



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

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Program
AP	Advance Para
APRs	Actual Payee Receipts
BOQ	Bill of Quantity
BHU	Basic Health Unit
CMD	Chief Minister Directives
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CSR	Composite Schedule of Rates
CTR	Central Treasury Rules
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DDC	District Development Committee
DDO	District Health Officer
DMPTs	District Monitoring Polio Teams
DG	Director General
DHO	District Health Officer
DO	District Officer
DTL	Drug Testing Laboratory
F&P	Finance and Planning
GFRs	General Financial Rules
GHSS	Government Higher Secondary School
GST	General Sales Tax
IPSAS	International Public Sector Accounting Standards
LGA	Local Government Act
MB	Measurement book
MCC	Medical Coordination Cell
MC-I	Municipal Committee-I
NIT	Notice Inviting Tender
PAC	Public Accounts Committee
P&D	Planning & Development
PAO	Principal Accounting Officer
PC-I	Planning Commission Proforma I

PCC	Plain Cement Concrete
PHE	Public Health Engineering
PPHI	People Primary Health Care Initiative
PW	Public Works
RCC	Reinforced Cement Concrete
RDA	Regional Director Audit
RHC	Rural Health Centers
SAP	Systems Application and Products in data processing
TS	Technical Sanction
UC	Union Council
UPEC	Union Council Polio Eradication Committee
ZAC	Zilla Accounts Committee

Preface

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

The report is based on audit of the accounts of various offices of District Government, Charsadda for the financial year 2015-16. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2016-17 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes the systemic issues and significant audit findings. Relatively less significant issues are listed in the Annex-1 of the Audit Report. The audit observations listed in the Annex-1 shall be pursued with the Principal Accounting Officer at the DAC level. In all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of District Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad

Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit District Governments, Khyber Pakhtunkhwa carries out the audit of 25 District Governments. Regional Directorate of Audit (RDA) Peshawar, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carries out the audit of three District Governments namely Peshawar, Nowshera and Charsadda.

This Regional Directorate has a human resource of 12 officers and staff, with a total of 3000 mandays. The annual budget amounting to Rs 15.415 million was allocated to this office during financial year 2016-17. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programs/ projects.

District Government, Charsadda 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 146 formations in District Charsadda out of which the accounts of four formations were examined in detail. These formations were selected for detailed audit by excluding the last year audited entities keeping in view the available mandays.

The total expenditure of District Government Charsadda for the Financial Year 2015-16, was Rs 5,225.596 million. Out of this, RDA Peshawar audited an expenditure of Rs 1,983.146 million which, in terms of percentage, was 38% of auditable expenditure.

The receipt of District Government Charsadda for the financial year 2015-16, was nil as receipts were credited to Provincial A/C-1.

b. Recoveries at the instance of audit

Recovery of Rs 241.380 million was pointed out during the audit. Out of the total recoveries pointed out, Rs 186.788 million was not in the notice of the executive before audit.

c. Audit Methodology

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

d. Audit Impact

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

e. Comments on Internal Control and Internal Audit department

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

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

f. Key audit findings of the report;

- i. Fraud/misappropriation was noted in five cases amounting to Rs 239.108 million¹.
- ii. Non-production of record amounting to Rs 620.907 million was noted in two cases².
- iii. Irregularities/ non-compliance were noted in sixteen cases amounting to Rs 724.312 million³.
- iv. Internal control weaknesses were noted in thirteen cases amounting to Rs 145.321 million⁴.

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

g. Recommendations:

- i. Inquiries need to be conducted to probe the frauds and manipulation of tender documents.
- ii. Disciplinary actions need to be taken against the person (s) at fault besides production of complete record.
- iii. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- iv. All sectors of District Government need to strengthen internal controls to ensure that reported lapses are pre-empted and fair value for money is obtained from public spending.
- v. Inquiries need to be held to fix responsibility for losses and irregular payments.

¹ Para 1.2.1.1 to 1.2.1.5

² Para 1.2.2.1 & 1.2.2.2

³ Para 1.2.3.1 to 1.2.3.16

⁴ Para 1.2.4.1 to 1.2.2.13

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

#	Description	No.	Budget		
			Expenditure	Receipt	Total
1	Total Entities (PAO) in Audit Jurisdiction	01	6,487.094	-	6,487.094
2	Total formations in audit jurisdiction	146	6,487.094	-	6,487.094
3	Total Entities (PAO) Audited	01	1,983.146	-	1,983.146
4	Total formations Audited	04	1,983.146	-	1,983.146
5	Audit & Inspection Reports	04	1,983.146	-	1,983.146
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports	-	-	-	-

Table 2: Audit observation Classified by Categories

(Rs in million)

#	Description	Amount Placed under Audit Observation
1.	Unsound asset management	-
2.	Weak financial management	-
3.	Weak Internal controls relating to financial management	145.321
4.	Others	1,584.327
Total		1,729.648

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

S.No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year	Total last year
1.	Outlays Audited	-	1,411.506	-	571.640	1,983.146	-
2.	Amount Placed under Audit Observation /Irregularities of Audit		1,461.051	-	268.597	1,729.648	-
3.	Recoveries Pointed Out at the instance of Audit	-	160.220	-	81.160	241.380	-
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	55.062	55.062	-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

Table 4: Table of Irregularities pointed out**(Rs in million)**

#	Description	Amount Placed under Audit Observation
1.	Violation of Rules and regulations, principle of propriety and probity in public operation	-
2.	Report cases of fraud, embezzlement, thefts and misuse of public resources.	239.108
3.	Accounting Errors (accounting policy departure from NAM ⁵ , 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.	145.321
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	241.380
6.	Non-production of record	620.907
7.	Others, including cases of accidents, negligence etc.	482.932
	Total	1,729.648

Table 5: Cost Benefit Ratio**(Rs in million)**

#	Description	Amount
1	Outlays Audited (item 1 of Table 3)	1,983.146
2	Expenditure on audit	15.415
3	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	1:0

⁵ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are based on IPSAS (Cash).

CHAPTER 1

1.1 District Government Charsadda

1.1.1 Introduction

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

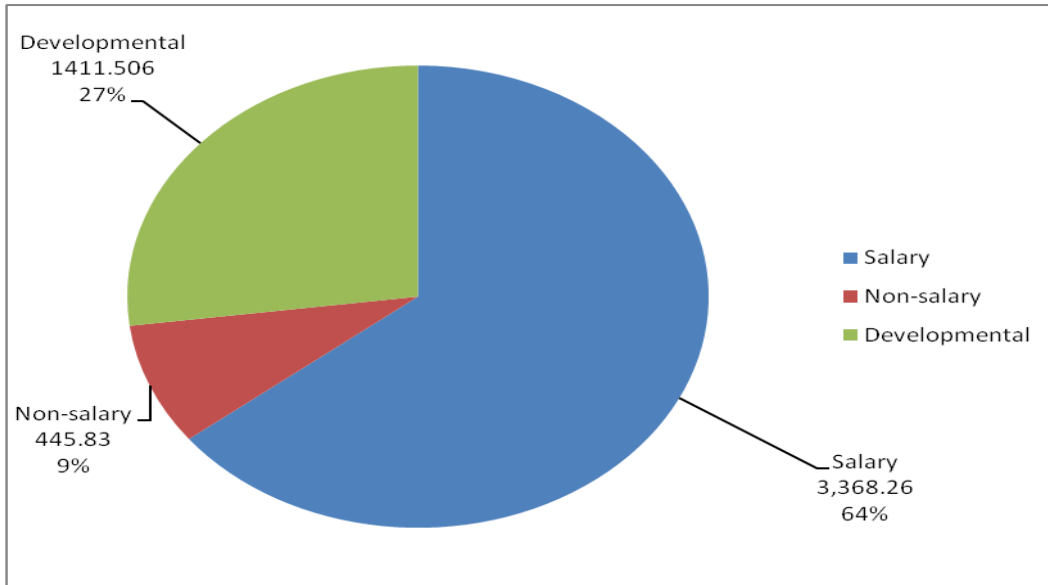
1.1.2 Comments on Budget and Expenditure (Variance analysis)

(Rs in million)

2015-16	Budget	Actual Expenditure/ Receipts	Excess (+)/ Saving (-)	%age Excess/ Saving
Salary	4,240.670	3,428.741	(872.410)	(17.07%)
Non-salary	838.098	438.915	(289.490)	(5.66%)
Developmental Account-IV	33.057	11.143	(21.914)	(1.39%)
Development Account-I	1,375.269	1,346.797	(28.470)	(2.070%)
Total	6,487.094	5,225.596	(1,212.284)	(18.688%)
Receipt	-	-	-	-

The savings of Rs 1,212.284 million indicates weakness in the capacity of District Government Department to utilize the allocated budget.

EXPENDITURE 2015-16



1.1.3 Comments on the status of compliance with ZAC/PAC Directives

The audit reports pertaining to following years have been submitted to the Governor of Khyber Pakhtunkhwa. Detail of PAC/ZAC meetings is given below:

S #	Audit Year	PAC/ZAC meeting
1	2002-03	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	Convened
11	2012-13	Not convened
12	2013-14	Not convened

1.2 AUDIT PARAS

1.2.1 Misappropriation/Fraud

1.2.1.1 Fraudulent payment of Rs 19.582 million

According to para 220 and 221 of CPWA Code, the Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the rates are correctly entered and that all the calculations have been checked arithmetically.

XEN, C&W Charsadda paid Rs 19,582,246 in a work “Establishment of Government Degree College, Umerzai” during the year 2015-16. On physical verification of the work along with Sub-Engineer, payment of Rs 19,582,246 was made to contractor on fake measurement for the items which were not executed at site despite the fact that the work completion time was exhausted in December, 2014. The fraudulent payment and non-performance of duties by the engineering staff put the Government fund at risk and work was left at the mercy of the contractor. Details are in Annex-2.

Fraudulent payment occurred due to weak internal controls.

When reported in November, 2016 management stated that reply would be given in due course of time.

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

Audit recommends inquiry, recoveries and disciplinary action against the Government officers/officials.

AP #76/2015-16 (A/C-I)

1.2.1.2 Fraudulent tender process for Rs 198.250 million

According to Chapter-V of KPPRA rules-2014, each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders in accordance with section 22 of the Act.

XEN, C&W Charsadda awarded a work “Construction of Government Girls Degree College, Umerzai” to a contractor with cost of Rs 198.250 million during the year 2015-16. The following irregularities were noticed:

1. The tender process was not transparent and was just a formality on the following grounds:
 - a. 16 contractors were shown pre-qualified for the work, whereas only 4 were shown participated.
 - b. Among the four (4) contractors not a single contractor except the successful bidder signed and stamped the tender form / BOQ.
 - c. Except the successful bidder, the remaining 3 participants were not provided BOQ and photocopies of BOQ of the successful contractor were attached with bids of unsuccessful bidders to fulfill the formality.
 - d. BOQ/ rates were manipulated through cutting and replacement of pages in BOQ.
2. Agreement was not signed by the Chief Engineer and letter issued from Chief Engineer office was placed in file without mentioning the number of agreement.
3. NIT of the scheme was published for Rs 180.00 million and contractor offered at par rate against which an expenditure of Rs 213,991,701 has been incurred vide voucher No. 26-R dated 24.06.2016 which was 15.88% $(213,991,701 - 180,000,000 * 100 / 213,991,701)$ above the bid cost.

The fraudulent tender process took place due to weak internal controls.

When reported in November, 2016 management stated that reply would be given in due course of time.

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

Audit recommends detailed inquiry for fixing responsibility on person at fault under intimation to audit.

AP #77/2015-16 (A/C-I)

1.2.1.3 Loss to Government due to manipulation in tender documents - Rs 2.00 million

According to Chapter-V of KPPRA rules-2014, each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders in accordance with section 22 of the Act.

XEN, C&W, Charsadda awarded a work “Reconstruction of GHSS Shaheed Rizwan Sareer School” through work order dated 08.12.2015. The work was awarded to contractor for Rs 22,700,014 with completion period of 18 months. On perusal of the contractor agreement, it was noticed that the successful bidder originally offered rate of Rs 20,700,014 which was manipulated to Rs 22,700,014 resulted into loss of Rs 2,000,000 to Government. It is worth mentioning that contract agreement, tender forms and BOQ of the contractors were not signed /approved by the XEN whereas payment of Rs 3,676,498 was made till date of audit. Additional security of Rs 9.620 million (29.627–20.700) was also not deposited by the contractor.

Loss to Government occurred due to manipulation in tender form.

When reported in November, 2016 management stated that reply would be given in due course of time.

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

Audit recommends detailed inquiry into the matter besides deposit of additional security from contractor.

AP #107/2015-16 (A/C-I)

1.2.1.4 Embezzlement of trees cut to widen the road - Rs 15.600 million (approx)

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 and para 10 (i) of GFR Vol-I states that every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

XEN, C&W Charsadda paid Rs 9,188,375 to contractor for “Feasibility study, design & Rehabilitation of road from bridge Pir Qilla to Major Qilla & Road from Shabqadar Bazaar to Kangra 14 kilo meter” vide voucher No. 43-R dated 20.06.2016. An amount of Rs 1,536,872 was paid to a contractor for the item of work ‘removal of trees of 150 mm to 600 mm and above’ for removal of 2,105 trees. However, the removed trees worth Rs 15,600,000 (approximately) were neither auctioned nor the amount was deducted from the contractor bill. Hence the amount was misappropriated by the dealing hands. Moreover, no objection certificate (NOC) and valuation of trees from Forest Department was not obtained. Details are in Annex-3.

Misappropriation occurred due to criminal negligence on the part of management and technical staff of the office.

When pointed out in November, 2016, management stated that reply would be given in due course of time.

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

Audit recommends recovery and detailed inquiry for fixing responsibility under intimation to audit.

AP #100/2015-16 (A/C-I)

1.2.1.5 Unnecessary retention of money in designated accounts – Rs 3.676 million

According to Rule-290 of Central Treasury Rules Vol-I, no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

District Health Officer Charsadda during the financial year 2015-16 withdrew an amount of Rs 604,944 from Government treasury as Financial Assistance and GP Fund for Shafiq-ur-Rehman, EPI Technician. However, the amount was still lying in the designated account of the DHO till date of audit i.e. November 2016.

Further, a sum of Rs 1,734,546 was drawn for purchase of medicine and Rs 1,337,000 for purchase of chemicals, bedding/clothing, anesthesia items etc in June 2016. However, the amounts are still lying in the designated bank account of the DHO Charsadda for unknown reasons till the date of audit i.e. November 2016. Non-disbursement shows that the amount was drawn by presenting fake bills to the District Account office.

The amount of Rs 3,676,490 may either be disbursed among the entitled persons/ suppliers or otherwise credited to Government revenue.

The lapse occurred due to weak internal controls.

When pointed out in November 2016 it was replied that the widow of late Ex-EPI Technician got married to another person. Moreover, children of deceased are under age. The amount is still lying in the designated account. This office will issue a letter to the children of deceased to obtain succession certificate from the concerned Court and will be disbursed among the legal heirs. The payment for bedding/clothing, ACD bags, laboratory chemicals etc. has already been made to the concerned firms.

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

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

AP # 08/2015-16

1.2.2 Non-Production of Record

1.2.2.1 Non-Production of auditable record – Rs 151.868 million

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

The expenditure statement of District Health Officer Charsadda for the year 2015-16, revealed that an expenditure of Rs 151,867,813 was incurred under the head 6116-Basic Health Units (BHUs) but no record in support of expenditure was produced to Audit, besides several written and verbal requests, thus the authenticity of the expenditure remains unverified.

Non-production of record resulted in unverified expenditure

When pointed out in November 2016, it was replied that DSM PPHI has already been informed to submit the relevant record to audit party.

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

Audit recommends production of auditable record and institute an inquiry into the matter besides action against the person(s) at fault.

AP #16/2015-16

1.2.2.2 Non-production of measurement books - Rs 469.039 million

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

During the audit of the XEN, C&W, Charsadda for the year 2015-16, the measurement books of the schemes/work of Rs 469,039,387 were not produced

for audit scrutiny despite several verbal and written requests. Therefore, the expenditure could not be authenticated. Details of schemes are in Annex-4.

Non-production of record resulted in unverified expenditure.

When reported in November, 2016 management stated that reply would be given in due course of time.

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

Audit recommends production of record and inquiry to fix the responsibility.

AP #110 /2015-16 (A/C-I)

1.2.3 Irregularities/Non-Compliance

1.2.3.1 Irregular expenditure on purchase of medicine - Rs 3.387 million

According to Clause-06 of Medicine Coordination Committee (MCC) rules endorsed through Directorate General Health Services, Government of Khyber Pakhtunkhwa letter no. 191-200/MCC dated 17.02.2016, the procuring entity shall arrange to obtain samples from each batch of the supplied drugs/medicine through notified Drug Inspectors concerned and send to the concerned Drug Testing Laboratory (DTL) for test/Analysis. Further, as per Clause-G, of MCC rules, “payment shall not be released to the firms without the submission of Contract Execution Certificate duly authenticated /signed by the MCC.

Further according to Rule-157 of Treasury Rules Vol-I the cheques for more than Rs 200 drawn in favor of local bodies, firms private persons or Government servants (in respect of their personal Claims) shall be crossed “Payees A/C Only”.

The District Health Officer Charsadda spent Rs 3,387,022 on account of purchase of medicines during the Financial Year 2015-16. Details are given in Annex-5. The following irregularities were noticed:

1. Payment was made without clearance of samples of medicines from Government Drug Testing Laboratory (DTL)
2. All the money was drawn in the name of DDO instead of supplier.
3. Quarterly report regarding clinical efficiency of brand of medicine was not submitted to MCC which put to potential risk the Government interest and general public as well.
4. Payment was made to the firms without the submission of Contract Execution Certificate duly authenticated and signed by the MCC.

The irregularities occurred due to non-compliance of Government orders.

When pointed out in November 2016 it was replied that this office has followed Government orders/rules. Reply was not satisfactory as no documentary evidence was produced in support of reply.

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

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

AP # 02/2015-16

1.2.3.2 Irregular execution of work - Rs 2.765 million and non-deduction of Government receipts - Rs 0.131 million

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

According to Section 36 of Sales Tax Act 1990, "Sales Tax @ 17% shall be recovered from the value of supplies made to Government offices.

As per Section 50 of Income Tax Ordinance 2001, tax @ 4.5% shall be deducted from registered firms for supply.

Scrutiny of the Accounts record of District Health Officer, Charsadda for the Financial Year 2015-16 revealed that 14 Solar Systems were purchased and installed by Umar Traders at a total cost of Rs 2,765,000 in different BHUs and RHCs. The following irregularities were observed:

1. Nomenclature of solar system was included in 4 of the ADPs scheme and not in remaining 10 as is evident from the minutes of the DDC meeting.
2. The work was executed by the DHO Charsadda and detailed cost estimate prepared by the C&W Department, Charsadda. However, both non-technical with reference to execution of work.
3. The inspection was also conducted by the staff of DHO Charsadda having no technical expertise.
4. Stamp duty worth Rs 6,250 was not deducted from the contractor.
5. No formal contract agreement was executed with the supplier.
6. The supplier was not listed as a contractor with any Government department.
7. An individual tax payer registration certificate was issued to Umar Traders which was not for a firm.

8. Income tax @ 4.5% amounting to Rs 124,425 was also not deducted.
9. All the money was drawn in the name of DDO instead of supplier in violation of CTR Rule 157- I.

The irregularity occurred due to non-compliance of Government orders.

When pointed out in November 2016 it was replied that income tax has already been deducted from the concerned firm. Reply was not satisfactory as no documentary evidence was produced in support of reply.

Request for convening the DAC meeting was made in November 2016. DAC meeting could not be convened till finalization of this report.

Audit recommends inquiry into the matter and recovery of Government receipts besides action against the person(s) at fault.

AP # 04/2015-16

1.2.3.3 Non-imposition of penalty for delayed work - Rs 74.451 million

According to Clause-2 of the Standard Contract Agreement, the contractor has to pay compensation @ 1 per cent per day or maximum 10% of the estimated cost for the delay in completion of work.

XEN, C&W, Charsadda paid Rs 593,133,270 to contractors in the work “Construction of Judicial Complex, Charsadda” during the year 2015-16. The estimated cost of the scheme was Rs 744.515 million. The work order was issued on 1.04.2013 with completion period of 36 months i.e. up to 31.03.2016. However, the contractor failed to complete the work in the stipulated period. Later on, the contractor was granted extension from 1.04.2016 to 18.07.2016 which was further extended to 31.03.2017. However, the work is still in progress and far from completion.

Non-imposition of penalty occurred due to violation of contract agreement.

When reported in November, 2016 management stated that reply would be given in due course of time.

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

Audit recommends that recovery of the penalty of Rs 74.451 million @ 10 % of the estimated cost be imposed for not completing the work in time.

AP #90/2015-16 (A/C-I)

1.2.3.4 Non-deduction of Income tax from non-filer contractor at prescribed rates – Rs 1.819 million

Income tax from non-filer contractors shall be deducted @10% and services hired / consultant @ 15% according to Federal Board of Revenue, Islamabad vide their Circular No. 2/2015 issued vide letter No. C. No. 4(18) R&S/2015 dated 24.07.2015.

XEN, C&W, Charsadda deducted income tax @ 7.5% and 10% instead of 10% and 15% from contractors and consultants respectively during the year 2015-16. The name of some of the contractors and consultants were checked in the Active Taxpayer list of the Federal Board of Revenue during the course of audit. However, their names were not found in the Active Tax Payer list. Non-deduction of income tax at prescribed rates resulted in loss of Rs 1,819,990 to the Government exchequer as per details in Annex-6.

Non-deduction of income tax occurred due to non-observance of Government rules.

When reported in November, 2016 management stated that reply would be given in due course of time.

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

Audit recommends recovery of income tax from contractors and depositing into Government treasury.

AP # 116/2015-16 (A/C-I)

1.2.3.5 Non-Deduction of Professional Tax - Rs 1.334 million

According to Excise and Taxation Office-IV, Peshawar letter No. 898 dated 5.08.2011, Professional Tax have been levied for all contractor/supplier and consultants who during the preceding financial year supplied to the Federal or any Provincial government or any local authority in the District, Goods, commodities or rendered services to the value are liable to pay the tax at prescribed rates.

XEN, C&W, Charsadda neither deducted professional tax from the contractors on the basis of work done during the year 2015-16 nor the certificates showing the deduction of professional tax was available. This resulted in loss of Rs 1,334,200 to the Government exchequer. Details are in Annex-7.

Non-deduction of professional tax occurred due to non-observance of rules.

When reported in November, 2016 management stated that reply would be given in due course of time.

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

Audit recommends recovery of professional tax from the contractors.

AP # 117/2015-16 (A/C-I)

1.2.3.6 Irregular payment without technical sanction - Rs 318.736 million

According to para 56 of CPWA Code and Para 178 of GFRs Vol-I, no works can be started/executed without administrative approval and technical sanction.

XEN, C&W, Charsadda incurred expenditure of Rs 318.736 million in respect of the schemes till June 30, 2016. The schemes were executed without technical sanctions. Details are in Annex-8.

The irregularity occurred due to non-observance of Government rules.

When reported in November, 2016 management stated that reply would be given in due course of time.

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

Audit recommends probe into the matter and stoppage of practice besides regularization.

AP # 114/2015-16 (A/C-I)

1.2.3.7 Loss to Government due to payment of rates other than BOQ– Rs 1.399 million

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

Bill of Quantity (BOQ) of the successful bidder shows the quoted rate for the following items:

# of BOQ	Item Code	Description	Qty in BOQ	Rate in BOQ
4	06-05-h	PCC 1:3:6 i/c placing, compacting, Finishing & curing complete in all respect.	84.95 M3	6,000
5	06-36-c	PCC 1:3:6 in Mass concrete using 30% Boulders less form work.	98.53 M3	10
	06-38-b	Erecting & Removing Form Work to Concrete in any Shape/position (vertical)	161.71 M2	10

XEN, PHE Department, Charsadda paid costly item at serial-4 of BOQ with item code 06-05-h @ Rs 6,000/M³ instead of the cheaper items available in the BOQ at serial-5 with item codes (06-36-c & 06-38-b) @ Rs 10/M³ and Rs 10/M² for construction of side wall under “Sanitation scheme at UC MC III & Kangra Shabqadar (PK–22) in District Charsadda under Chief Minister Directives (CMD) fund during 2015-16. Audit observed that cheaper items i.e 06-36-c & 06-38-b normally applied in drain work but costly item i.e 06-05-h was applied. Hence undue favor was extended to contractor at the cost of public exchequer. The payment of wrong item in side wall resulted in loss of Rs 1,399,499 to the public exchequer as detailed in Annex-9.

The loss occurred due to non-observance of BOQ and undue favor to contractors.

When pointed in November 2016 no reply was given.

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

Audit recommends recovery and crediting the amount into Government treasury under intimation to audit.

AP # 31/2015-16 (A/C-I)

1.2.3.8 Non-imposition of penalty - Rs 11.404 million

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.

XEN, PHE Division, Charsadda during 2015-16 awarded various water supply and sanitation schemes of Rs 114,035,784 to contractors. The works were not completed in stipulated time by the contractors. The management failed to impose penalty of Rs 11,403,578 @ 10%. Hence undue favor was extended to contractors and public could not avail sanitation services during delayed period. Details are in Annex-10.

Non-imposition of penalty occurred due to non-observance of contract agreement.

When pointed in November 2016, management replied that detail reply will be submitted after checking of record.

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

Audit recommends early completion of schemes, imposition of penalty besides action against the person (s) at fault.

AP # 33 & 43/2015-16 (A/C-I)

1.2.3.9 Irregular enhancement of cost of works instead of surrendering the saving - Rs 4.050 million

Para 95 GFRs Vol-I provides that no saving should be held in reserve for possible future excesses. All saving should be surrendered to Government or credited to Govt. account.

XEN, PHE Division, Charsadda tendered various sanitation schemes of Rs 41,347,000 during 2015-16. The schemes were awarded to contractors according to their bid amount of Rs 27,034,669. The saving amount of Rs 14,312,331 (41,347,000-27,034,669) was required to be surrendered to Government treasury. However, instead of surrendering the saving the local office irregularly enhanced the cost of works from Rs 4,050,331 (from 27,034,669 to Rs 31,085,000) through enhancement/variation order despite the fact that expenditure of Rs 17,064,299 (63% of bid cost) was incurred in four schemes and no expenditure was incurred in one scheme till 30-06-2016. Hence issuing of enhancement order to contractor before 100% expenditure of original bid was irregular. Details are in Annex-11.

The irregular enhancement of cost occurred due to non compliance of Government rules.

When pointed in November, 2016, management stated that enhancement was made as per KPPRA rules. The reply was not convincing as quantity of work was enhanced to retain the Government money with local office.

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

Audit recommends surrendering the saving besides completion of work by contractors at their agreed bids under intimation to audit.

AP # 45/2015-16 (A/C-I)

1.2.3.10 Non-credit of lapsed deposit into government revenue - Rs 1.654 million

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

XEN, PHE Division, Charsadda failed to credit Rs 1,654,382 unclaimed balances lying in deposited-II and deposit-V for more than three accounting years as lapsed deposit to government revenue. Details are in Annex-12.

Non-crediting of lapsed deposit occurred due to non compliance of Government rules.

When pointed in November 2016 the management replied that lapsed deposit will be credited into Government treasury.

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

Audit recommends crediting the amount into Government treasury under intimation to audit.

AP # 47/2015-16 (A/C-I)

1.2.3.11 Blockage of Government money due to non-surrendering of saving-Rs 21.434 million

Para 95 GFRs Vol-I provides that no saving should be held in reserve for possible future excesses. All savings should be surrendered to Government or credited to Government account.

XEN, PHE Division, Charsadda failed to surrender saving of schemes Rs 16.345 million during 2015-16. The record revealed that Rs 94.750 million was released for execution of various sanitation schemes in District Charsadda. Out of which Rs 78.405 million were utilized on execution and completion of schemes. At the end of year, the saving of Rs 16.345 million was lying in deposit-

III instead of surrendering to Government treasury for timely utilization elsewhere.

Moreover, an amount of Rs 5,088,721 was lying in deposit-III since June, 2013 till the date of Audit, without any claimant which resulted blockage of Government money. Details are in Annex-13.

Non-crediting of Government money occurred due to non-compliance of Government rules.

When pointed in November 2016 the management replied that after clearing the pending liabilities, saving would be credited into Government treasury. The reply was not convincing as there were no liabilities pending against the completed schemes.

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

Audit recommends immediate crediting of the amount into Government treasury under intimation to audit.

AP # 49/2015-16 (A/C-I)

1.2.3.12 Irregular expenditure without technical sanction - Rs 112.516 million

According to para-56 of CPWA Code, the work must not be started /executed without technical sanction. Further according to PHE Division letter No. DPM/PHED/4-2/T. S/1426 dated 06-06-2013 endorsed through Chief Engineer PHE (South) KP Peshawar letter No 01/2-PHE dated 26-6-2013, in some cases officers after according approval of tenders commence the works/ sub scheme of the projects but intentionally delay the technical sanction. All such cases after scrutiny will be referred to Anti Corruption Establishment for further proceeding.

XEN, PHE Division, Charsadda incurred expenditure of Rs 112,516,000 on various water supply schemes during 2015-16. The schemes were neither technically sanctioned till date of audit i.e. 04-11-2016, nor the cases were

referred to Anti corruption. The preparation of technical sanction and its approval from the competent authority was the responsibility of local office. Hence award of schemes to contractors and incurring expenditure without technical sanction was irregular. Details are in Annex-14.

Irregularity occurred due to non-compliance of Government rules.

When pointed in November 2016, management stated that detailed reply will be submitted after consulting the record.

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

Audit recommends compliance of Government orders, regularization of expenditure from competent forum and action against the person (s) at fault.

AP # 51/2015-16 (A/C-I)

1.2.3.13 Irregular and unauthentic expenditure on account of polio campaign – Rs 24.528 million

Commissioner, Peshawar Division vide his office letter No.3/11/Accounts/SPC/Vol-1/3112 dated 22.03.2016, directed the Deputy Commissioners that the amount may be disbursed after fulfillment of codal formalities and on receipt of APRs. According to Khyber Pakhtunkhwa Public Procurement Regulatory Authority Rules 2014 the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods valuing over Rs. 100,000.

Deputy Commissioner Charsadda paid Rs 24,527,930 to District Police Officer Charsadda on account of polio campaign during 2015-16. The expenditure was irregular and unauthentic due to following observations:

1. During Polio Campaign, expenditure between the range of Rs 2.00 million to Rs 3.00 million was incurred without adopting open tender system as required by KPPRA Rules 2014.
2. Evidences of tax deduction were not provided

3. Sanctions for incurrence of expenditure according to Delegation of Powers 2001 were not available with the payment vouchers.
4. Actual Payee Receipts were not made available to Audit.

The lapse occurred due to non-compliance of Government orders.

When pointed in October, 2016 management replied that the matter pertains to Police Department and needs to be taken up with Home Department.

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

Audit recommends probe into the matter, fixing responsibility and taking necessary corrective action under report to Audit.

AP # 67/2015-16

1.2.3.14 Less release of Annual Development Programme fund to devolved departments - Rs 144.701 million

According to P&D Guidelines, District ADP will be distributed as per ratio, 20% Education, 20% Roads, 10% Health, 10 % DWSS, 5% Women Development, 5% Agriculture, 5% Youth/Sports, 25% Discretion of District Government.

Deputy Commissioner, Charsadda released Annual Development Program (ADP) fund Rs 74.436 instead of Rs 219.137 to various departments during 2015-16. The amount was required to be distributed among the departments as per prescribed share. Hence Rs 144.701 (219.137-74.436) million was less released to various Departments in violation the government instructions. Details are in Annex-15.

The lapse occurred due to violation of Government orders.

When pointed in October, 2016, management replied that execution of ADP was delayed due to late taking charge by Nazimeen in August 2015. Reply was not convincing.

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

Audit recommends fixing responsibility and taking necessary corrective action under intimation to Audit.

AP # 69/2015-16

1.2.3.15 Irregular appointment of six patwaries

According to Chapter-3 of Paragraph 3.6 of Land Records Manual, (1) For each Sub-Division, a list of all Patwari Pass persons shall be maintained by the Sub Divisional Collector/Political Assistant with a view to have ready information about the availability of eligible persons in the Sub-Division to facilitate filling up the vacancies. However, the appointment of Patwaris shall be made strictly in accordance with Service Rules and the Recruitment Policy as may be applicable at the relevant time. (2) Maximum Educational qualification for the Patwari is F.A/intermediate. The names of only those persons shall be enrolled, who are bona fide residents of the concerned Sub Division. (3) The names of the eligible persons shall be added to the list as and when the result of the Patwari Examination is received and no eligible person shall be refused enrollment. (4) The aforesaid list shall be verified and up-dated by the Collector concerned at least once in a year so as to exclude the names of those, who have become un-available on account of death, migration, employment on any other post, etc.

According to Government of Khyber Pakhtunkhwa Revenue & Estate Deptt. Tehsildar, Naib Tehsildar/ Subordinate Revenue Service Rules 2008 for initial recruitment of Patwaris, candidates should be appointed amongst the patwari passed candidates entered in Register maintained by the District Collector of the district concerned having one-year diploma in Information Technology from any institution recognized by the Board of Technical Education. The condition of diploma will be applicable after three years from the date of issuance of Notification.

Deputy Commissioner Charsadda appointed 6 Patwaries in BPS-09 during 2015-16. However, list of patwar pass persons was not observed while

making appointments as most senior candidates were ignored and the juniors were appointed and Patwar pass register was not updated. Details are in Annex-16.

The lapse occurred due to violation of Government rules.

When pointed in October, 2016 management replied that complete record would be shown to Audit.

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

Audit recommends probe, regularization and taking necessary corrective action.

AP # 74/2015-16

1.2.3.16 Irregular appointments of computer operators and Class-IV staff

According to clause-A (iii) of Notification No. SOS 6(E&AD) 1-3/2007 dated 22.03.2007 issued by Administration Department (Regulation Wing) Govt. of KPK, "a Departmental Selection Committee will be bound to recruit employees from BPS 1 to 4 through District Employment Exchange. In absence of District Employment Exchange, the recruitment will be made through Departmental Selection Committee after vacancies have been advertised in newspapers.

Deputy Commissioner, Charsadda during financial year 2015-16 appointed computer operators and Class-IV staff. The following discrepancies were noticed:

1. The merit lists were prepared without including the marks of qualification.
2. Class-IV appointments were made without obtaining list from the employment exchange Charsadda.
3. Final merit list of Data Entry Operators/Computer Operators was not signed by the selection committee members

4. Documents of the selected candidates were not verified from the concerned institutions.

In view of the above, audit held that the recruitment process was irregular and dubious.

When pointed in October, 2016 management replied that complete record would be shown to Audit.

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

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

AP # 75/2015-16

1.2.4 Internal Control Weaknesses

1.2.4.1 Unauthentic payment of polio fund - Rs 3.261 million and non-disbursement - Rs 0.714 million

According to Finance Department, Government of Khyber Pakhtunkhwa letter No. BO(PFC-II)/FD/1-5/2015-16/Non-Salary dated 04.04.2016, DPMTs will be notified by the concerned Deputy Commissioner before each polio campaign is launched.

Scrutiny of accounts record of District Health Officer Charsadda for the Financial Year 2015-16 revealed that Rs 3,975,000 were drawn from Government treasury and placed in designated account of the DHO Charsadda. Rs 3,261,000 were later on shown disbursed as per detail given in Annex-17. The following irregularities were noticed:

1. No notification of staff was available on record as required under FD letter quoted above.
2. The distribution of polio fund is dubious because signatures made by various doctors in different documents did not agree with each others. Moreover, similar signatures of different doctors were found on record of DHO.
3. Rs 70,000 and Rs 40,000 were shown paid to one and the same employee.
4. The signature in various documents by supporting staffs did not tally each others.
5. In certain cases irrelevant persons received the amounts e.g. in UC Munda, payments to four persons was received through the signature of a single person.
6. The amount received by Mr. Muhammad Israr, Tehsildar Tangi was manipulated from Rs 10,000 to Rs 40,000 on the acquittance roll.
7. Rs 1,788,450 was drawn from the National Bank, Charsadda Branch vide cheque No. 43774050 dated 22.09.2016 on account of operational cost of the polio teams. However, the record of disbursement including acquittance rolls showing name of payee, address, CNIC No. and mobile numbers etc were not available on record.

The above shortcomings indicate that the process of disbursement of polio fund was not transparent due to which the payment was held unauthentic.

The unauthentic payment and non-disbursement of fund occurred due to weak internal controls.

When pointed out in November 2016, no reply was furnished.

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

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

AP # 19/2015-16

1.2.4.2 Overpayment to contractor - Rs 16.467 million

Para 220 and 221 of CPWA Code state that the Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the rates are correctly entered and that all the calculations have been checked arithmetically. Further, as per item No. 06-a-03 of CSR 2012, form work is included in RCC rate.

XEN, C&W, Charsadda paid Rs 593,133,270 to contractor in the work “Construction of Judicial Complex in Charsadda” during the year 2015-16. An item of work “Erection and Removal of form work” was paid @ Rs 367.69 for 39,054.69 M² (420,221s. ft) vide voucher No. 25-B dated 24.06.2016. The payment of form work is undue favor as the form work was already included in item of work RCC as evident from item No. 06-a-03 of CSR 2012. The payment needs to be recovered as the item payment was not allowed up to 6th running bill by the Consultant. Later on, the item was allowed on mutual understanding of contractor and consultant with the plea that the items are now included in PC-I. Detail of overpayment is as under:

Rate allowed	Quantity executed	Overpayment (Rs)
367.690 /M ²	39,054.690 M ²	14,360,021
Add 8% above		1,148,801
Total		15,508,822

In addition, an amount of Rs 958,304 was paid to contractor by allowing irregular payment of steel form work as the rate of wood portal already included was not deducted from the RCC / PCC rates allowed.

Overpayment occurred due to weak internal controls.

When reported in November, 2016 management stated that reply would be given in due course of time.

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

Audit recommends recovery and action against the consultant for allowing unauthorized payment.

AP # 78/2015-16 (A/C-I)

1.2.4.3 Overpayment to contractor - Rs 3.486 million

According to para 220 and 221 of CPWA Code, the Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the rates are correctly entered and that all the calculations have been checked arithmetically.

XEN, C&W Department, Charsadda paid Rs 593,133,270 to contractor in the work "Construction of Judicial Complex in Charsadda" during the year 2015-16. An item of work "S/F of Granite tiles" in Ist and 2nd floor was carried out for 12,253 M² or 131,854 sft. The PCC 1:2:4 under floor was paid 1013.80 M³ vide item No. 32 of the bill against the required quantity of 466.77 M³ resulting into overpayment of Rs 3,486,588 as per details in Annex-18.

Overpayment occurred due to weak internal controls.

When reported in November, 2016 management stated that reply would be given in due course of time.

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

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

AP # 79/2015-16 (A/C-I)

1.2.4.4 Irregular payment - Rs 7.954 million and overpayment to contractor - Rs 5.713 million

According to para 220 and 221 of CPWA Code, the Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the rates are correctly entered and that all the calculations have been checked arithmetically.

XEN, C&W Department, Charsadda paid Rs 7,954,877 to contractor for “P/L of Decorating ceiling” vide item No. 64, 65, 66 and 67 for “Construction of Judicial Complex Charsadda” during 2015-16 vide voucher No. 25-B dated 24.06.2016. The rates paid are on a higher side and are non-scheduled items. Approval of rates under clause-12 was not obtained. Further, the rates are on higher side as market rates are 75 /sft or 817.76 /M² in November, 2016 i.e. month of audit. Payment of higher rates resulted into overpayment of Rs 5,712,696 as per details in Annex-19.

It is worth mentioning that during physical verification of the site, the decorative ceiling was partially started whereas payment of Rs 7,954,877 was made on fake measurement and fake verification by consultant and engineering staff.

The irregularity and overpayment occurred due to weak internal controls.

When reported in November, 2016 management stated that reply would be given in due course of time.

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

Audit recommends recovery and action against the consultant/engineering staff.

AP # 81/2015-16 (A/C-I)

1.2.4.5 Overpayment to contractor - Rs 8.341 million

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

XEN, C&W Department, Charsadda overpaid Rs 5,058,157 vide item No. 50, 51, 52 & 53 of the bill for “Construction of Judicial Complex Charsadda” during 2015-16. An item of work “P/L of ceramic tiles” on walls was paid in building whereas on physical verification of the site, glazed tiles printed were installed/ fixed on walls in bathroom / washroom block. Non-applying of correct rate for glazed tiles resulted into overpayment of Rs 5,058,157.

Similarly, an item of work granite tiles was paid at higher rate in construction of Judicial Complex Charsadda during 2015-16. Granite tiles rate of 18 x 18 local made was paid at higher rate as compared to CSR rate for the item of foreign made with 24 x 24 which resulted into overpayment of Rs 3,283,432 as per the details in Annex-20.

The irregularity and overpayment occurred due to weak internal controls.

When reported in November, 2016 management replied that the increase in rate is due to work on different floor, the reply is not correct as extra labor vide item No. 10-18 for Rs. 30.02 is only applicable item mentioned 10-08 to 10-16, 10-19 to 10-25 and 10-30 to 10-35.

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

Audit recommends recovery and action against the consultant/engineering staff under intimation to audit.

AP # 84&85/2015-16 (A/C-I)

1.2.4.6 Overpayment to contractor on account of excess quantity of steel - Rs 1.258 million

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

XEN, C&W Department, Charsadda overpaid Rs 1,257,844 for the “Construction of boundary wall in Judicial Complex in Charsadda” during 2015-16. An item of work “Fabrication of steel” was paid for 25.58 ton against RCC quantity of 299.277 M³. The quantity of steel paid was on higher side as compared to actual steel consumption. Details are in Annex-21.

Overpayment occurred due to weak internal controls.

When reported in November, 2016 management stated that reply would be given in due course of time.

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

Audit recommends recovery under intimation to audit.

AP # 86/2015-16 (A/C-I)

1.2.4.7 Overpayment to Consultants - Rs 2.105 million and non-recovery of tax on services - Rs 1.011 million

According to clause 4.1.1 (a) (i) of the Article 4 of the Agreement, the consultant will be paid 1% of the project cost as design charges.

Further according to serial No.26 of Government of Khyber Pakhtunkhwa Revenue Authority notification. F-16(IV) KPRA/notification/WH/1323 dated 31-08-2015, 15% sales tax on services is required to be recovered from the services

provided by the person engaged in contractual execution of work of finishing supplies.

XEN, C&W Department, Charsadda awarded a work “Construction of Judicial Complex” to M/S Shaz for consultancy purpose. The estimated cost of the work was Rs 674.108 million. An expenditure of Rs 593.133 has been incurred till June, 2016. The work was later on enhanced to Rs 884.61 million.

According to the contract agreement, the consultant was required to be paid @ 1% amounting to Rs 6.748 million as design charges of the work. However, the consultant was paid at an enhanced rate of revised administrative approval amounting to Rs 8.846 million as design charges as there is no change in the design of the work. This resulted into overpayment of Rs 2.105 million as detailed below:

Estimated cost of the work	Rs 674.108 million
Expenditure upto 6.2016	Rs 593.133 million
Payment required to consultant	Rs 6,741,080
Payment made till 24.06.2016	<u>Rs 8,846,100</u>
Overpayment	<u>Rs 2,105,020</u>

In addition, sales tax of service amounting to Rs 1,011,162 was not deducted from the consultant.

Overpayment occurred due to weak internal controls.

When reported in November, 2016 management stated that reply would be given in due course of time.

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

Audit recommends recovery.

AP # 99/2015-16 (A/C-I)

1.2.4.8 Overpayment due to allowing higher rate/misapplication of rate – Rs 3.102 million

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

XEN, PHE Division, Charsadda overpaid Rs 2,832,831 to contractors due to allowing higher rate of PCC 1:3:6 than approved in Bill of Quantity (BOQ) in construction of side wall in various sanitation schemes during 2015-16.

Moreover, Rs 219,950 were overpaid to the contractor in a work 'Sanitation scheme at Behram Dheri, Shodage, Ziam, Mirzadher, Abazai NA-8' due to misapplication of rate during 2015-16. The offered rate of contractor for PCC 1:3:6 using 30% boulders was Rs 3,483/M³ but was paid Rs 4,497/M³ in the bill.

Similarly, Rs 49,041 were overpaid to contractor in another work 'Water Supply & Sanitation Kanna Khel Rajjar' due to applying higher rate for a non BOQ item 'Burnt bricks'. The rate of the item of work was paid Rs 877/M³ in the bill instead of applicable MRS-2015 rate of 690.27/M³. Moreover, contractor rebate @ 10.995% was also not deducted. Hence Government was put to loss Rs 3,101,822 (2,832,831+219,950+49,041). Details are at Annex-22.

The loss occurred due to weak internal controls.

When pointed in November, 2016 management replied that recovery will be made after checking the record.

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

Audit recommends recovery and crediting the amount into Government treasury under intimation to audit.

AP # 25 & 40/2015-16 (A/C-I)

1.2.4.9 Substandard work due to 40% execution of items - Rs 3.841 million and loss to Government due to preparation of defective BOQ - Rs 0.886 million

Para 23 of the GFRs Vol-I requires that every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

XEN, PHE Division, Charsadda during 2015-16 paid Rs 3,841,124 (tender cost 3,613,639/95+2,27,484.05 enhanced cost) for execution of only 40% items of the E-tendered BOQ in the work of “Sanitation Scheme at UC MC III & Kangra Shabqadar (PK-22) District Charsadda under CMD District Development Initiative Non-ADP scheme” with estimated cost of Rs 50,00,000. The remaining 60% items with lowest quoted rates were totally ignored. The supervisory technical staff of the PHE failed to get executed the work in the best public interest and only the items of choice were allowed for execution on site.

Execution of necessary items in side wall, drainage system and important portion of RCC Pipe Culvert were totally ignored. The executed items were those on which the contractor was awarded the work due to lowest for the items and the other contractor whose rates were lowest for the unexecuted items were ignored.

Audit further observed that the work was awarded to the contractor with lowest offer for fifteen items of works. However, the work was shown completed and Rs 3,841,124 was paid to contractor for six (06) items of works in the final bill. Audit observed that if BOQ was based on six executed items of works then the work would have been awarded to other contractor. The lowest amount of another contractor for six items was Rs 2,954,882. Audit held that either BOQ was defective due to inclusion of non-required/non-feasible items of works and to award the work to a particular contractor in fraudulent manner or the executed work was substandard. Resultantly the Government was put to loss of Rs 886,242 (3,841,124-2,954,882). Details are in Annex-23.

The loss to Government occurred due to due to negligence of technical staff and weak internal controls.

When pointed in November 2016 the management replied that observation noted for future compliance and detail reply will be submitted after consulting of record.

Para stands till recovery from the person (s) at fault under intimation to audit.

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

Audit recommends recovery from the person (s) at fault and crediting the amount into Government treasury under intimation to audit.

AP # 27 & 46/2015-16 (A/C-I)

1.2.4.10 Overpayment due to allowing excess quantity – Rs 1.047 million and unauthentic execution of work – Rs 0.966 million

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

XEN. PHE Division, Charsadda during 2015-16 overpaid Rs 1,046,887 due to allowing excess quantity than approved in PC-1. The excess quantity resulted in overpayment which caused loss to public exchequer as detailed in Annex-24.

Moreover, during physical verification of the Sanitation Scheme of Union Council Nisatta PK-17, the work executed in side wall and the bed/side of drain for Rs 966,200 (650,000+316,200) at the few points was not according to the MB and paid voucher and unauthentic which needs detail verification.

The overpayment occurred due to weak internal control.

When pointed in November 2016, management stated that detailed reply would be submitted after checking of record and site verification.

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

Audit recommends recovery and verification of schemes.

AP # 28/2015-16 (A/C-I)

1.2.4.11 Sub-standard execution of work – Rs 3.900 million

Para 23 of the GFRs Vol-I requires that every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

XEN, PHE Division, Charsadda executed two sanitation works for Rs 3,900,000 but declared sub-standard by the Deputy Commissioner Charsadda (DC) during his inspection on 03/8/2016. The audit asked for compliance of DC directives but no documentary proof was provided. Non-compliance on the inspection report resulted in loss to public exchequer for Rs 3.900 million. Details are in Annex-25.

The sub-standard work was carried out due to negligence of technical staff and weak internal controls.

When pointed in November 2016, management stated that reply would be given after checking of record.

Request for convening the DAC meeting was made in November 2016. DAC meeting could not be convened till finalization of this report.

Audit recommends inquiry into the matter.

AP # 37/2015-16 (A/C-I)

1.2.4.12 Non-recovery of water user charges - Rs 55.062 million

Para-8 of GFRs Vol-I provides that Government receipts should be properly assessed, realized and credited into Government treasury.

The XEN, PHE Division, Charsadda failed to recover the outstanding dues amounting to Rs 55,062,180 on account of water user charges from 6,983

consumers up to June, 2016. The local office did not take concrete action for recovery of Government dues. Details are as under:

(Amount in Rs)

No of water connections	Rate per month	Demand for the year	Amount collected during the year	Arrears for 2015-16	Arrears up to 30-06-2015	Total Arrears
1	2	3	4	5	6	7 (5+6)
6,983	120	10,055,520	1,600,000	8,455,520	46,606,660	55,062,180

Non-recovery of water user charges occurred due to inefficiency of local staff/management and weak internal controls.

When pointed in November, 2016 management stated that view point regarding low recovery of water user charges is quite correct.

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

Para stands till immediate recovery and crediting into Government treasury under intimation to audit.

AP # 53/2015-16 (A/C-I)

1.2.4.13 Loss due to less recovery of fine - Rs 26.568 million

According to Khyber Pakhtunkhwa Food Stuffs (Control) Amendment Act 2013, Amendment of section-6 and sub section (3) of W.P. Act No XX of 1958 notified to all the Commissioner/Deputy Commissioners etc vide No 7556 dated 20-3-2013, No. 3398 dated 10-04-2013 and No. 1894-99 dated 22-4-2013, If any person to whom a direction is given under sub section 2 of section 3, fails to comply with the direction ,he shall be punished for imprisonment for a term which may extend to three years but shall not be less than seven days or with fine which may extend to forty five thousand rupees but shall not be less than five thousand rupees or with both.

During audit of the accounts record of Deputy Commissioner Charsadda for the financial year 2015-16 it was observed that in most of the cases under the Food Stuffs Control Act 2013, fine was imposed between the range of Rs 500 to Rs 5,000 instead of Rs 5,000 to Rs 45,000 with a total amount of Rs 4.556 million from 2,075 defaulters during 2015-16. The minimum threshold of fine starting from Rs 5,000 was ignored in significant number of cases. All those cases between the range of Rs 5,000 to Rs 45,000 with an average of Rs 15,000 been obtained from 2,075 defaulter persons then collected amount would have been to level of Rs 31.125 million. Therefore, due to less imposition of fine, deficiency of Rs 26.568 million was sustained by Government as per details in Annex-26.

The loss occurred due to weak internal/financial controls.

When pointed in October, 2016, management stated that the case would be taken up with the Government to review the minimum fine of Rs 5,000 on poor venders. Para stands for recovery.

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

Audit recommends detail probe, recovery of loss and taking necessary corrective action under report to Audit.

AP # 55/2015-16 (A/C-I)

ANNEXURE

Annex-1

Detail of MFDAC Paras

(Rs in million)

#	AP No	Department	Gist of Para	Amount
1.	01	DHO	Non supply of medicine	0.407
2.	03		Excess drawl of health professional allowance	0.492
3.	04		Irregular execution of work and non-deduction of Government receipts	0.601
4.	05		Less deduction of Government receipts and non-imposition of penalty on late supply	0.449
5.	09		Less realization of receipts worth	0.538
6.	12		Irregular appointment of Ophthalmology Technicians	-
7.	17		Unauthorized payment on account of Non-Practi Allowance	0.492
8.	18		Non auctioning/surrendering of unserviceable Government vehicles costing-	0.600
9.	24		Non-deduction of HRA and CA from the allottees of Government Accommodation	0.329
10.	26	PHE	Overpayment in execution of work	0.495
11.	29		Double Payment due to allowing unauthorized form work	0.659
12.	30		Loss due to defective PC1/BOQ	0.561
13.	44		Overpayment to contractors due to allowing non BOQ items	0.933
14.	50		Less deduction of old material cost	0.746
15.	61	DC	Misappropriation of Government Revenue received through fine	0.045
16.	64		Non reconciliation of monthly / yearly deposit of Government revenue	4.556
17.	71		Unverified payment	0.327
18.	72		Unauthorized re-appropriation of funds	0.712
19.	73		Loss due to unauthorized drawl of Conveyance Allowance	0.045
20.	97	C&W	Unjustified payment to contractor	0.799
21.	102		Irregular payment	1.868
22.	106		Irregular payment	2.331
23.	108		Overpayment to contractor	0.534
			Total	18.519

Annex-2
DP # 1.2.1.1

Detail of Fraudulent payment in Government Girls Degree College, Umerzai

Description	Item	Amount (Rs)
Academic Block (Ground Floor)	Panting with Emulsion	94,566
	Black Board	27,673
	Stair Case realing	24,748
	French Polish to door	643,174
	Iron Gril to windows	930,278
	Tack wood jouniry	1899299
	Deodar windows	1903958
Academic Block (Ist Floor)	Iron Gril to windows	930,278
	Painting with Emulsion	1,238,177
	Reeling	24,767
	Realing Terrace	340,093
	French Polish	643,174
	Tack wood jouniry	1711247
	Deodar windows	1883048
Hostel Block	French Polish	969,284
	Emulsion Paint	305,845
	Tack wood jouniry	1135354
	Deodar windows	1120753
Hostel block 1 st floor	Tack wood jouniry	1135354
	Deodar windows	1120753
	French Polish	269284
Administration Block	Emulsion Paint	239,250
	Deodar wood window	399415
	Tack wood door	493704
	French polish	98770
Total		19,582,246

Annex-3
DP # 1.2.1.4

Details of cost of trees

Description	No. of tress		Total trees	Approximate rate (Rs)	Amount (Rs)
	Road from Pir Qilla to Major Qilla	Road from Shabqadar Bazzar to Kangra			
Trees 150 mm to 300 mm	1,500	30	1,530	6,000	9,180,000
Trees 300 mm to 600 mm	300	15	315	8,000	2,520,000
Trees above 600 mm	250	10	260	15,000	3,900,000
Approximate cost					15,600,000

Cutting charges of trees paid

Name of Road	Description	PC-I Qty	Bill Qty	Payment (Rs)
Road from Pir Qilla to Major Qilla	Trees 150 mm to 300 mm	1500	1500	674,790
	Trees 300 mm to 600 mm	300	300	269,903
	Trees above 600 mm	250	250	543,442
Road from Shabqadar Bazzar to Kangra	Trees 150 mm to 300 mm	30	30	13,495
	Trees 300 mm to 600 mm	15	15	13,495
	Trees above 600 mm	10	10	21,737
Total (B)		2105	2105	1,536,862

Annex-4
DP # 1.2.2.2

Non-production of MBs

(Amount in Rs)

#	Name of work / scheme	MB No.	Estimated Cost (Rs in million)	Expenditure (Rs)
1.	Repair and Rehabilitation of Road from Motorway Interchange to Inam Ullah Jan Koroona 400 M ADP 1082/151075	649	4.558	4,549,112
2.	Construction and B/T of Road Jundi Pul to Kakakhelo Dheri U/C Umerzai (B) Jangi to Shabara U/C Agra District Charsadda ADP No. 1074/150823	624	95.91	37,705,295
3.	Establishment of public library	619	98.714	28,841,974
4.	Establishment of Govt. Girls Degree College, Umerzai	639	236.08	213,991,701
5.	Construction and Black topping of road from Jindi Pull to Kakakhelo	634	29.040	7,451,973
6.	Rehabilitation & Upgradation of Road from Motorway underpass to Kabali Koroona	558	10.00	10,174,705
7.	Construction and B/T of road from Pir Qilla to Major Qilla Shabqadar ADP 831/140889	616	184.565	115,218,596
8.	Construction of RCC Road from Shabqadar Matta Road to Khawaja WAS	554	12,539	13,147,955
9.	Rehabilitation of Palosa Saloor Kunja Road to pump Fazal Abad via Zareen Abad 4 km ADP 921	365	40.00	37,958,076
Total				469,039,387

Annex-5
DP # 1.2.3.1

Detail of expenditure on purchase of medicines

(Amount in Rs)

#	Cost Center	Total Expenditure
1	CA 6109 THQ Tangi	1,100,485
2	CA 6115 RHC	842,969
3	CA 6226 THQ Shabqadar	982,993
4	CA 6111 MCH	65,999
5	CA 6117 CDs	394,576
	Grand total	3,387,022

Annex-6
DP # 1.2.3.4

Non-deduction of Income tax

(Amount in Rs)

Vr. No.	Date	Contractor Name	Gross bill	I.Tax due @ 10%	I.Tax deducted @ 7.5%	Difference
5-R	4.04.2016	Gulistan Khan	2,470,207	247,021	185,266	61,755
10-R	5.04.2016	J.D.S. Engineering Works	2,369,582	236,958	177,719	59,239
23-R	21.04.2016	Anwar Ali	1,133,975	113,398	85048	28,350
32-R	24.03.2016	Anwar Ali	1,411,883	141,188	105,891	35,297
22-C	22.04.2016	Khaista Gul	269,693	26,969	20,277	6,692
23-C	26.04.2016	Mohammad Shafi	2,148,059	214,806	161104	53,702
1-C	4.05.2016	Ashfaq Ahmad	509,420	50,942	38207	12,735
7-C	19.5.2016	Khaista Gul	1,302,366	130,237	97677	32,560
12-R	10.05.2016	Muhammad Shafi	1,193,796	119,380	89535	29,845
16-R	10.05.2016	Gulistan Khan	4,310,000	431,000	323250	107,750
20-R	12.05.2016	Sahil Builders	3,888,089	388,809	291606	97,203
29-R	16.05.2016	J.D.S. Engineering Works	6,071,310	607,131	455348	151,783
48-R	31.05.2016	Sahil Builders	3,268,663	326,866	245150	81,716
1-B	1.06.2016	Khaista Gul	1073227	107,323	80492	26,831
4-B	13.06.2016	Khaista Gul	63501	6,350	4763	1,587
5-R	2.06.2016	Anwar Ali	3799526	379,953	284965	94,988
6-R	3.06.2016	Anwar Ali	5035774	503,577	377,683	125,894
24-R	14.06.2016	Akif Said	356000	35,600	26,700	8,900
34-R	17.06.2016	Anwar Ali	8128368	812,837	609628	203,209
35-R	17.06.2016	Syed Dilawar shah	81468	8,147	6110	2,037
37-R	17.06.2016	Khaista Gul	91743	9,174	6881	2,293
39-R	20.06.2016	Muhammad Shafi	369965	36,997	27737	9,260
56-R	21.06.2016	Muhammad Shafi	2459240	245,924	184443	61,481
61-R	24.06.2016	Habib-ur-Rehman	3475959	347,596	260697	86,899
64-R	24.06.2016	Syed Dilawar shah	2496015	249,602	187201	62,401
-	DADP 113	Khaista Gul	579,674	57,967	43,476	14,491
-	DADP 31	Noor Khaliq	1,265,984	126,598	94,949	31,650
-	DADP 147	Noor Khaliq	620,644	62,064	46,548	15,516

-	DADP 197	Noor Khaliq	620,904	62,090	46,568	15,523
Total – A						1,521,585
Vr. No.	Date	Contractor Name	Gross bill	I.Tax due	I.Tax deducted	Difference
30-R	25.04.2016	Planners Consultant (10% deducted)	2143680	321,552	214,368	107,184
2-R	1.06.2016	Planner Concultant (10% deducted)	1679535	251,930	167953.5	83,977
26-B	24.06.2016	Shaz Consultant (7.5% deducted)	4289809	428,981	321736	107,245
Total – B						298,406
Grand Total = A + B						1,819,990

Annex-7
DP # 1.2.3.5

Non-Deduction of Professional Tax

(Amount in Rs)

Contractor Name	Work done		Total Work done	Professional Tax Required
	ADP &M&R	District ADP		
Abdul Kabir	4,646,247	12,879,617	17,525,864	25,000
Akhunzada Fazal Jamil	1,862,855	-	1,862,855	6,000
Akif Said	356,000	-	356,000	3,600
Amir Nawaz	1,022,804	-	1,022,804	6,000
Anwar Ali	34,847,848	-	34,847,848	30,000
Arshad Ali	1,305,000	-	1,305,000	6,000
Ashfaq Ahmad	770,668	174,223	944,891	4,000
Awan Associates	-	1,240,996	1,240,996	6,000
Bakhtaj-ud-din & Co.	70,535,277	-	70,535,277	100,000
Bawar Khan	3,750,000	-	3,750,000	18,000
Farhad Ali & Sons	22,987,479	-	22,987,479	25,000
Farman Ullah	4,241,683	-	4,241,683	18,000
Fazl-e-Hakeem	8,771,175	-	8,771,175	18,000
Gulistan Khan	12,000,000	-	12,000,000	25,000
Habib ullah & brothers	63,636,415	6,840,963	70,477,378	100,000
Habib-ur-Rehman	4,725,959	-	4,725,959	18,000
Horizon Construction	19,766,937	-	19,766,937	25,000
Ihsan-ud-Din	1,761,769	-	1,761,769	6,000
Ihsanullah & Sons	11,853,589	-	11,853,589	25,000
J.D.S. Engineering Works	9,817,351	-	9,817,351	18,000
Karim enterprize	37,071	822,618	859,689	4,000
Kausar Ali & Brothers	133,087,763	-	133,087,763	100,000
Khaista Gul	5,035,785	579,674	5,615,459	18,000
Mian Masood Shah	688,646	-	688,646	4,000
Muhammad Ajmal & Sons	1,649,086	-	1,649,086	6,000
Muhammad Iqbal & Sons	21,031,438	-	21,031,438	25,000
Muhammad Shafi	21,600,984	-	21,600,984	25,000
Muhammad Tariq	299,660	-	299,660	3,600
Muhammad Younas	60,825,266	1,200,000	62,025,266	100,000
Noor Khaliq	-	2,507,532	2,507,532	18,000
Planner Consultant	5,901,785	-	5,901,785	18,000

Sabz Ali Khan	114,956,695		114,956,695	100,000
Sahil Builders	35,122,593	-	35,122,593	30,000
Sarhad Engineering	104,409,916	-	104,409,916	100,000
Sarwar Construction	18,747,894	-	18,747,894	25,000
Sarwar khan	3,750,000	-	3,750,000	18,000
Shah Faisal Construction	177,925,967	-	177,925,967	100,000
Shah Jehan Ahmad	34,420,144	-	34,420,144	30,000
Shaz Consultant	4,289,809	-	4,289,809	18,000
Sulaiman & Builders	24,815,328	-	24,815,328	25,000
Syed Dilawar shah	27,322,190	-	27,322,190	30,000
Wajid Iqbal	49,876,424	-	49,876,424	30,000
Wilayat Khan	1,975,970	-	1,975,970	6,000
Yousaf Khan	3,850,318	-	3,850,318	18,000
Total				1,334,200

Annex-8
DP # 1.2.3.6

Expenditure without TS

(Rs in million)

ADP No	Name of work	AA with Date	Date of Commencement	Expenditure till 6-2016
1	2	3	4	5
58 /150754	Improvement and Rehabilitation of Deeni Madaris and Mosques in Khyber Pakhtunkhwa. (Phase-II) Sub Head: Darululoom-E-Ahnaf Islamia Mirzai, Tehsil Shabqadar (PK-22)	<u>5.444</u> 21-1-16	-	3.000
69/140586	Establishment of Service Delivery Centres in Khyber Pakhtunkhwa. Sub-Head: Tehsil Tangi	<u>24.395</u> 17-2-16	-	1.815
215/ 130334	Estabtt: of 100-Govt. Pry: Schools (B&G) on need Basis in KPK (Phase-III) S.Head:- GGPS Moran Koroona (PK-22) S/T to Daryab Koroona	<u>12.50</u> 24-7-2014	-	12.222
217 / 140612	Establishment of 160-Government Primary Schools (B&G) on need basis in Khyber Pakhtunkhwa (Phase-IV)	-	-	
1	GPS- Tajakai Nisatta (PK-17)	12.941	19-6-15	5.929
2	GPS Ajoon Killi (PK-19)	12.941	19-6-15	3.673
3	GGPS Sogaya (PK-20)	12.941	19-6-15	6.971
248/ 130342	Education Sector Reform Programme-EU Assisted (4th Tranche) Up-Gradation of 50-Primary & 40-Middle schools, Construction of 10-Playgrounds and 289-Additional C/Rooms through PTCs. (i) S.Head: 01- Unit in District Charsadda (ii) S.Head: Up-Gradation of P/S to M / S (06-Nos: in District Charsadda)			

	GPS Khuly Mani Khila (PK-18)	<u>9.047</u> 24.07.2014	12/11/2014	7.030
251 /140193	Science Lab Project KPK: S.Head: Construction of 550- Science Labs: in High Schools in KPK, S.Head: 550-Science Labs: in H/Schools in KPK: S.Head: Construction of 21 Science Labs in District Charsadda			
1	GHS: Shakar Dhand (PK-17) S/T GHS Charsadda Khas	<u>3.815</u> 16.02.2015		0.495
2	GGHSS: Umarzai (PK-19) S/T Cheena	3.815		0.958
3	GHS: Mardhand (PK-20)	3.815	17-6-15	3.919
4	GHS: No.2, Tangi (PK-20) S/T GHS: Gahndheri	3.815	12/6/2015	2.191
5	GGHSS: Matta Palanzai (PK- 22)	3.815	19-6-15	0.082
252/ 140195	U/G of 100-Govt. Primary Schools (B&G) to Middle Level (B&G) in KPK (SBSE). S.Head: 06-Pry: Schools in Distt: Charsadda. (GGPS Behram Dheri (PK-20))	9.551 16.02.2015	8/6/2015	6.752
529 / 120268	Establishment of 20- Government Colleges (Male / Fe-Male) (Phase-V) in Khyber Pakhtunkhwa Sub-Head: Establishment of Govt. Girls Degree College at Tehsil Shabqadar (PK-22) District Charsadda	<u>278.628</u> 15-6-15	24-4-15	56.474
544/ 150024	Construction of additional academic infrastructure in Govt colleges S.Head: Constn: of Bus Shed in GDC TANGI	<u>2.614</u> 22-12-15	-	1.200
748/ 140345	Rehabilitation of Rural Roads in Selected Districts of Khyber Pakhtunkhwa (on need basis)	-	-	
1	Constn:/Impvt:/Rehab: of Road from Jindi Pull to Kochaki (PK-20)	<u>15.393</u> 15-9-2015	25-02-16	9.908
2	Constn:/Rehab:/Impvt: of Road from Mardan Baraf Khana U/U Ghunda Karkana to Mohsin	<u>15.393</u> 15-9-2015	-	2.085

	Abad Station through Malaiz Abad (1.50-Km:) (PK-17)			
749/ 140354	Balance work/ Liabilities under the ADP 2012-13 schemes Sub Head: District Secretariat & Assembly Hall at Charsadda	<u>21.684</u> 18-12-14	19-6-15	16.122
833/ 150188	Provision for Contractors Decretal / Accrued Liabilities and Uncashed Cheques Sub-Head GHS Abazai (PK-20)		-	0.356
919/140889	Feasibility Study, Construction & B / T of Road i/c Bridge from Pir Qala to Major Qala & Shabqadar Bazar to kangra Charsadda (10-KM).	O: <u>180.477</u> 19-2-15 R: <u>350.459</u> 2-2-16	24-4-15	124.641
1077/ 150948	Reconstruction & Rehabilitation of roads from i)- Haryana to Hajizai, (PK-21) ii)-Nazimabad to Gujar Kali, (PK-19) District Charsadda	<u>50.00</u> 2-10-15	-	31.079
1081/ 151069	Construction of Sro Kalay Road from Yaka Ghund Road to Subkhan Khwar, District Charsadda	20.00	-	3.750
1218 / 140974	Construction / Widening / Improvement / Rehabilitation of Roads and Bridges (on need basis) in Khyber Pakhtunkhwa	40.000	-	3.961
1278 /140745	Improvement, Restoration & Rehabilitation of existing Sports Facilities, in Khyber Pakhtunkhwa	<u>7.145</u> 31-12-14	10-6-15	7.123
Total				318.736

Loss to Government due to allowing of wrong item

(Amount in Rs)

Wrong item of 06-05-h paid in side wall @	Items of (06-36-c + 06-38-b) were Required to be paid in side wall	Diff in Rate (1-2)	Qty paid in M³	Total Loss (3*4)
1	2	3	4	5
6,000/M ³	10+10=20	5,980	234.03	1,399,499

Annex-10
DP # 1.2.3.8

Non-imposition of late penalty

(Amount in Rs)

#	ADP#	Name of Work	E/Cost	Work order date	Due date of completion	Physical progress and date	Penalty @ 10%
1	MDGs	Sanitation scheme at UC Kangra, Sarki Titara, and Nisatta NA-7	5,000,000	17-09-15	16-03-2016 (6 months)	75% on 30-04-2016	500,000
2	do	Sanitation scheme at Sherpao, Ziam Bazar NA-8	7,000,000	23-09-15	22-03-2-16 (6 months)	80% on 30-04-2016	700,000
3	do	Sanitation scheme at Behram dheri, Shodage, ziam, mirzadher, abazai NA-8	8,050,000	17-09-15	16-03-2016 (6 months)	75% on 30-04-2016	805,000
4	CMD	Sanitation schemes at UC Hajizai & Matta	4,950,000	27-07-15	26-01-16	90% on 30-04-2016	495,000
5	152/151052	Sanitation scheme at Tehsil Tangi Package-I	29,252,784	09-10-15	08-04-16	in progress	2,925,278
6	do	Sanitation scheme at UC Abazai, Shodag, Gandheri and UC behram dheri	19,984,000	09-10-15	08-04-16	do	1,998,400
7	do	Sanitation scheme Khawajawas & Shabaz khan koroona	9,960,000	16-06-2014.	15-12-2014	do	996,000
8	do	Sanitation scheme and Distribution work in Tehsil Tangi (Package-I)	29,839,000	09-10-2015.	30-06-2016	do	2,983,900
Total			114,035,784				11,403,578

Annex-11
DP # 1.2.3.9

Enhancement of cost of works instead of surrendering of saving

(Amount in Rs)

#	ADP #	Name of Work	Name of contractor	Tender cost	Bid offered	Enhanced cost	Difference	Expenditure on 30-06-2016
1	207/150208	Sanitation scheme at UC MC-I & MC-II	M/s Shan Construction	6,466,000	4,070,244	4,680,000	609,756	0
2	150/151003	Sanitation scheme at UC Harichand	M/s Tilla Muhammad	10,753,000	7,062,893	8,120,000	1,057,107	4,296,299
3	Do	Sanitation scheme at UC Madani PK-20	Do	9,514,000	6,174,838	7,100,000	925,162	4,860,000
4	Do	Sanitation scheme at UC Behram Dheri PK-20	do	7,135,000	5,016,585	5,769,000	752,415	3,841,000
5	207/1500208	Sanitation scheme at MC-IV Charsadda & UC Nisatta PK-17	M/s Shan Construction	7,479,000	4,710,109	5,416,000	705,891	4,067,000
Total				41,347,000	27,034,669	31,085,000	4,050,331	17,064,299

Annex-12
DP # 1.2.3.10

Non-credit of lapsed deposit

(Amount in Rs)

Item #	Month	Deposit	Name of Contractor	Amount	
2/17	2/2013	Deposit-V	M/s ADK construction	100,000	
3/27	4/2013		M/s Madeena Construction	40,000	
4/9	6/13		M/s Moon construction	77,000	
5/20	6/13		M/s ADK construction	39,199	
6/21	6/13		M/s Raees Khan	91,307	
7/22	6/13		M/s Moon construction	50,000	
8/24	6/13		M/s Mahe Engineering	70,000	
9/26	6/13		M/s Moon construction	200,000	
10/28	6/13		M/s Mahe Engineering	216,700	
73/196	4/13		Deposit-II	Mr. Nasrullah P/L	80,000
74/197	4/13			M/s Shah Jahan Ahamd Contrctor	80,000
75/198	4/13	M/s Poineer Engineering		9,235	
76/200	4/13	Mr. Kashif Jan P/L		80,000	
77/202	4/13	M/s Qaiser Khan Cons		11,170	
79/207	5/13	M/s Muhammad Yousuf		9,000	
80/308	5/13	Do		41,675	
81/210	5/13	M/s Shah Jahan Contrctor		26,832	
82/217	5/13	Mr. Fazal Muhammad P/L		80,000	
83/218	5/13	Mr. Inayatullah P/L		40,000	
84/224	5/13	M/s Shah Jahan		28,027	
85/226	5/13	M/s Sabihuddin		71,86	
86/233	5/13	M/s Shah Jahan Contrctor		25,547	
87/242	6/3013	M/s MAK Construction		136,028	
88/245	6/3013	M/s MAK Construction		72,000	
90/247	6/3013	M/s Moon construction		8,000	
92/258	6/3013	Mr. Akhon Khan		40,000	
93/259	6/3013	M/s Ziaullah cons		2,505	
Total					1,654,382

Annex-13
DP # 1.2.3.11

Blockage of money due to non-surrendering of saving

(Rs in million)

#	Name of Schemes	Allocation	Release	Progressive Expenditure	Physical Progress.	Remarks.	Saving
1	Priority projects in k.p.k under adp no. 719/140869 (2014-15) for mpa adp no. 719/140869 (2014-15)	20	20	19.353	100%	Completed	0.647
2	Repair of Transformer in PK-18.	2	2	1.539	100%	Completed	0.461
3	S.S at u/c Agra, Daulat Pura, Umerzai, Rajjar-I & u/c Hisara Yaseenzai.	5	--	3.064	100%	Completed	1.936
4	S.S at u/c Nisatta, Mohammad Nari & u/c Rajjar-II.	4.5	--	2.184	100%	Completed	2.316
5	S.S at u/c Kangra, Sarki Titara & u/c Nisatta.	5	--	3.682	100%	Completed	1.318
6	S.S U/c Chindrodag, MC-I, MC-II & u/c MC-III Charsadda.	4.95	--	3.935	100%	Completed	1.015
7	S.S at u/c Behram Dheri, Showdage, Ziam, Mirzadher / Abazai and u/c Abazai.	8.05	--	6.857	100%	Completed	1.193
8	S.S at u/c Sherpao & Ziam Bazar	7	--	5.164	100%	Completed	1.836

9	S.S at u/c Battagramme, Sheikhan u/c Matta.	4.9	--	4.122	100%	Completed	0.778
10	Pakage-01 u/c Turangzai, Agra, Daulat Pura, Kangra, Tarnab & Hisara Yaseenzai	5.08	5.08	5.077	100%	Completed.	0.003
11	Pakage-02, u/c Umerzai, Maira Umerzai, Chindrodag & U/c Sarki Titara.	6.62	6.62	6.514	100%	Completed.	0.106
12	Repair of Transformer in Various Union Councils of in (PK-21).	1.7	1.7	1.62	100%	Completed.	0.08
13	Sanitation Scheme at MC-I and MC-II Shabqadar.	5	--	4.19	100%	Completed	0.81
14	Sanitation Scheme at MC-III & Kangra Shabqadar.	5	--	3.882	100%	Completed	1.118
15	Sanitation Scheme at u/c Hassanzai & Rashakai.	5	--	3.411	100%	Completed	1.589
16	Sanitation Scheme at u/c Hajizai & Matta.	4.95	--	3.811	100%	Completed	1.139
Total-A		94.75		78.405			16.345

Annex-13
DP # 1.2.3.11

Amount in Deposit-III

S. No.	Date	Amount (in million)
1	6/2013	0.182
2	9/2013	0.376
3	3/2014	0.116
4	5/2014	0.356
5	6/2014	4.058
Total-B		5.089
G. Total= A+B		21.434

Annex-14
DP #1.2.3.12

Expenditure without TS

(Rs in million)

#	ADP#	Name of work	E/Cost	Expenditure
1	150/151003	Provision of Sanitation schemes in UCs Umerzai, Turangzai, Shodag, Dhaki, Harichand, Behram dheri, Mandani, PK-19 & PK-20	79.262	43.483
2	151/151004	WSS Asad Abad & WSS Kabli	17.861	3.00
3	129/140641	Construction/Rehabilitation of SS in PK-22	20.00	13.955
4	204/140649	Solarization of existing WSS	18.633	16.884
5	202/140641	Reh: of WSS Talash Kanewar/Abazai & Sanitation scheme in PK-21	20.00	14.718
6	PAK MDGs	S.S at u/c Agra, Daulat Pura, Umerzai, Rajjar-I & u/c Hisara Yaseenzai.	3.064	3.064
7	Do	S.S at u/c Nisatta, Mohammad Nari & u/c Rajjar-II.	2.184	2.184
8	Do	S.S at u/c Kangra, Sarki Titara & u/c Nisatta.	3.682	3.682
9	Do	S.S U/c Chindrodag, MC-I, MC-II & u/c MC-III Charsadda.	3.935	3.935
10	207/150208	Sanitation Scheme at u/c MC-IV Charsadda & u/c Nisatta	7.479	4.067
11	Do	Sanitation Scheme at u/c Sheikho, Maira Prang & u/c Ghunda Karkana	5.950	3.544
Total			182.05	112.516

Annex-15**DP # 1.2.3.14****Less release of Annual Developmental Programme fund to devolved departments****(Rs in million)**

Departments	Only 1st & 2nd quarter released by KP Finance	Percentage to be disbursed as per P&D Guideline	Actual release by the DC	Difference
Road	43.827	20%	28.111	15.716
DWSS	21.914	10%	7.777	14.137
Women Development	10.957	5%	0	10.957
Education	43.827	20%	9.414	34.413
Health	21.914	10%	2.765	19.149
Agriculture	10.957	5%	0.186	10.771
Youth Sport	10.957	5%	10.957	0
Discretion of District Govt	54.784	25%	15.226	39.558
Total	219.137		74.436	144.701

Details of Patwaris appointed

#	Name	Date of appointment
1	Imad khan	24.11.2015
2	Anwar hussain	25.11.2015
3	Mian umair	24.11.2015
4	Asif iqbal	24.11.2015
5	Tahseen ullah khan	25.11.2015
6	Mansoor khan	25.11.2015

Annex-17
DP # 1.2.4.1

Details of polio fund

(Amount in Rs)

#	Particulars	Amount Drawn	Amount shown disbursed	Excess distribution over criteria	Short distribution
1.	DPMT	1,190,000	1,226,000	36,000	-
2.	UC level Revenue staff	1,071,000	924,000	-	147,000
3.	UPEC chairman facilitation charges	714,000	714,000	-	-
4.	Contingency cost	1,000,000	397,000	-	603,000
	Total	3,975,000	3,261,000	36,000	750,000
	Undisbursed			750,000-36,000	714,000

Details of overpayment

Granite tiles in Ist floor	6,634 M ²
Granite tiles in 2nd floor	<u>5,619 M²</u>
Total quantity	12,253 M ²
Or	131,854 s.ft.
Quantity of PCC 1:2:4 required	131854 * 1.5/12=16,481 c.ft. Or 466.77 M ³
Quantity paid	<u>1,013.87 M³</u>
Difference / Excess paid	547.1 M ³
Rate paid	<u>5900.79</u>
Overpaid	3,228,322
Add 8% above	Rs <u>258,265</u>
Total Overpayment=	Rs <u>3,486,588</u>

Annex-19
DP # 1.2.4.4

Details of irregular payment and Overpayment to contractors

(Amount in Rs)					
Description	Rate paid	Rate required	Difference of rate	Quantity	Overpayment (Rs)
P/L of Decorating ceiling in G/Floor	2,152.00	817.76	1,334.24	1,072.23	1,430,612
P/L of Decorating ceiling in F/Floor	2,259.60	817.76	1,441.84	1,072.23	1,545,984
P/l of Decorating ceiling in 2 nd floor	2,367.20	817.76	1,549.44	1072.23	1,661,356
P/L of Decorating ceiling in 3 rd floor	2,474.80	817.76	1,657.04	393.22	651,581
Total					5,289,533
Add 8% above					423,163
Total overpayment					5,712,696

Annex-20
DP # 1.2.4.5

Details of overpayment to contractor

(Amount in Rs)

Description	Rate Paid	Rate Required	Difference	Quantity	Overpayment (Rs)
P/L ceramic tiles on walls ground	2367.20	983.79	1383.41	1711.22 M ²	2,367,319
P/L ceramic tiles on 1 st floor	2474.80	983.79	1491.01	958.96 M ²	1,429,819
P/L ceramic tiles on 2 nd floor	2582.40	983.79	1598.61	488.08 M ²	780,249
P/L ceramic tiles on 3 rd floor	2690.	983.79	1706.21	62.18 M ²	106,092
Total					4,683,479
Add 8% above					374,678
Total Overpayment-A					5,058,157

Overpayment to contractor Rs. 3.283 million

(Amount in Rs)

Description	Rate Paid	Rate Required	Difference	Quantity	Overpayment (Rs)
P/L of granite tiles 18 x 18 ground floor	2690	2598.43	91.57	6634.176	607,545
P/L of granite tiles 18 x 18 1 st floor	2792.60	2598.43	199.17	5619.99	1,119,333
P/L of granite tiles 18 x 18 2 nd & 3 rd floor	2905	2598.43	306.97	4283.97	1,313,337
Total					3,040,215
Add 8% above					243,217
Total overpayment-B					3,283,432
G. Total A+B					8,341,589

Details of overpayment to contractor on account excess quantity of steel

(Amount in Rs)

RCC quantity		299.277 M ³
Formula	$\frac{299.234 \times 35.315 \times 4.9 \times 0.67}{2204}$	= 15.743 ton
Steel paid		= <u>25.58 ton</u>
Difference		= 9.837 ton
Rate paid		= <u>118,397.38</u>
Overpaid		= Rs 1,164,671
Add 8% above		= Rs <u>93,173</u>
Total Overpayment		= Rs 1,257,844

Annex-22
DP # 1.2.4.8

Details of overpayment due to higher rate

(Amount in Rs)

Scheme Name	Vr# & date	Rate Paid	Rate Approved in BOQ	Diff	Qty Paid	Overpayment
Gharibabad Shabqadar Attakai	2/C 2/12/15	4,100	3,200	900	374.74	337,266
UC Matta & UC Daryob Koroona	3/C 2/11/15	4,100	3,200	900	163.5	147,150
UC Dosehra & Rajjar II	3C 8/1/16	4,200	3,000	1,200	101.58	121,896
UC Kangra, Sarki Titara and Nisatta	15/C 21/4/16	4,200	2,000	2,200	140.52	309,144
Nasratzai & Gilkar Koroona	13/T 25/10/15	4,100	3,200	900	265.7	239,130
Panjpao P-I&II Rashakai	1/T 3/11/15	4,100	3,200	900	203.41	183,069
UC Hajizai & Matta	4/T 11/11/15	4,500	430+300	3,770	62.72	236,454
Harichand & Dhakki	10/T 26/1/16	4,300	3,100	1,200	123.34	148,008
BehramDheri Showdag & Ziam	8/T 18/1/16	4,478	3,480	998	46.23	46,137
Hassanzai Rashakai	2/T 7/1/16	4,500	1,100	3,400	135.48	460,632
UC SS Umerzai PK 19	5/C 7/6/2016	6,030	5,306.97	723.03	689.55	498,565
UC Sherpao Ziam Bazar	13/T 21/12/15	6248	830	5418	19.45	105,380
Total (A)						2,832,831

Overpayment due to misapplication of rate

ADP #	Name of Work	Name of items	Rate applicable	Rate Paid	Diff	Qty in M ³	Overpayment
MD G	Sanitation scheme at Behram dheri, Shodage, ziam, mirzadher, abazai NA-8	PCC 1:3:6 using 30% boulders	3,483	4,479	995.7	220.9	219,950
202	WSS Kanna Khel Rajjar	Burnt bricks	$(690.27 * 10.995 / 100) = 75.90 - 690.27 = \mathbf{614.37}$	877	262.63	186.73	49,041
Total							268,991
G.Total (A+B)							3,101,822

Annex-23
DP # 1.2.4.9

Details of 40% execution of work

#	Description	Qty Paid	Qty App	Rate in Rs	Status
1	Dressing & levelling 6"	123.81	154.375 M3	10	Executed
2	Earth Excavation 1.5 m	70.15	275.03 M3	10	Executed
3	Dry Rammed Shingle	207.39	214.300 M3	800	Executed
4	PCC 1:2:4	147.29	276.77 M3	5,800	Executed
5	PCC 1:3:6	347.09	84.95 M3	6,000	Executed
6	PCC 1:4:8	147.29	238.60 M3	5,000	Executed
7	PCC 1:3:6 in Mass 30%	-	98.53 M3	10	Not Executed
8	Erecting& Removing FM	-	161.71 M2	10	Not Executed
9	RCC in Roof, Slabs etc	-	3.36 M3	8,000	Not Executed
10	Fabrication M Steel 40	-	0.21 Ton	100,000	Not Executed
11	RCC Pipe 1:1.5:3 9" dia	-	76.51 M	1,000	Not Executed
12	RCC Pipe 1:1.5:3 (12" dia)	-	34.13 M	10	Not Executed
13	RCC Pipe 1:1.5:3 (18" dia)	-	29.26 M	10	Not Executed
14	Pacca Brick on Edge 1:3	-	115.68 M2	10	Not Executed
15	Cement Plaster ½" thick	-	115.68 M2	10	Not Executed

Loss to Government due to defective BOQ

(Amount in Rs)

#	Name of items	Qty paid in final bill	Rate offered by Habib ur Rehman	Amount	Rate offered by Rehman Shah	Amount	Loss
	1	2	3	4	5	6	(4-6) 7
1	Dressing and leveling	123.81	10	1,238	0	0	1,238
2	Dry rammed shingle	207.39	800	165,912	700	145173	20,739
3	PCC 1:4:8	147.29	5000	736,450	3250	478692.5	257,758
4	PCC 1:2:4	147.29	5800	854,282	6400	942656	(88,374)
5	Excavation	70.15	10	702	0	0	702
6	PCC 1:3:6	347.09	6000	2,082,540	4000	1388360	694,180
	Total			3,841,124		2,954,882	886,242

Annex-24
DP # 1.2.4.10

Details of overpayment

(Amount in Rs)

#	Name of work	MB No & Page	Name of items	Qty Paid	Qty Required	Diff	Rate	Overpayment
1	Sanitation scheme at nisatta pk 17 (shan construction) 2015-16 phe charsadda mb 143 page 17 pcc 1:4:8	143 17-19	PCC 1:4:8	60.16	51.87	8.29	3500	29,015
2	Do		PCC 1:2:4	68.99	51.87	17.12	5200	89,024
3	Do		PCC 1:3:6 Mass 30% boulder	104.53	65.12	39.41	3000	118,230
4	Do	143/ 28-34	PCC 1:4:8	157.6	137.69	19.91	3500	69,685
5	Do		PCC 1:2:4	224.6	163.86	60.74	5200	315,848
6	Sanitation scheme at uc matta & battagram sheikhan 11/t dated 27/1/2016 2015-16 Charsadda mb 157 page 121 pcc 1:2:4 thickness paid 0.50	157/ 121	PCC 1:2:4	83.74	31.99	51.75	5900	305,325
7	Sanitation scheme at uc sheikho 2016 2015-16 Charsadda mb 153 page 98 100 pcc 1:2:4 thickness paid 0.37	153 /38-41	PCC 1:2:4	94.14	69.19	24.95	4800	119,760
Total								1,046,887

Sub-Standard Execution of Work

#	Name of Scheme	Amount in million	Status
1.	Sanitation Scheme at Ahmad Abad Kot Tarnab Road Distt: ADP No. 410	0.400	Executed for individual and not to community
2.	Sanitation Scheme at Gharib Abad UC Maira Prang CMD	3.500	Local RCC Pipe was utilized instead of ASTM approved in PC-1
Total:		3.900	

**Statement Showing less recovery of Fine under Food Stuff Act (amended) 2013
Section 6 and sub section (3) during 2015-16.**

(Amount in Rs)

#	Name of Office/Sub Office	Total defaulter persons	Fine received between the range of Rs 500 to Rs 5000 from each defaulter	Amount Receivable between the range of Rs 5000 to Rs 45000 with an average of Rs 15000	Amount of Fine less received
1	Assistant Commissioner Charsadda	516	1,284,000	7,740,000	6,456,000
2	Additional Assistant Commissioner-I Charsadda	516	585,900	7,740,000	7,154,100
3	Add: Asstt Commissioner-III Charsadda	106	265,500	1,590,000	1,324,500
4	Add:Asstt :Commissioner Shabqadar	405	1,062,450	6,075,000	5,012,550
5	Assistant Commissioner Tangi	272	734,500	4,080,000	3,345,500
6	Additional Assistant Commissioner Tangi	260	624,500	3,900,000	3,275,500
Total		2075	4,556,850	31,125,000	26,568,150