Non Imposition of Penalty for Incomplete Schemes- Rs 21.704 million

According to Clause 6 of the work order and Clause 2 of the Contract Agreement requires that penalty of 1% per day and up to maximum of 10% of the tender cost may be imposed for delay in completion of work.

XEN PHE Division Dir Upper failed to impose penalty of Rs 21,704,000 @ 10% of the estimated cost of Rs 217,049,000 of fourteen (14) schemes which were not completed in time while due date of completion was 30th June, 2016. Detail at Annexure-19.

Non imposition of penalty occurred due to violation of rules, which resulted in loss to Government.

When pointed out in August 2016, management did not furnish reply.

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

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

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

1.2.4.8 Non realization of water charges-Rs 3.481 million

According to Chief Engineer (North) Public Health Engineering Department Khyber Pakhtunkhwa letter No.10/B-8/PHE (N) Dated 12.02.2011, water charges @ Rs 120 per month per house connection shall be collected.

According to Para 8 & 26 of GFR Volume-1, each administrative department has to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

XEN PHE Division Dir Upper did not realize water charges of Rs 3,480,845 as outstanding up to 30.06.2016 from eight hundred & eighty eight (888) consumers of twelve (12) Water Supply Schemes. Detail at Annexure-20.

Non realization of water charges occurred due to weak internal controls, which resulted in loss to Government.

When pointed out in August 2016, management replied that the recovery is in process. The final position will be intimated to audit. However, no documentary proof was provided.

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

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

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

1.2.4.9 Non deposit of Income tax deducted from Consultants/contractor - Rs 1.011 million

According to Para 7(1) of CTR, that all the moneys received or tendered to government officers on account of the revenues shall without delay be paid in full into government treasury.

XEN Public Health Engineering Division Dir Upper deducted Rs 1,010,538 as Income tax from bills of consultants/contractor during 2015-16 but did not deposited into Government Treasury. Detail at Annexure-21.

Non deposit occurred due to weak internal controls which resulted in loss to the Government.

When pointed out in August 2016, management stated that the amount would be deposited after verification of record. Reply was not tenable as the amount was deducted from bills but not deposited in Government Treasury.

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

Audit suggests deposit of income tax into Govt. Treasury and action against the persons at fault.

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

1.2.4.10 Loss to Government due to non-reduction of 7% income tax included in MRS –Rs 35.268 million

According to Finance Department Khyber Pakhtunkhwa Notification No. SO(Dev-II) FD/12-6/14-5 dated 21.04.2015, all Provincial Works Departments, while preparing Cost Estimates of developmental projects which fall in the tax exempted areas such as PATA, shall frame the same on Market Rate System-2015 (MRS-2015) but with 7% less cost to defray the amount added in the rate analysis of all works/construction/supply items to meet withholding tax.

XEN C&W Division Dir neither reduced 7% income tax amounting to Rs 35,268,940 from the bid value nor deducted it from contractor's bills during the financial year 2015-16. Detail as per Annexure-22.

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

When pointed out in October 2016, management stated that the record will be checked and the detail reply would be furnished later on. Reply was not tenable as the instruction are very clear.

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

Audit suggests immediate recovery of income tax and action against the person(s) at fault.

AP 10/A/C-I (2015-16)

1.2.4.11 Non-credit of lapsed deposit into government revenue –Rs 6.237(m)

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

XEN C&W Division Dir Upper did not credit lapsed securities amounting to Rs 6,237,371 of 124 contractors, lying unclaimed for more than three accounting years. Detail at Annexure-23.

Non credit of lapsed deposit occurred due to weak internal control which resulted in violation of rules.

When pointed out in October 2016, management replied that the lapsed deposits would be credited to Government revenue. Reply was not satisfactory as no evidence was provided in support of reply.

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

Audit suggests immediate deposit into Government Treasury and action against the person(s) at fault.

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

1.2.4.12 Non imposition of penalty for incomplete schemes- Rs 31.738 million

According to Clause 2 of the Contract Agreement requires that penalty of 1% per day and up to maximum of 10% of the tender cost may be imposed for delay in completion of work.

XEN C&W Division Dir Upper failed to impose penalty of Rs 31,738,000 @ 10% of the estimated cost of Rs 317,384,000 of nine (09) schemes which were not completed in stipulated time period. Detail is attached at Annexure-24.

Non imposition of penalty occurred due to violation of rules, which resulted in loss to Government.

When pointed out in October 2016, management stated that due to non availability of funds in time, the schemes were delayed. Reply was not satisfactory as no evidence was provided in support of reply.

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

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

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

1.2.4.13 Overpayment due to non deduction of below rates -Rs 5.654 million

According to GFR-23 every Government officer shall be held personally responsible for any loss sustained to Government through negligence or fraud on his part or on the part of his subordinate staff.

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

XEN C&W Division Dir Upper awarded three works to various contractors @ 9.9%, 9.7% & 9% below the BOQ rates during 2015-16. However at the time of payment BOQ rates were paid and the below rates offered by contractors, amounting to Rs 5,654,522 were not deducted from the bills. Detail at Annexure-25.

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

When pointed out in October 2016, management stated that recovery would be made from the contractors in due course. Reply was not satisfactory as no evidence was provided in support of reply.

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

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

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

1.2.4.14 Loss due to non acceptance of lowest rates -Rs 2.038 million

According to KPPRA Procurement Rules 2014 Chapter-III Rule-2(b)(ix) the bid found to be the lowest evaluated bid shall be accepted.

XEN C&W Division Dir Upper awarded the following two works to the highest bidders and ignored the lowest rates which resulted in loss of Rs.2,038,329 during 2015-16 as detailed below:

S#	Name of work	Awarded rate (Rs)	Lowest Rate (Rs)	Difference/Loss (Rs)
1	Luqman Banda Safary Road PK-93 B/T 03KM Road	32,351,580.83	30,950,479.40	1,401,101.43
2	Construction of GMPS Kaijon Sheik Abad PK-92	12,061,535	11,424,307	637,228
Total				2,038,329.43

Non acceptance of lowest rates occurred due to violation of rules, which resulted in loss to Government.

When pointed out in October 2016, management stated that due to non submission of original call deposits, the lowest rates were rejected. Reply was not satisfactory as the photo copies of CDRs were available on record which shows that lowest bidders submitted the CDRs; however, the lowest rates were rejected.

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

Audit suggests investigation besides recovery of loss and action against the person(s) at fault.

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

**1.2.4.15 Loss due to release of forfeited security of defaulting contractor
-Rs 1.041 million**

According to KPPRA Procurement Rules 2014 Chapter-V (Bid Validity) Rule (4) The bid security shall be forfeited if a bidder withdraws his bid, within the validity period thereof or, in the case of a successful bidder, who repudiates the contract or fails to furnish performance security.

XEN C&W Division Dir Upper released the forfeited securities of defaulting contractor who failed to deposit additional security which resulted in loss of Rs 1,040,569. Detail at Annexure-26.

Release of forfeited securities occurred due to weak internal control, which resulted in loss to Government.

When pointed out November 2016, management stated that the Call deposits were made on estimated cost but as per KPPRA Rules 2014, it was required on bid cost of contracts. Therefore the excess amount over the bid cost was refunded and the remaining was forfeited. Reply was not satisfactory as the already forfeited amount was refunded which was unauthorized.

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

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

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

1.2.4.16 Overpayment due to allowing excess quantity than approved BOQ -Rs 25.437 million

According to GFR-23 every Government officer shall be held personally responsible for any loss sustained to Government through negligence or fraud on his part or on the part of his subordinate staff.

According 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 rates are correctly entered and that all the calculations have been checked arithmetically.

XEN C&W Division Dir Upper overpaid Rs 25,437,623 due to allowing excess quantities than approved BOQ quantities during 2015-16. Detail at Annexure-27.

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

When pointed out in November 2016, management stated that the excess quantities over the BOQ will be covered in the TS. Reply was not satisfactory as the excess quantities were allowed just to utilize the savings in the schemes.

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

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

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

1.2.4.17 Overpayment on account of excess hours -Rs 1.869 million

According 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 rates are correctly entered and that all the calculations have been checked arithmetically.

XEN C&W Division Dir Upper overpaid Rs 1,869,750 on account of allowing excess hours in various works of snow/slips clearance executed through tractors under M&R Road during 2015-16. Scrutiny of record revealed that per day working hours were calculated more than 24 hours, whereas it is impossible to drive the tractors continuously for 24 hours. Detail at Annexure-28.

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

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

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

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

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

1.2.4.18 Non recovery of rent of road machinery -Rs 3.600 million

According to Para 244 of CPWA Code, the accounts of tools and plant issued for use by subordinates of the sub-division, or temporarily lent to contractors, as well as those of articles lent to local bodies and others with the sanction of competent authority, should be specially reviewed periodically, and it should be seen that the articles are returned without unnecessary delay and in good condition.

According to Para 253 of CPWA Code, when tools and plant are lent to local bodies, contractors or others, vide paragraph 244, the hire and other charges should be determined by the orders issued by the Government on the subject and should be recovered regularly.

XEN C&W Division Dir Upper handed over (02) Nos Bulldozers and (01) Excavator to Pak Army in 10/2011 without any deed/ terms and conditions regarding usage, recovery of rent and return of machinery. However rent of the said machinery for 2015-16 amounting to Rs 3,600,000@ Rs.100,000 per month per machine approximately was not recovered. Further Log books of the

Machinery, requisition of the borrowing department were not available to verify the actual position. Detail at Annexure-29.

Non recovery of rent occurred due to weak financial control which resulted in loss to Government.

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

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

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

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

1.2.4.19 Unauthorized payment for non BOQ items - Rs 4.439 million

Overpayment due to non deduction of below rate Rs 0.444 million

According 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 rates are correctly entered and that all the calculations have been checked arithmetically.

XEN C&W Division Dir Upper paid Rs 4,438,890 vide Vr. No.1-B dated 5.5.2016 for non BOQ items in the work “Improvement/ Rehabilitation & up-gradation of Kohistano Banda Road PK-92 (0.5KM) Doogdara” without approval of the competent authority. Detail at Annexure-30.

Further an overpayment of Rs 443,889 was made to the contractor due to non deduction of below rate from non BOQ items as MRS-2013 rates were paid whereas the contractor quoted 10% below on MRS 2013.

Unauthorized payment occurred due to weak internal control which resulted in violation of rules.

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

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

Audit suggests investigation besides recovery of overpayment and action against the person (s) at fault.

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

1.2.4.20 Non deduction of professional tax– Rs 3.645 million

In terms of provision of Section II of Appendix II of the Khyber Pakhtunkhwa Act No.PA/KPK/Bills/2011/34926 dated 5.7.2011, tax on profession trade, calling or employment from the Government contractors/consultants/suppliers will be levied from the year 2011-12 on all contractors/suppliers who supplied goods, commodities or rendered service to the Federation or Provincial Government or any Local Authority at the rates prescribed therein:

XEN C&W Division Dir Upper executed 88 developmental schemes with an estimated cost of Rs 2825.454 million through contractors during financial year 2015-16, however professional tax of Rs 3,645,000 was not deducted. Detail at Annexure-31.

Non deduction of professional tax occurred due to weak internal control which resulted in loss to the Government.

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

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

Audit suggests recovery and action against the person(s) at fault under intimation to audit.

AP 34 /A/C-I (2015-16)

1.2.4.21 Overpayment due to allowing high rate, wrong calculation and manipulation in rates –Rs 1.766 million

According to KPPRA Peshawar letter No. KPPRA/M&E/Suggestions/4-16/2014-15/539 dated 22.5.2015, Works Departments may rationalize/revise the cost estimates in PC-1s after careful market analysis of non schedule Items by bringing them down for justification and matching to the market rates.

According 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 rates are correctly entered and that all the calculations have been checked arithmetically.

According to GFR-23 every Government officer shall be held personally responsible for any loss sustained to Government through negligence or fraud on his part or on the part of his subordinate staff.

Following irregularities were noticed in the XEN C&W Division Dir Upper in a number of works contracts:

- i. Overpayment of Rs 890,000 by allowing high rate for transportation of steel bridge without careful market analysis of rates for non schedule item. Detail at Annexure-32.
- ii. Overpayment of Rs 546,471 by allowing high rates instead of approved BOQ rates during 2015-16. Detail at Annexure-33.
- iii. Overpayment of Rs 86,247 due to wrong calculation in MB in the work “Ala Bala Road PK-91”. The item of work PCC 1:4:8, paid quantity decreased due to re-measurement but deduction not made. Furthermore Plum concrete non BOQ item was paid, however due to non deduction of 10% below from MRS-2013 rate as the contract was awarded on 10% below on MRS-2013, an overpayment of Rs. 112,053 was made as detailed below:

MB No/ page No	Item of work	MRS- 2013 rate	Required rate after deduction of 10% below	Rate paid (Rs)	Diff (Rs)	Qty (M³)	Overpayment (Rs)
507/145	PCC 1:3:6 50% boulders	3545.89	3191.30	3510.43	319.129	351.12	112,053

- iv. An overpayment of Rs 78,300 to the contractor for the work “Removal of snow clearance Shahtiz Road” whereas the comparative statement and quotations show that the said contractor has not submitted the quotation in the said work. The comparative statement was prepared and submitted for approval on 24.6.2016 whereas payment was made on 22.6.2016 which shows payment before selection process.
- v. In the work “Removal of hill sides slips Gawaldai Road” contractor quoted rate of Rs1350 per hour of Tractor which was manipulated and enhanced to Rs 3,000 per hour as is clear from quotation and comparative statement. This resulted in overpayment of Rs.52,800 (3000-1350=1650x32hrs).

Irregularities involving overpayment occurred due to weak internal control which resulted in loss to Government.

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

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

Audit suggests investigation besides recovery of overpayment and action against the person (s) at fault.

AP 21, 22, 27 & 31 /A/C-I (2015-16)

1.2.4.22 Overpayment due to non deduction of steel quantity –Rs 1.525 million

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

According to clause 20-D 10% deduction was required to be made from the contractor on account of execution of item stone boulder filling behind R/Walls.

Following irregularities were noticed in a number of Works Contracts executed by the XEN C&W Division Dir Upper during 2015-16.

- i. According to approved BOQ and work order vide No.1031/5-M dated 2/12/2014 for the work “Special Repair of Bridge Barkand Usheraï” that 35% deduction should be made for the quantity available at site. Overpaid of Rs 774,723 was made due to non deduction of steel quantity used in the item of work “RCC 1:2:4” in various works during 2015-16. Detail at annexure-34.
- ii. Overpayments aggregating to Rs 121,534 were made by non deduction of 10% voids in various works during 2015-16. Detail at annexure-35.
- iii. Overpayment of Rs 629,197 was made by non deduction of quantity available at site in the work “Special Repair Bridge Barkand Usheraï” as worked out below:

Vr.No & date	Item of work	Qty Paid (M ³)	Qty required after deduction of 35% available at site (M ³)	Diff (M ³)	Rate (Rs)	Overpayment (Rs)
20-C dt.17.5.16	S/F of Deodar Wood work in cantilever	12.66	8.229 = (12.66x35%)	4.431	141,999	629,197

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

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

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

Audit suggests investigation besides recovery of overpayment and action against the person (s) at fault.

AP 20, 28 & 30 /A/C-I (2015-16)

ANNEXURES

Annexure-1

Detail of MFDAC Paras

S#	AP No	Department	Caption	Rs in million
1	2	Deputy Commissioner	Unauthorized expenditure on account of entertainment & Gifts	0.439
2	4	-do-	Overpayment of Pay and allowances during EOL Period	0.209
3	6	-do-	Non deposit of stamp duty and tender form fee	0.071
4	10	-do-	Unauthorized re-appropriation of funds	0.661
5	20	DHO	Loss due to non-deduction of stamp duty	0.422
6	21	-do-	Overpayment of HPA to Doctors posted in urban area	0.360
7	22	-do-	Unauthorized payment of HPA to Clerical staff	0.350
8	23	-do-	Non deposit of renewal fee of Drug Sale Licenses	0.142
9	25	PHE	Unjustified expenditure on closed Water Supply Schemes	0.274
10	26	-do-	Irregular expenditure on rent of office building and printing	0.429
11	8 (A/C-I)	-do-	Loss to government due to non deposit of DPR fund	0.211
12	9	-do-	Overpayment due to cutting in MB	0.058
13	30	C&W	Unauthentic expenditure on POL and repair of vehicle	0.499
			Total	4.125

Annexure-2
DP# 1.2.1.1

Detail of Medicines not received during 2015-16

S#	Name of Firm	Name of Medicine	Supply Order date	Qty	Rate (Rs)	Amount (Rs)	Remarks
1	Satanley Pharma Peshawar	Syp.Dimenhydrinate	8/4/2016	4,000	24	96,000	Not received till 10.8.2016
2	Astellas Pharma Peshawar	Inj. Cephadrine 1g	-do-	2,100	35.77	75,117	--do--
3	--do--	Cap. Cephadrine 500mg	--do--	50,000	577.10	2 88,500	--do--
4	Zafa Pharma Karachi	Tab. Paracetamol 500mg	--do--	200,000	0.545	109,000	--do--
5	Mactor International Karachi	Inj. Ceftriaxone 2g	--do--	3,000	109	327,000	--do--
6	Astellas Pharma Peshawar	Inj.Cephadrine 1g	--do--	600	35.77	21,462	--do--
7	Satanley Pharma Peshawar	Tab.Metronidazol 400mg	--do--	50,000	1.14	57,000	--do--
8	Glaxo Smithkline Karachi	Betamethasone Drops	--do--	3,000	24	72,000	--do--
		Eye Ointment	--do--	4,000	17.80	71,200	--do--
		Skin Ointment	--do--	3,000	38.78	116,340	--do--
9	Abbott Lab Karachi	Tab Ferrous Suphate	--do--	48,000	3.068	147,296	--do--
		Tab.Divalpore+Sodium Epival	--do--	19,540	4.001	78,191	--do--
10	Glaxo Smithkline Karachi	Eye Ointment Polyfax	--do--	4,017	17.80	71,502	--do--
11	Arsons Pharma Karachi	Cap.Tranexamic	--do--	5,000	6.94	34,700	--do--
12	Silver	IV-Cannulla	--do--	2,000	25	50,000	--do--

	Surgical Karachi						
13	Amson Vaccine & Pharma	Inj.Anti-D (Rho)	--do--	10	8,900	89,000	--do--
		Total				1,704,277	
		Penalty @ 7%				119,300	

Annexure-3
DP# 1.2.1.1

Detail of Penalty on late supply of Medicines during 2015-16

S#	Name of Firm	Supply Order date	Due date	Received date	Delay (Days)	Amount (Rs)	Penalty (Rs)
1	Bio-Lab Islamabad	8/4/2016	7/5/2016	19/5/16	11	170,358	5,110
2	Satanley Pharma Peshawar	--do--	7/5/2016	28/6/16	51	586,742	41,072
3	Glaxo Smithkline Karachi	--do--	7/5/2016	3/6/16	26	1,016,295	71,140
4	Brooks Pharma Karachi	--do--	7/5/2016	13/5/16	6	680,890	20,427
5	Medipak Lahore	--do--	7/5/2016	23/5/16	16	125,100	8,757
6	Frontier Dextros Haripur	--do--	7/5/2016	19/5/16	13	194,120	5,824
7	Geofman Pharma	--do--	7/5/2016	27/5/16	20	60,500	4,235
8	Astellas Pharama Peshawar	--do--	7/5/2016	18/5/16	11	47,586	1,428
9	Elite Pharam	--do--	7/5/2016	17/5/16	10	76,000	2,280
10	Stanely Pharma Peshawar	--do--	7/5/2016	28/6/16	51	332,500	23,275
11	Medipak Lahore	--do--	7/5/2016	14/5/16	7	70,000	2,100
12	Bosch Pharma Karachi	--do--	7/5/2016	3/6/16	26	104,900	7,343
13	Arsons Pharma Lahore	--do--	7/5/2016	3/6/16	26	19,700	1,379
14	Rehman Rainbow	28/5/15	27/6/15	21/12/15	210	929,090	65,036
	Total					4,413,781	259,406

Detail of Irregular Purchase

S.No	Particulars	Total Amount (Rs)
1	Stationary	474,855
2	Other items	502,120
3	Purchase of Machinery & Equipments	48,500
4	Purchase of Computer Hardware	45,000
5	Purchase of Uniforms	50,000
6	Purchase of Furniture & Fixture	18,000
	Total	1,138,475

Annexure-5
DP# 1.2.3.3

Detail of State Land Receipts not recovered

S#	Type of land & Location	Size	Name Lessee	Rate per year (Rs)	Period	Total amount (Rs)
1	Un-irrigated land at Shawo Tehsil Dir	12K-16M	Mr. Saeedur Rehman S/O Faizur Rehman	3,300	2 years	6,600
2	Un-irrigated land at Shawo Tehsil Dir	03 Kanal	Mr. Fazal Rabbi S/O Abdur Rauf	1,442	2 years	2,884
3	Irrigated land at Barawal Bandai Tehsil Barawal	31K-9M	Nawshad Khan	23316	3 years	69,948
4	Abi Agriculture/Commercial land at Main Bazar Barawal Bandai Tehsil Barawal	22K-13M	Occupied by Frontier Corps. and FC Public School and Shops have been constructed			No record was produced to verify the actual position.

Detail of Unauthentic payment of land compensation

S#	Description	Received amount (Rs)	Payment (Rs)	Balance (Rs)
1	Shringle Chukiatan Road	110,069,433	102,887,620	7,181,813
2	Police Line Dir	16,663,500	16,663,500	0
2	WSS Kass Bala & Kalsho	301,392	297,045	4347
3	Estt. Of Play Ground at Dir Upper	16,952,644	0	16,952,644
4	Wild Life Range Office	2,415,000	2,058,000	357,000
5	Link Road between N-45 & Shringal Road	20,475,989	17,125,524	3,350,465
6	Estt. Of Play Ground	17,076,272	13,282,500	3793,772
7	Govt. Degree College Wari	6,970,000	6,970,000	0
8	South Access Road Package-II Lowari Tunnel Project	264,668,608	0	264,668,608
	Total	455,592,838	159,284,189	296,308,649

Detail of rent of Category-D Hospital Pattrak not recovered

S#	Detail of Accommodation	Particulars of occupants	Period	Estimated Rent per month (Rs)	Total Rent (Rs)
1	Bungalow No.3 Cat-D Hospital Pattrak	Ali Mohammad private person	3 Years	5,000	$5000 \times 12 \times 3 = 180,000$
2	Quarter No.2 & 3	Relatives of Zakia Mihas Dai	6 Years	$3000 \times 2 = 6000$	$6000 \times 12 \times 6 = 432,000$
3	Upper Portion Hall	Private Contractors	10 Years	5,000	$5000 \times 12 \times 10 = 600,000$
				Total	1,212,000

Detail of Expenditure without Technical Sanction

S.No	Name of work	AA cost (Rs in million)	Progressive expenditure (Rs in million)
01	WSS Khunano Tangai	8.814	6.177
02	WSS Mathora	25.743	8.823
03	Sanitation Scheme Dogram/Serai	20.00	12.999
04	WSS Guldai Dara Sheringal	22.619	10.272
05	WSS Nehag Dara Wari	20.180	18.449
06	WSS Shaga Karo Dara	20.162	11.858
07	Sanitation Scheme Sheringal/Osori Dara/Jugha Banj	17.477	13.630
08	Construction of WSS Biar-I	16.342	7.976
	Total	151.337	90.184

Annexure-9
DP# 1.2.3.11

Detail of expenditure without Technical Sanction

ADP No	Name of work	E. Cost	Total Expenditure	Expr; during CFY
246	GGPS Kair Dara PK-91	10.75	9.64	6.63
246	GGMS Darora PK-91	14.647	14.137	1.3
248	GPS Gato PK-93	14	9.329	0.032
248	GMS Besho PK-92	10.75	1.218	1.218
249	Constt: of F.Male Education office Dir	16	14.65	1.65
257	GGPS Gojaro Kali Shingara PK-91	10.75	11.405	0.75
258	GHS Sawnai PK-91	24.5	19.526	3
259	GMS Ali Gasar PK-92	15.63	10.67	0.75
259	GMS Surbat PK-91	15.63	3.43	3.43
261	constt: of Exam Hall in GHSS Gandigar PK-91	8.7	7.15	1.15
261	constt: of Exam Hall in GGHS Wari PK-93	8.7	0.1	0.1
264	Reconstt: of GHS Shinkaray PK-93	16.75	10.589	1
264	GPS Banan Khail PK-92	14	3.938	1
264	GPS Swat Kanal Barikot PK-92	14.3	1	1
502	GDC Barawal PK-91	1.281	1.281	1.281
428	Repair of in DHQ Hospital Dir PK-91	9	9.11	1.611
662	Constt: of Distt. Public Prosecutor Office Dir	27	24.889	24.889
Roads		0	0	0
990	Constt; of Serai Kalkot to Thall Kumrat Road	255.368	158.010	0.3
991	Const; of RCC Bridge Surbat	81.093	26.281	10.734
991	Const; of RCC Bridge Dogal		11.234	6.99
991	Const; of RCC Bridge Garawonai		18.884	6.498
992	Galkot to Kamal Tall Road PK-93	6.357	6.954	0.792
992	Usheria Road PK 92	33.49	33.987	29.41

992	Shingara Road PK 92	8.546	9.866	6.272
992	Karbadai road PK 93	7.128	6.947	3.047
993	Constt: of RCC Bridge at Khall Bar Kalay PK 93	53.158	43.16	28.157
994	B/T of Shingara Dara Road 8KM PK-91 KM 1 to 4 =4KM	50.736	8.838	8.838
994	KM 5 to 8 Shingara Dara Road PK-91	62.415	11.162	11.162
996	PCC Road Gul dai Dara KM 1 to 4 PK 92	44.334	5	5
996	KM 9 to 10	64.05	15	15
997	PCC Road Ushera i Dara Pakage-1 KM 1 to 5	78.248	17.5	17.5
997	Pakage No.1 KM 6 to 10	78.409	2.5	2.5
999	Imp. Rehab of Dodba to Sheringal Saw nay Road Consultancy charges	0	0.852	0.852
999	KM 1 to 5	91.113	0.136	0.136
999	KM 6 to 10	128.65	6.657	6.657
999	KM 11 to 14	123.92	30.498	30.498
999	KM 15 to 17.75	139.92	1.591	1.591
999	RCC Bridge Kotkay	68.961	24.116	24.116
1138	Shamarkand Road	37.166	3.75	3.75
1139	PCC Road Badgoai	63.352	0.918	0.918
1139	PCC Road Osorai Dara	37.837	3.503	3.503
1139	PCC Road Kadi Khel Dara	37.837	5.579	5.579
1140	Roghano Dara Right Nasir Abad to Jilar Road 3KM B/T	37.48	2.49	2.49
1140	Karo Dara Right Gulibagh road 2km B/T	23.7	0.049	0.049
1140	Luqman Banda Adhoky Payeen and Bala road 2km	23.79	1.15	1.15
1140	Luqman Banda Safary road 3km	33.66	4.241	4.241
1140	Luqman Band main and Kamar Tall Road 4km B/T	41.29	2.07	2.07
1142	Rehab; of Dir Mattaka Road PCC road 25 km	50	5	5
1214	DFID Steel Bridge Sheringal Colony	54.557	9.866	6.366
1214	Steel Bridge Jan Bahtti	53.102	28.183	6.01
1214	Steel Bridge Sordam	58.728	18.125	14.008

1214	Steel Bridge Almas Dag Tarpatar	21.599	3.616	3.616
1215	PCC Road Achar	6.55	6.488	6.488
1215	PCC Road Darora Landishah	10.22	9.912	4.839
1215	PCC Road Chinda Kot	9.58	9.459	2.41
1215	PCC Road Ala Bala	7	7.288	0.942
1215	PCC Road Bagh Kilay	9.16	6.975	2.138
1215	Chukyatan to Sheringal Bypass Gateway	4.548	3.885	3.885
1215	Narkon Road	10.5	7.623	6.05
1215	Kohistan Bando Road	5.01	4.978	0.585
1215	Amrit road Usherai	3.65	1.009	1.009
1215	Special Repair of suspension bridge at Barkan Usherai	1.816	1.797	1.797
1215	Karpat Payeen to Sia Karpat	3.15	3.112	0.8
1215	Shahbazai chowk to Karkabanj	5.02	4.96	1.76
1215	Tatogram Sar to Gall Bala Killay	6.8	6.478	0.9
1217	Sundal Bridge PK 93	10.55	9.41	3.52
1218	Majal Khawar Doog Dara	12.7	10	10
1218	PCC Road Bin Berari	2.461	1.588	1.588
1278	Rehab; of Badminton Hall Dir PK 91	5.822	2.635	2.635
		2296.919	777.372	376.937
	M&R Road s & Highways	20	-	19.899
	M&R Buildings	3	-	2.999
	Total	2319.91	777.372	399.835

Annexure-10
DP# 1.2.3.12

Detail of Works executed below Specification

S.No	Name of work	Expenditure	Lab. Test Report No. & date	Item of work tested
1	Serai Kalkot to Thall Kumrat Road Sub Head: KM -01 & 02	34.930	264/DU dated 02/05/2016	PCC 1:2:4 & 1:4:8
2	KM 03-04	29.997	-do-	-do-
3	KM 05-06	28.753	-do-	-do-
4	KM 07-08	29.350	-do-	-do-
5	KM 09-10	34.980	-do-	-do-
	Total	158.010		

Annexure-11
DP# 1.2.3.12

Detail of Penalty for late completion of Works

S#	Name of work	Name of contractor	Date of commencement	Completion date	Delay	Expenditure	10% Penalty (Rs)
1	Serai Kalkot to Thall Kumrat Road Sub Head: KM - 01 & 02	M/S Fazal Manan & Co	01/10/2011	24 Months 01/10/2013	Still incomplete as per Notice dt.6/5/2016	34.930	3.493
2	KM 03-04	Ak: Fazal Jamil & Co	--do--	--do--	--do--	29.997	2.999
3	KM 05-06	M/S Rehman Contractor	--do--	--do--	--do--	28.753	2.875
4	KM 07-08	M/S Rohail Builders	--do--	--do--	--do--	29.350	2.935
5	KM 09-10	Mr. Ahmad Karim Jan	--do--	--do--	--do--	34.980	3.498
	Total					158.010	15.801

Annexure-12
DP# 1.2.3.15

Detail of AOM&R to all Government Buildings in Dir Upper

S.No	Description	Amount (Rs)
1	Sheringal Sub Division AC Bunglow and Office	359,054
2	Repair of AC and Leavy Guard Rooms	95,601
3	AC Office Wari Sub Division	172,261
4	District Lodge Panakot	902,181
5	District Education Office Dir Upper Banglow	89,765
6	DC Office	203,707
7	T.B Office Kass Dir	81,175
8	C&W Inspection Hut	295,244
9	Quarter Shaw Dir (Inamullah)	203,152
10	Quarter No.2 Shaw Dir	112,818
11	Quarter No.6 Kass (Saeedur Rehman)	69,144
12	AC Bunglow Dir	89,401
13	Repair of Banglow No.7 C&W XEN	102,909
14	Repair of Rest House Panakot occupied by Pak Army	223,247
	Total	2,999,659

Detail of Stamp duty and District Council Fee not deposited

S.No	Description	Received amount (Rs)	3% Stamp duty (Rs)	District Council Fee @ 2% (Rs)	Total (Rs)
01	Shringle Chukiatan Road	110,069,433	3,302,083	2,201,389	5,503,472
02	Police Line Dir	16,663,500	499,905	333,270	833,175
02	WSS Kass Bala & Kalsho	301,392	9,042	6,028	15,070
03	Estt. Of Play Ground at Dir Upper	16,952,644	508,579	339,053	847,632
04	Wild Life Range Office	2,415,000	72,450	48,300	120,750
05	Link Road between N-45 & Shringal Road	20,475,989	614,280	409,520	1,023,800
06	Estt. Of Play Ground	17,076,272	512,288	341,525	853,813
07	Govt. Degree College Wari	6,970,000	209,100	139,400	348,500
08	South Access Road Package-II Lowari Tunnel Project	264,668,608	7,940,058	5,293,372	13,233,430
	Total	455,592,838	13,667,785	9,111,857	22,779,642

Annexure-14
DP# 1.2.4.2

Detail of Receipts not deposited during 2015-16

S.No	Name of Unit	Name	Total Receipts (Rs)	Receipts Deposited (Rs)	Difference (Rs)
1	Cat-D Wari	OPD	412,180	412,130	50
		Laboratory	1,409,679	831,123	578,556
		X-Ray	76,360	74,832	1,528
		ECG	8,640	4,983	3,657
		U/Sound	534,750	524,055	10,695
		Ambulance	429,528	242,000	187,528
		Total	2,871,137	2,089,123	782,014
2	Cat-D Barawal	OPD	321,050	238,595	82,455
		Laboratory	517,190	371,064	146,126
		U/Sound	189,331	119,924	69,407
		L/Room	8,150	5,650	2,500
		Indoor	37,770	33,020	4,750
		Total	1,073,491	768,253	305,238
3	Cat-D Patrak	OPD	112,915	99,255	13,660
		Laboratory	22,008	20,288	1,720
		U/Sound	102,950	0	102,950
		L/Room	20,850	17,700	3,150
		Ambulance	317,040	97,500	219,540
		Total	575,763	234,743	341,020
4	RHC Tarpatar	Laboratory	222,380	180,591	41,789
		U/Sound	123,200	108,195	15,005
		L/Room	26,850	0	26,850
		Total	372,430	288,786	83,644
5	RHC Bibyawar	Laboratory	156,875	115,535	41,340
		U/Sound	75,258	68,110	7,148
		Dental Unit	7,549	0	7,549
		Total	239,682	183,645	56,037
		G.Total	5,132,503	3,564,550	1,567,953

Annexure-15
DP# 1.2.4.3

Detail of HPA and CA paid during Leave

S#	Personal No	Name & Designation	Kind of Leave	Period	HPA	CA	Total Overpayment (Rs)
1	281566	Dr. Rahatullah MO Cat-D Barawal	LFP	4-1-16 to 17-2- 16=45 days	138,000	0	138,000
2	756075	Dr. Saira MO Cat- D Barawal	--do--	5/2016 to 7/2016	276,000	15,000	291,000
3	383085	Dr. Jehanzeb MO Cat-D Wari		1/2016 to 6/2016	492,000	0	492,000
4	709898	Hussan Pari C/Nurse Cat-D Barawal	--do--	3,4,5/2016	15,000	15,000	30,000
5	457155	Bilal Ahmad JCT Pathology Cat-D Barawal	--do--	1.4.16 to 2.3.17	25,000	8568	33,568
6	277491	Farukh Naz JPHCT RHC Sheringal	LHP	1.12.15 to 29.11.16	25,000	31,132	56,132
7	277649	Fazelat Begum JPHCT MCH Wari	--do--	1.1.16 to 30.12.16	25,000	31,132	56,132
8	386191	Hanif Mohammad Store Keeper Cat- D Wari	LFP/ LHP	LFP=120 days LHP-60 days	9,485	15,456	24,941
9	712688	Saddam Hussain JCT Pathology Cat-D Barawal	Leave	10/2015 to 6/2016	25,000	25,704	50,704
10		Sahib Sultana LHV RHC Tarpatar	M.Leave	4,5,6/2016	25,000	8568	33,568
Total							1,206,045

Annexure-16

DP# 1.2.4.4

Detail of HRA, 5% Maintenance Charges and Room Rent of Bachelor Hostel Dir Upper not deducted by DC Office

S No	Name & designation M/S	P. No.	B. Pay (Rs)	HRA (Rs)	5% Maintenance charges (Rs)	Period	HRA Amount (Rs)	5% Amount (Rs)	Total Amount (Rs)
1	Imran Hamid DC	492656	26,000	3,873	deducted	10/2014 to 9/2015=12 months	46,476	0	46,476
2	Akbar Jalal ADC	313636	44,000	3,873	2,200	1-4-14 to 31-7-15=16 months	61,968	35,200	97,168
3	Asif Ali AC	360760	28,455	-do-	1423	10/2015 to 6/2016=9 months	0	12,807	12,807
4	Mohammad Ilyas AC	517222	28,455	2955	1423	1-7-15 to 30-9-15=3 months	8865	4269	13,134
5	Mohammad Farooq AC Sheringal	207423	30,010	2955	1,500	9-2-16 to 30-6-16=5 months	14,775	7,500	22,275
								Total	191,860
			Rate of Room Rent of Bachelor Hostel (Rs)			Period		Total Months	Amount (Rs)
1	Mian Wazir Jan SDEO (Male) Dir				1477	18-7-2014 to 30-6-16		24	35,460
2	Mohammad Hayat Shah AAC				1477	1-7-2015 to 31-3-2016		9	13,293
3	CDLD TEAM				1365	9-3-2015 to 30-6-16		3	4,095
4	XEN PESCO Dir Division				1936	1-4-2016 to 30-6-16		3	5,808
5	Mohammad Rasool Shah DO Finance				1477	1-9-14 to 30-6-16		22	32,494
								Total	91,150

Detail of Conveyance Allowance not deducted by DC Office

S.No	Name & designation	Personal number	No of Vehicle allotted	Period	Rate (Rs)	Amount (Rs)
1	Akbar Jalal ADC	00313636	A-1010	1-4-14 to 31-7-15=16 months	5000	80,000
2	Mohammad Rasool Shah DO Finance	00266708	X-68-2534	2015-16	5,000	60,000
3	Mr. Masud Jan AAC	00686204	DR-9	2-11-15 to 30-4-16 = 6 months	5,000	30,000
				Total		170,000
				G. Total		453,010

Annexure-17
DP# 1.2.4.4

Detail of non deduction of HRA and Conveyance allowance by DHO Dir (U)

P. No	Name	Designation	HRA	Total HRA for 12 months (Rs)	Conveyance allowance (Rs)	Total Conveyance for 12 months (Rs)	G. Total (HRA+CA) (Rs)
276481	Sherzada	Chowkidar	0	0	1,785	21,420	21,420
276549	Jan Bahadar	Chowkidar	972	11,664	1,785	21,420	33,084
277114	Umar Sadiq	Chowkidar	972	11,664	1,785	21,420	33,084
277183	Mohammad Zeb	Chowkidar	972	11,664	1,785	21,420	33,084
277213	Fazali Rabbi	Chowkidar	972	11,664	1,785	21,420	33,084
277389	Ghulam Ali	Chowkidar	910	10,920	1,785	21,420	32,340
337534	Mohammad Zahir Shah	Chowkidar	972	11,664	1,785	21,420	33,084
385592	Mirbullah Khan	Chowkidar	942	11,304	1,785	21,420	32,724
442809	Wajidullah	Chowkidar	942	11,304	1,785	21,420	32,724
277977	Sherwahab	Chowkidar	972	11,664	1,785	21,420	33,084
278455	Shah Mohammad Khan	Chowkidar	972	11,664	1,785	21,420	33,084
349910	Azizuddin	Chowkidar	972	11,664	1,785	21,420	33,084
381654	Waqif Shah	Chowkidar	942	11,304	1,785	21,420	32,724
280577	Mohammad Raziq	Chowkidar	972	11,664	1,785	21,420	33,084
281159	Shahi Farman	Dai	1002	12,024	1932	23,184	35,208
281490	Maryam Bibi	Dai	1002	12,024	1932	23,184	35,208
444715	Zorawar Khan	Ward Orderly	972	11,664	1,785	21,420	33,084
276655	Said Amber	Driver	1099	13,188	0	0	13,188
277845	Izatur Rehman	Sweeper	972x39m	37,908	1,785x39m	69,615	107,523
	Javeed Nawab	Sweeper	972x18m	17,496	0	0	17,496
369121	Ghazala	Charge Nurse	1818	21,816	5,000	60,000	81,816
773778	Nusram	Charge Nurse	1818x5m	9,090	5,000	25,000	34,090
773773	Shamim Ara	Charge Nurse	1818x5m	9,090	5,000	25,000	34,090
773775	Razia Bibi	Charge Nurse	1818x5m	9,090	5,000	25,000	34,090
281071	Zainab Begum	LHV	1,306	15,672	2,856	34,272	49,944
472966	Sarhad Begum	LHV	1,306	15,672	2,856	34,272	49,944
281130	Abdul Qaum	MPHT	1,306	15,672	2,856	34,272	49,944
281480	Attauhussain	MPHT	1,306	15,672	0	0	15,672
278912	Mohammad Ijaz	MPHT	1,306	15,672	2,856	34,272	49,944
281544	Sherwali Khan	MPHT	1,306	15,672	2,856	34,272	49,944
654033	Ziaullah	Drug Inspector	Using designated Govt. Vehicle No.A1093		5,000	60,000	60,000
						Total	1,200,873

Annexure-18
DP# 1.2.4.5

Detail of Income Tax not deducted

S#	Name of Scheme	E.Cost (Rs in million)	Expenditure (Rs in million)	Income Tax (Rs in million)
1	Construction of WSS Khunano Tanga	8.814	6.177	0.43239
2	Construction of WSS Methrora	25.743	8.823	0.61761
3	Reh:of WSS: Bala Bandai/Janbatai (PK-91)	12.860	5.111	0.35777
4	Reh: of WSS: Jilar (PK-93)	12.860	9.5408	0.667856
5	Constrction of WSS: Hatan & Nakamai(PK-91)	13.977	6.432	0.45024
6	Constrction of WSS: Remain Kass/Mail Kass(PK-92)	22.836	1.873	0.13111
7	Constrction of WSS: Mathar (PK-93)	27.140	10.852	0.75964
8	Construction of Sanitation Scheme Dogram/Serai (PK-93)	20.000	5.664	0.39648
9	Construction of WSS:Garawanay Dir Upper PK-91	11.165	4.737	0.33159
10	Construction of WSS:Serai Dir Upper PK-91	7.060	5.058	0.35406
11	Construction of WSS: Salamkot Dir Upper PK-91	10.407	6.338	0.44366
12	Construction of Water Supply Scheme Thalao Kass Tehsil Sheringal PK-92	11.112	2.213	0.15491
13	Construction of Water Supply Scheme Gualdai Dara Tehsil Sheringal PK-92	22.619	7.314	0.51198
14	Construction of WSS:Qareeb ul Haq Korona PK-93	2.775	2.449	0.17143
15	Construction of WSS Nehag Dara Nehag Dara Tehsil Wari PK-93	20.180	8.024	0.56168
16	Construction of WSS: Shaga Karo Dara Tehsil Wari PK-93	20.162	11.847	0.82929
17	Rehabilitation of WSS: Sundrawal Dir Upper (PK-91)	21.461	14.749	1.03243
18	Rehabilitation of WSS Barawal Bandai (PK-91)	2.953	0.691	0.04837
19	Rehabilitation of WSS: Tangai Kakad Tehsil Wari (PK-93)	5.000	3.403	0.23821
20	Rehabilitation of WSS:Akhagram Tehsil Wari (PK-93)	19.838	12.369	0.86583
21	Construction of Sanitation Scheme Barawal Bandai Dir Upper PK-91	10.192	5.134	0.35938
22	Construction of Sanitation Scheme Sheringal/Osori Dara/Jugha Banj Tehsil Sheringal PK-92	17.477	5.126	0.35882
23	Construction of Sanitation Scheme Kakad Tehsil Wari PK-93	5.000	0.989	0.06923
24	M&R of WSS for 2015-16 (A/C-IV)	3.884	3.884	0.271
	Total	335.515	148.7978	10.414966

Annexure-19
DP# 1.2.4.7

Detail of Penalty

S#	Name of Scheme	Work Order Date	Completion of Work (Planned)	Actual completion	E. Cost (Rs in million)	Expenditure (Rs in million)	10%Penalty (Rs in million)
1	Construction of WSS:Serai Dir Upper PK-91	Mar, 2015	June, 2016	Work in Progress as on 30.6.16	7.060	6.214	0.706
2	Construction of Water Supply Scheme Doon Bala/Payeen Tehsil Sheringal PK-92	Mar, 2015	June, 2016	--do--	9.245	5.998	0.9245
3	Construction of Water Supply Scheme Thalao Kass Tehsil Sheringal PK-92	Mar, 2015	June, 2016	--do--	11.112	8.900	1.1112
4	Construction of Water Supply Scheme Gualdai Dara Tehsil Sheringal PK-92	Mar, 2015	June, 2016	--do--	22.619	10.272	2.2619
5	Construction of WSS Nehag Dara Nehag Dara Tehsil Wari PK-93	Mar, 2015	June, 2016	--do--	20.180	18.449	2.018
6	Construction of WSS: Shaga Karo Dara Tehsil Wari PK-93	Mar, 2015	June, 2016	--do--	20.162	11.858	2.0162
7	Rehabilitation of WSS: Tangai Kakad Tehsil Wari (PK-93)	Mar, 2015	June, 2016	--do--	5.000	4.232	0.5
8	Rehabilitation of WSS:Akhagram Tehsil Wari (PK-93)	Mar, 2015	June, 2016	--do--	19.838	12.380	1.9838
9	Construction of Sanitation Scheme Barawal Bandai Dir Upper PK-91	Mar, 2015	June, 2016	--do--	10.192	7.587	1.0192
10	Construction of Sanitation Scheme Sheringal/Osori Dara/Jugha Banj Tehsil Sheringal PK-92	Mar, 2015	June, 2016	--do--	17.477	13.6290	1.7477
11	Costt. Of WSS Mathor	16.12.2014	15.11.2015	--do--	26.577		2.657
12	Rehabilitation of WSS Jilar	16.12.2014	15.12.2015	--do--	12.860		1.286
13	WSS Salamkot	27.3.2015	26.3.2016	-do--	11.438		1.144
14	WSS Sundrawal	27.3.2015	26.3.2016	-do--	23.289		2.329
Total					217.049		21.7045

Detail of outstanding Water Charges for 2015-16

S.#	Name of WSS	Total connections	Monthly rate (Rs)	Total amount for 2015-16 (Rs)	Outstanding amount for previous period (Rs)	Total outstanding amount up to 30.6.2016 (Rs)
1	WSS Barawal Bandai	77	120	110,880	231,210	342,090
2	WSS Bala Bandai	117	120	168,480	271,970	440,450
3	WSS Darikand	28	120	40,320	63,270	103,590
4	WSS Chkyatan	129	120	185,760	327,595	513,355
5	WSS Dodba	110	120	158,400	-6,700	151,700
6	WSS Khanpur	21	120	30,240	1,790	32,030
7	WSS Patrak Serai	99	120	142,560	208,220	350,780
8	WSS Jughabunj	68	120	97,920	711,341	809,261
9	WSS Rambial	0	0	0	153,266	153,266
10	WSS Kot Mulagujar	63	120	90,720	40,833	131,553
11	WSS Akhagram	116	120	167,040	246,950	413,990
12	WSS Wari Payeen	60	120	38,780	0	38,780
	Total	888		1,231,100	2,249,745	3,480,845

Annexure-21
DP# 1.2.4.9

Detail of Income Tax not deposited

Name of work	Name of contractor	Total payment	Income tax deducted (Rs)	Vr. No & date
WSS PK-91 Dir Upper	ESC Consutants Lahore	795,000	63,600	2d dt. 22.6.16
WSS PK-92 Dir Upper	CEC Peshawar	1,725,000	138,000	4-S dt. 22.6.16
WSS Biar Zone-I	Waqar Ahmad	9,009,355	630,655	7-S dt. 24.6.16
WSS Biar Zone-II	Waqar Ahmad	2,546,901	178,283	6-S dt. 24.6.16
	Total		1,010,538	

Detail of Income Tax not deducted

ADP No	Name of work	Name of contactor	Expr; during CFY	7% Income Tax
214	3-G.P.S. Kandarо Bala PK-93	Noor Constn:	0.875	0.06125
215	GMPS Gombat Jela PK-93	Star Const:	0.75	0.0525
246	GGPS Kair Dara PK-91	Tahir Thall	6.63	0.4641
246	GGMS Darora PK-91	Nasirul Mulk	1.3	0.091
248	GMS Besho PK-92	Jan Alam	1.218	0.08526
249	Constt: of F.Male Education office Dir	Shuaib	1.65	0.1155
257	GGPS Gojaro Kali Shingara PK-91	Shuaib	0.75	0.0525
258	GHS Sawnai PK-91	Shuaib	3	0.21
259	GMS Ali Gasar PK-92	Shuaib	0.75	0.0525
259	GMS Surbat PK-91	Star Const:	3.43	0.2401
261	constt: of Exam Hall in GHSS Gandigar PK-91	Hadi Painda Khail	1.15	0.0805
264	Reconstt: of GHS Shinkaray PK-93	Shuaib	1	0.07
264	GPS Banan Khail PK-92	Kumrat	1	0.07
264	GPS Swat Kanal Barikot PK-92	Gul Sheer	1	0.07
502	GDC Barawal PK-91	Tilla Mohammad	1.281	0.08967
507	2 Nos Bachlor Suits in GGDC Dir	Tajak Constructi on	13.44	0.9408
428	Repair of in DHQ Hospital Dir PK-91	Nasirul Mulk	1.611	0.11277
662	Constt: of Distt. Public Prosecutor Office Dir	Noor Constructi on	24.889	1.7422
Roads			0	0
991	Const; of RCC Bridge Surbat	Noor Constn:	10.734	0.75138

991	Const; of RCC Bridge Dogal	New Khan Builders	6.99	0.4893
991	Const; of RCC Bridge Garawonai	New Khan Builders	6.498	0.45486
992	Bin Bala to Kamo Road PK-91	M.Akbar Khan	6.195	0.43365
992	Galkot to Kamal Tall Road PK-93	Malak Siasat Khan	0.792	0.05544
992	Hattan Dara Road PK 91	M.Akbar Khan	3.737	0.26159
992	Hido Road PK 91	KK Builders	3.81	0.2667
992	Usheria Road PK 92	Rasool Ghulam	29.41	2.0587
992	Shingara Road PK 92	Bahadar Zeb	6.272	0.43904
992	Karbadai road PK 93	Sibghatullah	3.047	0.21329
993	Constt: of RCC Bridge at Khall Bar Kalay PK 93	Kaka Construction	28.157	1.97099
994	B/T of Shingara Dara Road 8KM PK-91 KM 1 to 4 =4KM	Rohail Builders	8.838	0.61866
994	KM 5 to 8 Shingara Dara Road PK-91	Noor Constn:	11.162	0.78134
995	Imp. Rehab. & B/T of Hattan Dara Road PK-91 KM 1 to 2.5	Star Const:	12.376	0.86632
995	KM 2.5 to 5	Sibghatullah	7.624	0.53368
996	PCC Road Guldai Dara KM 1 to 4 PK 92	Lawari Const	5	0.35
996	KM 9 to 10	Lawari Const	15	1.05
997	PCC Road Usherai Dara Pakage-1 KM 1 to 5	Lawari Const	17.5	1.225
997	Pakage No.1 KM 6 to 10	Lawari Const	2.5	0.175
998	KM 1 to 6	Shuaib	12.576	0.88032
998	KM 7 to 12	Sabir Bhattani	4.55	0.3185
998	KM 13 to 17	Sabir Bhattani	8.525	0.59675
998	KM 18 to 22	AK Fazak Jamil	7.712	0.53984
998	KM 23 to 27	Shuaib	26.305	1.84135

999	KM 6 to 10	Noor Constn:	6.657	0.46599
999	KM 11 to 14	New Khan Builders	30.498	2.13486
999	KM 15 to 17.75	Iqbal Construction	1.591	0.11137
999	RCC Bridge Kotkay	Rohail Builders	24.116	1.688
1138	Shamarkand Road	Shaheen Const:	3.75	0.2625
1139	PCC Road Badgoai	Shaheen Const:	0.918	0.06426
1139	PCC Road Osorai Dara	Shaheen Const:	3.503	0.24521
1139	PCC Road Kadi Khel Dara	Shaheen Const:	5.579	0.39053
1142	Rehab; of Dir Mattaka Road PCC road 25 km	Lawari Const	5	0.35
1214	DFID Steel Bridge Sheringal Colony	Saleh Construction	6.366	0.44562
1214	Steel Bridge Jan Bahtti	New Khan Builders	6.01	0.4207
1214	Steel Bridge Sordam	Saleh Construction	14.008	0.98056
1214	Steel Bridge Almas Dag Tarpatar	Noor Constn:	3.616	0.25312
1215	PCC Road Achar	Noor Constn:	6.488	0.45416
1215	PCC Road Darora Landishah	Rasool Ahmad	4.839	0.33873
1215	PCC Road Chinda Kot	Tilla Mohammad	2.41	0.1687
1215	PCC Road Ala Bala	Khan Construction	0.942	0.06594
1215	PCC Road Bagh Kilay	AK Fazak Jamil	2.138	0.14966
1215	Chukyatan to Sheringal Bypass Gateway	Israrul Haq	3.885	0.27195
1215	Narkon Road	Shaheen Const:	6.05	0.4235
1215	Kohistan Bando Road	Bakht Biland	0.585	0.04095

1215	Amrit road Usheraï		1.009	0.07063
1215	Special Repair of suspension bridge at Barkan Usheraï	Anwar Khan	1.797	0.12579
1215	Karpat Payeen to Sia Karpat	Badsha Khesro	0.8	0.056
1215	Shahbazai chowk to Karkabanj	Zeb Constructi on	1.76	0.1232
1215	Tatogram Sar to Gall Bala Killay	Shah Sultan	0.9	0.063
1217	Sundal Bridge PK 93	Shuaib	3.52	0.2464
1218	Majal Khawar Doog Dara	Shuaib	10	0.7
1218	PCC Road Bin Berari	Tahir Mehmood	1.588	0.11116
1278	Rehab; of Badminton Hall Dir PK 91		2.635	0.18445
	M&R Road s & Highways		19.899	1.39293
	Total		503.842	35.268

Detail of Lapsed Deposits

S.No	Item No	Month of Transaction	Name of Contractor	Amount (Rs)
1	1/1	1/2004	Fazal Jamil & Co	54,765
2	2/2	6/2004	H. Sher Bahadar & Sons	208,379
3	3/4	6/2004	Imranullah	52,082
4	4/5	6/2004	Malak Bakht Rawan	34,879
5	5/6	6/2004	M.Madar Khan	34,879
6	6/7	9/2004	Rahmat Ali & Brothers	68,886
7	7/8	9/2004	H.Abdul Hakim	33,125
8	8/9	6/2005	AK Fazal Jamil	53,193
9	9/10	11/2005	Mubarak Zaib	13,924
10	10/11	11/2005	Painda Khel Construction	119,650
11	11/12	11/2005	Said Mohammad	123,750
12	12/13	3/2006	H.Bahadar Sher	86,189
13	13/14	3/2006	Fida Hussain	33,150
14	14/15	3/2006	S.Fazal Khaliq	27,205
15	15/18	3/2006	Mohammad Ghani	20,778
16	17/20	9/2006	Attaullah Khan	24,258
17	19/22	6/2007	H.Abdul Hakim	30,666
18	21/24	6/2007	Ihsanullah Construction	31,400
19	22/25	6/2007	H.Badarsher	44,525
20	23/26	6/2007	Rass Mohammad	39,032
21	26/29	6/2007	Aurangzeb	26,361
22	27/30	6/2007	Gul Feroz Khan	45,350
23	28/31	6/2007	Bakht Munir	24,397
24	29/32	6/2007	Fazal Mughani	38,464
25	30/33	6/2007	Tahir Mehmood	20,595
26	31/34	6/2007	AK Fazal Jamil	46,457
27	32/35	6/2007	Tilla Mohammad	19792
28	34/37	8/2007	Ibrahim Shah	26,934
29	35/38	8/2007	Rass Mohammad	44,637
30	36/39	8/2007	Shuib Construction	131,669
31	37/40	8/2007	Fazal Hadi	31,300
32	38/41	11/2007	Sibghatullah	23,924
33	39/42	11/2007	Ihsanullah	31,441
34	40/43	11/2007	Ahmad Karim Jan	10,650
35	41/44	5/2008	Badshah Mohammad	13,400
36	42/45	5/2008	Khan Zada	14,000
37	43/46	5/2008	Rass Mohammad	46,755
38	44/47	5/2008	Shah Sultan & Brothers	109,771
39	45/48	5/2008	Hayat Nazar	12,150

40	46/50	5/2008	Haji Mohammad Ghani	19,350
41	47/51	5/2008	AK Fazal Jamil & Co.	93,462
42	48/52	5/2008	Malak Behramand & Co	80,493
43	49/53	5/2008	Mujeebur Rehman	10,150
44	50/54	5/2008	Barawal Construction	18,750
45	51/55	5/2008	M/S Kaka Construction	124,119
46	52/57	5/2008	M/S Star Construction	11,962
47	53/59	5/2008	M/S Rahail Builders	165,198
48	54/60	5/2008	M/S Star Construction	24,850
49	55/62	5/2008	H.Behramand	19,750
50	56/63	5/2008	Bashir Ahmad	14,714
51	57/65	6/2008	M/S Noor & Co	3,750
52	58/66	6/2008	Abdullah Construction	11,350
53	59/67	6/2008	Haji Mohammad Ghani	10,950
54	60/68	6/2008	AK Fazal Jamil & Co.	7,650
55	61/69	6/2008	Tila Mohammad	13,600
56	62/70	6/2008	Sibghatullah	11,900
57	63/71	6/2008	Syed Shahid Jan	8,434
58	64/72	6/2008	H.Behramand & Co	6,750
59	65/73	6/2008	Tila Mohammad	25,306
60	66/74	6/2008	M/S New Khan	28,232
61	67/75	6/2008	Sibghatullah	10,568
62	68/76	6/2008	Tila Mohammad	38,735
63	69/77	6/2008	Rasool Ghulam	100,568
64	70/78	6/2008	Bacha Mohammad	45,745
65	71/80	12/2008	H.Shah Zavar Khan	3,772
66	72/82	12/2008	Noor Construction	10,850
67	73/83	1/2009	Tila Mohammad	17,800
68	74/84	2/2009	M/S Kaka Construction	100,000
69	76/87	3/2009	Bakht Rawan	65,491
70	77/88	2/2009	Noor Mohammad	5095
71	78/90	4/2009	Bacha Mohammad	21,000
72	80/92	4/2009	M/S Shuaib Construction	238,954
73	81/93	4/2009	AK Fazal Jamil	23,662
74	83/95	6/2009	H.Shah Zavar Khan	140,762
75	84/96	6/2009	Bacha Mohammad	18,031
76	85/97	6/2009	Malak Nasar Khan	302,694
77	86/98	1/2010	M/S Star & Co	453,104
78	87/100	1/2010	H.Mohammad Ghani	71,250
79	88/102	1/2010	Akhtar Munir	124,609
80	89/103	1/2010	Fazal Mughani	298,548
81	90/104	1/2010	Tila Mohammad	18,013
82	91/105	1/2010	S.Shahid Jan	133,320
83	92/106	1/2010	Badshah Mulk	90,880
84	93/107	1/2010	Bakht Rawan	71,813
85	94/108	1/2010	Meraj Khalid	90,050

86	95/109	1/2010	Fazal Hayat Const.	83,604
87	97/111	1/2010	Fazal Hayat Const.	87,950
88	98/112	1/2010	Bashir Khan	4,220
89	99/113	1/2010	Tila Mohammad	9,000
90	101/115	1/2010	Tila Mohammad	21,053
91	102/116	1/2010	Tila Mohammad	23,195
92	103/117	1/2010	Ahmad Karim Jan	4,795
93	105/119	1/2010	Fida Hussain	65,250
94	106/120	1/2010	Badsha Amin	14,500
95	109/123	2/2010	Nasib Zada	29,350
96	111/125	2/2010	H.Sher Azam & Sons	17,250
97	112/126	3/2010	M/S Alsayed	12,650
98	117/131	3/2010	Tilla Mohammad	10,503
99	119/133	3/2010	H.Behramand	20,750
100	120/134	3/2010	H.Shahzawar Khan	47,269
101	121/135	3/2010	Fazal Hadi	65,075
102	124/138	3/2010	Rohail Builders	24,204
103	128/142	5/2010	Khan Badsha	48,850
104	129/143	5/2010	Amir Zada	9,150
105	130/144	5/2010	Aminullah	14,050
106	131/145	5/2010	Taj Mohammad	93,482
107	133/147	6/2010	H.Shahzawar Khan	51,475
108	138/153	6/2010	Mohammad Imran	4,953
109	139/154	6/2010	Malak Masoom Khan	18,807
110	141/156	6/2010	Malak Afzal	47,450
111	143/159	6/2010	Kiramat Shah	43,933
112	154/170	6/2010	Abdullah	70,350
113	155/171	6/2010	Gul Feroz	48,506
114	157/173	6/2010	Mian Syed Mohammad	50,350
115	158/174	6/2010	M/S Star Construction	37,779
116	163/181	11/2010	M/S Masood Construction	9,850
117	164/182	11/2010	M/S Masood Construction	9,850
118	165/183	11/2010	M/S Masood Construction	7,250
119	169/187	11/2010	Badshah Mulk	7,000
120	170/188	11/2010	H.Bahramand	37,277
121	171/189	11/2010	Fazal Hayat	6,450
122	172/190	11/2010	Tila Mohammad	8,245
123	173/191	11/2010	Ahmad Karim Jan	6,450
124	174/192	11/2010	Ahmad Karim Jan	6,450
Total				6,237,371

Annexure-24
DP# 1.2.4.12

Detail of Penalty for Incomplete Schemes

(Rs in millions)

S.No	Name of Scheme	Work Order date	Completion date	Actual completion	Delay	E.Cost (Rs)	10% Penalty (Rs)
01	DFID Steel Bridge Sordam	27.6.2014	26.6.2015 (12 Months)	Still incomplete i.e. 11/2016	15 months	51.226	5.1226
02	DFID Stell Bridge Sheringal	27.6.2014	26.6.2015 (12 Months)	Still incomplete i.e. 11/2016	15 months	52.181	5.2181
03	DFID Stell Bridge Almas	27.6.2014	26.6.2015 (12 Months)	Still incomplete i.e. 11/2016	15 months	20.605	2.0605
04	DFID Stell Bridge Jan Bahtai	27.6.2014	26.6.2015 (12 Months)	Still incomplete i.e. 11/2016	15 months	51.226	5.1226
05	GCMHS Dir Kass	25.4.2013	24.3.2015	Incomplete till 06/2016	15 months	18.500	1.85
06	RCC Bridge Patrak	4/2015	4/2016	Still incomplete i.e. 11/2016	7 months	10.000	1.00
07	Ushera Road (Gamser to Almas)	8.12.2014	8.6.2016	31/8/2016	3 months	33.488	3.3488
08	RCC Bridge Khall Barkaley	12/2014	30.6.2016	Still incomplete i.e. 11/2016	5 months	53.158	5.3158
09	Construction of Distt. Public Prosecutor Office Dir	4.5.15	30.6.16	Still incomplete i.e. 11/2016	5 months	27.000	2.70
			Total			317.384	31.7384

Detail of Overpayment due to non deduction of below rates

S.No	Name of Work	Vr.No date	Amount paid (Rs)	Below rate offered by contractor on BOQ	Required payment after deduction of below rates (Rs)	Overpayment (Rs)
1	RCC Bridge Surbat	9-C dt. 5.5.2016	27,934,384	9.982%	25,145,974	2,788,410
2	RCC Bridge Grawonay	2-C dt.11/2015	18,768,992	9.732%	16,942,394	1,826,598
3	RCC Bridge Dogal	10-C dt.11.5.2016	11,472,404	9.061%	10,432,890	1,039,514
		Total	58,175,780		52,521,258	5,654,522

Annexure-26
DP# 1.2.4.15

Detail of unauthorized release of forfeited securities

S#	Name of work	Name of contractor	Amount forfeited	Amount credited to Govt. as per Form-46 (Rs)	Amount released to contractor (Rs)	Vr. No & date of released amount
1	Osorai Road	M/S Shah Baba	813,720 vide No.1113/2-M dated 08/01/2016	591,825	221,895	79-C dt.6/2016
2	Kadi Khail Road	M/S Shah Baba	801,880 vide No.1114/2-M dt. 08/01/2016	561,333	240,547	80-C dt. 6/2016
3	Jandrai Road	M/S Shah Baba	815,510 vide No.1115/2-M dt. 08/01/2016	575,111	240,399	78-C dt.6/2016
4	Shamarkand Road	M/S Shah Baba	799,260 vide No.1116/2-M dt. 08/01/2016	596,318	202,942	81-C dt. 6/2016
5	Maj. General Sanaullah Road	M/S Shah Baba	451,570 vide No.1117/2-M dt. 08/01/2016	316,784	134,786	82-C dt. 6/2016
Total					1,040,569	

Annexure-27
DP# 1.2.4.16

Detail of overpayment due to allowing excess quantity than BOQ

S#	Name of Work	Item of work	BOQ/PC-I Qty	Paid Qty	Diff	Rate (Rs)	Overpayment (Rs)
1	Ushera Road Gamser to Almas	Sub Grad Preparation	5475	9463	3988	28	111,664
		Road Way excavation	1950	2905	955	410	391,550
		Formation of embankment	670	1953.1	1283.1	270	346,437
		Formation of embankment	560	1315	755	560	422,800
		PCC 1:3:6	971.13	1297.913	326.783	5150	1682,932
		RRM 1:6	66.84	432.014	365.174	4499.97	1643,272
		PCC 1:2:4	8.46	249.507	241.047	5800.24	1398,130
		Erecting Removing formwork	3690	8347.49	4657.50	390	1,816,421
						Total	7,813,206
2	RCC Bridge Grawonay	S/F M.S. Reinforcement Hot Rolled G-60	27 Ton	52.928	25.928	160,000	4,148,480
		Boring for cast in RCC piles in gravelly soils dia 660-910m	156m	306	150	11,000	1650,000
		RCC in roof slab beam type-B 1:1.5:3	60	135.12	75.12	11,000	826,320
		RCC in slab beam type-A 1:1:2	26	144.579	118.579	10,000	1,185,790
		RCC in roof, slab, beam 1:2:4	1.8	144.58	142.78	10,480.6	1,496,420
						Total	9,307,010
3	Roghano Dara Right Nasir Abad to Jilar Road	Road way excavation common material	3303.3	7790.079	4486.779	320	1,435,769
4	2 Nos Suits in GGDC	RR Stone Masy 1:6	212	836.08	624.08	5600	3,494,848

	Dir						
5	GDC Barawal Lecturer Hostel	S/F D/Wood Trusses	19.182	38.27	19.088	112,020	2,138,238
		Fab: of mild steel	22.07	27.60	5.53	82,234	454,754
		RR Stone Masy 1:6	0	249.23	249.23	3,185	793,798
Total							3,386,790
G.Total							25,437,623

Annexure-28
DP# 1.2.4.17

Detail of overpayment on account of excess hours

S#	Name of work	MB No Page	Date of Commencement	Date of Completion	Total Days/Hours worked	Hours paid	Excess	Rate per hour	Amount (Rs)
1	Snow Clearance Gwaldai Road	495/146	10.2.2016	10.2.2016	01 day/24 hours	72	48	1350	64,800
2	Snow Clearance Dogdara Road	495/147	20.2.2016	20.2.2016	01 day/24 hours	70	46	1350	62,100
3	Snow Clearance Katir to Kumrat Road	495/148	16.2.2016	16.2.2016	01 day/24 hours	56	32	1350	43200
4	Snow Clearance Badgoai Road	495/149	13.2.2016	13.2.2016	01 day/24 hours	56	32	1350	43,200
5	Snow Clearance Jandrai Road	495/150	13.2.2016	13.2.2016	01 day/24 hours	70	46	1350	62,100
6	Snow Clearance Gasar Road	495/150	13.2.2016	13.2.2016	01 day/24 hours	73	49	1350	66,150
7	Snow Clearance Sadiqa Banda Road	495/151	13.2.2016	13.2.2016	01 day/24 hours	66	42	1350	56,700
8	Snow Clearance Katair Road	495/152	14.2.2016	14.2.2016	01 day/24 hours	73.5	49.5	1350	66,825
9	Snow Clearance Dedan Road	495/152	16.2.2016	16.2.2016	01 day/24 hours	72	48	1350	64,800
10	Snow Clearance Bodi Road	495/153	13.2.2016	13.2.2016	01 day/24 hours	71	47	1350	63,450

11	Snow Clearance Ganshal Bala Road	495/154	08.2.2016	08.2.2016	01 day/24 hours	74	50	1350	67,500
12	Snow Clearance Ganshal Payan Road	495/154	10.2.2016	10.2.2016	01 day/24 hours	69	45	1350	60,750
13	Snow Clearance Siasan Road	495/155	09.2.2016	09.2.2016	01 day/24 hours	68	44	1350	59,400
14	Snow Clearance Doon Road	495/156	04.04.2016	04.04.2016	01 day/24 hours	67	43	1350	58,050
15	Snow Clearance Pengass Road	495/157	04.04.2016	04.04.2016	01 day/24 hours	66	42	1350	56,700
16	Snow Clearance Ganshal Road	495/157	29.2.2016	29.2.2016	01 day/24 hours	68	44	1350	59,400
17	Removal of Snow Nusrat Dara Raod	516/70	10.2.2016	10.2.2016	01 day/24 hours	74	50	1350	67,500
18	Removal of Snow Nusrat Dara Raod	516/70	18.2.2016	18.2.2016	01 day/24 hours	50	26	1350	35,100
19	Removal of Snow Bin Dara Raod	516/71	13.2.2016	13.2.2016	01 day/24 hours	72	48	1350	64,800
20	Removal of Snow Maramo Raod	516/72	25.2.2016	25.2.2016	01 day/24 hours	64	40	1350	54,000
21	Removal of Snow Shatiz Raod	516/73	11.2.2016	11.2.2016	01 day/24 hours	74	50	1350	67,500
22	Removal	516/74	10.2.2016	10.2.2016	01 day/24	68	44	1350	59,400

	of Snow Topy & Namgrai Raod				hours				
23	Removal of Snow Shingara Dara Raod	516/75	12.2.2016	12.2.2016	01 day/24 hours	50	26	1350	35,100
24	Removal of Snow Srokaley Raod	516/76	20.2.2016	20.2.2016	01 day/24 hours	72.5	48.5	1350	65,475
25	Removal of Snow Chindakot Raod	516/77	25.2.2016	25.2.2016	01 day/24 hours	70	46	1350	62,100
26	Removal of Snow Samorai Raod	516/79	22.2.2016	22.2.2016	01 day/24 hours	40	16	1350	21,600
27	Removal of Snow Girgat Raod	516/80	19.9.2016	19.9.2016	01 day/24 hours	50	26	1350	35,100
28	Removal of Snow Govet Raod	516/80	19.9.2016	19.9.2016	01 day/24 hours	52	28	1350	37,800
29	Removal of Snow Zormandai Raod	516/82	12.4.2016	12.4.2016	01 day/24 hours	40	16	1350	21,600
30	Removal of Snow Dambar Qilla Raod	516/82	14.4.2016	14.4.2016	01 day/24 hours	55	31	1350	41,850
31	Removal of Hill side slips Dambar Qilla Raod	516/83	14.4.2016	14.4.2016	01 day/24 hours	70	46	1350	62,100
32	Removal of Hill side slips Bikaray Raod	516/84	25.3.2016	25.3.2016	01 day/24 hours	60	36	1350	48,600
33	Removal of Snow	516/85	25.3.2016	25.3.2016	01 day/24 hours	74	50	1350	67,500

	Bikaray Raod								
34	Removal of Snow Surbat Khwar Raod	516/85	29.4.2016	29.4.2016	01 day/24 hours	55	31	1350	41,850
35	Removal of Hill Slips Surbat Khwar Raod	516/86	29.4.2016	29.4.2016	01 day/24 hours	43	19	1350	25,650
Total									1,869,750

Detail of non recovery of rent of Road Machinery

S.No	Name of Machinery	Borrowing Department	Duration	Rate per month (approximately)	Amount (Rs)
1	Buldozer SD 7P	Pak Army	215-16=12 months	100,000	1200,000
2	Buldozer TY-165-2	-do-	12 months	100,000	1200,000
3	Excavator CLG925	-do-	12 months	100,000	1,200,000
				Total	3,600,000

Detail of unauthorized payment for non-BOQ items

S.No	Item of work	Qty (M³)	Rate (Rs)	Amount (Rs)
1	Excavation in hard rock requiring blasting & disposal 25m and dressing G-II	2844.35	304.72	866,730
2	Excavation in Shingle/Gravel not requiring blasting 50m lead	6840	262.088	1,792,689
3	Excavation in Shingle/Gravel	323.16	158.74	51,298
4	PCC 1:3:6 with 50% boulders	373.57	3545.89	1,324,638
			Total	4,035,355
			Add Cost Factor 1.1	4,438,890

Detail of Professional Tax non-deducted

S#	ADP No	Name of work	Name of contractor	E.Cost	Professional Tax (Rs)
1	213/OG	01- GGPS Kass Bala PK-91	Khan Mohd:	4.8	18,000
2	214	3-G.P.S. Kandaro Bala PK-93	Noor Constn:	15.4	25,000
3	215	GMPS Gombat Jela PK-93	Star Const:	14	25,000
4	217	GGPS Hayagai Gharbi PK-91	Shuaib	14.113	25,000
5	246	GGPS Kair Dara PK-91	Tahir Thall	10.75	25,000
6	246	GGMS Darora PK-91	Nasirul Mulk	14.647	25,000
7	248	GPS Gato PK-93	Malak Azam	14	25,000
8	248	GMS Besho PK-92	Jan Alam	10.75	25,000
9	249	Constt: of F.Male Education office Dir	Shuaib	16	25,000
10	256	GHS Shagai Rehankot	Gul Sheer	2.875	18,000
11	257	GGPS Gojaro Kali Shingara PK-91	Shuaib	10.75	25,000
12	258	GHS Sawnai PK-91	Shuaib	24.5	25,000
13	259	GMS Ali Gasar PK-92	Shuaib	15.63	25,000
14	259	GMS Surbat PK-91	Star Const:	15.63	25,000
15	261	constt: of Exam Hall in GHSS Gandigar PK-91	Hadi Pinda Khail	8.7	18,000
16	261	constt: of Exam Hall in GGHS Wari PK-93	Siasat Khan	8.7	18,000
17	264	Reconstt: of GHS Shinkaray PK-93	Shuaib	16.75	25,000
18	264	GPS Banan Khail PK-92	Kumrat	14	25,000
19	264	GPS Swat Kanal Barikot PK-92	Gul Sheer	14.3	25,000
20	502	GDC Barawal PK-91	Tilla Mohammad	1.281	6,000
21	507	2 Nos Bachlor Suits in GGDC Dir	Tajak Construction	14.3	25,000
22	428	Repair of in DHQ Hospital Dir PK-91	Nasirul Mulk	9	18,000
23	662	Constt: of Distt. Public Prosecutor Office Dir		27	30,000
24	990	Constt; of Serai Kalkot to Thall Kumrat Road KM 1 & 2	Fazal Manan	255.37	100,000
25	991	Const; of RCC Bridge Surbat	Noor Constn:	10.734	25,000

26	991	Const; of RCC Bridge Dogal	New Khan Builders	6.99	18,000
27	991	Const; of RCC Bridge Garawonai	New Khan Builders	6.498	18,000
28	992	Bin Bala to Kamo Road PK-91	M.Akbar Khan	8.096	18,000
29	992	Galkot to Kamal Tall Road PK-93	Malak Siasat Khan	6.357	18,000
30	992	Hattan Dara Road PK 91	M.Akbar Khan	8.616	18,000
31	992	Hido Road PK 91	KK Builders	7.923	18,000
32	992	Usheria Road PK 92	Rasool Ghulam	33.49	30,000
33	992	Shingara Road PK 92	Bahadar Zeb	8.546	18,000
34	992	Karbadai road PK 93	Sibghatullah	7.128	18,000
35	993	Constt: of RCC Bridge at Khall Bar Kalay PK 93	Kaka Construction	53.158	100,000
36	994	B/T of Shingara Dara Road 8KM PK-91 KM 1 to 4 =4KM	Rohail Builders	50.736	100,000
37	994	KM 5 to 8 Shingara Dara Road PK-91	Noor Constn:	62.415	100,000
38	995	Imp. Rehab. & B/T of Hattan Dara Road PK-91 KM 1 to 2.5	Star Const:	50.648	100,000
39	995	KM 2.5 to 5	Sibghatullah	43.196	30,000
40	996	PCC Road Gul dai Dara KM 1 to 4 PK 92	Lawari Const	44.334	30,000
41	996	KM 9 to 10	Lawari Const	64.05	100,000
42	997	PCC Road Ushera i Dara Pakage-1 KM 1 to 5	Lawari Const	78.248	100,000
43	997	Pakage No.1 KM 6 to 10	Lawari Const	78.409	100,000
44	998	Widenning & Rehab; of Nehag Dara Road PK-93 Phase-1 Gogyal to Karpat Abla Consultancy Charges	DMC Consultants	9.642	18000
45	998	KM 1 to 6	Shuaib	82.87	100,000
46	998	KM 7 to 12	Sabir Bhattani	66.893	100000
47	998	KM 13 to 17	Sabir Bhattani	64.477	100,000
48	998	KM 18 to 22	AK Fazak Jamil	55.388	100,000
49	998	KM 23 to 27	Shuaib	98.315	100,000
50	999	Imp. Rehab of Dodba to SheringalSawnay Road	DMC Consultants	0.852	4,000

		Consultancy charges			
51	999	KM 1 to 5	Star Const:	91.113	100,000
52	999	KM 6 to 10	Noor Constn:	128.65	100,000
53	999	KM 11 to 14	New Khan Builders	123.92	100,000
54	999	KM 15 to 17.75	Iqbal Construction	139.92	100,000
55	999	RCC Bridge Kotkay	Rohail Builders	68.961	100,000
56	1138	Shamarkand Road	Shaheen Const:	37.166	30,000
57	1139	PCC Road Badgoai	Shaheen Const:	63.352	100,000
58	1139	PCC Road Osorai Dara	Shaheen Const:	37.837	30,000
59	1139	PCC Road Kadi Khel Dara	Shaheen Const:	37.837	30,000
60	1140	Roghano Dara Right Nasir Abad to Jilar Road 3KM B/T	Bacha Wali	37.48	30,000
61	1140	Karo Dara Right Gulibagh road 2km B/T	Jan Alam	23.7	25,000
62	1140	Luqman Banda Adhoky Payeen and Bala road 2km	Syed Rahim Shah & CO	23.79	25,000
63	1140	Luqman Banda Safary road 3km	Hadi Painsa Khail	33.66	30,000
64	1140	Luqman Band main and Kamar Tall Road 4km B/T	Syed Rahim Shah & CO	41.29	30,000
65	1142	Rehab; of Dir Mattaka Road PCC road 25 km	Lawari Const	50	30,000
66	1214	DFID Steel Bridge Sheringal Colony	Saleh Construction	54.557	100,000
67	1214	Steel Bridge Jan Bahtti	New Khan Builders	53.102	100,000
68	1214	Steel Bridge Sordam	Saleh Construction	58.728	100,000
69	1214	Steel Bridge Almas Dag Tarpatar	Noor Constn:	21.599	25,000
70	1215	PCC Road Achar	Noor Constn:	6.55	18,000
71	1215	PCC Road Darora Landishah	Rasool Ahmad	10.22	25,000
72	1215	PCC Road Chinda Kot	Tilla Mohammad	9.58	18,000
73	1215	PCC Road Ala Bala	Khan Construction	7	18,000
74	1215	PCC Road Bagh Kilay	AK Fazak Jamil	9.16	18,000
75	1215	Chukyatan to Sheringal Bypass Gateway	Israrul Haq	4.548	18,000

76	1215	Narkon Road	Shaheen Const:	10.5	25,000
77	1215	Kohistan Bando Road	Bakht Biland	5.01	18,000
78	1215	Amrit road Usherai		3.65	18,000
79	1215	Special Repair of suspension bridge at Barkan Usherai	Anwar Khan	1.816	6,000
80	1215	Karpat Payeen to Sia Karpat	Badsha Khesro	3.15	18,000
81	1215	Shahbazai chowk to Karkabanj	Zeb Construction	5.02	18,000
82	1215	Tatogram Sar to Gall Bala Killay	Shah Sultan	6.8	18,000
83	1217	Sundal Bridge PK 93	Shuaib	10.55	25,000
84	1218	Majal Khawar Doog Dara	Shuaib	12.7	25,000
85	1218	PCC Road Bin Berari	Tahir Mehmood	2.461	6,000
86	1278	Rehab; of Badminton Hall Dir PK 91		5.822	18,000
87		M&R Road s & Highways		20	25,000
88		M&R Buildings		3	18,000
			Total	2825.454	3,645,000

Detail of overpayment due to high rates

S#	Name of work	Item of work (NSI)	Paid rate (Rs)	Required rate as paid for the same item in other work (DFID Bridge Janbhatai)	Overpayment (Rs)
1	DFID Bridge Almas	Transportation of steel bridge components	1,100,000	600,000	500,000
2	DFID Bridge Surdam	Transportation of steel bridge components	990,000	600,000	390,000
Total					890,000

Annexure-33
DP # 1.2.4.21

Detail of overpayment due to allowing higher rates

S#	Vr.No & date	Name of work	Item of work	Paid Rate (Rs)	Required rate as per approved BOQ (Rs)	Diff (Rs)	Qty	Overpayment (Rs)		
1	12-C dt.17.9.15	GDC Barawal Lecturer Hostel	BB Masy (1:6) in G.Floor	3721.99	3206.81	515.18	107.21	55,232		
			BB Masy (1:6) in 1 st Floor	3878.37	3206.81	671.67	112.25	75,395		
			Fine Marble stone flooring	1494	1152	342	525.09	179,581		
	Total								310,208	
	Add cost factor 1.1								341,229	
	Deduction of 10% below								34,123	
	Net total								307,106	
2	1-B dt.5.5.16	Kohistano Banda Road	Road way excavation in surplus/unsuitable common material	233.172	112.28	120.892	1800	217,605		
			Add Cost factor 1.1							21,760
			Total							239,365
G.Total								546,471		

Annexure-34
DP# 1.2.4.22

Detail of overpayment due to non deduction of Steel Qty from RCC 1:2:4

S#	Vr.No & date	Name of work	Item of work	Qty paid (M ³)	Required Qty after deduction of steel (M ³)	Diff (M ³)	Rate (Rs)	Overpayment (Rs)
1	10-D dt.21.6.16	RCC Bridge Khall Barkaly	RCC 1:2:4	478.935	462.214= (478.935-16.721) (131.257tonx1000/ 7850=16.721	16.721	10,000	167,206
2	11-D 21.6.16	RCC Bridge Kotkay	RCC 1:2:4	147.923	140.965 (54.614x1000/7850 =6.957)	6.9572	15,000	104,358
3	8-D 9.5.16	Steel Bridge Surdam	RCC 1:2:4	381.16	376.711 (34.92x1000/7800 =4.4484)	4.4484	6,386	28,407
4	7-B 11.5.16	Steel Bridge Almas	RCC 1:2:4	83.64	80.373	3.267	6500	21,235
5	12-C 11.5.16	Steel Bridge Sheringal	RCC 1:2:4	348.055	342.735	5.32	6,368	33,884
6	2-C 11/2015	RCC Bridge Grawonay	RCC 1:2:4	135.12	126.829	8.29	11,000	91,201
7	10-C 11.5.16	RCC Bridge Dogal	RCC 1:2:4	74.495	69.588	4.908	11,000	53,988
8	9-C 5.5.16	RCC Bridge Surbat	RCC 1:2:4	298.65	291.589	7.061	16,000	112,976
9	8-C 22.12.15	GHS Sawnai PK-91	RCC 1:2:4	123.57	120.25	3.320	9,000	29,800
10	3-B 10.5.16	PCC Road Usharai KM1-5	RCC 1:2:4	274.63	271.670	2.960	6,000	17,760
11	19-C 17.5.16	Chukyatan to Sheringal new bypass (Gateway)	RCC 1:2:4	124.91	123.187	1.723	9,000	15,507
12	28-C 21.6.16	Constt: of Distt.	RCC 1:2:4	124.87	121.512	3.358	7,000	23,506

		Prosecutor Office Dir						
13	9-B 21.12.15	GMS Aligasar PK-92	RCC 1:2:4	129.66	128.289	1.371	7,000	9597
14	8-C 28.12.15	GGMS Darora PK-91	RCC 1:2:4	97.46	96.2943	1.1657	9,000	10,491
15	15-C 28.12.15	Steel Bridge Janbhatai	RCC 1:2:4	615.53	607.587	7.943	6,900	54,807
							Total	774,723

Annexure-35
DP# 1.2.4.22

Detail of Overpayment due to non-deduction of Voids

Vr. No & date	Name of work	Item of work	Qty (M³)	Rate	Amount (Rs)	10% Voids
13-D dt. 21.6.16	AOM&R Serai Maira Wari Road	Boulder filling behind R/Wall	22	2400	52800	5280
12-D dt 21.6.16	AOM&R Deslore Road	Boulder filling behind R/Wall	72	2400	172,800	17,728
31-C dt. 22.6.16	DFID Bridge Surdam	Stone filling in GI Wire Crates	540	1644	887,760	88,776
		Stone filling dry	156	625	97500	9750
					Total	121,534