



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

**AUDIT YEAR 2017-18**

**AUDITOR GENERAL OF PAKISTAN**

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## ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
AIR	Audit & Inspection Report
BHU	Basic Health Unit
BOQ	Bill Of Quantity
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
C&W	Communication and Works
DAC	District Accounts Committee
DC	Deputy Commissioner
DDO	Drawing and Disbursing Officer
DHO	District Health Officer
DPR	Disabled Person Reserve
GFR	General Financial Rules
HRA	House Rent Allowance
LGO	Local Government Ordinance
MFDAC	Memorandum for Departmental Accounts Committee
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCC	Plain Cement Concrete
PHE	Public Health Engineering
PPHI	Primary Public Health Initiative
RDA	Regional Directorate of Audit
RHC	Rural Health Centre
XEN	Executive Engineer

## **Preface**

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

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

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

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

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

Islamabad  
Dated:

**(Javaid Jehangir)**  
**Auditor General of Pakistan**

## EXECUTIVE SUMMARY

The Director General Audit District Governments, Khyber Pakhtunkhwa carries out audit of twenty five District Governments. Regional Directorate of Audit (RDA) Kohat, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carried out the audit of three District Governments namely Kohat, Karak and Hangu.

The Regional Directorate has a human resource of seven officers and staff with a total of 1,960 man-days. The annual budget amounting to Rs 11.996 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, Kohat 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 Kohat out of which the accounts of four departments were examined in detail. These departments were selected for detailed audit by excluding the last year audited entities keeping in view the available man days.

The total expenditure of District Government Kohat for the Financial Year 2016-17 was Rs 1,992.500 million. Out of this, RDA Kohat audited an expenditure of Rs 1,195.500 million which, in terms of percentage, was 60% of auditable expenditure.

The receipts of District Government Kohat, for the Financial Year 2016-17 was Rs 21.565 million. Out of this, RDA Kohat audited receipts of Rs 5.391 million of the selected four departments which, in terms of percentage, was 25% of total auditable receipts.

The total of expenditure and receipts of the District Government Kohat for the financial year 2016-17 was Rs 2,014.065 million. Out of this RDA Kohat audited transactions of Rs 1,200.891 million which, in terms of percentage, was 59.625% of auditable amount.

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

Recovery of Rs 173.774 million was pointed out during the audit. Out of the total recoveries pointed out, Rs 36.492 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 Kohat with respect to their functions, control structure and key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting the audit. Audit used desk audit techniques for analysis of compiled data and review of actual vouchers called for scrutiny and substantive testing.

**d. Audit Impact**

Audit pointed out various irregularities of serious nature. Cases related to weak internal 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, ensure accuracy, timeliness and reliability of financial and accounting information for decision making.

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

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

- i. Irregularities/Non Compliance of Rs 316.96 million was noticed in five cases.<sup>1</sup>
- ii. Internal Control Weaknesses of Rs 57.550 million was noticed in fifteen cases.<sup>2</sup>
- iii. Non-Production of Record of Rs 21.242 million was noticed in two cases.<sup>3</sup>

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

**g. Recommendations**

- i. Corrective actions need to be taken to stop the practice of violation of rules and regulations in spending the public money.
- ii. Departments need to strengthen internal controls i.e. financial, managerial, operational and administrative controls etc. to ensure that reported lapses are preempted and fair value for money is obtained from public spending.
- iii. Inquiries need to be held to fix responsibility for losses, wasteful expenditure and non-production of records.

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<sup>1</sup>1.1.2.1 to 1.2.1.5

<sup>2</sup>1.2.2.1 to 1.2.2.15

<sup>3</sup> 1.3.1.1& 1.3.1.2

## SUMMARY TABLES & CHARTS

### I: Audit Work Statistics

(Rs in million)

S#	Description	No.	Budget		
			Expenditure	Receipts	Total
1	Total Entities (PAO) in Audit Jurisdiction	01	1,992.500	21.565	2,014.065
2	Total departments in audit jurisdiction	18	1,992.500	21.565	2,014.065
3	Total Entities (PAO) Audited	01	1,195.500	5.391	1,200.89
4	Total departments Audited	04	1,195.500	5.391	1,200.89
5	Audit & Inspection Reports	04	1,195.500	5.391	1,200.89
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports	-	-	-	-

### II: Audit observations Classified by Categories

(Rs in million)

S#	Description	Amount Placed under Audit Observation
1	Unsound asset management	0
2	Weak financial management	51.976
3	Weak Internal controls relating to financial management	215.92
4	Others	127.862
<b>Total</b>		<b>395.752</b>



### III: Outcome Statistics

(Rs in million)

S#	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year 2016-17	Total last year 2015-16
1	Outlays Audited	--	826.86	5.391	368.635	1,200.89	1,184.689
2	Amount Placed under Audit Observation /Irregularities of Audit	--	190.74	--	205.01	395.752	554.796
3	Recoveries Pointed Out at the instance of Audit	--	39.324	--	134.449	173.774	270.449
4	Recoveries Accepted /Established at the instance of Audit	--	--	--	--	--	--
5	Recoveries Realized at the instance of Audit	--	--	--	--	--	-

#### IV: Table of Irregularities pointed out

<b>(Rs in million)</b>		
<b>S#</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of Rules and regulations, principle of propriety and probity in public operation	51.976
2	Report cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM <sup>1</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	170.002
5	Non-production of record	-
6	Others, including cases of accidents, negligence etc.	-
7	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	173.774
<b>Total</b>		<b>420.836</b>

#### V: Cost Benefit Ratio

<b>(Rs in million)</b>		
<b>S #</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited (item 1 of Table 3)	1,200.89
2	Expenditure on audit	11.996
3	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	1:0

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

# CHAPTER 1

## 1.1 District Government Kohat

### 1.1.1 Introduction

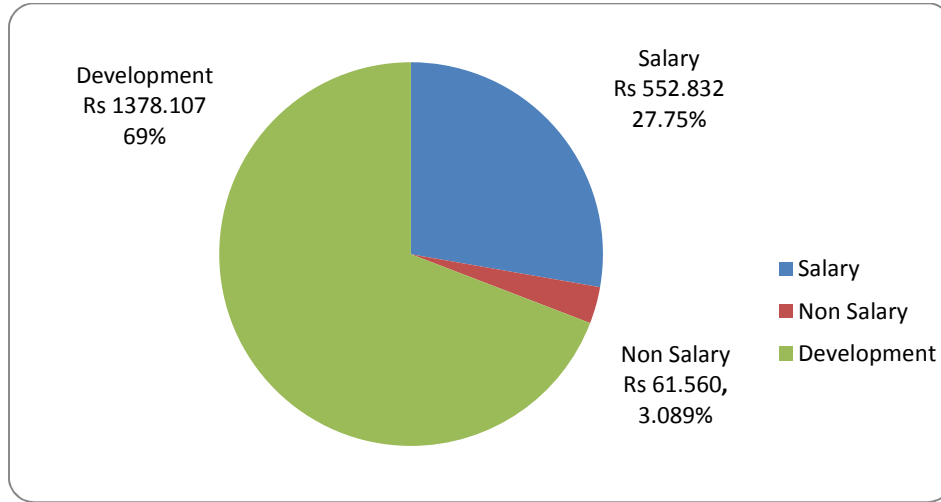
Activities of District Government are managed through offices of Deputy Commissioner and District Officers under Khyber Pakhtunkhwa Local Government Act 2013 (LGA 2013). Each group of District Offices is headed by a District Officer (DO). The DO by means of a standing order distributes the work among 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, District Officers Agriculture, Education, Health, Water Management, Fisheries, Population Welfare, LGE & RDD, Sports, Live Stock and Dairy Development, Soil Conservation, Cooperation, Social Welfare, Public Transport and Municipal Services.

### 1.1.2 Comments on Budget and Accounts (Variance Analysis)

2016-17	Budget	Actual Expenditure/Receipts	Saving/Excess	(Amount in Rs)
				%age Excess/Saving
Salary	527,381,570	552,832,569	25,450,999	4.82%
Non-salary	77,892,930	61,560,310	(16,332,620)	20.96%
Developmental- Account-IV	80,602,980	28,348,037	(52,254,943)	64.83%
Developmental- Account-I	1,349,778,000	1,349,759,510	(18,490)	0.0013%
<b>Total</b>	<b>2,035,655,480</b>	<b>1,992,500,426</b>	<b>(43,155,054)</b>	<b>2.11%</b>
<b>Receipts</b>	<b>21,565,224</b>	<b>21,565,224</b>	<b>0</b>	<b>0</b>

The savings of Rs 43,155,054 indicates inefficiency in the capacity of District Government Departments to utilize the allocated budget.

**EXPENDITURE 2016-17**  
**(Rs in Millions)**



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

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

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

## **1.2 AUDIT PARAS**

### **1.2.1 Irregularities & Non compliance**

#### **1.2.1.1 Irregular payment without Technical Sanction Rs 127.096 million**

According to Para-56 of CPWA code, the work should not be started/ executed without technical sanction.

XEN C&W Division, Kohat spent an amount of Rs 127,096,000 on various works without according technical sanction during the year 2016-17 detail given at annexure-2. Execution of work without technical sanction is irregular and clear violation to rules mentioned above.

Irregular expenditure without technical sanction and monitoring incurred due to non-compliance of rules, which resulted in violation of rules regarding ascertaining the estimates of actual quantities to be executed during the work based on engineering specifications and schedules of rates.

The irregularity was pointed out to the Management in August, 2017, Management stated that detail reply will be furnished after scrutiny of record, but reply was not submitted.

Request for convening DAC meeting was made in August 2017, which 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. 6 (2016-17)**

#### **1.2.1.2 Non realization of water user charges-Rs 127.862 million**

According to Para 28 of GFR Vol-I, no amount due to government should be left outstanding without sufficient reason and where any dues appear to be

irrecoverable the orders of competent authority for their adjustment must be sought.

XEN PHE, Kohat failed to recover Rs 127,862,114 on account of outstanding water user charges against 41 number Water Supply Schemes having 10,636 house connections during the year 2016-17 detail given below.

Outstanding arrear as on 01-07-2016	124,809,766
Revenue accrued during the year 2016-17	3,828,960
Total Amount of water user charges to be recovered	128,638,726
Less Amount Recovered during 2016-17	776,612
<b>Total Outstanding Arrear as on 30-06-2017</b>	<b>127,862,114</b>

Non realization of Government dues occurred due to non-compliance of rules which resulted into non realization of public money.

Non recovery of outstanding government dues was pointed out in November, 2017, the management stated that detail reply will be furnished after consulting record, but reply was not submitted.

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

Audit recommends action against the person at fault and recovery of outstanding Government dues.

**AIR Para No.56 (2016-17)**

**1.2.1.3 Delay in commencement of work of estimated cost of Rs 28.434 million**

As per work order the works were required to be completed within a period of 12 months.

XEN C & W Division, Kohat signed agreements with the successful bidders to the tune of Rs 28,434,000 during the year 2014-15. Shifting orders and site clarification were received from Education Department well in time but the contractors failed to commence the work on time. Delay of almost two years in commencement of work after all types of clarifications was not understood. Detail is as under:

Name of work	Work order Date	Shifting order Date	Date of Commencement	Estimated Cost	Expenditure upto 06-2017
Establishment of GGPS Bangash Abad Shifted to Hussain Colony	30.03.2015	22.09.2015	06/2017	13,000,000	1,017,000
Establishment of GPS Babri Banda No. 2 Shifted to Bazid Khel	03.11.2015	22.06.2016	04/2017	15,434,000	902,000
<b>Total</b>				<b>28,434,000</b>	<b>1,919,000</b>

Works were delayed due to weak financial and administrative controls resulted into violation of government rules.

Works delayed was pointed out in August, 2017, the management stated that detail reply will be furnished after consulting record, but reply was not submitted.

Request for convening DAC meeting was made on 31.08.2017, which could not be convened till finalization of this report.

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

**AIR Para No.07 (2016-17)**

**1.2.1.4 Non-Credit of lapsed deposits into Government revenue-  
Rs 25.357 million**

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

XEN C&W, Kohat failed to credit unclaimed balances amounting to Rs 21,001,068 during 2016-17 lying in PW-Deposit-II, III and V, respectively for more than three complete financial years i.e. since June 2013 as lapsed deposits to government revenue. Similarly XEN PHE Kohat failed to credit unclaimed balances Rs 4,356,508 lying under PW-Deposits-II, III & V respectively during the year 2016-17.

S. No.	Deposit	Unclaimed Amount
XEN C&W Kohat		
01	PW-Deposit-II	16,688,750
02	PW-Deposit-III	2,680,581
03	PW-Deposit-V	1,631,737
Sub-Total A		21,001,068
XEN PHE Kohat		
01	PW-Deposit-II	2,125,644
02	PW-Deposit-III	1,081,060
03	PW-Deposit-V	1,149,804
Sub-Total B		4,356,508
Grand Total		25,357,576

Non-credit of lapsed deposits into Government revenue occurred due to weak financial and administrative controls.

Non-credit of lapsed deposits was pointed out in August & November 2017, the management stated that detail reply will be furnished after consulting record, but reply was not submitted.



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

Audit recommends action against the person(s) at fault and credit of lapsed deposit to Government revenue.

**AIR Para No.01&53 (2016-17)**

**1.2.1.5 Irregular retention of medicine amounting to Rs 8.211 million**

According to Para 162 of the General Financial Rules Volume I, balances of stores should not be held in excess of the requirements of a reasonable period or in excess of any prescribed maximum limit

DHO Kohat spent an amount of 8,210,966 on purchase of medicine under DDO Code KT-6097-BHU during the year 2016-17. The medicines were supplied well in time i.e. in the month of January, 2017 by various firms but these were retained in the store of DHO and not a single tablet, bottle or injection was issued to the BHUs. Most of BHUs have serious shortage of medicine as evident from their written complaints of being without stock.

Irregular retention of medicines in store was occurred due to weak administrative and financial control.

Irregular retention of medicines was pointed out in August, 2017 management stated that detail reply will be furnished after consulting record.

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

Audit recommends inquiry into the matter and action against the person (s) at fault.

**AIR Para No.33 (2016-17)**

## 1.2.2 Internal Control Weaknesses

1.2.2.1 i. **Non completion of scheme worth Rs 9.076 million within stipulated time**

ii. **Non imposition of penalty of Rs1.231million**

As per Work Order Form No.1288/2.M dated 28-05-2013 time allowed for the work from date of written order to commencement was 24 months i.e upto 30-05-2015.

XEN C&W Division, Kohat awarded developmental works to the tune of Rs 9,076,371 to contractors with completion period of twelve months. The schemes were still in progress condition and penalty at the rate of 10% amounting to Rs 1,231,900 was not recovered from the contractor concerned. Detail is as under:

S. No.	Name of Scheme	Estimated cost	Date of Work order	Completion Date	Expenditure	Penalty
1	Imp/Reh: of Existing sports facilities Cricke ground Siab	7,854,000	27.05.2015	27.06.2016	7,576,371	800,000
2	Imp/Reh: of Existing sports facilities Cricke ground Bilitang	4,319,000	27.05.2016	27.06.2016	1,500,000	431,900
<b>Total</b>	<b>12,173,000</b>			<b>9,076,371</b>	<b>1,231,900</b>	

Non completion of developmental schemes occurred due to weak internal control and administrative control which resulted into violation of government rules.

Non completion of schemes and non-recovery of penalty was pointed out to the Management in August 2017, Management stated that detail reply will be furnished, but reply was not submitted.

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

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

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

**1.2.2.2 Blockage of Funds worth-Rs 3.689 million**

According to Para 145 of GFR Vol.-I, purchases must be made in most economical manner in accordance with the definite requirements of the public service.

DHO Kohat procured machinery for RHC Chorlakki in the financial year 2013 but was lying idle since its provision to RHC concerned. Audit holds that despite spending huge amount of public fund from the government exchequer the general public of the area were remained deprived of the diagnostic facility detail given below.

S. No	Medical Equipment	Year in which supplied	Cost (Rs.)
1	X-Ray	2013	2,565,000
2	Ultra sound	2013	1,075,000
3	ECG machine	2013	49,500
	<b>Total</b>		<b>3,689,500</b>

Non utilization of machinery and equipments occurred due to weak financial and internal control which resulted into blockage of public money.

Non utilization of valuable machinery and equipments was pointed out to Management in August 2017, Management stated that detail reply will be furnished, but reply was not submitted.

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

Audit recommends inquiry for fixing responsibility on the person(s) at fault.

**AIR Para No.21 (2016-17)**

**1.2.2.3 Loss to Government of Rs 3.367 million due to non-recovery HRA & Conveyance Allowance**

According to Para 4 of the Supreme Court of Pakistan Islamabad orders issued in respect of Constitutional petition No. 128/2012 states that “employees who are residing in the residential colonies situated within work premises are not entitled to the facility of conveyance allowance”. According to Rule 45 (c) FR the Government servants, who have been provided with official designated accommodation, are not entitled for the drawl of House Rent Allowance (HRA).

DHO Kohat failed to recover the house rent allowance and conveyance allowance amounting to Rs 3,367,488 from the officers/ officials of various categories occupied government residences during the year 2016-17 detail given at annexure-3.

Government was put to loss due to weak internal and administrative control controls.

Non recovery of HRA and Conveyance allowances was pointed out in August 2017, the management stated that detail reply will be furnished, but reply was not submitted.

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

Audit recommends action against the person(s) at fault and recovery of HRA & conveyance allowance from the officers & officials concerned.

**AIR Para No.29 (2016-17)**

**1.2.2.4 Loss to Government due to overpayment amounting to Rs 2.690 million**

As per work order issued vide letter No. 759/24-W, dated 24.10.2016 and BOQ, the rates quoted by contractor was 10% below of BOQ rates including NSI”.

XEN C & W Division, Kohat paid Rs 26,904,496 for non-schedule items of work to contractor M/S Waqar construction & Co during the year 2016-17 for work “Construction of PCC Bridge at Tarali Shakardara road Kohat” vide voucher No. 67 B-II, dated 22.06.2017. The above amount of non-schedule items was deducted from the total amount when 10% below was calculated and thus an amount of Rs 2,690,450 (26,904,496\*10/100) was overpaid to contractor.

Overpayment to contractor occurred due to weak financial controls which resulted into loss to the Government.

Overpayment to contractor was pointed out to Management in August 2017, Management stated that detail reply will be furnished, but reply was not submitted.

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

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

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

- 1.2.2.5**
- i. Non deposit of DRR Charges in to Government Treasury-Rs 1.245 million**
  - ii. Non recovery of DRR Charges-Rs 1.515 million**

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

XEN C&W Kohat recovered an amount of Rs.1.245 million during the year 2016-17 which was kept in the PW-Deposit 5<sup>th</sup> but failed to deposit the receipts in to the government treasury. Furthermore the local office failed to recover an amount of Rs 1,515,000 from the contractor's bills on account of DRR charges detail given below.

S. No	Machinery Name	Rented Period	Rate per Month	Amount Due
1	Road Roller	December 2016 to June 2017	45,000	315,000
2	Grader	January 2017 to June 2017	100,000	600,000
3	Vibrator	January 2017 to June 2018	100,000	600,000
<b>Total outstanding DRR Charges</b>				<b>1,515,000</b>

Non deposit of revenue into government treasury was occurred due to lack of internal control.

Non deposit revenue into government treasury was pointed out in August 2017, the management stated that detail reply will be furnished, but reply was not submitted.

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

Audit recommends action against the person(s) at fault and recovery of government receipts and its deposit into government treasury.

**AIR Para No.08 (2016-17)**

**1.2.2.6 Loss to government of Rs 1.838 million due to defective budgeting**

As per standing instructions of Government, the profit as and when assessed, shall be deposited into Government treasury. Rule 1 of Annexure A to para 38 of GFR Vol.-I states that the departmental authorities are primarily responsible to see that all revenues are correctly and promptly assessed, realized and credited to government treasury.

Deputy Commissioner, Kohat placed an amount of Rs 35,000,000 in PLS account bearing No. 3101385803 of NBP during the year 2016-17. Audit is of the view that government was put to loss of Rs 1,837,500 as per detail given below:

1. An amount of Rs 676,085 was realized as bank profit during 2016-17, but the amount was kept in bank account of DC, Kohat instead of depositing it into Government treasury; and
2. DC, Kohat placed an average amount of Rs 35,000,000 during the financial year 2016-17 in PLS account maintained with NBP Kohat. While checking bank statement, it was noticed that a meager amount of Rs 676,085 was realized as bank profit on PLS account, but if the same was deposited in PLS account of any other bank like UBL, then higher profit i.e. Rs 1,837,500 would be recovered as per detail below:

<b>Average Amount</b>	<b>Rate offer by UBL</b>	<b>Profit (if the same was deposited with UBL)</b>	<b>Profit actually realized</b>	<b>Loss to Government</b>
35,000,000	5.25%	1,837,500	676,085	1,161,415

Receipts were not deposited into government treasury due to weak financial and internal control which resulted into loss to the government.

Non deposit revenue into government treasury was pointed out in October 2017, Management stated that detail reply will be furnished, but reply was not submitted.

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

Audit recommends action against the person(s) at fault and deposit of government receipts.

**AIR Para No.40 (2016-17)**

**1.2.2.7 Non utilization of fund released for procurement of medicines and others Rs1.82 million**

According to Para 66 of the General Financial Rules Volume 1 lays down that all estimates of revenue and expenditure included in the budget are for the financial year.

DHO Kohat was released funds to the tune of Rs 1,820,000 by the District Finance for procurement of medicines and other stores during the year 2016-17. The local office failed to utilize the funds in the best public interest detail given below.

S. No	Name of Health Institutions	Object Head	Amount of Budget
01	Malaria:	A023942-Other Stores	30,000
02	Basic Health Unit	A03970-Other	1,500,000
03	TB Control	A03902-Printing	20,000
04	-do-	A03927- Cost of Medicines	270,000
<b>Total non-utilization of budget</b>			<b>1,820,000</b>

Non utilization of fund occurred due to weak financial and internal control resulted into loss to the government.

Non utilization of public fund was pointed out to the Management in August 2017, Management stated that detail reply will be furnished, but reply was not submitted.



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

Audit recommends inquiry for fixing responsibility on the person(s) at fault.

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

**1.2.2.8 Non-deposit of sales tax amount-Rs 1.624 million into government treasury**

According to Para 66 of CPWA Code requires that the Government money realized should be deposited into Government Treasury immediately.

XEN C & W Division, Kohat deducted an amount of Rs 1,624,306 (detail enclosed) from bills of contractors under head Sales tax but the same was retained in Deposit-5<sup>th</sup> and was not deposited into government treasury.

Non deposit of sales tax amounting to Rs 1.624 million occurred due to weak financial controls which resulted into violation of rules.

Non deposit taxes into government treasury were pointed out to the Management in August 2017, Management stated that detail reply will be furnished, but reply was not submitted.

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

Audit recommends action against the person(s) at fault and deposit of sales tax amount.

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

**1.2.2.9 Non Recovery of DPR charges amounting to Rs 1.332 million from the Contractor's bills**

As per standing orders DPR fund @ Rs. 2,000 per million is required from the contractors, who have completed business of one million during the financial year.

XEN C&W Division, Kohat failed to deduct the DPR charges from the contractor's bill resulted into loss of Rs 1,332,000 to the public exchequer which needs recovery detail given below at annexure-5.

Non deduction of DPR charges occurred due to weak internal control which resulted into loss to the government.

Non deduction of DPR charges was pointed out in August, 2017 the department stated that reply will be furnished with in a couple of days. However, no reply was furnished till finalization of this report.

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

Audit recommends action against the person(s) at fault and recovery of the DPR charges from concerned.

**AIR Para No.10 (2016-17)**

**1.2.2.10 Loss to government Rs-1.267 million**

According to section 3 of Sales Tax Act, 1990 requires to recover the sales tax @ 17% of the value of taxable supplies made by registered persons in the course or furtherance of any taxable activity carried out by him.

XEN C & W Division, Kohat paid an amount of Rs 5,126,311 to various contractors under AOM&R during 2016-17 for non-schedule/ taxable items. Following irregularities were noticed:

1. An amount of Rs 153,863 was paid as area factor on the above mentioned non-schedule items which is not allowed detail given at annexure-6(1).
2. An amount of Rs 1,113,009 was required to be deducted from bills of contractors as sales tax which is not done detail given at annexure-6(2).

Non deduction of taxes and overpayment of rate factor occurred due to weak internal control which resulted into loss to the Government.

Loss to the government was pointed out to the Management in August, 2017, Management stated that reply will be furnished with in a couple of days. However, no reply was furnished till finalization of this report.

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

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

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

**1.2.2.11 Overpayment due to non-deduction of voids in formation of embankment-Rs 1.225 million**

As per clause 20(d) of the contract agreement, 11% voids were required to be deducted from the contractor's bill.

XEN, C&W Division Kohat paid Rs 11,138,608 to various contractors for an item of work" Formation of embankment in common material" at different rates per M3 in various developmental works during 2016-17 as detailed below. The local office failed to deduct voids @11% amounting to Rs 1,225,245.

S. No.	Name of work	Quantity Paid M3	Quantity of Voids	Item Rate	Amount of Bill	Amount of voids
1	Const: of BT Road Jarma Bridge To Mosam Khan Bnada	6762.58	743.88	538.67/M3	3,642,799	400,706
2	Const: of BT Road Banda Fateh Khan Darmalak	2733.85	300.72	710.43/M3	1,942,209	213,643
3	Imp: & Reh: of Road Gulshan Abad Chowk Jungle Khel	5785M3	636.35	960/M3	5,553,600	10,896
<b>Total</b>					<b>11,138,608</b>	<b>1,225,245</b>

Non deduction of voids occurred due to weak internal controls which resulted into loss to the government.

Non deduction of voids was pointed out in August 2017, the management did not respond.

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

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

**AIR Para No.12 (2016-17)**

**1.2.2.12 Loss to Government due to non-recovery of House Rent and Conveyance allowance- Rs 1.099 million**

According to Para 4 of the Supreme Court of Pakistan Islamabad orders issued in respect of Constitutional petition No. 128/2012 states that “the employees who are residing in the residential colonies situated within work premises are not entitled to the facility of conveyance allowance”.

DHO Kohat allotted residential accommodations to various staff working in various Basic Health Units of District Kohat but failed to recover the house rent allowance and conveyance allowances amounting to Rs 1,099,812 during the

year 2016-17 from the officials resulting into loss to the government exchequer detail given at annexure-4.

Recovery of HRA & Conveyance was not made due to weak financial and internal control which resulted into overpayment of allowances.

Non recovery of HRA & conveyance was pointed out in August, 2017 the department stated that reply will be furnished with in a couple of days. However, no reply was furnished till finalization of this report.

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

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

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

- 1.2.2.13**
- i. Non-deposit of OPD receipts amounting to Rs 1.076 million into government treasury**
  - ii. Less realization of receipts Rs 27,416**

According to Para 7 of the Treasury Rules read with Para 5 of the GFR Vol-1 and Para 66 of CPWA Code, the Government monies realized should be deposited into Government Treasury immediately.

DHO Kohat failed to collect an amount of Rs 1,076,238 (detail enclosed) OPD receipts from various BHUs during 2016-17. Thus government was deprived of revenue. Furthermore an amount of Rs 27,416 was less realized by CH Shakardara on account of OPD Receipts by charging Rs 2 as OPD Fee instead of revised fee of Rs 8 per patient during the year 2016-17.

Non recovery government receipts occurred due to weak financial and internal control which resulted into loss to the government.

Non recovery government receipts were pointed out to Management in August, 2017, Management stated that reply will be furnished with in a couple of days. However, no reply was furnished till finalization of this report.

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

Audit recommends action against the person(s) at fault recovery of government fee.

**AIR Para No.27 (2016-17)**

**1.2.2.14 Non deduction of HRA from government employees -Rs 1.043 million**

According to Rule 45 (c) FR the Government servants, who have been provided with official designated accommodation, are not entitled for the drawl of House Rent Allowance (HRA).

Deputy Commissioner Kohat allotted residential accommodations to the employees of DC office & other than DC Office/Federal Government, but house rent allowance was not recovered from them during 2016-17. Resultantly, Rs.1,042,677 (detail enclosed) was required to be recovered from them.

Non deduction of HRA occurred due to weak financial and internal control which resulted into loss to the government.

Non recovery of HRA was pointed out in October, 2017 the department stated that reply will be furnished with in a couple of days. However, no reply was furnished till finalization of this report.

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

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

**AIR Para No.38 (2016-17)**

**1.2.2.15 Non imposition of penalty for non-completion of work-Rs 22.411 million within stipulated period**

According to Clause-2 of the Contract Agreement, in the event of contractors failing to complete the work within the stipulated period, he shall be liable to pay as compensation an amount equal to 1% subject to maximum of 10% or such smaller amount as the superintending engineer may decide on the said estimated cost of the whole work for every day that the due quantity of work remains incomplete.

XEN, C&W Kohat failed to impose penalty amounting to Rs 22,411,000 @10% on contractor for delay in completion of works during the year 2016-17. As per work order, the work was required to be completed within 15 & 12 months but neither the works were completed till June, 2017 as per June, 2017 progress report nor time extension was available on records detail given below:

S. No.	Name of work	Contractor	Date of W.O	Estimated Cost	Penalty (million)
1	Establishment of Girls Degree College Bilitang Kohat	Behram Construction Co.	22.05.2013	181.570	18.157
2	Establishment of GPS Babri Band No. 2 Kohat	-	13.11.2015	15.209	1.521
3	Establishment of GGPS Babri Band No. 3 Kohat	-	13.11.2015	15.200	1.520
4	Establishment of GGPS Daud Khel Kohat	Nadar Khan & Sons	24.03.2015	12.132	1.213
<b>Total</b>				<b>224.111</b>	<b>22.411</b>

Non imposition of penalty occurred due to weak internal controls which resulted into violation of rules.

Non completion of developmental schemes and non-imposition of penalty was pointed out to the Management in August 2017, Management stated that detail reply will be furnished, but reply was not submitted.

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

Audit recommends enquiry for fixing the responsibility against the person(s) at fault and recovery of the penalty.

**AIR Para No.03&04 (2016-17)**



### **1.3.1 Non-Production of Record**

#### **1.3.1.1 Non-production of record -Rs 13.968 million**

According to Section 14(1-b) and (3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 the Auditor General has the authority to require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to transactions to which his duties in respect of audit extend hence any person or authority hindering the auditorial functions of the Auditor General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

DC, Kohat received an amount of Rs 13,968,000 on account of meeting the hiring of vehicles and fuel charges under National Census 2017 from the Provincial Finance Department Government of Khyber Pakhtunkhwa vide their office letter No. FD/BO(PFC-II-15/2015-16/N-Salary dated 14-03-2017. The local office failed to produce the relevant records i.e. supporting vouchers etc to the audit therefore, the expenditure was unverified.

Non production of record was occurred due to non-compliance of rules, which resulted in to non-authenticity of public spending.

Unauthentic expenditure incurred was pointed out in October 2017, the management stated that detail reply will be submitted after consulting records, but no reply was submitted. Request for convening DAC meeting was made on 31.10.2017, which could not be convened till finalization of this report.

Audit recommends inquiry for fixing responsibility and action against the person(s) at fault.

**AIR Para No.36 (2016-17)**

### **1.3.1.2 Non production of record Rs 7.274 million**

According to Section 14(1-b) and (3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 the Auditor General has the authority to require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to transactions to which his duties in respect of audit extend hence any person or authority hindering the auditorial functions of the Auditor General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

DHO Kohat incurred expenditure of Rs 7,274,674 on account of salary and non-salary component of the sanitation branch during the year 2016-17. No progress report of the sanitation campaign executed was produced to audit despite repeated requests. Hence expenditure incurred of Rs 7,274,674 was therefore held wasteful which needs to be inquired.

Non production of record was occurred due to non-compliance of rules, which resulted in to non-authenticity of public spending.

Irregular expenditure was pointed out in August 2017, the management stated that detail reply will be furnished, but reply was not submitted.

Request for convening DAC meeting was made on 28.08.2017 which could not be convened till finalization of this report.

Audit recommends inquiry and fixing responsibility on the person(s) at fault.

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

## ANNEXURES

### Annexure -1

#### (Detail of MFDAC Paras)

(Rs in million)

S#	AP No	Department	Caption	Amount
1	3	XEN, C&W Kohat	Loss to government due to less deduction of income tax-	0.765
2	13	-do-	Non Deduction of Professional Tax from contractors	0.791
3	14	-do-	Over payment due to allowing Exorbitant Rates	0.552
4	16	-do-	Loss to government due to less deduction of income tax-	0.172
5	35	DC, Kohat	Non utilization of developmental funds –	9.574
6	37	-do-	Non surrender of saving amount by PPHI	3.343
7	39	-do-	Unauthorized Occupation of Government Residential & Non-residential buildings	-
8	41	-do-	Irregular Payment/Non-adjustment of advance payment	0.393
9	42	-do-	Irregular appointment of Junior Scale Stenographer by ignoring merit	-
10	43	-do-	Irregular release of under conditional grant	0.48
11	44	-do-	Defective budgeting amounting to	0.136
12	45	-do-	Overpayment of under head Pay and allowances	0.168
13	46	-do-	Irregular retention of government receipts out of government treasury	2.67
14	20	DHO, Kohat	Irregular utilization of medicines worth	1.26
15	24	-do-	Unauthorized absence from service	0
16	25	-do-	Unauthorized/Irregular appointment of Class IV staff	0
17	28	-do-	Irregular and unauthorized appointment of	0

			technical staff	
18	30	-do-	Loss to Government due to non-recovery of rent from private occupants	0.720
19	31	-do-	Irregular drawl of funds and non-recovery of penalty	0.641
20	32	-do-	Loss to government due to non deduction of Income Tax & GST –	0.163
21	34	-do-	Loss to government due to non deduction of Income Tax	0.037
22	48	PHE Kohat	Non recovery of DPR charges	0.480
23	50		Unauthorized payment on account of Testing charges	0.605
24	52	-	Unauthorized payment on account of resistivity survey charges	0.253
25	54	-	Non recovery of professional tax	0.505
26	55	-	Irregular payment out of security deposit	0.6.245

**Annexure-2****(Para No. 1.2.1.1)****Detail of Irregular Expenditure without Technical Sanction**

<b>S. No.</b>	<b>Name of Work</b>	<b>AA cost (million)</b>	<b>Expenditure (million)</b>
1	Up-gradation of GGPS Zera Mela Jerma to Middle level	13.646	11.396
2	Up-gradation of GGPS Sumary Payan to Middle level	13.646	12.106
3	Up-gradation of GGPS Barh to Middle level	9.338	5.864
4	Construction and B.T. of Urban-I, Tanga Station roads etc.	40.00	33.581
5	Construction and B.T. of Urban-6, Mir Ahm; Khel roads etc.	40.00	39.414
6	Construction and B.T. of Urban-1, 2, 3, 4 and 5 roads	50.00	24.735
<b>Total</b>		<b>166.63</b>	<b>127.096</b>

**Annexure-3**

**(Para No. 1.2.2.3)**

**Detail of non-deduction of House Rent and Conveyance allowance during 2016-17**

Sr. No.	Name of occupant	Accommodation	HRA	Conveyance Allowance	Recovery HRA	Recovery Conveyance
1	Dr. Hassan Gul	Bungalow BHU Bazid	3,873	5,000	46,476	60,000
2	Khurshid Alam MT	Quarter BHU Bazid k	1,307	2,856	15,684	34,272
3	Shahin Begum LHV	Quarter BHU Bazid k	1,307	2,856	15,684	34,272
4	Sahib Noor Chowki	Quarter BHU Bazid k	972	1,785	11,664	21,420
5	Dr. Yasir MO	Bungalow BHU Doli	3,873	5,000	46,476	60,000
6	Nadia Riaz LHV	Quarter BHU Doli B	1,307	2,856	15,684	34,272
7	Karim Khan MT	Quarter BHU Doli B	1,307	2,856	15,684	34,272
8	Dr. Arshad Sohil	Banglow RHC Gumbt	3,873	5,000	46,476	60,000
9	Dr. Syed Ghulam	Banglow RHC Gumbt	3,873	5,000	46,476	60,000
10	Dr. Nasir	Banglow RHC Gumbt	3,873	5,000	46,476	60,000
11	M. Javid MT	Quarter RHC Gumbat	1,307	2,856	15,684	34,272
12	Arsalan Pump Rep	Quarter RHC Gumbat	972	1,785	11,664	21,420
13	Nazrin Bibi Sweper	Quarter RHC Gumbat	972	1,785	11,664	21,420
14	Dr. M. Rafiq MO	Banglow BHU Parshai	3,873	5,000	46,476	60,000
15	Munawar Khan MT	Quarter BHU Parshai	1,307	2,856	15,684	34,272
16	Rizwana Shahin LHV	Quarter BHU Parshai	1,307	2,856	15,684	34,272
17	Ghulam Hyder Cho	Quarter BHU Parshai	972	1,785	11,664	21,420
18	Nusrat Perwin LHV	Quarter BHU Tulanj	1,307	2,856	15,684	34,272
19	Shamim Akhtr Dia	Quarter BHU Tulanj	1,002	1,785	12,024	23,184
20	M. Zahid MT	Quarter BHU Nakbnd	1,307	2,856	15,684	34,272
21	Sara Gul LHV	Quarter BHU Nakbnd	1,307	2,856	15,684	34,272
22	Khilwat Chowkidar	Quarter BHU Nakbnd	972	1,785	11,664	21,420
23	Dr. Hanif	Banglow RHC Bilitag	3,873	5,000	46,476	60,000
24	Dr. Tofail	Banglow RHC Bilitag	3,873	5,000	46,476	60,000
25	Dr. Basit	Banglow RHC Bilitag	3,873	5,000	46,476	60,000
26	Inayat Khan D. Tech	Quarter RHC Bilitang	1,307	2,856	15,684	34,272
27	Bacha Riasat LHV	Quarter RHC Bilitang	1,307	2,856	15,684	34,272
28	Zahid Qados PHC	Quarter RHC Bilitang	1,307	2,856	15,684	34,272
29	M. Rafiq EPI Tech	Quarter RHC Bilitang	1,307	2,856	15,684	34,272
30	Arshad Chowkidar	Quarter RHC Bilitang	972	1,785	11,664	21,420
31	Asif Meh Driver	Quarter RHC Bilitang	972	1,785	11,664	21,420
32	M. Iqbal Chowkidar	Quarter RHC Bilitang	972	1,785	11,664	21,420
33	Rukhsana Dai	Quarter RHC Bilitang	1,002	1,785	12,024	23,184
34	Akhtar Husain MT	Quarter RHC Khadr K	1,307	2,856	15,684	34,272
35	Rehmat Ullah Chow	Quarter RHC Khadr K	972	1,785	11,664	21,420

36	Najma Shahin LHV	Banglow Khader Khel	1,307	2,856	15,684	34,272
37	Dr. Javid Iqbal MO	Banglow RHC Lachi	3,873	5,000	46,476	60,000
38	Dr. Sajida Afridi	Banglow BHU M. Zai	3,873	5,000	46,476	60,000
39	Golawat Khan Chow	Quarter BHU M. Zai		1,785		
			972		11,664	21,420
40	Ishrat Bano LHV	Quarter BHU M. Zai	1,307	2,856	15,684	34,272
41	Javid Iabal SMT	Quarter BHU Ziarat S	1,307	2,856	15,684	34,272
42	Dr. Naeem	Banglow CH Shakard	3,873	5,000	46,476	60,000
43	Dr. Habib	Banglow CH Shakard	3,873	5,000	46,476	60,000
44	Dr. Nazia	Banglow CH Shakard	3,873	5,000	46,476	60,000
45	Barkat Ullah Radiog	Quarter CH Shakardra	1,307	2,856	15,684	34,272
46	Riaz Ud Din Swepr	Quarter CH Shakardra	972	1,785	11,664	21,420
47	Dr. Waseem	Hostel Room CH Shak	1,000	5,000	12,000	60,000
48	Dr. Shahid	Hostel Room CH Shak	1,000	5,000	12,000	60,000
49	Mushtaq Chowkidar	Hostel Room CH Shak	1,000	1,785	12,000	21,420
50	Shifat Gul EPI Tech	Hostel Room CH Shak	1,000	2,856	12,000	34,272
51	Dr. Fawad	Hostel Room CH Shak	1,000	5,000	12,000	60,000
52	Dr. Said Malook	Hostel Room CH Shak	1,000	5,000	12,000	60,000
53	Sohaib MT	Hostel Room CH Shak	1,000	2,856	12,000	34,272
54	Muzaffer MT	Hostel Room CH Shak	1,000	2,856	12,000	34,272
55	Munawar Shah Chowkidar	Quarter BHU Showki	972	1,785	11,664	21,420
<b>Total HRA and Conveyance allowance overpayment</b>					<b>1,208,676</b>	<b>2,158,812</b>

**Annexure-4**  
**(Para No. 1.2.2.12)**

**Detail of non-deduction of HRA & Conveyance allowance 2016-17**

Employee Name & Desig	HRA/ PM	Conveyance/ PM	Total	Total Overpayment
Khurshid M.tech	1307	1932	3239	38,868
Shrazia Begum LHV	1307	1932	3239	38,868
Abdul manan Disp	1307	2856	4163	49,956
Shafiullah Disp	1307	2856	4163	49,956
Saeed Shah MT	1307	2856	4163	49,956
Gohar Amin PHC Tech	1307	2856	4163	49,956
Zair Muhammad PHC Tech	1818	5000	6818	81,816
Akhter Hussain Disp	1307	2856	4163	49,956
Farid Ullah Shah Disp	1307	2856	4163	49,956
Shagufta Munir LHV	1307	2856	4163	49,956
Sumaira Iran LHV	1307	2856	4163	49,956
Safia Jabeen LHV	1307	2856	4163	49,956
Nial Bano LHV	1307	2856	4163	49,956
Muhammad Sofan MT	1307	2856	4163	49,956
Nadia Riaz LHV	1307	2856	4163	49,956
Nahid Akhter LHV	1307	2856	4163	49,956
Abdul Khaliq MT	1307	2856	4163	49,956
Islam Badshah MT	1307	2856	4163	49,956
Usman ahmed MO	2955	5000	7955	95,460
Nasir Bakhtiar MO	2955	5000	7955	95,460
<b>Total HRA and Conveyance Allowances Overpaid</b>				<b>1,099,812</b>



**Annexure-5**  
**(Para No. 1.2.2.9)**

**Statement showing non deduction of DPR charges during 2016-17**

S. No	Name of work	Contractor	Bill No.& Date	Amount of Bill	DPR Charges
1	Establishment of GGDC Usterzai	Al Fateh Contractor	1-R 01-11-2016	7,680,000	16,000
2	Imp: & Reh: of Gulshan Abad Road	MS Amanullah	2-R 01-11-2016	21,250,000	42,000
3	Const: of BT Road Banda Fateh Khan Darmalak	MS Waqar Bannu Const	3-R 04-04-2017	25,042,179	50,000
4	Const: of Girls Hostel KIMS Package-III	Muhammad Haroon	10-R 17-04-2017	27,075,195	54,000
5	Const: of Academic BlockPackage-II	Farukh Faheem	14-R 17-04-2017	17,746,286	36,000
6	Imp: & Reh of DHQ Hospital	Behram Const:	15-R 17-04-2017	8,647,276	18,000
7	Const: of Medical BlockPackage-I	Pir Muhammad	16-R 18-04-2017	35,222,001	70,000
8	Const: of BT Road Jarma Bridge To Mosam Khan Bnada	Waqas Khalid	7-BII 11-4-2017	11,847,064	24,000
9	Const: of BT Road Banda Fateh Khan Darmalak	Malik Said Alam jan & Sons	8-BII 11-04-2017	3,539,389	6,000
10	Const: of BT Road Banda Fateh Khan Darmalak	Malik Said Alam jan & Sons	12-BII 21-04-2017	7,903,737	16,000
11	Establishment of GGDC Billitang	Behram Const:	17-BI 24-04-2017	6,504,072	14,000
12	Const: of Girls Hostel KIMS Package-III	Muhammad Haroon	1-R 10-01-2017	19,817,298	40,000
13	Const: of Medical BlockPackage-I	Pir Muhammad	4-R 10-01-2017	13,263,166	26,000
14	Establishment of KIMS Academic Block Package-II	Farukh Faheem	5-R 10-01-2017	12,257,141	24,000
15	Estab: of KIMS	NESPAK Pvt Ltd	7-R 10-01-2017	16,424,900	32,000
16	Imp: & Reh of DHQ Hospital Kohat	Behram Const:	19-R 31-1-2017	7,854,038	16,000
17	Imp: & Reh of DHQ Hospital Kohat	Behram Const:	32-R 23-11-2016	5,334,639	10,000
18	Const: of BT Road Jarma Bridge To Mosam Khan Bnada	Waqas Khalid	1-BII 01-06-2017	8,243,834	16,000
19	Upgradation of GMS Doli Banda	Mehboob Ali	2-BII 01-06-2017	5,000,000	10,000
20	Const: of BT Road Banda Fateh Khan Darmalak	Malik Said Alam jan & Sons	3-BII 1-06-2017	3,908,888	8,000

21	Standardization of THQ Hospital Lachi	Abdl Qayum	11-BII 1-06-2017	5,000,000	10,000
22	Const: of BT road ToghII bazid Khel Sheikhan shadi khel	Behram Const:	16-BII 8-06-2017	8,486,377	16,000
23	Provision of Weigh station at existing food grain godown	Luqman Brothers const:	17-BII 9-06-2018	10,000,000	20,000
24	Establishment of KIMS Academic Block Package-II	Farukh Faheem	32-BII 16-06-2017	18,855,678	38,000
25	Const: of Girls Hostel KIMS Package-III	Muhammad Haroon	33-BII 16-06-2017	14,200,000	28,000
26	Const: of BT Road Jarma Bridge To Mosam Khan Bnada	Waqas Khalid	34-BII 19-06-2017	15,000,000	30,000
27	Const: of BT Road Banda Fateh Khan Darmalak	Malik Said Alam jan & Sons	35-BII 19-06-2017	7,561,063	16,000
28	AOM&R Special Repair to all mettled road PK37	Aftab Ali Shah	37-BII 19-06-2017	6,000,000	12,000
29	Const: of BT roads Urban I & II PK 38	Surani Const:	38-BII 19-06-2017	5,251,000	10,000
30	Const: of BT roads Zar Qamar, speena khwra etc	Ibrar Hussain Govt Cont	39-BII 19-06-2017	5,000,000	10,000
31	Const: of GDC Shakardara PK39	GHC Pvt ltd	65-BII 22-06-2017	7,962,000	16,000
32	Const: of PCC Bridge at Tarrali Shakardara	MS Waqar Bannu Const	67-BII 22-06-2017	28,287,000	56,000
33	Estab: of GGDC Usterzai	Alfateh Construction	1-R 1-06-2017	5,437,000	10,000
34	Const: of BT Road Gulo Bera to camp	Mehboob Ali	4-R 1-06-2017	3,276,639	6,000
35	Imp: & Reh : of DHQ Hospital KDA	Behram Const:	5-R 8-06-2017	14,876,760	30,000
36	Const: of BR Road Mirahmed Khel, Haji Nader Shah	Lahore Auwrakzai & sons	6-R 8-06-2017	5,041,020	10,000
37	Const: of GDC Shakardara PK39	GHC Pvt ltd	8-R 12-06-2017	7,918,624	16,000
38	Imp: & Reh: of Gulshan Abad Road	MS Amanullah	19-R 15-06-2017	13,000,000	26,000
39	Const: of BS Block in GPGC Kohat	Sherafzal & Co	36-R 15-06-2017	6,144,000	12,000
40	Const: of BR Road Mirahmed Khel, Haji Nader Shah	Lahore Auwrakzai & sons	37-R 15-06-2017	4,000,000	8,000
41	Const: of RCC Bridge at Ziarat Sheikh Allahdad	Behram Const:	39-R 15-06-2017	17,000,000	34,000
42	Estab: of GGDC Usterzai	Alfateh const:	40-R 15-06-2017	7,212,000	14,000
43	Const: of PCC Road UC Sherkot	Nawab Khan contractor	58-R 15-06-2017	12,000,000	24,000
44	Const: of Medical Block Package-I	Pir Muhammad	59-R 15-06-2017	26,459,087	52,000

45	Const: of Girls Hostel KIMS Package-III	Muhammad Haroon	60-R 15-06-2017	7,346,000	14,000
46	Establishment of KIMS Academic Block Package-II	Farukh Faheem	61-R 16-06-2017	10,959,182	22,000
47	Imp: & Reh : of DHQ Hospital KDA	Behram Const:	70-R 16-06-2017	9,359,615	18,000
48	Establishment of KIMS Academic Block Package-II	Farukh Faheem	10-R 08-09-2016	21,099,299	42,000
49	Imp: & Reh: of Gulshan Abad Road	MS Amanullah	15-R 27-09-2016	9,091,000	18,000
50	Const: of Medical BlockPackage-I	Pir Muhammad	2-R 08-08-2016	24,528,546	50,000
51	Imp: & Reh: of Gulshan Abad Road	MS Amanullah	15-R 29-08-2016	12,062,088	24,000
52	Const: of PCC Bridge at Tarrali Shakardara	MS Waqar Bannu Const	6-BII 27-12-2016	12,106,991	24,000
53	Const: of GDC Shakardara PK39	GHC Pvt ltd	10-BII 29-12-2016	13,981,908	28,000
54	Imp: & Reh: of Gulshan Abad	MS Amanullah	19-R 29-12-2016	17,478,000	34,000
55	Const: of BR Road Mirahmed Khel, Haji Nader Shah	Lahore Auwrakzai & sons	24-R 29-12-2016	5,508,162	12,000
56	Const: of BT roads Urban I & II PK 38	Surani Const:	26-R 30-12-2016	7,496,646	14,000
<b>Total Non-Recovery of DPR Charges</b>				<b>669,546,788</b>	<b>1,332,000</b>

**Annexure-6(1)**  
**(Para No. 1.2.2.10)**

**Statement showing overpayment on account of Cost Factor during 2016-17**

S. No.	Name of Work	Item of Work	Vr No.	Voucher Date	Amount	Area factor
1	Play ground at U/C Ziarat Sheikh Al	S/F of Water Cooler	1-D	1.06.2017	352,000	10,560
2	LT Poles in GGPS No. 4 Togh-II	S/F of LT Poles	3-D	1.06.2017	120,000	3,600
3	Provision of electric water cooler in Government schools in Lachi	S/F of Water Cooler	4-D	1.06.2017	1,418,341	0
4	S/F of water dispenser in GPS No. 1,2 & 3, GPS Julany Jadeed etc	S/F of Water Dispenser	8-D	1.06.2017	1,776,000	53,280
5	S/F of water dispenser in GPS No. 1,2 & 3, GPS Julany Jadeed etc	S/F of Water Dispenser	9-D	1.06.2017	355,200	10,656
6	S/f of electric water cooler at GGHSS Shakardara	S/F of Water Cooler	16-D	12.06.2017	616,670	18,500
7	S/f of electric water cooler in Govt; Schools at U/C Muhammadzai	S/F of Water Cooler	26-D	20.06.2017	431,900	12,957
8	Repair and maintenance of BHUs and RHCs at District Kohat	S/F of Water Cooler	2-D	10.02.2017	56,200	1,686
9	S/F of water Dispenser in GHSS Bilitang, GPS No. 1, 2, & 3 Bilitang	S/F of Water Cooler	14-D	23.05.2017	1,420,800	42,624
	<b>Total</b>				<b>6,547,111</b>	<b>153,863</b>

**Annexure-6(2)**  
**(Para No. 1.2.2.10)**

**Statement showing non deduction of sales tax during 2016-17**

S. No.	Name of Work	Item of Work	V. No.	Voucher Date	Amount	Sales Tax
1	Play ground at U/C Ziarat Sheikh Al	S/F of Water Cooler	1-D	1.06.2017	352,000	59,840
2	LT Poles in GGPS No. 4 Togh-II	S/F of LT Poles	3-D	1.06.2017	120,000	20,400
3	Provision of electric water cooler in Government schools in Lachi	S/F of Water Cooler	4-D	1.06.2017	1,418,341	241,118
4	S/F of water dispenser in GPS No. 1,2 & 3, GPS Julany Jadeed etc	S/F of Water Dispenser	8-D	1.06.2017	1,776,000	301,920
5	S/F of water dispenser in GPS No. 1,2 & 3, GPS Julany Jadeed etc	S/F of Water Dispenser	9-D	1.06.2017	355,200	60,384
6	S/f of electric water cooler at GGSS Shakardara	S/F of Water Cooler	16-D	12.06.2017	616,670	104,834
7	S/f of electric water cooler in Govt; Schools at U/C Muhammadzai	S/F of Water Cooler	26-D	20.06.2017	431,900	73,423
8	Repair and maintenance of BHUs and RHCs at District Kohat	S/F of Water Cooler	2-D	10.02.2017	56,200	9,554
9	S/F of water Dispenser in GHSS Bilitang, GPS No. 1, 2, & 3 Bilitang	S/F of Water Cooler	14-D	23.05.2017	1,420,800	241,536
	<b>Total</b>				<b>6,547,111</b>	<b>1,113,009</b>