



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
SWAT
AUDIT YEAR 2016-17**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AA	Administrative Approval
AP	Advance Para
ADP	Annual Development Plan
AOM&R	Annual Ordinary Maintenance and Repair
BOQ	Bill of Quantity
CH	Civil Hospital
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CSR	Composite Schedule of Rate
CTR	Central Treasury Rules
C&W	Communication and Works
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DO	District Officer
F&P	Finance and Planning
GFR	General Financial Rules
IPSAS	International Public Sector Accounting Standards
LGA	Local Government Act
MCC	Medicine Coordination Cell
MFDAC	Memorandum for Departmental Accounts Committee
NSI	Non Schedule Item
PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PC-I	Planning Commission One
PCC	Plain Cement Concrete
PEC	Pakistan Engineering Council
PHE	Public Health Engineering
RCC	Reinforced Concrete Cement
RDA	Regional Directorate of Audit
RHC	Rural Health Center
SAE	Schedule of Authorized Expenditure
TS	Technical Sanction
WSS	Water Supply Scheme
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, Swat 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 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 Audit District Governments, Khyber Pakhtunkhwa carries out the audit of 25 District Governments. Regional Directorate of Audit (RDA) Swat, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carries out the audit of five District Governments namely Chitral, Dir Upper, Dir Lower, Shangla and Swat.

This Regional Directorate has a human resource of 7 officers and staff with a total of 1750 man-days. The annual budget amounting to Rs 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, Swat 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 415 formations in District Swat 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 Swat for the Financial Year 2015-16 was Rs 5187.275 million. Out of this, RDA Swat audited an expenditure of Rs 1551.125 million which, in terms of percentage, was 29.90 % of auditable expenditure.

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

b. Recoveries at the instance of audit

Recovery of Rs 64.857 million was pointed out during the audit, which were not in the notice of the executive before audit.

c. Audit Methodology

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

d. Audit Impact

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

e. Comments on Internal Control and Internal Audit department

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

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

f. Key audit findings of the report

- i. Non Production of Record of Rs 2,704.313 million was noted in two cases. ¹
- ii. Irregularities / non-compliance of Rs 771.681 million were noted in fourteen cases. ²
- iii. Internal control weaknesses of Rs 177.058 million were noted in fifteen cases. ³

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 overpayments.
- iii. Departments need to strengthen internal controls mechanisms to ensure that lapses of the kind reported in this audit report are preempted and fair value for money is obtained from public spending.
- iv. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.

¹ 1.2.1.1 to 1.2.1.2

² 1.2.2.1 to 1.2.2.14

³ 1.2.3.1 to 1.2.3.15

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics **(Rs in million)**

Sr. No.	Description	No.	Budget		
			Expenditure	Receipts	Total
1	Total Entities (PAO) in Audit Jurisdiction	01	5,187.275	-	5,187.275
2	Total formations in audit jurisdiction	415	5,187.275	-	5,187.275
3	Total Entities (PAO) Audited	01	5,187.275	-	1,551.125
4	Total formations Audited	04	1,551.125	-	1,551.125
5	Audit & Inspection Reports	04	1,551.125	-	1,551.125
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	771.681
3	Weak Internal controls relating to financial management	177.058
4	Others	2,704.313
Total		3,653.052

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

S.No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year 2015-16	Total last year 2014-15
1	Outlays Audited	1.980	277.626	0	1271.519	1551.125	0
2	Amount Placed under Audit Observations /Irregularities of Audit		784.696		2868.356	3653.052	0
3	Recoveries Pointed Out at the instance of Audit		56.637	0	8.220	64.857	0
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

Note: No audit was conducted during 2014-15.

Table 4: Table of Irregularities pointed out

(Rs in million)

S. No	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation	706.824
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources	0
3	Accounting Errors (accounting policy departure from NAM ⁴ , 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.	177.058
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	64.857
6	Non-production of record	2704.313
7	Others, including cases of accidents, negligence etc.	0
Total		3653.052

Table 5: Cost Benefit Ratio

(Rs in million)

S #	Description	Amount
1	Outlays Audited (item 1 of Table 3)	1551.125
2	Expenditure on audit	0.236
3	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	0

⁴ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS(Cash).

CHAPTER 1

1.1 District Government Swat

1.1.1 Introduction

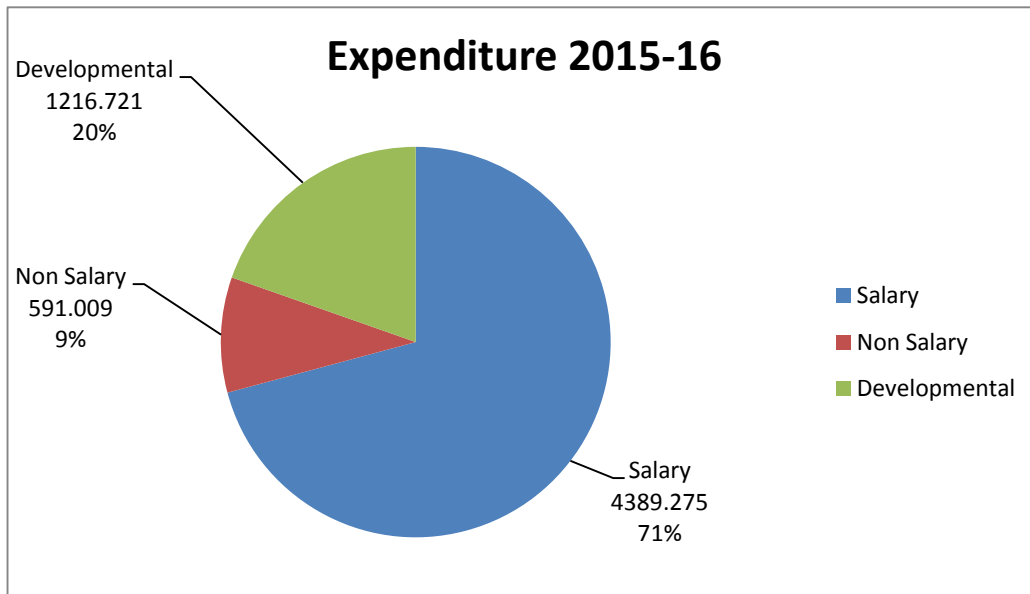
Activities of District Government are managed through offices of Deputy Commissioner and District Officers under Khyber Pakhtunkhwa Local Government Act 2013 (LGA 2013). Each group of District Offices is headed by District Officer (DO). The DO according to Rules of Business of District Government, 2015 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 million)

2015-16	Budget	Actual Expenditure/Receipts	Saving/Excess	%age Excess/Saving
Salary	5801.604	4389.275	(-1412.33)	24%
Non-salary	957.149	591.009	(-366.14)	38%
Developmental Account-IV	277.626	206.991	-(70.635)	25%
Developmental Account-I	1032.761	1009.73	(23.031)	2%
Total	8069.14	6197.005	(1872.135)	23%
Receipts	0	0	0	

The savings of Rs 1872.135 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. Details of PAC/ZAC meetings are given below:

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

1.2 AUDIT PARAS

1.2.1 Non-Production of Record

1.2.1.1 Non-production of auditable record - Rs 2600.143 Million

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

Deputy Commissioner Swat paid Rs 2,600,143,975 to Assistant Commissioner Kabal on account of land acquisition during 2015-16. However, no record regarding payment for acquisition of land was shown to audit to verify the expenditure.

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

When pointed out in September 2016, management did not respond to the observation.

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

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

AP No. 02 (2015-16)

1.2.1.2 Non-production of auditable record – Rs 104.174 million

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

XEN, C&W Building Division Swat awarded civil works with estimated cost of Rs 104,173,608 to various contractors during 2015-16. However, the following documents were not provided for audit scrutiny. Detail as per Annexure-2.

- i. Agreements
- ii. Work orders
- iii. Tender Documents
- iv. Technical Sanction
- v. Bill of Quantity

Non-production of the relevant documents occurred due to weak administrative control, which resulted in non authenticity of public spending.

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

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

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

AP No. 22 (AC-I 2015-16)

1.2.1.3 Non-production of payment record on account of Polio Campaign – Rs 3.815 million

According to Rule 283 (I) of CTR Vol-I, acquaintance roll in form TR 28 be maintained in support of payments.

Rule 174 of CTR Volume - I states, that all payment must be supported with acknowledgement.

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

District Health Officer Swat incurred expenditure of Rs 3,815,000 on Polio Campaign under the account head - Other Contingencies, during the year 2015-16. Only an unsigned/unauthenticated attendance sheet was available in the record. The office failed to produce the following record, due to which authenticity of the expenditure remained unverified.

- i. Approved schedule of polio campaign.
- ii. Detail of location/ area in which campaign was carried out.
- iii. Office order issued in R/O Civil Officer /Doctors for carrying out such activities.

Non production of record occurred due to lake of internal control which resulted in unsupported expenditure.

When pointed out in October 2016, management replied that the documents were available on the record of the office. Reply was not correct as the payment record was not provided in spite of repeated requests.

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

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

AP No. 11 (2015-16)

1.2.2 Irregularities / Non Compliance

1.2.2.1 Irregular expenditure without technical sanction - Rs 349.145 million

- i. According to Para 32 of CPWD Code, no work shall be executed without administrative approval/technical sanction and budget allotment.
- ii. Para 56 of CPWD Code states that if subsequent to the grant of technical sanction, material structural alterations are contemplated, orders of the original sanctioning authority should be obtained, even though no additional expenditure may be involved by the alterations.

XEN, C&W Building Division Swat incurred an expenditure of Rs 349,145,000 on various developmental schemes during 2015-16 without obtaining technical sanction of the competent authority before commencement of work. Thus, the expenditure made was held irregular. Detail as per Annexure-3.

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

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

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

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

AP No. 21 (AC-I 2015-16)

1.2.2.2 Irregular execution of works without adopting open tender system - Rs 16.325 million

According to Rule 20 of Public Procurement Rules 2014, “the procuring agencies shall use open competitive bidding as the principal method of procurement for the procurement of goods, services and works when the enhancement increases from 15%.

XEN C&W Building Division Swat awarded a work “Const: of Additional Class Rooms at GCT Mingora” during 2015-16. During scrutiny of record, it was observed that the original Administrative Approval of the work was for Rs 37.45 million which was enhanced to Rs. 53.777 million, whereas revised cost was increased by Rs. 16.325 million which was 43 % above the original AA. The additional work was required to be re-advertised by the local office which was not done.

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

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

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

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

AP No.25 (AC-I 2015-16)

1.2.2.3 Irregular award of work – Rs 1.954 million

According to 7 (b) of conditions of the tender form, the rates of tender shall be recorded both in words and figures.

XEN PHE Division Swat awarded a work “WSS Peochar Awaro, Gul Dherai and Rodingar Kuz Palawo” with administratively approved cost of Rs 1,954,000 during the financial year 2015-16. During scrutiny of record, it was observed that the contractor did not offer any rate in words or in figures in tender form, but the local office awarded the work to the contractor @ Rs1,954,000 without any supporting evidence. Thus the award of work was held irregular.

Irregular award of work occurred due to weak administrative control, which resulted in violation of rules.

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

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

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

AP No. 18 (AC-I 2015-16)

1.2.2.4 Non-forfeiture of 2% earnest money – Rs 1.538 million

As per Govt. of Khyber Pakhtunkhwa Finance Department Notification No.SO(FR)F.D./9-7/2011/Vol-II dated 05-1102014, successful bidder quoting more than 10% below on BOQ rates shall deposit “bank guarantee/call deposit” to the amount equal to the difference between the BOQ cost & their / his quoted rates/ cost within seven working days. The bank guarantee/call deposit will be refunded upon the expiry of the defect liability period of the concerned contract,

in case of failure; their/his already deposited 2% earnest money shall be forfeited in favour of Government.

XEN PHE Division Swat awarded schemes with estimated cost of Rs 76,917,240 during the financial year 2015-16. The evaluated bids of the schemes were Rs 58,757,146. The contractors did not deposit additional securities within seven (07) days according to the above-mentioned criteria. Thus, the local office was required to forfeit their 2% earnest money amounting to Rs 1,538,344. Detail is given below:

S. No.	Name of scheme	Estimated provision (Rs)	Evaluated Bid (Rs)	Additional Security required to be deposited (Rs)	Amount of 2% Earnest Money (Rs)
01	WSS Karay Sar	7,984,000	6,632,391	1,351,309	159,680
02	S.S. at Saidu Sharif/Mingora City PK-80	27,933,240	18,049,999	9,883,241	558,664
03	Install: of Pressure/Hand pumps in PK-83	11,500,000	9,743,999	1,756,001	230,000
04	Const: of Street Pavement, Road Cutting, Pipes, Culvert, Drainage System PK-81	26,000,000	21,598,053	4,401,947	520,000
05	DWSS (Hand Pumps) & Street Pav: at Kabal and Sersenai UC Kabal	3,500,000	2,732,704	767,296	70,000
Total		76,917,240	58,757,146	18,159,794	1,538,344

Non-forfeiture of earnest money occurred due to weak financial control, which resulted in loss to Government.

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

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

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

AP No.07 (AC-I 2015-16)

1.2.2.5 Irregular expenditure without technical sanction –Rs 188.968 million

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

XEN PHE Division Swat incurred an expenditure of Rs 188,538,968 on account of various developmental schemes during 2015-16. During scrutiny of record, it was observed that technical sanction was not obtained from the competent authority before commencement of works. Thus, the expenditure made was held irregular. Detail as per Annexure-4.

Irregular expenditure without TS occurred due to weak financial control which resulted in violation of rules.

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

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

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

AP No.04 (AC-I 2015-16)

1.2.2.6 Loss to government due to non deduction of DPR fund - Rs 2.157 million

According to Section-11 of the “Disabled Persons (Employment & Rehabilitation) Ordinance 1981 and the Government of Khyber Pakhtunkhwa Disabled Persons (Employment & Rehabilitation) Rules,1991 read with the

Establishment and Administration Department Khyber Pakhtunkhwa letter NO.SORV(E&AD)11-26/96 Vol-III dated 25th July 2002, deduction of DPR fund @ Rs 2,000 for payment of Rupees one million each may be made in the bills of the contractors/firms.

XEN C & W Building Division, Swat did not deduct Rs 2,157,000 on account of DPR fund for Rehabilitation of Disabled Persons from the contractors/firms @ Rs 2,000 per contractor/firm for payment of one million each during 2015-16. Detail as per Annexure-5.

Non deduction of DPR fund occurred due to weak internal control, which resulted in loss to Government.

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

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

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

AP No.24 (AC-I 2015-16)

1.2.2.7 Non-deposit/temporary misappropriation of Government receipts - Rs 1.019 million

According to Para 8 and 26 of the GFR Volume I, each administrative department 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.

District Health Officer Swat realized Rs 1,019,828 on account of Government receipts during the year 2015-16 which were not deposited into Government Treasury. Detail as per Annexure-6.

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

When pointed out in October 2016, management replied that the amount would be deposited in Government treasury. Reply was not convincing as the amount was not deposited into Government treasury till the date of Audit.

Request for convening of DAC meeting was made in December 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. 09 (2015-16)

1.2.2.8 Irregular expenditure without approved PC-I & technical sanction of AOM&R – Rs 10.220 million

According to Finance Department Government of Khyber Pakhtunkhwa, Peshawar letter No. BOI/2-7/2006/FD dated 02/06/2006, PC-I should be prepared for maintenance and repair works.

XEN PHE Division Swat spent Rs 10,219,618 under AOM&R during 2015-16. The expenditure was incurred without approved PC-I and TS of the competent authority.

Irregularity occurred due to weak internal control, which resulted in violation of rules.

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

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

Audit suggests to regularize the expenditure.

AP No.17 (2015-16)

1.2.2.10 Illegal award of work without contract agreement - Rs 3.541 million

According to Para 89(c) of CPWD Code, the agreement with the contractor selected must be in writing and should be precisely and definitely express, it should state the quantity and quality of work to be done and the terms upon which the payment will be made with any provision necessary for safeguarding the property entrusted to the contractor.

XEN PHE Division Swat awarded a work “WSS Kwarai Nisa UC: Chupriyal” with an estimated cost of Rs 3,541,000 during the financial year 2015-16 without executing a contract agreement with the contractor.

Irregular expenditure without agreement occurred due to weak administrative control, which resulted in violation of rules.

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

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

Audit suggests to regularize the award of work and action against the person(s) at fault.

AP No. 10 (AC-I 2015-16)

1.2.2.11 Non deduction/non deposit of Income Tax-Rs 1.405 million

Section 153(a) of Income Tax Ordinance 2001 provides that income tax @ 5% shall be deducted from the suppliers.

District Health Officer Swat did not deduct income tax of Rs 1,405,009 @ 5% from the suppliers of medicines valuing Rs 16,971,995 during the year 2015-16. Detail is as per Annexure-7.

Non deduction of income tax occurred due to violation of Income Tax law which resulted in loss to Government.

When pointed out in October 2016, management replied that the income tax was not deducted from the suppliers as income tax exemption certificates were produced. Reply was not convincing as no exemption certificate was shown to audit.

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

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

AP No.07 (2015-16)

1.2.2.12 Non deduction of Conveyance & Health Professional Allowance – Rs 1.005 million

- (a) According to Finance Department letter No. FD (SR-II) 8-2/70 dated 17.7.1977 that conveyance allowance is not admissible during the period of leave.
- (b) According to Finance Department Notification No. FD/(SOSR-2)8-18/2015-16 dated 15-04-2016, Health Professional Allowance will not be admissible during Earned Leave, Study Leave, Extra Ordinary Leave except Casual Leave

District Health Officer Swat failed to deduct Conveyance Allowance and Health Professional Allowance amounting to Rs 349,259 and Rs 656,580, respectively from the employees who were on leave other than casual leave during 2015-16. Detail is as per Annexure-8.

Non deduction of conveyance & Health Professional Allowance occurred due to weak financial control, which resulted in loss to Government.

When pointed out in October 2016, management replied that the amount would be deposited into Government Treasury. Reply was not convincing as no evidence regarding deposit of the amount was provided to audit.

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

Audit suggests to recover the overpaid Conveyance and Health Professional Allowance from officers/ officials and deposit the same into the Government Treasury.

AP No.08 (2015-16)

1.2.2.13 Execution of excess quantity over and above BOQ – Rs 2.448 million

Para 220 and 221 of CPWA Code require that 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, PHE Division Swat paid Rs 2,448,915 during 2015-16 to the contractors for execution of the following items in water supply schemes. During scrutiny of record, it was observed that the quantities executed in the bills were more than quantities in the BOQ. Detail is as under:

S. No.	Name of Scheme	Particulars	Quantity in BOQ	Quantity in bill	Amount in BOQ (Rs)	Amount in bill (Rs)	Excess Amount (Rs)
01	WSS Echkalay	32 mm HDPE pipe	7205m	12254 m	1,095,202	1,862,726	767,523
02	St: Pav: at Kabal and Sersenai	PCC (1:2:4)	209 m3	453m3	1,447,827	3,129,219	1,681,392
Total							2,448,915

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

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

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

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

AP No.13 (AC-I 2015-16)

1.2.2.14 Irregular release and non-retention of 10% performance guarantee on account of purchase of medicines- Rs 28.072 million

According to Para (G) of the MCC Rules, the payment shall not be released to the firm without the submission of Contract Execution Certificate duly authenticated / signed by the MCC authority. The purchasing Entity shall submit quarterly report regarding clinical efficacy of the government approved brand of medicines. This report is mandatory and in case of failure, disciplinary action will be initiated against the head of the purchasing Entity. Further, according to Para (I) of the MCC Rules, the payment shall be made to vendors.

According to Para (C) of the MCC Rules the Purchasing entity shall receive Performance Guarantee amounting to ten percent (10%) of the total value of each individual supply order, which shall be returned to the suppliers upon request and after the completion of goods and successful finalization of the process of procurement by the purchasing entity.

District Health Officer Swat paid Rs 28,072,172 to various suppliers on account of purchase of medicines during the financial year 2015-16. The Expenditure was held irregular due to: -

- i. Payment was released to the firms without Contract Execution Certificates.
- ii. Quarterly reports regarding clinical efficacy were not submitted.
- iii. Evidence of transfer of money to vendor's Account was not provided.
- iv. Performance Guarantee @ 10% of the total cost amounting Rs 2,807,212 was not retained to comply with the condition of the MCC rules mentioned above.

Audit observed that irregularity occurred due to weak financial control, which resulted in violation of rules.

When pointed out in October 2016, management stated that detailed reply would be submitted after scrutiny of record. However no reply was furnished.

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

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

AP No.15 (2015-16)

1.2.3 Internal Control Weaknesses

1.2.3.1 Unauthorized expenditure over and above the administrative approval – Rs 1.084 million

Para 178(iii) of GFR Vol.-I states that no work should be commenced or liability incurred in connection with it until administrative approval and sanction has been obtained from the competent authority, a properly detailed design and estimate has been sanctioned and funds to cover the charge have been provided by the competent authority. Further, para 65 of CPWD Code, when the expenditure upon a work exceeds, or is found likely to exceed, the amount administratively approved for it by more than 10 percent, a revised administrative approval must be obtained from the authority competent to approve the cost, as so enhanced.

XEN PHE Division Swat paid Rs 4,430,635 for execution of “Rising Main/Distribution System” in the work “Rehabilitation of WSS Guligram PK-81” during the year 2015-16. The scheme was administratively approved for Rs 3,346,000. Excess payment of Rs 1,084,635 was made which is 32.42% over and above the permissible ceiling of 10% of administrative approval.

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

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

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

Audit suggests to stop irregular practice besides taking corrective action under intimation to Audit.

AP No.05 (AC-I 2015-16)

1.2.3.2 Non recovery of water charges – Rs 19.208 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.

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 100 per month per house connection shall be collected.

XEN PHE Division Swat failed to recover water charges amounting to Rs 19,208,133 during the financial year 2015-16. Detail as per Annexure-9.

Non recovery of water charges occurred due to weak financial control which resulted in loss to public exchequer.

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

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

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

AP No.03 (AC-I 2015-16)

1.2.3.3 Excess payment over and above evaluated bids – Rs 1.920 million

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 PHE Swat paid Rs 20,055,365 to the contractors against the evaluated bids of Rs 18,134,873 during 2015-16 which resulted in excess payment of Rs 1,920,492. Detail is given below:

S. No	Name of Work	Bid Price (Rs)	Payment (Rs)	Excess payment (Rs)
01	Hand pump & street pavement at Kabal & Sersenai U.C Kabal	2,732,704	3,140,915	408,211
02	Sanitation Scheme in PK-80	6,424,931	7,067,315	642,384
03	Street pavement, pipe culvert, G.I. Pipe, Road cutting U.C Balogram	1,350,000	1,500,000	150,000
04	Street pavement/drain at Sekai, Nabi Awra and Shah Dherai U.C Shah Dherai	1,807,388	1,973,925	166,537
05	Rehabilitation of W.S.S Guligram	5,819,850	6,373,210	553,360
Total		18,134,873	20,055,365	1,920,492

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

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

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

Audit suggests to recover the excess payment under intimation to Audit.

AP No.02 (AC-I 2015-16)

1.2.3.4 Non imposition of penalty on late completion of developmental schemes – Rs 1.129 million

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

XEN PHE Division Swat did not impose 10% penalty of Rs 1,129,000 during 2015-16 on various contractors for late completion of developmental schemes. Detail is given below:

S. No.	Scheme	W/order date	Due date of Completion	Actual date of completion	Delay in days	Cost (Rs)	10%Penalty (Rs)
1	Reh: of WSS Guligram	17-2-2015	30-5-2015	2-6-2016	370	5,820,000	582,000
2	WSS Echkalay, Mezara, Nokahara	27-4-2015	29-3-2015	6-4-2016	385	1,979,000	197,000
3	S.S. at Kandaro, Dhero and Chendakhwar	30-1-2015	30-6-2015	In progress		1,500,000	150,000
4	Street Pav: at Sekai, Nabi Awra, Shah Dherai	30-9-2015	9-5-2016	2-6-2016	27	2,000,000	200,000
Total							1,129,000

Non recovery of penalty occurred due to lack of internal control which resulted in loss to Government.

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

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

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

AP No.01 (AC-I 2015-16)

1.2.3.5 Loss to Government due to non-reduction of 6% income tax included in MRS – Rs.1.323 million

According to Finance Department Government of Khyber Pakhtunkhwa Notification NO.SO (Dev-II) FD/12-6/14-5 dated 05.01.2015, “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-2013 (MRS-2013) but with 6% less cost to defray the amount added in the rate analysis of all works/construction/supply items to meet withholding tax.

XEN PHE Division Swat neither reduced 6% income tax amounting to Rs 1,322,928 from the bid value nor deducted it from contractor’s bills during the financial year 2015-16. Detail as per Annexure-10.

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 detailed reply would be given after scrutiny of record. However no reply was furnished.

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

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

AP No.06 (AC-I 2015-16)

1.2.3.6 Overpayment due to allowing higher rates, over and above bid cost and non BOQ items - Rs 3.400 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.

XEN C&W Building Division Swat overpaid to the contractor an amount of Rs 3,399,727 during 2015-16 on account of undermentioned items of works. Detail is given at Annexure-11.

i) "Fabrication of Mild Steel (Grade - 40)" (over and above BOQ)	Rs 778,676
ii) R&M in two works (over and above bid cost)	Rs 841,810
iii) Excelsior College Sangota Swat (Non BOQ items)	<u>Rs 1,779,241</u>
Total	<u>Rs 3,399,727</u>

Over payment occurred due to weak internal control which resulted in loss to the Government.

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

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

Audit suggests recovery and action against the person at fault.

AP No.29 & 26 (AC-I 2015-16)

1.2.3.7 Non imposition of penalty for incomplete schemes- Rs 5.374 million

According to Clause 2 of the Contract Agreement, "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 Building Division Swat failed to impose penalty of Rs 5,373,593 @ 10% of the estimated cost of Rs 146,807,645 of Seven (07) schemes which were not completed within stipulated time period. Detail is given in Annexure-12.

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

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

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

Audit suggests immediate deposit into Government Treasury besides action against the person(s) at fault, under intimation to Audit.

AP No.27 (AC-I 2015-16)

1.2.3.8 Loss to Government due to allowing payment on account of excess steel over the BOQ -Rs 9.059 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.

XEN C&W Building Division Swat awarded “work Construction of Main Building GDC Mingora with estimated cost of Rs 53,777,000 million during 2015-16. Scrutiny of record revealed that excess quantity of steel was utilized from BOQ. Thus, audit held that Rs 9,059,281 was paid over and above the BOQ. Detail is as under.

Item of Work	Quantity as per BOQ(Tons)	Quantity Claimed in the Bill (Tons)	Difference (Tons)	Rate (Rs)	Amount (Rs)
S/F Mild Steel	188.18	271.01	82.83	109,371.99	9,059,281

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

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

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

Audit suggests recovery and action against the person at fault.

AP No.20 (AC-I 2015-16)

1.2.3.9 Blockage of funds due to un-necessary purchase of medicine – Rs 2.002 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. Further, according to Para 162 of the General Financial Rules Volume-I, balances of stores should not be held in excess of the requirements of a reasonable period or in excess of any prescribed maximum limit.

DHO Swat purchased medicine for Rs 2,002,031 during the financial year 2015-16. Expenditure was held irregular due to the following:

- i. Demand of medicine was not given by the units.
- ii. Consolidated supply order was not placed to the concerned suppliers.

iii. All the medicines were still lying in the main store of DHO, no medicine was issued to any units till the date of audit. Detail as per Annexure-13.

Unnecessary purchase of medicine occurred due to weak financial control, which resulted in blockage of public money.

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

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

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

AP No.14 (2015-16)

1.2.3.10 Loss due to non-reduction of 6% income tax included in MRS-Rs 5.042 million

According to Finance Department KP Notification NO.SO(Dev-II) FD/12-6/14-5 dated 05.01.2015, 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-2013 (MRS-2013) but with 6% less cost to defray the amount added in the rate analysis of all works/construction/supply items to meet withholding tax.

XEN C&W Building Division Swat neither reduced 6% income tax amounting to Rs 5,041,740 from the bid value nor deducted it from contractor's bills during the financial year 2015-16. Detail is given below.

S. No.	Name of Work	Estimated Cost (Rs)	Amount (Rs)
1	Up gradation of 99 GMS To High Level SH: GMS Peochar	15,497,000	929,820
2	Up gradation of 99 Pry: School to Middle Level SH: GPS Naranj Pura	12,145,000	728,700

3	Construction of 100 Examination Hall in High and higher Secondary Schools SH:GHS Topsin, GHS Utror, GHS Dherai	26,140,000	1,568,400
4	Up gradation of 100 high To Higher Secondary Level SH: GHS Barawal	30,247,000	1,814,820
Total		84,029,000	5,041,740

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

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

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

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

AP No. 36 (AC-I 2015-16)

1.2.3.12 Withdrawal of money on fake certificates and unauthorized retention in designated bank account – Rs 117.744 million

According to Para 7 of GFR Vol.-I, unless otherwise expressly authorized by any law or rule or order having the force of law, moneys may not be removed from the Public Account for investment or deposit elsewhere without the consent of the Finance Department.

Further, Treasury Rule 290 provides that 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.

District Health Officer Swat withdrew Rs 117,744,000 from District Accounts Office during the year 2015-16. The amount was retained in designated

bank account instead of crediting to the vendor accounts. The local office did not give any detail to whom the amount would be payable.

Withdrawal made on fake certification and unauthorized retention of Government money in designated bank account occurred due to violation of financial rules, which resulted in blockage of public money.

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

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

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

AP No.10 (2015-16)

1.2.3.13 Recovery on account of 25% doctor share - Rs 2.096 million

In terms of Secretary Health Notification No .SO(B)Health/10-12/03-01/User charges Dated Peshawar the 13th April 2005, 25% share was payable to the unit In charge like, Radiologist, Pathologist, Cardiologist etc and in case of non-availability of in charge, the 25% share will go to the Government account.

District Health Officer Swat during 2015-16, paid Rs 2,096,192 to Medical Officers In-Charge of various Civil/THQ Hospitals and RHCs as 25% doctor's share from receipts of laboratory, X-Ray, ECG for which they were not entitled. In case of non-availability of concerned specialist i.e. Pathologist, Radiologist and Cardiologist for laboratory, X-Ray, and ECG respectively, the doctor's share would be considered as government share and would be deposited into government treasury.

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

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

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

Audit suggests that the amount may be recovered from the concerned doctors and deposited into Government treasury and stop the practice in future.

AP No.13 (2015-16)

1.2.3.14 Unauthorized retention of funds in Deposit-III –Rs 1.109 million

According to Para 93 of GFR Vol-I, department undertaking a work on behalf of another does not exceed the sanctioned estimates. Department incurring expenditure shall be responsible not only for seeing that allotment placed at his disposal in not exceeded but also that anticipated saving are notified, surrendered in time.

Scrutiny of Deposit-III Register of the XEN PHE Division Swat revealed that Rs 1,109,629 were lying as unspent balances in various deposit works since long as detailed in Annexure-14. Government money was blocked without any prudent cause.

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

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

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

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

AP No. 11(AC-I 2015-16)

1.2.3.15 Non-credit of lapsed deposit into government revenue – Rs 2.425 million

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

XEN PHE Swat deducted securities amounting Rs 2,425,283 from various contractors which remained unclaimed for more than three accounting years. These balances were lying unclaimed since June 2011, to June 2016, which was required to be deposited as lapsed deposit into government revenue. Detail at Annexure-15.

Irregularity occurred due to weak financial control, which resulted in violation of Government rules.

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

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

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

AP No.14 (AC-I 2015-16)

ANNEXURE

Annexure – 1

Account-IV & A/c - I Detail of MFDAC Paras for FY 2015-16 and Audit Year 2016-17

S. No.	AP No	Department	Gist of Para	Amount in million
1. 1	1	Deputy Commissioner	Unjustified payment on account of Patwar allowance	4.190
2.	4	-do-	Payment of excess amount over monthly allocation	163.308
3.	05	-do-	Over Payment on account of compulsory acquisition charges of land.	0.094
4.	01			
5.	12	DHO Swat	Over payment on account of pay & Allowances of absent period	0.369
6.	16	-do-	Irregular cash payment of salaries –	3.281
7.	28	-do-	Loss due to non supply of medicines	1.531
8.	08 A/C- I	PHE Swat	Loss to Government due to non awarding of Schemes to lowest bidder.	0.729
9.	09	-do-	Irregular release on account of testing charges.	1.942
10.	12	-do-	Recovery on account of income tax	0.364
11.	15	-do-	Wasteful expenditure on failed bores	1.090
12.	16	-do-	Overpayment on account of manipulation in BOQ	0.227
13.	17	-do-	Non deduction of professional tax	0.140
14.	23	C&W Swat	Non deposit of professional tax	2.401
15.	28	-do-	Misclassification of expenditure	3.043
16.	30	-do-	Overpayment on account of HDPE Pipes	0.452
17.	31	-do-	Non deduction of voids	0.419
18.	32	-do-	Non credit of lapsed deposits	0.459
19.	33	-do-	Overpayment due to allowing cost factor on NSI	0.023
20.	34	-do-	Excess execution of steel over PC-I	0.683
21.	35	-do-	Non deduction of Income tax	0.179
22.	37	-do-	Overpayment on account of manipulation in tender form	0.184
23.	38	-do-	Non imposition of penalty	1.610
24.	39	-do-	Irregular expenditure on account of M&R	0.124

Annexure-2
DP # 1.2.1.2

Non production of auditable record

S. No.	Name of Work	Name of firm	Amount (Rs.)
01	Rescue 1122 center Saidu Sharif	M/S United Construction Ltd	15,629,126
02	Play Ground at Babozai Swat	M/S Fayaz Government Contractor	13,326,967
03	Mini Indoor Game Hall Makanbagh	M/S Umar Hayat Government Contractor	4,851,001
04	GCMHS Wadudia	M/s Sher Ali Khan Government Contractor	15,955,972
05	Bachelor Hostel /Suits in Swat	M/s Sher Ali Khan Government Contractor	3,264,226
06	Res:Colony For Govt Employees	M/Hanif Government Contractor	8,889,102
07	Estb: of Diary tech	Mohammad Government Contractor	14,999,810
08	Play Ground at Khawazala	Swat Construction	12,627,589
09	Trout Hatchery	Haji Sher Zada and Co	14,629,815
Total			104,173,608

Annexure-3
DP # 1.2.2.1

Irregular Expenditure without Technical Sanction

Rs in million

Name of Work	Amount
Up Gradation of 50 middle School to high Level	
GMS Barkaly	10.687
GMS Guli Bagh	10.687
Construction of District Education Officer Female	20.502
Up Gradation of High School to Higher Secondary Level.	0.000
GHS Mingora No3	3.132
GGHSS Ningolai	2.868
Up Gradation of middle School to high Level	0.000
GGMS Nary tangai	8.036
GMS Dangram	5.420
GMS Chungai	5.754
GMS Fazal Banda	1.506
GMSTirat Dara	5.734
GMS Lakhar	11.623
Establishment of Science Lab in High School	0.000
GHS Shah Dehri	2.156
Up Gradation of High School to Higher Secondary Level. SH : 9Nos in District Swat	120.300
Construction of 100 Examination Hall 9 Nos in District Swat	60.940
Construction of Cluster Hostel in GHSS Kalam	10.00
Establishment of Regional Office Mines in Swat	69.80
Total	349.145

Annexure-4
DP # 1.2.2.5

Irregular expenditure without Technical Sanction

S. No.	Name of Scheme	Expenditure (Rs)
01	Sanitation Scheme at UC Pir Kalay	2,629,197
02	Installation of hand Pumps PK-84	4,242,999
03	Const: of WSS Malooch	7,187,907
04	WSS at Rodingar	7,539,935
05	WSS Bazkhela	10,609,150
06	WSS Gunai	4,682,285
07	WSS Awesha	10,707,519
08	DWSS Dandi Shah, Ganshal, Kuza Bandai, Bara Bandai	11,688,773
09	Reh: of WSS Venai	3,877,918
10	WSS Ningolai	6,951,948
11	Installation of hand Pumps in PK-86	3,174,302
12	S.S. at Gogdara, Panjigram, Takhta Band Pk-81	12,613,807
13	Const: of PCC Road/Street Pav: in UC Gulibagh	494,904
14	Installation of Hand/Pressure pumps in PK-83	10,457,259
15	S.S. Barikot, Guratai, Parrai, Naimat Maira PK-82	8,750,559
16	WSS at Shamilai (Sangota) Pk-81	7,278,435
17	Installation of Hand/Pressure pumps in PK-81	10,503,071
18	WSS at Nilagram Pk-83	5,054,000
19	WSS at Jalbanr Kalam	8,566,000
20	WSS shamak Dumbara	2,966,000
21	WSS Babo Pk-86	2,612,000
22	WSS in Maira Tindodag	3,142,000
23	WS & SS at Dewlai PK-82	2,834,000
24	WS & SS at Shamoza PK-82	4,620,000
25	DWSS Mansar Gravity Based PK-86	1,159,000
26	Const: of DWSS at Karay Sar Gravity Based PK-86	6,645,000
27	Const: of DWSS at Sara Cheen Charbagh PK-86	1,993,000
28	S.S. at Shawar	4,856,000
29	S.S. at UC Hazara	4,005,000
30	S.S. at Kuza Bandai	2,555,000
31	WSS Khararai Maira Mandoor UC Matta Khararai	10,217,000
32	WSS Ghari Kalay Khona Cham UC Chupriyal	3,925,000
Total		188,538,968

Annexure-5
DP # 1.2.2.6

DPR Tax for the Year 2015-16

S. No.	Name of Contractor	Amount(Rs)
1	Akbar Zada	2,000
2	Alhaj Akbar Khan	8,000
3	Attaullah	2,000
4	Alam zab	6,000
5	Asmatullah	68,000
6	Abdul Zada	2,000
7	Afzal Shah	14,000
8	Bakht Zada	8,000
9	Barkat Ali	4,000
10	Fathatullah	16,000
11	Fida hussain	12,000
12	Haji Sher Zada	18,000
13	Haji Aqal Zada	2,000
14	Ismail Construction	6,000
15	Inayat Khan & Co.	10,000
16	Jehan Abad Construction	2,000
17	Jan Alam & Co.	4,000
18	Jamayal Building	4,000
19	Khurshid Iqbal	6,000
20	Khan Gul	2,000
21	Liaqat Ali	18,000
22	M/S Saidu Construction	20,000
23	M/S Engineer Associate	2,000
24	M/S United	70,000
25	M/S Sher Ali & Co.	126,000
26	M/S Muzaffarul Mulak Khan	14,000
27	M/S Fathatullah	24,000
28	Mian Gul Jalal	10,000

29	Mian Sher Bacha	2,000
30	Mohd: Anwar	8,000
31	Mohd: Rahim	2,000
32	Mohd: Hanif	6,000
33	Mohd: Ataullah	16,000
34	Mohd: Alam	12,000
35	Mohd Fayaz	32,000
36	Mohd: Nisar Khan	4,000
37	Mohd: Nazir & Sons.	8,000
38	Mohd: Raza	16,000
39	Mohd: Bashir & Sons	20,000
40	Mohd: Saleem	4,000
41	Mohd: Nisar Madyan	8,000
42	Mohammad Construction	52,000
43	Mohd: Karim Jan	12,000
44	Mohd: Ibrahim	46,000
45	Mohammadi Khan	4,000
46	Mohd: Hanif & Sons	6,000
47	MS Barkat Ali	2,000
48	Nek Phi Khel Const: Co	4,000
49	Niaz Mohammad	2,000
50	Rasool Ahmad	8,000
51	Rehman & Brothers	6,000
52	S.Amir Rahman/ Tariq Hussain	2,000
53	S.Jamshid Ali	8,000
54	S.Noman Ali	30,000
55	Bakht Umar	14,000
56	Swat Ways Builders	10,000
57	S.Azim Shah	16,000
58	Saidu Sharif Const:	20,000
59	Swat Const: CO	56,000
60	State Construction	10,000

61	Shaukat Ali	10,000
62	Saifullah Khan	8,000
63	Sanaullah Khan	10,000
64	Shah Raza Khan	2,000
65	Sardar Hussain	2,000
66	Salman Tariq	8,000
67	Sajad Khan	26,000
68	SindBad Const:	2,000
69	Saifullah & Brothers	2,000
70	Tariq Residential Colony	2,000
71	Tariq Hussain	60,000
72	Umar Hayat	28,000
73	Zafarullah	80,000
74	Ziauddin	4,000
75	Zafar Ali	4,000
76	Alhaj Akbar Khan	10,000
77	Alcove Construction Co.	18,000
78	Attaullah	2,000
79	Ali Sher Khan	10,000
80	Akhtar ali	12,000
81	Alam zab	10,000
82	Asmatullah	56,000
83	Abdul Hadi	6,000
84	Ajmal Shah	4,000
85	Abdul Zada	6,000
86	Afzal Shah	2,000
87	Barkat Ali	2,000
88	Dawood Zai	2,000
89	Fathatullah	2,000
90	Fida hussain	2,000
91	Har & Co.	4,000
92	Haji Sher Zada	1,000

93	Israr Ahmad	8,000
94	Ibni Ameen	6,000
95	Jehan Zeb	6,000
96	Jehan Abad Construction	2,000
97	Khan Gul	22,000
98	Karim Dad	6,000
99	Liaqat Ali	26,000
100	M/S Saidu Construction	10,000
101	M/S United	62,000
102	M/S Sher Ali & Co.	148,000
103	M/S Muzaffarul Mulak Khan	26,000
104	M/S Fathatullah	44,000
105	Mian Gul Jalal	54,000
106	Mian Sher Bacha	4,000
107	Mohd: Anwar	24,000
108	Mohd: Rahim	4,000
109	Mohd: Hanif	2,000
110	Mohd: Alam	6,000
111	Mohd Fayaz	10,000
112	Mohd: Tahir	14,000
113	Mohd: Nisar Khan	6,000
114	Mohd: Nazir & Sons.	6,000
115	Mohd: Raza	4,000
116	Mohd: Bashir & Sons	20,000
117	Mohd: Saleem	14,000
118	Mohd: Nisar Madyan	8,000
119	Moambar Khan & Sons	10,000
120	Mohammad Construction	26,000
121	Mohd: Karim Jan	6,000
122	Mohd: Ibrahim	44,000
123	Mushtaq Ahmad	2,000
124	Nek Phi Khel Const: Co	6,000

125	Niaz Mohammad	2,000
126	New Tariq Builders	14,000
127	Rahimullah	26,000
128	Riaz Ahmad	2,000
129	Rehmat Munir	18,000
130	Rehman & Brothers	6,000
131	S.Amir Rahman/ Tariq Hussain	8,000
132	S.Noman Ali	14,000
133	Swat Ways Builders	4,000
134	Saidu Sharif Const:	6,000
135	Swat Const: CO	16,000
136	Spin Ghar Const: Co.	8,000
137	Said Rehman	10,000
138	Sanaullah Khan	10,000
139	Sardar Hussain	10,000
140	Salman Tariq	6,000
141	Sajad Khan	4,000
142	Tariq Hussain	4,000
143	Umar Hayat	10,000
144	Zafarullah	6,000
145	Ziauddin	4,000
146	Zafar Ali	10,000
	Total:	2,157,000

Annexure-6
DP # 1.2.2.11

S. No.	Name of health institution	Name of Units	Amount realized (Rs)	Amount deposited (Rs)	Amount outstanding (Rs)
01	CH Kabal	OPD M&F	196,552	Nil	196,552
02	CH Kabal	In door fee	76,020	Nil	76,020
03	CH Kabal	X-RAY	2,800	Nil	2,800
04	CH Kabal	Lab Fee	322,996	Nil	322,996
05	CH Kabal	OT Fee	252,315	Nil	252,315
06	CH Kabal	Lab Room	31,455	Nil	31,455
07	CH Kabal	U/Sound	137,690	Nil	137,690
Total					1,019,828

Annexure-7
DP # 1.2.2.11

LIST OF MEDECINES 2015-2016

S. NO.	NAME OF MEDECINE	QUANTITY	RATE	AMOUNT	5% Income Tax
1	Syp Ibuprofen 90 ml	12500	21.25 persyp	265,625	13,281
2	Tab Mefenamic acid 500 mg	280000	0.72 per tab	201,600	10,080
3	Syp Aluminum Hydroxide 90ml	9500	23.50 per syp	223,250	11,162
4	Syp Dimenhy drinate 60 ml	12500	24.00 per syp	300,000	15,000
5	SypAcefylene 90ml	9500	33.00 per syp	313,500	15,675
6	Tab Metronidazole 400 mg	152964	1.14 per tab	174,378	8,718
7	Tab Azithromycin 500 mg	10540	10.45 per tab	110,143	5,507
8	Syp Metronidazole 60 ml	8000	20.26 per syp	162,080	8,104
9	Tab Domperidone 10 mg	60000	0.666 per tab	39,960	1,998
10	Syp Amoxicillin 125 mg	13930	24.38 per syp	339,613	16,980
11	Cap Amoxicillin 500 mg	162340	3.63 per cap	589,294	29,464
12	Inj Transxaminic acid 10 ml	15000	8.12 per inj	121,800	6,090
13	InjDimenhydrinate 1 ml	44659	3.12 per Inj	139,336	6,966
14	Inj Ranitidine 1 ml	38000	3.75 per Inj	142,500	7,125
15	InjDratrorane 40 mg	38600	5.93 per inj	228,898	11,444
16	Inj Furosemide 2 ml	5000	3.12 per inj	15,600	780
17	InjCepotaxime 500 mg	7000	24.77 per inj	173,390	8,669
18	InjCepotaxime 1 gm	7000	34.77 per inj	234,390	11,719
19	Tab Ciprofloxacin 500 mg	102690	3.90 per tab	400,491	20,024
20	Tab Levofloxacin 500 mg	50196	3.90 per tab	195,764	9,788
21	InjNalbufen HCL 2 ml	12000	22.50 per inj	270,000	13,500
22	InjAcuran 30 mg	1000	71.00 per inj	71,000	3,550
23	InjAcuran 50 mg	1000	130.00 per inj	130,000	6,500
24	InjPropolal 10 mg	1000	210.90 per inj	210,900	10,545
25	Syp Cetirizine 60 ml	8000	12.50 per syp	100,000	5,000
26	SypParacetamol 60 ml	7854	13.75 per syp	107,992	5,399
27	Dettol Solution 1 ltr	240	287.50 per bottle	69,000	3,450
28	Tab Disprine 300 mg	30000	0.666 per tab	19,980	999
29	Chromic Cat Gut 20	82 Pkt	1199.00 per	98,318	4,915

	mm1/2		pkt		
30	Tab Cetirizine 10 mg	200000	0.34 per tab	68,000	3,400
31	Tab Diclofenic sodium 50 mg	152941	0.34 per tab	51,999	2,599
32	Tab Amlodipine 5 mg	130769	0.52 per tab	67,999	3,399
33	Inj Ceftriaxone 500 mg	5000	23.77 per inj	118,850	5,942
34	Inj Ceftriaxone 1 gm	5000	30.77 per inj	153,850	7,692
35	Black Silk 3/0	600 pkt	230.00 per pkt	138,000	6,900
36	Black Silk 2/0	600 pkt	230.00 per pkt	138,000	6,900
37	Spinal Needle 25 gage	2000	95.00 per each	190,000	9,500
38	Spinal Needle 27 gage	100	95.00 per each	9,500	475
39	Spinal Needle 18 gage	100	95.00 per each	9,500	475
40	Spinal Needle 20 gage	100	95.00 per each	9,500	475
41	Disposable Syringe 5 ml	50000	4.74 per each	237,000	11,850
42	Adhesive tap	6000	258.00 per pkt	154,800	7,740
43	I V Canula 20 gage	4500	25.00 per each	112,500	5,625
44	I V Canula 22 gage	1500	25.00 per each	37,500	1,875
45	I V Canula 24 gage	1500	25.00 per each	37,500	1,875
46	Tab Clotrimazole Vaginal	3000	14.69 per tab	44,070	2,203
47	Inj Omeprazole 40 mg	3000	35.85 per inj	215,100	10,755
48	Inj Diclofenic sodium 75 mg 3	40000	5.20 per inj	208,000	10,400
49	Chromic Cat Gut 25 mm 2/0	400 Pkt	718.00 per pkt	287,200	14,360
50	Chromic Cat Gut 30 mm 2/0	300 Pkt	718.00 per pkt	215,400	10,770
51	Chromic Cat Gut 40 mm 2/0	300 Pkt	1180.00 per pkt	354,000	17,700
52	Tab Folic acid	30000	3.0686 per tab	92,060	4,603
53	Inj Bueficane spinal	2000	28.00 per inj	56,000	2,800
54	Syp Vit B Complex	6600	29.75 per syp	196,350	9,817
55	Nilstate oral drops	3000	33.00 per drop	99,000	4,950
56	I V Sets	27000	12.00 per set	324,000	16,200
57	Tab Clarithromycin 500 mg	26996	141.00 per 10 tab	380,643	19,032
58	Syp Clarithromycin 60 ml	1500	92.00 per syp	138,000	6,900
59	Tab Alprazolam 0.5 mg	60000	1.55 per tab	93,000	4,650
60	Tab Bromazepam 3 mg	60000	1.40 per tab	84,000	4,200
61	Syp Albendazole 10 ml	5000	12.60 per syp	63,000	3,150
62	Syp F/ Sulphate + vit B complex	3600	40.00 per bottle	144,000	7,200
63	Tab Basoquine 150 mg	60000	1.27 per tab	76,200	3,810
64	Tab Salbutamol 4 mg	100000	0.56 per tab	56,000	2,800
65	Inj Dexamethasone 1 ml	100000	6.50 per inj	65,000	3,250

66	InfLevofloxacin 100 ml	6000	26.67 per each	160,020	8,001
67	Inf metronidazole 100 ml	6000	17.21 per each	103,260	5,163
68	Inf N / saline 1000 ml	4000	31.14 per each	124,560	6,228
69	Inf D/ saline 1000 ml	4000	37.64 per each	150,560	7,528
70	Inf Ringer lactate 500 ml	5000	22.20 per each	111,000	5,550
71	Inf D/ Water 500 ml	1000	24.45 per each	24,450	1,222
72	Oral Rehydration Salt (ORS)	29950	7.60 per sh	227,620	11,381
73	InjPyrolate 1 ml	800	14.00 per inj	11,200	560
74	Cap omeprazole 20 mg	100000	0.99 per cap	99,000	4,950
75	Surgical Glowes	10200	24.49 per pair	249,798	12,489
76	Inj Hydrocortisone 100 mg	2000	41.88per inj	83,760	4,188
77	Inj Hydrocortisone 250 mg	2000	57.95 per inj	115,900	5,795
78	Inj Insulin 70/30	880	200.00 per inj	176,000	8,800
79	Tab Arthemeter + levopen 40+240	1000	49.96 per 8 tab	62,450	3,122
80	SypSulphadaxine	3000	21.45 per syp	64,350	3,217
81	Crape Bandage	1115	53.00 per No	59,095	2,954
82	Cotton Bandage	1134	64.25 per 12	6,071	303
83	Inf Ciprofloxacin 100 ml	3000	23.55 per each	70,650	3,532
84	Inf Ringer lactate 1000 ml	3000	32.50 per each	97,500	4,875
85	Cap Amoxicillin 250 mg	20000	210.00 per 100	42,000	2,100
86	Sypcotrimexazole DS	2000	24.23 per syp	48,460	2,423
87	Tab Septran DS	30000	235.36 per 100	70,500	3,525
TOTAL				12,332,527	616,610

**LIST OF MEDICINE OF INTEGRATED HEALTH PROJECT
2015-2016
(MHS DP) DHO SWAT**

S.#	Name of Items / Medicine	Quantity	Rate	Amount	5 % Income Tax
1	SypAmoxicillin 125 mg/5m	20900 SYP	24.38 per	509,542	25,477
2	InjDiemenhydrenate 1ml	10000 INJ	3.12 per	31,200	1,560
3	InjDrotavarine HCL 40 mg	9000 INJ	5.93 per	53,370	2,668
4	Inj Lignocaine 2%	2500 INJ	9.00 per	22,500	1,125
5	Inj Furosemide 10 mg	600 INJ	3.12 per	1,872	93
6	Tab Metronidazole 400 mg	160000 tab	1.14 per	182,400	9,120
7	Syp Ibuprofen 100 mg/5ml	17000 syp	21.15 per	359,550	17,977
8	SypDimenhydrinate	11000 syp	24.00 per	264,000	13,200
9	Syp Aluminum Hydroxide + Simethecoe	11800 syp	23.50 per	277,300	13,865
10	SypAcefyline	15600 syp	33.00 per	514,800	25,740
11	SypAlbendazole 10 ml	6000 syp	12.60 per	75,600	3,780
12	SypFS+Vit C+ B Complex+ Folic acid	14600 syp	40.00 per	584,000	29,200
13	Tab Dimenhydrinate	18600 tab	0.65 per	12,090	604
14	Nystatin Oral Drops	4500 drops	39.080 per	175,860	8,793
15	SypVit B Complex	7900 syp	29.75 per	235,025	11,751
16	Syp Metronidazole 20 mg/5ml	28000 syp	20.26 per	567,280	28,364
17	Chromic Cat Gut 25 mm ½ CRB Needle 2/0	150 pak	718.00 per pkt	107,700	5,385
18	Chromic Cat Gut 30 mm ½ CRB Needle 1	150 pak	845.00 per pkt	126,750	6,337
19	Black Silk 30 mm ½ CRB Needle 1	150 pak	786.00 per pkt	117,900	5,895
20	Black Silk 40 mm ½ CRB Needle 2	150 pak	970.00 per pkt	145,500	7,275
21	Chromic Cat Gut 20 mm ½ CRB Needle 3/0	150 pak	1199.00 per pkt	179,850	8,992
22	Cap Amoxicillin 250 mg	130000 cap	210.00 per 100	273,000	13,650
23	Syp Amoxicillin + Clavulanic acid 125mg + 31.5 mg	20000 syp	66.75 per	1335,000	66,750
24	Tab Cotrimexazole 80mg+	340000	492.36 per	418,506	20,925

	400mg	tab	400		
25	SypCotrimexazole 80mg+ 400mg	20000 syp	24.23 per	484,600	24,230
26	Tab Chloropenramine 4 mg	70000 tab	232.16 per1000	16,251	812
27	Bethametasone + neomycin ointment	10000 tube	13.50 per	135,000	6,750
28	Polymaxin + Zinc Bacracin Eye ointment	10000 tube	17.80 per	178,000	8,900
29	Polymaxin + Zinc Bacracin Skin ointment	10000 tube	38.78 per	387,800	19,390
30	Tab Paracetamol 500 mg	200000 tab	0.545 per	109,000	5,450
31	Cap Doxycycline 100 mg	105000 cap	1.440 per	151,200	7,560
32	Tab Atenolol 50 mg	16360 tab	0.4845 per	7,926	396
33	SypCitrezine 5mg/5ml	19269 syp	12.50 per	240,862	12,043
34	SypParacetamol 120 mg/5ml	28176 syp	13.75 per	387,420	19,371
35	Cap Fkoxatin HCL 20 mg	3700 cap	16.50 per 10	6,105	305
36	Syp Sulphadaxine + Pyrimethamene 500mg + 25mg	5000 syp	21.45 per	107,250	5,362
37	Tab Drotraverine HCL 40 mg	850 pkt	22.24 per 20	18,904	945
38	Tab Ciprofloxacin 500 mg	159000 tab	3.90 per	620,100	31,005
39	Povidone iodine Solution 10%	510 bottle	286.00 per	145,860	7,293
40	Tab Acetyl Salicylic Acid 300	91000 tab	596.00 per 600	90,389	4,519
41	Tab Ibuprofen 400 mg	136000 tab	1.43 per	194,480	9,724
42	Tab Amoxicillin + Clavulanic acid 625 mg	110000 tab	10.49 per	1153,900	57,695
43	Tab Citrezine 10 mg	120000 tab	0.34 per	40,800	2,040
44	Tab Diclofenic sodium 50 mg	210541 tab	0.52 per	109,481	5,474
45	Tab Amlodipenebaselyte 5 mg	24846 tab	0.34 per	8,447	422
46	Tab Glibenclamide 5 mg	14000 tab	0.41 per	5,740	287
47	Oral Rehydration Salt ORS	45000 sheet	7.60 per	342,000	17,100
48	Tab Albendazole 200mg	7000 tab	3.80 per	26,600	1,330
49	Clotrimazole Vaginal cream	6200 tube	39.90 per	247,380	12,369

	1% + Applicator				
50	Tab Pyridoxine HCL 50 mg	42000 tab	1.56 per	65,520	3,276
51	Tab Furosemide 40 mg	10500 tab	1.53 per	16,065	803
52	Inj Dexamethasone 4 mg	20000 inj	6.50 per	130,000	6,500
53	Inj Oxytocin 5 i u	2400 inj	8.45 per	20,280	1,014
54	Tab Salbutamol 4 mg	38000 tab	0.56 per	21,280	1,064
55	Tab Vit b Complex	130000	1.734 per	225,420	11,271
56	Tab Ascorbic acid 550 mg	42000 tab	1.4875 per	62,475	3,123
57	Tab FS+Vit C+ Vit B Complex+ Folic acid	110000 tab	3.06867 per	337,553	16,877
58	Silver sulphadiazine 1% cream jar	450 pak	327.00 per	147,150	7,357
59	Absorbent Cotton wool 400 gm	600 rolle	143.56 per	86,136	4,306
60	Cotton Bandages Surgical 5cmx3m	400 dozn	64.25 per	25,700	1,285
61	Crepe Bandages 15cm x4.5 m	1300 No	53.00 per	68,900	3,445
62	Gauze Cloth roll 1m x 40 m	250 rolle	509.00 per	127,250	6,362
63	Adhasive tape paper 1x5 yard	550 dozn	209.00 per 12	114,950	5,747
64	Surgical Blade	8700 No	6.5 per	56,550	2,827
65	Disposable Syringe 5 cc	80000 No	4.74 per	379,200	18,960
66	Surgical Glowes sterilized size 7,8	12602 No	24.49 per	308,622	15,431
67	Cap Omeprazole 20 mg	145000 Cap	0.99 per	143,550	7,177
68	InjCeftriaxone500 mg	3000 inj	23.77 per	71,310	3,565
69	Tab Metformin 500 mg	17200 tab	0.89 per	15,308	765
70	Disposable Syringe 10 CC	5000 No	8.59 per	42,950	2,147
71	Inj Hydrocortisone 100 mg	1100 inj	41.88 per	46,068	2,303
72	Inj Hydrocortisone 250 mg	1000 inj	57.95 per	57,950	2,879
73	Inj Gelatin Polypeptide	200 Inf	223.00 per	44,600	2,230
74	Tab Isosarbidmonotrate	2000 tab	4.00 per	8,000	400
75	Insulin regular	500 vail	220.00 per	110,000	5,500
76	Insulin 30/70	500 vail	200.00	100,000	5,000
77	Inhaler Salbutamol	700 No	185.00 per	129,500	6,475
78	Inf Dextrose 5% 500 ml	1000 inf	24.94 per	24,940	1,247
79	Inf Dextrose 5% 1000 ml	1000 inf	37.00 per	37,000	1,850
8	Inf Normal Saline 1000 ml	1000 inf	31.14 per	31,140	1,557
81	Inf Dextrose Saline 1000 ml	1000 inf	37.64 per	37,640	1,882
82	Inf Dextrose Saline 500 ml	1000 inf	25.21 per	25,210	1,260
83	Inf Ringer lactate 500 ml	1000 inf	22.20 per	22,200	1,110
84	Inf Ringer lactate 1000 ml	1000 inf	32.50 per	32,500	1,625

85	Inf Sodium Caronate 10 ml	550 inf	13.50 per	7,425	371
86	Pollys Cather D/S	200 No	165.00 per	33,000	1,650
87	Insulns syringes 1 ml	5000 No	8.98 per	44,900	2,245
88	Disposabe Syringe 20 Cc	1000 No	11.55 per	11,550	577
89	Disposabe Syringe 50 Cc	200 No	55.00 per	11,000	550
90	I V Canula D/S	5500 No	25.00 per	137,500	6,875
91	IV Sets	9500 No	12.45 per	118,275	5,913
92	Chlorophenical Eye Drops	3200 Drops	17.80 per	56,960	2,848
93	Tab Alprazolam .5 mg	35000 tab	1.55 per	54,250	2,712
94	X RAY SIZE 8X10	10 pkt	2750.00 per	27,500	1,375
95	X RAY SIZE 10X12	10 pkt	4300.00 per	43,000	2,150
96	X RAY SIZE 12X15	10 pkt	6370.00 per	63,700	3,185
97	X RAY Auto Developer	05 pak	2450.00 per	12,250	612
98	X RAY Auto Fixer	05 pak	1450.00 per	7,250	362
99	X RAY Manual Developer	10 pakt	650.00 per	6,500	325
100	X RAY Manual Fixer	10 pakt	650.00per	6,500	325
101	InjDiclofenic 75 mg 5ml	32200 inj	5.20 per	167,440	8,372
TOTAL				15,767,647	788,365

Annexure-8
DP # 1.2.2.12

NON DEDUCTION OF CONVEYANCE & HEALTH PROFESSIONAL ALLOWANCE

S. #	Name	Designation	Days	Nature of leave	With effect from	Conveyance Allowance (Rs)	HPA (Rs)
1	Hamid Ullah	Jr PHC Tech	20	EX-Pakistan Leave	12-2-2016	1,970	0
2	Mohammad Yousaf	Chowkidar	28	do	12-2-2016	1,785	0
3	Azim Ullah	JCT Pathology	20	do	11-11-2015	1,970	0
4	Sartaj Ali	JCT Pathology	10	do	16-01-2016	985	0
5	Muhammad Sadiq	PHC Tech MP	30	do	02-01-2016	2,856	0
6	Ali Rahman	JCT Pharmacy	58	do	02-01-2016	5,000	0
7	Shafqat	Jr PHC Tech	32	do	11-03-2016	2,856	0
8	Muhammad Room	JCT Dental	25	do	18-01-2016	2,303	0
9	Raza Khan	JCT Radiology	25	do	18-01-2016	2,303	0
10	Shamsud Duha	Jr PHC Tech MCH	20	do	12-02-2016	1,970	0
11	Dr Barkat Hussain	Medical Officer	30	do	04-06-2016	5,000	62,000
12	Razia Shah	Jr PHC Tech MCH	17	do	04-05-2016 to 30-05-2016	1,566	5,480
13	Falak Naz	Jr PHC Tech MCH	21	do	19-11-2015 to 09-12-2015	1,934	0
14	Sartaj Begum	Jr PHC Tech MCH	40	do	16-12-2015 to 26-02-2016	3,804	0
15	Sarzamin Khan	Behishte	45	do	17-08-2015	2,648	0
16	Muhammad Zada	ward Orderly	45	do	05-10-2015	2,648	0
17	Shah Sambal Khab	Jr PHC Tech MP	60	do	26-08-2015	5,712	0
18	Dr Shahab Uddin	Children Specialist	25	do	07-03-2016	4,032	64,500

19	Sohni Bibi	F. Dental Tech	45	Maternity Leave	06-03-2016	4,280	0
20	Iqbal Hussain	Naib Qasid	15	Earned Leave	15-02-2016 to 29-02-2016	960	0
21	Muhammad Rafiq	JCT Pharmacy	15	do	19-02-2016	1,428	0
22	Shazia	Dai	45	do	14-04-2016	2,898	0
23	Farida	F.JCT Cardiology	45	do	24-03-2016	4,284	0
24	Mohabat Khan	Dental Attendant	15	do	09-12-2015	1,787	0
25	Rahmat Ali	Chowkidar	45	do	17-11-2015	2,670	0
26	Badshah Khan	Chowkidar	30	do	26-11-2015	1,785	0
27	Fayaz Khan	Store Keeper	12	do	07-12-2015 to 18-12-2015	1,100	0
28	Amjad Ali	JCT Pharmacy	15	do	19-11-2015	1,428	0
29	Qaiser	Jr PHC Tech MP	31	do	01-08-2015 to 31-08-2015	2,856	0
30	Shazia	Dai	45	do	30-05-2016	2,890	0
31	Muhammad Amin	Jr PHC Tech	10	do	27-06-2016	952	3,300
32	Bakht Raj	Charge Nurse	30	Medical Leave	30-01-2016	5,000	
33	Hazrat Begum	PHC Tech MP	30	do	01-10-2015	2,856	0
34	Faiz Ullah Khan	JCT Surgical	15	do	01-09-2015	1,428	0
35	Muhammad Ibrahim	MT	60	do	26-10-2015 to 26-12-2015	5,712	0
36	Nargis	Dai	20	do	20-12-2015	1,246	0
37	Muhammad Zahid	ward Orderly	15	do	09-05-2016	1,246	0
38	Islah Uddin	ward Orderly	30	do	04-04-2016	1,932	0
39	Noreena	PHC Tech MCH	30	do	06-03-2016	2,856	0
40	Muhammad Ikram	JCT Anesthesia	14	do	14-04-2016	1,428	5,000
41	Umar Ali	Jr PHC Tech MP	15	do	28-04-2016	1,428	5,000
42	Farman Ali	JCT	15	do	22-06-2016	2,856	10,000

		Pharmacy					
43	Farman Ali	JCT Pharmacy	15	do	10-06-2016		
44	Shah Qalamhar	Dai	15	do	07-10-2015	966	0
45	Muhammad Ghaffar	PHC Tech MP	15	do	28-04-2016	1,428	5,000
46	Saeed Mubarak	JCT Pharmacy	30	do	29-09-2015	2,856	0
47	Gulbar	Sweeper	20	do	25-11-2015	1,190	0
48	Hayat Malook	Chowkidar	45	do	12-11-2015	2,670	0
49	Qadir Ahmad	Porter	25	do	20-11-2015	1,487	0
50	Fazal Rahman	Chowkidar	30	do	08-02-2016 to 08-03-2016	1,785	0
51	Tasleem Akhter	FMT	115	do	01-10-2015 to 23-01-2016	10,800	0
52	Guli Nazaka	Dai	15	do	01-02-2016 to 15-02-2016	966	0
53	Laila Shaheen	Charge Nurse	90	do	10-07-2015	15,000	0
54	Muhammad Hussain	Dental Surgeon	26	do	13-01-2016	4,193	52,000
55	Rahmani Gul	JCT Dental	40	do	01-01-2016	3,770	0
56	Nazia Amwaj	Charge Nurse	30	do	05-10-2015	5,000	0
57	M. Khan	J.T				0	60,000
58	Dr. Liaqat Ali	MO	120		1-12-2015	20,000	186,000
59	Mrs. Zamarud	C/N	90		1-2-2016	15,000	0
60	Mrs. Zahida	C/N	90		11-12-2015	15,000	0
61	Mrs. Nasim Begum	C/N	30		6-7-2015	5,000	0
62	Dr. Akbar Ali	MO	15		9-5-2016	2,500	30,000
63	Mrs. Nusrat Begum	C/N	45		19-2-2016	7,500	0
64	Mrs. NelumPari	C/N	90		23-11-2015	15,000	0
65	Mrs. Nelofer	C/N	14		29-1-2016	2,500	0
66	Mrs. Najma	C/N	90		19-6-2016	15,000	30,000
67	Mrs. Reshma	C/N	15 105		3-6-2016 to 15-1-2016	17,500	5,000

68	Mr. Saifullah	M/N	30		11-6-2016	5,000	10,000
69	Mrs. Basharat	C/N	45		4-11-2015	7,500	0
70	Mrs. Kalsoom	C/N	15		25-7-2015	2,500	0
71	Mrs. NaziaAmwaj	C/N	30		5-10-2015	5,000	0
72	Mrs. Hamayoon	C/N	90		4-8-2015	15,000	0
73	Mrs. Meraj Umar	C/N	30		1-6-2015	5,000	0
74	Dr. BarkatHussain	Peadt;	21		6-4-2016	3,500	53,300
75	Mrs. Shabana	C/N	30		25-6-2016	5,000	10,000
76	Mrs. Farah Naz	C/N	90		11-4-2016	15,000	29,000
77	Mrs. Shahnaz	C/N	45		8-7-2015	7,500	0
78	Dr. Sharafatbiland	MO	15		2016	2,500	31,000
Total						349,259	656,580

ANNEXURE-9**DP # 1.2.3.2****Water Charges Statement Showing Arrears Upto 30-06-2016**

S. No	Name of Water Supply Schemes	Arrears (Rs)
1	WSS Sumbat Kalay	2,067,730
2	WSS Sumbat Cham	738,540
3	WSS Sumbat Cham No.2	18,540
4	WSS Baidara	1,155,900
5	WSS Kalakot	193,895
6	WSS Rahat Kot	255,920
7	WSS Koza Drushkhela	642,810
8	WSS Bara Drushkhela	2,761,536
9	WSS Chinala Drushkhela	25,370
10	WSS Kass Dureshkhela	0
10	WSS Kharirai	2,961,040
11	WSS Shokh Dara	522,610
12	WSS Chuprial	379,660
13	WSS Said Abad Chuprial	61,400
14	WSS Shahkardara	477,288
15	WSS Bar Sherpalam	368,204
16	WSS Koz Sherpalam	106,200
17	WSS Gath Garai Sherpalam	28,840
18	WSS Pir Kalay	313,240
19	WSS Jura	218,910
20	WSS Shangwatai	321,530
21	WSS Runial	173,090
22	WSS Arkot	454,150
23	WSS Bodigram	609,430
24	WSS Matta 1	1,516,150
25	WSS Matta 2	2,606,110
26	WSS Matta 4	525,500
27	WSS Sinpora	16,660
28	WSS Bama Khela	10,800
Total		19,208,053

Annexure-10
DP # 1.2.3.5

Statement Showing Detail of non reduction of 6% income tax

S.No	Item No.	Month	Name of Work	Amount (Rs)
1	63	06/2016	Const: of WSS Guligram	280,195
2	64	05/2016	Const: of WSS Nawakaly PK-82	73,712
3	65	06/2016	Instn: of Hand Pump/Pressure Pump PK-83	181,403
4	67	06/2016	Const: of WSS Charai Beha, Gojar Khwar Serai & Shaheed Bela	71,027
5	68	06/2016	Const: of WSS Shingartan Derai Qila & Jannarey Paroso Khwar	32,983
6	69	06/2016	Const: of WSS Beha Jehangeray & Swatey Beha	31,523
7	70	06/2016	Const: of WSS Charma Serai Shahi Jungara Jrando Khwar & Charma	70,654
8	71	06/2016	Const: of WSS Paraw Satya Hospital, Koz Kabalko & Patema Paochar	25,170
9	72	06/2016	Const: of WSS Sakhra Gharai & Kostanay Banda	41,640
10	75	06/2016	Const: of WS Gham Ser & Aghal Sachin	39,346
11	76	06/2016	Const: of WSS Telai Tangar masjid & Kabalko Bela	39,347
12	77	06/2016	Const: of WSS Kuza Dureshkela	33,371
13	78	06/2016	Const: of WSS Beha No. 1 & Peshtoney Rodingar	35,731
14	26/29	05/2015	Const: of WSS Matta # 4	276,120
15	55/58	06/2015	Const: of WSS Kandaw Sperdar, Uchrai, Sarbanda, Sijbanr, Runyal UC Arkot	32,917
16	31/34	06/2015	DWSS at Kabal, Khaimdara, Asogai & Sersenai UC Bar Abakhel	57,789
Total				1,322,928

ANNEXURE-11

DP # 1.2.3.6

**Statement Showing overpayment due to allowing higher rates and loss to
Government**

a) Fabrication of Mild Steel (Grade - 40)" (over and above BOQ)

Name of work	Rate claimed in the bill (Rs)	Rate offered in BOQ (Rs)	Difference (Rs)	Quantity (Rs)	Overpayment (Rs)
"Construction of Exclsior College Sangota construction Programme SH Primery Section	86,736	82,344	4,390	69.414	304,866
"Construction of Exclsior College Sangota construction Programme SH Academic Block	86,736	82,344	4,390	81.230	356,599
	Total				661,465
	Cost Factor 1.08 %				52,917
	9% above				64,294
	Total				778,676

b) R&M in two works (over and above bid cost)

Name of work	Bid cost	Payment	Overpayment
Repair & maintenance work in Judge residence/court building	3,725,069	4,099,384	374,315
Const: of Science Lab	1,689,321	2,156,816	467,495
Total	5,414,390	6,256,200	841,810
Grand Total = 778,676 + 841,810 = 1,620,486			

Annexure-11
Reference Para No. 1.2.3.6

c) Excelsior College Sangota Swat (Non BOQ items)

S. No.	Voucher No and date	Name of work	Item of work	Amount (Rs)
1	9-SH dated 9-12-2015	Cconstruction of Retiring room of session Judge	S/F Aluminum door, window	68,719
2	9-SH dated 9-12-2015	Construction of Retiring room of session Judge	P/F wood flooring (Robina Malaysia)	120,315
3	9-SH dated 9-12-2015	Cconstruction of Retiring room of session Judge	S/F D/wood Joinery	52,647
4	9-SH dated 9-12-2015	Re-cconstruction of Excelsior college	BB Work in S/Structure 1:4 (G/Floor)	719,160
5	9-SH dated 9-12-2015	Re-cconstruction of Excelsior college	BB Work in S/Structure 1:4 (F/Floor)	818,400
Total				1,779,241
G. Total				3,399,727

ANNEXURE-12
DP # 1.2.3.7

Statement Showing Detail of Incomplete Schemes/Works

S. No.	Name of Work	Estimated Cost (Rs)	10% Penalty (Rs)
1	Repair work in DDO (F) Office	2,000,000	200,000
2	Const: of Excelsior College Swat	11,280,000	1,128,000
3	Estb: of GDC Mingora	103,423,000	1,034,230
4	Estb: of Play Ground at Barikot	9,633,336	963,333
5	Estb: of GGMS Guli Bagh	7,373,205	737,320
6	Repair/Rehabilitation of police post Matilatan Kalam	1,990,000	199,900
7	Const: of Residential Colony	11,108,104	1,110,810
Total		146,807,645	5,373,593

ANNEXURE-13
DP # 1.2.3.9

Statement Showing Un-necessary Purchase of Medicine

Page No	Name of medicine	Quantity	Rate (Rs)	Amount (Rs)	Name of firm
215	Chromic Cat Gut 25 mm ½ CRB Needle 2/0	50 Dozen	718.00 per pkt	35,900	Ophth Phrama
216	Chromic Cat Gut 30 mm ½ CRB Needle	50 Dozen	845.00 per pkt	42,250	-do-
217	Black Silk 30 mm ½ CRB Needle 1	50 Dozen	786.00 per pkt	39,300	-do-
218	Black Silk 40 mm ½ CRB Needle 2	50 Dozen	970.00 per pkt	48,500	-do-
67	Tab: iberet Folic	12000	3.06867	36,824	Abbot Phrama
67	Tab: iberet Folic	18000	3.06867	55,236	Abbot Phrama
260	Tab: Vitamin B Complex	25000	1.734	43,350	Abbot Phrama
405	Surgical Blades	2500	6.50	16,250	Hashir Phrama
278	Surgical Blades	5000	6.50	32,500	Hashir phrama
83	Surgical Blades	1200	6.50	7,800	-do-
68 to 73	Inf: Dextros	2400	29.36	70,476	Frontier Dextrose
233	Ciproflaxacine 500 mg	10000	39	390,000	Broks Phrama
375	Bethnesol	3000	13.50	40,500	Glaxo smith
376	Polyfax	3000	17.80	53,400	Glaxo smith
222	Cap: Amoxil 250 mg	500	210	105,000	Glaxo smith
229	Polyfax	5000	38.78	193,900	Glaxo smith
91	Surgical Glous	5000	24.49	122,450	Al Hamd
281	Surgical Glous	5000	24.49	122,450	Al Hamd

	IV Cannula	30000	25	75,000	Silver surgical
15	Nilstate Oral Drops	100	39.08	39,080	Wyth
16	Syp Lederplex	2400	29.75	71,400	Wyth
16	Syp Lederplex	2600	29.75	77,350	Wyth
32	D0xycline	340	144	43,200	Zafa
33	Tab:Atendol	1000	0.4895	4,845	Zafa
34	Paracetamol	180	.545	27,250	Zafa
213	Nilstate Oral Drops	1500	39.08	58,620	Wyth
214	Syp Lederplex	3000	29.75	89,250	Wyth
368	Chromic Cat Gut	50	1199	59,950	SMS
Total				2,002,031	

ANNEXURE-14
DP # 1.2.3.14

Detail of unauthorized retention of funds in Deposit-III

S. No.	Year in which the funds received	Particulars	Closing Balance (Rs)
1	2010-11	Received from DCO Swat on account of release of funds for TSP PF-80 (Mr. Wajid Ali Khan MPA)	9,130
2	2010-11	PM Directives KPP-II	478,508
3	2010-11	Received from DCO Swat on account of execution of schemes proposed by Mr. Nabi Bangash Senator (PWP-II)	39,830
4	2008-09	Received from DCO Swat on account of execution of schemes proposed by Mr. Muhammad Amin MPA (TSP)	66,220
5	2011-12	Received from DCO Swat on account of execution of schemes proposed by Mr. Waqar Khan MPA (District ADP)	515,909
6	2011-12	Received from DCO Swat on account of execution of schemes proposed by Mr. Haider Ali Khan MPA (TKKP)	32
Total			1,109,629

ANNEXURE-15
DP # 1.2.3.15

Detail of Lapsed Deposits

Item No.	Month	Name of contractor and Scheme	Amount
2/45	3/2011	Mukarram Shah GC on Account of E/M & SD for WSS Gumbat Maira	223,127
5/48	“	Fazal Ghafar GC on Account of E/M & SD for WSS Sir Kanai	6,960
6/49	“	Mukarram Shah GC on Account of E/M & SD for WSS Peshtano	54,813
7/50	“	Mukarram Shah GC on Account of E/M & SD for WSS Beha to Peshtano	191,853
8/51	“	Muhammad Dawood GC on account of EM & SD for WSS Patani	16,319
9/52	“	Zafar Ali GC on account of EM & SD for WSS Barawal	196,728
10/55	7/2011	Khan Gul GC on account of EM & SD for WSS Sersenai	147,979
11/56	“	M/S Kalam Const: on account of EM & SD for WSS Farhat Abad	11,650
12/57	8/2011	Bakht Sher Ali GC on account of EM & SD for WSS Sangota	11,211
13/58	“	M/S PAK Consultant Peshawar on account of EM & SD for WSS Matta	72,085
14/59	“	Saifur Rehman GC on account of EM & SD for WSS Fatehpur	2,400
15/60	“	Mukaram Shah GC on account of EM & SD for WSS for AOM & R	8,764
16/62	9/2011	Riaz Ahmad GC on account of EM & SD for WSS Ningolai	112,693
17/63	“	Jamil Khan GC on account of EM & SD for WSS Dewlai	71,789
19/69	“	Riaz Ahmad GC on account of EM & SD for WSS Said Abad	97,723
20/70	“	Muhammad Salim Shah GC on account of EM & SD for WSS Kwarai Deran Patai	257,950
21/71	“	M/S Kalam Const: on account of EM & SD for WSS Kalam	235,462
22/72	“	Haji Sarwar Jan GC on account of EM & SD for WSS Asharai	41,045
23/73	10/2011	Nadir Shah GC on account of EM & SD for WSS Barikot	264,262
24/74	2/2012	Mian Said Rahim GC on account of EM & SD for WSS Ayeen Bridge	6,000
25/75	6/2012	Shamsher PL on account of EM & SD for WSS Kotlai Zone-Iq	56,610
26/76	“	Shahabuddin PL on account of EM & SD for WSS Kotlai Zone-II	44,616
27/77	“	Shafiq Ahmad PL on account of EM & SD for WSS Kotlai Zone-III	62,206
28/78	“	Zafarullah PL on account of EM & SD for WSS Kotlai	70,200
29/79	“	M/S TSK Pumps Engg: Works on account of EM & SD for WSS Ghaligay	75,790
32/82	11/2012	Wasim PL on account of EM & SD for Street Lights at Saidu Sharif	25,906
34/84	“	Bakht Sher Ali GC on account of EM & SD for WSS Sumbat Cham	25,440
35/85	“	Ibni Amin GC on account of EM & SD for WSS Guaratai	33,702
Total			2,425,283