



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

**AUDIT YEAR 2017-18**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

|       |                                    |
|-------|------------------------------------|
| AA    | Administrative Approval            |
| AIR   | Audit and Inspection Report        |
| AP    | Advance Para                       |
| ADP   | Annual Development Plan            |
| AOM&R | Annual maintenance and repair      |
| BOQ   | Bill of Quantity                   |
| C&W   | Communication & Works              |
| CDWP  | Central Development Working Party  |
| CPWA  | Central Public Works Accounts      |
| CPWD  | Central Public Works Department    |
| CSR   | Composite Schedule Rate            |
| DAC   | Departmental Accounts Committee    |
| DC    | Deputy Commissioner                |
| DDC   | District Development Committee     |
| DDWP  | District Development Working Party |
| DDO   | Drawing & Disbursing Officer       |
| DG    | Director General                   |
| DHO   | District Health Officer            |
| DP    | Draft Para                         |
| DPO   | District Police Officer            |
| DTL   | Drug Testing Laboratory            |
| DO    | District Officer                   |
| FD    | Finance department                 |
| FY    | Financial Year                     |
| GFR   | General Financial Rules            |
| GGDC  | Government Girls Degree Collage    |
| GGMS  | Government Girls Middle School     |
| GGPS  | Government Girls Primary School    |
| GI    | Galvanized Iron                    |
| HPA   | Health Professional Allowance      |

|       |  |
|-------|--|
| HRA   | House Rent Allowance                                       |
| IPSAS | International Public Sector Accounting Standards           |
| KPK   | Khyber Pakhtunkhwa   |
| KPPRA | Khyber Pakhtunkhwa Public Procurement Regularity Authority |
| LGA   | Local Government Act                                       |
| MB    | Measurement Book   |
| MCC   | Medicines Coordination Cell                                |
| MFDAC | Memorandum for DAC   |
| MRS   | Market Rate System   |
| NSI   | Non Schedule Item  |
| PAC   | Public Accounts Committee                                  |
| PAO   | Principal Accounting Officer                               |
| PATA  | Provincial Administrated Tribal Area                       |
| PCC   | Plain Cement Concrete                                      |
| PHE   | Public Health Engineering                                  |
| RCC   | Reinforced Concrete Cement                                 |
| RDA   | Regional Directorate of Audit                              |
| THQ   | Tehsil Head Quarter  |
| TS    | Technical sanction   |
| UC    | Union Council  |
| WSS   | Water Supply Schemes                                       |
| 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, Chitral 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 Annex-1 of the Audit Report. The audit observations listed in the Annex-1 shall be pursued with the Principal Accounting Officer at the DAC level. In all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of District Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad

Dated:

**(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 Swat, Shangla, Dir Lower, Dir Upper and Chitral.

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 audits of programs/ projects.

District Government, Chitral 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 Chitral out of which the accounts of four Departments were examined in detail. These Departments were selected for detailed audit keeping in view the available man days.

The total expenditure of District Government Chitral for the Financial Year 2016-17 was Rs 4942.642 million. Out of this, RDA Swat audited an expenditure of Rs 2183.847 million which, in terms of percentage, was 44.18 % of auditable expenditure.

The receipts of District Government Chitral, for the Financial Year 2016-17, were 17.389 million. Out of this, RDA Swat audited receipts of Rs 2.556 million which, in terms of percentage, was 14.70% of auditable receipts.

The total expenditure and receipts of District Government Chitral for the Financial Year 2016-17 was Rs 4960.031 million. Out of this, RDA Swat audited transactions of Rs 2186.403 million which, in terms of percentage, was 44.08 % of auditable amount.

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

Recovery of Rs 35.815 million was pointed out during the audit. Out of the total recoveries pointed out, Rs 29.999 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 Chitral with respect to their functions, control structure and key controls. This helped auditors in understanding the systems, procedures, environment of the audited entity before starting the audit. Audit used desk audit techniques for analysis of compiled data and review of actual vouchers called for scrutiny and substantive testing.

**d) Audit Impact**

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

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

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

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

**f) Key audit findings of the report;**

- i. Fraud/misappropriation of Rs 1.96 million was noticed in one case.<sup>1</sup>
- ii. Irregularity/non compliance of Rs 147.334 million were noticed in thirty cases.<sup>2</sup>
- iii. Internal control weaknesses of Rs 138.184 million were noticed in nine cases.<sup>3</sup>

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

**g) Recommendations**

- i. Misappropriated amount needs to be recovered from the responsible persons.
- ii. Corrective actions/ Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- iii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of loans, penalty, taxes and overpayment.
- 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. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.

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1 1.2.1.1  
2 1.2.2.1 to 1.2.2.30  
3 1.2.3.1 to 1.2.3.9



## 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   | 4,942.642   | 17.389   | 4960.031 |
| 2    | Total formations in audit jurisdiction      | 18  | 4,942.642   | 17.389   | 4960.031 |
| 3    | Total Entities(PAOs) Audited                | 1   | 2183.847    | 2.556    | 2186.403 |
| 4    | Total formations Audited                    | 4   | 2183.847    | 2.556    | 2186.403 |
| 5    | Audit & Inspection Reports                  | 4   | 2183.847    | 2.556    | 2186.403 |

### II: Audit observation Classified by Categories

(Rs in million)

| S.No.        | Description   | Amount Placed under Audit Observation |
|--------------|---|---------------------------------------|
| 1.           | Unsound asset management                                | 0                                     |
| 2.           | Weak financial management                               | 147.334                               |
| 3.           | Weak Internal controls relating to financial management | 138.184                               |
| 4.           | Others  | 1.96                                  |
| <b>Total</b> |   | <b>287.478</b>                        |

### III: Outcome Statistics

(Rs in million)

| S.No | Description  | Expenditure on Acquiring Physical Assets (Procurement) | Civil Works | Receipts | Others  | Total Current year 2016-17 | Total last year 2015-16 |
|------|--|--|-------------|----------|---------|----------------------------|-------------------------|
| 1.   | Outlays Audited  | 0.289  | 1395.991    | 2.556    | 787.567 | 2186.403                   | 1,327.37                |
| 2.   | Amount placed under Audit Observation /Irregularities of Audit | -  | 161.056     | 0        | 126.422 | 287.478                    | 152.81                  |
| 3.   | Recoveries Pointed Out at the instance of Audit                | -  | 143.158     | 0        | 17.971  | 161.129                    | 133.01                  |
| 4.   | Recoveries Accepted /Established at the instance of Audit      | -  | 21.839      | 0        | 13.976  | 35.815                     | -                       |
| 5.   | Recoveries Realized at the instance of Audit                   | -  | -           | -        | -       | -                          | -                       |

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

| <b>S.No.</b> | <b>Description</b>   | <b>Amount Placed under Audit Observation</b> |
|--------------|--|--|
| 1.           | Violation of Rules and regulations, principle of propriety and probity in public operation   | 111.519                                      |
| 2.           | Report cases of fraud, embezzlement, thefts and misuse of public resources.  | -  |
| 3.           | Accounting Errors (accounting policy departure from NAM <sup>1</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements. | 0  |
| 4.           | Quantification of weakness of internal control systems.  | 138.184                                      |
| 5.           | Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies  | 35.815                                       |
| 6.           | Non-production of record   | 0  |
| 7.           | Others, including cases of accidents, negligence etc.  | 1.96   |
| <b>Total</b> |  | <b>287.478</b>                               |

**V: Cost Benefit Ratio****(Rs in million)**

| <b>S #</b> | <b>Description</b>                           | <b>Amount</b> |
|------------|--|---------------|
| 1          | Outlays Audited (item 1 of Table 3)          | 2186.403      |
| 2          | Expenditure on audit                         | 0.740         |
| 3          | Recoveries realized at the instance of audit | 0             |
|            | Cost-Benefit Ratio                           | 0             |

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

## CHAPTER 1

### 1.1 District Government Chitral

#### 1.1.1 Introduction

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

#### 1.1.2 Comments on Budget and Accounts (variance analysis)

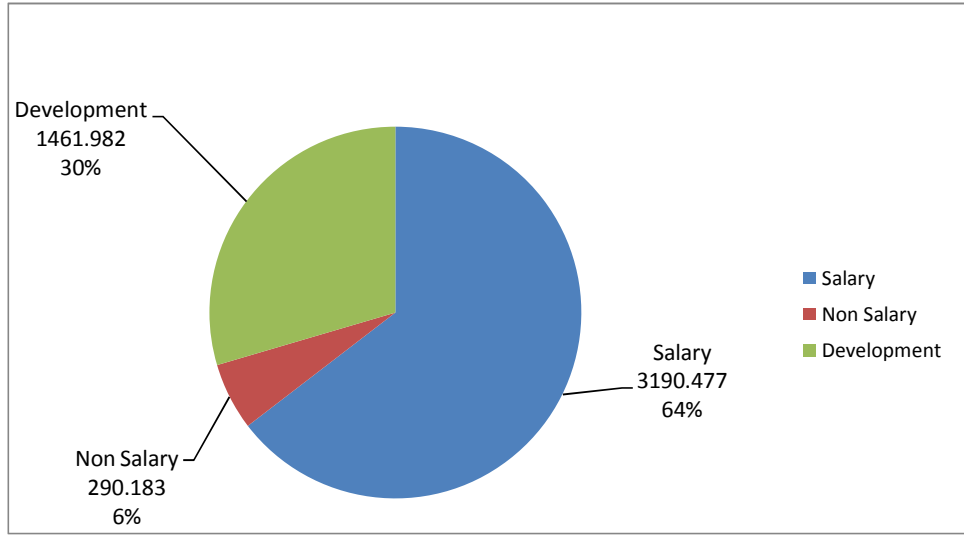
**(Rs in million)**

| 2016-17                 | Budget           | Actual Expenditure/<br>Receipts | Saving/Excess   | %age<br>Excess /<br>Saving |
|-------------------------|------------------|---------------------------------|-----------------|----------------------------|
| Salary                  | 3112.909         | 3190.477                        | 77.568          | 2%                         |
| Non-salary              | 350.057          | 290.183                         | (59.874)        | 17%                        |
| Developmental<br>A/C-IV | 314.439          | 102.541                         | (211.898)       | 67%                        |
| Developmental<br>A/C-I  | 1363.897         | 1359.441                        | (4.456)         | 0.33%                      |
| <b>Total</b>            | <b>5,141.302</b> | <b>4,942.642</b>                | <b>(198.66)</b> | <b>3.86%</b>               |
| <b>Receipts</b>         | <b>17.389</b>    | <b>17.389</b>                   | <b>-</b>        | <b>0</b>                   |

The savings of Rs 198.66 million indicate inefficiency in the capacity of the District Government Departments to utilize the amount allocated.

## EXPENDITURE 2016-17

(Rs in million)



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

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

| S No | Audit Year | PAC meeting convened /Not convened |
|------|------------|------------------------------------|
| 1.   | 2002-03    | Not Convened                       |
| 2.   | 2003-04    | Not convened                       |
| 3    | 2004-05    | Not convened                       |
| 4.   | 2005-06    | Not convened                       |
| 5.   | 2006-07    | Not convened                       |
| 6.   | 2007-08    | Not convened                       |
| 7.   | 2008-09    | Not convened                       |
| 8.   | 2009-10    | Not convened                       |
| 9.   | 2010-11    | Not convened                       |
| 10.  | 2011-12    | Not convened                       |
| 11   | 2012-13    | Not convened                       |
| 12   | 2013-14    | Not convened                       |
| 13   | 2016-17    | Not convened                       |

## **1.2 AUDIT PARAS**

### **1.2.1 Misappropriation & Fraud**

#### **1.2.1.1 Misappropriation of payment to others for services rendered - Rs 1.960 million**

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

DHO Chitral withdrew Rs 1,960,000 on account of payment to others for services rendered vide Cheque No 03527 dated 21-6-2017. The amount was not recorded in cash book. Account statement of NBP account No 4051576595 was also silent about the amount and no evidence of actual payment was available on the record of the local office. Thus, the money seems to have been misappropriated.

Misappropriation occurred due to weak financial controls, which resulted in loss to Government.

The irregularity was pointed out to the management in August 2017, management stated that record would be scrutinized and progress would be shown to audit.

Reply was not satisfactory as progress was not shown to audit.

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

Audit stresses upon probe into the matter, recovery of the amount and action against the person(s) at fault.

**AIR Para No.15 (2016-17)**

## 1.2.2 Irregularity and Non compliance

### 1.2.2.1 Loss to Government due to non deduction of income tax - Rs 29.275 million

According to Office of the Inland Revenue Officer Unit-18, Mardan letter no. 848 dated 18.05.2016 addressed to XEN C&W Chitral, to ensure proper deduction/ collection of Income tax & sales tax while making payments on account of execution of contracts at the rates given below:

| Nature of transaction | Payee              | Withholding Tax rates wef 1.7.2015 |           |
|-----------------------|--------------------|------------------------------------|-----------|
|                       |                    | Filer                              | Non Filer |
| Contracts U/S 153(1)C | Company            | 7%                                 | 10%       |
|                       | Other then company | 7.5%                               | 10%       |
| Services U/S 153(1)B  | Company            | 8%                                 | 12%       |
|                       | Other then company | 10%                                | 15%       |

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 Chitral failed to deduct income tax of Rs 29,275,485 from the contractors in various works during the year 2016-17 in violation of rules. Detail is given at annex-2

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, management stated that income tax would be recovered from the contractors and would be shown to audit. Reply was not satisfactory as progress was not shown to audit.

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

**1.2.2.2 Overpayment due to allowing excess quantities than approved in Technical Sanction- Rs 23.181 million**

According to Rule 18 Clause C(V) © of KPPRA 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.

According the PC-I Cost estimate of the work the steel approved @ 0.75% of the item RCC (1:2:4) as in raft foundation page no 1&5 and According the PC-I Cost estimate of the work the steel approved @ 2% of the item RCC (1:2:4) as specified page no3&5.

XEN C&W Division Chitral overpaid Rs 20,221,914 to the contractors for various items in excess of the quantities approved in technical sanctions in 3 No of works. **Detail is given at annex-3.**

Moreover, an amount of Rs 2,958,685 was overpaid to the contractors on account of excess use of steel than approved in PC-I in 2 No of works vide VR No 23/C and VR No 9/B dated 12.6.2017. Detail is given below:

| Name of work                             | Required steel as approved in PC-I        | Paid quantity of steel (tons) | Excess (tons) | Rate (Rs) | Amount (Rs) |
|--|---|-------------------------------|---------------|-----------|-------------|
| Strengthening of THQ Hospital drosh      | 133.37x35.32x3.67(0.75%)/2204 = 7.84 tons | 16.183 as per MB page 5       | 8.34          | 170,000   | 1,417,800   |
| Constt: of Hostel for Girls at Bumburate | 508.7 x35.32x9.8(2%)/2204 = 79.89 tons    | 90.95                         | 11.06         | 139,320   | 1,540,885   |
|  |   |                               |               | Total     | 2,958,685   |

Overpayment occurred due to weak financial 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, management stated that recovery would be made after verification of record and detail reply would be given. Reply was not satisfactory as, neither evidence of recovery shown to audit nor detail reply given.

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 21, 22 A/C-I (2016-17)**

##### **1.2.2.3 Overpayment due to allowing higher rate – Rs 11.684 million**

According to CSR 2009 item no (3-05-a) allow the rate of Rs 248.61 for formation of embankment brought from outside. According Technical Sanction of the work the approved rate for formation of embankment brought from outside is Rs 248.61.

According to CSR 2009 item no (3-60-c) allow the rate of Rs 768.93 for the item structural back filling using common material.

According to work order No. 290/7-M dated 19.9.2016 of the work the rate of Rs 288 was approved for the item “Roadway excavation”. According to work order No. 2034/7-M dated 23.6.2015 item No 5 on page 19 the rate of Rs 8226 was approved for the item “solid block masonry” in sub work construction of judicial lodges.

XEN C&W Division Chitral overpaid Rs 11,683,869 to the contractors due to allowing full rates for various items in 03 no of works during the year 2016-17. Detail is given at annex-4

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

The irregularity was pointed out to the management in November 2017, management stated that recovery would be made after verification of record. Reply was not satisfactory as evidence was not shown to audit.

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 No23,14 A/C-I (2016-17)**

**1.2.2.4 Overpayment due to awarding contract on MRS 2015 instead of MRS 2016 - Rs 10.301 million**

According to Government of Khyber Pakhtunkhwa Finance Department Notification No. FD/CSR Cell/1-7/Rates/2016 dated 19-4-2016. The market rate System 2016 approved with effect from 08-04-2016. The rates of newly updated MRS 2016 will be applicable on unapproved schemes.

XEN Public Health Engineering Division Chitral overpaid Rs 10,301,289 to the contractor due to awarding the contract for the work” WSS Madak PK-90 Chitral-II” on MRS 2015 instead of MRS 2016. Administrative Approval of the scheme was issued on 22-4-2016, whereas, MRS 2016 was applicable on 8-4-2016. Detail is given below:

| Items                         | Paid rate/M on MRS 2015 | Admissible rate/M on MRS 2016 | Difference | Qty (M)  | Overpayment (Rs)  |
|-------------------------------|-------------------------|-------------------------------|------------|----------|-------------------|
| HDPE Pipe 110mm               | 1278.38                 | 656.62                        | 621.76     | 11978.04 | 7,447,466         |
| GI Pipe 4” dia medium quality | 2338.94                 | 2101.68                       | 237.26     | 3895.15  | 924,163           |
| Total                         |                         |                               |            |          | 8,371,629         |
| Add:15% CF                    |                         |                               |            |          | 1,255,744         |
| Less: 7% I/tax                |                         |                               |            |          | 673,916           |
| <b>G. Total</b>               |                         |                               |            |          | <b>10,301,289</b> |

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

The irregularity was pointed out to the management in August 2017, management stated that detail reply would be given after verification of record. Reply was not satisfactory as detail reply was not given.

Request for convening 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 08 A/C-I (2016-17)**

**1.2.2.5 Non supply of medicines - Rs 9.083 million and non imposition of penalty - Rs 454,191**

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

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

DHO Chitral incurred expenditure of Rs 9,083,821 on account of purchase of medicines. Scrutiny of record revealed that the following medicines were not supplied till date of audit. Neither supply orders were cancelled nor penalty @ 5% amounting to Rs 454,191 imposed. Detail is given at annex-5.

Non supply of medicines occurred due to weak financial management, which resulted in loss to Government.

The irregularity was pointed out to the management in August 2017, management stated that all supply when completed would be shown to audit. Reply was not satisfactory as documentary evidence was not shown to audit.

Request for convening 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 24 (2016-17)**

**1.2.2.6 Unjustified payment against fake measurement for the work not done – Rs.8.484 million**

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

XEN C&W Division Chitral paid Rs.8,483,975 for various items in the work “ Constt: of Bachelor hostel Chitral” vide VR No. 95-C dated 21.6.2017 duly entered in MB No. 3623 pages 102-110. The items of work were not actually executed as evident from pictorial view and fake measurement was made. Detail is given below:

| <b>Items not done</b> | <b>Quantity</b> | <b>Rate(Rs)</b> | <b>Amount(Rs)</b> |
|-----------------------|-----------------|-----------------|-------------------|
| Feb: of mild steel    | 30.888          | 140,800         | 4,349,030         |
| RCC (1:2:4)           | 195.33          | 10,450          | 2,041,198         |

|                         |        |        |           |
|-------------------------|--------|--------|-----------|
| S/F of aluminum joinery | 143.82 | 12,320 | 1,771,862 |
| PCC(1:4:8) under floor  | 46.65  | 6900   | 321,885   |
|                         |        |        | 8,483,975 |

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

The irregularity was pointed out to the management in November 2017, management stated that adjustment would be made and would be shown to audit. Reply was not satisfactory as evidence was not shown to audit.

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 No17 A/C-I (2016-17)**

**1.2.2.7 Non-credit of land compensation lapsed deposit into government revenue –Rs 6.807 million**

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

Deputy Commissioner Chitral did not credit lapsed deposits on account of land compensation amounting to Rs 6,807,367 of 22 projects, which remained unclaimed for more than three accounting years. These balances were unclaimed since 06/2003 to 30-06-2016, which were required to be deposited as lapsed deposit into Government revenue. Detail is given at annex-6.

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

The irregularity was pointed out to the management in July 2017, management stated that record would be scrutinized and lapsed deposits would be

credited to Government revenue. Reply was not satisfactory as documentary evidence was not shown to audit.

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

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

**AIR Para No 03 (2016-17)**

**1.2.2.8 Overpayment due to allowing high rates for supply of GI pipe - Rs 6.047 million**

According to rate analysis of MRS 2015, item No. 24-16-b-03 the rates of 8” dia GI pipe includes 7.56% labour, 12% material, labour and equipment (excluding 10% contractor profit). Total 19.56% labour and other charges. 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 Public Health Engineering Division Chitral overpaid Rs 6,047,522 to the contractor for the item “Supply of 8” dia GI pipe” in the work “Constt: of WSS UC Kuh from Golain Gol to Mori Lasht adjoining and road side villages” during the year 2016-17. Detail is as given below:

| <b>Paid rate/M</b><br>(deducted only labour rate of Rs 434.11 which is 6.16%) | <b>Required rate/M</b><br>(deduction required as per MRS 2015 analysis (24-16-b-03)<br>(7040.14x19.56%)=Rs1377.05 | Difference (Rs) | Qty (M) | Overpayment (Rs) |
|---|---|-----------------|---------|------------------|
| 7041.94-434.11x<br>15%CF-7% Income tax<br>=Rs 7067.07                         | 7041.94-1377.05x15% CF-7%<br>Income tax= Rs 6058.60   | 1008.47         | 5996.73 | 6,047,522        |

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

The irregularity was pointed out to the management in August 2017, management stated that detail reply would be given after verification of record. Reply was not satisfactory as detail reply was not given.

Request for convening 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 07 A/C-I (2016-17)**

**1.2.2.9 Excess payment on account of land compensation than approved - Rs 5.780 million**

According Planning and Development Department letter No. 16(176) PIA-III/PC/2012 dated 9/3/2015 para-3, the chairman CDWP approved the project with the land compensation of Rs 91.911 million.

XEN C&W Division Chitral paid an excess amount of Rs 5779656 then approved to the Deputy Commissioner / land collector on account of land compensation for the work “widening of Booni Buzund Torkow road” vide VR No. 95-B dated 20.5.2017.

| <b>Balance amount Paid (Rs)</b> | <b>Balance amount required as per approved cost of 91.911 m (Rs)</b> | <b>Excess(Rs)</b> |
|---------------------------------|--|-------------------|
| 67,389,656                      | 61,610,000   | 5,779,656         |

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

The irregularity was pointed out to the management in November 2017, management stated that detail reply would be given after verification of record. Reply was not satisfactory as detail reply was not given to audit.

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

**AIR Para No27 A/C-I (2016-17)**

**1.2.2.10 Advance payment without observing KPPRA Rules – Rs 2.795 million**

According to clause 60.11(a) of the contract agreement bid document, the contractor shall be entitled to receive from the procuring entity secured advance against an indemnity bond acceptable to the procuring entity of such sum as the engineer may consider proper in respect of non-perishable materials brought at the site but not yet incorporated in the permanent works.

According to Rule 20(4) of the KPPRA Rule 2014, the bid security of the successful bidder will be retained in case no performance guarantee is required, however such a condition shall be mentioned in the bidding document. [In case performance guarantee is required, the bid security of 2% as specified in sub rule (1) of the successful bidder shall not be returned. The successful bidder shall be required to deposit 8% of the cost of the contract in the shape of an irrevocable bank guarantee].

XEN C&W Division Chitral paid Rs 2,795,052 as secured advance vide VR No. 36/B dated 19.6.2017 without obtaining 10% indemnity bond/ bank guarantee from the contractor in the work “RCC bridge Mukhow valley at Muzhgole” in violation of rules.

Advance payment occurred due to weak financial management, which resulted in violation of rules.

The irregularity was pointed out to the management in November 2017, management stated that advance would be recovered and would be shown to audit. Reply was not satisfactory as evidence was not shown to audit.



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 regularization of payment and action taken against the person (s) at fault.

**AIR Para No13 A/C-I (2016-17)**

**1.2.2.11 Un-authentic expenditure on purchase of firewood - Rs 2.31 million**

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

DHO and XEN PHE Chitral incurred expenditure of Rs 1,711,250 and Rs 597,100 respectively on purchase of firewood during the financial year 2016-17. However, delivery challans, stock register of firewood, actual payee receipts, Government Notification regarding scale of utilization/ consumption of fire wood/ charcoal was not shown to verify expenditure.

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

The irregularity was pointed out to the management in August 2017, management stated that relevant record would be shown to audit. Reply was not satisfactory as documentary evidence was not shown to audit.

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

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

**AIR Para No 21, 27 (2016-17)**

### 1.2.2.12 Overpayment due to allowing higher rate – Rs 2.108 million

According to MRS 2016 item No (3-60-a) allow the rate of 315.25 for excavation as in common material. The rate of 315.25 was also allowed BOQ of the work.

Para 209(d) of CPWA Code, requires that it is incumbent upon the person, responsible for measurements in the MB to record the correct actual figures. The Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the quantities and rates are correctly entered and that all the calculations have been checked arithmetically as per Para 220 and 221 of CPWA Code.

XEN C&W Division Chitral overpaid Rs 2,107,867 to the contractor due to allowing higher rates than approved in the work “Constt: of Awirate Gole Road” vide VR No. 65-C dated 16.6.2017. The rate of Rs 315.25 was given in 1<sup>st</sup> running bill recorded in MB 3651 page 198, while brought forward the quantity in 2<sup>nd</sup> running bill in this MB page 203 the rate was changed to Rs 377.40 causing overpayment. Detail is given below:

| Items                         | Paid rate(Rs) | Approved rate(Rs) | difference | QuantityM <sup>3</sup> | Amount(Rs)       |
|-------------------------------|---------------|-------------------|------------|------------------------|------------------|
| Excavation in shingle/gravel. | 377.4         | 315.25            | 62.15      | 56715.37               | 3,524,860        |
| CF 15%                        |               |                   |            |                        | 528,729          |
| Less 48% below                |               |                   |            |                        | 1,945,722        |
| Total                         |               |                   |            |                        | <b>2,107,867</b> |

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

The irregularity was pointed out to the management in November 2017, management stated that recovery would be made and would be shown to audit. Reply was not satisfactory as evidence was not shown to audit.

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 18A/C-I (2016-17)**

**1.2.2.13 Overpayment on account of pay and allowances - Rs 2.045 million**

According to Para 10(V) of GFR Volume-I, the amount of allowances granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole a source of profit to the recipient. According to Para 28 of GFR Volume-I, no amount due to government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought.

According to Government of Khyber Pakhtunkhwa Health Department Notification No. SO(E)H-II/1-5/2017, Extra Ordinary Leave (without Pay) was sanctioned w.e.f.26.01.2017.

DHO Chitral paid Rs 2,044,951 on account of pay and allowances to officers/officials who remained absent from duty and were not entitled during the year 2016-17. Detail is given at annex-7

Overpayment 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 recovery would be made and progress be shown to audit. Reply was not satisfactory as recovery evidence was not shown to audit.

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

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

**AIR Para No 16,17 (2016-17)**

**1.2.2.14 Overpayment due to allowing higher rate and excess use of steel–  
Rs 2.038 million**

According to CSR 2009 item no (4-19-a) allow the rate of Rs 541.9 for dismantling of PCC(1:4:8), item No (6-6-a-03) allow the rate of Rs 5161 for RCC(1:2:4), BOQ allow the rate of Rs 3386 for BB work (1:6), item No (11-12-c) allow the rate of Rs 152.82 for PC plaster(1:6) on wall, item No (10.26-a) allow the rate of Rs 1152.38 for Marble fine dressed 3”/4.

According to PC-I estimate steel approved @ 1% (4.9) of RCC quantity for the work.

XEN C&W Division Chitral overpaid Rs 2,037,760 to the contractor due to allowing high rates for various items and excess quantity of steel in the work “Repair and renovation of Shahi Masjid Chitral” vide VR No. 13-C dated 8.9.2016. Detail is given at annex-8

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

The irregularity was pointed out to the management in November 2017, management stated that recovery would be made after verification of record. Reply was not satisfactory as evidence was not shown to audit.

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 No29 A/C-I (2016-17)**

### **1.2.2.15 Non recovery of loans on account of walnuts trees - Rs 2.00 million**

According to Para 8 of GFR Vol-I, it is the duty of the Revenue or Administrative Department concerned to see that the dues of Government are correctly and promptly assessed collected and paid into the treasury.

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

Deputy Commissioner Chitral paid loans Rs 278,2000 to 129 persons of kalash area on account of walnuts trees since 2006. Recovery of Rs 782,000 had been made and the remaining amount of Rs 2,000,000 was outstanding till date of audit i.e.27-07-2017. Detail is given at annex-9.

Non recovery of loans occurred due to lack of financial control, which resulted in loss to the Government.

The irregularity was pointed out to the management in July 2017, management stated that due to non posting of Tehsildar, the recovery on account of loans remained slow. Now Tehsildar had been posted, recovery would be completed. Reply was not satisfactory as recovery evidence was not shown to audit.

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

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

**AIR Para No 05 (2016-17)**

**1.2.2.16 Loss to Government due to non-deduction of Steel volume from the RCC quantity - Rs 1.962 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 Division Chitral did not deduct Steel volume from the volume of RCC (1:2:4) in foundation & slab beam etc as the payment of steel is made separate during execution of various developmental schemes. This has resulted into a loss of Rs 1,962,082 to Government. Detail is given at annex-19.

Note. Mass (weight) can be converted into Volume as Mass divided by Density (Volume= Mass/ Density) and the standard density of Steel is 7850 Kg/M<sup>3</sup>. Similarly, the volume of 7.726 Ton of Steel is 1 M<sup>3</sup>.

Non deduction of volume of steel occurred due to weak internal control which resulted in loss to Government.

The irregularity was pointed out to the management in November 2017, management stated that detail reply would be given after verification of record. Reply was not satisfactory as reply was not given to audit.

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 from the contractors concerned and action against the person(s) at fault.

**AIR Para No15 A/C-I (2016-17)**

**1.2.2.17 Non-credit of lapsed deposit into government revenue – Rs 1.952 million**

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

XEN Public Health Engineering Division Chitral did not credit lapsed securities amounting Rs 1,951,726 of 17 contractors, which were unclaimed for more than three accounting years. These balances were laying unclaimed since 09/2009 to 30-06-2016, which was required to deposit as lapsed deposit into government revenue. Detail is given at annex-10.

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

The irregularity was pointed out to the management in August 2017, management stated that lapsed deposit would be credited into government treasury. Reply was not satisfactory as evidence of credit of lapsed deposit into government treasury was not provided.

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

Audit stresses upon that according to the criteria mentioned above these unclaimed balances shall be credit to government revenue.

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

**1.2.2.18 Non deduction of DPR fund – Rs 1.864 million**

According to Para 8 of GFR Vol-I, it is the duty of the Revenue or Administrative Department concerned to see that the dues of Government are correctly and promptly assessed collected and paid into the treasury. According to Section-11 of the Disabled Persons (Employment & Rehabilitation) Ordinance 1981 and Disabled Persons (Employment & Rehabilitation) Rules 1991 made there under. It is the legal responsibility of all principal Officers of each establishment/ Organization to deduct @ 2000 from the bill to be made to contractors/ firms who have completed business of one million and above in a financial year.

XEN C&W Division Chitral did not deduct Rs 1,864,384 on account of DPR fund from 108 numbers of contractors during the year 2016-17 which resulted in loss to the Government. Detail is given at annex – 11.

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

The irregularity was pointed out to the management in November 2017, management stated that recovery would be made and would be shown to audit. Reply was not satisfactory as evidence was not shown to audit.

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 No31 A/C-I (2016-17)**

**1.2.2.19 Overpayment on account of Conveyance Allowance, HRA and HPA  
–Rs 1.704 million**

According to Government of Pakistan Accountant General Khyber Pakhtunkhwa letter No Computer/HR-LAB/CIC/203 dated 4-8-2011, Para 2(iii) Conveyance allowance is not admissible to government officers who possess designated vehicles and Para 2(iv) Conveyance allowance is not admissible to government servant who resides in the office premises and 2(ii) not admissible during leave period.

According to Government of Khyber Pakhtunkhwa Finance Department letter No FD(SOSR-II)/8-18/2015-16 dated 15-4-2016, Health Professional Allowance will not be admissible earned leave, study leave, extra ordinary leave except casual leave.



DHO Chitral paid Rs 1,703,702 on account of Conveyance Allowance, House Rent Allowance and HPA to 55 Nos of officers/officials for which they were not entitled during 2016-17 as detailed in annex-12.

Overpayment of Conveyance allowance and HPA occurred due to weak financial management which resulted in loss to Government.

The irregularity was pointed out to the management in August 2017, management stated that recovery would be made and progress be shown to audit. Reply was not satisfactory as recovery evidence was not shown to audit.

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

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

**AIR Para No 23 (2016-17)**

#### **1.2.2.20 Non deduction of professional tax– Rs 1.701 million**

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

According to Finance Act 2014, Professional tax is recoverable at the following rate from contractors.

| <b>S.No</b> | <b>Range of Professional Tax</b>                       | <b>Rate of professional tax (Rs)</b> |
|-------------|--|--------------------------------------|
| 1           | when exceed Rs.10,000 but not exceed Rs. 0.5 million   | 4000                                 |
| 2           | when exceed Rs.0.5 million but not exceed Rs.1 million | 5000                                 |

|   |  |        |
|---|--|--------|
| 3 | when exceed Rs.1.50 million but not exceed Rs.2.500 million  | 7000   |
| 4 | when exceed Rs.2.500 million but not exceed Rs.10 million    | 18000  |
| 5 | when exceed Rs.10 million but not exceed Rs.25 million       | 25000  |
| 6 | when exceeding Rs.25 million but not exceeding Rs.50 million | 30000  |
| 7 | when exceeding Rs.50 million                                 | 100000 |

XEN C&W Division Chitral paid Rs 932,193,803 to 108 contractors during 2016-17, but professional tax of Rs 1,701,000 was not deducted from the contractors. Detail is given at annex- 13

Non deduction of professional tax occurred to violation of rules which resulted in loss to the Government.

The irregularity was pointed out to the management in November 2017, management stated that detail reply would be given after verification of record. Reply was not satisfactory as detail reply was not given to audit.

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 under intimation to audit.

**AIR Para No30 A/C-I (2016-17)**

**1.2.2.21 Doubtful expenditure on developmental scheme without open tender – Rs 1.671 million**

- i. According to Rule 10 of Government of Khyber Pakhtunkhwa Public Procurement Regulatory Authority Procurement 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.
- ii. And Para 89 (a) of CPWA Code states that tenders must be invited in the most open and public manner by advertisement in the press.

XEN Public Health Engineering Division Chitral incurred expenditure of Rs 1,670,999 on the work “Provision of funds for Maintenance & Repair of WSS

in District Chitral ADP No 214(2016-17) without open tender/ advertisement. The scheme was adjusted in ongoing work of AOM&R for the year 2016-17.

Doubtful expenditure occurred due to lack of internal control, which resulted in violation of rules.

The irregularity was pointed out to the management in August 2017, management stated that enhancement of AOM&R work had already given by the competent authority. Reply was not satisfactory as open tender system was not adopted.

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

Audit stresses upon condonation by the competent forum under intimation to audit.

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

**1.2.2.22 Overpayment on account of 15% compulsory land acquisition charges –Rs 1.581million**

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 Chitral paid an amount of Rs 10,538,000 on account of acquisition of land for different departments and overpaid thereon Rs 1,580,700 as 15% compulsory acquisition charges during 2016-17. Audit observed the following points that:

1. Compulsory acquisition charges were allowed at initial stage of acquisition
2. No written objection, obstruction, refusal or appeal made to the Collector/Court by the owner.
3. 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.
4. Nor the cases were referred to Court nor any proceeding was undertaken/carried out under section 20(a) & (b) mentioned in the criteria.

Detail of compulsory acquisition charges is as under:

| Particular of land acquired        | Cost of Land      | 15% compulsory acquisition charges(Rs) |
|------------------------------------|-------------------|--|
| Upgradation of GGMS Jughur         | 4,400,000         | 660,000                                |
| Construction of THQ Hospital Drosh | 6,138,000         | 920,700                                |
| <b>Total</b>                       | <b>10,538,000</b> | <b>1,580,700</b>                       |

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

The irregularity was pointed out to the management in July 2017, management stated that compulsory acquisition charges were allowed during assessment of cost of properties before of final award. Compulsory acquisition charges were allowed as the properties were compulsory/ forcibly acquired. According to section 23(2) of land acquisition act in addition to the market value 15% compulsory acquisition charges is allowed to District Collector. Reply was not satisfactory as 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.

Request for convening 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 or justification under intimation to audit.

**AIR Para No 06 (2016-17)**

**1.2.2.23 Overpayment due to allowing higher rate and excess quantity–  
Rs 1.486 million**

According to CSR 2009 item No.(3-32) allow the rate of Rs 88.68 for backfilling using granular material, item no. (6-06-b-3) allow the rate of Rs 4699.95 for RCC in raft foundation and according to TS the item “PCC(1:2:4) as specified” and “Form work” were not approved in “foot path”. The Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the quantities and rates are correctly entered and that all the calculations have been checked arithmetically as per Para 220 and 221 of CPWA Code.

XEN C&W Division Chitral overpaid Rs 941,419 to the contractor due to allowing higher rates than approved in the work “Establishment of GGDC Drosh SH: Protection work/ Foot Path etc” as per detail given below:

| Item                                | Paid rate(Rs) | Approved rate(Rs) | difference | Quantity M <sup>3</sup> | Amount (Rs) |
|-------------------------------------|---------------|-------------------|------------|-------------------------|-------------|
| backfilling using granular material | 217           | 88.68             | 128.32     | 4973.61                 | 638,214     |
| RCC in raft foundation              | 6499.95       | 4699.95           | 1800       | 24.43                   | 43,974      |
| Total                               |               |                   |            |                         | 682,188     |
| CF 15%                              |               |                   |            |                         | 102,328     |
| 20% above                           |               |                   |            |                         | 156,903     |
| G. Total                            |               |                   |            |                         | 941,419     |

Moreover, an amount of Rs 544,766 was paid to the contractor for items vide MB 3787 pages 24-25 which were not approved in TS of the work. Detail is given below:

| Items      | Paid Quantity M <sup>3</sup> | Approved Quantity M <sup>3</sup> | Difference | Rate(Rs) | Amount(Rs) |
|------------|------------------------------|----------------------------------|------------|----------|------------|
| PCC(1:2:4) | 79.11                        | 0                                | 79.11      | 4156     | 328,781    |
| Form work  | 215.61                       | 0                                | 215.61     | 306      | 65,977     |
| Total      |                              |                                  |            |          | 394,758    |
| CF 15%     |                              |                                  |            |          | 59,214     |
| 20% above  |                              |                                  |            |          | 90,794     |
| G. Total   |                              |                                  |            |          | 544,766    |

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

The irregularity was pointed out to the management in November 2017, management stated that recovery would be made after verification of record. Reply was not satisfactory as evidence was not shown to audit.

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 No16 A/C-I (2016-17)**

**1.2.2.24 Loss to Government due to ignoring lowest bid rates –  
Rs 1.436 million**

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

XEN C&W Division Chitral awarded a work “construction of shingle road Booni adda to Lasht” to Mr. Iqbal-ud-Din with a bid cost of Rs 8,698,692 vide work order No. 289/7-M dated 8.2.2016 and paid Rs 8,698,609 upto 3<sup>rd</sup> running bill vide VR No. 157-C dated 21.6.2017. However, tender register/ tender form shows that Mr Babarudin quoted bid cost of 7,262,659 which was ignored/ rejected without any solid reason. Thus, loss of Rs 1,436,032(8,698,692-7,262,659) was sustained by Government due to ignoring the lowest bid cost.

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

The irregularity was pointed out to the management in November 2017, management stated that detail reply would be given after verification of record. Reply was not satisfactory as detail reply was not given to audit.

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 No28 A/C-I (2016-17)**

**1.2.2.25 Overpayment on item not approved in Technical Sanction/2<sup>nd</sup>  
revised Administrative Approval- Rs 1.434 million**

According to Para 71 CPWA Code, an officer of the Public Works Department may pass excess over estimates provided that the excess is not more

than 5% of the amount sanctioned. The Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the quantities and rates are correctly entered and that all the calculations have been checked arithmetically as per Para 220 and 221 of CPWA Code.

XEN Public Health Engineering Division Chitral paid Rs 1433,867 to the contractor vide VR N 6/I dated 6-6-2017 for the item “P/L 110 mm HDPE pipe” which was not approved in technical sanction/ 2<sup>nd</sup> Revised Administrative Approval in the work “ Constt: of WSS Nishko”. Detail is given below:

| items                | Paid quantity<br>M | TS quantity<br>M | difference | Rate<br>(Rs) | Amount<br>(Rs) |
|----------------------|--------------------|------------------|------------|--------------|----------------|
| P/L 110 mm HDPE pipe | 2054/25            | Nil              | 2054/25    | 698          | 1,433,867      |

Overpayment occurred due to weak financial 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, management stated that the item would be included in revised Technical Sanction and revised TS would be shown to audit. Reply was not satisfactory as revised TS was not shown to audit.

Request for convening 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 into the actual quantities required to be executed and action against the person(s) at fault.

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



**1.2.2.26 Overpayment on account of Health Professional Allowance – Rs 1.420 million**

According to Government of Khyber Pakhtunkhwa Finance Department (Regulation Wing) letter No FD(SOSR-II)/8-18/2016 dated 07-01-2016, Health Professional Allowance will be admissible @ of Rs 82,000 in Urban and 92,000 in Rural areas.

DHO Chitral overpaid Rs 1,420,000 on account of Health Professional Allowance to 14 Nos of Doctors who were posted in urban areas during the year 2016-17. Therefore, overpayment was made as detailed in annex-14.

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

The irregularity was pointed out to the management in August 2017, management stated that recovery would be made from the concerned doctors and progress be shown to audit. Reply was not satisfactory as recovery evidence was not shown to audit.

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

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

**AIR Para No 19 (2016-17)**

- 1.2.2.27**
- i. Excess payment than bid cost – Rs 1.131million**
  - ii. Overpayment– Rs 147,250 total - Rs 1.27 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 KPPRA 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 Chitral paid Rs 1,130,601 on account of AOM&R roads to a contractor in excess of bid cost and work order during 2016-17. The excess was more than 15% of the bid cost. Detail is given below:

| Bid Cost(Rs) | Payment(Rs)         | Excess(Rs) |
|--------------|---------------------|------------|
| 6253780      | 7236911             | 983,131    |
|              | Add 15% Cost Factor | 147,470    |
|              | Total               | 1,130,601  |

Further, an overpayment of Rs 147,250 was made to the contractor by allowing high rates than approved in technical sanction for the item “Snow clearance”.

| Paid rate(Rs) | Approved rate (Rs) | Difference(Rs) | QuantityM <sup>3</sup> | Amount(Rs) |
|---------------|--------------------|----------------|------------------------|------------|
| 5000          | 4500               | 500            | 294.5                  | 147,250    |

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, management stated that recovery would be made from the contractor after verification of record. Reply was not satisfactory as evidence was not shown to audit.

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 No12 A/C-I (2016-17)**

**1.2.2.28 Overpayment due to non utilization of available earth/stone – Rs 1.219 million**

According to MRS 2015 item no (3-7-d) allow **39.01%** of the total rate for structural back filling using granular material. According to MRS 2015 item no (19-26) stone filling in GI wire crate. The %age of stone when available is **51.06%**. Allow Rs **998.78** per M<sup>3</sup> i.e **48.94%** of the total rate of Rs 2040.84.

XEN C&W Division Chitral overpaid Rs 830,257 to the contractor due to allowing full rate instead of 39.01% i.e Rs 477.48, as excavation of shingle gravel/hard rock was executed for quantity of 31715 M<sup>3</sup> and was available on site. The same was not utilized and full rate of Rs 1224 was allowed in the work “Reh: of Garam Chashma road at randur, pachili and shasha area” vide VR No. 14 dated 22.6.2017. Detail is given below:

| Items  | Paid rate (Rs) | Approved rate(Rs) | difference | Quantity M <sup>3</sup> | Amount (Rs) |
|--|----------------|-------------------|------------|-------------------------|-------------|
| Structural back filling using granular material. | 1224           | 477.48            | 746.52     | 1112.17                 | 830,257     |

Moreover, an amount of Rs 389,074 was overpaid due to allowing full rate instead of 48.94% i.e Rs 998.78 for the item stone filling in GI wire crate, as excavation of hard rock was executed for quantity of 1442.06 M<sup>3</sup> and was available on site. The same was not utilized and full rate of Rs 2040.84 was allowed in the work “Reh: of Ayun Bumborate road” vide VR No. 14 dated 22.6.2017. Detail is given below:

| Items                          | Paid rate (Rs) | Approved rate(Rs) | difference | Quantity M <sup>3</sup> | Amount (Rs) |
|--------------------------------|----------------|-------------------|------------|-------------------------|-------------|
| Stone filling in GI wire crate | 2040.84        | 998.78            | 1042.06    | 373.37                  | 389,074     |

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

The irregularity was pointed out to the management in November 2017, management stated that recovery would be made after verification of record. Reply was not satisfactory as evidence was not shown to audit.

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 Para No30 (2016-17)**

**1.2.2.29 Overpayment on account of cutting in MB and allowing higher rate –Rs 1.157 million**

Para 209(d) of CPWA Code, requires that it is incumbent upon the person, responsible for measurements in the MB to record the correct actual figures. The Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the quantities and rates are correctly entered and that all the calculations have been checked arithmetically as per Para 220 and 221 of CPWA Code.

According to CSR 2009 item no (3-60-c) allow the rate of Rs 768.93 for structural backfilling using common material.

XEN C&W Division Chitral overpaid Rs 788,632 to the contractor for the item transportation of earth in the work “Constt: of Bypass road Chitral” vide VR No. 58-B dated 15.5.2017. Cutting in MB No. 370 page 84 was made for quantity of 2532.33 M<sup>3</sup> but payment was made for quantity of 5335.26, thus excess quantity of transportation was claimed for 2802.94M<sup>3</sup>. Detail is given below:

| Excess quantity claimed then recorded in MB (M <sup>3</sup> ) | Rate(Rs) | Amount(Rs) |
|---|----------|------------|
| 2802.94   | 188.20   | 527,513    |
| CF 15%  |          | 79127      |
| 30% above   |          | 181,992    |
| Total   |          | 788,632    |

Moreover, Rs 368,752 was overpaid to the contractor due to allowing high rate for the item structural back filling. The Quantity of 8834.7 M<sup>3</sup> shingle gravel was available on site but the same was not utilized in back filling and high rate was paid to the contractor causing overpayment. Detail is given below:

| Paid rate(Rs) | Admissible when material available CSR 2009 item no (3-60-c) rate(Rs) | difference | Quantity (M <sup>3</sup> ) | Amount(Rs) |
|---------------|---|------------|----------------------------|------------|
| 1080          | 768.93  | 311.07     | 792.29                     | 246,657    |
|               |   |            | CF 15%                     | 36,999     |
|               |   |            | 30% above                  | 85,097     |
|               |   |            | Total                      | 368,752    |

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

The irregularity was pointed out to the management in November 2017, management stated that recovery would be made after verification of record. Reply was not satisfactory as evidence was not shown to audit.

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 No20 A/C-I (2016-17)**

#### **1.2.2.30 Loss to Government due to non-deduction of income tax – Rs 1.085 million**

According to NIT term and condition No 11, all Federal and Provincial Taxes including stamp duty would be deducted on the prescribed rates.

According to Finance Department Khyber Pakhtunkhwa Notification NO SO(Dev-II) FD/12-6/14-5 dated 05.01.2015, the Competent Authority has been pleased to direct that 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 7% less cost to defray the amount added in the rate analysis of all works/construction/supply items to meet withholding tax.

XEN Public Health Engineering Division Chitral awarded work “WSS Attani” vide work orders No.02/M-8 dated 24.04.2015, Administrative Approval issued on 14-1-2015 on MRS-2013. Payment of Rs 15,496,945 was made to the contractor on MRS-2013, which already includes 7% income tax. Neither adjustment was made in the PC-I/estimates as per instructions nor income tax of Rs 1,084,786 was deducted from the contractor bills.

Non deduction of income tax occurred due to weak financial control, which resulted in loss to the Government.

The irregularity was pointed out to the management in August 2017, management stated that detail reply would be given after verification of record. Reply was not satisfactory as detail reply was not given.

Request for convening 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 09 A/C-I (2016-17)**

### **1.2.3 Internal Control Weaknesses**

#### **1.2.3.1 Unauthentic payment due to non-maintenance of cash book - Rs 63.652 million**

According to Para 15 of GFR Volume I, every one whose duty is to prepare and render any accounts or returns in respect of public money or store is personally responsible for their completeness and strict accuracy and their dispatch within the prescribed date.

Deputy Commissioner Chitral paid Rs 63,652,510 on account of land compensation during the financial year 2016-17 as per bank statement of bank Account No. 4458 NBP Chitral, however, cash book was not maintained. Therefore, authenticity of payment could not be ensured. Detail is given at annex-15

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

The irregularity was pointed out to the management in July 2017, management stated that all the payments had been made through crossed cheques in the name of Assistant Commissioners. Reply was not satisfactory as neither this office nor Assistant Commissioner maintained cash book. Request for convening DAC meeting was made in September 2017, however meeting of DAC could not be convened till finalization of this report.

Audit stresses upon that proper cash book be maintained and shown to audit.

**AIR Para No 14 (2016-17)**

#### **1.2.3.2 Non imposition of penalty for delay in completion of work - Rs 21.648 million**

According to Clause 5 (a) & (b) of the contract agreement, extension in contract period up to one tenth (1/10) of the original time shall be allowed by the Divisional Officer, if exceeds one tenth up to one half , extension will be allowed by the Superintending Engineer and if exceeds one half, it will be allowed by the Chief Engineer.

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

XEN C&W Division Chitral did not impose 10% penalty amounting to Rs 21,648,299 on those contractors who failed to complete the works within the stipulated period of time. Detail is given at annex-16

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 November 2017, management stated that penalty would be imposed/ time extension would be granted and would be shown to audit. Reply was not satisfactory as evidence was not shown to audit.

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 No24 A/C-I (2016-17)**

**1.2.3.3 Unauthentic expenditure on account of hiring and feeding charges – Rs 19.998 million**

According to Commissioner Malakand Division letter No. 5133 dated 25.04.2017, para 3 release this amount to DPO Chitral subject to fulfillment of all



codal formalities i.e. production of proper bills, receipts, Vouchers, complete in all respect.

Deputy Commissioner Chitral incurred expenditure of Rs 19,998,000 on account of transportation and feeding charges during 2016-17. Neither actual bills, vouchers were prepared nor the acquaintance role available in the local office. Therefore, the expenditure was held unauthentic.

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

The irregularity was pointed out to the management in July 2017, management stated that feeding and hiring charges of police personal had been paid to DPO Chitral through cross cheques. Actual payee receipts from DPO are still awaited. As and when received would be provided to audit. Reply was not satisfactory as documentary evidence was not shown to audit.

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

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

**AIR Para No 02 (2016-17)**

**1.2.3.4 i. Overpayment due to allowing higher rate – Rs 0.793 million**

**ii. Non imposition of penalty for delayed in completion of work- Rs 9.869 million**

According to CSR 2009 item no (8-01-a) allow the rate of Rs 711.59 for RR Stone laid dry where stone is available.

According work order No. 606/7-M dated 12.11.2010 the completion period was 18 months i.e 30.6.2012.

XEN C&W Division Chitral overpaid Rs 792,923 to the contractor due to allowing full rate instead of labor rate of Rs 711.59, as excavation of hard rock Grade-III was executed for quantity of 29454.3 M<sup>3</sup> and was available on site. The same was not utilized and full rate of Rs 1595 was allowed in the work “Constt: of Bypass road Chitral” vide VR No. 55-C dated 15.5.2017. Detail is given below:

| Items             | Paid rate(Rs) | Approved rate(Rs) | difference | QuantityM <sup>3</sup> | Amount(Rs) |
|-------------------|---------------|-------------------|------------|------------------------|------------|
| RR stone laid dry | 1596          | 711.59            | 884.41     | 640.39                 | 566,367    |
| RR stone laid dry | 1000          | 711.59            | 288.41     | 426.93                 | 123,131    |
|                   |               |                   |            | Total                  | 689,498    |
|                   |               |                   |            | 15% CF                 | 103,425    |
|                   |               |                   |            | Total                  | 792,923    |

Moreover, as per work order No. 606/7-M dated 12.11.2010, the work was required to be completed within 18 months, which was not completed in stipulated period of time. Time extension was also not obtained. Therefore, penalty of Rs 9,869,499 (98,694,993x10%) was not imposed,

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

The irregularity was pointed out to the management in November 2017, management stated that recovery would be made after verification of record. Reply was not satisfactory as evidence was not shown to audit.

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 No19 A/C-I (2016-17)**

**1.2.3.5 Unauthentic purchase of medicines without observing MCC rules – Rs 10.364 million**

i. According to Para 6 of the Government MCC Khyber Pakhtunkhwa Peshawar No 191-200/MCC dated 17/02/2016, the procuring entity shall arrange to obtain samples from each batch of the supplied drugs/medicines through notified drug inspectors concerned and send to the concerned Drug testing Laboratory for Test/ Analysis as provided in the drug Act 1976.

ii. According to Para 6 of the Government MCC Khyber Pakhtunkhwa Peshawar No 191-200/MCC dated 17/02/2016, the purchasing entity shall submit reports regarding the clinical efficacy of the Government approved brands of medicines, surgical disposables & other non drug items used at their ends, on the format enclosed with this letter. This report is mandatory and in case of failure, disciplinary action will be initiated against the head of the purchasing entity.

iii. According to Para (22) of the MCC Rules the successful bidder with each supply order shall submit 10% Performance Guarantee to the procuring entity to be returned to the bidder after the successful finalization of the process of supplies by the purchasing entities.

DHO Chitral purchased medicines amounting to Rs 10,364,078 from various suppliers during 2016-17. Neither each batch of medicines was sent to DTL for test / analysis to ensure authenticity/ standard of medicines nor clinical efficacy report of the medicines submitted to the competent authority. Also 10% Performance Guarantee of the total cost (amounting Rs 1,036,407) was not retained, which was contrary to the above instructions. Detail as per annex-17.

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

The irregularity was pointed out to the management in August 2017, management stated that DTL reports, Clinical efficacy and 10% performance guarantee would be shown to audit. Reply was not satisfactory as documentary evidence was not shown to audit.

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

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

**AIR Para No 22 (2016-17)**

**1.2.3.6 Unjustified payment on NSI without rate analysis - Rs 4.744 million**

According to KPPRA Rules 2014, request for quotation, procurement from Rs 50,000 upto 100,000, minimum of three quotations have been obtained, provided that if despite soliciting less than three quotations are received it would be acceptable.

XEN Public Health Engineering Division Chitral paid Rs 4,744,654 for the non schedule items “S/F of 90 mm and 63 mm dia HDPE pipes” in 2 number of works during the year 2016-17 without having rate analysis to achieve competitive rates. Detail is given below:

| S.No | Name of Scheme                        | Particulars | Amount(Rs) |
|------|---------------------------------------|-------------|------------|
| 1    | Reh: of Flood Damaged WSS Mastuj khas | 90 mm       | 2,423,488  |
| 2    | WSS Attani (Additional work)          | 90 mm       | 1,580,312  |
| 3    | WSS Attani (Additional work)          | 63 mm       | 740,854    |
|      | Total                                 |             | 4,744,654  |

Unjustified payment occurred due to lack of internal control, which resulted in violation of rules

The irregularity was pointed out to the management in August 2017, management stated that rate analysis had been done and would be shown to audit. Reply was not satisfactory as evidence in support of reply was not shown to audit.

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

Audit stresses upon condonation by the competent forum under intimation to audit.

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

**1.2.3.7 Irregular payment on account of honoraria – Rs 3.044 million**

According to Para 19(e) of Delegation of Powers 2001, each administrative Department will send consolidated statement to the Chief Secretary and Finance Department for approval showing the names and amount.

Deputy Commissioner Chitral paid Rs 3,044,595 to 152 no of employees on account of honoraria during 2016-17 without sending the case to the Chief Secretary and Finance Department for approval in violation of rules.

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

The irregularity was pointed out to the management in July 2017, management stated that payment of honoraria had been made on the approval of District Government, which was the competent authority to approve honoraria. Reply was not satisfactory as Rules of the Delegation of Powers 2001, was not followed.

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

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

**AIR Para No 04 (2016-17)**

**1.2.3.8 Unauthorized expenditure without approval of the competent authority- Rs 2.999 million**

According to Para 54 of CPWD Code, for every work it is necessary to obtain, in the first instance, the concurrence of the competent authority of the

administrative department. The formal acceptance of the proposals by that authority is termed as “administrative approval” of the work and it is the duty of the local officer to obtain the requisite approval to it. According to Para 178(iii) of GFR Vol-I no work should be commenced or liability incurred in connection with it until administrative approval and sanction has been obtained from the competent authority, a properly detailed design and estimate has been sanctioned and funds to cover the charge have been provided by the competent authority.

According to Planning and Development Department Government of Khyber Pakhtunkhwa letter no Chief/INF/P&D/030-01/2010/1507-37, All the department are required to prepare PC-I for AOM&R work exceeding 0.100 million and approved from the DDWP then called DSC/DDC

XEN Public Health Engineering Division Chitral incurred expenditure of Rs 2,999,622 on repair of 34 Nos WSS schemes during financial year 2016-17. Neither Administrative Approval of the competent authority was obtained nor PC-I was prepared nor. In addition, scheme wise work plan/AA was not approved. Detail is given in annex-18.

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

The irregularity was pointed out to the management in August 2017, management stated that Administrative Approval would be shown to audit. Reply was not satisfactory as Administrative Approval was not shown to audit.

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

Audit stresses upon condonation by the competent forum under intimation to audit.

**AIR Para No 26 (2016-17)**

**1.2.3.9 Non imposition of penalty for delay in completion of work -  
Rs 1.073 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 Chitral did not impose 10% penalty amounting to Rs.1,072,800 on those contractors who failed to complete the works within the stipulated period of time. Detail is given below:

| S.No | Name of Scheme                   | E/Cost    | Due date for completion | Completion date | No of Days Delay | Penalty @10%(Rs) |
|------|----------------------------------|-----------|-------------------------|-----------------|------------------|------------------|
| 1    | Reh: flood damaged WSS Arandu    | 2,398,000 | 15-12-2016              | In progress     | 8 months         | 239,800          |
| 3    | Reh: flood damaged WSS Bamburate | 4,560,000 | 17-09-2016              | In progress     | 11 months        | 456,000          |
| 6    | Reh: flood damaged WSS Ramboor   | 3,770,000 | 16-12-2016              | In progress     | 8 months         | 377,000          |
|      | <b>Total</b>                     |           |                         |                 |                  | <b>1,072,800</b> |

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, management stated that record would be verified and penalty required would be imposed, otherwise time extension would be obtained. Reply was not satisfactory as documentary evidence was not provided.

Request for convening 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 05 A/C-I (2016-17)**

**ANNEXURES**  
**Annexure-1**

**Detail of MFDAC Paras**

**(Rs in million)**

| <b>S.No</b>  | <b>Department</b> | <b>Subject</b>  | <b>Amount</b> |
|--------------|-------------------|---|---------------|
| 7            | -do-              | Unauthorized release of additional grant without token money      | 0122          |
| 8            | -do-              | Unauthorized expenditure on repair of transport                   | 0.178         |
| 9            | -do-              | Irregular cash payment in violation of rules                      | 0.901         |
| 10           | -do-              | Variation between FTR 8B and NBP Statement                        | 0.741         |
| 11           | -do-              | Non deposit of 2% Property Tax on acquisition of land             | 0.410         |
| 12           | -do-              | Unjustified expenditure on account of POL and repair              | 0.265         |
| 13           | -do-              | Excess expenditure on account of POL beyond permissible           | 0.082         |
| 18           | DHO Health        | Loss due to non deduction of stamp duty                           | 0.186         |
| 20           | -do-              | Non deposit of Government receipts                                | 0.382         |
| 25           | -do-              | Loss due to unauthorized use of two vehicles                      | 0.504         |
| 02           | PHE               | Non operationalization of WSS and retention of testing charges    | 0.176         |
| 10           | -do-              | Variation in closing balances of 3 <sup>rd</sup> deposit          | 0.395         |
| 25           | C&W               | Fake entry on account of recovery in in 3 <sup>rd</sup> deposit   | 0.869         |
| 26           | -do-              | Overpayment due to non deduction of voids                         | 0.137         |
| 28           | -do-              | Excess payment due to variation in MB and TS quantities           | 0.816         |
| 29           | -do-              | Overpayment due to allowing excess quantities than approved in TS | 0.908         |
| 31           | -do-              | Overpayment due to non deduction of voids                         | 0.424         |
| <b>Total</b> |                   |   |               |



**Annexure-2**  
**Para # 1.2.2.1**

**Non deduction of income tax**

| <b>VR No &amp; Date</b> | <b>Name of work</b>                                     | <b>Contractor</b>                      | <b>Payment(Rs)</b> | <b>7.5% Income tax</b> |
|-------------------------|---|--|--------------------|------------------------|
| 39/C<br>12.6.17         | Constt: of judicial complex P-I                         | M/S Saleh                              | 56,154,023         | 4,211,552              |
| 40/C<br>12.6.17         | Constt: of judicial complex P-II                        | M/S Saleh                              | 38,548,685         | 2,891,151              |
| 41/C<br>12.6.17         | Constt: of judicial complex P-III                       | M/S Saleh                              | 23,363,568         | 1,752,267              |
| 42/C<br>12.6.17         | Constt: of I hostel in chitral                          | Star Constt                            | 18,812,067         | 1,410,905              |
| 95/C<br>16.6.17         | Constt: of bechelor hostel in chitral                   | Fazal rehmat                           | 27,098,147         | 2,032,361              |
| 70/C<br>16.6.17         | RCC Bridge at Khurkeshandeh                             | M/S Salar khan                         | 26,299,530         | 1,972,465              |
| 71/C<br>16.6.17         | Constt: of 50 student hostel chitral                    | Qazafi constt:                         | 38,613,822         | 2,896,036              |
| 94/C<br>16.6.17         | GGPS Sanik Garam Chashma                                | M. Karim shah                          | 11,962,513         | 897,188                |
| 146/C<br>21.6.17        | Erosion of Chitral boon raod                            | Malik Mirajudin                        | 108,556,616        | 8,141,746              |
| 13/B<br>13.6.2017       | Spectra Engineering solutions                           | Asad ilyas                             | 445,000*(15%)      | 53400                  |
| 74/C<br>16.6.17         | Associated consultant Engineer                          | -                                      | 423000*(15%)       | 50760                  |
| 73/C<br>16.6.17         | Associated consultant Engineer                          | -                                      | 283000*(15%)       | 33960                  |
| 96/B<br>20.5.2017       | Widening & carpeting of Booni Buzund Torkhow Road 28 KM | M/S Pir Mohammad (belongs to Peshawar) | 39089257*7.5%      | 2,931,694              |
|                         |   |  | 517,994,504        | <b>29,275,485</b>      |

**Annexure-3**  
**Para #1.2.2.2**

**Detail of overpayment due to excess quantities than TS**

| <b>Bypass road SH Bridge-I” vide VR No 24-C dated 27.5.2017</b> |                             |                            |            |           |            |
|---|-----------------------------|----------------------------|------------|-----------|------------|
| items   | Paid quantityM <sup>3</sup> | TS quantity M <sup>3</sup> | difference | Rate(Rs)  | Amount(Rs) |
| P/L steel grade-60  | 74.239                      | 63                         | 11.23      | 86736.2   | 974,048    |
| Stone boulders filling  | 378.25                      | 0                          | 378.25     | 1246.36   | 471,436    |
| Structural back filling   | 2262.15                     | 0                          | 2262.15    | 768.93    | 1,739,435  |
| PCC(1:3:6) using 40% boulders                                   | 707.47                      | 0                          | 707.47     | 2440      | 1,726,227  |
| RRM in F/plinth   | 249.03                      | 0                          | 249.03     | 3185.11   | 793,188    |
| Hard rock require blasting                                      | 400.2                       | 0                          | 400.2      | 328.98    | 131,658    |
| Transportation of material                                      | 182.29                      | 0                          | 182.29     | 1600.23   | 291,706    |
|   |                             |                            |            |           | 6,127,698  |
|   |                             |                            |            | 15% CF    | 919,155    |
|   |                             |                            |            | 30% above | 2,114,056  |
|   |                             |                            |            | Total     | 9,160,909  |

Moreover, overpaid Rs 233,398 due to allowing excess quantity of Transportation material then recorded in MB 3766 pages 154-166.

| Paid quantity M <sup>3</sup> | MB QuantityM <sup>3</sup> | Difference | Rate(Rs)      | Amount(Rs) |
|------------------------------|---------------------------|------------|---------------|------------|
| 108.4                        | 10.84                     | 97.56      | 1600.23       | 156,119    |
|                              |                           |            | Add CF15%     | 23,418     |
|                              |                           |            | ADD 30% above | 53,861     |
|                              |                           |            | Total         | 233,398    |

| <b>Establishment of GGDC Drosh Academic block” vide VR No 31-C dated 12.6.2017</b> |                             |             |            |           |            |
|--|-----------------------------|-------------|------------|-----------|------------|
| items  | Paid quantityM <sup>3</sup> | TS quantity | difference | Rate(Rs)  | Amount(Rs) |
| PCC(1:4:8) as specified  | 3487.54                     | 2818        | 669.54     | 73.08     | 48,930     |
| Steel ground floor   | 160.04                      | 137.56      | 22.48      | 82294     | 1849,969   |
| RCC(1:2:4) as specified  | 1988.10                     | 1046        | 942.1      | 117.69    | 110,875    |
| Sand filling under floor   | 7281                        | 3203.6      | 4077.4     | 11.86     | 48,358     |
| Steel chowkat  | 836.80                      | 622         | 214.8      | 161.79    | 34,752     |
| Steel in 1 <sup>st</sup> floor   | 69.8                        | 54.661      | 15.13      | 82234     | 1244,200   |
| CGI sheet  | 13842.31                    | 10021       | 3721.31    | 91.12     | 339,086    |
|  |                             |             |            |           | 3,676,170  |
|  |                             |             |            | 15% CF    | 551,425    |
|  |                             |             |            | 30% above | 1,268,278  |
|  |                             |             |            | Total     | 5,495,873  |

Moreover, overpaid Rs 167,756 to the contractor due to allowing higher rates then approved in technical sanction. Detail is given below:

| Items                         | Paid rate(Rs) | Approved rate(Rs) | difference | QuantityM <sup>3</sup> | Amount(Rs) |
|-------------------------------|---------------|-------------------|------------|------------------------|------------|
| RR stone masonry(1:6)         | 94.81         | 90.19             | 4.62       | 22479.66               | 103,856    |
| Sand filling under floor      | 33.56         | 31.07             | 2.49       | 3006.98                | 7,487      |
| Block masonry in s/ structure | 105.57        | 103.57            | 2          | 17265.96               | 34,532     |
|                               |               |                   |            | 15% CF                 | 21,881     |
|                               |               |                   |            | Add 30% above          | 50,327     |
|                               |               |                   |            | Total                  | 167,756    |

| <b>Establishment of GGDC Drosh SH: B/Wall vide VR No. 3/B dated 2/5/2017</b> |               |             |            |           |            |
|--|---------------|-------------|------------|-----------|------------|
| Items  | Paid quantity | TS quantity | Difference | Rate      | Amount(Rs) |
| PCC(1:3:6) plum with 50% Boulders  | 768.79        | 0           | 768.79     | 2211      | 1,699,795  |
| Excavation as in foundation  | 547.83        | 0           | 547.83     | 117.69    | 64,474     |
| RR Stone masonry (1:6)   | 1297.88       | 806.91      | 490.97     | 3185      | 1,563,739  |
| PC Plaster   | 867.99        | 0           | 867.99     | 168.12    | 145,926    |
|  |               |             |            | total     | 3,473,934  |
|  |               |             |            | CF 15%    | 521,090    |
|  |               |             |            | 20% above | 799,005    |
|  |               |             |            | G.Total   | 4,794,028  |

Also, an amount of Rs 369,950 was overpaid due to extra quantity of “form work to concrete” then the quantity of PCC(1:3:6) plum concrete using 50% boulders as recorded in MB No. 3689 page 140.

| Required as per MB             | Paid                 | difference | Rate(Rs)  | Amount(Rs) |
|--------------------------------|----------------------|------------|-----------|------------|
| 810sft or 75.28 M <sup>3</sup> | 951.36M <sup>3</sup> | 876.08     | 306       | 268,080    |
|                                |                      |            | CF 15%    | 40,212     |
|                                |                      |            | 20% above | 61,658     |
|                                |                      |            | G.Total   | 369,950    |

**Total (9,160,909+233,398+5,495,873+167,756+ 4,794,028+369,950)= Rs 20,221,914**

**Annexure-4**  
**Para # 1.2.2.3**

**Detail of overpayment**

| <b>Constt: of Bypass road Chitral package-2" vide VR No. 57-C dated 16.6.2017</b>   |               |                   |            |                        |                   |
|---|---------------|-------------------|------------|------------------------|-------------------|
| Items   | Paid rate(Rs) | Approved rate(Rs) | difference | QuantityM <sup>3</sup> | Amount(Rs)        |
| Formation of embankment brought from outside.                                       | 641           | 248.61            | 392.39     | 16721                  | 6,561,153         |
| Structural back filling using common material                                       | 1080          | 768.93            | 311.07     | 4544.35                | 1,413,611         |
| (Total excavated shingle gravel available=6059.14x75%=4544.35)                      |               |                   |            | Total                  | 7,974,764         |
| 15% CF  |               |                   |            |                        | 1,196,215         |
| Add 20% above   |               |                   |            |                        | 1,834,196         |
| Total   |               |                   |            |                        | <b>11,005,175</b> |
| <b>Constt:/ Reh: of Booni Bazar to Govt: guest house Vr No 28/B dated 14-6-2017</b> |               |                   |            |                        |                   |
| Roadway excavation  | 444.82        | 288               | 156.82     | 2718                   | 426,237           |
| <b>Constt: of Judicial Complex Vr No 40/C dated 12-6-2017</b>                       |               |                   |            |                        |                   |
| solid block masonry   | 9821          | 8226              | 1595       | 158.28                 | 252,457           |
|   |               |                   |            |                        | <b>11,683,869</b> |

**Annexure-5**  
**Para # 1.2.2.5**

**Detail of non supply of medicines and non imposition of penalty**

| S.No | Name of Firm             | Name of Items                                  | Date    | Cheque no. | Amount (Rs) | Supply Date | Actual Supply | Penalty @ 5% (Rs) |
|------|--------------------------|--|---------|------------|-------------|-------------|---------------|-------------------|
| 1    | Stanly Pharma Peshawar   | Syp. Paracetamol                               | 23-6-17 | 053883     | 32,000      | 17-3-2017   | 3/4/2017      | 1,600             |
| 2    | Cirin Pharmaceutical     | Inj. Hydrocortisone 250mg                      | 23-6-17 | 0583883    | 57,827      | 17-3-2017   | 20-3-2017     | 2,891             |
| 3    | Dr. Raza Pharma          | Syp. Amoxicillin 125mg/60ml                    | 23-6-17 | 0583883    | 45,440      | 17-3-2017   | 29-3-2017     | 2,272             |
| 4    | Dr. Raza Pharma          | Syp. Amoxicillin 250mg/60ml                    | -do-    | -do-       | 66,640      | 17-3-2017   | 29-3-2017     | 3,332             |
| 5    | Dr. Raza Pharma          | Syp. Mebendazol 100mg/5ml                      | -do-    | -do-       | 14,780      | 17-3-2017   | 29-3-2017     | 739               |
| 6    | Hashir Surgical Services | I/V Cannula 20G                                | 23-6-17 | 0583873    | 24,000      | 17-3-2017   | 22-3-2017     | 1,200             |
| 7    | Hashir Surgical Services | I/V Cannula 22G                                | -do-    | -do-       | 24,000      | 17-3-2017   | 22-3-2017     | 1,200             |
| 8    | Hashir Surgical Services | Non Fabric Surgical adhesive                   | -do-    | -do-       | 82,500      | 17-3-2017   | 22-3-2017     | 4,125             |
| 9    | Bosch Pharmaceutical     | Inj. Amoxicillin+ Clavolenic Acid 1.2g         | 23-6-17 | 0583881    | 90,000      | 17-3-2017   | 2/4/2017      | 4,500             |
| 10   | Bosch Pharmaceutical     | Tab. Amoxicillin+ Clavolenic Acid 1g           | -do-    | -do-       | 28,510      | 17-3-2017   | 2/4/2017      | 1,426             |
| 11   | Bosch Pharmaceutical     | Syp. Amoxicillin+ Clavolenic Acid 156.25mg/5ml | -do-    | -do-       | 65,490      | 17-3-2017   | 2/4/2017      | 3,275             |
| 12   | Bosch Pharmaceutical     | Inj. Omeprazol 40mg                            | -do-    | -do-       | 20,000      | 17-3-2017   | 2/4/2017      | 1,000             |
| 13   | Stanly Pharma            | Syp. Paracetamol 120mg/5ml                     | 24-6-17 | 0583960    | 32,000      | 17-3-2017   | 3/4/2017      | 1,600             |
| 14   | Stanly Pharma            | Syp. Ibuprofen 200mg/5ml                       | -do-    | -do-       | 32,000      | 17-3-2017   | 3/4/2017      | 1,600             |
| 15   | Stanly Pharma            | Syp. Acefyline 125mg/5ml                       | -do-    | -do-       | 31,500      | 17-3-2017   | 3/4/2017      | 1,575             |
| 16   | Stanly Pharma            | Tab. Mefenemic 500mg                           | -do-    | -do-       | 55,000      | 17-3-2017   | 3/4/2017      | 2,750             |
|      | Dr. Raza Pharma          | Syp. Amoxicillin 125mg/60ml                    | 24-6-17 | 0583960    | 45,440      | 17-3-2017   | 29-3-2017     | 2,272             |
|      | Dr. Raza Pharma          | Syp. Amoxicillin 250mg/60ml                    | -do-    | -do-       | 66,640      | 17-3-2017   | 29-3-2017     | 3,332             |
|      | Dr. Raza Pharma          | Syp. Mebendazol 100mg/5ml                      | -do-    | -do-       | 14,780      | 17-3-2017   | 29-3-2017     | 739               |
|      | Hashir Surgical          | I/V Cannula 20G                                | 22-6-17 | 0583600    | 24,000      | 17-3-2017   | 22-3-2017     | 1,200             |

|  |                        |  |         |         |         |           |           |        |
|--|------------------------|--|---------|---------|---------|-----------|-----------|--------|
|  | Hashir Surgical        | I/V Cannula 22G                                | -do-    | -do-    | 24,000  | 17-3-2017 | 22-3-2017 | 1,200  |
|  | Bosch Pharmaceutical   | Inj. Amoxicillin+ Clavolenic Acid 1.2g         | 29-6-17 | 0648546 | 90,000  | 17-3-2017 | 2/4/2017  | 4,500  |
|  | Bosch Pharmaceutical   | Tab. Amoxicillin+ Clavolenic Acid 1g           | -do-    | -do-    | 28,510  | 17-3-2017 | 2/4/2017  | 1,426  |
|  | Bosch Pharmaceutical   | Syp. Amoxicillin+ Clavolenic Acid 156.25mg/5ml | -do-    | -do-    | 65,490  | 17-3-2017 | 2/4/2017  | 3,275  |
|  | Bosch Pharmaceutical   | Inj. Omeprazol 40mg                            | -do-    | -do-    | 28,480  | 17-3-2017 | 2/4/2017  | 1,424  |
|  | Zafa Pharma            | Tab. Amlodipine 5mg                            | 24-6-17 | 0583960 | 23,750  | 10/7/2017 | no supply | 1,188  |
|  | Zafa Pharma            | Tab. Atenolol 100mg                            | -do-    | -do-    | 33,100  | 10/7/2017 | no supply | 1,655  |
|  | Zafa Pharma            | Inj. Declofenic                                | -do-    | -do-    | 80,460  | 10/7/2017 | no supply | 4,023  |
|  | MS Hospital Services   | Indrab (ARV Vaccine)                           | 23-6-17 | 0583883 | 170,682 | 1/7/2017  | no supply | 8,534  |
|  | Stanly Pharma Peshawar | Syp. Paracetamol 120mg/5ml                     | 24-6-17 | 0583960 | 121,600 | 12/7/2017 | no supply | 6,080  |
|  | Stanly Pharma Peshawar | Syp. Ibuprofen 200mg/5ml                       | -do-    | -do-    | 121,600 | 12/7/2017 | no supply | 6,080  |
|  | Stanly Pharma Peshawar | Syp. Acefyline 125mg/5ml                       | -do-    | -do-    | 119,700 | 12/7/2017 | no supply | 5,985  |
|  | Stanly Pharma Peshawar | Tab. Mefenemic 500mg                           | -do-    | -do-    | 125,400 | 12/7/2017 | no supply | 6,270  |
|  | Stanly Pharma Peshawar | Syp. F-sulphate iron                           | -do-    | -do-    | 58,558  | 12/7/2017 | no supply | 2,928  |
|  | Bosch Pharmaceutical   | Inj. Amoxicillin+ Clavolenic Acid 1.2g         | 24-6-17 | 0583960 | 205,200 | 12/7/2017 | no supply | 10,260 |
|  | Bosch Pharmaceutical   | Tab. Amoxicillin+ Clavolenic Acid 1g           | -do-    | -do-    | 201,500 | 12/7/2017 | no supply | 10,075 |
|  | Bosch Pharmaceutical   | Syp. Amoxicillin+ Clavolenic Acid 156.25mg/5ml | -do-    | -do-    | 248,862 | 12/7/2017 | no supply | 12,443 |
|  | Bosch Pharmaceutical   | Inj. Omeprazol 40mg                            | -do-    | -do-    | 90,000  | 12/7/2017 | no supply | 4,500  |
|  | MS Hospital Services   | Indrab (ARV Vaccine)                           | 24-6-17 | 0583960 | 381,840 | 12/8/2017 | no supply | 19,092 |
|  | Danas PharmaKarachi    | Tab. Diclofenic                                | 24-6-17 | 0583960 | 47,120  | 12/7/2017 | no supply | 2,356  |
|  | Mactor PharmaKarachi   | Cap. Maxima                                    | 23-6-17 | 0583883 | 291,840 | 12/7/2017 | no supply | 14,592 |
|  | Mactor PharmaKarachi   | Cap. Amoxicilline 500mg                        | -do-    | -do-    | 342,000 | 12/7/2017 | no supply | 17,100 |
|  | Bariett Hodgson        | Inj. Xylocain+ Adr.                            | 24-6-17 | 0583960 | 47,506  | 12/7/2017 | no supply | 2,375  |
|  | Serge Lab. Karachi     | Inj. Metocloprimide 10mg                       | 24-6-17 | 083960  | 45,600  | 12/7/2017 | no supply | 2,280  |

|  |                   |                                    |         |         |         |           |           |       |
|--|-------------------|------------------------------------|---------|---------|---------|-----------|-----------|-------|
|  | Unisa Pharma      | Inf. Metronidazole 500mg           | 24-6-17 | 0583933 | 141,740 | 12/7/2017 | 22-7-2017 | 7,087 |
|  | Unisa Pharma      | Inf. Dextrose5% 1000ml             | -do-    | -do-    | 54,948  | 12/7/2017 | 22-7-2017 | 2,747 |
|  | Unisa Pharma      | Inf. Normal Saline 0.9% 1000ml     | -do-    | -do-    | 46,264  | 12/7/2017 | 22-7-2017 | 2,313 |
|  | Unisa Pharma      | Inf. Ringer Lactate + Dextrose     | -do-    | -do-    | 59,204  | 12/7/2017 | 22-7-2017 | 2,960 |
|  | Unisa Pharma      | Inf. Ringer Lactate 1000ml         | -do-    | -do-    | 48,260  | 12/7/2017 | 22-7-2017 | 2,413 |
|  | Zafa Pharma       | Inj. Ceftraxone 500mg              | 24-6-17 | 0583960 | 87,400  | 12/7/2017 | no supply | 4,370 |
|  | Zafa Pharma       | Inj. Ceftraxone 1g                 | -do-    | -do-    | 129,200 | 12/7/2017 | no supply | 6,460 |
|  | Zafa Pharma       | Inj. Transamine                    | -do-    | -do-    | 25,840  | 12/7/2017 | no supply | 1,292 |
|  | Zafa Pharma       | Tab. Amlodipine 5mg                | -do-    | -do-    | 72,200  | 12/7/2017 | no supply | 3,610 |
|  | Zafa Pharma       | Tab. Atenolol 100mg                | -do-    | -do-    | 50,312  | 12/7/2017 | no supply | 2,516 |
|  | Zafa Pharma       | Inj. Declofenic                    | -do-    | -do-    | 123,120 | 12/7/2017 | no supply | 6,156 |
|  | Brookes Pharma    | Inj. Cefotaxim 500mg               | 24-6-17 | 0583960 | 106,400 | 12/7/2017 | no supply | 5,320 |
|  | Brookes Pharma    | Inj. Cefotaxim 1g                  | -do-    | -do-    | 129,200 | 12/7/2017 | no supply | 6,460 |
|  | Brookes Pharma    | Pyodine Solution450ml              | -do-    | -do-    | 89,804  | 12/7/2017 | 22-7-2017 | 4,490 |
|  | Brookes Pharma    | Inj. Dexamethason 4mg              | -do-    | -do-    | 24,320  | 12/7/2017 | 22-7-2017 | 1,216 |
|  | GSK Pakistan      | Syp. Chlorphenramin 120ml          | 24-6-17 | 0648533 | 76,000  | 9/7/2017  | no supply | 3,800 |
|  | GSK Pakistan      | Tab. Chlorphenramin 4mg            | -do-    | -do-    | 17,632  | 9/7/2017  | no supply | 882   |
|  | GSK Pakistan      | Syp. Trimethaprime DS              | -do-    | -do-    | 184,148 | 9/7/2017  | no supply | 9,207 |
|  | GSK Pakistan      | Polyamine eye oinment              | -do-    | -do-    | 40,584  | 9/7/2017  | no supply | 2,029 |
|  | GSK Pakistan      | Sulbutamol solution                | -do-    | -do-    | 22,040  | 9/7/2017  | no supply | 1,102 |
|  | GSK Pakistan      | Tab. Paracetamol                   | -do-    | -do-    | 82,080  | 9/7/2017  | no supply | 4,104 |
|  | GSK Pakistan      | Tab. Sulbutamol 4mg                | -do-    | -do-    | 68,963  | 9/7/2017  | no supply | 3,448 |
|  | Searle Company    | Tab. Metronidazole 400mg           | 29-6-17 | 0648567 | 196,080 | 12/7/2017 | no supply | 9,804 |
|  | Frontier Dextrose | Inf. Ringer Lact. + Dextrose 500ml | 24-6-17 | 083960  | 44,323  | 12/7/2017 | no supply | 2,216 |
|  | Frontier Dextrose | Inf. Ringer Lectate 500ml          | -do-    | -do-    | 40,022  | 12/7/2017 | no supply | 2,001 |

|  |                        |  |         |         |         |           |           |        |
|--|------------------------|--|---------|---------|---------|-----------|-----------|--------|
|  | Recktt Benckiser       | Dettol Solution                        | 24-6-17 | 0583960 | 101,308 | 12/7/2017 | no supply | 5,065  |
|  | Novartis Pharma        | Tab. Vitamin C                         | 24-6-17 | 0583960 | 152,912 | 12/7/2017 | 20-7-2017 | 7,646  |
|  | Amsons Vaccines        | Auto Disable Syringe                   | 24-6-17 | 0583960 | 444,600 | 12/7/2017 | no supply | 22,230 |
|  | Alhamad Enterprises    | Examination Gloves                     | 24-6-17 | 0583933 | 81,852  | 12/7/2017 | no supply | 4,093  |
|  | Brookes Pharma         | Inj. Cefotaxim 500mg                   | 24-6-17 | 0583960 | 131,600 | 12/7/2017 | no supply | 6,580  |
|  | Brookes Pharma         | Inj. Cefotaxim 1g                      | -do-    | -do-    | 159,800 | 12/7/2017 | no supply | 7,990  |
|  | Brookes Pharma         | Pyodine Solution450ml                  | -do-    | -do-    | 92,378  | 12/7/2017 | 22-7-2017 | 4,619  |
|  | Brookes Pharma         | Inj. Dexamethason 4mg                  | -do-    | -do-    | 24,320  | 12/7/2017 | 22-7-2017 | 1,216  |
|  | GSK Pakistan           | Syp. Chlorophenramin 120ml             | 24-6-17 | 0583939 | 76,000  | 12/7/2017 | no supply | 3,800  |
|  | GSK Pakistan           | Tab. Chlorophenramin 4mg               | -do-    | -do-    | 17,632  | 12/7/2017 | no supply | 882    |
|  | GSK Pakistan           | Syp. Trimethaprime DS                  | -do-    | -do-    | 184,148 | 12/7/2017 | no supply | 9,207  |
|  | GSK Pakistan           | Polymaxin eye oinment                  | -do-    | -do-    | 40,584  | 12/7/2017 | no supply | 2,029  |
|  | GSK Pakistan           | Sulbutamol solution                    | -do-    | -do-    | 22,040  | 12/7/2017 | no supply | 1,102  |
|  | GSK Pakistan           | Tab. Paracetamol                       | -do-    | -do-    | 82,080  | 12/7/2017 | no supply | 4,104  |
|  | GSK Pakistan           | Tab. Sulbutamol 4mg                    | -do-    | -do-    | 68,962  | 12/7/2017 | no supply | 3,448  |
|  | Stanlly Pharmaceutical | Syp. Paracetamol 120mg/5ml             | 23-6-17 | 0583883 | 32,000  | 17-3-2017 | 3/4/2017  | 1,600  |
|  | Stanlly Pharmaceutical | Syp. Ibuprofen 200mg/5ml               | -do-    | -do-    | 32,000  | 17-3-2017 | 3/4/2017  | 1,600  |
|  | Stanlly Pharmaceutical | Syp. Acefyline 125mg/5ml               | -do-    | -do-    | 31,500  | 17-3-2017 | 3/4/2017  | 1,575  |
|  | Stanlly Pharmaceutical | Tab. Mefenemic 500mg                   | -do-    | -do-    | 55,000  | 17-3-2017 | 3/4/2017  | 2,750  |
|  | Dr. Raza Pharma        | Syp. Amoxicillin 125mg/60ml            | 23-6-17 | 0583883 | 45,440  | 17-3-2017 | 29-3-2017 | 2,272  |
|  | Dr. Raza Pharma        | Syp. Amoxicillin 250mg/60ml            | -do-    | -do-    | 66,640  | 17-3-2017 | 29-3-2017 | 3,332  |
|  | Dr. Raza Pharma        | Syp. Mebendazol 100mg/5ml              | -do-    | -do-    | 14,780  | 17-3-2017 | 29-3-2017 | 739    |
|  | Bosch Pharmaceutical   | Inj. Amoxicillin+ Clavolenic Acid 1.2g | 23-6-17 | 0583883 | 90,000  | 17-3-2017 | 2/4/2017  | 4,500  |
|  | Bosch Pharmaceutical   | Tab. Amoxicillin+ Clavolenic Acid 1g   | -do-    | -do-    | 52,000  | 17-3-2017 | 2/4/2017  | 2,600  |
|  | Bosch Pharmaceutical   | Syp. Amoxicillin+ Clavolenic Acid      | -do-    | -do-    | 130,980 | 17-3-2017 | 2/4/2017  | 6,549  |



|  |                        |                                   |         |         |                  |           |           |                |
|--|------------------------|-----------------------------------|---------|---------|------------------|-----------|-----------|----------------|
|  | Bosch Pharmaceutical   | Inj. Omeprazol 40mg               | -do-    | -do-    | 45,760           | 17-3-2017 | 2/4/2017  | 2,288          |
|  | Amsons Vaccines        | Auto Disable Syringe              | 23-6-17 | 0583883 | 151,515          | 9/7/2017  | no supply | 7,576          |
|  | Stanlly Pharmaceutical | Syp. F-sulphate iron              | 24-6-17 | 0583960 | 76,494           | 17-3-2017 | 3/4/2017  | 3,825          |
|  | Bosch Pharmaceutical   | Syp. Amoxicillin+ Clavolenic Acid | 22-6-17 | 0583600 | 38,246           | 17-3-2017 | 2/4/2017  | 1,912          |
|  | Zafa Pharma            | Inj. Declofenic                   | 24-6-17 | 0583933 | 38,259           | 9/7/2017  | no supply | 1,913          |
|  | Mashhood Enterprises   | Table Sheet 6 x4                  | 24-6-17 | 0583235 | 4,160            | 9/7/2017  | 22-7-2017 | 208            |
|  | Mashhood Enterprises   | Bed Sheet                         | -do-    | -do-    | 4,928            | 9/7/2017  | 22-7-2017 | 246            |
|  | Mashhood Enterprises   | Towel Hand                        | -do-    | -do-    | 5,040            | 9/7/2017  | 22-7-2017 | 252            |
|  | Mashhood Enterprises   | Blanket Red                       | -do-    | -do-    | 17,856           | 9/7/2017  | 22-7-2017 | 893            |
|  | Mashhood Enterprises   | Foam Mattress                     | -do-    | -do-    | 44,632           | 9/7/2017  | 22-7-2017 | 2,232          |
|  | Mashhood Enterprises   | Table Sheet                       | 24-6-17 | 0583235 | 1,560            | 9/7/2017  | 22-7-2017 | 78             |
|  | Mashhood Enterprises   | Blanket Red                       | -do-    | -do-    | 17,856           | 9/7/2017  | 22-7-2017 | 893            |
|  | Mashhood Enterprises   | Foam Mattress                     | -do-    | -do-    | 44,632           | 9/7/2017  | 22-7-2017 | 2,232          |
|  | Mashhood Enterprises   | Table Sheet                       | 24-6-17 | 0583235 | 2,080            | 9/7/2017  | 22-7-2017 | 104            |
|  | Mashhood Enterprises   | Bed Sheet                         | -do-    | -do-    | 2,464            | 9/7/2017  | 22-7-2017 | 123            |
|  | Mashhood Enterprises   | Foam Mattress                     | -do-    | -do-    | 114,768          | 9/7/2017  | 22-7-2017 | 5,738          |
|  | Mashhood Enterprises   | Table Sheet                       | 24-6-17 | 0583235 | 7,800            | 9/7/2017  | 22-7-2017 | 390            |
|  | Mashhood Enterprises   | Bed Sheet                         | -do-    | -do-    | 9,856            | 9/7/2017  | 22-7-2017 | 493            |
|  | Mashhood Enterprises   | Towel Hand                        | -do-    | -do-    | 7,560            | 9/7/2017  | 22-7-2017 | 378            |
|  | Mashhood Enterprises   | Table Sheet                       | 24-6-17 | 0583235 | 7,280            | 9/7/2017  | 22-7-2017 | 364            |
|  | Mashhood Enterprises   | Bed Sheet                         | -do-    | -do-    | 6,160            |           | 22-7-2017 | 308            |
|  | Mashhood Enterprises   | Towel Hand                        | -do-    | -do-    | 7,560            |           | 22-7-2017 | 378            |
|  |                        |                                   |         |         | <b>9,083,821</b> |           |           | <b>454,191</b> |

**Annexure-6**  
**Para # 1.2.2.7**

**Detail of land compensation lapsed deposits**

| Item No.     | Name of Project.                | Month       | Amount(Rs)       |
|--------------|---------------------------------|-------------|------------------|
|              |                                 | Transaction |                  |
| 2            | Ayun Road                       | 6-9-2007    | 47,634           |
| 7            | Shagram road                    | 23-6-2005   | 44,889           |
| 8            | Mughlandeh road                 | 14-6-2010   | 21,961           |
| 9            | RGPS road rech                  | 24-3-2006   | 80,000           |
| 10           | Chitral Airport                 | 9-7-10      | 58,000           |
| 11           | Bakarabad bala road             | 12-7-09     | 25,701           |
| 12           | Uchusht road                    | 30-6-08     | 20,387           |
| 13           | Khandan road                    | 10-5-08     | 611,800          |
| 18           | Various schools                 | 30-6-11     | 12,901           |
| 20           | Bakarab singoor road            | 12-7-07     | 23,648           |
| 21           | Beori road                      | 10-6-06     | 92,575           |
| 24           | Sweer road                      | 28-6-04     | 19,593           |
| 25           | Shandoor road                   | 16-2-04     | 145,175          |
| 26           | Doctor colony                   | 16-10-04    | 10,948           |
| 27           | Beori road                      | 28-6-04     | 26,941           |
| 28           | Singoor road                    | 26-5-10     | 20,804           |
| 29           | Sonoghur road                   | 30-6-10     | 8,432            |
| 31           | Singoor road hase-II            | 25-9-08     | 250,700          |
| 33           | Uchusht road                    | 18-10-06    | 84,500           |
| 34           | Shishi road                     | 25-3-09     | 69,998           |
| 35           | Gollen gol colony koghuzi       | 25-8-03     | 41,780           |
| 36           | Land booni mastuj shandoor road | 30-6-10     | 5,089,000        |
| <b>Total</b> |                                 |             | <b>6,807,367</b> |

**Detail of overpayment of Pay and Allowances**

| <b>Detail of Pay and Allowances of absent period AP No 17</b> |                                  |               |             |            |            |                    |               |
|---|----------------------------------|---------------|-------------|------------|------------|--------------------|---------------|
| S.No  | Name & Designation               | Unit          | Absent Date |            | Total days | Pay per Month (Rs) | Recovery (Rs) |
|   | Dr Sardar Nawaz                  | THQ Booni     | 15-10-2016  | 15-4-2017  | 180        | 164,623            | 987,738       |
|   | Dr. Inam MO                      | BHU Kosht     | 28-3-2017   | 28-3-2017  | 1          | 137,455            | 4,582         |
|   | Dr. Inam MO                      | -do-          | 10-3-2017   | 10-3-2017  | 1          | 137,455            | 4,582         |
|   | Dr. Said Ifran Ali MO            | CD Rumbur     | 21-3-2017   | 21-3-2017  | 1          | 134,000            | 4,467         |
|   | Dr. Syed Niaz Ali MO             | BHU Bomborat  | 21-3-2017   | 21-3-2017  | 1          | 140,410            | 4,680         |
|   | Mr. Musharaf Amin EPI Technician | BHU Shongush  | 13-3-2017   | 13-3-2017  | 1          | 33,859             | 1,129         |
|   | Mr. Dinar Khan EPI Tech:         | BHU Shongush  | 13-3-2017   | 13-3-2017  | 1          | 17,666             | 589           |
|   | Mr. Irfanud Din EPI Tech:        | BHU Shongush  | 13-3-2017   | 13-3-2017  | 1          | 31,432             | 1,048         |
|   | Mrs. Gulshan Bibi                | BHU Shongush  | 13-3-2017   | 13-3-2017  | 1          | 44,299             | 1,477         |
|   | Mr. Nazir Rehman W. Ordly        | BHU Shongush  | 13-3-2017   | 13-3-2017  | 1          | 21,526             | 717           |
|   | Mr. Ibrahimullah MT              | RHC Shagram   | 15-3-2017   | 15-3-2017  | 1          | 59,400             | 1,980         |
|   | Mr. Abdur Rehman Sweeper         | BHU Shongush  | 15-3-2017   | 15-3-2017  | 1          | 25,254             | 842           |
|   | Sifat Gul LHV                    | BHU Khot      | 20-3-2017   | 20-3-2017  | 1          | 54,933             | 1,831         |
|   | Mr. Nazirur Rehman EPI Tech:     | BHU Reshun    | 24-3-2017   | 24-3-2017  | 1          | 17,666             | 589           |
|   | Mr. Sanaullah MT                 | CD Sweer      | 29-3-2017   | 29-3-2017  | 1          | 50,718             | 1,691         |
|   | Mr. Muhammad Jamshid EPI Tech:   | BHU Mroi      | 2-3-2017    | 2-3-2017   | 1          | 18,126             | 604           |
|   | Dr. Khalid Ahmad MO              | BHU Broze     | 20-10-2016  | 20-10-2016 | 1          | 144,812            | 4,827         |
|   | Mr. Iqrarud Din Dispenser        | RHC Koghuzi   | 14-10-2016  | 14-10-2016 | 1          | 51,698             | 1,723         |
|   | Mrs. Nasira Cleaner              | BHU Bomburate | 19-10-2016  | 19-10-2016 | 1          | 25,028             | 834           |
|   | Mr. Shah Wali Dispenser          | CD Ursoon     | 18-1-2017   | 18-1-2017  | 1          | 47,389             | 1,580         |
|   | Syed Zafar Ali Shah EPI Tech:    | BHU Kosht     | 5-1-2017    | 5-1-2017   | 1          | 49,503             | 1,650         |

|  |                             |              |           |           |         |         |           |
|--|-----------------------------|--------------|-----------|-----------|---------|---------|-----------|
|  | Murad Jamal LHV             | BHU Kosht    | 5-1-2017  | 5-1-2017  | 1       | 51,798  | 1,726     |
|  | Muhammad Yousuf EPI Tech:   | BHU Kosht    | 5-1-2017  | 5-1-2017  | 1       | 49,503  | 1,650     |
|  | Shahnaz Bibi EPI Tech:      | BHU Kosht    | 5-1-2017  | 5-1-2017  | 1       | 18,126  | 604       |
|  | Zuhai Hussain sweeper       | RHC Koghuzi  | 23-1-2017 | 23-1-2017 | 1       | 16,454  | 548       |
|  | Ihsanullah EPI Tech:        | RHC Koghuzi  | 23-1-2017 | 23-1-2017 | 1       | 48,744  | 1,624     |
|  | Akbar Azam MT               | BHU Kesu     | 23-1-2017 | 23-1-2017 | 1       | 51,504  | 1,717     |
|  | Mahtalat LHV                | BHU Kesu     | 23-1-2017 | 23-1-2017 | 1       | 53,292  | 1,776     |
|  | Tehsin Gul LHV              | RHC Koghuzi  | 18-4-2017 | 3-5-2017  | 16 days | 42,093  | 22,448    |
|  | Basharat MO                 | THQ H Booni  | 2-2-2017  | 2-2-2017  | 1       | 143,850 | 4,795     |
|  | Mustansir Hussain Dispenser | THQ H Booni  | 2-2-2017  | 2-2-2017  | 1       | 37,018  | 1,234     |
|  | Dr. Syed Arif Badshah MO    | CD Zayet     | 19-7-2017 | 27-7-2017 | 8 days  | 140,500 | 37,464    |
|  | Dr. Mihas Ahmad MO          | RHC Drassan  | 17-7-2017 | 31-7-2017 | 1       | 132,455 | 4,415     |
|  | Abdur Rauf Ward Ordelry     | BHU Ashurate | 27-7-2016 | 27-7-2016 | 1       | 27,881  | 929       |
|  | Haleema LHW                 | RHC Arandu   | 27-7-2017 | 27-7-2017 | 1       | 18,159  | 605       |
|  | Hurira LHS                  | BHU Kosht    | 27-7-2017 | 27-7-2017 | 1       | 18,159  | 605       |
|  | Sardar Hussain Chowkidar    | RHC DRassan  | 8-5-2017  | 8-5-2017  | 1       | 18,837  | 628       |
|  | Ishaq Chowkidar             | -do-         | 8-5-2017  | 8-5-2017  | 1       | 21,676  | 722       |
|  | Shuja ul Haq J/C            | EPI Unit     | 13-7-2017 | 13-7-2017 | 1       | 24,800  | 827       |
|  |                             |              |           |           |         | Total   | 1,113,477 |

**Detail of overpayment of pay and allowances of AP No 16**

| SNo   | Name of Employees and Designation | Nature of Allowances | Period                         | Pay/Months | Overpayment (Rs) | Remarks  |
|-------|-----------------------------------|----------------------|--------------------------------|------------|------------------|--|
| 1     | Dr Fayaz Amir MO                  | Pay & Allow          | 26-1-10'7 to 31-1-2017= 6 days | 134,695    | 26939            | Leave without pay was sanctioned but the said doctor received pay during leave period. |
| 2     | Dr Fayaz Amir MO                  | Pay & Allow          | 1-2-2017 to 30-6-2017=5 months | 134,695    | 673,475          |  |
| 3     | Dr Fayaz Amir MO                  | Pay & Allow          | 1-7-2017 to 31-7-2017=1 month  | 150,000    | 150,000          |  |
| Total |                                   |                      |                                |            | 850,414          |  |

| SNo   | Name of Employees and Designation | Nature of Allowances | Period            | B. pay 11/2016 (Rs) | B. pay 12/2016 (Rs) | Increment given before 6 months service | Overpayment (Rs) |
|---|-----------------------------------|----------------------|-------------------|---------------------|---------------------|---|------------------|
| 1   | Dr Shela Perveen WMO              | Increment            | 12/2016 to 6/2017 | 25,440              | 27,370              | 1930                                    | 13,510           |
| 2   | Dr Wali Khan                      | Increment            | 12/2016 to 6/2017 | 25,440              | 27,370              | 1930                                    | 13,510           |
| 3   | Dr Nasim Ahmad                    | Increment            | 12/2016 to 6/2017 | 25,440              | 27,370              | 1930                                    | 13,510           |
| 4   | Dr Salim Saifullah                | Increment            | 12/2016 to 6/2017 | 25,440              | 27,370              | 1930                                    | 13,510           |
| 5   | Dr Basharat Husain                | Increment            | 12/2016 to 6/2017 | 25,440              | 27,370              | 1930                                    | 13,510           |
| 6   | Dr Saeed Ahmad                    | Increment            | 12/2016 to 6/2017 | 25,440              | 27,370              | 1930                                    | 13,510           |
|   |                                   |                      |                   |                     |                     |   | 81,060           |
| <b>Total (1,113,477+850,414+81,060)= Rs 2,044,951</b> |                                   |                      |                   |                     |                     |   |                  |

**Annexure-8**  
**Para # 1.2.2.14**

**Detail of overpayment due to allowing higher rate**

| Items                     | Paid rate(Rs) | Approved rate(Rs) | difference | QuantityM <sup>3</sup> | Amount(Rs) |
|---------------------------|---------------|-------------------|------------|------------------------|------------|
| dismantling of PCC(1:4:8) | 1083.8        | 541.90            | 541.90     | 191.9                  | 103,991    |
| RCC(1:2:4),               | 569.7         | 5261              | 418.7      | 98.46                  | 41225      |
| BB work (1:6),            | 3722          | 3386              | 336        | 130.1                  | 43714      |
| PC plaster(1:6) on wall   | 168.68        | 152.82            | 15.86      | 2006                   | 31815      |
| Marble fine dressed 3"/4  | 1494.1        | 1152.38           | 342        | 1537                   | 525,654    |
|                           |               |                   |            |                        | 746,399    |
|                           |               |                   |            | 15% CF                 | 119,960    |
|                           |               |                   |            | Add 20% above          | 171,672    |
|                           |               |                   |            | Total                  | 1,030,031  |

| Required as approved in PC-I     | Paid steel | Diff      | Rate (Rs)     | Amount (Rs) |
|----------------------------------|------------|-----------|---------------|-------------|
| 277.15x35.32x4.9/2204=21.76 tons | 30.64tons  | 8.88 tons | 82,234        | 730,238     |
|                                  |            |           | 15% CF        | 109,536     |
|                                  |            |           | Add 20% above | 167,956     |
|                                  |            |           | Total         | 1,007,729   |

**Annexure-9**  
**Para # 1.2.2.15**

**Detail of Recovery of Loans**

| S. No | Name           | Loan Paid(Rs) | Recovered(Rs) | Outstanding(Rs) |
|-------|----------------|---------------|---------------|-----------------|
| 1     | Jamat Khan     | 40000         | 12000         | 28,000          |
| 2     | Noor Shahidin  | 25000         | 7500          | 17,500          |
| 3     | Jamsher Khan   | 15000         | 4500          | 10,500          |
| 4     | Saif ullah     | 55000         | 27500         | 27,500          |
| 5     | Qadim Khan     | 20000         | 8000          | 12,000          |
| 6     | Jawan Shah     | 15000         | 3000          | 12,000          |
| 7     | Nizar Gai      | 40000         | 12000         | 28,000          |
| 8     | Noor Muhammad  | 50000         | 25000         | 25,000          |
| 9     | Bula           | 15000         | 4500          | 11,500          |
| 10    | Sher Muhammad  | 20000         | 2000          | 18,000          |
| 11    | Akbar Nawaz    | 15000         | 6000          | 9,000           |
| 12    | Sumail Khan    | 20000         | 4000          | 1,600           |
| 13    | Mushti Jan     | 20000         | 8000          | 12,000          |
| 14    | Farid Shah     | 35000         | 10500         | 24,500          |
| 15    | Sher Zada Khan | 37000         | 14800         | 22,200          |
| 16    | Muhammad Sher  | 15000         | 5000          | 10,000          |
| 17    | Soon Muhammad  | 30000         | 15000         | 15,000          |
| 18    | Noor Ali       | 30000         | 14000         | 16,000          |
| 19    | Rajal          | 25000         | 10000         | 15,000          |
| 20    | Sherook        | 30000         | Nil           | 30,000          |
| 21    | Munir          | 60000         | Nil           | 60,000          |
| 22    | Qaid Azam      | 20000         | 12000         | 8,000           |
| 23    | Bashara Khan   | 60000         | Nil           | 60,000          |
| 24    | Gul Firoaz     | 40000         | 8000          | 32,000          |
| 25    | Ghulam Hassan  | 20000         | 8000          | 12,000          |
| 26    | Noor Hayat     | 18000         | 10800         | 7,200           |
| 27    | Bashgali Khan  | 30000         | 3000          | 27,000          |
| 28    | Yasin          | 20000         | 4000          | 16,000          |
| 29    | Jabar Khan     | 40000         | 8000          | 32,000          |
| 30    | Fakhri Azam    | 40000         | 16000         | 24,000          |
| 31    | Duran Khan     | 20000         | 6000          | 14,000          |
| 32    | Abdur Razaq    | 25000         | 5000          | 20,000          |
| 33    | Rehmat Ullah   | 25000         | 5000          | 20,000          |
| 34    | Wali Khan      | 10000         | 3000          | 7,000           |
| 35    | Sher Abdul     | 10000         | 3000          | 7,000           |
| 36    | Ghazi Khan     | 16000         | 6400          | 9,600           |
| 37    | Dawar Shah     | 25000         | 10000         | 15,000          |
| 38    | Muti Khan      | 14000         | 4200          | 9,800           |
| 39    | Kalash Khan    | 40000         | Nil           | 40,000          |
| 40    | Sher Mahat     | 16000         | 9600          | 6,400           |
| 41    | Mir Sing       | 15000         | 4500          | 11,500          |

|    |                      |           |         |                |
|----|----------------------|-----------|---------|----------------|
| 42 | Yousuf               | 20000     | 6000    | 14,000         |
| 43 | Sahib Zada           | 25000     | 10000   | 15,000         |
| 44 | Camander             | 31000     | 9300    | 21,700         |
| 45 | Sher Yatim           | 20000     | 4000    | 16,000         |
| 46 | Gul Azam             | 20000     | 8000    | 12,000         |
| 47 | Saeed Badshah        | 20000     | 8000    | 12,000         |
| 48 | Shah Tong            | 20000     | 2000    | 18,000         |
| 49 | Usman Khan           | 20000     | 10000   | 10,000         |
| 50 | Nadir Khan           | 20000     | 2000    | 18,000         |
| 51 | Jam Khan             | 18000     | 3600    | 14,400         |
| 52 | Khoshi               | 20000     | 10000   | 10,000         |
| 53 | Dawar Muhammad       | 20000     | 10000   | 10,000         |
| 54 | Safid Khan           | 20000     | 6000    | 14,000         |
| 55 | Firooz               | 20000     | 10000   | 10,000         |
| 56 | Danjak               | 20000     | 10000   | 10,000         |
| 57 | Durum Shah           | 20000     | 8000    | 12,000         |
| 58 | Shamkar              | 20000     | 8000    | 12,000         |
| 59 | Landon               | 30000     | 3000    | 27,000         |
| 60 | Master               | 20000     | 10000   | 10,000         |
| 61 | Barzangi             | 20000     | 6000    | 14,000         |
| 62 | Noor Shali           | 10000     | 2000    | 8000           |
| 63 | Sardar Khan          | 15000     | 4500    | 10,500         |
| 64 | Nadir Shah           | 15000     | Nil     | 15,000         |
| 65 | Tash Khan            | 10000     | 6000    | 4,000          |
| 66 | Saeed Man            | 10000     | 1000    | 9,000          |
| 67 | Congrash Khan        | 20000     | 6000    | 14,000         |
| 68 | Watan Niyaz          | 12000     | 1200    | 11,800         |
| 69 | Malag                | 13000     | 2600    | 10,400         |
| 70 | Mirak                | 10000     | 2000    | 8,000          |
| 71 | Mubarak Shah         | 20000     | Nil     | 20,000         |
| 72 | Palim Baig           | 100000    | 10000   | 90,000         |
| 73 | Noor Shahidin        | 90000     | Nil     | 90,000         |
| 74 | Zahir uddin          | 80000     | 8000    | 72,000         |
| 75 | Noor Shali           | 20000     | Nil     | 20,000         |
| 76 | Bahram Shah          | 20000     | 8000    | 12,000         |
|    | <b>Total of 2010</b> | 1,985,000 | 526,400 | <b>1458600</b> |
|    | <b>2006</b>          |           |         |                |
| 1  | Mir Bacha            | 24000     | 9600    | 14,400         |
| 2  | Major Khan           | 24000     | 9600    | 14,400         |
| 3  | Sharakat             | 12000     | 6000    | 6,000          |
| 4  | Noor Baig            | 18000     | 9000    | 9,000          |
| 5  | Jama ullah           | 18000     | 9000    | 9,000          |
| 6  | Anat Baig            | 24000     | 7200    | 16,800         |
| 7  | Baidul Azam          | 18000     | 9000    | 9,000          |
| 8  | Pushta Gul           | 18000     | 9000    | 9,000          |
| 9  | Pana ali Shah        | 24000     | 12000   | 12,000         |



|    |                |                                |         |                  |
|----|----------------|--------------------------------|---------|------------------|
| 10 | Shah Wali      | 12000                          | 6000    | 6,000            |
| 11 | Dar Mir        | 24000                          | 12000   | 12,000           |
| 12 | Abdul          | 12000                          | 6000    | 6,000            |
| 13 | Asal Shah      | 12000                          | 1200    | 10,800           |
| 14 | Kamyana        | 12000                          | Nil     | 12,000           |
| 15 | Malakand       | 18000                          | Nil     | 18,000           |
| 16 | Khosh Baig     | 12000                          | Nil     | 12,000           |
| 17 | Zanoyar        | 18000                          | 7200    | 10,800           |
| 18 | Wali Khan      | 18000                          | 9000    | 9,000            |
| 19 | Rehmat Baig    | 18000                          | Nil     | 18,000           |
| 20 | Fazal Azam     | 12000                          | 6000    | 6,000            |
| 21 | Bakai          | 12000                          | 2400    | 9,600            |
| 22 | Mir Ajam       | 18000                          | 9000    | 9,000            |
| 23 | Balan Khan     | 12000                          | 4800    | 7,200            |
| 24 | Makail         | 12000                          | 4800    | 7,200            |
| 25 | Abdus Sattar   | 18000                          | 9000    | 9,000            |
| 26 | Marak          | 12000                          | 6000    | 6,000            |
| 27 | Ghulam Jan     | 12000                          | 6000    | 6,000            |
| 28 | Pazal          | 18000                          | 5400    | 12,600           |
| 29 | Bagash         | 24000                          | 14400   | 9,600            |
| 30 | Angur Khan     | 12000                          | 1200    | 10,800           |
| 31 | Sehbal         | 6000                           | Nil     | 6,000            |
| 32 | Main Gul       | 6000                           | Nil     | 6,000            |
| 33 | Shah Jawan     | 12000                          | Nil     | 12,000           |
| 34 | Gul Firoaz     | 24000                          | 12000   | 12,000           |
| 35 | Ghulam hussain | 24000                          | 12000   | 12,000           |
| 36 | Ma khan        | 18000                          | Nil     | 18,000           |
| 37 | Zhak           | 12000                          | 6000    | 6,000            |
| 38 | Butto Khan     | 18000                          | 9000    | 9,000            |
| 39 | Anat Baig      | 18000                          | 1800    | 16,200           |
| 40 | Shahtong       | 30000                          | 6000    | 24,000           |
| 41 | Sorum Khan     | 30000                          | 6000    | 24,000           |
| 42 | Zhanoyar       | 30000                          | 9000    | 21,000           |
| 43 | Guka           | 8000                           | Nil     | 8,000            |
| 44 | Noor Baig      | 3000                           | Nil     | 3,000            |
| 45 | Mal Khan       | 5000                           | Nil     | 5,000            |
| 46 | Anat Baig      | 15000                          | 3000    | 12,000           |
| 47 | Government     | 3000                           | Nil     | 3,000            |
| 48 | Ruma hussain   | 3000                           | Nil     | 3,000            |
| 49 | Karmin         | 4000                           | Nil     | 4,000            |
| 50 | Government     | 3000                           | Nil     | 3,000            |
| 51 | Ukarlook       | 4000                           | Nil     | 4,000            |
| 52 | Sahib Zada     | 10000                          | Nil     | 10,000           |
| 53 | Mir Bacha      | 13000                          | Nil     | 13,000           |
|    | Total of 2006  | <b>797,000</b>                 | 255,400 | <b>541,600</b>   |
|    |                | Grand Total(1,458,400+541,600) |         | <b>2,000,000</b> |

**Annexure-10**  
**Para # 1.2.2.17**

**Detail of Lapsed Deposit II-Deposit**

| <b>S.No</b> | <b>Item no</b> | <b>contractor</b>                      | <b>Month/year of transaction</b> | <b>Amount (Rs)</b> |
|-------------|----------------|--|----------------------------------|--------------------|
| 1           | 1/1            | M.S Peshawar Construction and Pipe Co: | 09/2009                          | 252,089            |
| 2           | 2/2            | Mr. Muhammad IbrahimGovt: Contractor   | 06/2010                          | 46,324             |
| 3           | 3/3            | Mr. NimaturRahmanGovt Contractor       | 06/2010                          | 27,588             |
| 4           | 4/4            | Mr. SherHaiderGovt: Contractor         | 06/2010                          | 39,053             |
| 5           | 5/5            | Mr. HajibUllahGovt Contractor          | 03/2011                          | 20,799             |
| 6           | 7/7            | Mr. AmanUllahGovt Contractor           | 03/2011                          | 4,000              |
| 7           | 8/8            | Mr. Muhammad Ibrahim Govt Contractor   | 04/2011                          | 52,805             |
| 8           | 9/10           | Mr. FidaHussainGovt Contractor         | 05/2011                          | 10,000             |
| 9           | 10/11          | Mr. AmanUllahGovt Contractor           | 05/2011                          | 10,000             |
| 10          | 11/12          | Mr. AmanUllahGovt Contractor           | 05/2011                          | 98,270             |
| 11          | 12/15          | M. S Zeb Construction Co:              | 08/2011                          | 103,376            |
| 12          | 13/16          | Mr. Gul Nawaz Govt Contractor          | 08/2011                          | 19,384             |
| 13          | 14/17          | Mr. Buzurg Shah Govt Contractor        | 08/2011                          | 91,648             |
| 14          | 15/18          | Mr. Zareen Shah Govt Contractor        | 08/2011                          | 2,650              |
| 15          | 16/19          | Mr. Zareen Shah govt Contractor        | 08/2011                          | 1,650              |
| 16          | 19/24          | M.S Peshawar Construction and Pipe Co: | 08/2011                          | 1,150,351          |
| 17          | 20/25          | Mr. Zareen Shah Govt Contractor        | 10/2011                          | 21,739             |
|             |                |  |                                  | 1,951,726          |

**Annexure-11**  
**Para # 1.2.2.18**

**Detail of non-deduction of DPR Fund**

| S.No | work               | Contractor    | Total Payment (Rs) | DPR Fund @ 0.2%(Rs) |
|------|--------------------|---------------|--------------------|---------------------|
| 1    | Developmental work | Abdulmajeed   | 138,000            | 276                 |
| 2    | Developmental work | Abdulqudoos   | 30,735             | 61                  |
| 3    | Developmental work | Abulais       | 454,145            | 908                 |
| 4    | Developmental work | ACE           | 3,831,467          | 7,663               |
| 5    | Developmental work | Adina khan    | 719,205            | 1,438               |
| 6    | Developmental work | Afzalaman     | 100,230            | 200                 |
| 7    | Developmental work | Ahmadkarim    | 116,957            | 234                 |
| 8    | Developmental work | Akbar khan    | 14,749,213         | 29,498              |
| 9    | Developmental work | Aleemudin     | 393,000            | 786                 |
| 10   | Developmental work | Amanullah     | 2,066,107          | 4,132               |
| 11   | Developmental work | Amirullah     | 2,966,054          | 5,932               |
| 12   | Developmental work | Anwar udin    | 2,665,615          | 5,331               |
| 13   | Developmental work | Arifullah     | 200,000            | 400                 |
| 14   | Developmental work | Asmar Khan    | 74,182,855         | 148,366             |
| 15   | Developmental work | Babarudin     | 19,723,525         | 39,447              |
| 16   | Developmental work | Badar sher    | 21,690,094         | 43,380              |
| 17   | Developmental work | Bakhtrawan    | 24,537,873         | 49,076              |
| 18   | Developmental work | Booni Constt  | 719,922            | 1,440               |
| 19   | Developmental work | Buzurgshah    | 5,903,858          | 11,808              |
| 20   | Developmental work | Diamond &CO   | 12,961,520         | 25,923              |
| 21   | Developmental work | Dir Shiringle | 13,731,294         | 27,463              |
| 22   | Developmental work | Faizullah     | 14,561,953         | 29,124              |
| 23   | Developmental work | farhadulhasan | 275,112            | 550                 |
| 24   | Developmental work | Fazal rehmat  | 51,220,157         | 102,440             |
| 25   | Developmental work | Fazalhusain   | 196,100            | 392                 |
| 26   | Developmental work | Fazaljamil    | 6,191,190          | 12,382              |
| 27   | Developmental work | Fidahusain    | 100,972            | 202                 |
| 28   | Developmental work | fidamohd      | 872,269            | 1,745               |
| 29   | Developmental work | Gulbahar      | 2,186,754          | 4,374               |
| 30   | Developmental work | Gulmohd       | 1,226,123          | 2,452               |
| 31   | Developmental work | Habiburahman  | 6,302,831          | 12,606              |
| 32   | Developmental work | Haider kirar  | 5,366,972          | 10,734              |
| 33   | Developmental work | HajiMohdkhan  | 31,784,825         | 63,570              |
| 34   | Developmental work | hisamudin     | 1,840,000          | 3,680               |
| 35   | Developmental work | husain khan   | 875,094            | 1,750               |
| 36   | Developmental work | Ikramullah    | 275,725            | 551                 |
| 37   | Developmental work | Iltafahmad    | 140,455            | 281                 |
| 38   | Developmental work | Iqbaludin     | 3,352,581          | 6,705               |

|    |                    |                |            |        |
|----|--------------------|----------------|------------|--------|
| 39 | Developmental work | Israr Ahmad    | 158,305    | 317    |
| 40 | Developmental work | Janfaqir       | 8,857,802  | 17,716 |
| 41 | Developmental work | Javidiqbal     | 951,101    | 1,902  |
| 42 | Developmental work | Karimshah      | 10,307,084 | 20,614 |
| 43 | Developmental work | Kashafat       | 2,228,589  | 4,457  |
| 44 | Developmental work | Khalilurehman  | 315,153    | 630    |
| 45 | Developmental work | Kifayatullah   | 13,265,526 | 26,531 |
| 46 | Developmental work | M Raheem shah  | 145,438    | 291    |
| 47 | Developmental work | Mahboobalishah | 3,793,700  | 7,587  |
| 48 | Developmental work | Malamjaba      | 930,712    | 1,861  |
| 49 | Developmental work | Managerkhan    | 190,981    | 382    |
| 50 | Developmental work | Masroorahmad   | 1,500,000  | 3,000  |
| 51 | Developmental work | mehrab kahn    | 840,880    | 1,682  |
| 52 | Developmental work | Miftahudin     | 2,759,884  | 5,520  |
| 53 | Developmental work | mirajulhasan   | 9,859,210  | 19,718 |
| 54 | Developmental work | Mirizamudin    | 2,501,715  | 5,003  |
| 55 | Developmental work | Mohddawood     | 14,901,546 | 29,803 |
| 56 | Developmental work | MS arabkhan    | 1,181,764  | 2,364  |
| 57 | Developmental work | Ms Baina       | 8,520,516  | 17,041 |
| 58 | Developmental work | MS terich mir  | 339,181    | 678    |
| 59 | Developmental work | mughulbaz      | 9,878,315  | 19,757 |
| 60 | Developmental work | Mujiburehman   | 1,339,963  | 2,680  |
| 61 | Developmental work | Muzafaralishah | 337,211    | 674    |
| 62 | Developmental work | Naeem          | 13,766,951 | 27,534 |
| 63 | Developmental work | Naseer ahmad   | 36,534,036 | 73,068 |
| 64 | Developmental work | Nasirazad      | 1,862,262  | 3,725  |
| 65 | Developmental work | nasirullah     | 108,165    | 216    |
| 66 | Developmental work | Nawazkhan      | 898,803    | 1,798  |
| 67 | Developmental work | Nest constt    | 34,776,223 | 69,552 |
| 68 | Developmental work | niamaturehman  | 2,922,597  | 5,845  |
| 69 | Developmental work | niatalishah    | 159,463    | 319    |
| 70 | Developmental work | Noor ahmad     | 458,730    | 917    |
| 71 | Developmental work | Noorahmad      | 553,646    | 1,107  |
| 72 | Developmental work | Peshawar Pipe  | 13,911,320 | 27,823 |
| 73 | Developmental work | pininkhan      | 8,485,126  | 16,970 |
| 74 | Developmental work | Pir Mohd       | 22,762,125 | 45,524 |
| 75 | Developmental work | Qazafi         | 35,890,473 | 71,781 |
| 76 | Developmental work | Rashid zafar   | 2,424,370  | 4,849  |
| 77 | Developmental work | Rasoolghulam   | 10,584,602 | 21,169 |
| 78 | Developmental work | Rehman&co      | 12,995,392 | 25,991 |
| 79 | Developmental work | Rehmatayaz     | 2,784,735  | 5,569  |
| 80 | Developmental work | Rehmatjalal    | 9,985,972  | 19,972 |
| 81 | Developmental work | Rehmatsultan   | 395,707    | 791    |
| 82 | Developmental work | Riazudin       | 1,548,754  | 3,098  |
| 83 | Developmental work | sadiqahmad     | 17,550,461 | 35,101 |
| 84 | Developmental work | saeedudin      | 1,463,299  | 2,927  |

|     |                    |               |             |                  |
|-----|--------------------|---------------|-------------|------------------|
| 85  | Developmental work | Saeedulmulk   | 2,400,000   | 4,800            |
| 86  | Developmental work | Saeedurehman  | 369,155     | 738              |
| 87  | Developmental work | Sajadahmad    | 794,478     | 1,589            |
| 88  | Developmental work | Salar         | 24,195,568  | 48,391           |
| 89  | Developmental work | Saleh constt  | 109,248,191 | 218,496          |
| 90  | Developmental work | Sardar ghani  | 489,171     | 978              |
| 91  | Developmental work | Shabudin      | 1,777,000   | 3,554            |
| 92  | Developmental work | Shafiqurehman | 26,600,826  | 53,202           |
| 93  | Developmental work | Shaheen       | 18,352,575  | 36,705           |
| 94  | Developmental work | Sher wahid    | 16,340,675  | 32,681           |
| 95  | Developmental work | Sherwazirshah | 7,877,026   | 15,754           |
| 96  | Developmental work | Sikindarkhan  | 2,140,981   | 4,282            |
| 97  | Developmental work | Spectra       | 3,186,871   | 6,374            |
| 98  | Developmental work | Star constt   | 9,234,357   | 18,469           |
| 99  | Developmental work | Subhanudin    | 2,204,092   | 4,408            |
| 100 | Developmental work | Tajalikhan    | 2,447,586   | 4,895            |
| 101 | Developmental work | Tillamohd     | 10,410,894  | 20,822           |
| 102 | Developmental work | Younas        | 4,169,520   | 8,339            |
| 103 | Developmental work | Zahir shah    | 14,445,549  | 28,891           |
| 104 | Developmental work | Zakirullah    | 13,976,616  | 27,953           |
| 105 | Developmental work | zalmikahn     | 500,250     | 1,001            |
| 106 | Developmental work | Zarwali       | 2,106,099   | 4,212            |
| 107 | Developmental work | Irshadahmad   | 2,134,906   | 4,270            |
| 108 | Developmental work | Shjaurehman   | 212,847     | 426              |
|     |                    | Total         | 932,193,803 | <b>1,864,384</b> |

**Annexure-12**  
**Para # 1.2.2.19**

**Detail of recovery of Conveyance allowance and HPA**

| S.No | Name             | Designation       | Health Facility    | Leave Granted | From      | To         | HPA (Rs) | Conveyance allowance(Rs) |
|------|------------------|-------------------|--------------------|---------------|-----------|------------|----------|--------------------------|
| 01   | Mr. Bashir Ahmad | Dental Tech       | RHC Mastuj         | 60days        | 13/7/16   | 12/9/16    | 20,000   | 5,712                    |
| 02   | Mr. Murad Wali   | Senatory Petrol   | Sanitation Unit    | 40days        | 5/1/17    | 20/2/2017  | 0        | 2,380                    |
| 03   | Hameed Jan       | W/orderly         | CD Ursoon          | 120days       | 30/12/16  | 30/04/17   | 0        | 7,140                    |
| 04   | M. Nasir Uddin   | Vaccinator        | BHU Shoghore       | 50days        | 5/1/17    | 30/2/17    | 16,666   | 4,760                    |
| 05   | S. Musa Shah     | W/oderly          | CD Miragramme No.2 | 30days        | 19/12/16  |            | 0        | 1,785                    |
| 06   | Nasim Bibi       | Dai               | CD Mordeer         | 30days        | 15/12/16  | 14/1/17    | 0        | 1,785                    |
| 07   | Zakhir Hussain   | CT Pharmacy       | THQ Drosh          | 120days       | 15/4/16   | 14/8/16    | 39,999   | 11,424                   |
| 08   | Mr. Abdul Nawaz  | Lab Tech          | RHC Mastuj         | 30days        | 7/6/17    | 5/7/17     | 10,000   | 2,856                    |
| 09   | Nasirullah       | CT Pharmacy       | THQ Booni          | 60days        | 27/12/16  | 26/2/17    | 20,000   | 5,712                    |
| 10   | Mst. Gul Saya    | FMT               | CD Arkari          | 20days        | 11/7/16   | 22/11/16   | 6,666    | 1,904                    |
| 11   | M. Anwar Khan    | Chowkidar         | BHU Nishkoo        | 120days       | 22/11/16  |            | 0        | 7,140                    |
| 12   | Sher Afzal       | W/orderly         | RHC Mastuj         | 30days        | 7/10/16   | 6/11/2016  | 0        | 1,785                    |
| 13   | Mehboob Hussain  | Dental Tech       | RHC Darssan        | 30days        | 12/1/2017 | 11/2/2017  | 10,000   | 2,856                    |
| 14   | Khoror Bibi      | Dai               | DHO Office         | 60days        | 15/5/2017 | 12/7/2017  | 0        | 3,750                    |
| 15   | Sardar Nawaz     | MT                | RHC kaghzui        | 40days        | 9/1/2017  | 18/2/2017  | 13,333   | 3,808                    |
| 16   | Irshad Ahmad     | ECG Tech          | THQ Drosh          | 20days        | 17/2/2017 | 5/3/2017   | 6,666    | 1,904                    |
| 17   | Farida Bibi      | Dai               | BHU Broze          | 60days        | 1/2/2017  | 1/4/2017   | 0        | 3,570                    |
| 18   | Misbahuddin      | Sanatry Inspector | Sanitation unit    | 30days        | 10/7/2017 | 9/8/2017   | 10,000   | 2,856                    |
| 20   | M. Karim Khan    | Chowkidar         | BHU Tar            | 30days        | 30/9/2016 | 30/10/2016 | 0        | 1,785                    |
| 21   | Abdul Wahab      | CT Pharmacy       | CD Lohkoh          | 40days        | 14/3/2016 |            | 13,333   | 3,808                    |
| 22   | Irfan Ullah      | CT Pharmacy       | CD Golain          | 30days        | 26/8/2016 |            | 20,000   | 5,712                    |
| 23   | Atta ur Rehman   | -do-              | RHC Mastuj         | 30days        | 1/3/2016  | 1/4/2016   | 10,000   | 2,856                    |
| 24   | Gul Nar Begum    | C.Nurse           | THQ Drosh          | 45days        | 24/6/2017 |            | 14,999   | 7,499                    |
| 25   | Bibi Hawa        | -do-              | THQ                | 45days        | 6/1/2017  |            | 14,999   | 7,499                    |

|   |               |         |                        |        |           |  |                |                |
|---|---------------|---------|------------------------|--------|-----------|--|----------------|----------------|
| 26  | Razia Sultana | OT Tech | G/Chashma<br>THQ Drosh | 45days | 12/5/2017 |  | 14,999         | 4,284          |
| 27  | Nasim Begum   | C.Nurse | THQ<br>G/chashma       | 45days | 15/5/2017 |  | 14,999         | 7,499          |
| 28  | Hasina Bibi   | Dai     | BHU Nagar              | 45days | 10/4/2017 |  | 0              | 2,677          |
| 29  | Gulshan Bibi  | LHV     | BHU<br>Shongush        | 30days | 28/3/2017 |  | 10,000         | 2,856          |
| 30  | Gulshan Bibi  | LHV     | BHU<br>Shongush        | 30days | 28/3/2017 |  | 10,000         | 2,856          |
| 31.   | Mehar Taj     | LHV     | MCH Drohs              | 30days | 3/1/2017  |  | 10,000         | 2,856          |
| 32  | Merxuri       | LHV     | BHU Gobor              | 30days | 10/1/2017 |  | 10,000         | 2,856          |
|   |               |         |                        |        |           |  | <b>296,659</b> | <b>128,170</b> |
| Total of conveyance allow:(128170+860,899)= <b>989069</b> , HPA= <b>296,659</b> , HRA=417,974 |               |         |                        |        |           |  |                |                |
| Grand Total (989,069+296,659+417,974)= <b>Rs 1,703,702</b>                                    |               |         |                        |        |           |  |                |                |

### Detail of Conveyance Allow and HRA

| S.No | Name            | Designation    | Health Facility | Period                             | C. Rate/Month | A | HRA Rate/Month | CA Total | HRA Total |
|------|-----------------|----------------|-----------------|------------------------------------|---------------|---|----------------|----------|-----------|
| 1    | Dr.Wali khan    | MO             | RHC<br>Drassan  | 21/7/16 to<br>30/6/17=12<br>months | 5,000         |   | 2,955          | 60,000   | 35,460    |
| 2    | Hasina Sarwar   | LHV            | -do-            | 1/7/16 to<br>30/6/17=12<br>months  | 2,856         |   | 1,307          | 34,272   | 15,684    |
| 3    | Abdul Jalal     | CT Pharmacy    | -do-            | 1/7/16 to<br>30/6/17=12<br>months  | 2,856         |   | 1,476          | 34,272   | 17,712    |
| 4    | Nasuminallah    | -do-           | -do-            | -do-                               | 2,856         |   | 1,307          | 34,272   | 15,684    |
| 5    | Khalil Ahmad    | -do-           | -do-            | -do-                               | 2,856         |   | 1,307          | 34,272   | 15,684    |
| 6    | Sham ullah      | -do-           | -do-            | -do-                               | 2,856         |   | 1,307          | 34,272   | 15,684    |
| 7    | Sanallah        | PHC Tech<br>MP | -do-            | -do-                               | 2,856         |   | 1,476          | 34,272   | 15,684    |
| 8    | Mehboob Hussain | CT Dental      | -do-            | -do-                               | 2,856         |   | 1,307          | 34,272   | 15,684    |
| 9    | Hashima Bibi    | CT Radiology   | -do-            | -do-                               | 2,856         |   | 1,307          | 34,272   | 15,684    |
| 10   | Gulab Hussain   | CT Pathology   | -do-            | -do-                               | 2,856         |   | 1,307          | 34,272   | 15,684    |
| 11   | Dr. Bashir Ali  | MO             | THQ Booni       | 20/3/15 to<br>30/6/17=27<br>months | 5,000         |   | 2,955          | 135,000  | 79,785    |
| 12   | Nasir Ahmad     | CT Pharmacy    | THQ Booni       | 19/12/16 to<br>30/6/17=7<br>months | 2,856         |   | 1,307          | 19,992   | 9,149     |
| 13   | Dr. Tahira Faiz | WHO            | RHC Ayun        | 22/2/17to<br>30/6/17=5<br>months   | 5,000         |   | 2,955          | 25,000   | 14,775    |
| 14   | ShamsherAli     | Beshti         | -do-            | 19/12/16 to<br>30/6/17=7<br>months | 1,785         |   | 942            | 12,495   | 6,594     |
| 15   | Ahmad Wali      | Ward orderly   | -do-            | 1/7/16 to                          | 1,785         |   | 942            | 21,420   | 11,304    |

|    |                     |                |                |                              |       |       |         |         |
|----|---------------------|----------------|----------------|------------------------------|-------|-------|---------|---------|
|    |                     |                |                | 30/6/17=12 months            |       |       |         |         |
| 16 | Dr. Siddique Rehman | Dental Surgeon | -do-           | 1/1/17 to 30/6/17=6 months   | 5,000 | 2,955 | 30,000  | 17,730  |
| 17 | Zaibun Nihar        | EPI Tech       | -do-           | 1/4/16 to 30/6/17=15 months  | 0     | 1,029 | 0       | 15,435  |
| 18 | Zahid Sikander      | Medical Tech   | -do-           | 1/7/16 to 30/6/17=12 months  | 2,856 | 1,307 | 34,272  | 15,684  |
| 19 | Yasmin              | Medical Tech   | -do-           | 1/7/16 to 30/6/17=12 months  | 2,856 | 1,307 | 34,272  | 15,684  |
| 20 | Nazir Ahmad         | Drug Inspector | DHO Office     | 1/1/17 to 30/6/17=6 months   | 5,000 | 2,955 | 30,000  | 17730   |
| 21 | Dr. Rahmat Aman     | Coordinator    | LHWs Programme | 25/7/16 to 30/6/17=11 months | 5,000 | 0     | 55,000  | 0       |
| 22 | Dr. Fayaz Ali Roomi | DDHO           | DHO Office     | 24/11/16 to 30/6/17=7 months | 5,000 | 0     | 35,000  | 0       |
| 23 | Dr Nisar Ahmad      | Dental Surgon  | RHC Koghuzi    | 1/7/16 to 30/6/17=12 months  | 5,000 | 2,955 | 60,000  | 35460   |
|    |                     |                |                |                              |       |       | 860,899 | 417,974 |



**Annexure-13**  
**Para # 1.2.2.20**

**Detail of non-deduction of professional tax**

| S.No | work               | Contractor    | Total Payment (Rs) | Professional Tax(Rs) |
|------|--------------------|---------------|--------------------|----------------------|
| 1    | Developmental work | Abdulmajeed   | 138,000            | 4,000                |
| 2    | Developmental work | Abdulqudoos   | 30,735             | 4,000                |
| 3    | Developmental work | Abulais       | 454,145            | 4,000                |
| 4    | Developmental work | ACE           | 3,831,467          | 18,000               |
| 5    | Developmental work | Adina khan    | 719,205            | 5,000                |
| 6    | Developmental work | Afzalaman     | 100,230            | 4,000                |
| 7    | Developmental work | Ahmadkarim    | 116,957            | 4,000                |
| 8    | Developmental work | Akbar khan    | 14,749,213         | 25,000               |
| 9    | Developmental work | Aleemudin     | 393,000            | 4,000                |
| 10   | Developmental work | Amanullah     | 2,066,107          | 7,000                |
| 11   | Developmental work | Amirullah     | 2,966,054          | 18,000               |
| 12   | Developmental work | Anwar udin    | 2,665,615          | 18,000               |
| 13   | Developmental work | Arifullah     | 200,000            | 4,000                |
| 14   | Developmental work | Asmar Khan    | 74,182,855         | 100,000              |
| 15   | Developmental work | Babarudin     | 19,723,525         | 25,000               |
| 16   | Developmental work | Badar sher    | 21,690,094         | 25,000               |
| 17   | Developmental work | Bakhtrawan    | 24,537,873         | 25,000               |
| 18   | Developmental work | Booni Constt  | 719,922            | 4,000                |
| 19   | Developmental work | Buzurgshah    | 5,903,858          | 18,000               |
| 20   | Developmental work | Diamond &CO   | 12,961,520         | 25,000               |
| 21   | Developmental work | Dir Shiringle | 13,731,294         | 25,000               |
| 22   | Developmental work | Faizullah     | 14,561,953         | 25,000               |
| 23   | Developmental work | farhadulhasan | 275,112            | 4,000                |
| 24   | Developmental work | Fazal rehmat  | 51,220,157         | 100,000              |
| 25   | Developmental work | Fazalhusain   | 196,100            | 4,000                |
| 26   | Developmental work | Fazaljamil    | 6,191,190          | 18,000               |
| 27   | Developmental work | Fidahusain    | 100,972            | 4,000                |
| 28   | Developmental work | fidamohd      | 872,269            | 5,000                |
| 29   | Developmental work | Gulbahar      | 2,186,754          | 7,000                |
| 30   | Developmental work | Gulmohd       | 1,226,123          | 7,000                |
| 31   | Developmental work | Habiburahman  | 6,302,831          | 18,000               |

|    |                    |                |            |        |
|----|--------------------|----------------|------------|--------|
| 32 | Developmental work | Haider kirar   | 5,366,972  | 18,000 |
| 33 | Developmental work | HajiMohdkhan   | 31,784,825 | 30,000 |
| 34 | Developmental work | hisamudin      | 1,840,000  | 7,000  |
| 35 | Developmental work | husain khan    | 875,094    | 5,000  |
| 36 | Developmental work | Ikramullah     | 275,725    | 4,000  |
| 37 | Developmental work | Itafahmad      | 140,455    | 4,000  |
| 38 | Developmental work | Iqbaludin      | 3,352,581  | 18,000 |
| 39 | Developmental work | Israr Ahmad    | 158,305    | 4,000  |
| 40 | Developmental work | Janfaqir       | 8,857,802  | 18,000 |
| 41 | Developmental work | Javidiqbal     | 951,101    | 5,000  |
| 42 | Developmental work | Karimshah      | 10,307,084 | 25,000 |
| 43 | Developmental work | Kashafat       | 2,228,589  | 7,000  |
| 44 | Developmental work | Khalilurehman  | 315,153    | 4,000  |
| 45 | Developmental work | Kifayatullah   | 13,265,526 | 25,000 |
| 46 | Developmental work | M Raheem shah  | 145,438    | 4,000  |
| 47 | Developmental work | Mahboobalishah | 3,793,700  | 18,000 |
| 48 | Developmental work | Malamjaba      | 930,712    | 5,000  |
| 49 | Developmental work | Managerkhan    | 190,981    | 4,000  |
| 50 | Developmental work | Masroorahmad   | 1,500,000  | 7,000  |
| 51 | Developmental work | mehrab kahn    | 840,880    | 5,000  |
| 52 | Developmental work | Miftahudin     | 2,759,884  | 18,000 |
| 53 | Developmental work | mirajulhasan   | 9,859,210  | 18,000 |
| 54 | Developmental work | Mirmizamudin   | 2,501,715  | 18,000 |
| 55 | Developmental work | Mohddawood     | 14,901,546 | 25,000 |
| 56 | Developmental work | MS arabkhan    | 1,181,764  | 7,000  |
| 57 | Developmental work | Ms Baina       | 8,520,516  | 18,000 |
| 58 | Developmental work | MS terich mir  | 339,181    | 4,000  |
| 59 | Developmental work | mughulbaz      | 9,878,315  | 18,000 |
| 60 | Developmental work | Mujiburehman   | 1,339,963  | 7,000  |
| 61 | Developmental work | Muzafaralishah | 337,211    | 4,000  |
| 62 | Developmental work | Naeem          | 13,766,951 | 25,000 |
| 63 | Developmental work | Naseer ahmad   | 36,534,036 | 30,000 |
| 64 | Developmental work | Nasirazad      | 1,862,262  | 7,000  |
| 65 | Developmental work | nasirullah     | 108,165    | 4,000  |
| 66 | Developmental work | Nawazkhan      | 898,803    | 5,000  |
| 67 | Developmental work | Nest constt    | 34,776,223 | 30,000 |

|     |                    |               |             |         |
|-----|--------------------|---------------|-------------|---------|
| 68  | Developmental work | niamaturehman | 2,922,597   | 18,000  |
| 69  | Developmental work | niatalishah   | 159,463     | 4,000   |
| 70  | Developmental work | Noor ahmad    | 458,730     | 4,000   |
| 71  | Developmental work | Noorahmad     | 553,646     | 5,000   |
| 72  | Developmental work | Peshawar Pipe | 13,911,320  | 25,000  |
| 73  | Developmental work | pininkhan     | 8,485,126   | 18,000  |
| 74  | Developmental work | Pir Mohd      | 22,762,125  | 25,000  |
| 75  | Developmental work | Qazafi        | 35,890,473  | 30,000  |
| 76  | Developmental work | Rashid zafar  | 2,424,370   | 7,000   |
| 77  | Developmental work | Rasoolghulam  | 10,584,602  | 25,000  |
| 78  | Developmental work | Rehman&co     | 12,995,392  | 25,000  |
| 79  | Developmental work | Rehmatayaz    | 2,784,735   | 18,000  |
| 80  | Developmental work | Rehmatjalal   | 9,985,972   | 18,000  |
| 81  | Developmental work | Rehmatsultan  | 395,707     | 4,000   |
| 82  | Developmental work | Riazudin      | 1,548,754   | 7,000   |
| 83  | Developmental work | sadiqahmad    | 17,550,461  | 25,000  |
| 84  | Developmental work | saeedudin     | 1,463,299   | 7,000   |
| 85  | Developmental work | Saeedulmulk   | 2,400,000   | 7,000   |
| 86  | Developmental work | Saeedurehman  | 369,155     | 4,000   |
| 87  | Developmental work | Sajadahmad    | 794,478     | 5,000   |
| 88  | Developmental work | Salar         | 24,195,568  | 25,000  |
| 89  | Developmental work | Saleh constt  | 109,248,191 | 100,000 |
| 90  | Developmental work | Sardar ghani  | 489,171     | 4,000   |
| 91  | Developmental work | Shabudin      | 1,777,000   | 7,000   |
| 92  | Developmental work | Shafiqurehman | 26,600,826  | 30,000  |
| 93  | Developmental work | Shaheen       | 18,352,575  | 25,000  |
| 94  | Developmental work | Sher wahid    | 16,340,675  | 25,000  |
| 95  | Developmental work | Sherwazirshah | 7,877,026   | 18,000  |
| 96  | Developmental work | Sikindarkhan  | 2,140,981   | 7,000   |
| 97  | Developmental work | Spectra       | 3,186,871   | 18,000  |
| 98  | Developmental work | Star constt   | 9,234,357   | 18,000  |
| 99  | Developmental work | Subhanudin    | 2,204,092   | 7,000   |
| 100 | Developmental work | Tajalikhan    | 2,447,586   | 7,000   |
| 101 | Developmental work | Tillamohd     | 10,410,894  | 25,000  |
| 102 | Developmental work | Younas        | 4,169,520   | 18,000  |
| 103 | Developmental work | Zahir shah    | 14,445,549  | 25,000  |

|     |                    |             |             |           |
|-----|--------------------|-------------|-------------|-----------|
| 104 | Developmental work | Zakirullah  | 13,976,616  | 25,000    |
| 105 | Developmental work | zalmikahn   | 500,250     | 5,000     |
| 106 | Developmental work | Zarwali     | 2,106,099   | 7,000     |
| 107 | Developmental work | Irshadahmad | 2,134,906   | 7,000     |
| 108 | Developmental work | Shjaurehman | 212,847     | 4,000     |
|     |                    | Total       | 932,193,803 | 1,701,000 |

**Annexure-14**  
**Para # 1.2.2.26**

**Detail of unauthorized payment of HPA**

| SNo | Name               | Designation | Rate<br>Allowed(Rs) | Rate<br>Paid(Rs) | Diff(Rs) | Months | Amount<br>(Rs) |
|-----|--------------------|-------------|---------------------|------------------|----------|--------|----------------|
| 1   | Dr Shehla Perveen  | WMO         | 82,000              | 92,000           | 10,000   | 12     | 120,000        |
| 2   | Dr M. Ismail       | MO          | 82,000              | 92,000           | 10,000   | 5      | 50,000         |
| 3   | Dr Nizamudin       | MO          | 82,000              | 92,000           | 10,000   | 4      | 40,000         |
| 4   | Dr Sha Nadir       | SMO         | 82,000              | 92,000           | 10,000   | 12     | 120,000        |
| 5   | Dr Farman Wali     | MO          | 82,000              | 92,000           | 10,000   | 15     | 150,000        |
| 6   | Dr Basharat Husain | MO          | 82,000              | 92,000           | 10,000   | 10     | 100,000        |
| 7   | Dr Nasim Ahmad     | MO          | 82,000              | 92,000           | 10,000   | 10     | 100,000        |
| 8   | Dr Salim Saifullah | MO          | 82,000              | 92,000           | 10,000   | 10     | 100,000        |
| 9   | Dr Arshad AliMO    | MO          | 82,000              | 92,000           | 10,000   | 5      | 50,000         |
| 10  | Dr Shafullah       | MO          | 82,000              | 92,000           | 10,000   | 5      | 50,000         |
| 11  | Dr Bashir ali kahn | MO          | 82,000              | 92,000           | 10,000   | 18     | 180,000        |
| 12  | Dr Shazada Husain  | MO          | MO                  | 92,000           | 10,000   | 18     | 180,000        |
| 13  | Dr Bahadar Ali     | MS          | 82,000              | 92,000           | 10,000   | 9      | 90,000         |
| 14  | Dr Zarina Azam     | WMO         | 82,000              | 92,000           | 10,000   | 9      | 90,000         |
|     |                    |             |                     |                  |          |        | 1,420,000      |

**Annexure-15**  
**Para # 1.2.3.1**

**Detail of Unauthentic payment due to non-maintenance of cash book**

| <b>SNo</b>   | <b>Cheque No</b> | <b>Date</b> | <b>Amount(Rs)</b> |
|--------------|------------------|-------------|-------------------|
| 1            | 8093344          | 13.7.16     | 3,726,909         |
| 2            | 8093345          | 25.7.16     | 5,223,200         |
| 3            | 8093347          | 12.8.16     | 16,887,000        |
| 4            | 8093348          | 22.8.16     | 5,304,103         |
| 5            | 8093349          | 22.8.16     | 14,476,920        |
| 6            | 8093350          | 15.11.16    | 1,591,000         |
| 7            | 8093353          | 05.1.17     | 210,000           |
| 8            | 8093354          | 05.1.17     | 150,000           |
| 9            | 8093355          | 05.1.17     | 2,003,965         |
| 10           | 8093356          | 09.1.17     | 138,000           |
| 11           | 8093357          | 23.2.17     | 1,267,579         |
| 12           | 8093358          | 29.3.17     | 8,123,858         |
| 13           | 8093359          | 10.4.17     | 1,146,294         |
| 14           | 8093360          | 18.4.17     | 101,300           |
| 15           | 8093361          | 19.4.17     | 78,561            |
| 16           | 8093362          | 19.5.17     | 3,223,821         |
| <b>Total</b> |                  |             | <b>63,652,510</b> |

**Annexure-16**  
**Para # 1.2.3.2**

**Detail of non imposition of penalty for delay in completion of work**

| S.No | Name of Scheme                                     | Expenditure (Rs) | Due date for completion | Completion date | No of Days Delay | Penalty @10%(Rs) |
|------|--|------------------|-------------------------|-----------------|------------------|------------------|
| 1    | Establishment of GGDC Drosh SH: Academic block     | 77,495,339       | 02.10.2015              | In progress     | 600              | 7,749,534        |
| 2    | Establishment of GGDC Drosh SH: Hostel             | 54,822,604       | 02.10.2015              | In progress     | 600              | 5,482,260        |
| 3    | Establishment of GGDC Drosh SH: Boundary wall      | 11,811,196       | 30.6.2013               | In progress     | 1440             | 1,181,120        |
| 4    | Establishment of GGDC Drosh SH: Guard room         | 2,659,482        | 30.6.2014               | In progress     | 1080             | 2,659,48.2       |
| 5    | Establishment of GGDC Drosh SH: P/work, int/ext rd | 34,463,560       | 30.6.2013               | In progress     | 1440             | 3,446,356        |
| 6    | Establishment of GGDC Drosh SH: Levling/dressing   | 35,230,813       | 30.6.2013               | In progress     | 1440             | 3,523,081        |
|      | Total  |                  |                         |                 |                  | 21,648,299       |

**Annexure-17**  
**Para # 1.2.3.5**

**Detail of non-observing MCC Rules**

| S.No | Name of Firm             | Name of Items  | Date      | Cheque no. | Amount (Rs) |
|------|--------------------------|--|-----------|------------|-------------|
|      | Cirin Pharmaceutical     | Inj. Hydrocortisone 250mg                            | 23-6-2017 | 0583883    | 57,827      |
|      | Dr. Raza Pharma          | Syp. Amoxicillin<br>125mg/60ml                       | 23-6-2017 | 0583883    | 45,440      |
|      | Dr. Raza Pharma          | Syp. Amoxicillin<br>250mg/60ml                       | -do-      | -do-       | 66,640      |
|      | Dr. Raza Pharma          | Syp. Mebendazol<br>100mg/5ml                         | -do-      | -do-       | 14,780      |
|      | Hashir Surgical Services | I/V Cannula 20G                                      | 23-6-2017 | 0583873    | 24,000      |
|      | Hashir Surgical Services | I/V Cannula 22G                                      | -do-      | -do-       | 24,000      |
|      | Hashir Surgical Services | Non Fabric Surgical<br>adhesive                      | -do-      | -do-       | 82,500      |
|      | Bosch Pharmaceutical     | Inj. Amoxicillin+ Clavolenic<br>Acid 1.2g            | 23-6-2017 | 0583881    | 90,000      |
|      | Bosch Pharmaceutical     | Tab. Amoxicillin+<br>Clavolenic Acid 1g              | -do-      | -do-       | 28,510      |
|      | Bosch Pharmaceutical     | Syp. Amoxicillin+<br>Clavolenic Acid<br>156.25mg/5ml | -do-      | -do-       | 65,490      |
|      | Bosch Pharmaceutical     | Inj. Omeprazol 40mg                                  | -do-      | -do-       | 20,000      |
|      | Amsons Lab.              | Disposable Syringe                                   | 24-6-2017 | 0583235    | 151,983     |
|      | Cirin Pharmaceutical     | Inj. Hydrocortisone 250mg                            | 24-6-2017 | 0583960    | 57,828      |
|      | Dr. Raza Pharma          | Syp. Amoxicillin<br>125mg/60ml                       | 24-6-2017 | 0583960    | 45,440      |
|      | Dr. Raza Pharma          | Syp. Amoxicillin<br>250mg/60ml                       | -do-      | -do-       | 66,640      |
|      | Dr. Raza Pharma          | Syp. Mebendazol<br>100mg/5ml                         | -do-      | -do-       | 14,780      |
|      | Hashir Surgical          | I/V Cannula 20G                                      | 22-6-2017 | 0583600    | 24,000      |
|      | Hashir Surgical          | I/V Cannula 22G                                      | -do-      | -do-       | 24,000      |
|      | Bosch Pharmaceutical     | Inj. Amoxicillin+ Clavolenic<br>Acid 1.2g            | 29-6-2017 | 0648546    | 90,000      |
|      | Bosch Pharmaceutical     | Tab. Amoxicillin+<br>Clavolenic Acid 1g              | -do-      | -do-       | 28,510      |
|      | Bosch Pharmaceutical     | Syp. Amoxicillin+<br>Clavolenic Acid<br>156.25mg/5ml | -do-      | -do-       | 65,490      |
|      | Bosch Pharmaceutical     | Inj. Omeprazol 40mg                                  | -do-      | -do-       | 28,480      |



|  |                          |  |           |         |         |
|--|--------------------------|--|-----------|---------|---------|
|  | Amsons Lab.              | Disposable Syringe                                   | 24-6-2017 | 0583960 | 117,000 |
|  | Zafa Pharma              | Tab. Amlodipine 5mg                                  | 24-6-2017 | 0583960 | 23,750  |
|  | Zafa Pharma              | Tab. Atenolol 100mg                                  | -do-      | -do-    | 33,100  |
|  | Zafa Pharma              | Inj. Declofenic                                      | -do-      | -do-    | 80,460  |
|  | Dr. Raza Pharma          | Syp. Amoxicillin<br>125mg/60ml                       | 24-6-2017 | 0583960 | 113,600 |
|  | Dr. Raza Pharma          | Syp. Amoxicillin<br>250mg/60ml                       | -do-      | -do-    | 166,600 |
|  | Dr. Raza Pharma          | Syp. Mebendazol<br>100mg/5ml                         | -do-      | -do-    | 58,913  |
|  | Rock Pharma              | Tab. Omeprazol 20mg                                  | 29-6-2017 | 0648567 | 165,680 |
|  | Davis Pharma             | ORS  | 24-6-2017 | 0583960 | 455,240 |
|  | Cirin Pharmaceutical     | Inj. Hydrocortisone 250mg                            | 24-6-2017 | 0583960 | 131,192 |
|  | Bosch Pharmaceutical     | Inj. Amoxicillin+ Clavolenic<br>Acid 1.2g            | 24-6-2017 | 0583960 | 205,200 |
|  | Bosch Pharmaceutical     | Tab. Amoxicillin+<br>Clavolenic Acid 1g              | -do-      | -do-    | 201,500 |
|  | Bosch Pharmaceutical     | Syp. Amoxicillin+<br>Clavolenic Acid<br>156.25mg/5ml | -do-      | -do-    | 248,862 |
|  | Bosch Pharmaceutical     | Inj. Omeprazol 40mg                                  | -do-      | -do-    | 90,000  |
|  | Hashir Surgical Services | I/V Cannula 20G                                      | 24-6-2017 | 0583933 | 182,400 |
|  | Hashir Surgical Services | I/V Cannula 24G                                      | -do-      | -do-    | 258,400 |
|  | Hashir Surgical Services | Non Fabric Surgical<br>adhesive                      | -do-      | -do-    | 125,400 |
|  | Hashir Surgical Services | Non Medicated Dressing                               | -do-      | -do-    | 53,200  |
|  | Hashir Surgical Services | Surgical Blades                                      | -do-      | -do-    | 3,400   |
|  | Hashir Surgical Services | Adhasive Surgical Tap                                | -do-      | -do-    | 49,782  |
|  | Danas PharmaKarachi      | Tab. Diclofenic                                      | 24-6-2017 | 0583960 | 47,120  |
|  | Mactor PharmaKarachi     | Cap. Maxima  | 23-6-2017 | 0583883 | 291,840 |
|  | Mactor PharmaKarachi     | Cap. Amoxicilline 500mg                              | -do-      | -do-    | 342,000 |
|  | Bariett Hodgson          | Inj. Xylocain+ Adr.                                  | 24-6-2017 | 0583960 | 47,506  |
|  | BSN Karachi              | POP Bandage 4 Inch                                   | 24-6-2017 | 0583960 | 36,480  |
|  | BSN Karachi              | POP Bandage 6 Inch                                   | -do-      | -do-    | 54,720  |
|  | BSN Karachi              | Pzo Paragon Adhasive<br>Plaster                      | -do-      | -do-    | 133,000 |
|  | Serge Lab. Karachi       | Inj. Metocloprimide 10mg                             | 24-6-2017 | 083960  | 45,600  |
|  | Unisa Pharma             | Inf. Metronidazole 500mg                             | 24-6-2017 | 0583933 | 141,740 |
|  | Unisa Pharma             | Inf. Dextrose5% 1000ml                               | -do-      | -do-    | 54,948  |
|  | Unisa Pharma             | Inf. Normal Saline 0.9%<br>1000ml                    | -do-      | -do-    | 46,264  |
|  | Unisa Pharma             | Inf. Ringer Lactate +<br>Dextrose                    | -do-      | -do-    | 59,204  |
|  | Unisa Pharma             | Inf. Ringer Lactate 1000ml                           | -do-      | -do-    | 48,260  |

|  |                      |                                    |           |         |         |
|--|----------------------|------------------------------------|-----------|---------|---------|
|  | Zafa Pharma          | Inj. Ceftraxone 500mg              | 24-6-2017 | 0583960 | 87,400  |
|  | Zafa Pharma          | Inj. Ceftraxone 1g                 | -do-      | -do-    | 129,200 |
|  | Zafa Pharma          | Inj. Transamine                    | -do-      | -do-    | 25,840  |
|  | Zafa Pharma          | Tab. Amlodipine 5mg                | -do-      | -do-    | 72,200  |
|  | Zafa Pharma          | Tab. Atenolol 100mg                | -do-      | -do-    | 50,312  |
|  | Zafa Pharma          | Inj. Declofenic                    | -do-      | -do-    | 123,120 |
|  | Brookes Pharma       | Inj. Cefotaxim 500mg               | 24-6-2017 | 0583960 | 106,400 |
|  | Brookes Pharma       | Inj. Cefotaxim 1g                  | -do-      | -do-    | 129,200 |
|  | Brookes Pharma       | Pyodine Solution450ml              | -do-      | -do-    | 89,804  |
|  | Brookes Pharma       | Inj. Dexamethason 4mg              | -do-      | -do-    | 24,320  |
|  | Helix Pharma         | Tab. Dilair (Mantalukast)10mg      | 23-6-2017 | 0583883 | 91,580  |
|  | Helix Pharma         | Cap. Moxifloxicine 400mg           | -do-      | -do-    | 218,880 |
|  | Helix Pharma         | Ciprofloxidine eye drop            | -do-      | -do-    | 94,620  |
|  | Helix Pharma         | Inj. Cholicalcifrol                | -do-      | -do-    | 36,480  |
|  | GSK Pakistan         | Syp. Chlorophenramin 120ml         | 24-6-2017 | 0648533 | 76,000  |
|  | GSK Pakistan         | Tab. Chlorophenramin 4mg           | -do-      | -do-    | 17,632  |
|  | GSK Pakistan         | Syp. Trimethaprime DS              | -do-      | -do-    | 184,148 |
|  | GSK Pakistan         | Polymaxin eye oinment              | -do-      | -do-    | 40,584  |
|  | GSK Pakistan         | Sulbutamol solution                | -do-      | -do-    | 22,040  |
|  | GSK Pakistan         | Tab. Paracetamol                   | -do-      | -do-    | 82,080  |
|  | GSK Pakistan         | Tab. Sulbutamol 4mg                | -do-      | -do-    | 68,963  |
|  | Searle Company       | Tab. Metronidazole 400mg           | 29-6-2017 | 0648567 | 196,080 |
|  | Frontier Dextrose    | Inf. Ringer Lact. + Dextrose 500ml | 24-6-2017 | 083960  | 44,323  |
|  | Frontier Dextrose    | Inf. Ringer Lectate 500ml          | -do-      | -do-    | 40,022  |
|  | Bio-Labs             | Permethrin Cream                   | 29-6-2017 | 0648567 | 79,315  |
|  | Recktt Benckiser     | Dettol Solution                    | 24-6-2017 | 0583960 | 101,308 |
|  | Novartis Pharma      | Tab. Vitamin C                     | 24-6-2017 | 0583960 | 152,912 |
|  | Amsons Vaccines      | Auto Disable Syringe               | 24-6-2017 | 0583960 | 444,600 |
|  | NabiQasim Industries | Tab. Ranitidine 150mg              | 24-6-2017 | 083960  | 296,400 |
|  | Brookes Pharma       | Inj. Cefotaxim 500mg               | 24-6-2017 | 0583960 | 131,600 |
|  | Brookes Pharma       | Inj. Cefotaxim 1g                  | -do-      | -do-    | 159,800 |
|  | Brookes Pharma       | Pyodine Solution450ml              | -do-      | -do-    | 92,378  |
|  | Brookes Pharma       | Inj. Dexamethason 4mg              | -do-      | -do-    | 24,320  |
|  | GSK Pakistan         | Syp. Chlorophenramin 120ml         | 24-6-2017 | 0583939 | 76,000  |
|  | GSK Pakistan         | Tab. Chlorophenramin 4mg           | -do-      | -do-    | 17,632  |
|  | GSK Pakistan         | Syp. Trimethaprime DS              | -do-      | -do-    | 184,148 |
|  | GSK Pakistan         | Polymaxin eye oinment              | -do-      | -do-    | 40,584  |
|  | GSK Pakistan         | Sulbutamol solution                | -do-      | -do-    | 22,040  |
|  | GSK Pakistan         | Tab. Paracetamol                   | -do-      | -do-    | 82,080  |

|  |                        |   |           |         |                   |
|--|------------------------|---|-----------|---------|-------------------|
|  | GSK Pakistan           | Tab. Sulbutamol 4mg                       | -do-      | -do-    | 68,962            |
|  | Cirin Pharmaceutical   | Inj. Hydrocortisone 250mg                 | 23-6-2017 | 0583883 | 57,828            |
|  | Dr. Raza Pharma        | Syp. Amoxicillin<br>125mg/60ml            | 23-6-2017 | 0583883 | 45,440            |
|  | Dr. Raza Pharma        | Syp. Amoxicillin<br>250mg/60ml            | -do-      | -do-    | 66,640            |
|  | Dr. Raza Pharma        | Syp. Mebendazol<br>100mg/5ml              | -do-      | -do-    | 14,780            |
|  | Hashir Surgical        | I/V Cannula 20G                           | 23-6-2017 | 0583883 | 24,000            |
|  | Hashir Surgical        | I/V Cannula 22G                           | -do-      | -do-    | 24,000            |
|  | Hashir Surgical        | Non Fabric Surgical<br>adhesive           | -do-      | -do-    | 118,470           |
|  | Bosch Pharmaceutical   | Inj. Amoxicillin+ Clavolenic<br>Acid 1.2g | 23-6-2017 | 0583883 | 90,000            |
|  | Bosch Pharmaceutical   | Tab. Amoxicillin+<br>Clavolenic Acid 1g   | -do-      | -do-    | 52,000            |
|  | Bosch Pharmaceutical   | Syp. Amoxicillin+<br>Clavolenic Acid      | -do-      | -do-    | 130,980           |
|  | Bosch Pharmaceutical   | Inj. Omeprazol 40mg                       | -do-      | -do-    | 45,760            |
|  | Snafi Avintis          | Syp. Metronidazol 90ml                    | 23-6-2017 | 0583883 | 135,660           |
|  | Amsons Vaccines        | Auto Disable Syringe                      | 23-6-2017 | 0583883 | 151,515           |
|  | Stanlly Pharmaceutical | Syp. F-sulphate iron                      | 24-6-2017 | 0583960 | 76,494            |
|  | Bosch Pharmaceutical   | Syp. Amoxicillin+<br>Clavolenic Acid      | 22-6-2017 | 0583600 | 38,246            |
|  | Zafa Pharma            | Inj. Declofenic                           | 24-6-2017 | 0583933 | 38,259            |
|  |                        |   |           |         | <b>10,364,078</b> |

**Annexure-18**  
**Para # 1.2.3.8**

**Detail of non-imposition of penalty**

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

**Annexure-19**

**Para #1.2.2.16**

**Detail of non deduction of steel volume from RCC**

| S. No | Name of Work   | Name of Contractor | Vr. No/ Dated | RCC        |           |            | Steel Weight<br>(Ton) | Steel Volume<br>(Cubic Meter) | Cost of<br>Steel<br>Volume<br>(Rs) | Bid value %(Rs) |       | Cost Factor<br>15% of cost(Rs) | Cost of Steel<br>Total (Rs) |   |           |
|-------|--|--------------------|---------------|------------|-----------|------------|-----------------------|-------------------------------|------------------------------------|-----------------|-------|--------------------------------|-----------------------------|---|-----------|
|       |  |                    |               | Total (CM) | Rate(Rs)  | Total(Rs)  |                       |                               |                                    | Above           | Below |                                |                             |   |           |
|       |  |                    |               | 1          | 2         | 3          |                       |                               |                                    | 7               | 8     |                                |                             | 9 | 10        |
|       |  |                    |               |            |           | (1X2)      |                       |                               |                                    | -               | -     |                                |                             | - | (6+7+9-8) |
| 1     | Reh: of Damaged road Charun Zondangarm road            | M/S Asmar khan     | 150/C 21/6/17 | 325.65     | 8,710.20  | 2,836,477  | 13.71                 | 1.77                          | 15,456                             | -               | -     | 2,318                          | 17,775                      |   |           |
| 2     | Restoration of Erosion of chitral road near Distt Jail | Malik Mirajulhasan | 146/C 21/6/17 | 2,464.05   | 8,394.20  | 20,683,729 | 192.14                | 24.87                         | 208,758                            | -               | -     | 18,788                         | 227,546                     |   |           |
| 3     | Upgradation of GGHS jughoor                            | M/S Rahmanullah    | 133/C 21/6/17 | 137.27     | 8,850.00  | 1,214,840  | 13.16                 | 1.70                          | 15,075                             | -               | -     | 2,261                          | 17,336                      |   |           |
| 4     | Constt: of strong room chitral                         | M/S Qazafi constt  | 108/C 21/6/17 | 83.86      | 8,710.19  | 730,437    | 11.85                 | 1.53                          | 13,355                             | -               | -     | 2,003                          | 15,358                      |   |           |
| 5     | Estalishment of GGPS Shamato gole                      | Jan Faqir          | 102/C 21/6/17 | 129.85     | 9,000.00  | 1,168,650  | 10.87                 | 1.41                          | 12,662                             | -               | -     | 1,899                          | 14,562                      |   |           |
| 6     | Upgradation of GMS rumboor                             | Shafiqrahman       | 101/C 21/6/17 | 76.26      | 8,690.00  | 662,699    | 9.06                  | 1.17                          | 10,190                             | -               | -     | 1,529                          | 11,719                      |   |           |
| 7     | Constt of DEO female office                            | Fazal Rahmat       | 96/C 21/6/17  | 154.00     | 10,332.00 | 1,591,128  | 13.69                 | 1.77                          | 18,308                             | -               | -     | 2,746                          | 21,054                      |   |           |

|    |   |                    |              |        |           |            |        |       |         |   |   |        |         |
|----|---|--------------------|--------------|--------|-----------|------------|--------|-------|---------|---|---|--------|---------|
| 8  | Constt of res: & bechelor hostel chitral    | Fazal Rahmat       | 95/C 21/6/17 | 498.62 | 10,450.00 | 5,210,579  | 63.69  | 8.24  | 86,146  | - | - | 12,922 | 99,067  |
| 9  | Upgradation of GMS Jinjarate koh            | M/S shaheen constt | 75/C 16/6/17 | 133.06 | 14,550.67 | 1,936,112  | 10.28  | 1.33  | 19,361  | - | - | 2,904  | 22,265  |
| 10 | Rep:& Reh of 50 student hostel chitral      | M/S Qazafi constt  | 71/C 16/6/17 | 589.12 | 9,500.00  | 5,596,640  | 34.81  | 4.51  | 42,803  | - | - | 6,420  | 49,223  |
| 11 | Reh of RCC Bridge Khurkeshandeh             | M/S Salar khan     | 70/C 16/6/17 | 318.23 | 9,669.51  | 3,077,128  | 105.70 | 13.68 | 132,289 | - | - | 19,843 | 152,133 |
| 12 | Reh of garam chashma shoghur karimabad road | M/S Asmar khan     | 63/C 16/6/17 | 405.57 | 8,710.19  | 3,532,592  | 17.41  | 2.25  | 19,628  | - | - | 2,944  | 22,572  |
| 13 | Constt: Abdulwali khan bypass KM 1.6 to 2.6 | Haji Badar sher    | 57/C 16/6/17 | 122.22 | 5,261.51  | 643,062    | 12.15  | 1.57  | 8,274   | - | - | 1,241  | 9,515   |
| 14 | Constt of one hostel in chitral             | Star constt        | 42/C 16/6/17 | 270.12 | 9,393.20  | 2,537,291  | 23.94  | 3.10  | 29,106  | - | - | 4,366  | 33,472  |
| 15 | Constt of judicial complex P-III            | M/S Saleh constt   | 41/C 12/6/17 | 710.22 | 8,394.54  | 5,961,970  | 80.63  | 10.44 | 87,607  | - | - | 13,141 | 100,748 |
| 16 | Constt of judicial complex P-II             | M/S Saleh constt   | 40/C 12/6/17 | 740.23 | 15,000.00 | 11,103,450 | 108.63 | 14.06 | 210,905 | - | - | 31,636 | 242,540 |
| 17 | Constt of judicial complex P-I              | M/S Saleh constt   | 39/C 12/6/17 | 975.33 | 36,000.00 | 35,111,880 | 94.19  | 12.19 | 438,864 | - | - | 65,830 | 504,693 |
| 18 | FS design & constt of kandujal road         | M/S Qazafi constt  | 38/C 12/6/17 | 161.65 | 8,394.00  | 1,356,890  | 18.17  | 2.35  | 19,741  | - | - | 2,961  | 22,702  |
| 20 | Upgradation of GGMS Jughoor                 | M/S Rahman         | 29/C 12/6/17 | 137.27 | 8,850.00  | 1,214,840  | 13.16  | 1.70  | 15,075  | - | - | 2,261  | 17,336  |
| 22 | Streanthing of THQ Drosh                    | M/S shaheen constt | 23/C 12/6/17 | 152.65 | 9,000.00  | 1,373,850  | 19.74  | 2.56  | 22,995  | - | - | 3,449  | 26,444  |
| 23 | Constt of mohafizkhana chitral              | M/S shaheen constt | 19/C 12/6/17 | 194.01 | 9,417.69  | 1,827,126  | 22.91  | 2.97  | 27,926  | - | - | 4,189  | 32,115  |
| 25 | Reh of RCC Bridge Churun                    | Haji M. Khan       | 92/B 23/6/17 | 111.99 | 9,669.51  | 1,082,888  | 24.12  | 3.12  | 30,187  | - | - | 4,528  | 34,716  |
| 26 | Reconstt of GGHS Booni                      | Shafiqurahman      | 87/B 23/6/17 | 177.67 | 10,500.00 | 1,865,535  | 20.57  | 2.66  | 27,952  | - | - | 4,193  | 32,144  |
| 27 | Constt of Pologround kosht                  | Taj ali khan       | 70/B 22/6/17 | 93.25  | 8,120.00  | 757,190    | 13.29  | 1.72  | 13,968  | - | - | 2,095  | 16,063  |
| 28 | Estalishment of GGPS Pasht Yarkhoon         | M/S Nest constt    | 48/B 20/6/17 | 167.93 | 10,435.86 | 1,752,494  | 13.02  | 1.69  | 17,587  | - | - | 2,638  | 20,225  |
| 29 | Constt of RCC bridge pokheel                | Haji M. Khan       | 38/B 19/6/17 | 63.63  | 9,669.51  | 615,232    | 27.72  | 3.59  | 34,693  | - | - | 5,204  | 39,897  |

|   |                                     |              |              |        |           |           |       |       |            |                  |   |        |                |                  |
|---|-------------------------------------|--------------|--------------|--------|-----------|-----------|-------|-------|------------|------------------|---|--------|----------------|------------------|
| 30  | Constt of RCC bridge Reshun         | Haji M. Khan | 37/B 19/6/17 | 47.72  | 9,669.51  | 461,429   | 13.18 | 1.71  | 16,495     | -                | - | 2,474  | 18,970         |                  |
| 32  | Constt of student hostile bumburate | Nasir Ahmad  | 9/B 12/6/17  | 508.70 | 10,333.45 | 5,256,626 | 90.95 | 11.77 | 121,645    | -                | - | 18,247 | 139,891        |                  |
| <b>Total</b>  |                                     |              |              |        |           |           |       |       | <b>141</b> | <b>1,717,050</b> | - | -      | <b>245,032</b> | <b>1,962,082</b> |
| * According to calculations 7.726 Ton steel contains 1 Cubic Meter volume |                                     |              |              |        |           |           |       |       |            |                  |   |        |                |                  |