



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

**AUDIT YEAR 2017-18**

**AUDITOR GENERAL OF PAKISTAN**

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## ABBREVIATIONS AND ACRONYMS

AIR	Audit and Inspection Report
AOM&R	Annual Ordinary Maintenance and Repair
APRs	Actual Payee Receipts
BHU	Basic Health Unit
BOQ	Bill of Quantity
B&R	Building & Road
CA	Conveyance Allowance
CDR	Call Deposit Receipt
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CTR	Central Treasury Rules
C&W	Communication and Works
DAC	Departmental Accounts Committee
DAC	District Accounts Committee
DC	Deputy Commissioner
DD	Dairy Development
DDC	District Development Committee
DHO	District Health Officer
DO	District Officer
DSM	District Support Manager
GFR	General Financial Rules
HPA	Health Professional Allowance
HRA	House Rent Allowance
IPC	Interim Payment Certificate
IPSAS	International Public Sector Accounting Standards
KM	Kilometer
KPPRA	Khyber Pakhtunkhwa Public Procurement Regulatory Authority
LGA	Local Government Act
MB	Measurement Book
MCC	Medicine Coordination Council

MFDAC	Memorandum for Departmental Accounts Committee
MRS	Market Rate System
NIT	Notice Inviting Tender
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PATA	Provincially Administered Tribal Areas
PC-I	Planning Commission One
PC-IV	Planning Commission Four
PCC	Plain Cement Concrete
PHE	Public Health Engineering
RCC	Reinforced Concrete Cement
RDA	Regional Directorate of Audit
RHC	Rural Health Center
TS	Technical Sanction
WSS	Water Supply Scheme
XEN	Executive Engineer

## **Preface**

Articles 169 and 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, Haripur for the financial year 2016-17. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2017 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes the systemic issues and significant audit findings. Relatively less significant issues are listed in the Annexure-1 of the Audit Report. The audit observations shall be pursued with the Principal Accounting Officer at the DAC level. In all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of District Accounts Committee through the next year's Audit Report.

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

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

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

Dated:  
Islamabad

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

## EXECUTIVE SUMMARY

The Director General Audit District Governments, Khyber Pakhtunkhwa carried out the audit of 25 District Governments. Regional Directorate of Audit (RDA) Haripur, on behalf of the DG Audit, District Governments, Khyber Pakhtunkhwa carried out the audit of six District Governments namely Haripur, Abbottabad, Mansehra, Battagram, Tor Ghar and Kohistan.

The Regional Directorate has a human resource of 13 officers and staff with a total of 3,250 man-days. The annual budget amounting to Rs 16.695 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 audit of programs/ projects.

District Government, Haripur 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 177 departments in District Haripur out of which the accounts of 04 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 the District Government Haripur for the Financial Year 2016-17, was Rs 7,166.759 million. Out of this, RDA Abbottabad audited an expenditure of Rs 2,849.755 million which, in terms of percentage, was 40% of auditable expenditure. The receipts of District Government Haripur, for the Financial Year 2016-17, were nil.

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

Recovery of Rs 405.953 million was pointed out during the audit. Out of the total recoveries pointed out, Rs 70.225 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 Haripur 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;**

- i. Irregularity & Non-compliance of Rs 284.038 million were noted in four cases<sup>1</sup>.
- ii. Weak Internal Control of Rs 1210.477 million was noted in sixteen

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<sup>1</sup> Para 1.2.2.1 to 1.2.2.5

cases<sup>2</sup>.

**g. Recommendations**

- i. Inquiries need to be held to fix responsibility for losses, over and irregular payments.
- ii. Corrective 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 penalties and taxes.
- iv. Departments need to strengthen internal controls mechanisms to ensure that lapses of the kind reported in this audit report are preempted and fair value for money is obtained from public spending.

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<sup>2</sup> Para 1.2.3.1 to 1.2.3.16



## SUMMARY TABLES & CHARTS

### I: Audit Work Statistics

(Rs in million)

S.No	Description	No.	Budget		
			Expenditure	Receipts	Total
1	Total Entities (PAOs) in Audit Jurisdiction	1		-	7,166.759
2	Total formations in audit jurisdiction	177		-	7,166.759
3	Total Entities(PAOs) Audited	1			2,849.755
4	Total formations Audited	4			2,849.755
5	Audit & Inspection Reports	4			2,849.755

### II: Audit Observations classified by Categories

(Rs in million)

S.No.	Description	Amount Placed under Audit Observation
1.	Irregularity & Non Compliance	284.038
2.	Weak Internal controls	1210.477
3.		
	<b>Total</b>	<b>1494.515</b>

### III: Outcome Statistics

(Rs in million)

S. No	Description	Expenditure on Acquiring Physical Assets Procurement	Civil Works	Receipts	Others	Total For the year 2016-17	Total for the year 2015-16
1.	Outlays Audited		1,619.794		1229.96	2,849.755	3,505.968
2.	Amount Placed under Audit Observation / Irregularities of Audit	-	1222.867	0	271.648	1494.515	562.383
3.	Recoveries Pointed Out at the instance of Audit	-	221.864	0	184.089	405.953	302.902
4.	Recoveries Accepted /Established at the instance of Audit	-	62.165	-	8.06	70.225	0
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

#### IV: 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	279.211
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	0
3	Accounting Errors (accounting policy departure from NAM <sup>3</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal control systems.	809.351
5	Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies	405.953
6	Non-production of record	0
7	Others, including cases of accidents, negligence etc.	0
	<b>Total</b>	<b>1494.515</b>

#### V: Cost benefit

(Rs in million)

S.No	Description	Amount
1	Outlays Audited (item 1 of Table 3)	2,849.755
2	Expenditure on audit	0.528
3	Recoveries realized at the instance of audit	0
4	Cost-Benefit Ratio	2:0

<sup>4</sup> The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash)

## CHAPTER-1

### 1.1 District Government Haripur

#### 1.1.1 Introduction

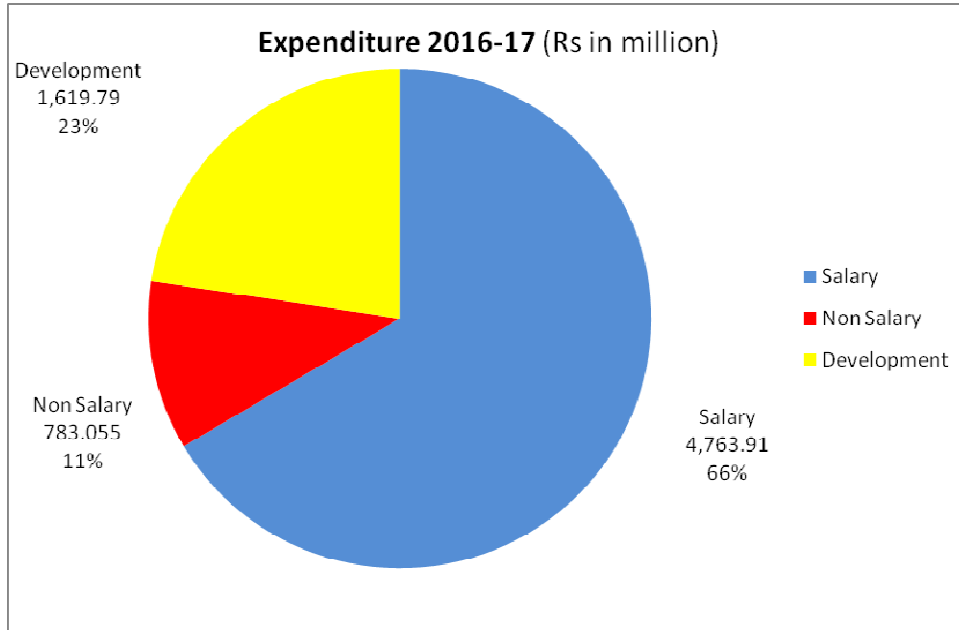
Activities of District Government are managed through offices of Deputy Commissioner and District Officers under Khyber Pakhtunkhwa Local Government Act 2013 (LGA 2013). Each group of District Offices is headed by District Officer (DO). The DO according to Rules of Business of District Government, 2015 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, ADLG & RDD, Sports, Enterprises & Investment Promotion, Live Stock & DD, Soil Conservation, Cooperation, Social Welfare, Public Transport and Municipal Services.

#### 1.1.2 Comments on Budget and Accounts (variance analysis)

(Rs in million)

2016-17	Budget	Actual Expenditure/ Receipts	(Savings)/ Excess	%age Excess/ Saving
Salary	4,844.998	4,763.910	(81.088)	1.70%
Non Salary	581.963	783.055	201.092	25.68%
Developmental Account-IV	2.5	2.5	0	0%
Developmental Account-I	1,617.294	1,617.294	0	0%
<b>Total</b>	<b>7,046.755</b>	<b>7,166.759</b>	<b>120.004</b>	
Receipts	0	0	0	-

The savings of Rs 81.088 million in Salary and excess of Rs 201.092 million in Non Salary indicate inefficiency in the capacity of the District Government Departments to utilize the amounts allocated.



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

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

S. No	Audit Year	PAC/ZAC meeting
1	2002-03	Not convened
2	2003-04	Not convened
3	2004-05	Not convened
4	2005-06	Not convened
5	2006-07	Not convened
6	2007-08	Not convened
7	2008-09	Not convened
8	2009-10	Not convened
9	2010-11	Not convened
10	2011-12	Not convened
11	2012-13	Not convened
12	2013-14	Not Convened
15	2016-17	Not Convened

## 1.2 AUDIT PARAS

### 1.2.1 Irregularity & Non-Compliance

#### 1.2.1.1 Overpayment to contractor due to excess payment than work order –Rs1.004 million

Para 2.58 of B&R Code, payment should be made for quantities and rates mentioned in the Bill of Quantity/ Technical Sanction.

According to Condition No 8 of the acceptance of tender issued vide Superintendent Engineer PHE Abbottabad vide No 04/G-7 dated 16-02-2015, payments be made according to the quantities mentioned in the DNIT.

XEN PHE Haripur has made overpayment amounting to Rs 1.004 million to contractors in Water Supply Scheme Sirya UC Sirya in excess of work order and TS.

The detail is as under:-

S.No	Name of scheme	Work order amount	Paid to contractor	V# Date	Overpayment
1	WSS Sirya UC Sirya	3,599,148	3,899,512	34/H 26-9-2016	300,364
2	WSS New Abadi Malikyar	2,656,667	3,087,234	25/H 27-12-16	430,567
3	WSS Ghazi Proper	5,199,799	5,473,073	1/G 6-12-16	273,274
<b>Total</b>					<b>1,004,205</b>

Over payment to contractors was made due to non following of rules and regulations, which resulted loss to Government exchequer.

When pointed out in Aug 2017, management replied that after approval of the schemes from the competent forum the works were allotted to the different contractors for execution of work at site including external electrification made to

PESCO authority. During physical execution of work some essential modifications been made due to one and other reasons i.e. installation of tube well on the recommendation point of the resistivity report, external electrification cost and change of dynamic head of pumping machinery and pipe lines etc. Hence to cover the modification / changes of scheme as per site condition it's been covered upto 15 % on AA cost as per permissible limit of the competent forum. The reply is not tenable as contractors have been overpaid than the work order.

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

Audit recommends for immediate recovery and deposit into Government treasury besides fixing responsibility on the person(s) at fault

**(AIR Para No 04 PHE Haripur 2016-17)**

### **1.2.1.2 Excess payment of stipend than actual enrolment-Rs1.401 million**

Para 13 of GFR controlling Officer must satisfy himself by internal check against irregularities, waste and fraud against loss of public money and store and copy of inspection report endorsed to audit.

DEO (F) Haripur drew Rs 60,103,003 on account of stipend of girls students during 2015-16 @ Rs, 200/- per month (Rs.2400 per year). The disbursement was made to 10685 students however actual enrolment as per EMIS data was 10101 which resulted in overpayment of Rs 1,401,600. Detail is as under:

<b>S.No</b>	<b>Category</b>	<b>Actual No of Students</b>	<b>Disbursement in No. Of Students</b>	<b>Diff</b>	<b>Rate per student Rs2,400</b>
1	Middle	909	1023	114	273,600
2	High	9192	9662	470	1,128,000
<b>Total</b>					<b>1,401,600</b>

Excess payment occurred due to weak internal control which resulted in loss to Government.

When reported in May2017, management stated that detailed reply would be furnished after consultation of record.

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

Audit recommends that an investigation be made for fixing responsibility on the persons at fault besides recovery from defaulters.

**(AIR Para No 10 DEO (F) Haripur 2015-16)**

### **1.2.1.3 Non-deduction of Sales Tax - Rs 2.422/-**

According to 2<sup>nd</sup> Schedule to the Khyber Pakhtunkhwa Finance Act , 2013 S. No. 29, services provided by technical, scientific & engineering consultants 15% Sales Tax was required to be deducted.

Executive Engineer Communication & Works Division, Haripur paid Rs 16,146,860/- to various consultants for estimation, drawings and design of works during 2016-17. The local office did not deduct 15% Sales Tax amounting to Rs 2,422,029 on Services provided by the consultants. Detail is given at annexure-10.

Un-authorized payment made due to weak internal controls.

When pointed out in October, 2017, the management stated that payment at serial No.1,2 & 3 have already been paid before instruction by the Accountant General Peshawar. Reply of the department was not tenable as amount of sales tax was required to be deducted under Finance Act, 2013.

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

Audit recommends recovery besides fixing responsibility on the persons at fault under intimation to audit.

**(AIR Para No 08 C&W Haripur 2016-17)**

### **1.2.1.4 Unnecessary retention under deposit II Rs 279.211 million**

Para 399 (iii) of CPWA Code provides that balances unclaimed for the



three complete years should be credited to government.

Rule 635 of Central Treasury Rules requires that all balances unclaimed for more than three complete account years shall, at the close of June in each year, be credited to the Government.

XEN C & W Haripur kept an amount of Rs 279,211,224 lying in PW Deposit II since April 2012. Detail is given at Annexure-2.

Audit is of the view that unclaimed deposit more than three years was required to be forfeited and credited in government treasury which was not done.

Financial controls were not implemented in true spirit.

When pointed out during October 2017, management did not reply till finalization of the report.

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

Audit suggests for forfeiture and clearance of outstanding amount.

**(AIR Para No 33 C&W Haripur 2016-17)**

## 1.2.2 Weak Internal Control

### 1.2.2.1 Doubtful expenditure on feeding and hiring charges worth Rs 22.956 million

According to Rule 11 (2) of Khyber Pakhtunkhwa Procurement Rules 2014, for all purchases, other than those being covered by the KPPRs 3 and 10 i.e. over 2.5 million shall be advertised in print media, appearing in at least one national English and one urdu newspaper with nationwide circulation along with advertising the same either on the procuring entity or Authority website. According to rule 10 (i) of GFR Vol-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. According to para 11 of GFR Vol.-I, each head of the department is responsible for enforcing financial order and strict economy at every step.

Contrary to the above rules, Deputy Commissioner Haripur released funds amounting to Rs 22,956,000 for National Census-2017 to the District Police Officer Haripur vide letter No. A-I//Census 2017/3224-26/DC (H) dated 31.03.2017 as detailed below.

S. No.	Classification	Amount in million
1	Hiring Charges	5.100
2	Feeding Charges	17.856
	Total Rs	22.956

The expenditure is held doubtful on the following grounds-

- (i) The expenditure has been incurred without advertisement tender in print media.
- (ii) The tender has also not been advertised on procuring entity or authority website.

- (iii) No comparative statement was prepared thus department deprived of the competitive rates.
- (iv) All payment has been made in cash instead of cheque thus the genuineness of actual payee cannot be ascertained.
- (v) The vehicles are not registered in the name of vehicle drivers whom payment has been made.
- (vi) The signature of vehicle drivers vary from copies of CNIC attached with the receipt of payment.
- (vii) The hand writing on the bills of all receipts of feeding charges is same.
- (viii) It is surprising that the cooking rates and packing charges of all caterers are same which is not possible.
- (ix) In the bills only Biryani Deg have been mentioned. The Biryani was not categorized.
- (x) The size of Deg (cooked food) has not been classified.

Non transparent expenditure occurred due to weak internal control of the formation which resulted in loss of public money.

When pointed out in July 2017, management stated that the audit observation has been forwarded to District Police Officer Haripur vide letter No. A-I/1(3)/Audit/8934-35/DC (H) dated 17.08.2017.

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

Audit recommends to pursue the quarter concerned for early reply to the audit.

**(AIR Para No 09 DC Haripur 2016-17)**

#### **1.2.2.2 Non recovery of house rent & conveyance allowance and normal rent worth Rs 3.233 million from designated residents**

According to rule 24 (1) of Government of Khyber Pakhtunkhwa administration department notification no. EO (Admin) 34-M dated 07.01.2015, the allottee of an accommodation shall be charged normal rent at the rate of five percent of the emoluments. Further rule 24 (5) of ibid a provincial Government

servant who vacates government accommodation shall be allowed house rent allowance only after obtaining a certificate from concerned Estate Office that the officer/official is not occupying a Government accommodation.

Forty Eight (48) number of health staff have designated residence but their house rent allowance, conveyance allowance and normal rent at the rate of 5 percent was not deducted from their pay roll which comes to Rs 3,233,244 Detail is given at Annexure-3.

When pointed out in July 2017, the management replied that the reply will be provided after the verification of record.

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

Audit recommends that responsibility be fixed and recovery be effected.

**(AIR Para No 05 DHO Haripur 2016-17)**

**1.2.2.3 Non recovery of public money & Non handing over taking over with PPHI amounting to Rs. 11.00 (million)**

According to rule 159-A, a physical verification of all stores should be made at least once in every year under rules prescribed by competent authority.

As per SO (Budget-II) Health Department letter No. SOB-II/HD/4-29/2013-14/PPHI, dated 1<sup>st</sup> December 2016 addressed to DC Haripur that public money worth Rs 11.00 million is lying unutilized in accounts maintained by District Support Managers (DSM) of PPHI. The same has not been deposited back in relevant head of account.

PPHI has left the project but before their leaving neither recovery of retained public money worth Rs 11.00 million nor stock and stores handing over taking over was made.

When pointed out in July 2017, the management informed that the reply will be made after verification of record.

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

Audit recommends that responsibility be fixed on persons at fault besides recovery be made.

**(AIR Para No 14 DHO Haripur 2016-17)**

**1.2.2.4 Loss to Government due to non-recovery of water charges amounting to Rs 165.028 million**

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

The relevant record revealed that an amount of Rs 165,028,984 was outstanding on account of water charges.

A special post of Assistant Social Organizer was created in the PHE Division Haripur for enhancement of recovery, however, arrears on account of water charges were increasing regularly.

Non recovery of water charges occurred due to weak internal control, which resulted in loss to Government.

When pointed out in Aug 2017, management replied that this office have achieved more and above the water revenue target fixed by the provincial Govt. during the current financial year. However due to low voltage / load shedding problems in the district, some schemes are not functioning properly and public refuses to pay water bills. However this office makes every efforts time to time to collect the arrears amount from the consumers. The reply is not cogent as a separate post was created for increasing the pace of recovery, however, arrears were increased instead of decreasing.

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

Audit suggests investigation, fixing responsibility and disciplinary action

against person(s) at fault besides recovery under intimation to audit.

(AIR Para No 03 PHE Haripur 2016-17)

**1.2.2.5 Non-reconciliation of stipend fund with the Pakistan Post Office Rs 60.103 million.**

S/No.9 of Disbursement Guidelines for Stipend provides that the office of the Post Master will provide receipts duly signed by the students and countersigned by the Principals/HMs to the DEO for record and audit purposes. However, it would be the responsibility of the DEO to check through cross checks and effectively monitor that the funds are not misused/misappropriated and the stipend are distributed in time.

DEO (F) Haripur disbursed an amount of Rs 60,103,003 as stipend to female students through Pakistan Post Office during 2015-16, however, the local office did not reconcile the payment with the Post office. Moreover actual payee receipts of the students were also not produced to audit.

Non reconciliation occurred due to weak internal control.

When reported in May2017, management stated that detailed reply would be furnished after consultation of record.

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

Audit recommends for investigation besides fixing responsibility on the persons at fault

(AIR Para No 09 DEO (F) Haripur 2015-16)

**1.2.2.6 Suspected misappropriation due to non maintenance of proper records of machinery – Rs 4.500 million**

According to Rule 5 of GFR Vol.-I money received as dues of government or for deposit in the custody of government should be credited into Government account.

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

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.

Heavy machinery record was not properly maintained by Executive Engineer Communication & Works Division, Haripur since, September, 2015 which creates doubts about less realization from the contractors. Furthermore, the machinery was also rented out to various contractors.

Audit considered that record of the machineries was intentionally not maintained by the local office to misappropriate the receipts realized from contractors. Detail is as under:-

Sr. No.	Vehicle No	Log book not maintained since	Approximately rent of machinery (Rs) 100,00 per month	Rented out machinery @ Rs.200,000 per month
1	Buldozer China/ No.1	09/2015 to 06/2017	21 Months x 100,000= 2,100,000	28-09-2015 to M/s Hasham Khan Tareen
2	Excavator China CLG-922 CL No.2	12/2015 to 06/2017	19 months x 100,000= 1,900,000	05-10-2017 to M/s Tanawal & Co
3	Excavator China CLG 925 LC No.1	12/2015 to 11/2016 08.12.16 to 08.03.17	12 months x 100,000= 1,200,000 03 months x 100,000= 300,000	20-09-2017 to M/s Hasham Khan Tareen
<b>Total</b>			<b>4,500,000</b>	

Misappropriation occurred due to weak internal controls.

When pointed out in October, 2017, the management stated that detailed reply submitted after verification of record.

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

Audit recommends inquiry against the persons at fault besides recovery of

Government rules under intimation to audit.

(AIR Para No 05 C&W Haripur 2016-17)

**1.2.2.7 Overpayment by allowing excess quantity than Technical Sanction -Rs 3.035 million**

According to Para 2.58 of B&R Code, payment should be made for quantities and rates mentioned in the Bill of Quantity/ technical sanction.

Executive Engineer Communication & Works Division, Haripur awarded a work “Construction of Pre-Stressed Bridge from Thanda Choa to Mohri No.1 District Haripur SH: Construction of Bridge at Changi Bandi to M/S Lodhi & Co Government Contractor during 2015-16. An amount of Rs 104,009,746 has been released to contractor vide voucher No. 41-H dated 12-06-2017 upto 14<sup>th</sup> running bill. The local office overpaid Rs 3,034,904/- by allowing excess quantity than technical sanction. Detail is given at Annexure-4.

Loss caused to government due to weak internal controls.

When pointed out in October, 2017, the management stated that quantities were executed as per site requirement and are within permissible limit of 5 %. Reply of the department was not tenable as no documentary evidence was produced to audit.

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

Audit recommends to fix responsibility on the persons at fault besides recovery under intimation to audit

(AIR Para No 12 C&W Haripur 2016-17)

**1.2.2.8 Loss due to allowing higher rates for abnormal increased quantity - Rs 8.827 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

XEN C & W Haripur awarded the work for construction of Akhoon Bandi to Magri Road (8 Km) to M/s Lodhi & Co for bid cost of Rs 106.819 million on 19.05.2016.

It was observed that quantity for medium rock requiring blasting was increased abnormally.

Detail is as under:

Item	BOQ quantity Cum	TS quantity cum	Rate for BOQ qty.	Rate for increased qty on MRS 2015
Excavation of medium rock	8,503	32,023.47	Rs 1,000	Rs 624.71

The consultant prepared cost estimate for TS but rates for abnormal increased (277 %) quantity of medium rock were not revised. Moreover, less costly common excavation was reduced to 103,087 cu.m from 124,153 cu.m.

Audit is of the view that MRS 2015 rates were required to be applied for increased quantity. This resulted into unjustified payment of Rs 8,826,997. Undue favour was extended to the contractor and government interest was not safeguarded.

Detail is given as under:

Item of work	Increased Qty paid	Rate paid Rs	Rate required MRS 2015	Diff: Rs	Amount Rs
Medium rock	32,023.47 – 8,503 = 23,520.47cum	1,000	624.71	375.29	8,826,997

When pointed in October 2017, the department replied that the project was tendered out on item rate basis not on CSR 2015.

The reply is not tenable because rate for abnormal increased quantity was required to be adjusted according to MRS being high quoted and accepted rate of

contractor.

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

Audit suggests that responsibility for overpayment needs to be fixed beside recovery under intimation to audit.

**(AIR Para No 17 C&W Haripur 2016-17)**

**1.2.2.9 Overpayment due to non-deduction of 11 % voids from dry masonry - Rs 2.204 million**

Clause 20 (d) of contract agreement provides that 11% deduction of voids is required to be made on random rubble stone masonry laid dry in retaining wall and stone filling behind retaining wall.

XEN C & W Haripur paid an item of work “Random Rubble dry stone masonry” to four contractors during 2016-17.

It was observed that 11 % voids were required to be deducted but no such deduction/ adjustment was made. As such overpayment of Rs 2,204,338 was made. Detail is given at Annexure-5.

Audit is of the view that undue favour was extended to the contractor and loss was caused to the government due to weak internal controls.

When pointed out in October, 2017, the management stated that detail reply will be furnished after scrutiny of record. Reply of the department was not tenable as no reply was given.

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

Audit recommends that recovery of overpaid amount under intimation to audit

**1.2.2.10 Overpayment for prime coat and asphalt - Rs 1.263 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

XEN C & W Haripur paid an amount of Rs 163.357 million to M/s Work Vision for construction of Pharrori to Bandi Mian Pirdad via Bian Ahmed Ali Khan to Kandal + Meelum Road (8-Km) upto 14<sup>th</sup> running bill vide voucher No. 116-H dated 22.06.17.

It was observed that various item like sub base, base, prime coat and asphalt was measured and paid for excess area than required. The length of the road was 8,850 meter as provided in TS. Detail of excess area and cost of these items are given as under;

S No.	Item	TS area / length meter	Paid length meter	Qty paid	Qty required to be paid	Excess qty	Rate Rs	Overpayment Rs
1	Sub base	8,850	9415	7,979	7,500	479	700	335,300
2	Base		9317	5,101	4,815 m3	286	2,108.93	603,154
3	Prime coat		9308	33,976	32,302.5	1,673.5	100	167,350
4	Asphalt		8891	1,623	1,615.13	7.87	20,000	157,400
<b>Total</b>								<b>1,263,204</b>

This resulted into overpayment of Rs 1,263,204.

Audit is of the view that undue favour was extended to the contractor by making overpayment for items not required at site beyond TS length which caused loss to the government due to weak internal controls.

When pointed out in October, 2017, the management stated that detail reply will be furnished after scrutiny of record. Reply of the department was not tenable as no reply was given.

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

Audit suggests recovery and responsibility for overpayment under intimation to audit.

**(AIR Para No 26 C&W Haripur 2016-17)**

**1.2.2.11 Irregular payments without Technical Sanction - Rs 639.246 million**

- i) Para 178 of GFR Vol-I & Para-56 of CPWA code provides that the work may not be started/ executed without technical sanction.
- ii) Para 89(d) (3) of CPWD Code also provide that a contract cannot be accepted by any officer if the work is not been technically sanctioned
- iii) According to Para I of General Instructions issued vide Govt of NWFP Works & Services Department No. SO (PAC) DAC/48-2008/DERA/W&SD dated 10-3-2008, Technical Sanction should be obtained prior to commencement of the works as per rules. In future if the TS is not obtained prior to commencement of scheme then disciplinary action will be initiated against the responsible officer.

XEN C & W Haripur incurred an expenditure of Rs 639.246 million on various developmental schemes without obtaining technical sanction. Detail is given at Annexure-6. Thus in absence of technical sanction being basic and foremost formality entire expenditure is irregular.

Audit is of the view that incurring irregular expenditure without TS is violation of controls and chances of misappropriation of a particular portion of amount cannot be ruled out. Irregularity occurred due to weak internal controls.

When pointed out in October, 2017 the management stated that technical sanction of majority of schemes have been obtained from the competent authority whereas for remaining schemes have been submitted to higher ups for according technical sanction. Reply of the department was not convincing as no documentary evidence was produced to audit.

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

Audit suggest that justification besides taking disciplinary action against the person (s) at fault .

**(AIR Para No 30 C&W Haripur 2016-17)**

**1.2.2.12 Overpayment due to non-deduction of steel quantity from RCC work - Rs 1.759 million**

According to conversion of Steel weight into Volume, 1 (One) metric ton has a volume of 0.1273885 M<sup>3</sup>.

XEN C&W Department, Haripur Division made payment to various contractors for different schemes without deduction of volume of the steel in RCC resultantly Government sustained a loss of Rs. 1,759,630. Detail is given at Annexure-7.

Audit is of the view that overpayment was made on account of reinforced concrete without deduction of steel quantity.

Controls were not implemented in true spirit and financial indiscipline resulted into loss to government.

When pointed out in October, 2017, the management stated that rate analysis is based on 100 cft bulk volume of concrete i.e. volume of RCC including re-enforcement. Reply of the department was not convincing as the amount of RCC work was required to be deducted.

Request for convening DAC meeting was made in June 2017. However

meeting of DAC could not be convened till finalization of this report.

Audit recommends that overpayment may be recovered and disciplinary action against the person (s) at fault.

(AIR Para No 31 C&W Haripur 2016-17)

**1.2.2.13 Non-imposition and recovery of penalty/ LD - Rs 156.664 million**

Clause-2 of the conditions of the Contract Agreement clearly provides that the contractor has to pay compensation @ 1 per day or maximum 10% of the estimated cost per day for the delay in completion of work.

XEN C & W Haripur Division awarded contracts to various contractors with specific period of time during 2016-17 but the contractors failed to complete their work within specific period of time frame, therefore Liquidity Damages charges of Rs 156.664 million were not deducted. The detail is given at Annexure-8.

Audit is of the view that penalty / LD @ 10 % of contract cost was required to be imposed and recovered from the contractors which was not done.

Controls were not implemented in true spirit and financial indiscipline resulted into loss to government.

When pointed out in October, 2017, the management stated that most of the schemes have been completed within original time limit. In those schemes where the works in question are in progress and nearing completion. The case for extension in time/imposition of fine would competent authority. Referred to detail reply will be furnished after scrutiny of record. Reply of the department was not tenable. Penalty may be imposed for late completion of schemes.

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

Audit recommends that LD may be recovered from contractors and

deposit into Govt treasury under intimation to audit.

(AIR Para No 32 C&W Haripur 2016-17)

**1.2.2.14 Excess payment due to misapplication of rates for abnormal increased quantity – Rs 29.601 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

Executive Engineer C& W Haripur paid an amount of Rs 107.326 million to M/s Tahir Rehman for construction of Sira to Slam Khund Road (Package- I) upto 7th running bill till June 2017.

The contractor executed earthwork of Rs 189.781 million against BOQ provision of Rs 103.125 million. The length of the road was also reduced to 6.5 KM from awarded 10 Km. It was observed that excavation of common material and soft rock was increased and hard rock was deleted as shown in revised TS. The contractor was allowed tender rates for these items for abnormal increased quantity instead of MRS 2015. Detail is given as under;

Item of work	Tender rate Rs	PC-I/ BOQ qty for 10 KM	Revised PC-I / revised TS Qty for 6.5 KM	Increase	Paid qty	Difference of PC-I & revised PC-I/ TS	MRS 2015 rate Rs	Excess payment Rs (TR – MRS)
Common material	825	5,000	31,834	536.68 %	31,584	26,834	363.84	12,347,767
Soft rock, slate, shale etc.	825	120,000	199,943	66 52 %	198,453	79,943	609.18	17,253,298
Hard rock Grade IV	10	130,000	Nil					0
<b>Total</b>								<b>29,601,065</b>

This resulted into excess payment of Rs 29,601,065 on account of earthwork items due to non-revision of tender rates for abnormal increased quantities.

Audit is of the view that government interest was not protected and loss was caused due to weak internal controls.

When pointed out in October, 2017, the management stated that detail reply will be furnished after scrutiny of record. Reply was not convincing as higher rates were paid.

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

Audit suggested that inquiry may be conducted beside recovery under intimation to audit

**(AIR Para No 35 C&W Haripur 2016-17)**

**1.2.2.15 Unauthorized payment – Rs 82.546 million**

Serial No. 03 of summary dated 23.09.2016 submitted to Chief Minister Khyber Pakhtunkhwa by Secretary C &W requested for enhancement of cost of scheme mentioning therein that contractor has executed earthwork on 6.5 KM length out of 10 KM for package I and change of nomenclature by adding Ghazi Jari Kas Road (5KM).

Executive Engineer Communication & Works Division, Haripur paid an amount of Rs 107.326 million vide IPC No. 03 dated 19.11.2016 to M/s Tahir Rehman & Brothers for construction of Sira Salam Khund Road package I. 10 KM approved length of the road was reduced to 6.5 KM and revised administrative approval was granted for Rs 399.486 million on 30.09.2016.

It was observed that contractor claimed and was paid earthwork amounting to Rs 189.781 million for excavation of common material and soft rock, shale etc. Detail is given as under;



IPC No.	Item	Rate	PC-I/ BOQ qty	Qty paid cu.m					Total
				IPC No. 1 dt .2015	IPC No.2 dt 16.07.15	IPC No. 3 dt 13.11.15	IPC No. 4 dt 08.04.16	IPC No. 5 dt 13.07.16	
1	Common material	825	5,000	4,950	0	750*	22,829	3,055	31,584
2	Soft rock, shale etc.	825	120,000	28,976	3,098	95,485	54,975	19,197	198,452

The contractor was granted undue favour and earthwork amounting to Rs 82.546 million (100,056 cu.m x Rs 825 for IPC 4 & 5) was measure and paid after approval of summary. This resulted into unauthorized payment of Rs 82.546 million.

Audit is of the view that government was put to loss due to negligence and undue favour.

When pointed out in October, 2017, the management stated that detail reply will be furnished after scrutiny of record. Reply was not convincing as higher rates were paid.

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

Audit suggested that inquiry may be conducted to determine responsibility and recovery under intimation to audit

**(AIR Para No 36 C&W Haripur 2016-17)**

#### **1.2.2.16 Overpayment due to allowing higher rates – Rs 18.511 million**

According to CSR/MRS issued by Government of Khyber Pakhtunkhwa Finance Department from time to time Labour Rates should be paid when material is available at site.

In the office of XEN C&W Haripur Division, it was observed that material was available for structural backfilling and formation of Embankment

from excavation. The local office was required to pay only labour rate for the said items. However, composite rates were paid which resulted in loss of Rs 18,511,373 to Government. Detail is given at Annexure-9.

Audit is of the view that loss was caused due to weak internal controls and government interest was not safeguarded.

When pointed out in October, 2017, the management stated that detail reply will be furnished after scrutiny of record. Reply was not convincing as higher rates were paid.

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

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

**(AIR Para No 37 C&W Haripur 2016-17)**

## ANNEXURES

### Annexure-1

#### Detail of MFDAC Paras

(Rs in million)

S. No	Deptt	AIR No.	-Gist of Para	Amount
1	DC	01	Non deduction of income tax on honoraria	0.72
2	DC	03	Non return of official vehicles to DC office Haripur	0
3	DC	04	Non-functional internal audit	0
4	DC	05	Non imposition of minimum fine	0
5	DC	07	Undisbursed land compensation	0.615
6	DC	08	Irregular expenditure on various purchases worth Rs 498,212	0.498
7	DHO	01	Non functional of internal audit	0
8	DHO	02	Unauthorized purchase of vaccines without NOC from NIH	1.099
9	DHO	03	Non deduction of withholding tax	0.388
10	DHO	04	Non deposit of receipt into Government Treasury	0.177
11	DHO	07	Loss to Govt. due to intentionally damaged of Ultrasound machine	0
12	DHO	08	Loss to Govt. due to illegal cutting of trees in BHU Bagra	0
13	DHO	09	Non recovery of non practicing allowance & HP allowance	0.455
14	DHO	10	Non recovery of pay and allowances for absent period	0.095
15	DHO	11	Non vacation & non recovery of HRA	0
16	DHO	12	Non recovery of conveyance and HBA of leave period	0.22
17	DHO	13	Irregular payment of pay & allowances due to incomplete service books	0
18	DHO	15	Non imposition of penalty on non supply of medicines	0.129
19	DHO	16	Non imposition of penalty on late supply of medicines	0.150
20	PHE	05	Non-deposit of Disabled Persons Rehabilitation Fund	0.1
21	PHE	06	Unauthorized retention of income tax & sales tax	0.123
22	PHE	08	Non imposition of penalty	0.115
23	C&W	04	Wasteful expenditure on account of external water supply scheme	0.365
24	C&W	11	Overpayment due to overlapping of items	0.733
25	C&W	14	Un-authorized payment on account of Mild Steel	0.507
26	C&W	16	Overpayment by allowing Non B.O.Q items	0.733
27	C&W	18	Overpayment of prime coat & asphalt	0.125
28	C&W	24&25	Overpayment due to non-utilization of available dismantled stone	0.749
29	C&W	27	Overpayment due to non-adjustment / retrieval of wood	0.311
30	C&W	28&29	Overpayment on account of base	0.902
31	C&W	41	Non-conducting of physical verification of store/stocks	0
				<b>9.309</b>

**SCHEDULE OF DEPOSIT**

**G10113 PW Deposit-II (Cash Deposit of contractors as Security)**

S. No	Item #	Month	Particulars	Opening Balance	Credit during the Month	Debit during the Month	Closing Balance
			<b>G-10113 PW Deposit-II (Cash Deposit of contractors as Security)</b>				
1	210	Apr-12	Khan Afsar	15,838,852	84,890	-	15,923,742
2	211	Apr-12	Alamghir Khan	721,461	14,731	-	736,192
3	215	Apr-12	Alamzeb	441,715	-	9,000	432,715
4	216	Apr-12	Syed Iqbal Shah	300,356	30,632	-	330,988
5	221	Apr-12	Naeem Shah	340,624	50,541	-	391,165
6	222	Apr-12	Alamgir Khan	431,373	49,696	-	481,069
7	224	Apr-12	Tahir Rehman	678,584	74,272	-	752,856
8	225	Apr-12	Abdul Rashid	448,696	216,028	-	664,724
9	227	Apr-12	Tahir Rehman	1,910,905	49,882	-	1,960,787
10	230	Apr-12	Mishawani Cobst:	157,415	98,611	-	256,026
11	242	Apr-12	Tahir Rehman	18,431,316	538,560	-	18,969,876
12	243	Apr-12	M urfan Khan	27,598,157	2,654,240	-	30,252,397
13	266	Mar-13	Mohammad Haroon	4,967,109	408,840	-	5,375,949
14	279	Mar-13	Syed Tayyab Shah	122,692	17,920	-	140,612
15	285	Mar-13	Alamzeb	348,718	8,952	-	357,670
16	288	Mar-13	Mohammad Saddique	2,479,509	2,164,115	-	4,643,624
17	289	Mar-13	ABM Consultant	68,325	170,203	-	238,528
18	292	Mar-13	Akbar Hussin	431,960	128,998	-	560,958
19	293	Mar-13	M Imtiaz	43,040	-	9,000	34,040
20	294	Mar-	Alamgir Khan	1,525,914	100,080	-	1,625,994

		2113					
21	297	Mar-13	Waheedullah	7,220	48,144	-	55,364
22	304	Mar-13	Alamzeb	344,948	181,086	-	526,034
23	311	Mar-13	Bakht Taj Din	22,350	39,162	-	61,512
24	314	Mar-13	Bakht Taj Din	31,550	68,600	-	100,150
25	315	Mar-13	Khan Afsar	551,403	119,061	-	670,464
26	326	Mar-13	Akbar Hussan	652,615	343,570	-	996,185
27	336	Mar-13	Fakha Alam	21,984	2,124	-	24,108
28	342	Mar-13	TRAND Const:	3,985,333	282,168	-	4,267,501
29	344	Mar-13	Nasrullah Khan	45,210	101,209	-	146,419
30	345	Mar-13	Syed Tayyab Shah	1,382,911	12,400	-	1,395,311
31	346	Mar-13	Badiuzman	8,185,595	1,158,093	-	9,343,688
32	348	Mar-13	Tanawal & co.	251,900	40,000	-	291,900
33	358	Mar-13	Syed Ashiq Shah	484,460	289,256	-	773,716
34	359	Mar-13	Alamgir Khan	907,650	168,470	-	1,076,120
35	362	Jun-14	Lodhi & Co.	2,559,935	1,371,766	15,000	3,916,701
36	364	Jun-14	Work Vision	12,589,960	3,601,152	15,000	16,176,112
37	365	Jun-14	Tahir Rehman	17,023,911	1,344,880	-	18,368,791
38	372	Jun-14	MM Khan	875,266	24,584	20,250	879,600
39	376	Jun-14	Hayat Khan	644,441	683,862	9,000	1,319,303
40	381	Jun-14	Alamgir Khan	359,130	91,294	-	450,424
41	384	Jun-14	Lodhi & Co.	82,941,016	12,498,000	-	95,439,016
42	386	Jun-14	Afzal Khan & Sons	1,816,870	214,023	-	2,030,893
43	387	Jun-14	M Imtiaz	561,227	198,356	-	759,583

44	388	Jun-14	Mirza Khan	112,000	137,776	-	249,776
45	392	Jun-14	Uzair Fareed	60,918	12,334	-	73,252
46	401	Jun-14	Syed Tayyab Shah	923,750	56,000	-	979,750
47	402	Jun-14	Badiuzman	8,780,933	2,500,868	-	11,281,801
48	405	Jun-14	Zahid Iqbal	479,061	32,168	-	511,229
49	407	Jun-14	Alamgir Khan	458,591	6,530	-	465,121
50	410	Jun-14	Alamgir Khan	64,278	126,479	-	190,757
51	411	Jun-14	M Nawaz Khan	141,992	25,221	-	167,213
52	412	Jun-14	Sye Iqbal Shah	923,857	94,777	-	1,018,634
53	414	Jun-14	Saddat	635,555	60,000	9,000	686,555
54	415	Jun-14	Saddat	392,456	46,160	-	438,616
54	418	Jun-14	M Nawaz Khan	170	6,444	-	6,614
55	420	Jun-14	Malik Sarfraz	32,240	-	9,000	23,240
56	427	Jun-14	TRAND Const:	5,796,092	429,723	15,000	6,210,815
57	428	Jun-14	TRAND Const:	2,296,413	3,000,000	-	5,296,413
58	429	Jun-14	M Imtiaz	1,229,806	4,390	-	1,234,196
59	432	Jun-14	Raja Naik Mohammad	2,544,072	254,410	15,000	2,783,482
60	433	Jun-14	M urfan Khan	3,840,073	-	15,000	3,825,073
61	436	Jun-14	Nasrullah Khan	449,750	27,520	-	477,270
62	438	Jun-14	Shahzad Ahmed	101,610	-	9,000	92,610
				242,797,223	36,563,251	149,250	279,211,224

**Annexure – 3**  
**Para # 1.2.2.2**

<b>List of the Health employees who have designated residence but receiving House rent and Conveyance allowance with the reason that they are not residing.</b>											
<b>S. N</b>	<b>Per #</b>	<b>Name</b>	<b>BPS</b>	<b>Designation</b>	<b>Cost Center</b>	<b>B/Pay</b>	<b>5%</b>	<b>HRA</b>	<b>C/A</b>	<b>One Month D/d</b>	<b>Total D/d 12 Month</b>
1	738566	SHAHZADI NIAZMEEN	17	MEDICAL OFFICER	6410	25440	1272	2955	5000	9227	110724
2	742273	JAVERIA JAMEEL HASHMI	17	MEDICAL OFFICER	6400	25440	1272	2955	5000	9227	110724
3	255411	SHAGUFTA BIBI	12	PHC Tech (MCH)	6392	26340	1317	1307	2856	5480	65760
4	255447	NAHEEDA BIBI	12	do	6396	28040	1402	1307	2856	5565	66780
5	255475	SHAZIA NISAR QURESHI	12	do	6399	29540	1477	1307	2856	5640	67680
6	255590	TAJ BIBI.	12	do	6400	31140	1557	1307	2856	5720	68640
7	447045	BUSHRA BIBI	12	do	6400	15940	797	1307	2856	4960	59520

8	253185	RUKSHANA BIBI	12	do	6401	26340	1317	1307	2856	5480	65760
9	709034	SADIA GUL	12	do	6404	13540	677	1307	2856	4840	58080
10	255477	SADIA ZAMAN	12	do	6405	26340	1317	1307	2856	5480	65760
11	255441	BIBI SHAHEEN	12	do	6405	27940	1397	1307	2856	5560	66720
12	179008	MISS DILSHAD	12	do	6408	28740	1437	1307	2856	5600	67200
13	719990	FOZIA NOMAN	12	do	6410	13540	677	1307	2856	4840	58080
14	285999	REHANA KOUSAR	12	do	6411	20740	1037	1307	2856	5200	62400
15	255443	TAHIRA JABEEN	12	do	6412	31940	1597	1307	2856	5760	69120
16	249039	FARHAT NASIM	12	do	6412	25540	1277	1307	2856	5440	65280
17	454795	RUQIA BIBI	12	do	6415	16740	837	1307	2856	5000	60000
18	247317	SAKINA BIBI	12	do	6417	26340	1317	1307	2856	5480	65760
19	717378	NAZMA SHAHEEN	12	do	6418	13540	677	1307	2856	4840	58080
20	717358	AZRA BIBI	12	do	6426	13540	677	1307	2856	4840	58080
21	249543	RUBINA SHAHEEN	12	do	6428	27140	1357	1307	2856	5520	66240
22	255409	NAHEEM ZAMAN	12	do	6429	24740	1237	1307	2856	5400	64800
23	688584	MUHAMMAD AAMIR	12	do	6390	13540	677	1307	2856	4840	58080
24	688616	ABDUL BAQI	12	do	6421	13540	677	1307	2856	4840	58080



25	688560	ASIM KHAN	12	do	6391	13540	677	1307	2856	4840	58080
26	688612	WASEEM JAVED	12	do	6394	13540	677	1307	2856	4840	58080
27	255423	GHULAM MUSTAFA	14	do	6394	34280	1714	1476	2856	6046	72552
28	706718	MUNFAT KHAN JADOON	12	do	6395	13540	677	1307	2856	4840	58080
29	706710	ISRAR KHAN	12	do	6396	13540	677	1307	2856	4840	58080
30	221076	MUHAMMAD SHABIR	16	Sr. PHC Technician (MP)	6396	41480	2074	1818	5000	8892	106704
31	563674	MUHAMMAD MUMTAZ	12	PHC Tech (MCH)	6397	15140	757	1307	2856	4920	59040
32	255434	MUHAMMAD AYYAZ	16	do	6400	40200	2010	1818	5000	8828	105936
33	458816	AJOON KHAN	12	do	6402	15940	797	1307	2856	4960	59520
34	457796	SARWAT KHAN	12	do	6405	15940	797	1307	2856	4960	59520
35	255420	LAIQ BAHADIR	12	do	6406	29540	1477	1307	2856	5640	67680
36	693192	NIMROZ KHAN	12	do	6409	13540	677	1307	2856	4840	58080
37	688613	MUDASAR IMTIAZ	12	do	6410	13540	677	1307	2856	4840	58080
38	255428	MUHAMMAD	12	do	6412	32740	1637	1307	2856	5800	69600

		AYAZ KHAN									
39	255432	SHAKEEL AHMED	12	do	6413	31140	1557	1307	2856	5720	68640
40	255385	SULTAN MAHMOOD	12	do	6415	28740	1437	1307	2856	5600	67200
41	688558	ASIF NAWAZ	12	do	6417	13540	677	1307	2856	4840	58080
42	255429	MUHAMMAD RAFAQAT	16	Sr PHC Technician (MP)	6420	41480	2074	1818	5000	8892	106704
43	249973	AMJAD NAEEM.	12	PHC Tech (MCH)	6424	28740	1437	1307	2856	5600	67200
44	458165	HAMID SHAH	12	do	6425	15940	797	1307	2856	4960	59520
45	255425	QAZI ZIAUL ISLAM	12	do	6428	25540	1277	1307	2856	5440	65280
46	688609	SHAHWAYZ KHAN	12	do	6414	13540	677	1307	2856	4840	58080
47	688798	ALI ZAR SHAH	12	do	6402	13540	677	1307	2856	4840	58080
48	738725	Yasmin Bibi	12	do	6435	13540	677	1307	2856	4840	58080
<b>TOTAL</b>						1077900	53895	67734	147808	269437	<b>3,233,244</b>

**Detail of overpayment by allowing excess quantity than Technical Sanction**

S. No.	Name of item	Rate (Rs)	Qty (M3) paid	Qty admissible as per T.S.	Difference	Amount (Rs)
1	<b>(Sub Structure)</b> Feb: of Mild Steel (G-40)	120000	139.221	130	9.921	1,106,520
2	RCC (1:2:4)	7000	612.982	550	62.982	440,874
3	<b>(S/work/R-Wall/Culverts)</b> PCC (1:4:8)	3000	128.78	122.63	6.15	18,450
4	Structural back filling using available material at site	1000	142.6	133.84	8.76	8,760
5	E/R Form work to any shape	419.67	1170.61	350	820.61	344,385
6	PCC(1:3:6) 40% boulder	3848.33	670.94	625	45.94	176,792
7	<b>(Earth work)</b> Formation of embankment	400	11252.49	10791	461.49	184,596
8	<b>(Multi Cell Culvert)</b> Feb: of Mild Steel (G-60)	120000	57.62	53.42	4.2	504,000
9	RCC in roof, beam, column other structure	7000	426.88	420.86	6.02	42,140
10	<b>(Surface course)</b> Granular sub base course	500	445.94	425.50	20.44	10,220
11	Water Bound macadam base course	2000	375.95	358.90	17.05	34,100
12	<b>(Surface course)</b> P/L of wearing course	17000	202.651	193	9.651	164,067
<b>Total</b>						<b>3,034,904</b>

**Annexure – 5**  
**Para # 1.2.2.9**

**List of works where dry stone masonry paid**

<b>S.No</b>	<b>Name of work</b>	<b>Contractor</b>	<b>V. No.</b>	<b>Date</b>	<b>Qty Cu.m</b>	<b>Rate Rs</b>	<b>Amount Rs</b>	<b>11% Voids Rs</b>
1	Mohri to Akhoon Bandi Road	M/s Trand Construction Co.	56-H	16.06.17	5,113	2,500	12,782,500	1,406,070
2	Dumian to Tiphra to Mirpur Road	M/s Attaullah KhanTrand & Bros	31-H.	29.06.17	936.31	2,503.52	2,344,071	257,848
3	Badshala to Rehana Maira Road	M/s Raja Naik Muhammad & Bros	24-H.	22.06.17	184.48	2,500	461,200	50,732
4	Talhad Village Road	M/s Attaullah KhanTrand & Bros			1,781	2,500	4,451,703	489,688
<b>Total</b>							<b>20,039,474</b>	<b>2,204,338</b>

**LIST OF SCHMES WITHOUT TECHNICAL SANCTION**

Name of scheme	Status of the scheme			Date of Commencement	Expenditure to the end of previous year	Progressive Expenditure
	Total cost	AA with date	TS with date			
2	3	4	5	6	7	12
Conversion of 100-Mosque Schools into regular Primary Schools in Khyber Pakhtunkhwa SH:		<u>Compact</u> <u>70.00</u> 18.10.14			15.124	0
GMPS Shanai PK-52		<u>14.000</u> 16.3.15		15.11.15	2.952	5.490
GMPS Nerothi PK-49		<u>14.000</u> 16.04.15		03.06.16	-	3.271
GMPS Pahal PK-52		<u>14.000</u> 18.06.15		15.01.16	4.529	9.092
Establishment of 160-Govt: Primary Schools (B&G) on need basis in KP (Phase-IV) SH:		<u>56.000</u> 18.10.14			15.500	0
GPS Sher Parri PK-49		<u>14.000</u> 26.01.15		20.06.15	3.992	9.532
GGPS Suba Nullah Pharari PK-50		<u>14.000</u> 26.01.15		28.05.15	7.715	11.298
GPS Farid Abad PK-51		<u>14.000</u> 26.01.15			2.277	3.010
GGPS Jamu shifted to Sheikh Chor. PK-52		<u>14.000</u> 26.01.15		11.04.16	1.516	2.016
Estab: of 100-Govt: Girls Primary Schools in KPK SH:						0
GGPS Bagh Darra						9.819
Remodeling Redesigning & rehabilitation of Pilot High School for Girls in Haripur City.				26.11.16		2.429
Education Sector Reform Programme-EU Assisted (3 <sup>rd</sup> Trenches) Up-gradation of 50-Primary & 50-Middle schools, Construction of 20-Playgrounds & 400-Additional		21.766			13.806	0

class rooms SH:						
(A) GGPS Sawar Maira PK-52		<u>5.718</u> 28.01.15			2.921	7.567
GGMS Sawar Maira PK-52	9.992	<u>9.979</u> 28.01.15		05.01.16	4.806	8.268
Construction of buildings for rented schools (50 Primary and 50 Middle) in KP. (if land available) SH:		<u>37.500</u> 25.09.20 14			15.369	0
i- Mohara U/C Sarai Nimat Khan PK-50		12.500		05.12.14	10.239	12.627
ii- GGPS Kandal U/C S.N Khan PK-50		12.500		03.11.14	3.099	3.637
iii- GGPS Rehana Maira PK-50.		12.500		28.12.14	2.031	6.061
Construction of 5-Nos. Cluster Hostels for female in KP i- GGSMHS Haripur PK-50		<u>23.241</u> 25.09.14	-	08.12.14	11.950	16.449
Education Sector Reform Programme-EU Assisted (4 <sup>th</sup> Trenches). Up-gradation of 50 Primary & 50 Middle schools, construction of 15 playgrounds & 350-Additional Class Rooms SH:		44.225			39.613	40.449
Up-gradation of 50-Nos. Govt: Primary Schools to Middle level in KP SH:		<u>18.000</u> 07.08.14		23.12.14	18.696	0
GPS Khalali PK-49		<u>9.000</u> 28.11.14		08.01.15	9.285	9.415
Science Lab Project KP SH:		<u>20.234</u> 16.3.15			9.171	0
GGHS Ghazi Khaloo PK-52		<u>2.630</u> 26.01.15			1.601	1.993
GGCMHS No. 1 Haripur shifted to GGHS Mankarai PK-50		<u>1.871</u> 16.3.15		26.10.16	-	1.926
GGHS KTS No. 1 PK-51		<u>1.871</u> 16.3.15			1.317	2.005
GGHS Beer PK-52		<u>1.871</u> 16.3.15		04.02.16	0.676	0.778
Up-gradation of GPS to Middle level B&G 30:70) on need basis SH:		<u>43.000</u> 18.10.14			19.263	0
GGPS Kot Jandan PK-49		<u>10.750</u> 16.3.15			-	0.190

Up-gradation of 100-GHS to Higher Secondary level in KP SH:		49.100			29.235	0
GGHS Jabri PK-49						2.059
GHS Rehanab PK-50					1.150	2.668
GGHSS Bee PK-52		24.550 26.01.15		23.12.15	13.298	14.805
Up-gradation of 100-Middle schools to High level in KP (B&G 30:70) on need basis SH:		46.740			24.450	0
GMS Karwala PK-49				01.10.2015	4.633	7.56
GGPS Pathan Colony Haripur City No. 3 PK-50		15.580		15.09.2015	2.827	4.043
GMS Pandori PK-51		15.580		18.04.2015	11.760	13.672
Construction of 100-No. Examination Halls in High / Higher Secondary School in		77.426 11.12.15			11.376	0
GHS Khanpur PK-49				17.02.16	1.699	2.748
GHS Halli shifted to GHS Jabri. PK-49				30.01.17	-	1.786
GHS Laban Band PK-50				18.09.15	2.938	3.188
GHS Nurdi PK-50				08.05.16		1.682
GHS KTS Sector No. 2 PK-51					1.594	1.594
GHS Kundi PK-52		9.422 21.12.16		25.11.15	0.542	1.360
GHS Ghazi Hamlet PK-52				10.12.16	2.008	2.625
GHS Rehana PK-50				23.12.15	2.595	5.732
GHS Darwesh PK-50						1.287
Re-construction of existing Primary, Middle & High Schools (50-Each) in KPK.		94.261			35.114	0
GHS Chajjian PK-49	20.00	20.000 16.02.15		25.01.16	6.281	7.880
GHS No. 2 Haripur PK-50	20.00	20.000 16.02.15		20.01.16	5.539	18.063
GHS Sector No.2 KTS PK-51	20.00	20.000 16.02.15			7.526	12.334
GHS Ghazi PK-52	20.0	20.000 16.02.15		10.06.15	11.126	18.359
Establishment of Govt: Colleges in KPK (Phase-II) SH: Govt: Degree College Khanpur shifted to Sarai Saleh	-	10.00 15.04.14 242.799	-	-	-	9.350

		28.02.17				
Construction of additional academic infrastructure in Govt: Colleges SH:						0
GGDC Sarai Selah (Bus Garrages).		2.614 22.12.15				0.506
GDC Ghazi (Group Latrine).						1.319
GGC Haripur (4-No. Class Room).						1.319
Re-construction / Rehabilitation of health facilities damaged in July August 2010 Floods SH:		9.903			7.109	0
Civil dispensary Kot Najibullah.		6.177		12.03.15	3.893	4.421
Improvement of all DHQs / THQs Hospitals in KPK SH: DHQ Hospital Haripur.	114.030	92.045 10.02.17				5.000
Construction of Building for Special Education Institute at Haripur.	42.000	68.453 10.04.14	-	28.12.14	40.288	51.768
Provision of weight station in existing food Grain Godown in Province SH: Haripur	1.350	1.350	-	25.04.15	0.241	1.549
Construction of additional rooms for DFC's offices in selected district of KP SH: DFC Office District Haripur (Civil Work).	1.389	-	-	04.04.17	-	1.581
Re-construction of Office of Deputy Commissioner, Haripur (CMD).	25.000	25.000 15.12.15	-	20.05.16	3.328	22.828
Construction of BT road from Makhnial to Danna Ferozpur District Haripur.	50.00	48.291 09.01.17		18.05.16	12.500	35.762
Impt: / Rehb: of Khanpur Internal roads U/C Khanpur District Haripur.	100.00			06.05.16 28.01.17		9.500
Construction / Improvement / Rehabilitation of road from Bagra to Karwala Length 6-Km District Haripur.	60.000			01.06.16	3.000	29.193
Construction of road from:	200.00	200.00 08.12.15			7.500	0
i- Kala – Khtha to Thalikot road.				15.05.16	3.774	10.318
iii- Kariplia to Hassan						6.553



Bai road						
iv- Soha to Kakotri road.				10.07.16 20.05.16	3.726	16.514
Construction of RCC Bridge over Dhoor at Mohara Mumdu Mankarai District Haripur.	180.00				6.322	48.770
Constn: of Jhari Kas Road 2-Km.	25.000	24.890		12.04.15	1.432	28.103
Execution of additional work at Central Prison Haripur	107.435			12.09.16		27.500
Construction of boundary walls / security picket / court rooms with allied facilities in selective Districts of KP SH: District Court Haripur.	59.004	2.500 02.03.17				2.500
AOM&R / Emergency nature work to all roads in District Haripur during the year 2016-17 SH:						0
Roads Sub Division PK-50.	5.000	-	-	-	-	16.644
Ghazi Sub Division PK-52.	5.000	-	-	-	-	5.481
<b>Total</b>						<b>639.246</b>

**Annexure – 7**  
**Para # 1.2.2.12**

**List of RCC 1:2:4 for steel area in concrete**

S. No	Name of work	V. No.	Date	RCC 1:2:4 Qty in cum	Rate Rs	Steel qty.	Rate Rs	Excess area	Average rate of RCC 1:2:4 Foundation + Beam/ 2	Overpayment Rs
1	Play ground Sarai saleh	134-H	29.06.17	Foundation 24.71 Beam 90.17	7,300 8,169	12.03	110,000	1.53	7,735	11,854
2	Admn Block Central Prision	125-H	22.06.17	Foundation 89.29 Beam 94.81	4,699.95 5,261.51	17.56	82,235	2.24	7,500	16,777
3	RCC Bridge Mohara	128-H	22.06.17	Girder 398.36	11,750	210.15	121,550	26.77	11,750	314,556
4	DC Office	120-H	22.06.17	Foundation 123.99 Beam 129.15	8,000 9,000	5.06	130,000	0.64	8,500	5,479
5	Mohara Rented schools	114-H	22.06.17	Foundation 65.98 Beam 145.93	6,570 7,352	24.37	103,000	3.10	6,961	21,610
6	GHS Rehana (E Hall)	109-H	22.06.17	Foundation 36.35 Beam 115.84	9,000 9,200	18.28	110,000	2.33	9,100	21,191
7	Suba Nullah Pharran	106-H	22.06.17	Foundation 66.90	7,500	25.54	115,000	3.25	8,000	26,028

				Beam 125.3	8,500					
8	GGCMHS	105-H	22.06.17	Foundation 130.26 Beam 123.27	6,570 7,352	44.42	99,121	5.66	7,051	39,899
9	DHQ Hospital	99-H	22.06.17	Foundation 358.05 Beam 38.34	6,569 8,185	140.7	107,460	17.92	7,377	132,222
10	Meelum Bridge	96-H	22.06.17	Foundation 139.63 Beam 232.99	6,975 9,000	25.71	100,000	3.28	7,988	26,162
11	GHS Rehana	82-H	21.06.17	Foundation 62.11 Beam 134.67	7,000 7,900	23.73	100,000	3.02	7,450	22,521
12	GHS No. 02	81-H	21.06.17	Foundation 108.57 Beam 164.37	7,290 8,168	58.63	104,615	7.47	7,729	57,726
13	GGPS Rehana	79-H	21.06.17	Foundation 61.01 Beam 119.70	6,570 7,352	30.31	99,121	3.86	6,961	26,877
14	Boundary wall C. Prision	43-H	14.06.17	Foundation 335.5 Beam 322.16	7,400 7,000	95.81	105,000	12.21	7,200	87,912
15	Changi Bandi Bridge	41-H	06.06.17	Beam 612. 98 Girder 831.48	7,000 9,500	88.35 212.7	110,000 120,000	11.25 27.10	7,000 9,500	336,200
16	C. Prision Security Post	18-H	06.06.17	Foundation 264.06 Slab beam 292.15	4,699.95 5,261.51	60.52	82,235	7.71	4,981	38,404
17	GPS SherPari	21BP	23.06.17	Foundation 67.18 Beam 142.05	7,300 8,300	24.25	101,000	3.09	7,800	24,102

18	GHS Khan Pur	16BP	22.06.17	Foundation 33.38 Beam 60.75	7,234 8,000	14.58	105,000	1.86	7,617	14,168
19	GMS Karwala	13BP	21.06.17	Foundation 71.4 Beam 152.12	7,299.6 8,169.74	27.7	120,135	3.53	7,735	27,305
20	GHS jabri	10BP	21.06.17	Foundation 69.63 Beam 22.95	7,860 8,500	14.35	110,000	1.83	7,891	14,441
21	GHS Chajjan	9BP	20.06.17	Foundation 112.09 Beam 94.80	4,000 8,000	38.64	120,000	4.92	6,000	29,520
22	Special Education	26-BM	20.06.17	Foundation 352.62 Beam 68.89	7,000	82.64	110,000	10.53	7,000	73,710
23	GHS No. 4 KTS	21-BM	20.06.17	Foundation 214.13 Beam 239.66	6,569 7,352	59.25	105,000	7.55	6,961	52,556
24	GGMS New Bakka	19-BM	20.06.17	Foundation 134.99 Beam 153.88	6,570 7,900	37.14	103,000	4.73	7,235	34,222
25	GMS Pandori	8-BM	08.06.17	Foundation 138.23 Beam 154.48	7,500 8,800	38.17	100,000	4.86	8,150	39,609
26	GGPS Bagh Darra	30-G	29.06.17	Foundation 66.97 Beam 114.07	8,189 9,300	25.0	110,000	3.18	8,745	27,809
27	GMS Jam	14-G	21.06.17	Foundation 82.49 Beam 144.01	8,200 9,050	37.73	103,000	4.81	8,625	41,486
28	GHS Ghazi	12-G	20.06.17	Foundation 129.75 Beam 241.60	7,190 8,046	77.80	108,483	9.91	7,618	75,494
29	GPGC	14-H	12.04.17	Foundation 286.12	6,800	103.56	106,000	13.19	7,100	93,649

				Beam 260.17	7,400					
30	Patwerkhana Badrosa	11-G	20.06.17	Foundation 16.86 Beam 36.48	6,570 7,352	4.87	99,124	0.62	7,051	4,374
31	GPS Sawar Maira	25-G	22.06.17	Foundation 20.95 Beam 43.67	7,500 8,000	9.21	105,000	1.17	7,750	9,093
32	GPS Farid Abad	22-BM	20.06.17	Foundation 59.54 Beam 52.57	6,570 7,352	14.11	93,614	1.80	7,051	12,674
										<b>1,759,630</b>
					<b>Total</b>					

Detail of non-imposition of Penalty

ADP #	Name of Scheme	Name of Contractor	Date of work order	Commencement date	Period for completion	Extension	Actual/Revised date of completion	Actual completion	Physical progress	E/Cost	Penalty @ 10 %
1	Imp: Rehb of Pir Sohaw to Kohala Bala Bazar Via Makhnal 10-K Package II	Badi –uz- Zaman	9.6.15	2.9.15	18- Months	Nil	1.3.17	20.6.17	100%	112.813	11.281
2	Imp: Rehb of Pir Sohaw to Kohala Bala Bazar Via Makhnal 10-K Package II	Badi –uz- Zaman	9.6.15	21.5.15	18- Months	Nil	Nil	20.6.17	100%	99.531	9.953
3	Const: of Road from sira to salam khund road 20 - Km in The:Ghazi SH: Saira to salam 10-km	M/S Tahir Rehman & Brother	5-5-15	07.05.15	12-Months	Nil	07.05.16	Nil		217.691	21.769
4	SH: Ghazi to Salam Khund Gali to Triman 8.50 Km	Trand Construction Comp	26.6.15	05.09.15	12 – Months		05.09.16	Nil		107.264	10.726

5	Rehabilitation /widening Mir pur Kahal road to Chappri 13- KM	Trand Construction Comp	29.4.15	15.12.15	12 – Months		15.12.16	Nil		59.995	5.600
6	Up-Gradation of 100 MS to HS SH GMS Karwala.	M/S M M Khan	-	10.10.15	12 – Months		10.10.16	Nil		14.042	1.404
7	Pharrora to BAndi Mian Pir Dad via Bina Ahmed Ali Khan to Kandad Meelam Road.	Trand & co	18.5.15	04.05.15	12-Months	08.04.17	08.04.17	Nil	70%	154.986	15.497
8	Construction of Akhoon Bandi to Magri Road. 8 - KM	Lodhi & Co	15.5.16	21.6.15	12-Months		21.6.16	Nil	-	106.819	10.682
9	Construction of prestressed Bridge from Thanda Choa to Mohari No 1 Sh: Construction of Bridge at Changi Bandi.	Lodhi & Co	18.5.15	18.6.15	12-Months	11.11.16	11.11.16	Nil	80%	90.411	9.041
10	Judicial Complex Pk I	Urfan Khan & Co.		15.5.13	36-months	Nil	15.5.16	Nil		326.158	32.616
11	Judicial Complex Pk II	Tahir Rehman		15.5.13	36-months	Nil	15.5.16	Nil		167.544	16.754

12	Special Education Institute	Haroon & Sons		13.12.14			31.12.15	Nil		59.067	5.907
13	Mohri to Akhoon Bandi Bridge	Trand Construction Comp		25.12.15			25.12.16	Nil		40.463	4.046
14	Hostel for Traniees – Central Prision	Khan Afsar		28.09.14			28.09.15	Nil		13.883	1.388
											<b>156.664</b>



**Annexure – 9**  
**Para # 1.2.2.16**

**Detail of Available Material Used**

<b>S. No</b>	<b>Name of work</b>	<b>Contractor</b>	<b>Item of work</b>	<b>Qty Cu.m</b>	<b>Rate paid Rs</b>	<b>Labor rate Rs</b>	<b>Difference Rs</b>	<b>Overpayment Rs</b>
1	Mirpur - - - Chappra Road	Trand Construction	Embankment	1,859	275	12.39	262.61	488,192
2	Badshala to Rehana Road	Raja Naik	Embankment	1,812	325	12.39	312.61	566,449
3	Sarai Niamat Khan (Balance work)	Trand Construction	Structure back fill	2,084	435.23	309.99	125.24	261,000
4	Pharrori --- Meelum Road	Work Vision	Embankment	10,857	700	12.39	687.61	7,465,382
				7,465	613.514	12.39	601.124	4,487,391
5	Changi Bandi Bridge	Lodhi & Co	Embankment Structure back fill	10,971	400	12.39	387.61	4,252,469
				142.6	1,000	309.99	690.01	98,395
6	Sira Salam Khund Pk I	Tahir Rehman	Structure back fill	1,512	900	309.99	590.01	892,095
							<b>Total</b>	<b>18,511,373</b>

**Detail of Non Deduction of Sales Tax**

<b>S. No</b>	<b>Consultant Name</b>	<b>Voucher No. &amp; Date</b>	<b>Work done (Rs)</b>	<b>15% Sales Tax (Rs)</b>
1	M/s DMC	8-G dt 20-10-2016	2,799,154	419,873
2	-do-	10-H dt 17-10-2016	1,308,482	196,272
3	M/s Euro	23-H dt 20-10-2016	844,882	126,732
4	M/s Planner	27-H dt 19-04-2017	1,236,240	185,436
5	M/s PEPAC	44-H dt 21-03-2017	9,861,102	1,479,165
6	M/s Planner	5-H dt 03-02-2017	97,000	14,550
<b>Total</b>			<b>16,146,860</b>	<b>2,422,028</b>