



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

AUDIT YEAR 2017-18

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AIR	Audit and Inspection Report
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
DAC	District Accounts Committee
DC	Deputy Commissioner
DD	Dairy Development
DDC	District Development Committee
DHO	District Health Officer
DO	District Officer
DSM	District Support Manager
GFR	General Financial Rules
HPA	Health Professional Allowance
HRA	House Rent Allowance
IPC	Interim Payment Certificate
IPSAS	International Public Sector Accounting Standards
KM	Kilometer
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
PHE	Public Health Engineering
RCC	Reinforced Concrete Cement
RDA	Regional Directorate of Audit
RHC	Rural Health Center
TS	Technical Sanction
WSS	Water Supply Scheme
XEN	Executive Engineer

Preface

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor General of Pakistan (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 2016-17. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2017 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes the systemic issues and significant audit findings. Relatively less significant issues are listed in the Annexure-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

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

The Regional Directorate has a human resource of six officers and staff with a total of 1,518 man-days. The annual budget amounting to Rs 11.447 million was allocated to the office during financial year 2017-18. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programs/ projects.

District Government, 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 eighteen Departments in District Dir Upper out of which the accounts of four Departments were examined in detail. These Departments 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 2016-17 was Rs.4808.949 million. Out of this, RDA Swat audited an expenditure of Rs.1442.400 million which, in terms of percentage, was 30% of auditable expenditure.

The receipts of District Government Dir Upper, for the Financial Year 2016-17, were Rs156.692 million.

b. Recoveries at the instance of audit

Recovery of Rs111.62 million was pointed out during the audit. No Recovery was affected till the finalization of this report. Out of the total recoveries Rs111.62 million was not in the notice of the executive before audit. However no recovery was made till finalization of this report.

c. Audit Methodology

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

d. Audit Impact

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

e. Comments on Internal Control and Internal Audit department

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

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

f. Key audit findings of the report;

- i. Irregularities & non-compliance of Rs600.753 million were noticed in four cases.¹
- ii. Weak internal control of Rs 90.417 million were noticed in twenty cases.²

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. Inquiries need to be held to fix responsibility for losses, overpayments and irregular payments.
- iv. 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.

¹1.2.1.1 to 1.2.1.4

⁴1.2.2.1 to 1.2.2.20

SUMMARY TABLES & CHARTS

I: Audit Work Statistics

(Rs in million)

S.No	Description	No.	Budget		
			Expenditure	Receipts	Total
1	Total Entities (PAOs) in Audit Jurisdiction	1	5066.862	156.693	5223.555
2	Total departments in audit jurisdiction	18	5066.862	156.693	5223.555
3	Total Entities(PAOs) Audited	1	4808.949	106.78	4915.729
4	Total departments Audited	4	4808.949	106.78	4915.729
5	Audit & Inspection Reports	4	4808.949	106.78	4915.729

II: 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	600.753
3.	Weak Internal controls	90.417
4.	Others	0
	Total	691.17

III: Outcome Statistics

(Rs in million)

S. No	Description	Expenditure on Acquiring Physical Assets Procurement	Civil Works	Receipts	Others	Total For the year 2016-17	Total for the year 2015-16
1.	Outlays Audited	0	1170.593	0	3638.356	4808.949	1043.04
2.	Amount Placed under Audit Observation /Irregularities of Audit	0	695.579	0	30.859	726.438	895.796
3.	Recoveries Pointed Out at the instance of Audit	0	84.803	0	26.819	111.62	184.714
4.	Recoveries Accepted /Established at the instance of Audit	0	0	0	0		47.014
5.	Recoveries Realized at the instance of Audit	0	0	0	0		0.371

IV: 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	600.753
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	0
3	Accounting Errors (accounting policy departure from NAM ³ , 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.	90.417
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	0
6	Non-production of record	0
7	Others, including cases of accidents, negligence etc.	0
	Total	691.17

V : Cost benefit

(Rs in million)

S #	Description	Amount
1	Outlays Audited (item 1 of Table 3)	4808.949
2	Expenditure on audit	0.540
3	Recoveries realized at the instance of audit	0
	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.

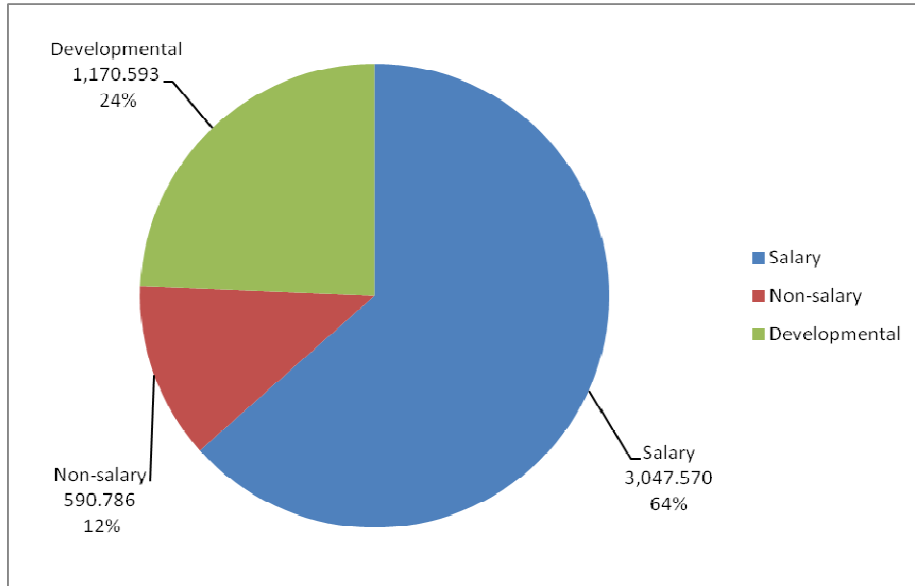
1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Rs in millions)

2016-17	Budget	Actual Expenditure/ Receipts	Saving/ Excess	%age Excess/ Saving
Salary	3,047.009	3,047.570	(0.561)	(0.018)%
Non-salary	630.061	590.786	39.275	6.233%
Developmental Account-IV	319.992	149.366	170.626	53.321%
Developmental Account-I	1,069.800	1,021.227	48.573	4.540%
Total	5,066.862	4,808.949	257.913	5.090%
Receipts	156.692	156.692	0	-

The savings of Rs 257.913 million indicate inefficiency in the capacity of the District Government Departments to utilize the amount allocated.

Expenditure 2016-17



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
12	2016-17	Not Convened

1.2 AUDIT PARAS

1.2.1 Irregularities & Non Compliance

1.2.1.1 Irregular expenditure on installation of Gi pipes-Rs125.370 million

According to circular No11/Dev-14/PHE (N) dated 14-7-2015 in order to stop the entry of the sub-standard product the field staff must be instructed to adopt the following quality assurance steps for compliance

- I Original Manufacturer/confirmation through his letter head and seal
 - li Gate Pass No./Sales Tax invoice.
 - lii Confirmation that manufacturers all documents are original
 - Iv Code No, on Product (year, month, date)

Executive Engineer PHE Dir Upper incurred expenditure of Rs 125,370,742 on account of Supply and Fixing GI pipes in various Water supply Schemes during 2016-17. On scrutiny of record, it was observed that that the PHED did not adopt the following quality assurance steps to ensure the quality and health of the people of locality. Detail is given at annexure-2:

- I Original Manufacturer/confirmation through his letter head and seal
 - li Gate Pass No./Sales Tax invoice.
 - lii Confirmation that manufacturers all documents are original
 - Iv Code No, on Product (year, month, date).

In the absence of the above mentioned documents the entry of substandard Pipes cannot be rolled out.

Audit observed that non compliance of the field staff occurred due to weak internal control, which resulted in violation of Government instruction.

The irregularity was pointed out to the management in August 2017, no reply was furnished by the management.

Request for convening of DAC meeting was made in September 2017. However meeting of DAC could not be convened till finalization of this report.

Audit stresses upon inquiry into a probable cause of irregularity.

AIR Para No.08 AC-I, (2016-17)

1.2.1.2 Irregular expenditure without Technical Sanction Rs123.227 million

According to Para 56 of CPWD Code, that the work must not be started/executed without Technical Sanction.

Executive Engineer PHE Division Dir Upper incurred expenditure of Rs 123,227,985 on developmental works during 2016-17. Under the codal requirement technical sanction of all schemes was required to be obtained immediately after approval of the PC-1 however, this requirements has been delayed apparently to cover lapses in the planning and implementation of the schemes. Therefore, payments made to the contractors on all items without obtaining technical from the competently authority was irregular. Detail is given at annexure-3:

Irregular payment was made due to weak internal control, which resulted in violation of rules regarding ascertaining the estimate of actual quantities to be executed during the work based on engineering specifications and schedule of rates.

The irregularity was pointed out to the management in August 2017, no reply was furnished by the management.

Request for convening DAC meeting was made in September 2017. However meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry by the competent forum into the actual quantities required to be executed and action against the person (s) at fault.

AIR Para No 07 AC-I, (2016-17)

1.2.1.3 Irregular expenditure without Technical Sanction of-Rs 337.40 million

According to Para 56 of CPWD Code, that the work must not be started/executed without Technical Sanction.

XEN C&W Division, Dir Upper incurred expenditure of Rs 337407000 on account of developmental schemes during 2016-17.on scrutiny of record it was observed that Technical Sanctions were not obtained from the competent authority. Thus the expenditure without technical sanctions was held irregular. Detail is given at Annexure-4.

Irregular payment was made due to weak internal control, which resulted in violation of rules regarding ascertaining the estimate of actual quantities to be executed during the work based on engineering specifications and schedule of rates.

The irregularity was pointed out to the management in November 2017, no reply was furnished by the management.

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

Audit stresses upon inquiry by the competent forum into the actual quantities required to be executed and action against the person (s) at fault.

AIR PARA NO.11 AC-I, (2016-17)

1.2.1.4 Wasteful expenditure on water supply scheme –Rs14.756 million

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

XEN PHE Division Dir Upper incurred expenditure of Rs 14,756,639 on execution of scheme “construction/Rehabilitation of water supply and sanitation

scheme Akhgram” during the financial year 2016-17. Scrutiny of record revealed that Rs 4,873,000 were allocated in revised A.A for execution of Distribution system. The local office only carried out cut off wall, Infiltration Gallery, Intake chamber, 20000 Gallon water tank and supply main and no distribution system was carried out by the local office. Audit was of the view that after revision of scheme and inclusion of distribution system, in revised A.A there was intense need of distribution system but the local office failed to do so as the scheme was shown finalized in 7th and final bill and may lead to incompleteness, failure of scheme wastage of government money and deprivation of local community from clean drinking water facility.

Audit observed that wasteful expenditure occurred due to weak internal control, which resulted in loss to government.

The irregularity was pointed out to the management in August 2017, no reply was furnished by the management.

Request for convening of DAC meeting was made in September 2017. However meeting of DAC could not be convened till finalization of this report.

Audit stresses upon inquiry by the competent forum to know the factual position and action against the person (s) at fault.

AIR PARA NO.01 AC-I, (2016-17)

1.2.2 Internal Control Weaknesses

1.2.2.1 Loss due to non-reduction of 7% income tax included in MRS - Rs 22.706 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 (MRS) 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 Upper executed 21 schemes of Rs. 324,573,000 during the financial year 2016-17. However, the department neither deducted 7 % income tax amounting to Rs 22,720,110 from the bid value nor deducted it from contractor's bills. Detail is given at Annexure-5.

Non reduction from the bid value or non-deduction of income tax occurred due to weak internal control, which resulted in loss to Government.

The irregularity was pointed out to the management in November 2017, no reply was furnished by the management.

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

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

AIR 08 AC-I, (2016-17)

1.2.2.2 Non imposition of penalty for delay in completion of work - Rs 10.758 million

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

XEN Public Health Engineering Division Upper did not impose 10% penalty amounting to Rs.10758932 on those contractors who failed to complete the works within the stipulated period of time. Detail is given at annexure-6:

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

The irregularity was pointed out to the management in August 2017, no reply was furnished by the management.

Request for convening of DAC meeting was made in September 2017. However meeting of DAC could not be convened till finalization of this report.

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

AIR PARA NO.05 AC-I, (2016-17)

1.2.2.3 Non deposit of stamp duty and 2% Property tax - Rs.10.207 million

Para 26 of GFR Vol-I requires that it is the duty of the Departmental Controlling Officer to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

Deputy Commissioner Dir Upper realized stamp duty and 2% property tax Rs 10,207,956 on account of land acquisition during 2016-17. On scrutiny of record it was observed that neither 2% propriety tax was transferred to TMA account nor stamp duty was deposited in to the Government treasury.

Audit observed that non transfer and non- deposit of stamp duty occurred due to weak financial control which resulted in loss to government.

The irregularity was pointed out to the management in July 2017, no reply was furnished by the management.

Request for convening of DAC meeting was made in August 2017. However meeting of DAC could not be convened till finalization of this report.

Audit suggests that the realized amount may be adjusted under the relevant heads.

AIR PARA NO.06 (2016-17)

1.2.2.4 Overpayment on account of compulsory acquisition of land – Rs9.746 million

Section 18(1) of Land Acquisition Act 1894 provides that any person interested who has not accepted the award may, by written application to the collector, require that the matter be referred by the collector for the determination of the Court, whether his objection be to the measurement of the land, the amount of the compensation, the person to whom it is payable or the apportionment of the compensation among the persons interested.

Section 18(2) the Act requires that the application shall state the grounds on which objection to the award is taken.

Section 20 a & b of Land Acquisition Act 1894 requires that the court shall thereupon cause a notice specifying the day on which the court will proceed to determine the objection, and directing their appearance on that day to be served on the applicant and all persons interested in the objection.

According to section 23(2) of Land Acquisition Act 1894, "in addition to the market value of the land as above provided, the court shall in every case award a sum of 15% on such market value, in consideration of the compulsory nature of the acquisition".

Deputy Commissioner Dir Upper paid an amount of Rs 204,159,111 on account of acquisition of land for NHA and overpaid thereon Rs 9,746,309 as 15% compulsory acquisition charges during 2016-17. Audit observed the following points that:

- Compulsory acquisition charges were allowed at initial stage of acquisition

- No written objection, obstruction, refusal or appeal made to the Collector/Court by the owner.
- 15% compulsory acquisition charges shall be allowed by the court under section 23(2) of the Act, not by the other authority. Under section 3(d) of the Act “Court” means an additional District Judge is judge of **Principal Civil Court** of original jurisdiction, an Additional District Judge, like the District Judge himself, is a judge of such court, and as such he competent to hear and dispose of the reference under the Land Acquisition Act which are over to him for disposal by the District Judge. The expression “Court” does not include Collector.
- the cases was neither referred to Court nor any proceeding was undertaken/carried out under section 20(a) & (b) mentioned in the criteria. Detail of compulsory acquisition.

Audit observed that the irregularity was occurred due to weak financial control. Which resulted in loss to Government

The irregularity was pointed out to the management in July 2017, no reply was furnished by the management.

Request for convening of DAC meeting was made in August 2017. However meeting of DAC could not be convened till finalization of this report.

Audit recommends to justify/recover the payment.

AIR PARA NO.05 (2016-17)

1.2.2.5 Unauthorized enhancement over and above bid cost 4.24 million

According to Rule 18 Clause C(V) © of KEPPRA Rules 2014, a procuring entity may , ensure a variation order to a contractor to include works which were outside the original scope of works to ensure interests of Government and for reasons of economy, compatibility and efficiency provided that the variation order is not more than 15 % of original contract.

Executive Engineer C & W Division Dir Upper awarded a work “Establishment of Government Degree College Barawal Dir Upper Sub Work: Academic Block to Haji Bahraman On 23 May 2012 and paid Rs48.91 million vide Voucher No. 55-C dated 06.2017. during scrutiny of record it was noticed that the cost of the Scheme as per Administrative Approval was Rs42.08 million and the estimated Cost Was Rs 39776700. The contractor offered 10% below on the Estimated Cost Rs29832525 and the local office paid Rs 44024672 in 10th R/b accordingly as a result Rs4247972 was paid in excess. The excess was more than 15% of the bid cost which need immediate Recovery.

Audit observed that unauthorized enhancement occurred due to violation of rules which resulted in loss to Government.

The irregularity was pointed out to the management in November 2017, no reply was furnished by the management.

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

Audit stresses upon recovery and fixing responsibility on the persons at fault.

AIR 04 AC-I, (2016-17)

1.2.2.6 Loss due to non-reduction of 7% income tax included in MRS –5.022 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 (MRS) 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 executed 06 schemes of Rs. 71756737 during the financial year 2016-17. However, the department neither deducted 7 %

income tax amounting to Rs 5022950 from the bid value nor deducted it from contractor's bills. Detail is given at Annexure-7.

Non reduction from the bid value or non-deduction of income tax occurred due to weak internal control, which resulted in loss to Government.

The irregularity was pointed out to the management in November 2017. No reply was furnished by the management.

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

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

AIR PARA NO.09 AC-I, (2016-17)

1.2.2.7 Non realization of water charges-Rs 4.312 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.

Executive Engineer Public Health Engineering Division Dir Upper did not realize water charges of Rs 4,312,646 as outstanding up to 30.06.2017 from eight hundred & eighty eight (888) consumers of twelve (12) Water Supply Schemes. Detail is given at annexure-8.

Audit observed that non realization of water charges was occurred due to weak internal controls, which resulted in loss to Government.

The irregularity was pointed out to the management in August 2017, no reply was furnished by the management.

Request for convening of DAC meeting was made in September 2017. However meeting of DAC could not be convened till finalization of this report.

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

AIR PARA NO.10 AC-I, (2016-17)

1.2.2.8 Unauthorized payment on account of transportation charges- Rs 4.040 million

According to Inspector General of Police Khyber Pakhtunkhwa Peshawar letter No.2942-52/B-I dated 9/3/2017, vehicles for transportation of Police and enumerator for organization of census within the Districts will be provided by Provincial Census Commissioner Peshawar and hiring charges will be paid by Police Department only for transportation of Police and FC personnel from other districts.

Deputy Commissioner Dir Upper paid Rs 40,40,000 to District Police Officer Dir upper for transportation of police personnel within the district for Census 2017. which was clear violation of the above mentioned criteria.

Audit observed that unauthorized payment was occurred due to weak internal control which resulted in loss to Government.

The irregularity was pointed out to the management in July 2017, no reply was furnished by the management.

Request for convening of DAC meeting was made in August 2017. However meeting of DAC could not be convened till finalization of this report.

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

AIR PARA NO.01 (2016-17)

1.2.2.9 Excess payment than bid cost – Rs 3.376 million

According to Para (10) of Superintendent engineer C&W Department letter No. 1148/I-T dated 6/2/2017, the work shall be restricted to the bid cost of the contractor.

According to Rule 18 Clause C(V) © of KEPPRA Rules 2014, a procuring entity may , insure a variation order to a contractor to include works which were outside the original scope of works to ensure interests of Government and for reasons of economy, compatibility and efficiency provided that the variation order is not more than 15 % of original contract.

XEN C&W Division Dir upper paid Rs 3776115 on account of Construction of RCC Bridge over Garawoney to a contractor in excess of bid cost during 2016-17. The excess was more than 15% of the bid cost. Detail is given below:

Bid Cost(Rs)	15% Bid cost &TS	Permissible limit	Payable amount	Excess payment
18132637	2719895	20852532	24588648	3376115

Audit observed that excess payment occurred due to lack of internal control, which resulted in loss to government.

The irregularity was pointed out to the management in November 2017, no reply was furnished by the management.

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

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

AIR 02 AC-I, (2016-17)

1.2.2.10 Excess payment than bid cost – Rs 2.166 million

According to Para (10) of Superintendent engineer C&W Department letter No. 1148/I-T dated 6/2/2017, the work shall be restricted to the bid cost of the contractor.

According to Rule 18 Clause C(V) © of KEPPRA Rules 2014, a procuring entity may , insure a variation order to a contractor to include works which were outside the original scope of works to ensure interests of Government and for reasons of economy, compatibility and efficiency provided that the variation order is not more than 15 % of original contract.

XEN C&W Division Dir upper paid Rs 2166403 on account of to a contractor in excess of bid cost. The excess was more than 15% of the bid cost. Detail is given below:

Name of work	Bid Cost(Rs)	15% Bid cost &TS	Permissible limit	Payable amount	Excess payment
Construction of GGPS Bin Bala pk 91	9,014,866	1,352,229	10,367,095	11,286,686	919,590
Construction of GPS Sarko Hattan Pk 91	13,285,350	1,992,802	15,278,152	16,524,965	1,246,813
					2,166,403

Audit observed that excess payment occurred due to lack of internal control, which resulted in loss to government.

The irregularity was pointed out to the management in November 2017, no reply was furnished by the management.

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

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

1.2.2.11 Loss to Government due to non deduction of income tax – Rs2.87 million

According to Section 153 of Income Tax Ordinance 2001, it may be noted that a person belonging to tribal area but residing in taxable area is not entitled to exemption, because he would become a resident person as provided under Section 82 of the Income Tax Ordinance 2001.

XEN C&W Division dir upper failed to deduct income tax of Rs2879757 @ 7.5% from the contractor being residing in taxable area detail is as under:

Name of Contractor	Name of work	amount	V.No and date	Tax amount (Rs)	Remarks
M/S New Khan Builder:	RCC Bridge over Garawoney.	24588648	30-C 5-2017	1844148	Register office Hayat Abad Peshawaw
M/S Ahetesham and Co	Up Gradation of 50 Middle School to high level Sub Middle School Mulvi Pk 93	13808129	34-D 20-6-2017	1035609	Being the resident of District Charsadda
Total				2,879,757	

Audit observed that non deduction of Income Tax occurred due to lack of internal control, which resulted in loss to government.

The irregularity was pointed out to the management in November, 2017, no reply was furnished by the management.

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

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

1.2.2.12 Non deduction of income tax - Rs 1.63 million

As per section 82 of the Income Tax Ordinance, 2001 and Commissioner Income Tax Enforcement & Compliance Division Peshawar's letter No. CIT (E&C)/RTO-PR-2008-09/1739 dated 20.06.2009, a person belonging to tribal area but residing in taxable area is not entitled to exemption, because he would become a resident person under Income Tax Ordinance.

Executive Engineer Public Health Engineering Division Dir Upper incurred expenditure of Rs.16097650 on account of installation of solar panel and execution of Water Supply Scheme during the financial year 2016-17 but income tax @ 6% amounting to Rs.1,631,456 was not deducted from the firms. Detail is given below:

Name of work	Firm name	Amount	Income tax
Solarization of Existing WSS Khan Pur	Mak Pump PVT	3162650	189759
Solarization of WSS Wari Bala	TSK Engineering	7344000	440640
Solarization of WSS Jugha Banj	TSK Engineering	5591000	335460
WSS Gandigar	Peshawar Pipes	11026620	665597
		27124270	1631456

Audit observed that non deduction of Income Tax was occurred due to weak internal control which resulted in loss to Government.

The irregularity was pointed out to the management in August 2017, no reply was furnished by the management.

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

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

AIR PARA NO.11 AC-I, (2016-17)

1.2.2.13 Loss to Government due to less deduction of income tax Rs 1.476 Million

According to FBR income tax slab for salaries persons where the taxable income exceed Rs 1500000 but does not exceed Rs 1,800,000 rate of tax is Rs 95,000 +15% of the amount exceeding Rs 1,500,000.

During audit of the accounts of the office of District Health Officer Dir Upper for the financial year 2015-2016 it was observed that the income tax from the salaries of newly appointed doctors were not deducted according to the prescribed rate as a result government sustained loss of Rs.1,476,126. Detail is given at Annexure-9.

Audit observed that less deduction of income tax occurred due to weak financial control which resulted in loss to government.

The irregularity was pointed out to the management in August 2017, no reply was furnished by the management.

Request for convening of DAC meeting was made in September 2017. However meeting of DAC could not be convened till finalization of this report.

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

AIR PARA NO.28 (2016-17)

1.2.2.14 Non deposit of government receipts -Rs 1.347 million

According to Para 28 of GFR Vol-I no amount due to government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought.

District Health Officer Dir Upper realized Rs 3,602,183 as health receipts from health units during 2016-17 whereas total receipts collected as per

units record were Rs 4,949,304 Thus Rs 1347121 was not deposited by units. Detail is given at Annexure-10.

Audit observed that non deposit of receipts occurred due to weak internal controls, which resulted in loss to government.

The irregularity was pointed out to the management in August 2017, no reply was furnished by the management.

Request for convening of DAC meeting was made in September 2017. However meeting of DAC could not be convened till finalization of this report.

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

AIR PARA NO.23 (2016-17)

1.2.2.15 Loss to government due to non deduction of voids – Rs 1.30 million

According to clause 20(b) of the contract agreement the pack measurement will be converted into solid measures in accordance with the rate of 0.67% to 0.89% resulting 33% to 11% deduction of voids.

Executive Engineer C&W Division Dir Upper did not deduct Rs 1307910 on account of 11% voids in various works, which resulted in overpayment to the contractors and loss to the Government. Detail is given at annexure-11.

Audit observed that non deduction of voids occurred due to weak financial control, which resulted in loss to the Government.

Audit observed that non deduction of voids occurred due to weak financial control which resulted in loss to government.

The irregularity was pointed out to the management in November 2017, no reply was furnished by the management.

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

Audit recommends recovery and action against the persons at fault.

AIR 09 AC-I, (2016-17)

1.2.2.16 Overpayment due to allowing high rate –Rs1.178 million

According to approved BOQ the Rate of RR Stone Masonry is RS 6,916.

Executive Engineer C&W Division Dir Upper overpaid Rs 2949440 due to allowing high rate than approved BOQ Rate for items of work mentioned below.

Name of Work	Item of work	Rate paid	Rate Admissible	Difference	Quantity	Over payment
Re-construction of Government Primary, Middle and High Schools SH: GPS Kandaro	RR Stone (M)	9833	6916	2917	404	1,178,460

Audit observed that overpayment was occurred due to weak internal controls, which resulted in loss to Government.

The irregularity was pointed out to the management in November 2017, no reply was furnished by the management.

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

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

AIR PARA NO.10 AC-I, (2016-17)

1.2.2.17 Loss to Government due to non-acceptance of lowest rates - Rs 1.10 million

According to Rule-1 Chapter-II of KPPRA Rules 2014, 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).

Deputy Commissioner Dir Upper advertised the contract for purchase of Charcoal for the winter season of the financial year 2016-17 in which 19 contractors participated. The 1st lowest bidder was Mr Safdar Shah who offered rate of Rs 31.22 per kg. The lowest bid was rejected due to non- deposit of additional securities while the contractor was not bound to deposit additional security as per NIT conditions. Contrary to the rules, a committee was constituted and rate of Rs 50 per kg was fixed and awarded the contract to Mr. Massod Khan without open tender system due to which loss of Rs 1,102,573 was sustained by the Government as per detail given below:

S.No	Name of Contract	Awarded rate	Lowest Rate	Difference/Loss	quantity	Total amount
1	Charcoal	50	31.22	18.78	40170	754392
2	Charcoal	50	31.22	18.78	18540	348181
		Total				1,102,573

Audit observed that non acceptance of lowest rates was occurred due to violation of rules, which resulted in loss to Government.

The irregularity was pointed out to the management in July 2017, no reply was furnished by the management.

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

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

**1.2.2.18 Excess expenditure over & above the budget allocation
Rs-1.030 Million**

Para 106 of GFR Vol-I prohibits excess expenditure over budget allocation.

District Health Officer Dir Upper incurred expenditure of Rs1030316 over and above the allocated budget under various heads during the financial year 2016-17. Detail is given at annexure -12.

Audit observed that expenditure over and above the allocated budget occurred due to Weak financial control, which resulted in loss to government.

The irregularity was pointed out to the management in August 2017, management stated that District Government deducted 34% budget for the financial year. Reply was not convincing as excess over allotment need regularization which have not been done by the local office.

Request for convening of DAC meeting was made in September 2017. However meeting of DAC could not be convened till finalization of this report.

Audit condonation of the competent forum to regularized the expenditure

**1.2.2.19 Loss to Government due to non forfeiter of Call Deposits - Rs
1.00 million**

According to forfeiture orders No.16562-6/DC/Accounts dated 23-11-2016 and order No.16490-95/DC/Accounts dated 22-11-2016, 2% earnest money/call deposits of two contractors were issued.

Deputy Commissioner Dir Upper advertised the contract for purchase of Charcoal for the winter season of the financial year 2016-17 in which 19 contractors participated. The 1st lowest bidder was Mr. Safdar Shah who offered

rate of Rs 31.22 per kg and the 2ndt lowest bidder was M/S Amir Nawab Khan who offered rate of Rs 33.70 per kg. The lowest bids of both the contractor were rejected due to non-deposit of additional securities while the contractors were not bound to deposit additional securities as per NIT conditions. Orders of forfeiture of call deposits of Rs 1,000,000 of both the contractors were issued without actual forfeiture of call deposits as Call Deposit of the 1st lowest bidder was lying in the relevant file till the month of audit i.e. August,2016 while call deposit of M/S Amir Nawab Khan was already released to him and accordingly deposited in his account as evident from the bank statement . Audit held that fraudulent forfeiture orders were issued and call deposits were not actually deposited into Government treasury due to which Government sustained loss.

Audit observed that fraudulent forfeiture orders were issued due to weak internal control which resulted in loss to Government.

The irregularity was pointed out to the management in July 2017, no reply was furnished by the management.

Request for convening of DAC meeting was made in August 2017. However meeting of DAC could not be convened till finalization of this report.

Audit stresses upon fixing responsibility on the person (s) at fault besides under intimation to audit.

AIR PARA NO.08 (2016-17)

1.2.2.20 Non deposit of Ambulance Charges Rs.0.913 million

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

During audit of the accounts of the office of District Health Officer Dir Upper for the financial year 2016-2017, it was observed that the Drivers/in charge of the Ambulances did not deposited the realized amount of Rs.913360 which was outstanding against the Drivers. Detail is given at Annexure-13.

Audit observed that non deposit of Ambulance Charges occurred due to weak financial control which resulted in loss to government.

The irregularity was pointed out to the management in August 2017, management stated that the amount will be recovered from concerned. Reply was not convincing as no deposit challan was produced to audit.

Request for convening of DAC meeting was made in September 2017. However meeting of DAC could not be convened till finalization of this report.

Audit suggests immediate recovery.

AIR PARA NO.22 (2016-17)

ANNEXURES

Annexure-1

Detail of MFDAC Paras

S#	AP No	Department	Caption	Rs in million
1	07	DC		
2	09	DC	Excess drawl on account of Honoraria – Rs 430,180	0.430
3	10	DC	Non deduction of Income Tax and stamp duty – Rs 407,778	0.408
4	12	DC	Unjustified payment of telephone charges of Pak Army from District Account-IV– Rs 187,736	0.188
5	13	DC	Irregular expenditure on account of entertainment Charges - Rs 406,190	0.406
6	14	DC	Over exercise of power on a/c of purchase of various items - Rs112,428	0.112
7	15	DC	Unauthorized expenditure on account of repair and POL - 777,937	0.778
8	16	DC	Excess expenditure over allotment on account honoraria – Rs 476,076	0.476
9	24	DHO	Non deduction/non deposit of Income Tax-Rs 91733	0.091
10	03	PHE	Non deduction of Professional tax – Rs 416,000	0.416
11	04	PHE	No deduction of stamp duty Rs384,950	0.385
12	06	C&W	Overpayment due to allowing higher rate – Rs 166098	0.166
13	13	C&W	Overpayment due to allowing high rate –Rs 466606	0.467
			Total	

Annexure-2
Para # 1.2.1.1

Irregular expenditure on installation of Gi pipes

S.No	Name of schemes	Item	Amount
1	WSS akghram	GI pipe	13074439
2	WSS Guldai Dara	GI pipes	16771753
3	WSS Gural	GI pipes	7584970
4	WSS Samkot	GI pipes	588112
5	WSS Shagha karoo	GI pipes	8195833
6	WSS Qurabul koorona	GI pipes	2358672
7	Wss nehag dara	GI pipes	18301777
8	WSS thaloo Kass	GI pipes	9002084
9	WSS Jabber	GI pipes	1561499
10	WSS darikand	GI pipes	7195559
11	WSS Gandigar	GI pipes	11026620
12	WSS Remain Kass	GI pipes	5588122
13	WSS Biar Zone 1	GI pipes	9974656
14	WSS tangi Kakad	GI pipes	4592396
15	WSS sankor	GI pipes	9554250
Total			125,370,742

Annexure-3**Para # 1.2.1.2****Detail of works without TS**

S.No	Name of work	Name of contractor	Total payment
1	WSS Kalkot	M/s Siasat Khan	4316501
2	WSS Jabbar	M/s Ghani Mohammad	1722547
4	WSS Sankoor	M/S Nadar Shah	10970746
5	WSS Darikand	M/S Tahir Mahmood	10463600
6	WSSKhunano Tangi	Mr Siasat Khan	8811000
7	WSS Nehag Dara (Karpal)	Aqal Wazir	18437885
8	WSSb Gul dai Dara	M/S Mohammad Ghani	16771000
9	WSS Gandigar	M/s Peshawar	12133981
10	WSS Akhagram	M/S Javed Roghani	11549 000
11	WSS Kakad	M/s Star Construction	4887584
12	WSS Tangi Kakad	M/s Star Construction	4540034
13	WSS Sheringal, osorai/jugh banj	M/S Mohammad Ghani	18624107
		Total	123,227,985

Annexure-4

Para # 1.2.1.3

Irregular expenditure without Technical Sanction

S.No	Name of work	Name of contactor	E.Cost
1	GGPS Kair Dara PK-91	Fazal Mananl	2.723
2	GHS Berari PK-93	M/S Shuaib	25.796
3	PCC Road Khadi Khel Dara Road 4 Km Pk 92	M/S Shaheen	27.123
4	GGMS Dir Kass	M/s Shuaib	13.875
5	GGPS Bin Bala	M/S Taj Mohammad	11.286
6	GMS Shang	M/S Shuaib	16.966
7	Hattan Dara Road PK 91	M/s Star Construction	26.35
8	GPS Kandawo	M/S Noor Construction	9.94
9	GHS BadarkaniG	M/s Noor	3.202
10	GGPS Bilachand Bala	AlSayed	3.914
11	Ala Samkot Road	M/S shouaib Const	10.261
12	Repair of GDC Dir upper	Akhtar Munir	4.47
13	THQ Hospital Barawal	M/S Rabat Const:	1.00
14	GGHS Dir	M/S Janson Const:	7.26
15	GGMS Shahi Kot	M/S shouaib Const	16.070
16	All Snow Clear in Dir	Naik Dar	4.89
17	Sheringal Colony Bridge	M/S Salih Const	12.688
18	GHSS Wari	M/S Akhunzada Fazal Jamil	19.45
19	Black topping Road Hattan Dara Road Package 11 (2.60 to 5 Km)	Sibghat ullah	22.58
20	GGHS Kalkot	MMMM/S A.K Jamil	6.600
21	GPS S Kunal Swat Birkot	Gul Sher GWGarMdog	9.88
22	AOM&R Black topping Road	Malak Siasat	0.904
23	GGHS Wari	Malak Siasat	3.223
24	Shirangal Swani Road Package 11	Noor Construction	33.516
25	Shankari Road	Shaheen Co	15.96
26	Black topping road Package 11 5 to 8	M/s Noor	12.47
27	Mattak Road	M/S Lawari	8.87
28	GMPS Ananqoro	Malak Nasar Khan	6.14
	Total		337.407

Annexure-5
Para # 1.2.2.1

Overpayment Due to Non Exclusion of Income Tax

S. No.	Name of work	Name of contactor	Expr; during CFY	7% Income Tax
1	3-G.P.S.Khakhdar PK-91	M/s Khan Constuction	12.985	0.908
2	GGPS Kair Dara PK-91	Fazal Mananl	2.723	0.190
3	GHS Berari PK-93	M/S Shuaib	25.796	1.805
4	PCC Road Khadi Khel Dara Road 4 Km Pk 92	M/S Shaheen	27.123	1.898
5	Const; of RCC Bridge Garawonai	New Khan Builders	6.498	0.454
6	RCC Bridge Dogai Khawara	New Khan Builders	24.654	1.725
7	GGMS Dir Kass	M/s Shuaib	13.875	0.971
8	GGPS Bin Bala	M/S Taj Mohammad	11.286	0.790
9	Reconstt. of GHS Shinkaray PK-93	Shuaib	16.611	1.162
10	GGMS Mulvi	Ahetesham &Co	13.808	0.966
11	GGPS Kamar tall	M/S Gul Zamin	11.473	0.803
12	GMS Shang	M/S Shuaib	16.966	1.187
13	Hattan Dara Road PK 91	M/s Star Construction	26.35	1.844
14	Guldai Road package 111	M/S Lawari Const:	16.66	1.166
15	Steel Bridg Sheringal Colony	M/S Saleh Construction	12.68	0.887
16	GPS Kandawo	M/S Noor Construction	9.94	0.695
17	GPS Banan Khel	M/S Kumrat Const:	11.47	0.803
18	GHS BadarkaniG	M/s Noor	3.202	0.224
19	GGPS Bilachand Bala	AlSayed	3.914	0.27
20	Ala Samkot Road	M/S shouaib Const	10.261	0.718
21	Constt. of RCC Bridge at Khall Bar Kalay PK 93	Kaka Construction	46.298	3.24
			324.573	22.706

Annexure-6
Para # 1.2.2.2

Non imposition of penalty for delay in completion of work

S.No	Name of Scheme	E/Cost	Date of Work order	Completion period(Months)	No of Days Delay	Penalty @10%(Rs)
1	WSS Guldai	22218360	25-3-16	12	In progress	2,221,836
2	WSS Nehag Dara	19981407	27-3-15	12	In progress	1,998,140
3	WSS Kandro Tangai	8811962	26-2-16	06	In progress	881,196
4	WSS Sankore	15256222	28-3-16	12	In progress	1,525,622
5	WSS ShaghKaro dara	19818751	27-3-15	12	6 months	1,981,875
6	WSS Kakad	4979996	13-2-2015	06	15 months	497,999
7	WSS Akhagram	11549747	22-4-15	12	07 month	1,154,974
8	WSS Kakad Tangai	4972906	13-2-15	06	14 months	497,290
						10,758,932

Annexure-7
Para # 1.2.2.6

Detail of 7% income Tax(Nonadjustable)

S.No	Name of work	Name of contractor	Total payment	7% income tax
1	WSS Qaribul Haq Koroona	M/S Sisat Khan	2493282	174529
2	WSSKhunano Tangi	Mr Sisat Khan	8274409	579208
3	WSS Kakad	M/s Star Construction	5002334	350163
3	WSS Nehag Dara (Karpat)	Aqal Wazir	19129221	1339045
4	WSS Barawal	Sadat Builder	10724775	750734
5	WSS Shagha Karoo Darra	M/S Aranzai	15161970	1061319
6	WSS Sankoor	M/S Nadar Shah	10970746	767952
Total			71,756,737	5,022,950

Annexure-8
Para # 1.2.2.7

Annexure-8 detail of outstanding Water Charges

S.#	Name of WSS	Total connections	Monthly rate (Rs)	Total amount for 2016-17 (Rs)	Outstanding amount for previous period (Rs)	Total outstanding amount up to 30.6.2017 (Rs)
1	WSS Barawal Bandai	77	120	110,880	342,090	452970
2	WSS Bala Bandai	117	120	168,480	440,450	608930
3	WSS Darikand	28	120	40,320	103,590	143910
4	WSS Chkyatan	129	120	185,760	513,355	699115
5	WSSDodba	110	120	158,400	151,700	310100
6	WSS Khanpur	21	120	30,240	32,030	62270
7	WSS Patrak Serai	99	120	142,560	350,780	493340
8	WSS Jughabunj	68	120	97,920	809,261	507236
9	WSS Rambial	0	0	0	153,266	153266
10	WSS Kot Mulagujar	63	120	90,720	131,553	222273
11	WSS Akhagram	116	120	167,040	413,990	581030
12	WSS Wari Payeen	60	120	38,780	38,780	77560
	Total	888		1,231,100	3,480,845	4,312,000

Annexure-9

Para # 1.2.2.13

Annexure-9 detail of recovery of Income-Tax

S.No	Personal #	Name of Doctor	Place of Posting	Rate of I.T P/M	Deduction per month	Diff:	Gross Salary	Period up to 30-06-2017	Total Amount
1.	834011	Dr. Numan	DHO Office	8686	1816		131797	01-03-2017	20610
2.	833924	Dr. Atta Ullah Khan	BHU Karodara	8686	3959		131797	01-02-2017	18908
3.	933929	Dr. Ali Musa	BHU Diskorebala	8686	4240		131797	01-02-2017	17784
4.	833930	Dr. SaeedUl Islam	BHU Baradara	8686	4240		131797	01-02-2017	17784
5.	833931	Dr. Tariq Rahim	BHU Ganori	8686	3940		131797	01-02-2017	18984
6.	833932	Dr. Ijaz Ahmad	BHU Qulandi	8686	3959		131797	01-02-2017	18908
7.	833933	Dr. Nasir Ahmad	BHU Pataw	8686	3940		131797	01-02-2017	18984
8.	833934	Dr. Shahab	BHU Akhgram	8686	1584		131797	01-03-2017	21306
9.	833935	Dr. Israr Khan	BHU Ganshal	8686	3940		131797	01-02-2017	18984
10.	833936	Dr. Ikram Khan	BHU Dobando	8686	3959		131797	01-02-2017	18908
11.	833937	Dr. Iftikhar Ahmad	BHU Sawni	8686	3959		131797	01-02-2017	24028
12.	833938	Dr. Wajid Ali	BHU Kalkot	8686	2679		131797	01-02-2017	18984
13.	833939	Dr. Arshad Muhammad Khan	BHU HattanDara	8686			131797	01-02-2017	18984
14.	833940	Dr. Fazal Rabbi	BHU Bilachand	8686			131797	01-02-2017	18984
15.	833990	Dr. Nigar Ahmad	BHU Bin Payeen	8686			131797	01-02-2017	18984
16.	833998	Dr. UbaidUllah	BHU	8686			131797	01-02-2017	18984
17.	834003	Dr. Hidayat Salam	BHU Janbatti	8686			131797	01-02-2017	18984
18.	834005	Dr. Shams	BHU Barikot	8686			131797	01-02-2017	18984
19.	834006	Dr. KalimUllah	BHU Nasir Abad	8686			131797	01-02-2017	18984
20.	834007	Dr. ShakirZada	BHU Jabbar	8686			131797	01-02-2017	18984
21.	834009	Dr. Shah	BHU	8686			131797	01-02-2017	18984

		WaliUllah	Sundal						
22.	834013	Dr. ShakirUllah Khan	CD Shalgah	8686			131797	01-02-2017	18984
23.	834022	Dr. Khizar Hayat Khan	BHU Jellar	8686			131797	01-02-2017	18984
24.	337181	Dr. IhsanUllah	BHU Kakad	8686			131797	01-02-2017	18984
25.	838027	Dr. RiazUllah	BHU Battal	8686			131797	01-02-2017	18984
26.	841976	Dr. Ikram Khan	BHU Guwaldi	8686			131797	01-02-2017	18984
27.	840393	Dr. SaifUllah	RHC Tarpatar	8686			131797	01-02-2017	18984
28.	838028	Dr. FarhatUllah Khan	RHC Bibywar	8686			131797	01-02-2017	18984
29.	831069	Dr. Muhammad Nabila	RHC Tarpatar	9880			139752	01-02-2017	26448
30.	836864	Dr. Murad Jamal	RHC Nehagh	9880			139752	01-02-2017	24036
31.	836867	Dr. Abbas Ahmad	RHC Nehagh	9880			139752	01-02-2017	24036
32.	83689	Dr. FurkuhNaz	RHC Bibywar	9880			139752	01-02-2017	24036
33.	834014	Dr. Shujat Ali	CD Shahib Abad	9880			139752	01-02-2017	27144
34.	834016	Dr. WaqasShakoor	CD Ushari	8686			131797	01-03-2017	21306
35.	834018	Dr. AbdurRazaq	CD Samkoot	8686			131797	01-03-2017	21306
36.	834020	Dr. Afsha Ali	Cat: "D" Barawal	8686			131797	01-02-2017	24424
37.	841967	Dr. AhsanIqbal	CD Byar	8686			131797	01-02-2017	24424
38.	834021	Dr. Rahim Ullah	CD Shinkari	8686			131797	01-03-2017	18318
39.	841445	Dr. Muhammad Ilyas	CD Badali	8686			131797	01-03-2017	18318
40.	836420	Dr. Yousaf Jamal	CD Hayagay	8686			131797	01-03-2017	22203
41.	836893	Dr. WaseemAkram	CD Jatgram	8686			131797	01-02-2017	20644
42.	841444	Dr. IzharQazi	CD Gandigar	8686			131797	01-03-2017	15483
43.	833908	Dr. UbaidUllah	Cat: "D" Patrak	8686	1584	7102	131797	01-03-2017	21306
44.	833909	Dr. HameedIqbal	--do--	8686	1584	7102	131797	01-03-2017	21306
45.	833910	Dr. Imran	--do--	8686	1584	7102	131797	01-03-2017	21306
46.	833911	Dr. Mahboob Ur Rahman	--do--	8686	1584	7102	131797	01-03-2017	21306
47.	833912	Dr. Muhammad Tariq	--do--	8686	1584	7102	131797	01-03-2017	21306

48.	833913	Dr. M. Arif Khan	--do--	8686	1584	7102	131797	01-03-2017	21306
49.	833914	Dr. Said Babar Hussain	--do--	8686	1584	7102	131797	01-03-2017	21306
50.	340559	Dr. Irshad Ai	Cat: "D" Wari	8380	1187	7193	131797	01-03-2017	21579
51.	828065	Dr. Shakil Khan	--do--	8380	1713	6667	129752	01-02-2017	26668
52.	828076	Dr. Mubarak Ali	--do--	8380	2793	5587	129752	01-02-2017	22348
53.	831473	Dr. Asif Shah	--do--	8380	3339	5041	129752	01-02-2017	20164
54.	833922	Dr. Muhammad Imran	--do--	8380	1437	6943	129752	01-03-2017	20829
55.	833923	Dr. Imtiaz Khan	--do--	8380	1437	6943	129752	01-03-2017	20829
56.	833924	Dr. MehboobUl Islam	--do--	8380	1437	6943	129752	01-03-2017	20829
57.	833927	Dr. SaddiqurRahman	--do--	8380	1350	7030	129752	01-03-2017	21090
58.	833993	Dr. Rahat Ali Khan	--do--	8380	661	7719	129752	01-03-2017	23157
59.	836419	Dr.M. Majid Khan	--do--	8380	454	7926	129752	01-03-2017	23778
60.	828068	Dr. Sajid Ali	Cat: "D" Barawal	8380	2786	5594	129752	01-02-2017	22376
61.	833915	Dr. Muhammad Nadeem	--do--	8380	864	7516	129752	01-03-2017	22548
62.	833916	Dr. M. Bilal	--do--	8380	1437	6943	129752	01-03-2017	20829
63.	833917	Dr. MisbahUl Islam	--do--	8380	1191	7189	129752	01-03-2017	21567
64.	833918	Dr. Muhammad Naeem	--do--	8380	1437	6943	129752	01-03-2017	20829
65.	833919	Dr. Muhammad Shahzad	--do--	8380	1437	6943	129752	01-03-2017	20829
66.	833920	Dr. Anisul Islam	--do--	8380	1437	6943	129752	01-03-2017	20829
67.	833921	Dr. Muhammad Khan	--do--	8380	1437	6943	129752	01-03-2017	20829
68.	833925	Dr. Kamran Ahmad	--do--	8380	1437	6943	129752	01-03-2017	20829
69.	833996	Dr. Shahzad Khan	--do--	8380	864	7516	129752	01-03-2017	22548
70.	833997	Dr. Zia Uddin	--do--	8380	1437	6943	129752	01-03-2017	20829
71.		Dr. AminulHaq	--do--	8380	1437	6943	129752	01-03-2017	20829
Total									1,476,126

Annexure-10
Para # 1.2.2.14

Annexure-10 detail of Receipts not deposited

S.No	Name of Unit	Name	Total Receipts (Rs)	Receipts Deposited (Rs)	Difference (Rs)
1	Cat-D Wari	OPD	921375	805875	115500
		Laboratory	1810170	1435560	374610
		Total	2731545	2241435	490110
2	Cat-D Barawal	OPD	513130	306790	206340
		Laboratory	503348	384124	119224
		U/Sound	181480	103391	78089
		OPD evening emg	50461	00000	50461
		Night Emg	7450	00000	7450
		Total	1255869	794305	461564
3	Cat-D Patrak	OPD	416375	161125	255250
		U/Sound	137500	00000	137500
		Total	416375	161125	255250
4	RHC Tarpatar	Laboratory	245275	172288	79987
		U/Sound	263600	201150	62450
		Dental Unit	36640	31880	4760
		Total	545515	405318	140197
		G.Total	4949304	3602183	1,347,121

Annexure-11
Para # 1.2.2.15

Annexure-11 loss to government due to non deduction of voids

Name of work	Item of work	Qty (M³)	Rate	Amount (Rs)	11% Voids
AOM&R Shingle /B/topped Road SH: C&W Sub Division PK91	P/L Stone/Boulder dry hand behind R/Wall	427	1949.27	832962	91625
F/S design and B/topping shingara dara road Dir package 2 (5 to 8 km) PK91	P/L dry hand packed filling d behind R/Wall	600	434	260832	28691
Reh/Re-construction of road SH:Shrmnknd road	Stone /boulder	262.06	2000	524120	57653
Estab: of GDC Barawal SH: Developmental Work	Stone boulder filling	409	1246	510175	56119
Surdum (Gujaro Kass Steel Bridge PK 92)	Stone filling in Gi wire	540	1644	887760	97653
Surdum (Gujaro Kass Steel Bridge PK 92)	Stone filling Dry	60	1625	97500	10725
Hattan Dara Road Package 11(2.6 to 5 Km)	Back filling Behind R/wall Dry	717	1000	717000	78870
GHS Berari Pk93	Back filling Behind R/wall Dry	400	187	75084	8259
RCC Bridge Dogal	Boulder fill in wire mesh	1827	245	448078	49288
Hattan Dara Road Package1	Back filling Behind R/wall Dry	2000	1326	2653200	291852
Ala SalamKot Road	Stone boulder filling	71	1000	71000	7810
Ala SalamKot Road	Filling Behind R/wall	785	300	235725	25929
Estab: of GDC Barawal SH: Adminstration Block	Stone boulder filling	71.46	747	53381	5871
Estab: of GDC Barawal SH: lecturer Hostel	Stone boulder filling	154.02	747	115053	12655
Construction of PCC Road Ousherai Dara Road Package 1 (1 to 5 km)	Structure back filling	1102	4000	4408280	484910
Total					1,307,910

Annexure-12
Para # 1.2.2.18

Annexure-12 excess expenditure over & above the budget

Unit	Head	Allocation	Expenditure	Excess
RHC	Chemical /Apparatus	80000	99680	19680
Other hospital	Cost of other stores	135200	442144	306944
Other hospital	Drug/Medicines/Vacancies	44000	379292	335292
Patrak Hospital	Drug/Medicines/Vacancies	50000	355458	305458
Wari Hospital	X-Ray films	88000	109536	21536
Wari Hospital	Drug/Medicines/Vacancies	880000	921406	41406
Total		1,277,200	2307516	1,030,316

Annexure-13
Para # 1.2.2.20

Annexure-13 Detail of Ambulance Charges

S.No.	Vehicle No	Meter Riding as per log book	Total Amount Due
1	X-685138 Barawal	11-7-16 37451 30-6-16 49849 Total Distance Covered 12398 Km X Rs 10 per km= 123980/-	123980
2	0007 Barawal	1-7-16 71718 27-6-16 81727 Total Distance Covered 10009 km XRs 10 per KM=100090/-	100090
3	X-685134 Wari	4-7-16 103316 29-6-17 129470 Total Distance Covered 26154 km XRs 10 per KM=261540/-	261540
3	X-685134 Wari	4-7-16 103316 29-6-17 129470 Total Distance Covered 26154 km XRs 10 per KM=261540/-	261540
5	A-1015 Wari	12-8-16 284685 08-5-17 290301 Total Distance Covered 5616 km XRs 10 per KM=56160/-	56160
6	A-1026 Wari	1-7-16 158431 31-5-2017 Total Distance Covered 14610 km XRs 10 per KM=146100/-	146100
7	Ambulance RHC Patrak	10-7-16 56714 31-7-17 70284 Total Distance Covered 13570 km XRs 10 per KM=135700/-	135700
8	Ambulance RHC Bibyawar	8-7-16 17657 8-3-17 26635 Total Distance Covered 8978 km XRs 10 per KM=89780/-	89790
		Total	913,360