



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

AUDIT YEAR 2017-18

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS.....	i
PREFACE.....	ii
EXECUTIVE SUMMARY.....	iii
SUMMARY TABLES & CHARTS.....	vi
I: Audit Work Statistics.....	vi
II: Audit observations Classified by Categories.....	vi
III: Outcome Statistics.....	vii
IV: Table of Irregularities pointedout.....	viii
V: Cost Benefit Ratio.....	viii
CHAPTER-.....	1
1.1 District Government Mardan.....	1
1.1.1 Introduction.....	1
1.1.2 Comments on Budget and Accounts (Variance Analysis).....	1
1.1.3 Comments on the status of compliance with ZAC / PAC Directives.....	2
1.2 AUDIT PARAS.....	3
1.2.1 Irregularities and Non Compliance.....	
1.2.2 Weaknesses of Internal Control.....	
ANNEXURES.....	27
Annex-1 MFDAC Paras	
Annex-2 Detail of loss due to award of contract on MRS-2015 instead of MRS-2016.....	28
Annex-3 Detail of HPA and conveyance allowance paid during Earned Leave Period.....	29
Annex-4 Detail of savings of completed schemes	30
Annex-5 Detail of expenditure without Technical Sanctions.....	31
Annex-6 Detail of non-deduction of conveyance allowance HRA & 5.....	39
Annex-7 Detail of Non-imposition of penalty for delay in completion of WSS.....	46
Annex-8 Detail of non-supplied medicines and non-imposition of penalty.....	47
Annex-9 Detail of non-deduction of professional tax and DPR Fund.....	48
Annex-10 Detail of Non-imposition of penalty for delay in completion of schemes.....	54
Annex-11 Detail of loss due to award of contract on MRS-2015 instead of MRS-2016.....	54

ABBREVIATIONS AND ACRONYMS

AA	Administrative Approval
AIR	Audit and Inspection Report
AG	Accountant General
BHUs	Basic Health Units
BOQ	Bill of Quantity
C&W	Communication & Works
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
DAC	District Accounts Committee
DO	District Officer
DPR	Disabled Person Rehabilitation
EDO	Executive District Officer
GFR	General Financial Rules
HRA	House Rent Allowance
IPSAS	International Public Sector Accounting Standards
KPPRA	Khyber Pakhtunkhwa Public Procurement Regulatory Authority
LGA	Local Government Act
MFDAC	Memorandum for Departmental Accounts Committee
MRS	Market Rate System
M&R	Maintenance and Repair
NIT	Notice Inviting Tender
NSI	Non Schedule Item
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCC	Plain Concrete Cement
PEC	Pakistan Engineering Council
PHE	Public Health Engineering
PPHI	People's Primary Health Initiatives
RCC	Re-in forced Cement Concrete
SDO	Sub Divisional Officer
SRSP	Surhad Rural Support Programme
TS	Technical Sanction
WSS	Water Supply and Sanitation
XEN	Executive Engineer

Preface

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

The report is based on audit of the accounts of various offices of District Government, Mardan for the financial year 2016-17. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2017 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes the systemic issues and significant audit findings. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The audit observations listed in the Annexure-A 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:

(Javaid Jehangir)
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 Mardan, on behalf of the Director General Audit, District Governments, Khyber Pakhtunkhwa carried out the audit of four District Governments namely Mardan, Swabi, Malakand and Buner.

The Regional Directorate has a human resource of eight officers and staff with a total of 2,024 man-days. The annual budget amounting to Rs 16.858 million was allocated to the office during financial year 2017-18. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audits of programs/ projects.

District Government, Mardan conducts its operations under Khyber Pakhtunkhwa Local Government Act 2013. It comprises one Principal Accounting Officer (PAO) covering eighteen groups of offices as mentioned in Chapter –1 of this report. Financial provisions of the Act describe the Government fund as District Local Fund and District Public Account for which Annual Budget Statement is authorized by the District Council in the form of budgetary grants.

a. Scope of audit

There are eighteen departments in District Mardan out of which the accounts of four departments were examined in detail. These departments were selected for detailed audit by excluding the last year audited entities keeping in view the available man-days.

The total expenditure of District Government Mardan for the Financial Year 2016-17 was Rs 11,315.15 million against available budget of Rs.12,203.095. Out of this, RDA Mardan audited an expenditure of Rs 3,538.311 million which, in terms of percentage, was 31.27 % of auditable expenditure.

The receipts of the District Government Mardan, for the Financial Year 2016-17 was Rs 619.568 million. Out of this, RDA Mardan audited receipts of Rs

210.450 million of the selected four departments which, in terms of percentage, was 34% of total auditable receipts.

b. Recoveries at the instance of audit

Recovery of Rs 204.232 million was pointed out during the audit. Out of the total recoveries pointed out, Rs 3.65 million was not in the notice of the executive before audit. However, no recovery was made till finalization of this report.

c. Audit Methodology

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

d. Audit Impact

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

e. Comments on Internal Control and Internal Audit Department

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

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

f. Key audit findings of the report.¹

- i. Irregularities & Non-Compliance were noticed in 06 cases amounting to Rs 28.045 million.¹
- ii. Weak Internal Control were noticed in 17 cases amounting to Rs 376.555 million.²

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

g. Recommendations

- i. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- iii. Deduction of taxes on supplies and contracts need to be ensured.
- iv. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to ensure that lapses of the kind reported in this audit report are preempted and fair value for money is obtained from public spending.

¹ Para 1.2.1.1 to 1.2.1.6

² Para 1.2.2.1 to 1.2.2.17

SUMMARY TABLES & CHARTS

I: Audit Work Statistics

(Rs in million)

S. No	Description	No.	Budget		
			Expenditure	Receipts	Total
1	Total Entities (PAOs) in Audit Jurisdiction	01	11,315.150	619.569	11,934.719
2	Total formations in audit jurisdiction	18	11,315.150	619.569	11,934.719
3	Total Entities(PAOs) Audited	01	11,315.150	619.569	11,934.719
4	Total formations Audited	04	3,538.311	210.450	3,748.761
5	Audit & Inspection Reports	04	3,538.311	210.450	3,748.761

II: Audit observations Classified by Categories

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	-
2	Weak financial management	28.045
3	Weak Internal controls	376.555
4	Others	-
	Total	404.600

III: Outcome Statistics

(Rs in million)

S. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year (2016-17)	Total last year (2015-16)
1	Outlays Audited	-	2200.149	210.450	1338.162	3,748.761	951.100
2	Amount Placed under Audit Observations /Irregularities of Audit	-	214.360	148.396	41.844	404.600	4019.444
3	Recoveries Pointed Out at the instance of Audit	-	50.895	148.396	4.939	204.232	658.334
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

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

S. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation	28.045
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	0
3	Accounting Errors (accounting policy departure from NAM ³ , 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.	376.555
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	-
6	Non-production of record	-
7	Others, including cases of accidents, negligence etc.	-
	Total	404.600

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

S #	Description	Amount
1	Outlays Audited (item 1 of Table 3)	3,748.761
2	Expenditure on audit	16.858
3	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	1:0

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

CHAPTER-1

1.1 District Government Mardan

1.1.1 Introduction

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

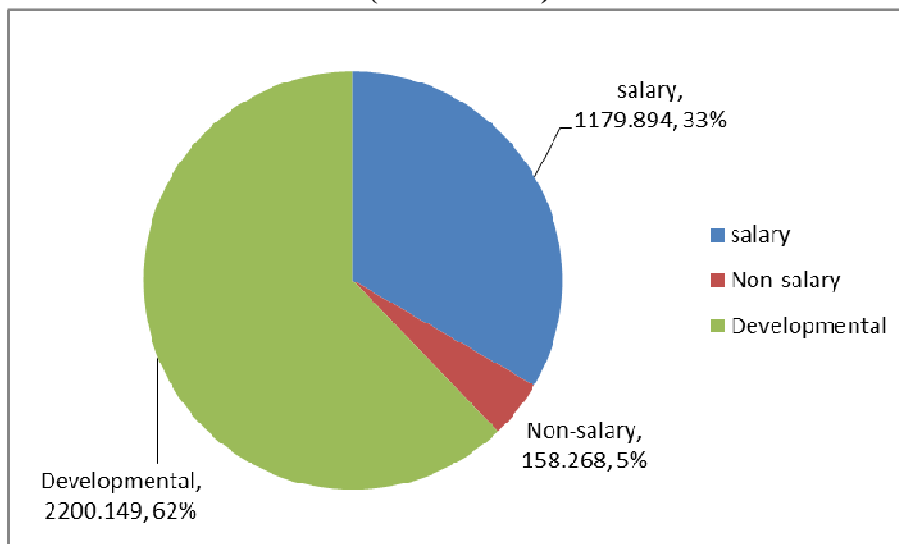
1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Rs in million)

2016-17	Budget	Expenditure/Receipts	(Saving)/Excess	%age Excess/Saving
Salary	1,096.853	1,179.894	83.041	7.57
Non-salary	181.290	158.268	(23.022)	12.69
Developmental	2,200.245	2,200.149	(0.096)	0.004
Total	3,478.388	3,538.311	59.923	1.72
Receipts	619.568	210.450	-	-
Grand Total	4097.956	3748.769	59.923	1.72

The excess of Rs 59.923 million in salary head of accounts indicate inefficiency financial control .

EXPENDITURE 2016-17
(Rs in million)



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

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

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

1.2 AUDIT PARAS

1.2.1 Irregularities and Non Compliance

1.2.1.1 Loss due to award of contracts on MRS-2015 instead of MRS-2016 – Rs 7.141 million

According to Government of Khyber Pakhtunkhwa Finance Department Notification No. FD/CSR Cell/1-7/Rates/2016 dated 19-04-2016, the rates of newly updated MRS-2016 will be applied on unapproved schemes with effect from 09-04-2016 and the PC-I of all new developmental unapproved schemes shall be prepared on MRS-2016.

Executive Engineer Public Health Engineering Division, Mardan awarded developmental schemes to various Government contractors on MRS-2015 instead of MRS-2016 in violation of the above referred notification during 2016-17. As the schemes were administratively approved on 26-04-2016, the PC-I of these schemes were required to be prepared on MRS-2016. However, the management neither prepared PC-I of the schemes on MRS-2016 nor awarded the schemes on MRS-2016. Due to non-award of schemes on MRS-2016, Government sustained loss of Rs 7,140,755 as per detail given in annexure-2.

Audit observed that non-award of schemes on MRS-2016 occurred due to weak financial control which resulted in loss to Government.

The loss was pointed out in August 2017. Management stated that detail reply would be furnished after scrutiny of record. No progress was shown to audit till date.

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

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

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

1.2.1.2 Overpayment on account of Health Professional and conveyance Allowance – Rs 1.787 million

According to Government of Khyber Pakhtunkhwa Finance department letter No. FD(SOSR-II) 8-18/2016 dated 07/01/2016, Health Professional allowance shall not be admissible during earned leave, study leave, and EOL.

District Health Officer, Mardan overpaid Rs 1,787,502 on account of Health Professional Allowance and conveyance allowance to Doctors/ other staff who proceeded on earned leave during the said period. Detailed is given in annexure-3.

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

The overpayment was pointed out in August 2017. Management stated that detail reply would be furnished after scrutiny of record. No progress was shown to audit till date.

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

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

AIR No. 17(2016-17)

1.2.1.3 Non-credit of auction money into Government Treasury amounting to Rs 6.889 million

Treasury Rule 7 (i), states that all the money received by government officers on account of the revenue shall without undue delay be paid in full into government treasury.

Executive Engineer Communication and Works Building Division, Mardan collected Rs 6,888,851 from various contractors on account of auction

money for demolition of old Government buildings which was required to be deposited into proper head of accounts instead the same was retained in PW Deposit-IV. Detail is given below:

S.No.	Contractor	Month of Receipts	Amount (Rs)
1.	Noor Ul Bashar	02/2016	4,085,000
2.	-do-	11/2015	1,425,000
3.	AU Associated Pvt. Ltd.	10/2015	935,414
4.	HMA Company	01/2003	391,237
5.	Rehan Ullah	-do-	52,200
Total			6,888,851

Audit observed that non-crediting of auction money occurred due to weak internal control which resulted in undue retention of Government revenue.

The non credit of auction money was pointed out in November 2017. Management stated that the amount would be credited into Government revenue. However, no progress was shown to audit till date.

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

Audit suggests action against the person(s) at fault and deposit of auction money into proper head of accounts.

AIR No.18 A/C-1(2016-17)

1.2.1.4 Non crediting of savings of completed schemes – Rs 4.423 million

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

Executive Engineer Communication & Works Building Division, Mardan retained Rs 4,422,960 lying in PW Deposit-III as saving of schemes completed since long. The amount was required to be credited into Government revenue as savings of completed schemes which was not done. Detail is given in annexure-4.

Audit observed that undue retention of savings occurred due to weak internal control which resulted in loss to the Government.

The non crediting of savings was pointed out in November 2017. Management stated that amount would be credited into proper head of accounts. However, no progress was shown to audit till date.

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

Audit stresses upon action against the person(s) at fault and crediting of savings.

AIR No.29 A/C-1(2016-17)

1.2.1.5 Loss on account of Compulsory Acquisition Charges – Rs 5.372 million

Section 18(1) of Land Acquisition Act 1894 provides that any person interested who has not accepted the award may, by written application to the collector, require that the matter be referred by the collector for the determination of the Court, whether his objection be to the measurement of the land, the amount of the compensation, the person to whom it is payable or the apportionment of the compensation among the persons interested. Section 18(2) the Act requires that the application shall state the grounds on which objection to the award is taken. According to section 23(2) of Land Acquisition Act 1894, "in addition to the market value of the land as above provided, the court shall in every case award a sum of 15% on such market value, in consideration of the compulsory nature of acquisition".

According to section 3(d) of the Act "Court" means an Additional District Judge is judge of **Principal Civil Court** of original jurisdiction, an Additional District Judge, like the District Judge himself, is a judge of such court, and as such he competent to hear and dispose of the reference under the Land

Acquisition Act which are over to him for disposal by the District Judge. The expression "Court" does not include Collector.

Deputy Commissioner, Mardan paid Rs 5,372,327 to land owners on account of 15% compulsory acquisition charges in acquisition of land for different departments detailed below during 2016-17. Audit raised the following observations:

1. 15% compulsory acquisition charges were allowed by the collector and not by the court required under section 23(2) of the Act.
2. No written objection, refusal or appeal made to the Collector/Court by the owners..
3. Neither the cases were referred to Court nor any proceedings was undertaken/carried out under section 20(a)(b).

In light of above mentioned points, audit hold that the payment of 15% compulsory acquisition charges was in violation of law which resulted in loss Government as per detail given below:

S#	Name of scheme	Cost of the land (Rs)	15% compulsory charges (Rs)
1.	Swat express way MouzaSawaldher	32,762,774	4,914,416
2.	Swat express way MouzaShabazGarhi	3,052,739	457,911
Total		35,815,513	5,372,327

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

The loss was pointed out in August 2017. Management stated that detail reply would be furnished after scrutiny of record. No progress was shown to audit till date.

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

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

AIR No. 14(2016-17)

1.2.1.6 Unauthorized retention of funds in PW Deposit-III –Rs 2.433 million

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

During audit of the record of XEN Public Health Engineering Mardan for the financial year 2015-16, it was observed that Rs 2,433,882 were lying as unspent balances in III- deposit for more than complete 03 years. The balances were required to be credited to Government as revenue which was not done. Detail is given below:

#	Item No & date	Classification of work	Savings (Rs)
1	1/6, 04/2012	Restoration of WSS shabaz garhi	184,382
2	2/7, 06/2012	Pak PWD for repair of WSS	2,249,500
Total			2,433,882

Audit observed that non-credit to Government was occurred due to weak internal and financial control which resulted in blockage of Government money.

The non crediting of savings was pointed out in August 2017. Management stated that detail reply would be furnished after scrutiny of record. However, no progress was shown to audit till date.

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

Audit suggests action against the person (s) at fault and crediting of saving into Government treasury.

AIR No. 10 A/C-I(2016-17)

1.2.2 Internal Control Weaknesses

1.2.2.1 Non-recovery on account of Water charges – Rs 148.396 million

According to Para 28 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

Executive Engineer Public Health Engineering Division, Mardan did not recover Rs 148,396,196 on account of water charges from 16888 consumers accumulated upto 30.06.2017. Detail is given below:

Total arrear as on 30-06-2016	Rs 134,107,732
Amount due during 2016-17	<u>Rs 19,319,760</u>
Total recoverable till June, 2017	Rs 153,427,492
Total realization during 2016-17	<u>Rs 5,031,296</u>
Outstanding as on 30.06.2017	Rs 148,396,196

Audit observed that non recovery occurred due to weak internal control, which resulted in loss to government.

The non recovery of water charges was pointed out in August 2017. Management stated that detail reply would be furnished after scrutiny of record. However, no progress was shown to audit till date.

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

Audit recommends action against the person(s) at fault and recovery of outstanding waster charges

AIR No. 05 A/C-I(2016-17)

1.2.2.2 Irregular expenditure without Technical Sanction Rs 91.207 million

According to Para 56 of CPWA Code, no work shall be executed without Administrative Approval /Technical Sanction and Budget allotment.

Executive Engineer C &W Mardan spent Rs 91.207 million on the execution of eight developmental schemes against the approved cost of Rs 128.901 million during 2016-17. Despite incurrence of expenditure of almost 89% of the total approved cost, technical sanctions were not accorded so far. Detail is given in annexure-5.

Audit observed that irregular expenditure occurred due to weak internal control, which resulted in violation of rules regarding ascertaining the estimate of actual quantities to be executed during the work based on engineering specifications and schedule of rates.

The irregularity was pointed out in November 2017. Management stated that T.S would be obtained from the competent authority. However, no progress was shown to audit till date.

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

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

AIR No. 36 A/C-1(2016-17)

1.2.2.3 Unverified transfer of fund to PPHI – Rs 15.716 million

According to Government of Khyber Pakhtunkhwa Health Department memo No. PA(DS-A)/HD 1-1/2016 dated 22-09-2016, the DHO shall ensure the smooth take-over of BHUs in the District w.e.f. 01-10-2016 and shall examine

the buildings, equipment, furniture, medicines etc. Funds remaining with the District Office PPHI at the end of September, 2016 shall be deposited back in the Government Treasury.

District Health Officer, Mardan transferred an amount of Rs 15,716,208 on account of Salary and Non Salary Budget to for execution of PPHI package during 2016-17. The following observations were noticed.

1. Upon the closure of PPHI operation in the District, proper handing taking of buildings, stock & store and inventories were not carried out as required vide the referred letter. Hence, the whole stock seems to have been misappropriated by the dealing hands.
2. Detail of expenditure incurred by PPHI during 2016-17 was not produced to audit for scrutiny, hence the expenditure remained unverified.
3. The unspent balances were lying with PPHI till the date of audit (August, 2017) which was required to be deposited back into Government Treasury.
4. At the end September 2016, an amount of Rs 4.6 million was lying with PPHI as unspent balances but the management transferred an amount of Rs 15,716,208 to PPHI in the month of February, 2017 in violation of the above referred letter.

Audit observed that unverified expenditure was occurred due to weak internal and financial control which resulted in violation of financial rules.

The irregularity was pointed out in August 2017. Management stated that detail reply would be furnished after scrutiny of record. However, no progress was shown to audit till date.

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

Audit stresses upon inquiry into the matter for taking appropriate action against the person (s) at fault. Proper handing/ taking of the required component

shall be ensured and unspent balances be deposited back into Government Treasury.

AIR No. 26(2016-17)

1.2.2.3 Loss to Government due to non-deduction of HRA, 5% maintenance charge & conveyance allowance – Rs 3.665 million

According to the standing orders of the Government of KP, the Government servants, who have been provided with official designated accommodation, are not entitled for the drawl of House Rent Allowance (HRA) and 5% of their pay will also be deducted as maintenance charges.

District Health Officer, Mardan did not deduct House Rent Allowance, 5% maintenance charges & conveyance allowance from the pay of those employees to whom Government accommodations were allotted in the concerned units/ within the premises where they performed duty during 2016-17. Due to non-deduction of HRA conveyance allowance & 5% maintenance charges Government sustained a loss of Rs 3,665,283. Detail is given in annexure-6.

Audit observed that non-deduction of Conveyance allowance & HRA occurred due to weak internal and financial control which resulted in loss to Government.

The loss was pointed out in August 2017. Management stated that detail reply would be furnished after scrutiny of record. No progress was shown to audit till date.

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

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

AIR No. 23(2016-17)

1.2.2.5 Loss due to non-Imposition of penalty for delay in completion of works – Rs 3.660 million

According to Clause 2 of the contract agreement, the works shall be completed within the stipulated period of time otherwise, 10% penalty shall be imposed on default contractors for delay in completion of works.

Executive Engineer Public Health Engineering Division, Mardan awarded four water supply schemes to various contractors. The contractors could not complete the schemes within stipulated period of time. However, the competent authority did not impose penalty amounting to Rs 3,660,499 on concerned contractors for delay in completion of works. Detail is given in annexure-7.

Audit observed that non-imposition of penalty occurred due to weak internal control which resulted in loss to Government.

The loss was pointed out in August 2017. Management stated that action would be taken after scrutiny of record. No progress was shown to audit till date.

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

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

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

1.2.2.6 Non-supply of medicines worth Rs 1.274 million and non-imposition of penalty - Rs 89,209

According to Para No. 18(ii) of the contract agreement between Government of Khyber Pakhtunkhwa Health Department and Suppliers, the supply of stock shall be completed within 30 days after the receipts of supply order. The supplier may avail 15 days extension with 3% penalty and another 15 days with 7% penalty on the cost of non-supplied items. Treasury Rule 290

provides that 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, Mardan withdrew Rs 5,250,000 on account of medicines purchased for various sub-ordinates units under District ADP Programme during 2016-17, out of which medicines worth Rs 1,274,387 were not supplied till the date of audit i.e. August, 2017. The amount of non supplied items was drawn from Government Treasury on fake demand bills and entries were made in concerned stock register accordingly just to utilize the available budget. Moreover, the management did not impose penalty @Rs7% amounting to Rs 89,209 on the concerned defaulter suppliers. Detail is given in annexure-8.

Audit observed that non-supply of medicines and non-imposition of penalty occurred due to weak internal control which resulted in loss to Government.

The non supply of medicine was pointed out in August 2017. Management stated that detail reply would be furnished after scrutiny of record. No progress was shown to audit till date.

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

Audit stresses upon investigation and action against the person (s) at fault besides completion of supply with imposition of penalty.

AIR No. 24(2016-17)

1.2.2.7 Loss due to non-deduction of Professional tax and DPR from the contractors – Rs 1.102 million

i. According to Establishment and Administration Department KPK letter No. SORV(E&AD)11-26/96 Vol.-III dated 25-07-2002 endorsed by Government of KPK Directorate of Social Welfare & Women Development Peshawar, vide

letter No.DSP/PCRD/2061-80 dated 27-02-2010, it is the legal responsibility of all Principal Officers to deduct @Rs 2,000/year from the bills/payment to be made to contractors/firms who have completed business of one million and above in a financial year.

ii. According to letter No. 2233-60 dated 15-03-2013 of the Excise and Taxation Officer Peshawar Professional tax is to be deducted from the contractors at the following rates with effect from 2011-12:

- a. When exceeding Rs. 10,000 but not exceeding Rs. 0.5 million Rs. 3,600 PA
- b. When exceeding Rs. 0.5 million but not exceeding Rs. One million Rs. 4,000 PA
- c. When exceeding Rs. One million but not exceeding Rs.2.5 million Rs. 6,000 PA
- d. When exceeding Rs. 2.5 million but not exceeding Rs. Ten million Rs. 18,000 PA
- e. When exceeding Rs. Ten million but not exceeding Rs. 25 million Rs. 25,000 PA
- f. When exceeding Rs. 25 million but not exceeding Rs. 50 million Rs. 30,000 PA
- g. When exceeding Rs. 50 million and above Rs. 100,000 PA

Executive Engineer Public Health Engineering Division, Mardan did not deduct Rs 146,000 on account of Disabled Person Rehabilitation Fund and Professional Tax Rs 955,800 from 73 contractors at the prescribed rates during 2016-17. Detail is given in annexure-9.

Audit observed that non-deduction of DPR fund and Professional tax occurred due to weak financial control which resulted in loss to government.

The loss was pointed out in August 2017. Management stated that efforts would be made to recover the amount under observation. No progress was shown to audit till date.

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

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

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

1.2.2.8 Irregular expenditure without Technical Sanction Rs 65.400 million

According to Para 56 of CPWA Code, no work shall be executed without Administrative Approval /Technical Sanction and Budget allotment.

Executive Engineer Public Health Engineering Division, Mardan spent Rs 40.351 million on the execution of four (04) Water Supply Schemes against the approved cost of Rs 37.368 million during 2016-17. Despite incurrence of expenditure of almost 89% of the total approved cost, technical sanctions were not accorded so far. Detail is given below:

Name of Scheme	Voucher No. & date	Approved/Cost (million)	Upto date Expenditure (million)
SS Check Mardan	38-M/ 13-06-2017	8.405	8.278
WSS Ghala Dher-I	28-M/ 27-03-2017	7.393	6.095
SS Shago Koroona	52-M/ 16-06-2017	8.645	7.095
WSS UC Jalala Sher Ghar	10-T/ 09-06-2017	15.908	15.900
Total		40.351	37.368

Audit observed that irregular expenditure occurred due to weak internal control, which resulted in violation of rules regarding ascertaining the estimate of actual quantities to be executed during the work based on engineering specifications and schedule of rates.

The irregularity was pointed out in August 2017. Management stated that technical sanctions would be obtained from the competent authority. No progress was shown to audit till date.

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

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

1.2.2.9 Loss to government due to manipulation in tender form rate – Rs 2.383 million

According to the condition of standard Notice Inviting Tenders (NIT), the rate of premium was required to be written in words and figures both in the tender forms and BOQ to avoid any manipulation or overwriting.

Executive Engineer Public Health Engineering Division, Mardan advertised a work “W.S.S Shamoza Mardan” with estimated cost of Rs 7,072,500. The tender was opened on due date, wherein M/S Muhammad Yousaf Government contractor offered rate of 30% below on MRS-2016 which was manipulated as 10.30% below on MRS-2016 just by adding “10.” in front of the original rate offered (30% below) as evident from overwriting in the concerned Tender Form (copy attached) with the intention to award the contract to another contractor (Katlung Construction) who offered rate of 16% below on MRS-2016. Due to manipulation in original tender rate, Government sustained a loss of Rs 990,150. Similarly, M/S Akbar Hussan Government contractor offered rate of 12% below on MRS-2016 for a scheme “Water Supply & Sanitation scheme shahbaz Garhi Mardan” which was manipulated as 0.12% below on MRS-2016 just by adding “0.” in front of the original rate offered (12% below) as evident from overwriting in the concerned Tender Form using another pen (copy attached) with the intention to award the contract to another contractor (Super Hoti) who offered rate of 0.65% below on MRS-2016. Due to manipulation in original tender rate, Government sustained a loss of Rs 1,392,872.

Audit observed that manipulation in tender rate occurred due to lack of transparency in the tendering process which resulted in loss to Government.

The loss was pointed out in August 2017. Management did not respond to the audit observation.

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

Audit stresses upon inquiry into the matter for fixing responsibility on the person (s) involved and recovering of loss.

AIR No. 08&16 A/C-I(2016-17)

1.2.2.10 Loss due to non-imposition of penalty for delay in completion of works – Rs 13.431 million

According to Clause 2 of the contract agreement, the works shall be completed within the stipulated period of time otherwise, 10% penalty shall be imposed on default contractors for delay in completion of works.

Executive Engineer Communication and Works Building Division, Mardan awarded nine developmental schemes to various contractors. The contractors could not complete the schemes within stipulated period of time. However, neither time extension was obtained from the competent authority nor penalty amounting to Rs 13.431 million was imposed on the concerned contractors for delay in completion of works. Detail is given in annexure-10.

Audit observed that non-imposition of penalty occurred due to weak internal control which resulted in loss to Government.

The loss was pointed out in November 2017. Management stated that detail reply would be furnished after scrutiny of record. No progress was shown to audit till date.

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

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

1.2.2.11 Loss due to award of contract on MRS-2015 instead of MRS-2016 – Rs 1.027 million

According to Government of Khyber Pakhtunkhwa Finance Department Notification No. FD/CSR Cell/1-7/Rates/2016 dated 19-04-2016, the rates of newly updated MRS-2016 will be applied on unapproved schemes with effect from 09-04-2016 and the PC-I of all new developmental unapproved schemes shall be prepared on MRS-2016.

Executive Engineer Communication & Works Building Division, Mardan awarded a scheme “Const: of 06 Nos Additional class rooms in Government Degree College Ghari Kapura” to M/S A.Q Khan Government contractor on MRS-2015 instead of MRS-2016 in violation of the above referred notification during 2016-17. As the scheme was administratively approved on 22-04-2016, the PC-I of the scheme was required to be prepared on MRS-2016. However, the management neither prepared PC-I of the scheme on MRS-2016 nor awarded the scheme on MRS-2016. Due to non-award of scheme on MRS-2016, Government sustained loss of Rs 1,026,832 as per detail given in annexure-11.

Audit observed that non-award of schemes on MRS-2016 occurred due to weak financial control which resulted in loss to Government.

The loss was pointed out in November 2017. Management stated that detail reply would be furnished after scrutiny of record. No progress was shown to audit till date.

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

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

AIR No. 23 A/C-1(2016-17)

1.2.2.12 Loss on due to non-recovery of Sales tax on Services – Rs 5.230 million

According to Government of KP Finance Act 2013 Schedule-II and KP Revenue Authority Circular No.01 dated 04-05-2017, 05% Sales Tax is required to be deducted from consultancy charges/ services provided by person engaged in contractual execution of work or furnishing supplies. According to Government of KP, Public Procurement Regularity Authority Circular No.AD(M&E)/Inf/KPPRA/1-1/2015-16 dated 04-05-2016, all the Government Departments in Khyber Pakhtunkhwa must ensure registration of service providing firms/ company with KPPRA for the purpose of “Sales Tax” as applicable under Schedule-II of the Finance Act 2013 by inclusion of a condition of registration with KPPRA in their tender documents. Further, proof of registration by the participating firms must be provided to the Department.

Executive Engineer Communication & Works Building Division, Mardan paid Rs 104,593,390 to consultants on account of providing consultancy service in various developmental projects during 2016-17. However, Sales tax @5% on services amounting to Rs 5,229,670 was not deducted by the management. Detail is given below:

S. No.	Name of Scheme	Name of consultant	Voucher No. & date	Amount paid (Rs)	Sales tax @5 %
1.	Consultancy services for Improvement of DHQ Hospital, Mardan	M/S Anwar Ali Associates	<u>30-D</u> 26-05-2017	54,185,940	2,709,297
2.	Feasibility Study and Designing of Mardan Medical Complex	Allied Engineering Consultant Pvt. Ltd.	<u>18-D</u> 16-05-2017	9,554,330	477,717

3.	Establishment of Benazir Bhutto Children Hospital, Mardan	M/S Anwar Ali Associates	<u>24-D</u> 29-12-2016	40,853,120	2,042,656
Total				104,593,390	5,229,670

Audit observed that non-recovery of sales tax occurred due to weak internal control which resulted in loss to Government.

The loss was pointed out in November 2017. Management stated that detail reply would be furnished after scrutiny of record. No progress was shown to audit till date.

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

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

AIR No. 27 A/C-1(2016-17)

1.2.2.13 Overpayment due to allowing premium on Non Schedule Items - Rs 16.194 million

Para 10 (i) of General Financial Rules Volume I provides 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.

Executive Engineer Communication & Work Building Division, Mardan overpaid Rs 16,194,283 to contractors due to allowing premium on non-schedule items in various developmental schemes. Audit held that premium on non-schedule items is not permissible under the rules being market based rates. Detail is given below:

S. No	Name of Scheme	Name of contractor	Total amount of NSI (Rs)	Premium @10% (Rs)
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1.	Standrz: of DHQ hospital Mardan Phase-III, package-I	M/s Rustam Khan & Co.	48,402,940	4,840,294
2.	Standrz: of DHQ hospital Mardan Phase-III, package-II	M/S Bannu Const: Co.	37,982,720	3,798,272
3.	Estab: of Bacha Khan Medical College, Mardan	M/S Sabz Ali Khan	48,534,500	4,853,450
4.	Estab: of Benazir Bhutto Children Hospital, Mardan	M/S Sabz Ali Khan	27,022,670	2,702,267
Total			161,942,830	16,194,283

Audit observed that overpayment was occurred due to weak internal/ financial control and violation of rules which resulted in loss to Government.

The overpayment was pointed out in November 2017. Management stated that detail reply would be furnished after scrutiny of record. No progress was shown to audit till date.

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

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

AIR No.28 A/C-1(2016-17)

1.2.2.14 Non-credit of lapsed deposits – Rs 3.838 million

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

Executive Engineer Communication and Works Building Division, Mardan did not credit Rs 3,837,944 into Government treasury on account of lapsed deposits lying in PW Deposit-II on 30.06.2017 as unclaimed balances of securities of the contractors. The amount unclaimed for more than three complete financial years was required to be credited to Government revenue as lapsed deposit which was not done. Detail is attached.

Audit observed that non-credit of laps deposit occurred due to lack of interest of the controlling officer towards realization of government revenues/receipts

The non credit of laps deposit was pointed out in November 2017. Management stated that the amount would be credited into Government treasury. No progress was shown to audit till date.

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

Audit stresses upon action against the person(s) at fault and credit of lapsed deposits.

AIR No.19 A/C-1(2016-17)

1.2.2.15 Loss to Government due to escalation on inadmissible item of work –Rs 1.135 million

According to the Secretary Government of KPK, Work and Services Department Notification No.SOG/W&S/11-129/2005 dated 30-06-2005, escalation shall be allowed to the contractor in respect of the of the following items:

1. Cement
2. Steel
3. I.T cable
4. Bitumen
5. G.I Pipe
6. POL
7. Labour
8. Bricks

Executive Engineer Communication & Works Building Division, Mardan overpaid Rs 1,135,483 due to allowing escalation on inadmissible items of works to contractors in two developmental schemes as per detail given below:

Name of Scheme	Vr. No. & date	Contractor	Item of Work	Escalation (Rs)
Standardization of DHQ Hospital Pg-I	13-R 12-05-2017	Rustam Khan & Co.	Marble Flooring	124,569
			Gutka	682,250
Estab: of Govt. College Hoti	90-R 27-02-2017	Marwat Const: Co.	Marble Flooring	103,299
			Marble Skirting	225,365
Total				1,135,483

Audit observed that inadmissible escalation was paid due to weak internal control, which resulted in loss to Government.

The loss was pointed out in November 2017. Management stated that detail reply would be furnished after scrutiny of record. No progress was shown to audit till date.

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

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

AIR No.34 A/C-1(2016-17)

1.2.2.16 Non-crediting of lapsed deposits- Rs 1.372 million

According to Para 399 of CPWA Code, balances remained unclaimed for complete three years should be lapsed and credited to Government revenue.

Executive Engineer PHE Mardan did not credit lapsed balances amounting Rs 1.372 million which were unclaimed for more than three accounting years. These balances were lying unclaimed since 06/2012, which

was required to deposit as lapsed deposit into government revenue. Detail attached

Audit observed that non-crediting of lapsed deposits occurred due to weak internal control and violation of rules which resulted in loss to government.

Non crediting of laps deposit was pointed out in August 2017. Management stated that detail reply would be furnished after scrutiny of record. No progress was shown to audit till date.

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

Audit suggests action against the person(s) at fault and credit of lapsed deposits.

AIR No.12 A/C-1(2016-17)

1.2.2.17 Loss to Government due to unauthorized payment of escalation – Rs 1.525 million

According to the Secretary Government of KPK, Work and Services Department Notification No.SOG/W&S/11-129/2005 dated 30-06-2005, no escalation shall be allowed on items in respect of quantity for which secured advance has been paid to the contractor

Executive Engineer Communication & Works Building Division, Mardan overpaid Rs 1,524,741 to M/S Sabz Ali Khan Government contractor in a sagem "Establishment of Benazir Bhutto Children Hospital, Mardan" due to allowing escalation on steel for which the same was not admissible, as the contractor was already paid secured advance against steel amounting to Rs 80.0 million vide voucher No.03-D dated 22-05-2012 while the advance was not yet fully recovered.

Audit observed that inadmissible escalation was paid due to weak internal control, which resulted in loss to Government.

The loss was pointed out in November 2017. Management stated that detail reply would be furnished after scrutiny of record. No progress was shown to audit till date.

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

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

AIR No.35 A/C-1(2016-17)

ANNEXURES**Annexure-1****Detail of MFDAC Paras****(Rs in million)**

Sr. No.	AIR No	Department	Caption	Amount
1.	1	DC	Overpayment on account of stationary and Patwar Khana Allowance	0.296
2.	5	DC	Non -deduction of stamp duty	0.081
3.	6	DC	Loss to Government due to non- deduction of Sales tax and Income Tax	0.533
4.	7	DC	Non auction of unserviceable vehicles	0.00
5.	10	DC	Irregular release of on account of Non practicing allowance	0.252
6.	12	DC	Non submission of inspection report of arm depos to home Department	0.00
7.	13	DC	Non carrying out internal check against fraud/irregularities	0.00
8.	15	DC	Unjustified advance payment on account of purchase of land	3.5
9.	16	DC	Double drawl on account of compulsory acquisition charges	0.457
10.	18	DHO	Non-deduction of income Tax	0.250
11.	19	DHO	Non-deduction of stamp duty on supply of medicines	0.091
12.	20	DHO	Non-recovery of mess and uniform allowance	0.116
13.	22	DHO	Non-deposit of Government Receipts	0.239
14.	28	DHO	Non-deduction of income tax on supply of medicines	0.467
15.	29	DHO	Overpayment on account of conveyance allowance	0.030
16.	30	DHO	Non-deposit of ambulance charges	0.156
17.	31	DHO	Wasteful expenditure on accounts pay and allowance and non-functioning of x-Ray machinery	0.00
18.	32	DHO	Loss to Government due to non-auction /non surrender of condemned vehicles	0.00
19.	33	DHO	Non-reconciliation of expenditure under District ADP	5.250
20.	34	DHO	Irregular payment of pay and allowances through DDO	2.489
21.	35	DHO	Unauthentic deposit of auction money	0.850
22.	36	DHO	Non-recovery of OT receipts	0.042
23.	04	PHE	Irregular retention of testing charges	0.339
24.	11	PHE	Overpayment due to non-deduction of voids	0.344

25.	13	PHE	Loss to Government due to manipulation in tender form rate	0.071
26.	14	PHE	Irregular expenditure on repair of transformers	0.212
27.	15	PHE	Loss to council due to manipulation in tender form rate	0.443
28.	17	PHE	Overpayment due to allowing excess pipe than boring	0.066
29.	24	C&W	Loss to Government due to non-deduction of voids –	0.079
30.	25	C&W	Loss to government due to non-utilization of available material	0.361
31.	26	C&W	Overpayment due to allowing higher rate – Rs 438,835	0.438
32.	32	C&W	Loss due to award of contract on MRS-2015 instead MRS-2016	0.254
33.	33	C&W	Unauthorized payment out of security deposits of works in progress	9.00
34.	37	C&W	Non-deposit/ deduction of Professional tax	0.398
35.	40	C&W(AC-iv)	Non -deduction of stamp duty	0.085
36.	41	C&W(AC-iv)	Non imposition of penalty for late completion of schemes	0.189
37.	38	C&W	Overpayment due to non-using of available materials –	0.453
38.	22	C&W	Overpayment due to carry forward wrong figures in MB	0.298

Annexure-2
Para No. 1.2.1.1

Detail of loss due to award of contract on MRS-2015 instead of MRS-2016

(Amount in Rs)

S.#	Name of Scheme		Item of work	Date of A.A	Rate Paid (MRS 2015) (Rs/M3)	Rate Required (MRS 2016) (Rs/M3)	Difference (Rs/M3)	Quantity (M3)	Overpayment (Rs)
1.	WSS Shahbaz Garhi & Ghareeb Abad Pk-25	Super Star	P & L G.I Pipe 6" Dia (24-16-b-02)	26-04-2016	3939.95	3273.78	666.17	2602.85	1,733,940
			S&F CT Plung 5/8"	-do-	4318	4235.81	82.19	78	6,410
2.	WSS Garhi Doulat Zai	Super Hoti	Conducting Elec: Resist: survey	-do-	36942	31479	5463	01	5,463
			Rotary drilling in shingle gravel	-do-	7,204	3,602	3602	60	216,120
			Rotery drilling in shingle gravel exceeding 250'	-do-	9005	4502	4503	61	274,683
			Boring in shingle gravel	-do-	18011	9005	9006	14	126,084
			Boring in shingle gravel	-do-	22550	11275	11275	15	169,125

			above 200' depth						
			PVC Blind pipe 10" dai D class	-do-	7363	5593	1770	153	270,810
3.	WSS Amu KhxZ el	Super Hoti	Rotery drilling in shingle gravel	-do-	7,204	3,602	3,602	37	133,274
			Boring in shingle gravel	-do-	18011	9005	9006	30	270,180
			Boring in shingle gravel above 200' depth	-do-	22550	11275	11275	50	563,750
			PVC Blind pipe 10" dai D class	-do-	7363	5593	1770	145	256,650
4.	WSS Nehe r Abad	Super Hoti	Rotery drilling in shingle gravel	-do-	7,204	3,602	3602	54	194,508
			Boring in shingle gravel	-do-	18011	9005	9006	14	126,084
			Rotery drilling in shingle gravel exceeding 250'	-do-	9005	4502	4503	35	157,605
			Boring in shingle gravel above 200' depth	-do-	22550	11275	11275	48	541,200
			PVC Blind pipe 10" dai D class	-do-	7363	5593	1770	150	265,500
5	WSS Mohi b Band a	Super Hoti	Rotery drilling in shingle gravel	-do-	7,204	3,602	3602	76	273,752
			Rotery drilling in shingle gravel exceeding 250'	-do-	9005	4502	4503	60	270,180
			PVC Blind pipe 10" dai D class	-do-	7363	5593	1770	137	242,490

6	WSS Gum bat	Super Hoti	Rotery drilling in shingle gravel	-do-	7,204	3,602	3602	56	201,712
			Boring in shingle gravel	-do-	18011	9005	9006	10	90,060
			Boring in shingle gravel above 200' depth	-do-	22550	11275	11275	47	529,925
			PVC Blind pipe 10" dai D class	-do-	7363	5593	1770	125	221,250
Total									7,140,755

Annexure-3
Para No.1.2.1.2

Detail of HPA and conveyance allowance paid during Earned Leave Period

S#	P.No	Name	Designation	Period of leave	HPA/per month(Rs)	Conveyance allowance (Rs)	Overpayment(Rs)
1	751836	Dr. ZubidaTaj	MO RHC Manga	120 days	28,8000	20,000	308,000
3	50244525	Dr. zarTaj	WMO RHC sher Garh	45 days	108,000	7,500	115,500
4	772357	Dr.Sadia Rashid	Gynecologist RHC Shergarh	90 days	240.000	15,000	255,000
5	-	Dr. mariabenezir	Dental surgon Type-D ShahbazGarhi	15 days	36,000	25,00	38,500
6	728960	Dr. mehreenPirzada	WMO Type D Toru	45 days	108000	7500	108,000
7	-	Dr. Gul Amin	SMO Type D lundKhawar	25 days	60,000	4166	64,166
8	760621	Dr, SeemaGul	WMO CD Sheik maltoon	20 days	41333	3,333	44,666
9	798242	Dr. Nasira	BHU Qasim	12 days	28,800	2,000	30,800
10	847023	Dr.sohana	BHU Chargullai	45 days	108000	7500	108,000
11	-	Dr. HumiraYousaf	RHC Gumbat	25 days	60,000	4166	64,166
12	-	M.Sohail	Clinical technician THQ takhatbai	60 days	5712	20000	25,712
13	508567	Naheedkhalid	PHCT MCH THQ Takhatbai	30 days	2856	10,000	12,856
14	115758	BibiAsia	FMT BHU Chargullai	24 days	2285	7,741	10,026
15	115758	BibiAsia	FMT BHU Chargullai	30 days	2856	10,000	12856
16	431739	Shahista Khan	C/Nurse THQ TakhatBai	15 days	2500	5,000	7,500
17	122111	SabirKhn	Behshiti BHU	40	2380	-	2380

			Fathma	days			
18	129139	Jmila begum	BHU Gariismailzai	60 days	5712	20,000	25712
19	-	Bashir Ahmad	PHCT	21 days	2000	7000	9000
20	405013	SariyatJehan	C/Nurse	30 days	5000	10000	15000
21	1555696	Zafar hayat	CT Type-D Shabaz Garah	40 days	3808	13225	17033
22	380285	Shaheen	CT Type-D ShabazGarah	40 days	6666	13225	19891
23	00126977	Sardarakbar	Dental Attendant	90 days	8568	30000	17136
24	00122481	Zahid Ali	Chief PHCT BHU Alo	40 days	6666	13225	17033
25	00657931	Pervez Khan	PHC BHU Kati	30 days	2856	10000	12856
26	00122369	AbdurRauf Shah	MT BHU DehriLakpani	90 days	8568	30000	38,568
27	001223254	JoharBibi	PHCT BHU ParkhoDehri	30 days	2856	10000	12856
28	125854	M.Rauf Shah	Dispenser CD Babozai	40 days	3808	13225	17033
29	120898	MurtazaKhn	EPI technician BHU KotJungrah	30 days	2856	10000	12856
30	128955	RaheelaIjaz	LHV BHU GujarGarhi	45 days	4237	15000	19237
31	105307	Swab Khan	MT BHU Sari Behlol	25 days	2303	8064	10367
32	130468	AbidaJohar	LHV BHU Jamal Garhi	25 days	2303	8064	10367
33	126900	Muhammad Isa	MT BHU KhazanaDehri	40 days	3808	13225	17033
34	686664	Muhammad Younus	JCT THQ TakhathBai	15 days	1428	5000	6428
35	-	Nadia Shaheen	C/Nurse	45 days	7500	15000	22500
36	721798	MstLubna	JCT THQ	24 days	2211	7741	9952
37	718826	Rukhsana	C/Nurse Catogery-D Shabaz Garhi	15 days	2500	5000	7500
38	706161	Mst:Rabia	C/Nurse	90	15000	30000	45000

			Catogery-D Shabaz Garhi	days			
39	404538	Samina Azra	C/Nurse Catogery-D katlung	25 days	4032	8064	12096
40	115742	Burq e-harm	C/Nurse Catogery-D lund khawar	27 days	4354	8709	13,064
41	-	Sumbal bahar	C/Nurse Catogery-D toru	30 days	5000	10000	15000
42	121290	Naseeb zada	MT RHC Paloo dehri	35 days	3316	11612	14928
43	721802	Shahana Afsheen	JCT Surgical THQ Takht bai	11 days	1013	3,225	4238
44	122252	Badre Munir	JCT Surgical THQ Takht bai	25days	2303	8064	10367
45	228045	Dawar Khan	JCT Surgical Shahbaz Garhi	60 days	5712	20000	25712
46	121746	Sher Ali Khan	Category-D katlung	25 days	2303	8064	10,367
47	125035	Muhammad Ali	Lund Khawar	43 days	4053	1325	17278
48	374397	Musthaq begum	Type-D Shabaz garhi	30days	2856	10000	12856
49	122397	Sultant Khan	EPI technician BHU Alo	30 days	2856	10000	12856
50	126253	NawazAli	Inchage polio cell Gujar garhi	45 days	4284	15000	19284
51	128328	Nagina Yasmeen	EPI technician THQ Takhat Bai	20days	1904	6666	8570
52	130082	Muukhtyar Ali	BHU Char Banda	40 days	3808	13225	17033
53	804366	Sana ullah	JCT Surgical Takhat Bai	25 days	2303	8064	10,367
54	438415	Javed ali Shah	Lab technician	28 days	2666	9333	12000
Total							1,787,502

**Annexure-4
Para No.1.2.1.4**

Detail of savings of completed schemes

(Amount in Rs)

S.No.	Name of Scheme	Allocation	Expenditure	Balance
1	Up gradational 62 Community Moddle Schools of 1998-99 (1) Qutab Grah (2) Said Abad (3) Sahib abad (4) Inzargai (5) Attiqullah Banda (6) Sultanat Koroona and Khali Rolkhan.	8943302	8924773	18529
2	Community Moddle Schools (1) A. Khel (2) M.Ali Killi (3) Gulshan Abad. (4) Janga Barat Khela.	7090483	6999721	90762
3	Received from Road Cut from various Agencies.	2936659	1720787	1215872
4	Received from project Director on account of Court Charge of Mardan Swabi Road.	65000	61809	3191
5	Received from Project Manager Middle School Project During 2000-2001.	11413899	11339782	74117
6	Received from project Manager Basic Education 20 Local Officer Circle Peshawar.	18820888	18519182	301706
7	Received from DCO District Mardan KPP Mardan.	600000	593355	6645
8	Received form Director Sport NWFP Peshawar.	0	0	0
	1. Play Grount Hatian.	1194000	1194000	0
	2. Play Ground Mayar.	406000	406000	0
	3. Play Grount Shahmozai.	387000	355833	31167
	4. Play Ground Baizo Kharki.	500000	500000	0
9	Construction of Mardan Swabi Road Gilla Knadow.	304556	0	304556
10	Received from Project Manager Education Swap-II (S7L) Education Peshawar.(Rehabilitation Basis Facilities.	8516000	8480502	35498
11	Received from & Session Judge Mardan Uu-Spent Amount from the purchase of furniture.	434000	433432	568

12	Received from project Manager Edut (Swap-II).	39251702	38754977	496725
13	Received from DRO Mardan BHU Babinin.	368550	367146	1404
14	Received from Project Manager Capacity Bldg: of Elntry T.TI. SH:- Regional instt: Tech: Training (Male)Mardan.	3777408	3777163	245
15	Received from DCO Mardan Distt: Mardan Distt: Rasourcent:	1800000	1796712	3288
16	Received form Distt: Comptroller of Accounts Mardan for S/R : OF big Officer Mardan.	800000	799988	12
17	S/R of Session Judge at Mardan.	560000	559387	613
18	Received form Distt: Compt of A/C: Mardan (DIG)	3469900	3267215	202685
19	Received from Distt: Compt A/C Mardan (Plice)	103206100	102509434	696666
20	Received form A/D:W/Supply T/Bhai.	938712	0	938712
Total		215784159	211361198	4422961

Annexure-5
Para No.1.2.2.2

Detail of expenditure without Technical Sanctions

Name of Scheme	Voucher No. & date	Estimated Cost (million)	Upto-date Expenditure (million)
Upgradation of GGMS Chagharzai	30-D/ 13-02-2017	12.230	5.686
Upgradation of GHS Bakhshali	39-D/ 19-06-2017	21.46	18.244
Upgradation of GMS Pipal	73-D/ 22-08-2016	11.588	11.152
Upgradation of GPS Kalu Dheri	26-R/ 10-2-2017	7.119	6.046
Reconst: of GPS Mayar-2	26-R/ 10-2-2017	22.745	9.641
Upgradation of GGHS Par hoti Mardan	4-D/ 5-06-2017	21.393	18.744
Constt: of office cum residency for Deputy Commissioner	29-R/ 20-11-2016	20.707	12.348
Upgradation of GGMS Khat killy	51-R/ 23-06-2017	11.659	9.346
Total		128.901	91.207

Annexure-6
Para No.1.2.2.3

Detail of non-deduction of conveyance allowance HRA & 5 % during 2016-17

Personal No	Name	Designation	HRA (Rs)	C/Allowance (Rs)	5% maintenance (Rs)	G. Total (Rs)
115930	Dr. MohdZahirshah	Mo	-	-	32,000	32,000
120627	MohdSherin	MT	-	-	24,120	24,120
286341	Shams bibi	CN	-	-	23,352	23,352
369611	NailaNurgis	CN	-	-	17,208	17,208
453887	Hamidanoor	CN	-	-	16,440	16,440
501984	Shamim Akhtar	CN	-	-	22,584	22,584
589882	Seemaauragzeb	CN	-	-	17,208	17,208
707459	Bibi Halima	CN	21,816	60,000	10,296	92,112
729033	Dr. SyedaSaimaArif	Mo	-	-	13,690	13,690
783727	Dr. Saeedasafi	Mo	-	-	13,690	13,690
789872	Dr. MohdIjaz	Mo	-	-	13,690	13,690
115927	Saidurrehman	CT (Pharmacy)	-	-	16,764	16,764
123445	Shamshad khan	CT (Pharmacy)	-	-	12,444	12,444
126695	Burhanudin	CT (Dental)	-	-	17,244	17,244
508477	Khalid khan	CT (Pharmacy)	-	28,560	12,444	41,004
430262	Wahid	CT (Cardiology)	-	-	7,644	7,644
123814	Abida begum	LHV	-	-	12,924	12,924
209661	Asmatullah	PHC Tech	-	-	11,004	11,004
128328	Naginayasmin	EPI Tech	-	-	13,884	13,884
433492	Nazia	CN	-	-	-	32,496

			7,272	20,000	5,224	
657963	Barmdin	Mali	11,304	21,420	-	32,724
686500	Zafar Ali	WA	11,664	21,420	-	33,084
721802	Shahanaafsheen	C Tech	7,842	17,136	3,822	28,800
118562	Shakeela	CN	-	-	24,120	24,120
202238	Dr. Meyuburrehman	SMO	-	-	36,420	36,420
370050	Jabeen	CN	-	-	17,208	17,208
404538	Saminaazra	CN	-	-	16,440	16,440
432861	Kaloom	CN	-	-	15,672	15,672
443959	Nadia Shaheen	CN	-	-	16,440	16,440
752423	DrBalaj	MO	-	-	16,444	16,444
777342	Drimtiazali	MO	29,550	50,000	13,870	93,420
797648	DrLuqman	MO	29,550	50,000	13,870	93,420
798224	DrRabul	MO	-	-	13,870	13,870
800283	Dr Khan karimafriidi	MO	38,730	-	20,580	59,310
809360	Drfarooqjamal	MO	-	-	13,870	13,870
375024	Dr Nadia rasheed	MO	-	-	20,750	20,750
123936	Hajira begum	LHV	15,684	34,272	13,884	63,840
124773	Nawabali	Pharmacy	-	-	14,844	14,844
125905	Mohd Islam	(Path)	-	-	14,364	14,364
369808	MohdAzam	WO	11,664	21,420	-	33,084
838461	RazMohd	ECG Tech	-	-	9,084	9,084
508847	Tahir	Xrayatte	11,664	21,420	-	33,084
656816	Junaid khan	Peshimam	-	-	8,520	8,520
404245	Marya	CN (Hostel)	-	60,000	13,368	73,368

585359	Banosaid	CN (flat)	-	-	14,236	14,236
718826	Rukhsana	CN (flat)	-	60,000	11,832	71,832
731742	Gulrukh	MO (Flat)	29,550	50,000	13,680	93,230
749487	Ahsan	MO (Flat)	35,460	60,000	14,416	109,876
754142	Humaira	MO (Flat)	35,460	60,000	16,416	111,876
772357	Sadiarashid	MO (Flat)	-	-	20,580	20,580
806740	Mohd Ahmad	MO (Flat)	17,730	30,000	8,208	55,938
823497	Maria Benazir	MO (Flat)	17,730	30,000	7,632	55,362
123110	Shamsunnihar	LHV	-	-	17,244	17,244
544587	MohdFayaz	Anesth	-	-	8,604	8,604
484124	Farooq Husain	Opth Tech	1,307	2,856	757	4,920
731733	Waqasnawaz	Mo	-	-	16,416	16,416
834394	Saifullahkhattak	Mo	5,910	10,000	2,544	18,454
656785	Sajidali	Mo	5,910	10,000	3,316	19,226
124864	Nawab khan	SMY	8,856	17,136	9,990	35,982
124337	Farida shoukat	LHV	-	-	13,884	13,884
554111	Qaiser shah	CT (ath)	-	-	8,604	8,604
688543	Ikram	Sweeper	11,304	21,420	-	32,724
698885	Haroon shah	Ot attend	10,932	21,420	-	32,352
812716	Amir	CT (surgical)	7,842	17,136	3,342	28,320
811977	SherMohd	PHC Tech	7,842	17,136	3,342	28,320
812320	MohdInam	PHC Tech	7,842	17,136	3,342	28,320
151301	DrNiazali	MO	-	-	39,300	39,300
789845	DrAqil khan	MO	29,550	50,000	16,416	95,966
837235	Dr Hafiz jawad	MO	14,775	25,000	6,360	46,135

127926	Saeedurrehman	PHC (MP)	-	-	20,568	20,568
281440	Alkeen	PHC (MCH)	-	-	11,484	11,484
438415	Javed	PHC (Path)	-	-	9,084	9,084
553619	Mohd Islam	Lab attendant	11,664	21,420	-	33,084
812591	Ataullah	CT (Surgical)	7,842	17,136	3,342	28,320
121290	Naseebzada	PHC (MP)	8,856	17,136	10,284	36,276
116819	Musharafbegu	LHV	-	-	24,120	24,120
130261	Anisaparveen	LHV	-	-	23,352	23,352
367840	Dr. m fayaz	MO	-	30,000	9,948	39,948
504716	dr. Abdul janan	MO	-	-	15,156	15,156
734041	Dr M Israr	MO	-	-	8,208	8,208
794166	DrAsfandyar	MO	-	-	7,632	7,632
797514	Dr. Aligohar	MO	-	-	8,202	8,202
798046	Dr S aeedakalsoom	MO	-	-	7,632	7,632
798048	DrSaimaQayum	MO	-	-	8,202	8,202
798242	DrNasiraamin	MO	-	-	7,632	7,632
801322	DrYasir khan	MO	-	-	8,202	8,202
801462	DrFaryalhassan	MO	-	-	8,202	8,202
803350	DrAsmaumar	MO	-	-	8,202	8,202
805774	DrSaima shams	MO	-	-	8,202	8,202
806741	DrHamdullahjan	MO	-	-	7,632	7,632
806743	DrAwais khan	MO	-	-	7,632	7,632
806745	Dr. Nigar	MO	-	-	7,632	7,632
812078	Dr S Shah alishsh	MO	-	-	7,632	7,632
812086	Dr S Waqasali shah	MO	-	-	7,632	7,632

814076	Dr M Naeem	MO	-	-	6,360	6,360
819461	DrJavediqbal	MO	-	-	6,360	6,360
830007	DrShartj	MO	-	-	6,360	6,360
756440	DrDuashahwar	MO	-	-	7,632	7,632
838527	DrHinaArsid	MO	14,775	25,000	6,360	46,135
837625	MehwishIsrar	MO	-	-	6,360	6,360
847021	DrRashida	MO	-	-	6,360	6,360
845559	DR Gulfaraz	MO	-	-	6,360	6,360
842892	Dr M Kamar	MO	-	-	6,360	6,360
839430	Dr. Aisha zahid	MO	-	-	6,360	6,360
847401	Dr Laila mukhtiar	MO	-	-	6,360	6,360
105307	Sawab khan	MT	-	-	16,764	16,764
115946	Farah munir	LHV	-	-	13,884	13,884
116759	Perveenakhtar	LHV	-	-	18,804	18,804
116955	Ijaz m	MT	-	-	18,684	18,684
117166	Mehnaz begum	LHV	-	34,272	14,364	48,636
117220	Nusrat begum	LHV	-	-	12,924	12,924
117269	Sajidasaeed	LHV	-	-	14,364	14,364
118151	Shamimakhtar	LHV	-	-	15,324	15,324
118449	Naheed	LHV	-	-	14,844	14,844
121086	Rahmatulhaq	MT	-	-	22,920	22,920
121121	Shams rehman	MT	-	-	22,920	22,920
122090	Bahadersher	MT	-	-	16,284	16,284
122369	Abdurrauf	MT	-	-	19,392	19,392
122680	Bahader khan	MT	-	-	18,684	18,684

128889	M Khalid	MT	-	-	18,684	18,684
122915	Rehangul	MT	-	-	18,684	18,684
123115	Mukhtajwali	MT	-	-	21,156	21,156
123254	Joharbibi	LHV	-	-	12,924	12,924
123449	M Ishaq	MT	-	-	14,844	14,844
123683	Mehreen Iqbal	LHV	-	-	12,444	12,444
124347	Farhathian	LHV	-	-	12,444	12,444
125407	Saeeda begum	LHV	-	-	18,684	18,684
125472	Sahibzada	MT	-	-	21,744	21,744
125500	Wali m	MT	-	-	16,763	16,763
125617	Naginaferdos	LHV	-	-	17,244	17,244
125649	M Anwar	MT	-	-	19,163	19,163
125811	M Yousaf	MT	-	-	13,884	13,884
126319	Najmulghani	MT	-	-	18,204	18,204
126483	M Inam	MT	-	-	13,404	13,404
126678	Fazalsubhan	MT	-	-	17,244	17,244
126900	M Esa	MT	-	-	18,684	18,684
126972	Khatmanara	LHV	-	-	16,764	16,764
127246	Haleem said	MT	-	-	17,244	17,244
127641	Tabssum Yasmin	LHV	-	-	19,980	19,980
128658	Hussanmiraj	LHV	-	-	17,244	17,244
128716	Raharbibi	LHV	-	-	16,764	16,764
128729	Shaheen begum	LHV	-	-	15,324	15,324
128926	Najeemshsh	MT	-	-	17,723	17,723
128955	Raheelajjaz	LHV	-	-	14,844	14,844

129087	Noor m	MT	-	-	15,324	15,324
129616	Noor jehan	LHV	-	-	15,324	15,324
130092	Fathma	LHV	-	-	21,744	21,744
130508	Khatoon	LHV	-	-	17,244	17,244
130682	Tasleem	LHV	-	-	22,332	22,332
131036	Shameemrehman	LHV	-	-	17,244	17,244
131130	Safianaz	LHV	-	-	16,764	16,764
15392 1	Khalidashahe en	LHV	-	-	19,980	19,980
15481 5	Mehnazbibi	LHV	-	-	12,924	12,924
15482 6	Shamimbibi	LHV	-	-	12,924	12,924
19334 4	Umiaashaheen	LHV	-	-	14,364	14,364
22799 6	Azizulhaq	MT	-	-	11,004	11,004
24553 4	Mushtaqahm ad	MT	-	-	14,844	14,844
27539 1	Zeenat	LHV	-	-	14,364	14,364
27539 6	Rashidabano	LHV	-	-	11,004	11,004
34165 7	M Zia urrehman	MT	-	-	10,044	10,044
43562 7	Asadali	MT	-	-	9,084	9,084
Total			487,877	1,049,852	2,127,554	3,665,283

Annexure-7
Para No.1.2.2.5

Detail of Non-imposition of penalty for delay in completion of WSS

S. No.	Name of scheme	Contractor	Due date of completion	Actual date of completion	E/Cost (Rs)	Penalty (Rs)
1.	SS Mandooro Koroona	Super Star	07/2016	In progress	9,182,000	918,200
2.	Constt: of S.S Par hoti	Raham Shah	18/7/2016	10-11-16	8,735,422	873,542
3.	SS Safi Abad	Super Star	07/2016	In progress	9,900,000	990,000
4.	Constt: of S.S Majeed abad & Gulshan Abad	Super Star	02/07/2016	24-4-2017	8,787,575	878,757
Total					36,604,997	3,660,499

Annexure-8
Para No. 1.2.2.6

Detail of non-supplied medicines and non-imposition of penalty during 2016-17

S.No.	Name of Firm	Amount of non-supplied medicines (Rs)	Penalty (Rs)
1.	M/S Bosch Pharma, Karachi	297,990	20,860
2.	M/S Frontier Dextrose, Haripur	248,893	17,423
3.	M/S Mectpr Intern: Karachi	346,500	24,255
4.	M/S Unisa, Nowshera	72,493	5,075
5.	M/s Cotton Craft, Lahire	308,511	21,596
Total		1,274,387	89,209

Annexure-9
Para No. 1.2.2.7

Detail of non-deduction of professional tax and DPR Fund

S. No	Name of Scheme	Contractor	Expenditure (Rs)	P/Tax (Rs)	DPR (Rs)
1	S.S Fatima	Akbar Hassan	15,500,000	25,000	2,000
2	S.S Rural Mardan	Shtaman Khan	14,500,000	25,000	2,000
3	S.S Kot Daulat Zai	Raham Shah	14,500,000	25,000	2,000
4	S.S Babani	Shtaman Khan	14,500,000	25,000	2,000
5	S.S Bakhshalli	M. Yousaf	14,450,000	25,000	2,000
6	S.S Bala Garhi	Raham Shah	15,500,000	25,000	2,000
7	S.S Gujrat	M. Yousaf	14,470,000	25,000	2,000
8	S.S Garyala	Raham Shah	15,500,000	25,000	2,000
9	S.S Kata Khat	Raham Shah	15,000,000	25,000	2,000
10	WSS: Mian Khan	Super Star	20,569,000	25,000	2,000
11	WSS: Taja Machai	Wisal Muhammad	20,954,000	25,000	2,000
12	WSS: Shahbaz Garhi	Super Hoti	12,272,000	25,000	2,000
13	WSS: Jewar	Wisal Muhammad	1,350,000	6,000	2,000
14	WSS: Naseer Khan Adda	Ababs Khan	8,107,000	18,000	2,000
15	WSS: Samar Qand UC Rural Mardan	Zar Walli Khan	14,131,000	25,000	2,000
16	S.S Baghdada, Muhabat Abad, Gumbat & Mohib Banda	Nehar Muhammad	9,968,000	18,000	2,000
17	S.S Garhi Daulat Zai, Shahbaz	Shtaman Khan	9,470,000	18,000	2,000

	Garhi & Baghecha Dheri				
18	S.S Shamat Pur, Makori, Dheri Likpnai & Jamal Garhi	M. Yousaf	10,460,000	25,000	2,000
19	WSS: Extension of Pipe Line from Liaqat Abad Babuzai	Cancelled	364,000	3,600	2,000
20	Installation of hand pumps in Central Jail Mardan	M. Yousaf	1,078,000	6,000	2,000
21	S.S Machinano Road	Zar Walli Khan	9,995,000	18,000	2,000
22	WSS: Badam	M. Latif	6,720,000	18,000	2,000
23	S.S Gujar Garhi	Sikandar Khan	2,210,000	6,000	2,000
24	S.S Jehangir Abad	Sikandar Khan	2,500,000	6,000	2,000
25	S.S Seri Behlool	Sikandar Khan	2,446,000	6,000	2,000
26	S.S Pat Baba	New Sadat Builders	2,490,000	6,000	2,000
27	S.S Damane Koh	Akbar Hassan	2,490,000	6,000	2,000
28	S.S Kot Jungara	Akbar Hassan	2,529,000	18,000	2,000
29	S.S Saro Shah	Raham Shah	2,218,000	6,000	2,000
30	S.S Narai	M. Latif	2,517,000	18,000	2,000
31	WSS: Extension of Pipe Line from Liaqat Abad Babuzai	Wisal Muhammad	364,000	3,600	2,000
32	AM&R Eletrical / Mechanical Tehsil Mardan	Abaseen Engg:	2,500,000	6,000	2,000
33	AM&R Eletrical / Mechanical	Abaseen Engg:	2,500,000	6,000	2,000

	Tehsil Takht Bhai				
34	Installation of Hand Pumps at UC Kass Koroona, Baghdada, Dagai etc	Super Hoti	1,772,000	6,000	2,000
35	Installation of Hand Pumps at UC Dheri, Chamtar, Roria etc	Super Hoti	1,778,000	6,000	2,000
36	Installation of Hand Pumps at UC Baghe Irum, Bijli Ghar etc	Wisal Muhammad	1,784,000	6,000	2,000
37	Installation of Hand Pumps & Sanitation Work at District Mardan etc	Super Hoti	2,064,000	6,000	2,000
38	Installation of Hand Pumps & Sanitation Work at Bikat Ganj, Toru etc	Wisal Muhammad	2,648,000	18,000	2,000
39	Installation of Hand Pumps & Sanitation Work at Shamat Pur, Garhi Daulat Zai etc	K.C.C	2,206,000	6,000	2,000
40	Hand Pumps at UC Kot Jungara & Damane Koh etc	K.C.C	1,778,000	6,000	2,000
41	Install: of Hand Pumps & Sanitation Work at UC Baizu Kharkai, Shamozaai etc	K.C.C	1,764,000	6,000	2,000
42	Installation of Hand Pumps &	K.C.C	2,200,000	6,000	2,000

	Sanitation Work at UC Blund Khwar, Hathian etc				
43	S.S UC Katlang Sawal Dher et	M. Kamal	2,216,000	6,000	2,000
44	S.S Palo Dheri Baizad Khan Khel etc	K.C.C	1,774,000	6,000	2,000
45	S.S Bala garhi, Sikanari etc	Raham Shah	1,764,000	6,000	2,000
46	S.S Toru	Tilla Muhammad	4,985,000	18,000	2,000
47	S.S Ghalla Dher	Tilla Muhammad	4,985,000	18,000	2,000
48	S.S Muhabat Abad	Tilla Muhammad	4,985,000	18,000	2,000
49	S.S Hoti	Tilla Muhammad	4,985,000	18,000	2,000
50	S.S Rural Mardan	Tilla Muhammad	9,850,000	18,000	2,000
51	Installation of Hand Pumps & Sanitation Work at UC Mayar, Bari Cham etc	Super Hoti	1,632,000	6,000	2,000
52	Installation of Hand Pumps & Sanitation Work at UC Pir Saddo Parkho etc	Wazir Zada	2,226,000	6,000	2,000
53	Installation of Hand Pumps & Sanitation Work at UC Likpani. Alo etc	M. Kamal	1,780,000	6,000	2,000
54	Installation of Hand Pumps & Sanitation Work at UC Gumbat, Majeed abad etc	Super Hoti	1,774,000	6,000	2,000
55	S.S Mayar	Shah Faisal	11,961,000	25,000	2,000
56	WSS: Khana Kalli	Mehboob Khan Wazir	8,540,000	18,000	2,000

57	WSS: Ahmad Abad	Mehboob Khan Wazir	8,459,000	18,000	2,000
58	WSS: Shamoza	K.C.C	7,073,000	18,000	2,000
59	S.S Machai	Yousaf Khan	1,961,000	6,000	2,000
60	S.S Rustam	Yousaf Khan	1,994,000	6,000	2,000
61	S.S Char Gulli	Shah Faisal	1,988,000	6,000	2,000
62	S.S Palo Dheri	Yousaf Khan	1,964,000	6,000	2,000
63	S.S Sawal Dher	Shah Faisal	1,964,000	6,000	2,000
64	S.S Katlang-I	M. Kamal	1,966,000	6,000	2,000
65	S.S Jamal Garhi	Arshid Ahmad	1,966,000	6,000	2,000
66	S.S Bazar	K.C.C	1,965,000	6,000	2,000
67	Hand Pumps at UC Katlang	M. Yousaf	1,976,000	6,000	2,000
68	Hand Pumps at UC Katti Garhi	Rehman Construction	1,976,000	6,000	2,000
69	Pressure Pumps at Villahe Namat Ullah Village Sangau	Wisal Muhammad	307,000	3,600	2,000
70	WSS: Muslim Abad, kandari, Bakyana Muslim Abad etc	Super Hoti	3,318,000	18,000	2,000
71	WSS: Kass Kalli Sheikhano Badna, Toru No. 1 etc	M. Yousaf	8,633,000	18,000	2,000
72	WSS: Gujar Garhi, Zando etc	Wisal Muhammad	4,995,000	18,000	2,000
73	WSS: Rustam, Sawal Dher, Jamal garhi etc	K.C.C	5,971,000	18,000	2,000
			Total	955,800	146,000

Annexure-10
Para No.1.2.2.1.0

Detail of Non-imposition of penalty for delay in completion of Schemes

(Rs in million)

S.No	Name of scheme	Contractor	Date of Work order	Due date of completion	Actual date of completion	E/Cost	Penalty @ 10 %
1.	Charbandai Fish Hatchery	Katlong Constt: Co	3/9/2014	3/09/2015	In progress	24.88	2.48
2.	Examination Hall in GGHS Bakhshali	Mohd: Kashif	22/9/2015	22/9/2016	In progress	9.999	0.99
3.	Examination Hall in GGHS Naseer Killy	Nisar Mohd	16/10/2015	16/10/2016	In progress	10.083	1.00
4.	Upgradation of GMS Pipal	Nisar Mohd	5/03/2015	5/3/2016	In progress	11.589	1.15
5.	Upgradation of GMS Sarband	Hayat Gul	10/3/2015	10/03/2016	In progress	11.589	1.15
6.	Upgradation of GMS Surkhabi	HCL Const	23/4/2015	23/4/2016	In progress	11.589	1.15
7.	Upgradation of GPS Mayar-2	AQ Khan	1/3/2016	1/03/2017	In progress	22.745	2.27
8.	Upgradation of GMS Said Abad	Mutabar Khan	28/7/2015	28/03/2016	In progress	11.589	1.15
9	Reconstt: of GHSS Gujar Garhi	Jehanzeb	28/09/2015	28/09/2016	In progress	20.248	2.02
Total						134.311	13.431

Annexure-11
Para No. 1.2.2.1.1

Detail of loss due to award of contract on MRS-2015 instead of MRS-2016

Item of work	Rate Paid (MRS 2015) (Rs/M3)	Rate Required (MRS 2016) (Rs/M3)	Difference Rs/M3)	Quantity (M3&Ton)	Overpayment (Rs)
Excavation in foundation	238.37	214.54	23.83	197.29	4,701.42
PCC 1:4:8	5,316.24	5,090.88	225.36	38.67	8,714.67
RCC 1:2:4 in foundation	8,189.30	7,830.79	358.51	65.76	23,575.61
B.B work in F/P	7,608.81	7,433.74	175.07	70.30	12,307.42
RCC 1:2:4 in Slabs	9,074.66	8,710.19	364.47	161.61	58,901.99
Fabrication of Mild Steel	121,899.37	103,529.94	18,369.43	44.855	823,960.78
B.B Work in S/S	8228.05	8003.98	224.07	78.45	17,578.29
P & L Marble fine	2,259.76	2118.48	141.28	545.67	77,092.25
Total					1,026,832.43