



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

AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
AP	Advance Para
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CSR	Composite Schedule of Rate
C&W	Communication and Works
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DMS	Deputy Medical Superintendent
DO	District Officer
DDO	Deputy District officer
EDO	Executive District Officer
GFR	General Financial Rules
GST	General Sales Tax
KT	Kohat
LGO	Local Government Ordinance
MCC	Medicine Coordination Cell
MFDAC	Memorandum for Departmental Accounts Committee
MS DHQ	Medical Superintendent District Headquarters
NBP	National Bank of Pakistan
NIT	Notice Inviting Tender
OPD	Out Patient Department
OT	Operation Theater
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PESCO	Peshawar Electricity Supply Corporation
PHE	Public Health Engineering
PPHI	People Primary Health Initiative
PWP	People Works Programme
RDA	Regional Directorate Audit
RHC	Rural Health Centre
SNGPL	Sui Northern Gas Pipelines Limited
TMA	Tehsil Municipal Administration
XEN	Executive Engineer

Preface

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section-115 of the Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended) and Local Government Act 2012 require the Auditor General of Pakistan to conduct audit of the receipts and expenditure of District Fund and Public Account of District Government.

The report is based on audit of the accounts of various offices of District Government, Kohat for the financial year 2012-13. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2013-14 on test check basis with a view to reporting significant findings to the relevant stakeholders.

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 responses of the Departments. DAC meetings were not convened despite repeated requests.

The Audit Report is submitted to the Governor of Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended), for causing to be laid before the Provincial Assembly of Khyber Pakhtunkhwa.

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General District Governments Audit, Khyber Pakhtunkhwa carries out the audit of 25 District Governments. Regional Directorate of Audit (RDA) Kohat, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out the audit of three District Governments namely Hangu, Kohat and Karak. This Regional Directorate has a human resource of 7 officers and staff, a total of 1,953 mandays. The annual budget amounting to Rs 8.971 million was allocated to this office during financial year 2012-13. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programmes/ projects.

District Government, Kohat conducts its operations under Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended) and Local Government Act 2012. It comprises one Principal Accounting Officer (PAO) covering seven groups of offices i.e. Finance & Planning, Revenue, Works & Services, Education, Health, Community Development & Agriculture. Financial provisions of the Ordinance describe the Government as District Local Fund and Public Account for which Annual Budget Statement is authorized by the District Nazim/Administrator in the form of budgetary grants as per Government of Khyber Pakhtunkhwa, Local Government and Rural Development Department Notification No. SO(E-I)E&AD/9-49/2010 dated 20th February 2010.

Administratively, District Kohat is subdivided into two tehsils namely, Kohat and Lachi. District Administration comprises of Zilla Nazim/District Administrator and District Coordination Officer.

a. Audit Objectives

Audit was conducted to ensure that:

1. Moneys shown as expenditure in the accounts were authorized for the purpose for which they were spent.
2. Expenditure incurred was in conformity with the law, rules and regulations framed to regulate the procedure for expending the public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government for expending the public money.

4. Public money was not wasted.
5. The assessment, collection and allocation of revenue were done in accordance with the law and there was no leakage of revenue which legally should come to Government.

b. Audit Methodology

Audit was carried out against the standards of financial governance provided under various provisions of the Khyber Pakhtunkhwa LGO, 2001 (as amended), GFR Vol-I, II, Delegation of Financial Powers and other relevant overriding laws, which govern the propriety of utilization of the financial resources of the District Government in accordance with the regularity framework provided by the relevant laws.

The selection of the audit formations i.e. DDOs was made keeping in view the significance and risk assessment, samples were selected after prioritizing risk areas by determining significance and risk associated with identified key controls. Sample size selected in the audited formations ranged between 20% to 30%.

c. Expenditure audited

Total expenditure of the District Government Kohat for the financial year 2012-13, was Rs 2,831.666 million covering one PAO and 108 formations. Out of this, Regional Directorate Audit (RDA) Kohat audited expenditure of Rs1330.379 million which, in terms of percentage, was 47% of total expenditure. Six (06) formations were planned and 100 % achievement against the planned activities was made.

d. Receipts audited

The receipts of District Kohat for the financial year 2012-13, were Rs 5.817 million. Out of this, RDA Kohat audited receipts of Rs 1.411 million which, in terms of percentage, was 24.27 % of auditable receipts.

e. Recoveries at the instance of audit

Recovery of Rs 147.142 million was pointed out during the audit. However recovery of Rs 0.697 million was affected till finalization of this

report. Out of the total recoveries pointed out, Rs 6.858 million was not in the notice of the executive before audit.

f. Desk Audit

The audit year 2013-14 witnessed intensive application of desk audit techniques in RDA. This was facilitated through internet and review of permanent files which helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field activity. Desk Audit greatly facilitated the identification of high risk areas for substantive testing in the field.

g. Changes in Rules, Practices and Systems

On pointation of audit, Management of the District Government agreed to conduct physical verification of the government assets. Management also agreed to deposit various government dues into government treasury. Audit stressed upon reconciliation of receipts and expenditure with the respective accounts office to which they agreed.

h. Key audit findings of the report;

- i. Misappropriation was noted in one case amounting to Rs4.693 million.¹
- ii. Non-production of record was noted in one case amounting to Rs50.173 million.²
- iii. Irregularities/ non compliance of rules were noted in six cases amounting to Rs208.647 million.³
- iv. Internal control weaknesses were noted in seven cases amounting to Rs103.666 million.⁴

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

¹Para 1.2.1.1

² Para 1.2.2.1

³ Para 1.2.3.1, 1.2.3.2, 1.2.3.3, 1.2.3.4, 1.2.3.5, 1.2.3.6

⁴ Para 1.2.4.1, 1.2.4.2, 1.2.4.3, 1.2.4.4, 1.2.4.5, 1.2.4.6, 1.2.4.7

i. Recommendations

- i. Audit needs to be facilitated through production of all auditable record.
- ii. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- iii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water user charges.
- iv. All sectors of District Government need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc to ensure that reported lapses are preempted and fair value for money is obtained from public spending.
- v. Deduction of taxes on supplies and contracts needs to be ensured.
- vi. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.

SUMMARY TABLES & CHARTS

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

Sr. No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	01	2,837.483
2	Total formations in audit jurisdiction	108	2,837.483
3	Total Entities (PAO) Audited	01	1,331.790
4	Total formations Audited	06	1,331.790
5	Audit & Inspection Reports	06	1,331.790
6	Special Audit Reports	--	--
7	Performance Audit Reports	--	--
8	Other Reports	--	--

Table 2: Audit observations Classified by Categories **(Rs in million)**

S. No	Description	Amount Placed under Audit Observation
1	Unsound asset management	1.521
2	Weak financial management	211.305
3	Weak Internal controls relating to financial management	103.666
4	Others	50.173
Total		366.665

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	287.753	567.891	5.817	470.329	1,331.790	524.785
2	Amount Placed under Audit Observations /Irregularities of Audit	16.070	200.611	93.811	56.173	366.665	201.738
3	Recoveries Pointed Out at the instance of Audit	25.986	18.542	47.342	55.272	147.142	85.204
4	Recoveries Accepted /Established at the instance of Audit	--	--	--	--	--	77.417
5	Recoveries Realized at the instance of Audit	--	--	0.697	--	0.697	0.901

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

S.No	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation	22.116
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	0
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal control systems.	100.081
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	8.278
6	Non-production of record	50.173
7	Others, including cases of accidents, negligence etc.	186.017
Total		366.665

CHAPTER 1

1.1 District Government Kohat

1.1.1 Introduction

Activities of District Governments are managed through offices of District Coordination Officer and Executive District Officers under Khyber Pakhtunkhwa Local Government Ordinance 2001 (LGO 2001) and Local Government Act 2012. District Offices are headed by Executive District Officers (EDOs). The EDO by means of a standing order distributes the work among the officers, branches, and/or sections of each district office. Following is the list of offices which manage the activities of District Government.

1. District Coordination Officer (DCO)
2. Executive District Officer (Agriculture)
3. Executive District Officer (Community Development)
4. Executive District Officer (Education)
5. Executive District Officer (Finance and Planning)
6. Executive District Officer (Health)
7. Executive District Officer (Revenue)
8. Executive District Officer (Works and Services)

Under Section 29(k) of the Khyber Pakhtunkhwa LGO 2001, Executive District Officer acts as Departmental Accounting Officer for his respective group of offices and he is responsible to the District Accounts Committee of the Zilla Council. All departments formed functions / activities under provisions of LGO, 2001 and Khyber Pakhtunkhwa District Government Rules of Business, 2001.

1.1.2 Brief comments on Budget and Expenditure (Variance Analysis)

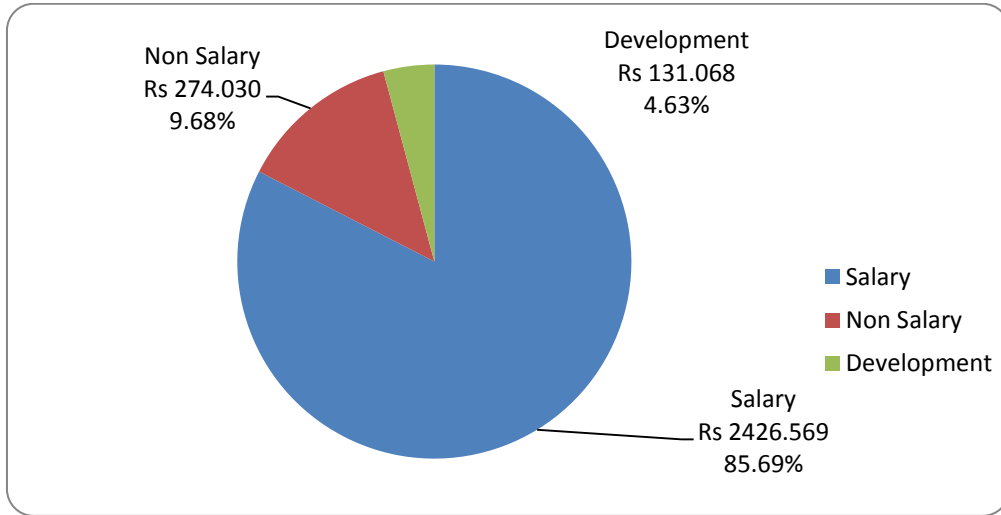
(Rs in million)

2012-13	Budget	Expenditure	Saving/Excess	%age Excess/Saving
Salary	2769.226	2,426.569	(342.657)	12.373
Non-salary	346.228	274.030	(72.198)	20.852
Developmental	157.341	131.067	(26.274)	16.698
Total	3272.795	2,831.666	(441.129)	13.478

A budget of Rs 3272.795 million was allocated, against which an expenditure of Rs 2,831.666 million was incurred by the District Government, Kohat with a saving of Rs 441.129 million during 2012-13.

EXPENDITURE 2012-13

(Rs in million)



Detail is given at Annex-B

1.1.3 Brief comments on the status of compliance with ZAC / PAC Directives

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

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

1.2 AUDIT PARAS

1.2.1 Misappropriation

1.2.1.1 Misappropriation of Receipts-Rs4.693 million

According to Para 8 and 26 of the General Financial Rules Volume I, each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

DMS, Women & Children Hospital Kohat charged extra fee amounting to Rs 4,693,575, beyond the prescribed rate of Government during 2012-13 as detailed below. However, the excess receipts charged were not deposited into Government treasury and misappropriated.

Name of Unit	Rate charged (Rs)	Amount deposited into treasury per patient (Rs)	Difference (Rs)	Total No. of patients x Rate	Total (Rs)
Labour Room	100	20	80	56829 x 80=	4,546,320
Gynae OT	150	100	50	1523x50=	76,150
Laboratory	50	45	5	14221x5=	71,105
Total					4,693,575

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

When reported in October 2013, Management stated that reply would be furnished after consulting the record. Reply was not convincing as the record was available with the department.

Request for the convening of DAC meeting was made on 21.11.2013. DAC meeting could not be convened till finalization of this Report.

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

AP 86(2012-13)

1.2.2 Non-production of record

1.2.2.1 Non production of record-Rs50.173 million

According to Section 14(1-b) & (3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 read with section 115 of Khyber Pakhtunkhwa LGO 2001, provides that any person or authority hindering the auditorial functions of the Auditor General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

EDO Health, Kohat released funds amounting to Rs32,029,940 to PPHI for Basic Health Units during the financial year 2012-13. Relevant record was not produced to audit despite repeated requests.

Similarly, District Officer (Revenue & Estate) Kohat incurred expenditure of Rs 18,144,054 w.e.f 1.7.2012 to 31.12.2012. Record in support of expenditure was not produced for audit despite repeated requests.

Audit observed that non production of record occurred due to non compliance of Government rules, which resulted into non verification of record.

When reported in September and October 2013, Management stated that reply would be furnished after consulting the record. Reply was not convincing as the record was available but not produced for audit.

Request for the convening of DAC meeting was made on 22.08.2013 and 21.11.2013. DAC meeting could not be convened till finalization of this Report.

Audit suggests fixing responsibility on the person(s) at fault and inquiry under intimation to Audit.

AP 60&61 (2012-13)

1.2.3 Irregularity/ Non compliance

1.2.3.1 Non utilization of developmental fund-Rs186.017 million

According to Para 95 of GFR Vol.-I, unspent funds are to be deposited into Government treasury before 30th June of each year.

DCO, Kohat did not utilize developmental fund amounting to Rs 186,017,198 during the financial year 2012-13 as detailed below. Resultantly the general people of District Kohat were deprived from timely benefit of the developmental activities.

Fund	Budget (Rs)	Expenditure (Rs)	Balance (Rs)
TKPP	90,852,775	89,130,113	1,722,662
5% Oil & Gas	585,936,505	522,627,125	63,309,380
PWP-1	16,000,000	11,111,387	4,888,613
PWP-II	320,000,000	228,886,307	91,113,693
CMD	129,266,954	105,463,833	23,803,121
CMD Special	225,603	212,602	13,001
District ADP	3,692,073	2,525,345	1,166,728
Total	1,145,973,910	959,956,712	186,017,198

Audit observed that non utilization of fund occurred due to negligence, weak financial control and ill planning, which deprived the general public at large.

When reported in September 2013, Management stated that reply would be furnished after consulting the record. Reply was not convincing as the record was available with the department.

Request for the convening of DAC meeting was made on 22.8.2013. DAC meeting could not be convened till finalization of this Report.

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

AP 52(2012-13)

1.2.3.2 Unauthorized payment out of PWP-II funds-Rs7.549 million

According to AGPR Islamabad letter No A-111/Auth/Lab.Div/PWP-II/2012-13/1359 dated 21-04-2013, the Honorable Supreme Court of Pakistan ordered to stop payment for the schemes executed under the People's Works Programme-II.

DCO, Kohat made payment of Rs7,549,841 unauthorizedly out of PWP-II funds as detailed below after 21-04-2013 in violation of Honorable Supreme Court's orders.

S.No	Name of Scheme	Cheque No & Date	Amount (Rs)
1	Pavement of Street and Drain, Hand Pump at UC Togh Payan Kohat	3527606/ 22-04-2013	387,915
2	Construction of Islamic Library Chashmajat Molana Tariq Kohat	3547605/ 22- 04-2013	391,463
3	Pavement of Street and Drain, Hand Pump, culverts and retaining wall and community centre PK-38Kohat	3527631/ 24-04-2013	1,132,138
4	Pavement of Street and Drain, Hand Pump, culverts at Uc Alizai PK-38Kohat	3527630/ 24- 04-2013	1,132,138
5	Construction of remaining portion of Khan Abdul Wali Khan Press Club at Malik Saad Shaheed Park Kohat	3527640/ 25- 04-2013	873,291
6	Remaining construction of Bacha Khan Memorial Library Building Galls Cum Gymnasim at Company Bagh Malik Saad Shaheed park Kohat	3527641/ 25-04-2013	925,017
7	--	-- /22-04- 2013	2,707,879
Total Payment			7,549,841

Audit observed that unauthorized payment was made due to non compliance of Honorable Court's orders, which resulted in loss to Government.

When reported in September 2013, Management stated that reply would be furnished after consulting the record. Reply was not convincing as the record was available with the department.

Request for the convening of DAC meeting was made on 22.8.2013. DAC meeting could not be convened till finalization of this Report.

Audit suggests investigation and fixing responsibility on the person(s) at fault.

AP 59(2012-13)

1.2.3.3 Unauthorized payment on account of Sui Gas charges-Rs6.00 million

According to Para 10 (i) of General Financial Rules Volume I, 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.

DMS Women & Children Hospital Kohat paid lump sum amount of Rs 6,000,000 without detail bills/reconciliation to SNGPL on account of Sui Gas illegally utilized by private organizations during financial year 2012-13 as per detail below:

S. No	Name of users
1	Kidney Centre
2	Family Planning Hospital
3	Frontier foundation
4	Deaf & Dumb School
5	Mutahida Bangash foundation
6	27 Nos quarters
7	5 Nos bungalow

Audit observed that unauthorized payment occurred due to weak administrative and financial control, which resulted in loss to Government.

When reported in October 2013, Management stated that reply would be furnished after consulting the record. Reply was not convincing as the record was available with the department.

Request for the convening of DAC meeting was made on 21.11.2013. DAC meeting could not be convened till finalization of this Report.

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

AP 91(2012-13)

1.2.3.4 Non-adjustment of advance payment-Rs5.765 million

According to Para 379 of Central Treasury Rules Vol.-1, payments prior to verification of quality and quantity of the material may be permitted in exceptional cases. In all such cases bill based on actual measurement must be obtained as soon as possible after payment has been made.

Executive Engineer, PHE Kohat paid Rs5,765,153 in advance to PESCO for external electrification in different schemes, which were not completed till date of audit i.e August 2013 as per detail below:

S.No	Name of Scheme	Amount paid (Rs)
01	W.S.S. Mitha khan	742,734
02	W.S.S. Mitha khan	45,000
03	W.S.S.Churlakki	1,283,986
04	--do--	31,964
05	W.S.S.Mir asghar mela	387,008
06	W.S.S.Chakar kot bala	621,929
07	--do--	39,500
08	W.S.S.Darmalak & Sudal	92,460
09	--do--	92,460
10	--do--	2,428,112
Total		5,765,153

Audit observed that non adjustment of advance payment occurred due to weak administrative control, which resulted in loss to government.

When reported in August 2013, Management stated that reply would be furnished after consulting the record. Reply was not convincing as the record was available with the department.

Request for the convening of DAC meeting was made on 22.8.2013. DAC meeting could not be convened till finalization of this Report.

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

AP 26(2012-13)

1.2.3.5 Irregular purchase of pumping machinery-Rs1.300 million

According to Para 3-2 of Chief Engineer Works and Services Khyber Pakhtunkhwa Peshawar letter No-03/530615/ dated 15-08-05; the pumping machinery shall be procured through Press advertisement from the approved/Pre qualified firms.

Executive Engineer, C&W Kohat purchased submersible pumping machinery as non scheduled items amounting to Rs1,300,000 from ordinary contractors instead of pre-qualified firms during financial year 2012-13. Further, sales tax amounting Rs221,000 was also not recovered as detailed below.

S.No	Name of Work	Name of supplier	Amount (Rs)	Sales tax (Rs)
1	Estt: of Arid Zone small ruminants and research & development Institute, Kohat	Pak Atlantic	600,000	102,000
2	Const./Repair work in Distt: Jail, Kohat	--	700,000	119,000
Total			1,300,000	221,000

Audit observed that irregular purchase and non deduction of sales tax occurred due to lack of financial control, which resulted in loss to Government.

When reported in July 2013, Management stated that reply would be furnished after consulting the record. Reply was not convincing as the record was available with the department.

Request for the convening of DAC meeting was made on 22.8.2013. DAC meeting could not be convened till finalization of this Report.

Audit suggests fixing responsibility on the person(s) at fault and recovery of sales tax.

AP 10 (2012-13)

1.2.3.6 Unauthorized Advance payment-Rs1.224 million

According to Para 228 of CPWA Code, advance to contractors are as a rule prohibited, and every endeavor should be made to maintain a system under which no payments are made except for work actually done.

Executive Engineer, C&W Kohat paid Rs 1,224,000 during financial year 2012-13 as advance payment for an item of work "Supply of Steel" 17 tons @ Rs72,000 per ton in the work "Provision of Infrastructural facilities & equipments to College of Technology: GPI, Kohat" without the approval of the competent authority. Furthermore, adjustment of advance payment was not made till the date of audit.

Audit observed that advance payment occurred due to weak internal and financial control, which resulted in loss to Government.

When reported in September 2013, Management stated that reply would be furnished after consulting the record. Reply was not convincing as the record was available with the department.

Request for the convening of DAC meeting was made on 22.8.2013. DAC meeting could not be convened till finalization of this Report.

Audit suggests fixing responsibility on the person(s) at fault.

AP 03 (2012-13)

1.2.4 Internal Control Weaknesses

1.2.4.1 Non-recovery of water user charges-Rs76.932 million

According to Para 8 and 26 of GFR Vol-I, each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

XEN PHE, Kohat did not recover long outstanding water users charges amounting to Rs76,932,903 from the users of water supply schemes upto 30th June, 2013.

Audit observed that water user charges were not recovered due to lack of financial control, which resulted in loss to Government.

When reported in August 2013, Management stated that reply would be furnished after consulting the record. Reply was not convincing as the record was available with the department.

Request for the convening of DAC meeting was made on 22.08.2013. DAC meeting could not be convened till finalization of this Report.

Audit suggests fixing responsibility on the person(s) at fault and recovery of water charges under intimation to Audit.

AP 23(2012-13)

1.2.4.2 Loss to Government due to deterioration of costly machinery and equipments-Rs14.548 million

According to Para 23 of GFR Vol.-I, every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part and that he will also been held personally responsible for any loss arising from fraud or negligence on the part of any other government officer as required.

EDO Health, Kohat purchased machinery and equipments valuing Rs3,548,000 during 2011-12 for RHC Bilitang. The machinery was not installed till date of audit i.e October 2013. Similarly, machinery and equipments valuing Rs 6,500,000 in RHC Usterzai, Gumbat and Chorlakki and was also out of order since long and was deteriorating day by day.

Moreover, heavy machinery and equipments in Women & Children Hospital Kohat valuing Rs4,500,000 was also out of order since long and was deteriorating day by day as per detail at Annex-C.

Audit observed that non installation/ deterioration of costly machinery occurred due to negligence and weak administrative control, which resulted in loss to Government.

When reported in October 2013, Management stated that reply would be furnished after consulting the record. Reply was not convincing as the record was available with the department.

Request for the convening of DAC meeting was made on 21.11.2013. DAC meeting could not be convened till finalization of this Report.

Audit suggests installation/fictionalization of the machinery, posting of staff and action against the person(s) at fault.

AP 63, 72 &93 (2012-13)

1.2.4.3 Non deduction of Conveyance allowance-Rs3.544 million

According to Honorable Supreme Court's decision No. 128/2012, the employees who are residing in the residential colonies situated within work premises are not entitled to the facility of conveyance allowance.

MS, DHQ Hospital Kohat and DMS, Women and Children Hospital Kohat did not deduct conveyance allowance amounting to Rs2,160,000 and Rs1,384,800 respectively from the hospital staff residing in the hospital premises during the financial year 2012-13 as per detail at Annex-D.

Audit observed that non recovery occurred due to weak administrative and financial control, which resulted in loss to Government.

When reported in October 2013, Management stated that reply would be furnished after consulting the record. Reply was not convincing as the record was available with the department.

Request for the convening of DAC meeting was made on 21.11.2013. DAC meeting could not be convened till finalization of this Report.

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

AP 82 & 92(2012-13)

1.2.4.4 Unnecessary retention of Rs3.209 million

According to Para 8 and 26 of the General Financial Rules Volume I, each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

XEN, C&W Kohat retained Rs3,209,626 as income tax during the financial year 2012-13 in P.W. Deposit-V since long instead of crediting to Government treasury. Resultantly the Government Treasury was deprived of the revenue.

Audit observed that unnecessary retention occurred due weak internal and financial control, which resulted in loss to Government.

When reported in July 2013, Management stated that reply would be furnished after consulting the record. Reply was not convincing as the record was available with the department.

Request for the convening of DAC meeting was made on 22.8.2013. DAC meeting could not be convened till finalization of this Report.

Audit suggests credit of income tax into government treasury and action against the person(s) at fault.

AP 14 (2012-13)

**1.2.4.5 Less deposit of tender form fee into Government treasury-
Rs1.848 million**

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

Executive Engineer, C&W Kohat realized tender fee amounting to Rs 6,082,005 during the financial year 2012-13 and deposited Rs 4,233,496, resulting into less deposit of Rs 1,848,509 into Government treasury.

Audit observed that less deposit of tender fee occurred due to weak internal and financial control, which resulted in loss to Government.

When reported in July 2013, Management stated that reply would be furnished after consulting the record. Reply was not convincing as the record was available with the department.

Request for the convening of DAC meeting was made on 22.8.2013. DAC meeting could not be convened till finalization of this Report.

Audit suggests recovery and fixing responsibility on the person(s) at fault.

AP 07 (2012-13)

1.2.4.6 Overpayment of Rs1.818 million

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

DMS, Women & Children Hospital Kohat paid salaries to the adhoc doctors amounting to Rs 1,818,229 beyond their contract period during 2012-13.

S.No	Name & Designation	Contract expired on	Drawing salaries up to	Gross Pay per month	Total overpayment Rs
1	Dr. Qurat ul Ain WMO	22-11-2012	November 2013	53,197x12=	638,364
2	Dr. Shabana Safdar WMO	22-11-2012	November 2013	53,197x12=	638,364
3	Dr.Suleman sidiq MO	22-11-2012	August 2013	54,309x9=	488,781
4	Dr.Sadaf Ijaz WMO	22-11-2012	December 2012	52,720x1=	52,720
Total					1,818,229

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

When reported in October 2013, Management stated that reply would be furnished after consulting the record. Reply was not convincing as the record was available with the department.

Request for the convening of DAC meeting was made on 21.11.2013. DAC meeting could not be convened till finalization of this Report.

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

AP 94(2012-13)

1.2.4.7 Non-deduction of Professional Tax from contractors-Rs 1.767 million

According to ETO-iv Excise & Taxation Peshawar letter No.910/ETO-IV, dated: 05.08.2011, Professional tax is recoverable at the following rates from contractors.

Rs 10,000	to	500,000	3,600
Rs 0.5 M	to	1.0M	4,000
Rs 1.0M	to	2.5M	6,000
Rs 2.5M	to	10M	18,000

Rs 10M	to	25M	25,000
Rs 25M	to	50M	30,000
Rs 50M		& above	100,000

Executive Engineer C&W, Kohat did not deduct professional tax amounting to Rs 1,767,200 from contractors during 2012-13 as per detail at Annex-E.

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

When reported in July 2013, Management stated that reply would be furnished after consulting the record. Reply was not convincing as the record was available with the department.

Request for the convening of DAC meeting was made on 22.8.2013. DAC meeting could not be convened till finalization of this Report.

Audit suggests recovery and fixing responsibility on the person(s) at fault.

AP 17 (2012-13)

ANNEXURES

Annex - A

Detail of MFDAC Paras

(Amount in Rs)

S. No	AP No	Department	Gist of Para	Nature of Audit Observation	Amount
1	1	XEN, C&W Kohat	Non imposition of penalty	Violation of rules	687,400
2	2	-do-	Non-Credit of lapsed deposits into Government treasury	Violation of rules	3,605,641
3	4	-do-	Non deduction of Sales tax	Violation of rules	405,628
4	5	-do-	Overpayment due to allowing higher rates	Overpayment	314,977
5	6	-do-	Overpayment due to non-conducting of laboratory test	Overpayment	2,319
6	8	-do-	Overpayment due to application of incorrect rates	Overpayment	176,100
7	9	-do-	Overpayment due to allowing high rates	Overpayment	1,344
8	11	-do-	Irregular/ unauthorized advance payment against fake measurement	Violation of rules	1,212
9	12	-do-	Un-authorized Advance Payment and suspected misappropriation	Violation of rules	413,496
10	13	-do-	Irregular release of security prior to maturity	Violation of rules	75,000
11	15	-do-	Irregular/ Unauthorized expenditure	Violation of rules	731,000
12	16	-do-	Loss to government due to less deposit of Stamp Duty	Violation of rules	693,300
13	18	-do-	Unauthorized expenditure on repair of building of non devolved departments	Violation of rules	4,119
14	19	-do-	Non deduction of sales tax	Violation of rules	37,230
15	20	-do-	Irregular expenditure on account of previous year liability	Violation of rules	2,970
16	21	-do-	Unauthorized expenditure on account of AOM&R	Violation of rules	24,257
17	22	-do-	unauthorized expenditure	Violation of rules	48,000
18	24	XEN, PHE,	Irregular execution of work and	Violation of	47.91

		Kohat	payment of Rs million without Technical Sanction	rules	
19	25	-do-	Non surrender of Unclaimed Deposits into Government Treasury	Violation of rules	32,597
20	27	-do-	Non-deposit of Government receipts	Violation of rules	660,023
21	28	-do-	Less deduction of sales tax	Violation of rules	144,927
22	29	-do-	less deduction of 10% Testing Charges	Violation of rules	102,000
23	30	-do-	Less deduction of Professional Tax from contractors	Violation of rules	326,200
24	31	-do-	Irregular/ Unauthorized expenditure	Violation of rules	609,046
25	32	-do-	Non recovery of income tax	Violation of rules	199,200
26	33	-do-	Less deduction of sales tax	Violation of rules	330,620
27	34	-do-	Unauthorized expenditure over and above revised Administrative Approval	Violation of rules	915,000
28	35	-do-	Non deduction of income tax	Violation of rules	84,000
29	36	-do-	Non-production of record	Violation of rules	845,000
30	37	-do-	Unauthorized expenditure on account of non schedule items	Violation of rules	5,770
31	38	-do-	Irregular/doubtful expenditure on account of MRC	Violation of rules	492,100
32	39	-do-	Execution of AOM&R Work without AA, PC-I and TS	Violation of rules	7,543
33	40	-do-	Irregular appointment of Valve Man cum Chowkidar	Violation of rules	--
34	41	-do-	Irregular expenditure on account of payment through DDO	Violation of rules	1,662
35	42	DCO&DOR Kohat	Misclassification of expenditure	Violation of rules	823,967
36	43	-do-	Irregular/Unauthorized expenditure	Violation of rules	507,197
37	44	-do-	Loss to government due to non realization of Bachelor Hostel receipts and non recovery of 10% increase	Violation of rules	226,500

38	45	-do-	Non deduction of Conveyance allowance	Violation of rules	120,000
39	46	-do-	Irregular expenditure	Violation of rules	321,420
40	47	-do-	Non deduction of HRA	Violation of rules	866,268
41	48	-do-	Non credit of bank profit into Government treasury	Violation of rules	835,678
42	49	-do-	Non maintenance of cash book for developmental funds	Violation of rules	988.707
43	50	-do-	Irregular expenditure on paid as death compensation	Violation of rules	9.627
44	51	-do-	Unauthorized Retention of public money in designated bank accounts	Violation of rules	55.079
45	53	-do-	Non utilization/surrender on account of Relief activities	Violation of rules	500,000
46	54	-do-	Irregular and unauthorized expenditure	Violation of rules	611.757
47	55	-do-	Loss to Government due to non realization of Circuit House receipts	Violation of rules	113,000
48	56	-do-	Loss to Government and illegal occupation of Circuit House	Violation of rules	858,000
49	57	-do-	Less deduction of sales tax	Violation of rules	144,927
50	58	-do-	Non recovery of receipts and non deduction of income tax from receipts of Old Jail Plaza	Violation of rules	797,500
51	62	EDO, Health Kohat	Non deduction of House rent allowance and Conveyance allowance		1,473,588
52	64	-do-	Difference between bank and cash book figures	Violation of rules	1.057
53	65	-do-	Misclassification of expenditure	Violation of rules	2.161
54	66	-do-	Non-crediting of sales tax into Government treasury	Violation of rules	385,778
55	67	-do-	Irregular utilization of medicines	Violation of rules	4.855
56	68	-do-	Non deduction of Conveyance allowance during leave period	Violation of rules	105,253

57	69	-do-	Irregular/Doubtful expenditure	Violation of rules	624,888
58	70	-do-	Overpayment	Overpayment	58,626
59	71	-do-	Overpayment	Overpayment	352,429
60	73	MS, DHQ Hospital Kohat	Irregular utilization of medicines	Violation of rules	9,499
61	74	-do-	Variation between bank balance and cash book and unauthorized retention	Violation of rules	4,624
62	75	-do-	Irregular expenditure on pay and allowances	Violation of rules	766,539
63	76	-do-	Overpayment on account of NPA	Overpayment	276,000
64	77	-do-	Loss to Government on account of canteen receipts	Violation of rules	135,525
65	78	-do-	Irregular and unauthorized supply of electricity and non deposit into government treasury	Violation of rules	30,340
66	79	-do-	Unauthorized usage of Air Conditioners and non recovery of charges-	Violation of rules	260,000
67	80	-do-	Overpayment of conveyance allowance	Overpayment	99,340
68	81	-do-	Non Deduction of Room Rent Charges	Violation of rules	269,568
69	83	-do-	Misclassification of expenditure	Violation of rules	5,815
70	84	-do-	Non-crediting of sale tax and income tax into Government treasury	Violation of rules	1,559
71	85	-do-	Overpayment	Overpayment	315,000
72	87	DMS, W&C Hospital Kohat	Irregular utilization of medicine	Violation of rules	7,436
73	88	-do-	Unauthorized payment of 25% doctor share out of user charges	Overpayment	517,740
74	89	-do-	Overpayment on account of NPA	Overpayment	216,000
75	90	-do-	Overpayment of conveyance allowance	Overpayment	125,000
76	95	-do-	Loss to Govt: due to unauthorized deduction of sales tax	Overpayment	102,957
77	96	-do-	Misclassification of expenditure	Violation of rules	3,669
78	97	-do-	Non deposit of laboratory fee	Overpayment	16,947

Annex – B

**EDO wise Expenditure Summary
District Kohat 2012-13**

S. No	Descriptions	Expenditure			
		Salary (Rs)	Non-Salary (Rs)	Total (Rs)	Percent age
1	District Coordination Officer (DCO)	42,823,662	9,469,282	52,292,944	1.84
2	Executive District Officer (Agriculture)	65,960,464	8,375,788	74,336,252	2.62
3	Executive District Officer (Community Development)	49,718,641	11,733,288	61,451,929	2.17
4	Executive District Officer (Education)	1,805,472,428	82,773,324	1,888,245,752	66.68
5	Executive District Officer (Finance and Planning)	12,561,615	3,804,317	16,365,932	0.57
6	Executive District Officer (Health)	320,585,487	76,187,714	396,773,201	14.01
7	Executive District Officer (Revenue)	25,565,278	660,582	26,225,860	0.92
8	Executive District Officer (Works and Services)	103,881,347	81,025,312	184,906,659	6.52
Total Current Expenditure		2,426,568,922	274,029,607	2,700,598,529	95.37%
Percentage		86%	10%	95.37%	
Developmental Expenditure				131,067,575	4.63%
Grant Total				2,831,666,104	100.00

Annex-C**(Deterioration of costly Machinery of EDO Health, Kohat)**

S.No	Name of Health Facility	Machinery	Amount (Appxx:) Rs
1	RHC Usterzai	One X-Ray machine	2,000,000
2		One Generator	500,000
3	RHC Gumbat	One X-Ray machine	2,000,000
4	RHC Chorlakki	One X-Ray machine	2,000,000
Total			6,500,000

(Deterioration of costly Machinery of DMS W&C Hospital, Kohat)

S.No	Name Of Machinery	Amount ((Appxx:) Rs
1	Ambulance (A-1048) Mazda (Model 1991)	600,000
2	Ambulance (A-1049) Mazda (Model 1989)	600,000
3	X-Ray Machine (Siemen 100 MA)	500,000
4	X-Ray Machine (Japan 1000 MA)	1,000,000
5	X-Ray Machine (China 50 MA)	200,000
6	Ultra Sound Machine (Pie Medical 41494 Japan)	200,000
7	Ultra Sound Machine (Pie Medical 41263 Japan)	200,000
8	Auto Clave Machine	200,000
9	Auto Clave Machine	1,000,000
Total		4,500,000

Annex-D

(List of staff residing In Doctors / Nursing / Paramedics Hostels of DHQ Teaching Hospital KDA Kohat)

DOCTOR'S HOSTEL

S.No	Name	Rate of Conveyance allowance per month (Rs)	Total	Total Amount to be recovered (Rs)
1	Dr. Rehman Afridi	5,000	5,000x12=	60,000
2	Dr. Salah Uddin	5,000	5,000x12=	60,000
3	Dr. Khalil Assad	5,000	5,000x12=	60,000
4	Dr. Awalia Jan	5,000	5,000x12=	60,000
5	Dr. Syed Mubashir Shah	5,000	5,000x12=	60,000
6	Dr. Fahad Ajmal	5,000	5,000x12=	60,000
7	Dr. Muhabbat Ali	5,000	5,000x12=	60,000
8	Mr. M Younas Drug Inspector	5,000	5,000x12=	60,000
9	Dr. Habib Khan, DHO Kohat	5,000	5,000x12=	60,000
Total				540,000

NURSING HOSTEL

S/No	Name	Rate of Conveyance Allowance per month (Rs)	Total	Total Amount to be recovered (Rs)
1	C/N Tamam Jan	5,000	5,000x12=	60,000
2	C/N Seema Khan	5,000	5,000x12=	60,000
3	C/N Gulshan Hameeda	5,000	5,000x12=	60,000
4	C/N Safia Bibi	5,000	5,000x12=	60,000
5	C/N Bibi Ajmeen	5,000	5,000x12=	60,000
6	C/N Naveeda	5,000	5,000x12=	60,000
7	C/N Zainab Bibi	5,000	5,000x12=	60,000
8	C/N Aleena	5,000	5,000x12=	60,000
9	C/N Bibi Hajra	5,000	5,000x12=	60,000
10	C/N Gule Rana	5,000	5,000x12=	60,000
11	C/N Dilshad Begam	5,000	5,000x12=	60,000
12	C/N Najma Firdus	5,000	5,000x12=	60,000
13	C/N Maryam Bibi	5,000	5,000x12=	60,000
14	C/N Nadia Hassan	5,000	5,000x12=	60,000
15	JCT Umme Rabab	5,000	5,000x12=	60,000
16	JCT Teshsin Tabassum	5,000	5,000x12=	60,000
17	JCT Samina Khan	5,000	5,000x12=	60,000
18	JCT Nazneen Kutub	5,000	5,000x12=	60,000
19	JCT Summayya Bibi	5,000	5,000x12=	60,000

20	JCT Parveen Bibi	5,000	5,000x12=	60,000
21	C/N Rashida Begam	5,000	5,000x12=	60,000
Total				1,260,000

PARAMEDIC'S HOSTEL

S. No	Name	Rate of Conveyance Allowance per month (Rs)	Total	Total Amount to be recovered (Rs)
1	Shaheen Ullah	5,000	5,000x12=	60,000
2	Mehboob Ur Rehman	5,000	5,000x12=	60,000
3	Abdur Rehman	5,000	5,000x12=	60,000
4	Habib Khan	5,000	5,000x12=	60,000
5	Dr. Rafi Ullah, Homeo Doctor	5,000	5,000x12=	60,000
6	Dr. Yasir Mehmood, WHO	5,000	5,000x12=	60,000
Total				3,60,000
Grand Total				2,160,000

(List of residential quarters in Women & Children/Old Zanana Hospital Kohat)

S.No	Name with Designation	Place of Duty	Conveyance Allowance per Month (Rs)	Total amount to be recovered for 12 Months (Rs)
01	DR.Riffat Shaheen, WMO	LMH Kohat	5,000	60,000
02	Mr. Abdul Khaliq, Dispenser	--do--	1,840	22,080
03	Mr. Abdul Wahid, Ward Orderly	--do--	1,700	20,400
04	Mr. Haroon Maseh, Dispenser	--do--	1,840	22,080
15	Mr. Mohammad Abid, Word Orderly	--do--	1,700	20,400
06	Mr. Mohammad Riaz, Driver	--do--	1,700	20,400
07	Mr. Fazal Amin, JCT Anesthesia	--do--	1,840	22,080
08	Mrs. Amna Bibi, Sweepress	--do--	1,700	20,400
09	Mr. Allah Dad, Dohbi	--do--	1,700	20,400
10	Mrs. Lily Waqar, Charge Nurse & Mr. Shah Waqar, Dispenser	LMH Kohat U/Training at PHSA	5,000	60,000
			1,840	22,080
11	Mr. Gul Razi Khan, X-Ray Attend	--do--	1,840	22,080
12	Mrs. Nargis Gillani, Charge Nurse	--do--	5,000	60,000
13	Mrs. Zaitoon Begum, Charge Nurse	--do--	5,000	60,000

	<u>ACCOMMODATION IN PRIVATE ROOMS</u>			--
14	Mrs. Rehmia, Charge Nurse	LMH Kohat	5,000	60,000
15	Mr. Taimor Khan, Ward Oerly	--do--	1,700	20,400
16	Mr. Zulifiqar Anuum	--do--	1,700	20,400
17	Mr. Hazrat Usman, JCT Pathology	--do--	1,840	22,080
18	Mr. Hafiz Sajeedullah, Junior Clerk	--do--	1,840	22,080
19	Mr. Mumtaz, Sweeper	--do--	1,700	20,400
20	Mr. Shagufta Naz, House Keeper	--do--	1,700	20,400
21	Mrs. Fahmida, Charge Nurse	--do--	5,000	60,000
22	Mr. Faiz Mohammad, Mali	--do--	1,700	20,400
23	DR. Fida Mohammad, MO	--do--	5,000	60,000
	<u>ACCOMMODATION IN TBC BLOOK</u>			--
24	Mrs. Shabana Lal, Charge Nurse	LMH Kohat	5,000	60,000
25	Mrs. Musarrat Jabeen, Charge Nurse	--do--	5,000	60,000
26	Mrs. Sakina, Charge Nurse	--do--	5,000	60,000
27	Mrs. Shamshad Begum, C/ Nurse	--do--	5,000	60,000
28	Mrs. Nosheen Paracha, Charge Nurse	--do--	5,000	60,000
	<u>NURSING SCHOOL BUNGALOWS</u>			--
29	DR.Saif Ur Rehman, SMO	LMH Kohat	5,000	60,000
	<u>NURSING SCHOOL QUARTERS</u>			--
30	Mr. Azam Khan, ECG TECH:	LMH Kohat	1,840	22,080
31	Mr. Moheet Khan, JCT Pathology	--do--	1,840	22,080
32	Mrs. Bas Begum, Charge Nurse	--do--	5,000	60,000
	<u>NURSING HOTEL</u>			--
33	Mrs. Sajida Bibi, Charge Nurse	--do--	5,000	60,000
34	Mrs. Zahida Khatoon, Charge Nurse	--do--	5,000	60,000
35	Mrs. Nusrat, LHV population deptt:	--do--	1,840	22,080
	TOTAL			1,384,800

Annex-E

(Less deduction of Professional Tax)

Name of Work	Contractor Name	Estimated cost in Rs	Total	Professional Tax
1. G.College of Technology 2. DHQ Hospital 3. G.D.C Usterzai	Al Fateh const:	54,312,000 63,414,000 1,85,674,000	303,400,000	100,000
4. B.T of Jamran Tarwar Kachi Road	Ibrar Hussain	3,984,000	3,984,000	18,000
5. B.T Road of Momin abad	Malik Alam Jan	3,984,000	3,984,000	18,000
6. Ustar Zai Payan Road	Ibrar Ali Shah	2,979,000	2,979,000	18,000
7. B.T Road Chashma Metha Khan	M. Nasir Ali Shah	3,986,000	3,986,000	18,000
8. Repair of all metal road in Kohat 9. GGMS Chorlakki	Nizam Gul	9,000,000 8,797,000	17,797,000	25,000
10. I.E GGPS Sherki Karan killi 11. AOM&R of all Buildings 12. GMS Pakka 13. Lock up in court	Dost & Co	367,000 100,000 616,000 68,600	1,151,600	6,000
14. I.E GGPS Lachi Payan 15. GPS Mohd. Zai 16. GPS Barati Banda 17. GPS Togh Bala 18. GHS Mandori 19. GGPS Togh Payan 20. DHQ Hospital 21. GGPS Dhok Zameer Shah 22. SHC Sudal 23. CD Dartappi 24. GMs Kot 25. GPS Akbar Khan Parachgan	Farman Ullah	367,000 286,000 954,000 954,000 545,000 954,000 1,991,000 1,269,000 1,057,000 4,042,000 10,747,000 259,000	23,425,000	25,000
26. GGPS Kot/ Ghulam Banda	Awal Ghafoor	367,000	367,000	3,600
27. AOM&R of all Buildings	Yasin Akber	200,000	200,000	3,600
28. GGPS Shadi Khel		411,000	3,339,000	18,000

29. GGPS Kunj Killa	Mudassar Noor	411,000		
30. GPS Isa Khel		259,000		
31. GHSS Bilitang		261,000		
32. GPS Sultan abad		261,000		
33. GGPS Jangel Khel		261,000		
34. GPS Paka Sherki		259,000		
35. GPS Chorlaki		249,000		
36. GPS Uster Zai		121,000		
37. GGMS Merozai		312,000		
38. GPS bositang		214,000		
39. GHS Dhand Saghri		320,000		
40. GGPS Jangel Khel	Nawaz chauhan	1,147,000	1,147,000	6,000
41. GPS Chalo Ziarat	Rasool Khan	954,000	4,110,000	18,000
42. RHC Bilitang		1,953,000		
43. I.E GGHS Togh Bala		608,000		
44. GPS Dhoda		595,000		
45. GGPS Togh Bala	Naseer Shah & Sons	954,000	18,376,000	25,000
46. GGHS Behzadi		16,633,000		
47. GHS No. 2 Kohat		789,000		
48. Dhok Sub Riaz Gul Hasan Banda	Rasool Ahmad	954,000	954,000	4,000
49. GHS Dhoda	Azam Khan	16,718,000	21,499,000	25,000
50. Const: of Canal Road		4,781,000		
51. GHS Marai Payan	Hussain Ali Shah	2,377,000	2,377,000	6,000
52. Bar Room at Distt Courts	Consolidated Co	6,122,000	6,122,000	18,000
53. GPS Ali Zai	M. Ghulam & sons	6,053,000	13,327,000	25,000
54. GGPS Spin Khawara Bala		4,042,000		
55. GPS Bositang		3,232,000		
56. GHS Mohd. Zai	Maqbool Khan	16,718,000	16,718,000	25,000
57. GPS Mera Mela Jarma	Tehsil Khan	3,232,000	9,285,000	18,000
58. GGPS Chorlakki		6,053,000		
59. GGMS Mero Zai	Standard Const:	8,797,000	13,537,000	25,000
60. Play ground at Meri		4,740,000		
61. GMS Togh Bala	Khanlah Const	3,232,000	3,232,000	18,000
62. GGPS Tolanj Jadeed	Rashid Ahmad	3,232,000	3,232,000	18,000
63. GGPS No 2 Bilitang	G.Habib Int:	3,232,000	3,232,000	18,000
64. GGHS Togh Bala	Noor janat	16,633,000	181,519,000	100,000
65. DHQ Hospital Cafeteria		51,562,000		
66. Rest Houst At Commissioner House		5,628,000		
		1,600,000		
		63,202,000		

67. Rest Houst C. House (Furnishing)	Shah	3,227,000		
68. Food Grain Godwon Bilitang		39,667,000		
69. S/F of Generator at Jail				
70. Bachlor Hostel at Kohat				
71. GMS Uster Zai	Wasil Khan	3,232,000	3,232,000	18,000
72. GHS Mandori	M.Farooq	16,718,000	16,718,000	25,000
73. GHS Jabbar	Habib ullah	2,372,000	2,372,000	6,000
74. GGPS Gandyari	Khan Amir & Sons	6,053,000	6,053,000	18,000
75. GPS Meri Bala	Nasir Ali	3,232,000	3,232,000	18,000
76. GMS Pasta Sanda	Fayaz & sons	954,000	954,000	4,000
77. Public library KDA	Sher Aftab & sons	3,500,000	3,500,000	18,000
78. Vetarnary Hospital Lachi	Ahmed Nawaz & Bros	4,490,000	4,490,000	18,000
79. Repair of Court	Bangash & co	2,500,000	2,500,000	6,000
80. GPS Darsho Khel	S.Iqbal Hussain	954,000	954,000	4,000
81. GGS Tira Wala Banda	M. Wali Khan	1,147,000	12,472,000	25,000
82. Jirga Hall DCO Office		1,981,000		
83. Special Repair Session Court		1,500,000		
84. Baths in Court		1,060,000		
85. Sport stadium at Shakardara		4,965,000		
86. P.Ground at Buraka		1,819,000		
87. GHS Dhand Saghri	Nasim Khan	2,372,000	2,372,000	6,000
88. Doctor/Nursing Hostel at DHQ	Behram Const	55,024,000	55,024,000	100,000
89. GGPs Jangel Khel	Ahmad Gul & sons	1,147,000	1,147,000	6,000
90. Repair of road to Pehlwar Banda	National R.C.C work	1,000,000	1,000,000	4,000
91. AOM&R Banuu road to Jarma	Yaqub Khan	5,000,000	5,000,000	18,000
92. Pindi Road to Siab	Inam Ullah	5,000,000	5,000,000	18,000
93. Material Testing lab	Nasim khan	860,000	860,000	4,000
94. KT.Hangu Road	Sayed Construction	5,865,000	10,000,000	18,000
95. Kohat to hangu road to imam Bargah		4,135,000		
96. Const: of road PSO to Bilitang	A.Qayum	5,209,000	5,209,000	100,000

97. Shakardara Bakhtawara road	Inamullah	7,720,000	7,720,000	18,000
98. Shakardara to Kalabagh road	Danish Malik	7,130,000	7,130,000	18,000
99. GGPS Aziz abad	Awal Zaman	4,042,000	4,042,000	18,000
100.GGMS Ziarat Allah Dad	Rashid Ahmad	10,746,000	10,746,000	25,000
101.GGMS Musa Khel	Aashiq Hussain	10,746,000	10,746,000	25,000
102.GGMS Khedar Khel	Raza Const:	10,746,000	10,746,000	25,000
103.GHS Muslim Abad	Shah Jehan	17,738,000	17,738,000	25,000
104.G.D.C Lachi	Janson Const	1,99,831,000	1,99,831,000	100,000
105.G.D. C Bilitang	Behram Const:	1,81,570,000	1,81,570,000	100,000
106.Jerma P/Station to jerma village road	Bawar Khan	5,000,000	5,000,000	18,000
107.Sumari Payan Road	Haseeb Interprises	4,980,000	4,980,000	18,000
108.R. Building in Court	Khan Amir	8,30,000	8,30,000	4,000
109.Repair of DPO Home	Fazal Mahmud	1,000,000	1,000,000	4,000
110.E.Hall at GHSS Usterzai	Jangeer Hussain	6,226,000	6,226,000	18,000
111.GHS No.2 Kohat	Umar Sidique	1,117,3000	1,117,3000	25,000
112.GTC Seni Gumbat	Gul Construction	7,347,8000	7,347,8000	100,000
113.GDC Gumbat	Sher Afzal Khan	4,300,000	4,300,000	18,000
114.P. Ground at Tappi	Naseem Khan	1,435,000	1,435,000	6,000
115.Play ground at Ghuri Zai	Hameed Khan	1,979,000	1,979,000	6,000
116.Hospital at Shakardara	Gulistan	7,060,000	7,060,000	18,000
117.BHU Nakhand	Irshad Khan	4,820,000	4,820,000	18,000
118.Dispensary Dartappi	Zahid Ullah	3,161,000	3,161,000	18,000
119.Dispensary Shadi Khel	Bangash & Co	2,329,000	2,329,000	6,000
120.GGMS Jangel Khel	Nasim Khan	10,747,000	10,747,000	25,000
121.GMS Tappi	Naseem Akber	10,747,000	10,747,000	25,000

122.GHS Malgin	Nadir khan	18,788,000	18,788,000	25,000
123.GMS Doli Banda	M. Alam Zeb	10,747,000	10,747,000	25,000
Total				1,767,200