



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

AUDIT YEAR 2017-18

AUDITOR GENERAL OF PAKISTAN

Table of Contents

ABBREVIATIONS AND ACRONYMS	i
Preface	ii
EXECUTIVE SUMMARY	iii
SUMMARY TABLES & CHARTS	vii
I Audit Work Statistics.....	vii
II: Audit observation Classified by Categories	vii
III Outcome Statistics.....	viii
IV: Table of Irregularities pointed out	ix
V: Cost Benefit Ratio	ix
CHAPTER 1	1
1.1 District Government Dir Lower	1
1.1.1 Introduction.....	1
1.1.2 Brief Comments on Budget and Expenditure 2016-17 (Variance analysis).....	1
1.1.3 Comments on the status of compliance with DAC / PAC Directives	2
1.2 AUDIT PARAS	3
1.2.1 Irregularity and Non compliance.....	3
1.2.2 Internal Control Weaknesses.....	32
Annexure-1 Detail of MFDAC Paras	41
Annexure-2 Detail of Expenditure without TS	42
Annexure-3 Detail of Non imposition of penalty.....	44
Annexure-4 Detail of Lapsed deposit.....	46
Annexure-5 Detail of HPA and Conveyance during period of leave	49
Annexure-6 Detail of Non Deduction of Voids	51
Annexure-7 Detail of Conveyance and HRA.....	53
Annexure-8 Detail of non-deduction of Steel volume from the RCC volume	55
Annexure-9 Unauthorized Retention of developmental funds in 3 rd deposit	61
Annexure-10 Detail of overpayment due excess use of steel.....	62
Annexure-11 Detail of Non deduction of Professional Tax	63
Annexure-12 Detail of Technical Sanction PHE Department.....	66
Annexure-13 Detail of Non Imposition of Penalty	67
Annexure-14 Detail of Lapse deposit.....	70
Annexure-15 Detail of Penalty.....	73
Annexure-16 Detail of Penalty.....	75
Annexure-17 Detail of Irregular cash payment of Pay & Allowances	78
Annexure-18 Detail of Advertisement charges	79
Annexure-19 Detail of Cash Payment of Salaries	80

ABBREVIATIONS AND ACRONYMS

AIR	Audit and Inspection Report
AP	Advance Para
CTR	Central Treasury Rules
C & W	Communication & Works
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
DAC	Departmental Accounts Committee
DDO	Drawing & Disbursing Officer
DG	Director General
DHO	District Health Officer
FD	Finance Department
GFR	General Financial Rules
HPA	Health Professional Allowance
HRA	House Rent Allowance
MCC	Medicines Coordination Cell
MFDAC	Memorandum for DAC
PHE	Public Health Engineering
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PC-I	Planning Commission Form
PTC	Parent Teacher Council
PEDO	Pakhtunkhwa Energy Development Organization
PESCO	Peshawar Electric Supply Company
RCC	Reinforced Concrete Cement
RRM	Random Rubble Masonry
RDA	Regional Directorate of Audit
WSS	Water Supply Schemes

Preface

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

The report is based on audit of the accounts of various offices of District Government, Dir Lower for the financial year 2016-17. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2017 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes the systemic issues and significant audit findings. Relatively less significant issues are listed in the Annexure-1 of the Audit Report. The audit observations shall be pursued with the Principal Accounting Officer at the DAC level. In all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of District Accounts Committee through the next year's Audit Report.

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

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

The Audit Report is submitted to the Governor, Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 37 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, Dir Lower conducts its operations under Khyber Pakhtunkhwa Local Government Act 2013. It comprises one Principal Accounting Officer (PAO) covering eighteen groups of offices as mentioned in Chapter – 1 of this report. Financial provisions of the Act describe the Government fund as District Local Fund and District Public Account for which Annual Budget Statement is authorized by the District Council in the form of budgetary grants.

a) Scope of audit

There are eighteen departments in District Dir Lower 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 Dir Lower for the Financial Year 2016-17 was Rs 8,088.806 million. Out of this, RDA Swat audited an expenditure of Rs 2,606.853 million which, in terms of percentage, was 32.22 % of auditable expenditure.

The receipts of District Government Dir Lower, for the Financial Year 2016-17, were 15.643 million. Out of this, RDA Swat audited receipts of Rs 3.911 million which, in terms of percentage, was 25% of auditable receipts.

The total expenditure and receipts of District Government Dir Lower for the Financial Year 2016-17 was Rs 8,104.449 million. Out of this, RDA Swat audited transactions of Rs 2,610.764 million which, in terms of percentage, was 32.21 % of auditable amount.

b) Recoveries at the instance of audit

Recovery of Rs 386.63 million was pointed out during the audit. Out of the total recoveries pointed out, Rs 190.926 million was not in the notice of the executive before audit. However no recovery was made till finalization of this report.

c) Audit Methodology

Audit was conducted after understanding the business processes of District Government Dir Lower 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. Irregularity/noncompliance of Rs 1,112.358 million were noticed in 30 cases.¹
- ii. Internal control weaknesses of Rs308.979 million were noticed in 09 cases.²

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

g) Recommendations

- i. Corrective actions/ Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges, earnest money, penalty, taxes and overpayment.
- iii. 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.

1 1.2.1.1 to 1.2.1.26

2 1.2.2.1 to 1.2.2.09

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	8,088.806	15.643	8,104.449
2	Total formations in audit jurisdiction	18	8,088.806	15.643	8,104.449
3	Total Entities(PAOs) Audited	1	2,606.853	3.911	2,610.764
4	Total formations Audited	4	2,606.853	3.911	2,610.764
5	Audit & Inspection Reports	4	2,606.853	3.911	2,610.764

II: Audit observation Classified by Categories

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	
2.	Weak financial management	1,112.358
3.	Weak Internal controls relating to financial management	308.979
4.	Others	
Total		1,421.337

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	0.318	1,502.079	3.911	1,104.456	2,610.764	1753.43
2.	Amount placed under Audit Observation /Irregularities of Audit		1074.213		347.124	1421.337	284.115
3.	Recoveries Pointed Out at the instance of Audit		375.811		10.819	386.63	89.009
4.	Recoveries Accepted /Established at the instance of Audit				2.934	2.934	19.417
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	

IV: Table of Irregularities pointed out

(Rs in million)

S.No.	Description	Amount Placed under Audit Observation
1.	Violation of Rules and regulations, principle of propriety and probity in public operation	1,112.358
2.	Report cases of fraud, embezzlement, thefts and misuse of public resources.	0
3.	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4.	Quantification of weakness of internal control systems.	306.045
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	2.934
6.	Non-production of record	0
7.	Others, including cases of accidents, negligence etc.	0
Total		1,421.337

V: Cost Benefit Ratio

(Rs in million)

S #	Description	Amount
1	Outlays Audited (item 1 of Table 3)	2,606.853
2	Expenditure on audit	0.740
3	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	1:0

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

CHAPTER 1

1.1 District Government Dir Lower

1.1.1 Introduction

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

1.1.2 Brief Comments on Budget and Expenditure 2016-17 (Variance analysis)

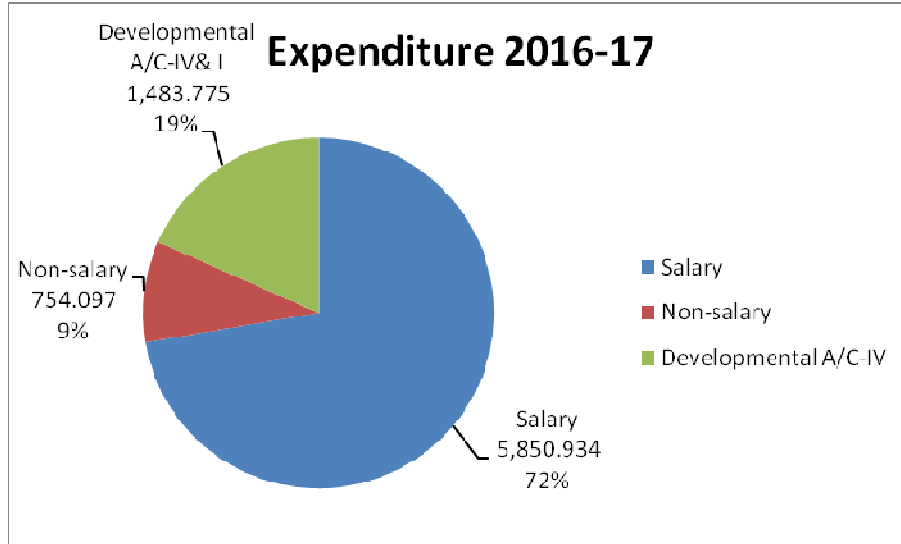
(Rs in million)

2016-17	Budget	Actual Expenditure/ Receipts	Saving/ Excess	%age Excess / Saving
Salary	5,984.348	5,850.934	(133.414)	-2.23%
Non-salary	795.483	754.097	(41.386)	-5.20%
Developmental A/C-IV	594.639	185.522	(409.117)	-68.80%
Developmental A/C-I	1,307.835	1,298.253	(9.582)	-0.73%
Total	8,682.305	8,088.806	(593.499)	-6.84%
Receipts	15.643	15.643	0	0

The savings of Rs 593.499 million indicate inefficiency in the capacity of the District Government Departments to utilize the amount allocated.

EXPENDITURE 2016-17

(Rs in million)



Detail is given at Annexure-B

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. Detail of PAC/DAC meetings is given below:

S #	Audit Year	PAC/DAC meeting
1.	2002-03	Not Convened
2.	2003-04	Not convened
3.	2004-05	Not convened
4.	2005-06	Not convened
5.	2006-07	Not convened
6.	2007-08	Not convened
7.	2008-09	Not convened
8.	2009-10	Not convened
9.	2010-11	Not convened
10.	2011-12	Not convened
11.	2012-13	Not convened
12.	2013-14	Not convened
13.	2016-17	Not convened

1.2 AUDIT PARAS

1.2.1 Irregularity and Non compliance

1.2.1.1 Unauthorized expenditure without Technical Sanction - Rs 571.845 million

According to Para 56 of CPWD Code, if subsequent to the grant of technical sanction, material structural alterations are contemplated, orders of the original sanctioning authority should be obtained, even though no additional expenditure may be involved by the alterations. Further, Para 178(iii) of GFR Vol.-I states that no work should be commenced or liability incurred in connection with it until administrative approval and sanction has been obtained from the competent authority, a properly detailed design and estimate has been sanctioned and funds to cover the charge have been provided by the competent authority.

Executive Engineer C&W Dir Lower incurred expenditure of Rs 571,845,000 on various developmental schemes during 2016-17 without obtaining technical sanction of the competent authority before commencement of work. Detail is given at Annexure-02.

Audit observed that unauthorized payment was made due to weak financial control, which resulted in violation of rules.

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

Request for the 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. 13 (2016-17) A/C-I

1.2.1.2 Non realization of water charges-Rs 183.041 million

According to Chief Engineer (North) Public Health Engineering Department Khyber Pakhtunkhwa letter No.10/B-8/PHE (N) Dated 12.02.2011, water charges @ Rs 120 per month per house connection shall be collected. Further, According to Para 8 & 26 of GFR Volume-1, each administrative department has to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

Executive Engineer Public Health Engineering Division Dir Lower did not realize water charges of Rs 183,041,371 as outstanding up to 30.06.2017 from consumers. Detail is given below:

S.No	Particular	Amount (Rs)
1	Accrued during 2016-17	27,443,520
2	Recovery during 2016-17	8,811,402
3	Arrear during 2016-17	18,625,818
4	Arrear upto June 2016	164,415,553
	Total Arrear	183,041,371

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

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

Request for the 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 from the defaulters and action against the person(s) at fault.

AIR Para No. 02 (2016-17) A/C-I

1.2.1.3 Overpayment due to non exclusion of Income Tax –Rs 8.415 million

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

Executive Engineer C&W Division Dir Lower awarded work “Block Topping Roads” vide Administrative Approval No. SOR/V-39/W&S/03/Vol-II dated 29-4-2015 on MRS-2013. Payment of Rs 140,254,000 was made to the contractor on MRS-2013, which already includes 6% income tax. Neither adjustment of Rs 20.438 million was made in the PC-I/estimates as per instructions nor income tax of Rs 8,415,240 was deducted from the contractor bills, due to which resulted in overpayment. Detail is given below:

S.No	Name of Scheme	Bid Cost	Expenditure update	6% Income Tax
1	Link Road Ghwara Banda	94,361,619	43.867	2.63202
2	Link Road Gawardesh	80,360,241	30.685	1.8411
3	Link Road Pratta	69,800,007	15.516	0.93096
4	Link Road Nawo Koto	33,015,196	9.707	0.58242
5	Link Road Hisarak	63,100,051	40.479	2.42874
Total		340,637,114	140.254	8.41524

Audit observed that payment without exclusion of income tax occurred due to weak internal control, which resulted in loss to the Government.

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

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

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

AIR Para No. 32 (2016-17) A/C-I

1.2.1.4 Non imposition of penalty for delay in completion of work - Rs 75.669 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 Dir Lower did not impose 10% penalty amounting to Rs 75,669,800 on those contractors who failed to complete the works within the stipulated period of time. Detail is given at annexure-3

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

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

Request for the 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. 11 (2016-17) A/C-I

1.2.1.5 Non deduction of income tax - Rs 8.931 million

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

Executive Engineer C&W Division Dir lower failed to deduct income tax of Rs 127,592,000 (8,931,000 x 7%) from the contractors on account of developmental works. As evident from his Enlistment Certificate the contractors were resident of tax payable area but Income Tax was not deducted from the payment of the contractor.

(Rs in million)

Name of Scheme	Name of Contractor	Expenditure	Income Tax
Link Road Janpassa	Imran Construction	45.201	3.16407
GGMS Naray Tangi	Syed Rahim shah	13.057	0.91399
Arif Kaly Bridge	Imran Construction	11.032	0.77224
Kumbar to Gumbat banda Road IV	Syed Rahim shah	4.819	0.33733
GGPS Dargai Maidan	Syed Rahim shah	6.446	0.45122
Mayar Asmar Road Phase-II	Pir Muhammad	37.36	2.6152
Mayar Asmar Road Phase-III	Anwarullah	9.677	0.67739
Total		127.592	8.93144

Audit observed that non deduction of Income Tax occurred due to violation of rules, which resulted in loss to government.

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

Request for the 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. 31 (2016-17) A/C-I

1.2.1.6 Non-credit of lapsed deposit into government revenue Rs 8.216 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.

Executive Engineer C&W Division Dir lower did not credit lapsed securities amounting Rs 8,216,432 which remained unclaimed for more than three accounting years. These balances were unclaimed since 10/2005 to 30-06-2017, which were required to be deposited as lapsed deposit into government revenue. Detail is given at annexure-4.

Audit observed that the irregularity occurred due to weak financial control, which resulted in loss to government.

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

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

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

AIR Para No. 25 (2016-17) A/C-I

1.2.1.7 Loss due to non deposit of Stamp duty & Registration fee - Rs 7.885 million

According to Para 26 of GFR Vol-I, it is the duty of departmental controlling officer to see that all sums due to government are regularly and promptly assessed, realized and duly credited in the public account.

Deputy Commissioner Dir Lower received Rs 7,885,423 on account of as stamp duty and registration fee from the PEDO vide Cheque No.2255589161 dated 01.01.2016 the amount was retained in designated bank account instead of deposit into Government treasury. Detail is given below:

S.No	Particular	Amount (Rs)
1	Stamp duty 1.5%	5,914,067
2	Registration fee 0.5%	1,971,356
Total		7,885,423

Audit observed that non deposit of stamp duty was occurred due to weak financial control resulted in blockade of Government money.

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

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

Audit stresses upon immediate deposit of the amount into Government treasury and action against the person(s) at fault.

AIR Para No. 02 (2016-17)

1.2.1.8 Overpayment of HPA & Conveyance allowances during the period of leave –Rs 1.140 million

According to condition No. (iii) of the Government of Khyber Pakhtunkhwa Finance Department letter No. NO. FD(SOSR-II)8-18/2016 dated 7.1.2016, Health Professional Allowance is not admissible during earned leave, study leave and extra ordinary leave except casual leave. Further, 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 posses 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.

District Health Officer Dir Lower paid Rs 1,140,040 on account of Health Professional Allowance and Conveyance Allowance of four (44) Officers/officials during the period of their leave which resulted in loss to the Government. Detail is given at Annexure-05.

Audit observed that overpayment occurred due to lack of financial control, which resulted in loss to the Government.

The irregularity was pointed out to the management in August 2017, management stated that all the record would be checked and the recovery would be made. Reply was not convincing as no progress was intimated till finalization of the report.

Request for the 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 persons at fault under intimation to audit.

AIR Par No. 11 (2016-17)

1.2.1.9 Overpayment due to non-deduction of voids - Rs 10.245 million

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

Executive Engineer C&W Division Dir lower overpaid Rs 10,245,074 to the contractor due to non deduction of voids which resulted loss into Government treasury. Detail is given at Annexure- 06

Audit observed that 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, no reply was furnished by the management.

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

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

AIR Para No. 14 (2016-17) A/C-I

1.2.1.10 Overpayment on account of conveyance allowance and HRA – Rs 1.684 million

According to Government of Pakistan Accountant General Khyber Pakhtunkhwa letter No Computer/HR-LAB/CIC/203 dated 4-8-2011, Para 2(iv) Conveyance allowance is not admissible to government servant who resides in the office premises. Further, According to Government of Khyber Pakhtunkhwa Finance department letter No BOVII/FD/1-2/BE-20012-13 dated 5-11-2012, No such policy of exemption from house rent deduction exists. Even the provincial civil servant who has official within the premises and he refused to occupy such accommodation is also not entitled to house rent allowance.

District Health Officer Dir Lower paid Rs 1,684,114 on account of Conveyance Allowance and HRA to 37 Nos of officers/officials for which they were not entitled as they were residing in Government accommodations during 2016-17. Detailed as per Annex-7:

Audit observed that the overpayment of Conveyance allowance and HRA 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 the record would be checked and the recovery would

be made. Reply was not convincing as no progress was intimated till finalization of the report.

Request for the 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 Par No. 13 (2016-17)

1.2.1.11 Loss to Government due to non-deduction of Steel volume from the RCC volume Rs –2.224 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.

Executive Engineer Communication and Works Dir Lower 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 2,224,909 to Government. Detail is given at Annexure-08

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/M³. Similarly, the volume of 7.726 Ton of Steel is 1 M³.

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

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

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

Audit recommends recovery from the contractors.

AIR Para No. 15 (2016-17) A/C-I

1.2.1.12 Non-deduction of Income Tax – Rs 1.645 million

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

Executive Engineer Public Health Engineering Division Dir lower paid Rs 27.419 million to M/S Anwar Ullah & Khilji Developer on account of developmental works. As evident from his Enlistment Certificate the contractors was resident of Peshawar (taxable area) with office location address of Peshawar. The local office was required to deduct 6% income tax amounting to Rs1.645 million from his bills but failed to do so. Detail is given below:

(Rs in million)

S.No	Name of scheme	Contractors	E/Cost	Expenditure	Income Tax
1	Construction of Various WSS in PK-96	M/S Khilji Developer	12.31	12.352	0.74112
2	SS Diyaroon PK-95	M/S Anwar Ullah Khan.	4.393	4.381	0.26286
3	SS Kotkay PK-95	Do	2.808	2.76	0.1656
4	SS Rahim Abad PK-95	Do	5.118	5.123	0.30738
5	SS Mayar PK-95	Do	2.798	2.803	0.16818
Total				27.419	1.64514

Audit observed that non deduction of Income tax was occurred due to violation of rules, which resulted in loss to Government.

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

Request for the 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.11 (2016-17) A/C-I

- 1.2.1.13 i. With-drawl of funds in anticipation of work done for Rs 1.466 million**
ii. Non recovery of Income tax Rs 330,000

According to clause 17-A of contract agreement, the security deposit or balance of security deposit due to contractor is payable after three months of satisfactory completion of work and after furnishing no demand certificate on Form PWD14-A. Further, 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%

Executive Engineer C&W Division Dir lower draw 8% security an excess of Rs 1,466,598 and placed it in the PW Deposit-II on account of Consultancy charges against the work “Sub head Improvement & Black topping of Mayar Asmar Road” during 2016-17. Therefore, unjustified excess drawl was made which needs justification. Detail is given below:

Vr. No.	Date	Bill Amount	Security Deducted	Req: (Rs)	Diff (Rs)	Income tax (Rs)
16-M	14.6.2017	2,749,998	1,686,598	219,999	1,466,598	330,000

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

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

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

Audit suggest investigation of the matter and responsibility be fixed on the person at fault.

AIR Para No. 16 (2016-17) A/C-I

1.2.1.14 Un-necessary retention of funds in Deposit-III – Rs 22.413 million

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

Scrutiny of the 3rd Deposit register of the Executive Engineer C&W Division Dir lower revealed that Rs 22,413,678 was laying unspent balances in various deposit works against which funds were received in previous years. The balances in these funds were not utilized till 30-06-2017 which leads to blockage of government money without any cause. Detail is given at Annexure-09.

Audit observed that the unauthorized retention occurred due to weak financial management, which resulted in violation of government rules.

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

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

Audit stresses upon immediate surrender of unspent balances to the departments concerned under intimation to audit.

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

1.2.1.15 Overpayment due to excess use of steel than approved in Technical Sanction- Rs 4.981 (m)

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

Executive Engineer C&W Division Dir lower overpaid Rs 4,981,000 to the contractor due excess use of steel than approved in technical sanction and PC-I in developmental works during 2016-17. Detail is given at Annexure- 10

Audit observed that overpayment occurred due to weak financial control, which resulted in loss to Government.

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

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

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

AIR Para No. 18 (2016-17) A/C-I

- 1.2.1.16**
- i. Overpayment on A/C of RRM 1:6 than approved in Technical Sanction- Rs 2.827 (m)**
 - ii. Non imposition of penalty Rs 3.015 million**

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

Executive Engineer C&W Division Dir lower overpaid Rs 1,340,580 to the contractor due excess execution of quantity over and above the approved Technical Sanction. Furthermore, the scheme was required to completed upto 2.7.2016 the contractor failed to complete the scheme in stipulated period of time the local office was required to impose 10% penalty amounting to Rs 3.015 million which was not done. Detail is given below:

Name of item	Qty as per BOQ	Qty as per TS	Qty executed	Diff	Rate	Amount in excess (Rs)
RRM 1:6	405 m ³	1,131.44 m ³	1354.87 m ³	223.43 m ³	6,000/ m ³	1,340,580

Audit observed that overpayment occurred due to weak financial control, which resulted in loss to Government.

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

Request for the 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. 19 (2016-17) A/C-I

1.2.1.17 Overpayment due to allowing excess quantities than approved in Technical Sanction- Rs 1.297 million

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

Executive Engineer C&W Division Dir lower paid Rs 1,297,000 to the contractors for various items in excess of technical sanction during 2016-17. Detail is given below:

S. No	Name of work	items	Paid quantityM ³	TS quantity M ³	diff	Rate (Rs)	Amount (Rs)
1	GHS Ouch	Fabrication of mild steel	25.751	24.9	0.851	110,000	93,610
		S/F Aluminum Door & Window	73.6	0	73.6	557,6.22	410,410
2	GMS Katan Dushkhail	RRM in (1:6) CSM	339.75	223.2	116.55	6,500	757,575
		BB work(1:6) in S/S	31.85	27.33	4.52	8,000	36,160
Total							1,297,755

Audit observed that 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, no reply was furnished by the management.

Request for the 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. 20 (2016-17) A/C-I

1.2.1.18 Non deduction of Professional tax– Rs 1.673 million

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

Value	Professional tax (Rs)
a. For value exceeding Rs10,000 but not exceeding Rs0.5 million	3,600
b. For value exceeding Rs0.5 million but not exceeding Rs1 million	4,000
c. For value exceeding Rs1 million but not exceeding Rs2.5 million	6,000
d. For value exceeding Rs2.5 million but not exceeding Rs10 million	18,000
e. For value exceeding Rs10 million but not exceeding Rs25 million	25,000
f. For value exceeding Rs25 million but not exceeding Rs50 million	30,000
g. For value exceeding Rs50 million and above	100,000

Executive Engineer C&W Division Dir lower did not deducted professional tax amounting to Rs 1,673,000 on payment made to contractors on

account of developmental schemes during financial year 2016-17, which resulted in loss to Government. Detail is given at Annexure- 11.

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

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

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

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

AIR Para No. 21 (2016-17) A/C-I

1.2.1.19 Illegal retention of 2% property tax Rs 7.885 million

According to Para 26 of GFR Vol-I, it is the duty of departmental controlling officer to see that all sums due to government are regularly and promptly assessed, realized and duly credited in the public account. Further, According to the Government of Khyber Pakhtunkhwa Local Government department letter No. AO-II /LCB/6-11/2011 dated 21/4/2011 provides that 2% property tax will be paid on immoveable property.

Deputy Commissioner Dir Lower received Rs 7,885,422 on account of as 2% Property tax from the PEDO vide Cheque No.2255589161 dated 01.01.2016 for onward payment to the concerned TMA but the local office retained the amount in designated bank account instead of payment to TMA.

Audit observed that non-payment of Property tax to TMA concerned was occurred due to weak financial control resulted in blockade of Government money.

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

Request for the 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 and immediate Payment of illegal retained money to the actual payee.

AIR Para No. 03 (2016-17)

1.2.1.20 Un-authentic payment on account of land acquisition- Rs 3.186 million

According to Para 290 of CTR, no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants. Further, According to Rule 283 (I) of the CTR Vol- I, acquaintance roll on Form TR 28 be maintained in support of payments.

Deputy Commissioner Dir Lower withdrew Rs 3,186,944 on account of acquisition of land and paid to Assistant Commissioner Timergara during 2016-17 for onward disbursement to the land owners, but actual payee receipts/acquaintance of the land owners were not taken/obtained to verify the payment.

Audit suggests that unauthentic payment occurred due to weak financial control, which resulted in violation of treasury rules.

The irregularity was pointed out to the management in July 2017, no reply was furnished by the management. Request for the convening DAC meeting was made in September 2017. However meeting of DAC could not be convened till finalization of this report.

Audit stresses upon proper acknowledgement of the paid amount duly verified by the competent authority be submitted to audit.

1.2.1.21 Overpayment due to non deduction of income tax– Rs 2.107 million

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-2016 (MRS-2016) but with 7% less cost to defray the amount added in the rate analysis of all works/construction/supply items to meet withholding tax.

Executive Engineer C&W Division Dir lower incurred expenditure amounting to Rs 30,111,807 on account of developmental schemes on Market Rate System (MRS-2016) which includes 7% income tax. Deduction of Income tax was not made in the bills while the Income tax amount included in PC-I and work order which resulted in loss of Rs 2,107,826. Detail is given below:

S. No.	Name of scheme	work done (Rs)	Income Tax (Rs)
1	Barimkay Road (1 KM)	5,814,451	407,012
2	Asbanr But Qilla Shadam Road	7,509,072	525,635
3	Ramora Dara Road	4,893,070	342,515
4	Asbanr Ali Dadi Road	2,946,380	206,247
5	Principal Office Cafeteria	3,243,483	227,044
6	Naway Kalay Buchakay Road	5,705,351	399,375
Total		30,111,807	2,107,826

Audit observed that non deduction of income tax was due to violation of Government orders, which resulted in loss to the Government.

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

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

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

AIR Para No. 22 (2016-17) A/C-I

1.2.1.22 Non supply of medicines Rs 1.586 million and non-imposition of penalty – Rs 111,030

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.

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.

District Health Officer Dir Lower incurred expenditure of Rs 1,586,000 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 @ 7% amounting to Rs 111,030 imposed. Detail is given below:

S.No	Particular	Cheque NO. & Date	Name of Medicine	Amount (Rs)	Penalty (Rs)
4	THQ	0691995 23.6.17	Zafa	200,000	14,000
10	RHC	0691589 19.6.17	Hashir Surginical	586,190	41,033

25	THQ	0691823 22.6.17	Zafa	200,000	14,000
26	THQ	691998 23.6.17	Hashir Surginca	99,960	6,997
28	THQ	0691826 22.6.17	Hashir Surginca	300,000	21,000
33	Disp	0692259 30.6.17	Zafa	199,989	13,999
Total				1,586,139	111,030

Audit observed that non supply of medicines occurred due to weak financial control, which resulted in loss to Government.

The irregularity was pointed out to the management in August 2017, management stated that the record would be checked and recovery of penalty would be made. Reply was not convincing as no progress was intimated till finalization of the report.

Request for the 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 Par No. 14 (2016-17)

1.2.1.23 Irregular expenditure on account of purchase of machinery and equipment Rs 26.293 million

Rule-3 Appendix 9 (part-I) of GFR Vol.-I states that all articles purchased shall be subjected to inspection before acceptance and shall conform to specification.

District Health Officer Dir Lower incurred expenditure of Rs 26,593,000 on account of purchase of Machinery and Equipment in the financial year 2016-17. During audit the following irregularities were raised.

- i- The installation certificate and Inspection report by the engineer concerned was not carried out or produced to audit. The local was required to carry out proper inspection by the Workshop Engineer to ascertain the standard and specification of the machinery but was not done.

- ii- The payment was made to the supplier before installation, testing and demonstration of the method of its use to the end user which was unjustified.
- iii- Most of the Machinery was lying in the store un installed/ un functional till the date of audit.
- iv- No completion report of the supply of Machinery and equipment was available on the record of the local office.

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

The irregularity was pointed out to the management in August 2017 management stated that the progress will be intimated to audit. Reply was not convincing as no progress was intimated till finalization of the report.

Request for the 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 inspection and installation will be made and report will be produced to audit.

AIR Par No. 12 (2016-17)

**1.2.1.24 Unauthorized expenditure without Technical Sanction - Rs
36.104 million**

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

Executive Engineer PHE Division Dir Lower incurred expenditure of Rs 36,104,000 on developmental works during 2016-17 without obtaining technical sanction of the competent authority before commencement of work. Detail is given at Annexure-12

Audit observed that unauthorized payment was made due to weak internal control, which resulted in violation of rules.

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

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

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

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

1.2.1.25 Non Imposition of Penalty for Incomplete Schemes- Rs 46.509 million

According to Clause 6 of the work order and Clause 2 of the Contract Agreement requires that penalty of 1% per day and up to maximum of 10% of the tender cost may be imposed for delay in completion of work. Further, According to Chief Engineer letter No. 02/28-M (13) dated 02.04.2007, there is no provision of time extension in shape of Ex- Post Facto and fine shall be imposed.

Executive Engineer PHE Division Dir Lower failed to impose penalty of Rs 46,509,500 @ 10% of the estimated cost of Rs 465,095,000 of developmental schemes which were not completed in time i.e. up to 30th June, 2016 & June 2017. Detail is given at Annexure-13

Audit observed that non imposition of penalty occurred due to violation of rules, which resulted in loss to Government.

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

Request for the 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 penalty and action against the person(s) at fault.

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

1.2.1.26 Noncredit of lapsed deposits – Rs 9.334 million

According to Rule 635 of the Treasury Rules Volume-I, all balances unclaimed for more than three complete accounting years shall, at the close of June in each year, be credited to the Government.

Executive Engineer PHE Division Dir lower did not credit Rs 9,334,044 in favour of Government which was lying in PW Deposit-II on 30.06.2017 as unclaimed balances of securities of the contractors since 2007 to 2014. The amount unclaimed for more than three complete financial years was required to be credited to government revenue as lapsed deposits. Detail is given at Annexure-14.

Audit observed that noncredit of lapsed deposit occurred due to weak internal control, which resulted in loss to the Government.

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

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

Audit stresses upon immediate crediting of lapsed deposit into Government treasury and action against the person (s) at fault.

AIR Para No. 08 (2016-17) A/C-I

1.2.1.27 Non imposition of penalty for delay in completion of work - Rs 4.840 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 Dir Lower did not impose 10% penalty on estimated cost amounting to Rs 4,840,000 on those contractors who failed to complete the works within the stipulated period of time. Detail is given at Annexure-15.

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

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

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

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

AIR Para No. 23 (2016-17)

1.2.1.28 Unauthorized expenditure without Technical Sanction - Rs 37.340 million

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

Executive Engineer PHE Division Dir Lower incurred expenditure of Rs 37,340,738 on developmental works during 2016-17 without obtaining technical sanction of the competent authority before commencement of work. Detail is given below:

S.No	Name of Scheme	Expenditure (Rs)
1	District ADP	27,076,800
2	M&R	2,164,850
3	Do	8,099,088
Total		37,340,738

Audit observed that unauthorized payment was made due to weak financial control, which resulted in violation of rules.

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

Request for the 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. 22 (2016-17)

1.2.1.29 Non Imposition of Penalty for Incomplete Schemes- Rs 5.679 million

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

According to Chief Engineer letter No. 02/28-M (13) dated 02.04.2007, there is no provision of time extension in shape of Ex- Post Facto and fine shall be imposed.

Executive Engineer C&W Division Dir Lower failed to impose penalty of Rs 5,679,800 @ 10% of the estimated cost of Rs 56,798,000 of developmental schemes which were not completed in time i.e. up to 30th June, 2016 & June 2017. Annexure-16.

Audit observed that non imposition of penalty occurred due to violation of rules, which resulted in loss to Government.

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

Request for the 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 of penalty and action against the person(s) at fault.

AIR Para No. 31 (2016-17)

1.2.1.30 Unauthorized expenditure without Technical Sanction - Rs 2.121 million

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

Executive Engineer C&W Division Dir Lower incurred expenditure of Rs 2,121,584 on developmental works during 2015-16 while Technical Sanctions were not accorded so far. Detail is given below:

S. No.	Name of Scheme	Expenditure (Rs)
2	Repair/ Rehabilitation of Govt Offices Building	914,635
3	Repair/ Rehabilitation of Govt Residences Building	1,206,949
Total		2,121,584

Audit observed that unauthorized payment was made due to weak internal control, which resulted in violation of rules.

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

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

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

AIR Para No. 30 (2016-17)

1.2.2 Internal Control Weaknesses

1.2.2.1 Unauthentic / Unverified expenditure on account of feeding and hiring charges Rs 41.880 million

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

Deputy Commissioner Dir Lower paid Rs 41,880,000 to District Police Officer Dir Lower on account of Hiring charges and Feeding charges of 6th Censes 2017 vide cheque No, 31007357 dated 18.04.2017. However, relevant record was not available in the local office for scrutiny. Hence the expenditure remained unverified/ unauthentic.

Audit observed that incurring of unverified expenditure occurred due to weak internal control.

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

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

Audit stresses upon scrutiny and rectification of error under intimation to audit.

AIR Para No. 01 (2016-17)

- 1.2.2.2** **i. Irregular execution of works without adopting open tender system -Rs 6.325 million**
ii. Non adjustment of Income tax Rs 486,080

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

Executive Engineer C&W Division Dir Lower enhancement of contract price “Construction of High Security Zone Jail Timergara 2016-17”. During scrutiny of record it was observed that The original Administrative Approval of the work was Rs 12.707 Million Which was enhanced to 19.651 million as per revised Administrative Approval the enhanced cost was 6.944 million which was 35 % above the original Administrative Approval according to the above mentioned rule, the additional work was required to be re advertised by the local office which was not done.

Furthermore, Income tax was not adjusted in the enhance cost resulted in loss to Government amounting to Rs 486,080

Audit observed that irregular payment was occurred due to weak internal controls, which resulted violation of rules

When pointed out in November 2015, management stated that detail reply will be given after scrutiny of record.

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

AIR Para No. 23 (2016-17) A/C-I

1.2.2.3 Overpayment due deviation from the approved PC-I /AA - Rs 1.466 million

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

XEN Public Health Engineering Division Timergara overpaid Rs 1,466,692 to different contractors as per detail given below due to deviation from approved PC-I/AA during 2016-07.

Name of scheme	items	Paid quantity	TS quantity	diff	Rate (Rs)	Amount (Rs)
WSS Munda Musa Abad UC Munda	S/F of Submersible motor	50 No	20 No	30 No	15,000	450,000
Do	P/L 20 mm HDPE pipe	2499.23 M	1700 M	799.23 M	107.91	86,244
WSS Godar UC Qilla Shalkandai	S/F of Submersible motor	37 No	12 No	25 No	15,000	375,000
Do	P/L 20 mm HDPE pipe	7270.95 M	3,000 M	4270.95 M	107.91	460,878
Do	S/L of Best quality Hand Pump	6 No	1 No	5 No	18914	94,570
						1,466,692

Audit observed that the overpayment was occurred due to weak financial control, which resulted in loss to Government.

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

Request for the 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. 25 (2016-17)

1.2.2.4 Irregular cash payment of Pay & Allowances – Rs 67.372 million

According to para 4.6.3.1 of Accounting Policies and Procedure Manual, the normal method of payment of monthly salaries of all government employees shall be by credit transfer direct to a bank account nominated by the employee. This is the most secure and economical method of payment and it automatically ensures that recipients have access to their salary on the due date. Moreover, direct credit has tangible advantages, over payment by cheque or cash, against risks of theft or fraud.

District Health Officer Dir Lower paid Rs 67,372,097 on account of pay & allowances to the staff through DDO open cheque instead by their bank account in violation of rules during the year 2016-17. Hence, disbursements through cash, actual payments to the concerned could not be verified and chances of misappropriation could not be ruled out. Detail is given at Annexure-17.

Audit observed that irregular payment occurred due to lack of financial control, which resulted in violation of Government rules.

The irregularity was pointed out to the management in August 2017, management stated that the pay will be transferred to the bank account and progress will be intimated to audit. Reply was not convincing as no progress was intimated till finalization of the report.

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

Audit recommends regularization of payment.

AIR Par No. 16 (2016-17)

1.2.2.5 Illegal Retention of public money into Revenue Deposits – Rs 141.684 million

According to Treasury Rules 290, no money shall be drawn from the treasury unless it is required for immediate disbursement and it is not permissible to draw money from the treasury in anticipation of demand.

During scrutiny of accounts record of Deputy Commissioner Dir Lower, it was noticed that a sum of Rs 141,684,885 on account of land compensations was unspent/unutilized at the end financial year 2016-17. The same compensations were received from various departments under different schemes for which no requests for further utilization were received from the acquiring departments. The same was required to have refunded to the departments concerned, which was not done. Detail is given below:

S #	Name of scheme	Department	Amount (Rs)
1	Govt. Degree College Talash	Education	42,210
2	Balambat Irrigation scheme		1,415,060
5	Play Ground Likor Samarbagh	Sport	4,531,000
8	Govt. Degree College Timergara	Education	2,000,000
9	Children Park Timergara	Sport	3,000,000
	Grave yard Kohary Malakand	-	98000
12	Live Stock Research Station Samarbagh	Agriculture	35245
	Talash Kalpani by road		113395726
17	Police Line Timergara	Police Deptt.	17,167,644
	Total		141,684,885

Audit observed that illegal retention of public money without any reason occurred due weak internal controls.

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

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

Audit suggests refund of unspent land compensation to the departments concerned under intimation to audit besides action against the person(s) at fault.

AIR Para No. 05 (2016-17)

- 1.2.2.6**
- i. Unauthorized approval of rates without open tender system Rs 7.00 million and**
 - ii. Loss to Government amounting to Rs 2,810,775**

According to Rule 1 of Chapter-III of Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs 100,000/ rupees one hundred thousand.

Deputy Commissioner Dir Lower incurred expenditure of Rs 7,000,000 on purchase of firewood and charcoal during winter season of financial year 2016-17. The following irregularities were noted.

1. Open tender was made in which the offer of the first bidder was rejected with the plea that the bidder provided samples of low quality who offered rate of Charcoal @ Rs 26.70 per KG & Firewood @ Rs315 per 40 kg. Higher rates were then fixed without open tender system in violation of KPPRA rules which resulted in loss to Government for Rs 2,810,775. Detail is given below:
2. As per minutes of the local office the remaining bidders gave written statements in presence of the committee and shown their inability to make supply on lowest rates as offered by the bidders but earnest monies were not forfeited due to failure in contractual obligations.

S.No	Description	Rate offered by contractor	Rate paid	diff	Qty	Amount (Rs)
1	Charcoal	26.7	50	23.3	99053	2,307,935
2	Firewood	315	380	65	7736	502,840
Total						2,810,775

Audit observed that loss was occurred due to weak internal control and resulted violation of rules.

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

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

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

AIR Para No. 07 (2016-17)

1.2.2.7 Irregular and unauthentic payment on account of advertisement charges -Rs 1.917 million

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

Executive Engineer PHE Division Dir Lower shown paid Rs 1,917,666 to Director Information Peshawar on account of advertisement charges for last five (05) years as pending liability during 2016-17. However, relevant record i.e. demand bills, original news papers, nonpayment certificate of the said bills in last 05 years, sanction of the competent authority and actual payee receipts were not available to verify the expenditure/payment. Detail is given at Annexure-18

Audit observed that irregular payment was occurred due to weak internal controls, which resulted in violation of rules.

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

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

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

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

1.2.2.8 Non recovery of additional security – Rs 1.430 million

According to Finance Department letter No. SO(FR)FD/9-7/2011/V-II dated 5-11-2014, the bidder will have to deposit an additional amount as additional security in shape call deposit on the name of Executive Engineer within three (03) days at the rate of so below, otherwise his 2% call deposit will be forfeited with rejection of bid.

Executive Engineer PHE Dir Lower awarded schemes with estimated cost of Rs 44,920,807 during the financial year 2016-17. The evaluated bids of the schemes were Rs 43,490,644. Thus, additional securities amounting to Rs 1,430,161 were not deposited by the contractors. Detail is given below:

(Amount in Rs)

S. No.	Name of scheme	Estimated provision	Evaluated Bid	Additional Security required to be deposited
01	Sanitation scheme Shalkandai	3,030,032	2,651,278	378,754
02	Sanitation scheme Munda	2,999,984	2,687,986	311,998
03	Sanitation scheme Ziarat Talash PK-94	18,960,858	18,576,045	384,812
04	WSS in UC Kotkay	9,964,979	9,743,984	220,995
05	WSSUC Hayaserai	9,964,954	9,831,351	133,602
Total		44,920,807	43,490,644	1,430,161

Audit observed that the irregularity was occurred due to weak financial control.

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

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

Audit suggests investigation, fixing responsibility and immediate recovery of the amount.

AIR Para No. 07 (2016-17) A/C-I

1.2.2.09 Irregular cash payment of salaries Rs 36.609 million

According to Para 4.6.3.1 of Accounting Policies and Procedure Manual, the normal method of payment of monthly salaries of all government employees shall be by credit transfer direct to a bank account nominated by the employee. This is the most secure and economical method of payment and it automatically ensures that recipients have access to their salary on the due date. Moreover, direct credit has tangible advantages, over payment by cheque or cash, against risks of theft or fraud.

Executive Engineer PHE Division Dir Lower paid Rs 36,609,225 through DDO on account of Pay and Allowances to the staff during financial year 2016-17. The payment of monthly salaries of the employees was required to have been made through direct credit to their nominated bank accounts. Detail is given at Annexure- 19.

Audit observed that cash payments were made due to weak financial control, which resulted in violation of rules.

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

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

Audit recommends payments through bank accounts and action against the person (s) for less payment.

AIR Para No. 24 (2016-17) A/C-IV

ANNEXURES

Annexure-1

Detail of MFDAC Paras

(Rs in million)

S. No	Department	Caption	Amount
1	Health	Overpayment of HPA to Doctors posted in urban area Rs 327,516	0.327
2	Health	Non deduction of conveyance allowances – Rs 186,000	0.186
3	Health	Irregular grant of annual increment amounting to Rs 617,600	0.617
4	Health	Non deposit of Government receipts – Rs 800,395	0.8
5	Health	Unauthorized payment of 25% doctor share Rs 147,271	0.147
6	Health	Loss to the Government due to expiry of X-Ray film – Rs 224,000	0.224
7	DC	Overpayment on account of Conveyance Allowance and HRA –Rs 230,360	0.23
8	DC	Unjustified retention of Government money – Rs750,000	0.75
9	DC	Unauthorized payment of 30% Special Allowance – Rs 181,968	0.181
10	PHE	Overstatement in securities of the contractors - Rs 163,250	0.163
11	PHE	Unauthorized release of securities after lapse of three years – Rs 478,668	0.478
12	PHE	Loss to Government due to non deduction of Professional tax – Rs 0.425 million	0.425
13	PHE	Non deduction of Income Tax-Rs 140,655	0.14
14	PHE	Non deposit of additional security – Rs 582,920 and Non-forfeited earnest money amounting to Rs 84,000	0.582
15	PHE	Overpayment on account of Conveyance Allowance –Rs 68,544	0.068
16	PHE	Loss to Government due to non deduction of Professional tax – Rs 0.250 million	0.25
17	C&W	Overpayment by allowing higher rate - Rs 230,059	0.23
18	C&W	Overpayment by allowing higher rate - Rs 382,500	0.382
19	C&W	Overpayment by allowing higher rate - Rs 901,229	0.901
20	C&W	Overpayment due to allowing higher rate - Rs 425,850	0.425
21	C&W	Loss to government due non imposition of penalty- Rs 0.98796 million	0.987
22	C&W A/c-IV	Excess expenditure over & above the permissible limits of Technical Sanction- Rs133,162	0.133
23	C&W A/c-IV	Loss to government due to non deduction of DPR fund- Rs 220,026	0.22
24	C&W A/c-IV	Loss to Government due to non deduction of Professional tax – Rs 494,000	0.494
Total			9.34

Annexure 02
PARA No. 1.2.1.1

Detail of Expenditure without TS

S.No	Name of Scheme	Expenditure
1	Link Road Pratta	15.516
2	Link Road Hisarak	40.479
3	F/S Design improvement & Black Topping of Kumber to Gumbat Banda Road (15-Kms) Dir Lower Package-I	12.911
4	Package-II	5.312
5	Package-III	8.856
6	Package-IV	3.183
7	Markhanai Maidan Bridge	49.054
8	Gudar Road	2.424
9	Naway Kallay Road	1.593
10	Bota Road	14.623
11	Osakai Road (1-KM)	5.637
12	Liko Road (1-KM)	4.013
13	Nawe Kalay Bochake Road (2-KM)	5.063
14	Ramora Dara Road (1.8-KM)	3.616
15	Asbnr Ali Dadai Raod (1-KM)	2.444
16	Asbnr But Qilla Shadam Road (1-KM)	6.67
17	Brimkay Road (1-KM)	4.501
18	Dherai Tesso Khunano Baba Road	2.3
19	Bari Kot Road	14.534
20	Sar Banda Road	15.737
21	Dood Khana Road	16.245
22	Gadala Road	4.041
23	Ghawgo Siar Road	7.129
24	Rani Road	7.277
25	Banda Road	19.527
26	Shatay Road	14.809
27	Shaneyy Road	10.98
28	Mashoo Road	6.226
29	Chinoo Road	13.11
30	Dehrai Road	5.497
31	Machoo Road	2.222
32	Katan Road	5.935
33	Khonako Road	14.697
34	Ahmad Galai Road	8.141
35	Yar Khan Banda Road	17.564
36	Nagrai Road	12.45
37	Gumbat Gai Road	6.77

38	Haji Abad Road	1.83
39	Black Topping of Zardari Banda road U/C Mayar	0.4
40	Black Topping of Adam Shah & Juni Kalay Road U/C Mayar	0.29
41	Black Topping of Mandizo Damtal Malkano Road U/C Kambat	1.112
42	Black Topping of Asharkore Bala Road U/C Samarbagh	0.877
43	Construction of PCC Road Shontala U/C Samarbagh	4.164
44	Black Topping of Dandono Road U/C Samarbagh	1.274
45	Black Topping of Tatar Bala & Gul Dherai Road U/C Samarbagh	1
46	Kadh to Shahko Road	3.174
47	Shahko to Lajbook Road	2.271
48	Shadas to Fazal Abad Meramai Road	11.159
49	GMPS Khonako PK-94	11.749
50	GGPS Jabagai PK-95	8.917
51	GPS Maina Asbnr PK-97	9.982
52	GGPS Aseelo PK-94	3.236
53	GGPS Shukillay (PK-95)	5.419
54	GGPS Taran Bala PK-96	4.495
55	GGPS Mir Abad Pk-97	8.754
56	GGMS Makhai S/T GGMS Kambat Likor PK-95	12.48
57	GGMS Kher Abad PK-97	8.572
58	GGHS Zimdara S/T GGHS Haji Abad	0.801
59	GHS Manz Banda PK-94	2.322
60	GHS Bagh Dushkhail PK-94	2.381
61	GGPS Dheran Asbnr PK-97	7.753
62	GGHS Nagrai Noora Khel PK-94	25.14
63	GHS Balambat PK-94	23.637
64	GGPS Samarbagh PK-95	5.739
65	GGMS Warsak PK-97	6.542
66	GPGC mer	5.000
	Total	571.845

Annexure- 3
PARA No. 1.2.1.4

Detail of Non imposition of penalty

S.No	Name of work	AA Cost	Date of commen:	Period of completion	Status	Expend	Penalty
3	GMPS Sarbala Korona PK-96	14.013	21.4.2015	10 months	Finishing Stage	13.087	1.4013
4	GMPS Kolal Dherai PK-96	14	19-6-2015	10 months	Do	11.699	1.4
5	GMPS Kandolo Meramai Pk-96	14	19-6-2015	10 months	Do	10.121	1.4
6	GPS Zargai PK-94	14	26.11.15	12 months	Do	10.983	1.4
7	GGPS Otitai Brikot PK-94	14	28.5.2015	10 months	Do	12.956	1.4
8	GGPS Jabagai PK-95	14	10/5/2015	12 months	Do	8.917	1.4
9	GGPS Qasho Dhall PK-95	14	14.7.15	8 months	Do	12.603	1.4
11	GGPS Larcham Manyal PK-96	14	25-4-2015	10 months	Do	10.984	1.4
12	GGPS Dargai Maidan PK-96	14	18.6.2015	10 months	Do	7.38	1.4
13	GPS Maina Asbnr PK-97	14	4.9.15	10 months	Do	9.982	1.4
21	GMS Kattan Dushkhail PK-94	12.625	13.2.2015	12 months	10.9.16	12.883	1.2625
22	GGMS Shatai	12.625	26.1.2015	12 months		10.907	1.2625
23	GMS Shahi PK-95	12.625	19.2.2014	10 months		9.504	1.2625
24	GGMS Makhai PK-95	12.625	21.1.2015	10 months	F.Stage	8.152	1.2625
25	GGMS Naray Tangai PK-96	12.625	14.4.2015	6 months	Do	13.383	1.2625
26	GGMS Rehanpoor PK-96	12.625	30.1.2015	12 months	Do	10.481	1.2625
28	GHS Shehzadi PK-96	2.104	16-6-2015	6 months		2.188	0.2104
34	GGPS Banr PK-95	10.65	20.5.2015	8 months	Do	5.448	1.065
35	GPS Beragam PK-96	11.227	2.3.15	10 months		10.955	1.1227
36	GGPS Dheran Asbnr PK-97	10.65	17.6.2015	10 months	Do	7.753	1.065
39	GHS Maskini PK-95	24.21	9.4.2015	12 months	Do	17.732	2.421
40	GGMS Tikass PK-94	15.617	7/5/2015	6 months		13.99	1.5617
41	GMS Hisarak PK-95	16	5/5/2015	12 months		12.029	1.6
42	GGMS Atto Shadas PK-96	15.617	20.4.2015	10 months	In progress	12.821	1.5617
43	GGMS Dara Ramora PK-97	15.617	4.5.2015	12 months	Finishing Stage	6.137	1.5617
44	GGHS Damtal PK-95	8.7	17.6.2015	6 months		6.555	0.87
46	GHS Balambat PK-94	30.44	11.6.2015	12 months	Finishing Stage	23.637	3.044
47	GHSS Sarai Bala (High Portion) PK-94	37.898	29-5-2015	12 months	Finishing Stage	34.284	3.7898

48	GGPS Samarbagh PK-95	12.4	4/4/2015	12 months	2.5.2016	5.739	1.24
1	F/S Design improvement & Black Topping of Kumber to Gumbat Banda Road (15-Kms) Dir Lower Package-I	44.51	6.7.2015	12 Months	In Process	12.911	4.451
2	Package-II	31.574	6.7.2015	12 Months	In Process	5.312	3.1574
3	Package-III	33.266	6.7.2015	12 Months	Do	8.856	3.3266
4	Package-IV	30.73	26-11-2015	18 Months	Do	3.183	3.073
1016/140989	Agheralay Bridge	35.355	6.7.2015	12 Months	Do	11.729	3.5355
2	Arif Kalay Bridge	35.282	6.7.2015	12 Months	Do	32.828	3.5282
3	Darangal Khwar Bridge	26.777	6.7.2015	12 Months	Do	7.124	2.6777
4	Markhanai Maidan Bridge	58.48	22-9-2015	12 Months	Do	49.054	5.848
1163/130574	Shalkandai Road 1.20-Km	13.82	7.5.2015	12 months	Do	9.758	1.382
10	Lal Qilla Manyal Road 2-Km	20.011	5/5/2015	12 months	Do	16.632	2.0011
Total							75.6698

Annexure- 4
PARA No. 1.2.1.6

Detail of Lapsed deposit

Item No	Dated	Amount (Rs)
1/14	October 2005	265,685
2/16	November 2005	100,592
3/17	December 2005	122,366
4/18	January 2006	300,313
5/19	February 2006	315,290
6/20	Mar 2006	446,058
7/24	May 2006	516,093
8/31	June 2006	40,494
9/32	June 2006	10,860
10/33	June 2006	18,168
11/34	June 2006	57,880
12/35	June 2006	91,202
13/36	June 2006	26,056
14/37	June 2006	32,908
15/38	June 2006	100,044
16/39	September 2006	28,200
17/43	September 2006	51,924
18/44	September 2006	50,966
19/46	September 2006	147,843
20/51	Feb 2007	295,051
21/53	Feb 2007	11,440
22/56	Feb 2007	144,339
23/58	Feb 2007	229,495
24/59	March 2007	140,656
25/60	March 2007	111,130
26/61	March 2007	96,376
27/62	March 2007	37,350
28/63	March 2007	7,815
29/64	March 2007	7,365
30/65	March 2007	25,084
31/66	March 2007	56,370
32/67	March 2007	50,608

33/68	March 2007	55,622
34/69	March 2007	132,148
35/71	March 2007	47,476
36/72	March 2007	63,623
37/73	March 2007	146,000
38/74	March 2007	171,051
39/75	May 2007	32,726
40/76	May 2007	65,401
41A/77	May 2007	16,395
42/78	May 2007	129,917
43/79	May 2007	43,410
44/80	May 2007	71,129
41B/81	May 2007	129,147
42/82	May 2007	10,005
43/83	May 2007	106,999
44/84	May 2007	266,313
45/85	May 2007	23,840
46/86	May 2007	120,213
47/87	May 2007	201,530
48/88	May 2007	145,702
49/89	May 2007	47,287
50/90	May 2007	61,739
51/91	May 2007	73,136
52/92	May 2007	2,710
53/93	June 2007	161,857
54/94	June 2007	230,870
55/95	June 2007	14,050
56/96	June 2007	30,572
57/97	June 2007	44,081
58/98	June 2007	91,628
59/99	June 2007	55,376
60/100	June 2007	51,850
61/101	Sep 2007	13,050
62/102	Mar 2008	83,750
63/103	Mar 2008	84,641
64/104	April 2008	226,578

65/105	April 2008	102,082
66/106	April 2008	66,288
67/107	April 2008	35,352
68/108	April 2008	26,000
69/109	May 2008	133,964
70/110	May 2008	13,250
71/111	June 2008	20,963
72/112	June 2008	19,689
73/113	June 2008	40,859
74/114	June 2008	10,680
75/115	June 2008	40,637
76/116	June 2008	42,800
77/117	June 2008	21,298
78/118	June 2008	248,725
79/119	Aug 2008	14,238
80/120	Aug 2008	14,232
81/121	Nov 2008	14,844
82/122	December 2008	73,103
83/123	December 2008	24,579
84/124	December 2008	16,421
85/125	December 2008	48,585
Total		8,216,432

Annexure-5
PARA No. 1.2.1.8

Detail of HPA and Conveyance during period of leave

	Name of Center	Name of official	Leave	HPA	Cony	Total (Rs)
1	RHC Gul Abad	Dr Sadaf Hameed	45	108000	7500	115,500
2	RHC Asbanr	Reshma Bibi	45	15000	4284	19,284
3	BHU Siar Kharkai	Mohsinul Haq	120	40000	11424	51,424
4	BHU Tawda China	DILRAZ BEGUM	45 days	15000		15,000
5	BHU Nasafa	Nizakat Begum	20	6667	1904	8,571
6	Cat D Lal Qilla	Farzana	30dyas	10000	5000	15,000
7	THQ Chickdara	Sughra	45	15000	7500	22,500
8	Cat D Munda	Ghulam Muhammad	40	13000	2856	15,856
9	Cat D Lal Qilla	Said Ali jan	25	8333	2380	10,713
10	BHU Makhai	Mohammad Taif	0	0	8568	8,568
11	CD Kotigramm	Fazal Qadeer	33	10000	2856	12,856
12		Rohul Amin SMO	19	39267	3167	42,434
13		Muhammad Sharif	14	28933	2333	31,266
14	BHU Tawda China	Liaq Khan	20	6667	1904	8,571
15	Cat D Ziarat Talash	Fawadullah JCT	30	10000	2856	12,856
16	Cat D Mayar	Musa Khan JCT	730	10000	2856	115,704
17	BHU Makhai	Nasreen Gul	20	6666	1904	8,570
18	THQ Chickdara	Basira	45	15000	4284	19,284
19	Cat D Lal Qilla	Kalsoom LHV	45	15000	4284	19,284
20	BHU Chakdara	Abida Begum JPHC	20	6666	1904	8,570
21	BHU Lajbook	Sabila Bibi	45	15000	4284	19,284
22	BHU Makhai	Mohammad Taif	90	30000	7568	37,568
23	THQ Chickdara	Almaree				36,551
24	BHU Makhai	Nasreen Gul	45	15000	4284	19,284
25	BHU Main Kaly	Javida Gul	72	24000		24,000
26	BHU Ootala	Muhammad Nisar	120	40000	11424	51,424
27	Cat D Lal Qilla	Muhammad Yousaf	120	40000	11424	51,424
28	Cat D Lal Qilla	Muhammad Yousaf	60	20000	5712	25,712
29	BHU Makhai	Fazal Qayum	40	13333	3808	17,141
30	RHC Khal	Imtiaz Khan	30	10000	2856	12,856
31	BHU Nasafa	Bacha Wazir	45	15000	4284	19,284
32	BHU Tawda China	Liaq Khan	40	13333	3808	17,141
33	BHU Makhai	Nasreen Gul	20	6666	1904	8,570
34	MCH	Robina Firdos	20	6666	1904	8,570
35	BHU Asegai	Shaheen Begum	18	6666		6,666
36	Cat D Lal Qilla	Zainub Begum	25	8333	2380	10,713

37	RHC Ouch	Miss Fatima	20	6666	1904	8,570
38	EPI	shamshul Haq	15	5000	1428	6,428
39	BHU Chakdara	Wala Bibi	25	8333	2380	10,713
40	BHU Shalkandai	Ziaul Haq	16	5000	1428	6,428
41	BHU Lajbook	Amjad Ali	20	6666	1904	8,570
42	BHU Lajbook	Amjad Ali	20	6666	1904	8,570
43	BHU Zamidara	Noorul Ahad	15	5000	1428	6,428
44		Sher Zada SMO	25	51667	4167	55,833
45		Dr Arroj Mujtaba	45	93000	7500	100,500
			Total			1,140,040

Annexure-6
PARA NO.1.2.1.9

Detail of Non Deduction of Voids

	MB#	Name of Scheme	Item of work	Qty	rate	amount	vioids
1	2080	Danjarri to Ijara Road	RRM Dry in stome Masnary	1,651	3,000	4,952,850	544,814
2	do	do	Boulder filling behind R/W	397	1,500	595,890	65,548
3	2169	Haji Abad Road	RRM Dry in stome Masnary	376	3,500	1,314,705	144,618
4	2129	Qazi Abad Tatar Road	RRM Dry in stome Masnary	265	3,000	795,210	87,473
5				162	2,000	324,000	35,640
6	2031	Barikot Road	RRM Dry in stome Masnary	886	2,700	2,391,849	263,103
7	2118	Watangai Road	RRM Dry in stome Masnary	142	6,500	922,935	101,523
8	2097	Shatay Road	RRM Dry in stome Masnary	679	3,500	2,375,555	261,311
9	2116	Ghwago Road	RRM Dry in stome Masnary	372	2,700	1,003,563	110,392
10		do	RRM Dry in stome Masnary	345	2,700	932,229	102,545
11	2127	Dood Khana Road	RRM Dry in stome Masnary	692	2,500	1,729,575	190,253
12	2114	Sarbanda Road	RRM Dry in stome Masnary	782	1,400	1,095,178	120,470
13	2098	Malai Road	RRM Dry in stome Masnary	628	3,500	2,198,910	241,880
14			RRM Dry in stome Masnary	694	3,120	2,164,028	238,043
15	2030	Banda Road	RRM Dry in stome Masnary	653	4,000	2,612,000	287,320
16			RRM Dry in stome Masnary	1,137	3,120	3,547,927	390,272
17			Structure back filling	340	417	141,855	15,604
18	2140	Patto Atak Road	RRM Dry in stome Masnary	1,760	2,700	4,751,703	522,687
19	2103	Rani Road	RRM Dry in stome Masnary	761	3,000	2,283,360	251,170
20	2123	Gadala Road	RRM Dry in stome Masnary	375	3,850	1,443,596	158,796
21	2108	Mashoo Road	RRM Dry in stome Masnary	406	2,900	1,178,647	129,651
22	2064	Khonako Road	RRM Dry in stome Masnary	1,773	2,800	4,965,632	546,220
23	2110	Shnai Road	RRM Dry in stome Masnary	722	3,000	2,167,470	238,422
24	2101	Chinar Tangay Road	RRM Dry in stome Masnary	413	2,500	1,032,125	113,534
25	2113	Chaman Abad Road	RRM Dry in stome Masnary	539	2,950	1,590,139	174,915
26	2113	Chaman Abad Road	Structure back filling	347	413	143,282	15,761
27	1989	Macho Road	RRM Dry in stome Masnary	390	2,810	1,095,844	120,543
28		Anangoro Khwar Road	RRM Dry in stome Masnary	374	2,800	1,047,956	115,275
29	2109	Cheno Road	RRM Dry in stome Masnary	621	2,600	1,615,874	177,746
30		chiarono Road	RRM Dry in stome Masnary	970	2,800	2,715,636	298,720
31	2160	Barimkay Road	RRM Dry in stome Masnary	361	2,716	978,970	107,687

32	2120	Ranidaly Road	RRM Dry in stome Masnary	874	3,500	3,060,190	336,621
33	2105	Markhano to Nasar	RRM Dry in stome Masnary	291	3,500	1,020,005	112,201
34	2117	Bota Road	RRM Dry in stome Masnary	2,182	2,955	6,448,637	709,350
35	2117	Bota Road	Boulder filling behind R/W	300	500	149,925	16,492
36	2117	Jan Passa road	Boulder filling behind R/W	165	1,000	164,910	18,140
37	2166	Naway Kalay Buchakay	RRM Dry in stome Masnary	879	2,716	2,386,433	262,508
38	2132	Kad to Shako Road	RRM Dry in stome Masnary	363	2,500	906,725	99,740
39	2087	Shadas to Fazal Abad	RRM Dry in stome Masnary	1,261	3,000	3,781,830	416,001
40	2086	Kumbar to Surkhanay	RRM Dry in stome Masnary	1,161	2,200	2,554,068	280,947
41	2093	sjar Gattt Road	RRM Dry in stome Masnary	973	3,120	3,036,815	334,050
42	2093	sjar Gattt Road	RRM Dry in stome Masnary	788	3,120	2,456,944	270,264
43	2076	Laram Banda Road	RRM Dry in stome Masnary	317	3,100	983,010	108,131
44	2043	Rabat Assigay Road	RRM Dry in stome Masnary	314	4,450	1,397,879	153,767
45	2043	Rabat Assigay Road	RRM Dry in stome Masnary	935	3,119	2,915,891	320,748
46	2153	Amlook Dara Road	RRM Dry in stome Masnary	317	3,817	1,210,371	133,141
47	2153	d	RRM Dry in stome Masnary	802	3,120	2,502,087	275,230
48	2101	Gumbat Road	RRM Dry in stome Masnary	662	3,100	2,052,820	225,810
							10,245,074

Annexure-7

PARA No.1.2.1.10

Detail of Conveyance and HRA

S No	Name	Place of Posting	Personal No	HRA	Conveyance Allowance	Total	Period of accommodation	Total per year(Rs)
1	Farhadullah Chowkidar	Asegai	745080	891	1785	2676	12 months	32,112
2	Shariat Bibi LHV	Dedanpura	759428	1306	2856	4162	12 months	49,944
3	Wasimullah Chowkidar	Ramura	769693	910	1785	2695	12 months	32,340
4	Gul khan Chowkidar	Shagai	259062	910	1785	2695	12 months	32,340
5	Aisha Bibi LHV	Shagai	269605	1146	1932	3078	12 months	36,936
6	Noor begam LHV	Shalkandi	572825	1306	2856	4162	12 months	49,944
7	M. Shafi Chowkidar	Shalkandi	426723	942	1785	2727	12 months	32,724
8	Asghar Khan HT	Khadakzai	266896	1306	2856	4162	12 months	49,944
9	Nasreen gul LHV	Makhai	571065	1306	2856	4162	12 months	49,944
10	Nazwal Chowkidar	Damtal	259332	910	1785	2695	12 months	32,340
11	M. Shuaib Chowkidar	Beshigram	265790	891	1785	2676	12 months	32,112
12	Fazal razaq Disp	Drangal	259616	1306	2856	4162	12 months	49,944
13	Nizakat LHV	Nasapa	264578	1306	2856	4162	12 months	49,944
14	Badshah wazir HT	Nasapa	263384	1306	2856	4162	12 months	49,944
15	Behramuddin Chowkidar	Nasapa	580634	891	1785	2676	12 months	32,112
16	M. Salim HT	Beshigram	266491	1306	2856	4162	12 months	49,944
17	Nabia Bibi LHV	Otala	507802	1146	1932	3078	12 months	36,936
18	Shabana noor LHV	Ramora	352576	1146	1932	3078	12 months	36,936
19	Mushtaq begam LHV	Pengal	685592	1306	2856	4162	12 months	49,944
20	Khurshid HT	Toda China	267342	1306	2856	4162	12 months	49,944
21	Riffat Begam LHV	Hayasery	591251	1146	1932	3078	12 months	36,936
22	Abdullah Chowkidar	Hayasery	259937	972	1785	2757	12 months	33,084
23	Aliya Bibi LHV	Z/Talash	685559	1306	2856	4162	12 months	49,944
24	Shaheen rafi C/Nurse	Cat-D Talash	404392	1818	5000	6818	12 months	81,816
26	Noor begam Dai	Cat-D Talash	0	972	1785	2757	12 months	33,084
27	M. Salim Ward Attendent	Cat-D Talash	653817	910	1785	2695	12 months	32,340
29	Ihsanullah Sr PHC Tech	RHC Khal	269432	1476	2856	4332	12 months	51,984
30	M. Irshad dirver	RHC Khal	685322	1029	1932	2961	12 months	35,532
31	Noorul khaliq Jr PHC Tech	RHC Khal	685103	1306	2856	4162	12 months	49,944
32	Jan Badar SClerk	RHC Khal	258009	1476	2856	4332	12 months	51,984
33	DR AZRA PERVEZ MO		842053	2955	5000	7,955	5	39775
34	Dr Zafar Ali	RHC Khal	810682	2955	5000	7,955	9	71595

35	Iqbal Hussain JPHC	BHU Oskai	265445	1476	2856	4,332	12	51984
36	Dr Muhammad Zafar Khan	BHU Bishegram	822459	2955	5000	7,955	7	55685
37	Dr Saeeda	RHC Khal		2955	5000	7,955	5	39775
38	Rahim jan WO	Cat-D Munda		1932	1500	3,432	12	41184
39	Noor Pari Dai	Cat-D Munda		1932	1500	3,432	12	41184
40	Aziz ul Haq	BHU Drangal		1307	2856	4,163	12	49,956
Total								1,684,114

Annexure- 08
PARA No. 1.2.1.11

Detail of non-deduction of Steel volume from the RCC volume

S. No	Name of Work	Name of Contractor	Vr. No/ Dated	RCC			Steel Weight	Steel Volume	Cost of
				Total (CM)	Rate(Rs)	Total(Rs)	(Ton)	(Cubic Meter)	Steel Volume (Rs)
				1	2	3	4	5	6
						(1X2)		(4 /7.726*)	(2X5)
1	Qazi Abad Tatar Road	New Sadat	111-T 23.6.2017	62.26	9,000.00	560,340	10.37	1.34	12,080
2	BT of Gullar Road	Nasrullah irfan	109-T 23.6.2017	76.26	8,500.00	648,210	7.83	1.01	8,618
3	DFC office	Israr udin	103-T	19.96	8,710.00	173,852	8.13	1.05	9,165
4	GMS Kattan Dushkhail	King Const	95-T 20.6.2017	161.00	9,000.00	1,449,000	27.31	3.53	31,813
5	GHS Nagrai Noora Khail	Gul Muhammad	87-T 20.6.2017	122.00	9,000.00	1,098,000	36.32	4.70	42,309

6	GHS Serai Bala	New Sadat	83-T 20.6.2017	338.00	8,500.00	2,873,000	80.76	10.45	88,851
7	GHS Serai Bala	do	do	223.00	8,000.00	1,784,000	32.01	4.14	33,145
8	GHS Balambat	Rabat	82-T 20.6.2017	221.00	7,000.00	1,547,000	64.27	8.32	58,231
9	do	Rabat	do	132.00	7,000.00	924,000	23.55	3.05	21,337
10	GHS Katan Dushkhail	King Const	81-T 20.6.2017	161.00	9,000.00	1,449,000	27.31	3.53	31,813
11	GGPS Aseelo	Wardag	80-T 20.6.2017	120.00	9,000.00	1,080,000	11.44	1.48	13,326
12	do			8.32	9,000.00	74,880	1.52	0.20	1,771
13	GPS Ghazo Banda	Shouib const	78-T 19.6.2017	87.00	7,600.00	661,200	14.31	1.85	14,077
14	do			59.21	7,000.00	414,470	8.49	1.10	7,694
15	GGDC Adenzai	High Rise Engineering	30-T 14.6.2017	302.00	8,457.00	2,554,014	41.58	5.38	45,511
16	Weight station	Jan Const	28-T 13.6.2017	26.00	3,560.00	92,560	7.44	0.96	3,428
17	Dist Jail	Dilawar KHAN	21-T 8.6.2017	58.00	4,699.00	272,542	26.06	3.37	15,850
18	do			84.00	5,458.00	458,472	14.81	1.92	10,460
19	GGDC Adenzai	Zeb & Broth	9-T 6.6.2017	729.00	7,830.00	5,708,070	88.62	11.47	89,813
20	Cosnt of sheed for pettion writes deed	Mir Akbar khan	7-T 6.6.2017	132.00	7,500.00	990,000	18.96	2.45	18,402

21	GDC Balambat	Haji Muhammad Khan	6-T 6.6.2017	600.00	8,000.00	4,800,000	187.47	24.26	194,119
22	do			872.00	9,000.00	7,848,000	154.11	19.95	179,525
23	Veterinary Dispensary talash	Jan cosnt	5-T 5.6.2017	48.00	6,150.00	295,200	9.83	1.27	7,825
24	GGPS Darangal	New Sadat	32-H 20.6.2017	78.00	8,000.00	624,000	11.55	1.49	11,954
25	GPS Dehrai	Rehmatulah Mashwani	31-H 20.6.2017	71.00	10,000.00	710,000	13.44	1.74	17,396
26	GGMS Warsak	Ihsanullah	29.H 20.6.2017	63.51	8,710.00	553,172	12.06	1.56	13,596
27	GGDC Adenzai	Shah & Co	22-H 19.6.2017	80.00	8,457.00	676,560	12.08	1.56	13,223
28	GGMS Maskhai st GGMS Likore Kambat	Mast Khel	20-H 19.6.2017	126.00	8,000.00	1,008,000	24.09	3.12	24,945
29	GGPS Amir Abad	Muhammad Jan	17-H 15.6.2017	78.00	9,000.00	702,000	10.67	1.38	12,426
30	do			58.41	8,500.00	496,485	6.83	0.88	7,510
31	GGPS Shukillay	Muhammad jan	16-H 15.6.2017	76.00	8,710.00	661,960	13.62	1.76	15,355
32	RCC Bridge Matak Rahim abad	New Sadat	8-H 7.6.2017	244.00	8,710.00	2,125,240	74.52	9.65	84,011
33	GGMS Naray Tangi	Syed Rahim Shah	29-M 19.6.2017	154.00	8,000.00	1,232,000	22.33	2.89	23,125

34	GGMS Rehanpure	New Gul	26-M 19.6.2017	129.00	8,000.00	1,032,000	23.72	3.07	24,561
35	GGMS Atto Shadas	Shuaib Const	24-M 19.6.2017	154.00	8,000.00	1,232,000	22.85	2.96	23,658
36	GGPS Awaroo	Armazai const	17-M 19.6.2017	73.00	8,100.00	591,300	14.00	1.81	14,678
37	do			50.96	8,100.00	412,776	8.12	1.05	8,513
38	GGHS Zaimdara	Khushal Khan	7-M 7.6.2017	104.00	8,000.00	832,000	18.68	2.42	19,344
39	THQ Chakdara	New Sadat	4-M 6.6.2017	51.00	10,000.00	510,000	12.98	1.68	16,802
40	RCC bridge Arif Kalay	Imran cosnt	16-H 11.5.2017	261.00	9,000.00	2,349,000	62.33	8.07	72,608
41	do			303.00	8,500.00	2,575,500	11.01	1.43	12,113
42	do			104.00	12,000.00	1,248,000	36.93	4.78	57,360
43	GGPS Banr	Abdul Wahab	15-H 11.5.2017	91.00	7,500.00	682,500	13.82	1.79	13,416
44	RCC Bridge Aghiralay	Dir Const	12-H 8.5.2017	44.00	9,000.00	396,000	8.98	1.16	10,461
45	do			155.00	11,000.00	1,705,000	13.00	1.68	18,509
46	GHS Ouch	Zeb brother	11-H 5-5- 2017	94	7600	714,400	47.193	6.11	46,423
47	do			212	10000	2,120,000	25.75	3.33	33,329
48	GHS Shahi	Mir Akbar Khan	7-H 5-5-2017	81	6400	518,400	10.73	1.39	8,888
49	GHS Seara Ghundai	Iqbal Const	4-H 3.5.2017	46	8000	368,000	10.94	1.42	11,328

50	do			49	6500	318,500	6.519	0.84	5,485
51	GGPS Qashoudall	Rehmatullah	2-H 3.5.2017	75	8822	661,650	17.61	2.28	20,108
52	GGPS Jabagai	Obaidullah	1-H	73	8500	620,500	12.07	1.56	13,279
53	do			52.55	8000	420,400	7.44	0.96	7,704
54	GGPS Larcham Manyal	Rabat	22-M 17.5.2017	27.71	8800	243,848	12.565	1.63	14,312
55	do			57.16	8500	485,860	8.43	1.09	9,275
56	GMPS Kolal Dherai	Aramzai	21-M 17.5.2017	72	7500	540,000	17	2.20	16,503
57	GMPS Sarbala Korona	FB Const	13-M 15.5.2017	73	8200	598,600	21	2.72	22,288
58	GHS Haji Abad	Shuaib Const	5-M 3.5.2017	243	7500	1,822,500	39.71	5.14	38,548
59	GGPS Dargai Maidan	Syed Rahim Shah	3-M 3.5.2017	60	8000	480,000	12.462	1.61	12,904
60	do	do		58.61	7600	445,436	8.51	1.10	8,371
61	GGHS Nagrai Noora Khail	Gul Muhammad	37-T 24.5.2017	193	9000	1,737,000	36.32	4.70	42,309
62	do	do		138	8000	1,104,000	20	2.59	20,709
63	Const of building community center	Zeb & Broth	34-T 23.5.2017	213	6500	1,384,500	47.8	6.19	40,215
64	GGPS Otitai Barikot	New Sadat	16-T 4.5.2017	51	9000	459,000	15.61	2.02	18,184
65	GHSS Serai bala	New Sadat	15-T 04.5.2017	600	8500	5,100,000	80.76	10.45	88,851
66	do			233	8000	1,864,000	32.01	4.14	33,145

67	GGMS Dara Ramora	Iftikhar Hussain	10-T 04.5.2017	129	7200	928,800	17.55	2.27	16,355
68	GPS Maina Asbanr	Al Majid Const	9-T 04.502017	79	9000	711,000	21.518	2.79	25,066
69	RCC Bridge markhanai	New Sadat	4-m 18.4.2017	225	12000	2,700,000	74.76	9.68	116,117
70	do			322	10000	3,220,000	12.26	1.59	15,868
71	GHS Miskini	Dir Const	4-H 05.4.2017	203	9704	1,969,912	44.46	5.75	55,843
Total							2,039	264	2,224,909

Annexure-9
PARA No.1.2.1.14

Unauthorized Retention of developmental funds in 3rd deposit

Item No.	Work name	Balance as on 30.06.2016
01	MNCH programme	3,348
02	Repair of work in office of DEO (F)	141,774
03	RCC Bridge Badeen unspent	60,542
04	Land Compensation of GCMS Talash Unspent	243,750
05	Land Compensation of RHC Asbanr Unspent	50,200
06	RCC Kat at Rehanpur unspent balance	60,715
07	Received from DC Dir Lower on account of land cost for te work Govt institute for women at Rani	20,000,000
08	Received from DC Dir Lower on A/C of unspent balance amount for work sports facilities	552,498
09	Received from DC Dir Lower on a/c of unspent balance for BHU odigram	519,625
10	GHS Shamshi khan	4,400
11	Received from DC Dir Lower unspent balance social welfare complex at chakdara	776,826
	Total	22,413,678

**Annexure- 10
PARA NO.1.2.1.15**

Detail of overpayment due excess use of steel

Name of scheme	Item of work	Qty in CM	Qty in CFT	Steel ton	Used	diff	Rate	O/payment (RS)
GHS Balambat	Foundation	132.12	4,666	20.7399	23.55	2.810096	115000	323,161
GGMS Makhai	Foundation & Roof Slab Beam	222.19	7847.7508	17.43945	21.8	4.360554	120000	523,266
GHS Ouch	Foundation & Roof Slab Beam	503.26	17,775	45.42537	47.193	1.767634	110000	194,440
GMS kattan Doshkel	Foundation & Roof Slab Beam	252.14	8,906	26.45423	27.31	0.855769	128000	109,538
GHS haji Abad	Slab Beam	92.8	3,278	10.92565	13.75	2.824347	110000	310,678
GHS Bagh Dushkel	Fondation	117.23	4,141	16.0928				-
Ist f	Slab Beam	301.89	10,663	35.54252				
				51.63532	54.655	3.019681	110000	332,165
Total Overpayment								1,793,249

Detail of steel

Name of scheme	Item of work	Qty in CM	Qty in CFT	Steel ton	Used	diff	Rate	O/Paid
Govt College Balambat	foundat	1127.9	39,837	177.0552	187.47	10.41476	110000	1,145,624
do	bea,m	905.421	31,979	142.1	154.112	11.98102	115000	1,377,818
GGD Adenzai SH: Student Hostel	bea,m	302.694	10,691	35.63717	41.577	5.939826	111812	664,144
								3,187,586

Total = 3.188+1.793=4.981

Annexure-11
PARA No.1.2.1.18

Detail of Non deduction of Professional Tax

S.No	Name of Contractor	Expenditure (Rs)	P. Tax (RS)
1	Armazai const	37,339,308	30,000
2	Ali Umer Khail	12,065,069	25,000
3	Muhammad Zamin	1,000,000	6,000
4	Abdullah	220,000	3,600
5	New Gul	15,066,039	25,000
6	Nazamin Khan	27,214,507	30,000
7	New Sadat	135,815,966	100,000
8	New Pinda khail	228,063	3,600
9	Niaz Muhammad	14,319,622	25,000
10	Faisal const	10,308,953	25,000
11	Rabat const	33,354,194	30,000
12	Talash Const	3,213,804	18,000
13	Bakht Rawan	3,027,400	18,000
14	Kashif latif	54,264,983	100,000
15	Shuaib const	20,061,409	25,000
16	Wazir Muhammad	8,083,235	18,000
17	Akbar khan	4,103,564	18,000
18	Gul Muhammad	109,891,816	100,000
19	Nasrullah Irfan	8,717,409	18,000
20	Jan const	24,433,431	25,000
21	Haji muhammad Ayub	111,401,656	100,000
22	Zeb & Brother	43,336,667	30,000
23	izharullah	4,288,109	18,000
24	Said Amber shah	6,455,247	18,000
25	Asghar Ali	6,125,161	18,000
26	Globle Const	748,325	4,000
27	Malik Israrudin	9,717,724	18,000
28	Dilwar khan	4,005,792	18,000
29	High Rise Engin	5,973,458	18,000

30	Ikramullah Associate	1,272,763	6,000
31	Amir Akbar khan	45,581,347	30,000
32	umer khail	11,466,772	25,000
33	Lutaf Ali	32,409,659	30,000
34	Muhammad Inam	12,401,703	25,000
35	Sarir Shah	18,801,304	25,000
36	Al Majid	9,356,194	18,000
37	Malik Shabir	7,052,008	18,000
38	Shah Nawaz khan	3,926,131	18,000
39	Shafullah & Brother	5,023,355	18,000
40	Waheed gul	2,021,902	6,000
41	King Const	13,706,941	25,000
42	Wardag const	8,829,241	18,000
43	Strictral engineering	615,048	4,000
44	tila muhammad	1,258,478	6,000
45	MD Shaz con	681,808	3,600
46	haji gulab const	6,454,179	18,000
47	creative	5,767,536	18,000
48	usman cons	1,811,282	6,000
49	Ghulam Muhammad	9,245,568	18,000
50	inayatullah	935,567	4,000
51	Anwar const	2,194,933	6,000
52	Ambar bacha	184,000	3,600
53	Iqbal cost	11,987,089	25,000
54	Sheikhur Rehman	2,783,249	18,000
55	Muhammad jan	20,164,809	25,000
56	Mast Khail	1,286,348	6,000
57	Naik Muhammad	4,288,585	18,000
58	Shah & co	12,494,024	25,000
59	imran const	32,828,137	30,000
60	ihsan ullah	6,006,951	18,000
61	Rehmat ullah mashwani	10,790,874	25,000
62	Dir const	12,683,013	25,000
63	Attullah	1,462,363	6,000
64	Khushal Khan	3,479,905	18,000

65	J.S.C	11,290,000	25,000
66	Asghar Khan	1,000,000	6,000
67	Anwar ullah const	3,966,970	18,000
68	ubaidullah	1,318,480	6,000
69	Syed Rahim Shah	6,777,670	18,000
70	F.B Cost	10,262,614	25,000
71	Abdul wahab	963,717	4,000
72	Ikramullah warsak	1,246,631	6,000
73	Iftikhar Hussain	2,312,192	6,000
74	Noor Const	3,615,978	18,000
75	Usam const	43,999,191	30,000
76	Khilji Brothers	947,820	4,000
77	Jehangir & Brother	100,067	3,600
78	Bakht amin	637,390	4,000
79	Pir Muhammad	1,184,284	6,000
80	Obaidullah	1,953,920	6,000
81	Rashid Ahmad	894,960	4,000
82	Hazrat Shoaib	1,055,000	6,000
	Qadeer	869,760	4,000
			1,673,000

Annexure-12
PARA NO.1.2.1.24

Detail of Technical Sanction PHE Department

S. No.	Name of Scheme	AA Cost	Expenditure
1	WSS Khema Jabagai PK-94	8.531	0.748
2	WSS Asilo Dabara Rabath PK-94	2.584	0.054
3	WSS Mirza Abad PK-94	8.438	1.224
4	WSS Rabath Nawagai PK-94	9.240	0.054
5	WSS Anagorai Talash PK-94	2.026	0.054
6	SS Thrai Bala & Payeen PK-94	7.121	1.845
7	WSS Thrai Bala & Payeen PK-94	1.870	0.000
8	WSS Bajouro Gul Badshah Koroona PK-94	0.490	0.000
9	WSS Matta Khan Sher Koroona PK-94	0.515	0.000
10	WSS Amlook Darra Maulana Shoaib Koroona PK-94	0.800	0.323
11	WSS Sahar Gul Koroona PK-94	0.500	0.185
12	WSS Open Well Khongai PK-94	0.565	0.000
13	WSS in U/C maskinai PK-95	7.000	0.000
14	SS in U/C Sadbar Kallay PK-95	6.700	0.000
15	WS&SS in U/C Kotkay PK-96	5.100	2.008
16	WS&S in U/CHayaserai PK-96	5.1000	0.543
17	WSS Tarnaw Shaban PK-97	10.523	4.526
18	WSS Serai kityarai PK-97	10.777	0.050
19	WSS Nusrat Shah Bala PK-97	7.777	1.494
20	WSS Tirrano Khadakzai PK-97	10.730	0.000
21	Solar System	79.688	18.496
22	Repair work	4.500	4.500
Total		190.575	36.104

Annexure-13
PARA NO.1.2.1.25

Detail of Non Imposition of Penalty

S.No.	Name of scheme	Name of contractor	AA Cost	Work order date	Completion date	Status	10% Penalty
1	WS&S in U/C Miskinai PK-95	M/S Maghaz Hassan Shah	9.499	18.2.2016	Jun-17	work in Prog	0.9499
2	WS&S in U/C Mayar PK-95	M/S Khilji Brothers Engg: Co.	9.778	18.2.2016	Jun-17	work in Prog	0.9778
3	SS in U/C Mian Kallay PK-95.	Mr. Zubair Ullah Govt: Contractor.	7.96	18.2.2016	Jun-17	work in Prog	0.796
4	WS&S in U/C Khazana PK-95	M/S Khazana Construction Co.	7.802	18.2.2016	Jun-17	work in Prog	0.7802
5	SS in U/C Gosum PK-95	M/S Maghaz Hassan Shah	7.901	18.2.2016	Jun-17	work in Prog	0.7901
6	WS&S in U/C Sadbar Kallay PK-95	M/S Khilji Brothers Engg: Co.	9.627	18.2.2016	Jun-17	work in Prog	0.9627
7	WS&S in U/C Shalkandai PK-95	Mr. Israr-ud-Din Govt: Contractor	8.962	18.2.2016	Jun-17	work in Prog	0.8962
8	WS&S in U/C Kambat PK-95	Mr. Israr-ud-Din Govt: Contractor	12.663	18.2.2016	Jun-17	work in Prog	1.2663
9	SS in U/C Munda PK-95	M/S Khilji Brothers Engg: Co.	7.857	18.2.2016	Jun-17	work in Prog	0.7857
10	SS in U/C Samarbagh PK-95	M/S Khilji Brothers Engg: Co.	9.96	18.2.2016	Jun-17	work in Prog	0.996
11	WS&S in U/C Darangal PK-95	Mr. Abdul Mabood Govt: Contractor	9.696	18.2.2016	Jun-17	work in Prog	0.9696
12	wss koherai pk 94	M/S Khilji Brothers Engg: Co.	17.124	18.2.2016	Jun-17	work in Prog	1.7124
15	WSS Koherai PK-94	M/S khilji Developers	16.059	18.2.2016	Jun-17	work in Prog	1.6059
	Sump well/ Pump House		2.726	18.2.2016	Jun-17		0.2726
	External Electrification		0.75	18.2.2016	Jun-17		0.075
	Surface tank 20000 Gallons 01 Nos:		1.082	18.2.2016	Jun-17		0.1082
	Rising Main/Distribution System		11.501	18.2.2016	Jun-17		1.1501
16	WSS Madina Abad PK-94		21.176	18.2.2016	Jun-17	work in Prog	2.1176
	Sump well/ Pump House	Mr. Niaz Muhammad Govt: Contractor	2.97	18.2.2016	Jun-17		0.297
	External Electrification		0.75	18.2.2016	Jun-17		0.075
	Surface tank 20000 Gallons 01 Nos:		1.074	18.2.2016	Jun-17		0.1074

	Rising Main/Distribution System		16.382	18.2.2016	Jun-17		1.6382
17	SS Ziarat Talash		19.925	18.2.2016	Jun-17	work in Prog	1.9925
	Earth Work		0	18.2.2016	Jun-17		0
	Street Payment		15.267	18.2.2016	Jun-17		1.5267
	Drainage System		4.658	18.2.2016	Jun-17		0.4658
18	WSS Rahman Abad PK-94		12.374	18.2.2016	Jun-17	work in Prog	1.2374
	Tube Well	Mr.Abdul Mabood Govt: Contractor	1.788	18.2.2016	Jun-17		0.1788
	Pumping Chamber		0.287	18.2.2016	Jun-17		0.0287
	External Electrification/Enternel		0.5	18.2.2016	Jun-17		0.05
	Surface tank 10000 Gallons 01 Nos:		0.743	18.2.2016	Jun-17		0.0743
	Rising Main/Distribution System		9.056	18.2.2016	Jun-17		0.9056
19	WSS Inzaro Dushkhel PK-94		21.884	18.2.2016	Jun-17	work in Prog	2.1884
	Sump well/ Pump House	Mr. Niaz Muhammad Govt: Contractor	3.514	18.2.2016	Jun-17		0.3514
	External Electrification		0.85	18.2.2016	Jun-17		0.085
	Surface tank 20000 Gallons 01 Nos:		1.073	18.2.2016	Jun-17		0.1073
	Rising Main/Distribution System		16.447	18.2.2016	Jun-17		1.6447
20	WSS Sheikh Abad Masorgai PK-94		6.795	18.2.2016	Jun-17	work in Prog	0.6795
	Sump well/ Pump House	Mr. Bakht Muneer Govt: Contractor	2.565	18.2.2016	Jun-17		0.2565
	External Electrification		0.75	18.2.2016	Jun-17		0.075
	Rising Main/Distribution System		3.48	18.2.2016	Jun-17		0.348
21	WS&S in U/C Koto PK-96	Mr. Niaz Muhammad Govt: Contractor	10.885	1.5.2016	Jun-17	work in Prog	1.0885
22	WS&S in U/C Lajbook PK-96	M/S Sayed Rahim Shah & Brothers	10.933	1.5.2016	Jun-17		1.0933
23	WS&S in U/C Hayserai PK-96	Mr. Zubair Ullah Govt: Contractor	10.817	1.5.2016	Jun-17		1.0817
24	WS&S in U/C Kotkay PK-96	M/S Khilji Brothers Engg: Co.	10.967	1.5.2016	Jun-17		1.0967
25	SS in U/C Ial Qilla PK-96	M/S Anwar Ullah Khan & Co.	10.851	1.5.2016	Jun-17		1.0851
26	SS in U/C Beshigram	M/S Aramzai	10.826	1.5.2016	Jun-17	work in Prog	1.0826

	PK-96	Construction.					
27	SS in U/C Gal Maidan PK-96		10.949	1.5.2016	Jun-17		1.0949
28	SS in U/C Zimdara PK-96	Mr. Israr-ud-Din Govt: Contractor	10.983	1.5.2016	Jun-17		1.0983
29	SS in Various Union Councils of PK-96		21.858	1.5.2016	Jun-17		2.1858
30	WSS Sarbanda watangai & Pressure Pumps	Abdul Mabood	10	05.3.2015	Jun-16		1
31	Rehab: of Various WSS in PK-94	Taj Khungai	3.178	05.3.2015	Jun-16	12.2016	0.3178
32	WSS Maskinai PK-95	Maghaz Hassan	9.932	05.3.2015	Jun-16	5.2017	0.9932
33	Construction of WS & Sanitation Scheme in PK-96	MS Armazai	7.5	05.3.2015	Jun-16	5.8.2016	0.75
34	WSS Chino Talash	Amir Sultan	13.161	05.3.2015	Jun-16	19.09.2016	1.3161
	Total		468.095				46.8095

Annexure -14
PARA NO.1.2.1.26

Detail of Lapse deposit

		Ind Deposit 2016/17		06/017 (F)
I.No		Dated	Name of Contractor/Name of Scheme	O/B
1	1	6/07	M/S MAE as 2% E/M for WSS.(1)Chat Pat 38800. (2)Bajaro Talash.68000	63,850
2	2	6/07	R/F TSK Engg:::2% E/M for WSS (1)Mingano-71473.	163,754
3	3	8/07	M/S KSB Engg:::2% E/M for WSS (1)Gul Abad-8200.	1,648
4	5	6/09	R/F TSK Engg::Pumps::2% E/M for WSS.(1)Khall Colony-100530,(2)Kamanagara.242190.	25,780
5	6	6/09	M/S Peshawar Pipe Contracvtor as 2% E/M for WSS Badin Kili	236,493
6	7	6/09	M/S Peshawar Pipes :Contr:2% E/M for WSS Kambat Kili	767,513
7	8	6/09	M/S peshawar Pipes :Contr:2% E/M WSS Diyaroon	253,911
8	9	6/09	M/S TSK Engg: :Contr:2% E/M for WSS Kambat Badin mian kili Shah	119,800
9	10	8/09	M/S Peshawar Pipes :Contr:as 2% E/M for WSS Badin S/Tark&R/Mair	62,080
10	11	9/09	M/S Taj Mohd Contracvtor as 2% E/M for WSS.AM&R Teh:Timergara	4,000
11	12	9/09	M/S Dil Mohd Contracvtor as 2% E/M for WSS. AM&R .Teh.S/Bagh	3,584
12	13	9/09	M/S Bakt Munir Contracvtor as 2% E/M for WSS.AM&R wark Teh:Timergara	-
13	14	4/010	M/S Niaz Mohd Contracvtor as 2% E/M for WSS Taran	93,806
14	15	4/010	M/S Niaz Mohd Contracvtor as 2% E/M for WSS Taran	90,271
15	16	4/010	M/S Taj Muhd: Contracvtor as 2% E/M WSS Munjai	22,525
16	17	4/010	M/S Sher Bahadar Jan Contracvtor as 2% E/M for WSS Kumbar Khass	48,505
17	18	4/010	M/S Dil Mohd: Contracvtor as 2% E/M for WSS.Kataras	141,122
18	19	5/010	M/S Dil Mohd: Contracvtor as 2% E/M for WSS.Bala:wark Badin & Kambat	-
19	20	6/010	R/FHazrat Nawaz Contracvtor as 2% E/M for WSS Trial Bore Teh:Timergara	9,020
20	21	7/010	M/S TSK Engg: Contractor as 2% E/M for WSS Kataras Pumps	16,000
21	22	10/010	M/S Dil Mohd: Contracvtor as 2% E/M WSS Safari Malakand	11,686
22	23	10/010	M/S Dil Mohd: Contracvtor as 2% E/M for WSS Diyaroon	28,478
23	25	2/011	M/S Khazana Contracvtor as 2% E/M WSS Kataras	76,191
24	27	5/011	M/S Babu Rahman:Contracvtor as 2% E/M for WSS .Munjai	187,401
25	28	5/011	M/S Dil Mohd: Contractor as 2% E/M for WSS.Sitarta Topasin	78,504

26	29	5/011	M/S Saleh Rehman Contracvtor as 2% E/M for WSS Sitarta Topasin	31,224
27	30	5/011	M/S Sher Bahadar Jan Contracvtor as 2% E/M for WSS Daro Jabagi	23,231
28	31	5/011	M/S Sher Bahadar Jan Contracvtor as 2% E/M for WSS Kumbar Daro	107,830
29	33	5/011	M/S Shamroze Khan Contracvtor as 2% E/M for WSS Mandesh	12,498
30	36	6/011	M/S TSK Engg: Contracvtor as 2% E/M for WSS Rabath Ph:III	67,550
31	37	7/011	M/S Dil Mohd: Contracvtor as 2% E/M for WSS KhallColony	1,400
32	38	9/011	M/S Umar Badshah Contracvtor as 2% E/M for WSS Banda Talash	152,794
34	42	10/011	M/S Taj &Co Contracvtor as 2% E/M for:WSS Sher Khanai	44,579
35	43	11/011	M/S Iqball Hussain Contracvtor as 2%E/M for E/M for WSS Amlook dara	3,200
36	44	11/011	M/S F.B Contracvtor as 2% E/M for WSS Khungi Ph:I&II	189,374
37	45	12/011	M/S Peshawar Pipes Contracvtor as 2% E/M for WSS Soghali Q/Abad	1,090,439
38	47	12/011	M/S Peshawar Pipes Contracvtor as 2% E/M for WSS Barangola Darajat	315,763
40	50	5/012	M/S TSK Engg: Contracvtor as 2% E/M for WSS Udigram	29,582
41	51	5/012	M/S TSK Engg: Contracvtor as 2% E/M for WSS Kala Dak	61,850
42	52	5/012	M/S Rehman & Brother Contracvtor as 2% E/M for WSS (1)sher khani 6400.(2) Malakan payin 6400.	12,800
43	53	6/012	R/F HMA Engg: Contracvtor as 2% E/M for WSS Soghali Q/Abad	72,150
44	54	6/012	M/S Rehman & Brother Contracvtor as 2% E/M for WSS Tindo Dag	9,000
45	55	6/012	M/S Rehman & brother Contracvtor as 2% E/M for WSS Soghali Q/Abad	10,000
46	56	6/012	M/S Rehman & Brother Contracvtor as 2% E/M for WSS Godar Qila Tajak Abad	1,600
47	57	6/012	M/S Rehman & Brother Contracvtor as 2% E/M for WSS Bandagi	1,850
48	58	6/012	M/S Rehman & Brothrer Contracvtor as 2% E/M for WSS Manogai	1,600
49	59	6/012	M/S Rehman & Brother Contracvtor as 2% E/M for WSS Q/Kambat	1,600
50	60	12/012	M/S Rehman & Brother Contracvtor as 2% E/M for WSS.(1)Qila Kambat.4000	12,800
51	61	12/012	R/F Taj &Co Contracvtor as 2% E/M for WSS Sher Khanai	152,876
52	62	2/013	M/S Rehman & Brother Contracvtor as 2% E/M for WSS Ahmad Gali	4,000
53	63	3/013	M/S Dil Mohd: Contracvtor as 2% E/M for WSS Munda Dando shah	386,501
54	64	3/013	M/S Saleh Rahman Contracvtor as 2% E/M for WSS Manzari Tangi	18,823
55	65	3/013	M/S Zubir Shah as 2% E/M for WSS Darbar Chakdara	127,317
56	66	5/013	M/S Niaz Mohammad Contracvtor as 2% E/M for WSS Urbon Council T/gara	381,229
57	67	5/013	M/S Bakht Munir Contracvtor as 2% E/M for WSS Shekowli Dabar	26,327
58	68	5/013	M/S Taj Khungi Contracvtor as 2% E/M for WSS Toor	155,805

			Qila	
59	69	5/013	M/S Niaz Mohammad Contracvtor as 2% E/M foWSS Urbon Council T/gara	-
60	69	5/013	M/S Bakht Munir Contracvtor as 2% E/M for WSS. Bazarak	17,835
61	71	6/013	M/S Zubir Ullah Contracvtor as 2% E/M for WSS Manogai	179,878
62	72	6/013	M/S Iqball Hussain Contracvtor as 2% E/M for WSS Sarai Bala	-
63	73	6/013	M/S MAK Engg:Contracvtor as 2% E/M for WSS Ramora	-
64	74	6/013	M/S PAK Attantis Contracvtor as 2% E/M for WSS Toor Qila	151,525
65	75	6/013	M/S PAK Attantis Contracvtor as 2% E/M for WSS Council Timergara	125,323
66	76	6/013	M/S Niaz Mohammad Contracvtor as 2% E/M foWSS Machin Abad	1,008,482
67	77	6/013	M/S TSK Engg: Contracvtor as 2% E/M for WSS Sarai Bala	51,405
68	78	10/013	M/S Becon Relianec Contracvtor as 2% E/M for WSS Ramora Dara Ghaligi	118,670
69	79	11/013	M/S Iqball Hussain Contracvtor as 8% E/M for WSS Karkan shah Ghaligi	-
70	82	4/014	M/S MAK Engg.as 8% E/M for WSS Machin Abad	-
71	83	4/014	M/S TSK Engg: Contracvtor as 2% E/M for WSS Toor Qilla	76,342
72	84	4/014	M/S MAK Engg.as 8% E/M for WSS Karkand Shah	-
73	85	4/014	M/S Bakhtiar Ahmad Contracvtor as 2% E/M for WSS.Dehri Chakdara	189,218
74	86	4/014	M/S Anwar ullah as 2% E/M for WSS Mian Banda	-
75	87	4/014	M/S Anwar ullah as 2% E/M for WSS Mian Banda	223,429
76	88	4/014	M/S Dil Mohd:Contracvtor as 2% E/M for WSS Malak Abad	154,573
77	89	4/014	M/S MAK Engg: Contracvtor as 2% E/M for WSS.Ramora Dara Ghaligi	-
78	90	5/014	M/S PAK Attantis Contracvtor as 2% E/M for WSS U/C Timergara	-
79	91	5/014	M/S Dil Mohd:Contracvtor as 2% E/M for WSS Malak Abad	135,892
80	92	5/014	M/S JDS Engg: as 2% E/M for WSS chakdara	135,880
81	93	5/014	M/S E.A consulting	752,078
				9,334,044

**Annexure-15
PARA NO.1.2.1.27**

Detail of Penalty

(Rs in Million)

Sl: no:	Name of Schemes	Release	Expenditure upto June 2017	Work order date	period of completion	Status	Delay	penalty
1	WSS:ShamlaiV/C chatpat.	0.8	719,718	10.06.2016	06 months	UP	7 months	0.080
2	Mandi and Dherai	0.8	405,281	10.06.2016	06 months	UP	7 months	0.080
3	WSS:Shawa V/C Tazagram.	0.8	598,130	10.06.2016	06 months	UP	7 months	0.080
4	WSS:Kakai, khawas Both qila.	1.5	518,767	10.06.2016	06 months	UP	7 months	0.150
5	Wss:Khanpur	0.8	216,311	10.06.2016	06 months	UP	7 months	0.080
6	WSS:Ouch and Gulabad.	0.8	405,000	10.06.2016	06 months	UP	7 months	0.080
7	WSS:Chikho and khair Abad	0.8	407,822	10.06.2016	06 months	UP	7 months	0.080
8	WSS:Nasafa and	1	5,000	10.06.2016	06 months	UP	7 months	0.100
9	WSS:Shamshi khan	0.8	720,491	10.06.2016	06 months	UP	7 months	0.080
10	WSS:Bajawro Barikot/Chino.	0.8	400,319	10.06.2016	06 months	UP	7 months	0.080
11	WSS:Otala	0.8	649,167	10.06.2016	06 months	UP	7 months	0.080
12	WSS:Tawda Cheena.	0.7	635,208	10.06.2016	06 months	UP	7 months	0.070
13	WSS:Danwa.	0.8	689,935	10.06.2016	06 months	UP	7 months	0.080
14	WSS;Shingrai/khawa Quarter Mahla Timerga	1.4	411,660	10.06.2016	06 months	UP	7 months	0.140
15	WSS:Asselo,Asegay,Rabath.	1.9	1,435,000	10.06.2016	06 months	UP	7 months	0.190
16	WSS:Baroon	0.8	15,000	10.06.2016	06 months	UP	7 months	0.080
17	WSS:Jabagi Payeen,	0.8	553,101	10.06.2016	06 months	UP	7 months	0.080
18	WSS:Anangoro KhawarGul sha	0.8	15,000	10.06.2016	06 months	UP	7 months	0.080
19	WSS:Barai Darmal lajbok	0.8	464,879	10.06.2016	06 months	UP	7 months	0.080
20	WSS:Songolai Payeen.	0.8	544,978	10.06.2016	06 months	UP	7 months	0.080
21	WSS:Mansor Abad,Sacha	0.8	773,544	10.06.2016	06 months	UP	7 months	0.080
22	WSS:Barkalay Khall.	0.8	501,263	10.06.2016	06 months	UP	7 months	0.080
23	WSS:Loqman banda.	1.5	1,489,595	10.06.2016	06 months	UP	7 months	0.150
24	WSS:Toormang.	0.8	669,074	10.06.2016	06 months	UP	7 months	0.080
25	WSS:Mula Patay V/C Razagram	0.8	760,123	10.06.2016	06 months	UP	7 months	0.080
26	WSS:Taran Bala.	0.8	514,692	10.06.2016	06 months	UP	7 months	0.080

27	WSS:Namaz .kot	0.8	15,000	10.06.2016	06 months	UP	7 months	0.080
28	WSS:Mastorai	0.8	483,866	10.06.2016	06 months	UP	7 months	0.080
29	WSS:Sangato V/C Shagai.	0.8	469,986	10.06.2016	06 months	UP	7 months	0.080
30	WSS:Kas Bucha Khel.	0.8	522,925	10.06.2016	06 months	UP	7 months	0.080
31	WSS:Barjam Kolamdara.	0.8	15,000	10.06.2016	06 months	UP	7 months	0.080
32	WSS:Garah.	0.8	15,000	10.06.2016	06 months	UP	7 months	0.080
33	WSS:Munda Musa Abad.	1.1	883,373	10.06.2016	06 months	UP	7 months	0.110
34	WSS:Barikaband Bodanai.	0.8	10,000	10.06.2016	06 months	UP	7 months	0.080
35	WSS:Shago,sro khawra Anang	0.8	551,248	10.06.2016	06 months	UP	7 months	0.080
36	WSS:Godar.	1.5	1,295,124	10.06.2016	06 months	UP	7 months	0.150
37	WSS:Gandehrai	1.1	15,000	10.06.2016	06 months	UP	7 months	0.110
38	WSS:Sawara Ghwandi.	0.8	600,616	10.06.2016	06 months	UP	7 months	0.080
39	WSS:Juni kali	0.8	667,118	10.06.2016	06 months	UP	7 months	0.080
40	WSS:Kulalan.	0.8	10,000	10.06.2016	06 months	UP	7 months	0.080
41	WSS:Ajabi,Ali Sher.	0.8	509,060	10.06.2016	06 months	UP	7 months	0.080
42	WSS:Ghwara Banda,Gular.	0.7	617,159	10.06.2016	06 months	UP	7 months	0.070
43	WSS:Shamshi Dhrai.	0.8	10,000	10.06.2016	06 months	UP	7 months	0.080
44	WSS:Lajbang temtai Gawardesh	0.8	594,845	10.06.2016	06 months	UP	7 months	0.080
45	WSS:Gorgiya V/c Tangay.	0.6	13,731	10.06.2016	06 months	UP	7 months	0.060
46	WSS:Khungai	0.6	431,668	10.06.2016	06 months	UP	7 months	0.060
47	WSS:Zoomandi	0.6	520,967	10.06.2016	06 months	UP	7 months	0.060
48	WSS:Munjai	0.75	572,446	10.06.2016	06 months	UP	7 months	0.075
49	WSS:Rani	0.75	557,282	10.06.2016	06 months	UP	7 months	0.075
50	WSS:Khema Gedaro ,Redawan	4.2	2,694,805	10.06.2016	06 months	UP	7 months	0.420
51	WSS:Arshad Zaman Korona	0.5	481,523	10.06.2016	06 months	UP	7 months	0.050
		48.4	27,076,800					4.8

**Annexure-16
PARA NO.1.2.1.29**

Detail of Penalty

(Rs in Million)

S.No	Name of work	AA Cost	Date of commence:		Completion date	Status	10% Penalty
1	Construction of additional Class Room in GHS Shamshi Khan	1.6	18.10.2016	6	17.4.2017	up	0.16
2	Construction of room/Group latrine in GGPS Shagokas	1.6	7.10.2016	6	6.4.2017	up	0.16
3	Construction of additional class room in GMS Baroon	1.4	4.10.2016	6	3.4.2017	up	0.14
4	Construction of One Additional Class Room and Group Latrine at GGPS Stanadar Balambat	1.6	18.10.2016	6	17.4.2017	up	0.16
5	PCC Road to GGHS Rehanpure and GGHS Biarai	0.5	5.10.2016	6	4.4.2017	up	0.05
6	WSS to GPS Banda Charirago	0.5	5.10.2016	6	4.4.2017	up	0.05
7	WSS to GGHS Naray tangay and GGHS Biarai	0.6	5.10.2016	6	4.4.2017	up	0.06
8	Construction of Additional Class Room in GPS Shalkanai	1.2	18.10.2016	6	17.4.2017	up	0.12
9	Construction of Group latrine at GPS Jah Dehri VC Adokay	0.3	5.10.2017	6	4.4.2017	up	0.03
10	Balance work of rooms in GPS Luqman Banda NO. 2	0.4	4.10.2016	6	4.4.2017	up	0.04
11	DWSS GPS Safaray and Boundary wall GMS Kamal Khel Tall	0.9	5.10.2017	6	4.4.2017	up	0.09
12	Construction of 1-No additional Class room in GMS Razagram	1.2	10.10.2016	6	4.4.2017	up	0.12
13	One additional Class room in GMS Takatak VC Atoo	1.2	5.10.2016	6	4.4.2017	up	0.12
14	Group latrine in GGPS Redgay	0.4	5.10.2016	6	4.4.2017	NYS	0.04
15	Construction of Additional Room and Staff Room at GGPS Markhanai U/C Bishigram	1.6	18.10.2016	6	17.4.2017	up	0.16
16	Construction of additional Class room/Group latrine at	1.6	29.9.2016	6	28.3.2017	Up	0.16

	GPS Lalo						
17	Construction of Additional room at GPS Karkan Shah U/C Khazana	1.2	18.10.2016	6	17.4.2017	up	0.12
18	Water Supply to GGHS Main Kalay	0.8	4.10.016	6	4.4.2017	up	0.08
19	Construction of Group latrine at GGPS Main Kalay and GGPS Dopa	0.8	5.10.2016	6	4.4.2017	up	0.08
20	WSS in GPS Paito VC Kulalano	0.4	5.10.2016	6			0.04
21	Construction of Group Latrine at GHS Damtal, GPS Mozian Banda	0.8	18.10.2016	6	17.4.2017	up	0.08
22	WSS in GGPS Qill Kambat, GPS Chupraqa, and GPS Khargai	0.8	18.10.2016	6	17.4.2017	NYS	0.08
23	Construction of Additional Class Room in GPS Sharbanai U/C Darangal	1.2	18.10.2016	6	17.4.2017	up	0.12
24	Construction of RCC Shed at GGPS Khema.	1	30.9.016	6			0.1
25	PCC V/C Mayar Khadagzai	2	18.7.2016	6	17.1.2017	up	0.2
26	PCC of Chatpat Road VC Chatpat	1.6	18.7.2016	6	17.1.2017	up	0.16
27	PCC Road/Culvert Badwan Darbar	1.2	18.7.2016	6	17.1.2017	Nys	0.12
28	PCC/Culvert Teknai Payeen Stop	1.198	15.7.2016	6	14.1.2017	up	0.1198
29	Construction of Danga Wall Narai Shah Talash	1.1	18.7.2016	6	17.1.2017	10.3.2017	0.11
30	Widening/PCC of Shingri Bala to Majeed Ghat Road	1.6	18.7.2016	6	17.1.2017	up	0.16
31	Improvement/Widening of Sar Banda Road S/T Damammo	1.7	18.7.2016	6	17.1.2017	1.5.2017	0.17
32	PCC Road of Shahtai, Mata and Jabagai Bala	1.3	11.7.2016	6	10.01.2017	up	0.13
33	PCC Road Shako Darmal, Barai, Khwarai, and Wondesa, Garband Landai Lajbook	1.5	26.9.2016	6	25.3.2017	12.5.2017	0.15
34	PCC of Shalkanai Road	1.2	18.7.2016	6	14.1.2017	30.3.2017	0.12
35	Shingle Roads Luqman Banda, Adokay & Safaray	1.5	15.7.2016	6	14.1.2017	5.3.2017	0.15
36	PCC Road Zarooshsh VC Atoo	1.7	11.7.2016	6			0.17
37	PCC Road Asghar Kalay & Bagh Abad to Ghazi Dehrai.	1.7	11.7.2016	6	11.1.17	30.3.2017	0.17

38	PCC/Shingle Road Denjarii	2.7	11.7.2016	6	10.1.2017	up	0.27
39	W.Room for women in BHU Nasafa	0.8	29.9.2016	6	29.3.2017	UP	0.08
40	Group Latrine at Civil Dispensary Hajiabad	0.8	26.9.2016	6	25.3.2017	up	0.08
41	Construction of Labour Room of BHU Hayaserai	0.8	27.9.2016	6	26.3.2017	up	0.08
42	Construction of Female waiting room at BHU Luqman Banda	0.8	27.9.2016	6	26.3.2017	up	0.08
43	Installation of Transformer and I.E in Munda Hospital	0.8	26.9.2016	6			0.08
44	WSS to BHU Mian Kalay	0.8	26.9.2016	6	25.3.2017	up	0.08
45	WSS in BHU Tangi payeen	0.8	26.9.2016	6	25.3.2017	up	0.08
46	Repair/Rehabilitation and Water Supply of BHU Damtal	0.8	26.9.2016	6			0.08
47	WSS of BHU Baloda VC Baloda.	0.8	26.9.2016	6			0.08
48	Construction of 2-Nos Rooms /Boundary Wall and PCC of Access Road to District Women Resource Center Timergara.	4	5.9.2016	6	4.3.2017	up	0.4
Total							5.6798

Annexure-17
PARA NO.1.2.2.4

Detail of Irregular cash payment of Pay & Allowances

S.No	Months	Amount (Rs)
1	07/2016	282,017
2	08/2016	128,217
3	09/2016	127,810
4	10/2016	1,256,154
5	11/2016	12,154,111
6	12/2016	9,155,327
7	01/2017	8,050,677
8	02/2017	1,457,725
9	03/2017	1,900,274
10	04/2017	4,860,891
11	05/2017	20,805,103
12	06/2017	7,193,791
Total		67,372,097

Annexure – 18
PARA NO.1.2.2.7

Detail of Advertisement charges

S.No	Vr No & date	Particular	Period	Amount (Rs)
1	1-S 02.02.2017	Advertisement	Feb 2014	7,673
2	3-S 02.2.2017	Advertisement	June 2013	78,795
3	2-S 24.1.2017	Advertisement	Nove 2012	31,339
4	09-T 14.12.16	Advertisement	Feb 2015	141,805
5	4-S 24.01.2017	Advertisement	Oct 2012	30,716
6	11-S 25.01.17	Advertisement	April 2014	98,241
7	1-S 02.02.2017	Advertisement	Feb 2014	70,652
8	02-S 02.02.17	Advertisement	April 2016	359,323
9	3-S 24.01.2017	Advertisement	May 2014	118,127
10	-	Advertisement	Feb 2016	122,410
11	09-T 23.01.17	Advertisement	Oct 2013	15,556
12	8-T 23.01.2017	Advertisement	April 2016	266,802
13	07-T 12.1.17	Advertisement	May 2014	137,892
14	06-T 2301.17	Advertisement	Dec 2012	28,435
16	5-S 23.01.2017	Advertisement	April 2016	409,900
Total				1,917,666

Annexure-19
PARA NO.1.2.2.9

Detail of Cash Payment of Salaries

S.No	Months	Timergara Division	Samarbagh	Total (Rs)
01	07/2016	3216216	1,967,756	5,183,972
02	08/2016	3197474	1,944,076	5,141,550
03	09/2016	3186230	1,831,252	5,017,482
04	10/2016	3122609	1,827,542	4,950,151
05	11/2016	2733462	1,465,993	4,199,455
06	12/2016	2728053	1,307,669	4,035,722
07	01/2017	2818772	1,280,037	4,098,809
08	02/2017	1268210	476,671	1,744,881
09	03/2017	948839	207,613	1,156,452
10	04/2017	469568	178,497	648,065
11	05/2017	120539	68,517	189,056
12	06/2017	207163	36,467	243,630
Total		24017135	12,592,090	36,609,225