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ABBREVIATIONS AND ACRONYMS

AC	Assistant Commissioner
ADP	Annual Development Plan
AOM&R	Annual Ordinary Maintenance and Repair
AP	Advance Para
APR	Actual Payee Receipt
B&R	Building and Road
BHU	Basic Health Unit
BOQ	Bill of Quantity
CA	Conveyance Allowance
CD	Civil Dispensary
CMO	Chief Municipal Officer
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CSR	Composite Schedule of Rate
C&W	Communication and Works
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DHO	District Health Officer
DHQ	District Headquarters
DO	District Officer
GFR	General Financial Rules
HRA	House Rent Allowance
IHS	Integrated Health Services
KKH	Karakoram Highway
KP	Khyber Pakhtunkhwa
KPPRA	Khyber Pakhtunkhwa Public Procurement Regulatory Authority
LGA	Local Government Act
LG&RDD	Local Government and Rural Development Department
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
MOU	Memorandum of Understanding

MRS	Market Rate System
PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PATA	Provincially Administered Tribal Area
PC-I	Planning Commission – I
PCC	Plain Cement Concrete
PHE	Public Health Engineering
RCC	Reinforced Concrete Cement
RDA	Regional Directorate of Audit
RHC	Rural Health Center
SHYDO	Small Hydel Developmental Organization
THQ	Tehsil Head Quarter
TS	Technical Sanction
WSS	Water Supply Scheme
XEN	Executive Engineer
ZAC	Zilla Accounts Committee

Preface

Articles 169 &170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section-37 of Khyber Pakhtunkhwa Local Government Act 2013 requires 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, Kohistan for the financial year 2015-16. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2016-17 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes the systemic issues and significant audit findings. Relatively less significant issues are listed in the Annexure-1 of the Audit Report. The audit observations listed in the Annexure-1 shall be pursued with the Principal Accounting Officer at the DAC level. In all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of District Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General District Governments Audit, Khyber Pakhtunkhwa carries out the audit of 25 District Governments. Regional Directorate of Audit Abbottabad, on behalf of the Director General Audit, District Governments Khyber Pakhtunkhwa carries out the audit of Six District Governments namely Abbottabad, Mansehra, Haripur, Battagram, Kohistan and Tor Ghar.

This Regional Directorate has a human resource of 08 officers and staff with a total of 2000 man days. The annual budget amounted to Rs 16.237 million. The office is mandated to conduct regularity (financial attest audit & compliance with authority audit) and performance audit of programs/ projects.

District Government, Kohistan 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 151 formations in District Kohistan out of which the accounts of four formations were examined in detail. These formations were selected for detailed audit by excluding the last year audited entities keeping in view the available man days.

The total expenditure of the District Government, Kohistan for the financial year 2015-16 was Rs 1,848.297 Million. Out of this, RDA Abbottabad audited an expenditure of Rs 967.462 million which, in terms of percentage, is 52% of auditable expenditure. The receipts of District Government Kohistan for the Financial Year 2015-16, were nil.

b. Recoveries at the instance of audit

Recovery of Rs 157.699 million was pointed out during the audit. Out of the total recoveries, Rs 42.933 million were not in the notice of the executive before audit.

c. Audit Methodology

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

d. Audit Impact

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

e. Comments on Internal Control and Internal Audit department

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

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

f. Key audit findings of the report;

- i. Non production of record in one case amounting Rs 32.251 million.¹
- ii. Irregularities & non compliance in 9 cases amounting to Rs 232.16 million were noted.²
- iii. Internal control weaknesses in 13 cases amounting to Rs 194.717 million were observed.³

¹ 1.2.1.1

² 1.2.2.1 to 1.2.2.9

³ 1.2.3.1 to 1.2.3.13

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

g. Recommendations

- i. Production of record for verification and appropriate action against person(s) at fault.
- ii. Investigation, fixing responsibility and disciplinary action against person(s) at fault besides recovery under intimation to audit.
- iii. Provision of evidence in support of payments, installations, testing, performance and training etc.
- iv. Deduction of sales taxes on supplies needs to be ensured.
- v. Recovery of outstanding rent, vacation of Government property (State land) and lease out properly on market rate basis.
- vi. Vacation of Government Accommodations from illegal occupants, recovery of rent.
- vii. Corrective actions/ Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- viii. HRA and CA shall be recovered from the concerned and deposited into the Government treasury.
- ix. Recovery of lease money along with interest, cancellation of agreement and action against the person (s) at fault.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

S. No.	Description	No.	Budget		
			Expenditure	Receipts	Total
1.	Total Entities (PAO) in Audit Jurisdiction	01	1848.297	-	1848.297
2.	Total formations in audit jurisdiction	151	1848.297	-	1848.297
3.	Total Entities (PAO) Audited	01	967.462	-	967.462
4.	Total formations Audited	04	967.462	-	967.462
5.	Audit & Inspection Reports	04	967.462	-	967.462
6.	Special Audit Reports	-	-	-	-
7.	Performance Audit Reports	-	-	-	-
8.	Other Reports	-	-	-	-

Table 2: Audit observation Classified by Categories

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	3.256
2.	Weak financial management	142.339
3.	Weak Internal controls relating to financial management	41.294
4.	Others	272.239
	Total	459.128

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

S. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year	Total last year
1.	Outlays Audited	215.525	426.518	0	325.419	967.462	
2.	Amount Placed under Audit Observation /Irregularities of Audit	2.639	363.920	0	92.569	459.128	
3.	Recoveries Pointed Out at the instance of Audit	2.639	148.724	0	6.336	157.699	
4.	Recoveries Accepted /Established at the instance of Audit						
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	

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

S. No	Description	Amount Placed under Audit Observation
1.	Violation of Rules and regulations, principle of propriety and probity in public operation	244.443
2.	Report cases of fraud, embezzlement, thefts and misuse of public resources.	0
3.	Accounting Errors (accounting policy departure from NAM ⁴ , 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 weakness of internal control systems.	15.524
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	157.699
6.	Non production of record	32.251
7.	Others, including cases of accidents, negligence etc.	9.211
	Total	459.128

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

S.No	Description	Amount
1	Outlays Audited (item 1 of Table 3)	967.462
2	Expenditure on audit	0.540
3	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	-

⁴The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash).

CHAPTER – 1

1.1 District Government Kohistan

1.1.1 Introduction

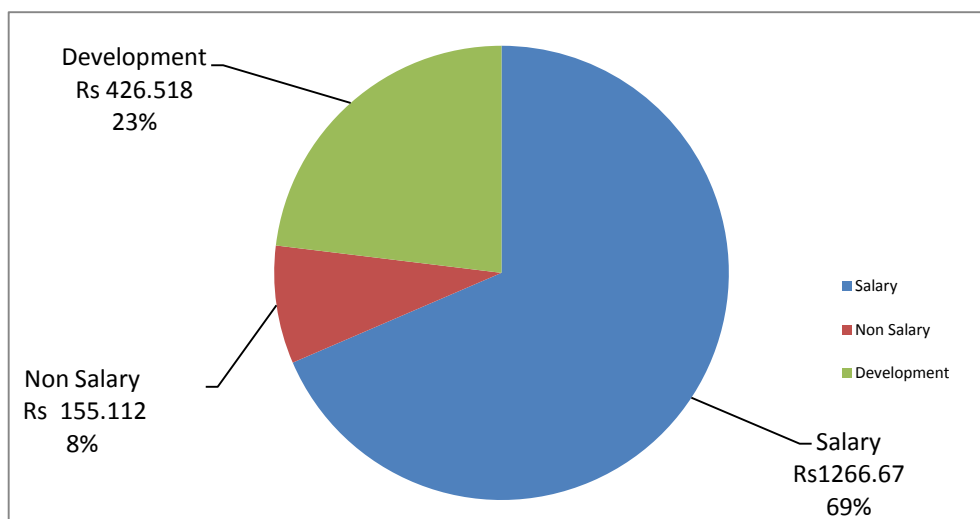
Activities of District Government are managed through offices of Deputy Commissioner and District Officers under Khyber Pakhtunkhwa Local Government Act 2013 (LGA 2013). Each group of District Offices consists of District Officer (DO). The DO by means of a standing order distributes the work among the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

1.1.2. Comparison of budget and expenditure 2015-16 (Variance analysis)

Rs in million				
2015-16	Budget	Expenditure	Excess/ (Saving)	%age Excess/Saving
Salary	1,430.55	1,266.67	(163.879)	11%
Non-salary	159.696	155.112	(4.584)	3%
Developmental Account -IV	1.5	1.351	(0.149)	10%
Developmental Account – I	426.437	425.167	(1.27)	0.298%
Total	2,018.183	1,848.3	(169.882)	8.418%
Receipts	0	0	0	0

The savings of Rs 169.882 million indicate weakness in the capacity of District Government Departments to utilize the amounts allocated.

Expenditure 2015-16



1.1.3 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.	2005-06	Not Convened
4.	2006-07	Not Convened
5.	2007-08	Not Convened
6.	2008-09	Not Convened
7.	2009-10	Not Convened
8.	2010-11	Not Convened
9.	2011-12	Not Convened
10.	2012-13	Not Convened
11	2013-14	Not Convened

1.2 AUDIT PARAS

1.2.1 Non-Production of Record

1.2.1.1 Non-production of auditable record – Rs 32.251 million

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

DHO Kohistan did not produce the following auditable record despite several verbal and written requests.

1. Reconciled expenditure for the month of 06/2016.
2. Logbooks of ambulances except, RHC Dassu and Pattan, to verify expenditure on repair and maintenance and receipts of these ambulances.
3. OPD registers, medicines registers, dead stock registers and detail regarding X-ray, lab tests, Admission Fees etc of BHUs, RHCs and CDs except RHC Pattan were not produced.
4. MOU signed with HIS.

Non-production of record occurred due to weak administrative control, which resulted in violation of rules.

When pointed out in August 2016, management stated that detailed reply will be submitted in a week time.

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

Audit recommends that action against the person(s) at fault may be taken under intimation to audit.

AP 34 (2014-16)

1.2.2 Irregularities / Non-Compliance

1.2.2.1 Irregular expenditure on execution of schemes without technical sanction - Rs 181.017 million

Para 58 of CPWD read with Para 32 of CPWA Code Volume-I provide that no work shall be executed without Administrative Approval / Technical Sanction and Budget allotment.

According to S/No. (i) of letter No. SO(PAC)DAC/48-2008 / DERA / W&SD dated Peshawar the 10.03.2008, “Technical Sanction should be obtained prior to commencement of the work 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 PHE, Kohistan executed 11 schemes amounting to Rs 181.107 million during 2015-16, without obtaining technical sanction prior to commencement of work from the competent authority. Detail is given at annexure-2. Carrying out the work in this way was against the rules.

Irregular payment for scheme without technical sanction occurred due to lack of administrative and financial control.

When pointed out in August 2016, management stated that detailed reply would be submitted after scrutiny of relevant record.

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

Audit recommends fixing responsibilities on person(s) at fault.

AP 01 (A/c-1-2014-16)

1.2.2.2 Irregular payment on account of escalation –Rs 20.513 million

According to Government of Khyber Pakhtunkhwa, Works & Services Department Notification No SOG/W&S/11-129/2005 dated 30-06-2005, no escalation should be allowed to contractors in respect of period extended for completion of work.

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

XEN C&W Division, Kohistan paid Rs. 20,513,118 to various contractors on account of escalation during 2015-16 in violation of Government instructions. Moreover, calculation of escalation and approval was not provided in support of the expenditure. The schemes were delayed due to incompetency of contractor and instead of imposing penalty under clause 2 of contract agreement escalation was paid which resulting in loss to Government. Detail is given at annexure-3.

Advance of Rs 35 million was paid to contractor in the scheme construction of PCC pre-stressed bridge over river Indus. Escalation were therefore not allowed.

Payment of escalation without cogent reasons occurred due to weak internal control, which resulted in loss to Government.

When pointed out in November 2016, management stated that detailed reply would be furnished after verification of record.

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

Audit recommends that a high-power inquiry may be conducted for fixing responsibility and disciplinary action against the responsible person. All these cases may be reviewed and the entire overpaid escalation may be worked out from the original date of completion and recovered under intimation to audit.

1.2.2.3 Doubtful payment on account of procurement of medical equipments – Rs 15.524 million

S/No. 3 of invitation for bid says, “the firm shall provide brochures, technical manual/circuit diagrams and training to the end users and biomedical engineers of electro medical workshop.

Clause 44 of the instruction to bidders says that the performance guarantee shall be 10% of the total contract price quoted and shall be submitted in the name of District Health officer Kohistan.

Rule-3 Appendix 9 (part-I) of GFR Vol.-I states that all articles purchased shall be subject to inspection before acceptance and shall conform to specification.

District Health Officer, Kohistan paid Rs 15,524,584 for the procurement and installation of Bio-Medical Equipment/instruments etc during 2014-15 & 2015-16 for THQ hospital Pattan and RHC Rannolia as detailed below:

S.No.	DDO code	ADP NO.	Description	Amount (Rs)
1.	5,074	364	Up gradation of RHC Pattan to THQ hospital	11,851,036
2.	5,045	331	Balance civil work & purchase of Equip. for RHC Rannolia	3,673,548
Total:				15,524,584

The following shortcomings were observed:

- Approved PC-1 was not available.
- Tender documents and comparative analysis were not available on record.
- No record relating to Approved rates and suppliers as well as stock entries was available in the organization.

- Invoices and APRs of suppliers, and report of purchase/technical committee /electro medical equipments engineer etc were also not available in support of the contingent bills.
- Installation was not carried and commissioning testing and demonstration of the methods of its use to the end users and biomedical engineers of electro medical workshop were not imparted.
- Furthermore, evidence of 10% performance security amounting to Rs 1,552,458 was not provided.

Doubtful payment on account of purchase of equipments occurred due to negligence and weak administrative control.

When pointed out in August 2016, management stated that detailed reply will be submitted in a week time.

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

Audit recommends that a high level inquiry may be conducted for taking disciplinary action under the law against the responsible person and recovering the doubtful payment under intimation to audit.

AP 22 (2014-16)

1.2.2.4 Loss to Government due to retender -Rs 4.148 million

According to rule 30 of Khyber Pakhtunkhwa Public Procurement Rules 2014 each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders.

XEN PHE Kohistan tendered three water supply schemes in June 2014 but later on the schemes were retendered and awarded on higher rate without mentioning any cogent reason resulted in loss to Government Rs 4,148,072 as per detail given below:

S.No	Name of schemes	Tender cost in June 2014	Revised tender cost in Jan 2015	Loss (Rs)
1.	WSS Shamal Galli	8,492,569	9,790,678	1,298,109
2.	WSS shamal Galli Mehreen	8955029	9847667	892,638
3.	WSS Keyal village to sheshal	17,684,980	19,642,305	1,957,325
Total Loss:				4,148,072

Loss to Government occurred due to weak administrative control and negligence.

When pointed out in august 2016, management stated that the schemes were retendered due to E-tendering process notified by the Provincial Government. Reply is not tenable as the schemes were tendered and even work order issued before the e-tendering notification so there was no authority of retendering of these schemes.

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

Audit recommends that inquiry may be conducted and action taken against the person(s) responsible besides making the recovery under intimation to audit.

AP 07 (A/c-1-2014-16)

1.2.2.5 Loss to Government due to fire in office - Rs 3.00 million

Para 20 of the General Financial Rules Volume I provides that any loss of public money or other property held by or on behalf of Government discovered in a department should be immediately reported by the officer concerned to his immediate official superior as well as to the Accountant General / Audit. When the matter has been fully investigated, a further and complete report should be submitted of the nature and extent of the loss showing the errors or negligence of

rules by which such loss was rendered possible, and the prospects of effecting a recovery.

Office of the XEN PHE Kohistan was burnt away to ashes in May 2014 resulting in loss to Government worth Rs 3.00 million on account of the available stock. Later on an inquiry was conducted by AC Dassu who held responsible various officials of that office. His findings were communicated to XEN PHE, Government Pleader and CMO Kohistan for initiating immediate necessary action under the relevant rules against the delinquent officials by DC Kohistan in July 2014. But after lapse of almost 2 years no action was taken against delinquent officials.

Furthermore, the record burnt such as MB's, agreements, tenders, bills, service books and other officials record could not be calculated in terms of money.

Loss to Government occurred due to negligence of the department.

When pointed out in August 2016, no reply was furnished by management.

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

Audit suggests that non-implementation of recommendation of inquiry committee may be investigated for taking disciplinary action against the person(s) at fault.

AP 08 (A/c-1-2014-16)

1.2.2.6 Loss to Government due to non-exclusion of goods exempted from sales tax - Rs 2.639 million

According to S/No 52 A of the 6th schedule of sales Act 1990 Goods supplied to hospitals run by the Federal or Provincial Government are exempted from tax.

Serial No. 6 of invitation for bid says that the bidders are requested to give their price inclusive of all taxes and duties.

District Health Officer Kohistan paid Rs.15,524,584 to various suppliers for the supply medical equipments on the basis of approved rates during 2014-15 & 2015-16. These approved rates included sales tax whereas goods supplied to hospitals run by the Federal or Provincial Government were exempted from sales tax. The local office was required to reduce the price to the extent of sales tax which was not done at any stage and a sum of Rs. 2,639,179 was paid on account of sales tax, resulted in loss to Government. Detail is as under:

S.No.	DDO code	ADP NO.	Description	Amount (Rs)	Sales tax
1.	5,074	364	Up gradation of RHC Pattan to THQ hospital	11,851,036	2,014,676
2.	5,045	331	Balance civil work & purchase of Equip. for RHC Ranolia	3,673,548	624,503
Total:				15,524,584	2,639,179

Irregularity occurred due to weak internal control, which resulted in loss to Government.

When pointed out in August 2016, management stated that detailed reply will be submitted in a week time.

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

Audit recommends that the amount of sales tax shall be recovered and deposited in to Government treasury besides fixing responsibility and taking action as per law.

AP 24 (2014-16)

**1.2.2.7 Loss to Government due to illegal occupation of state land -
Rs 2.112 million**

According to Section 3 of the Khyber Pakhtunkhwa Public Property Act 1977, “If Government, or any authority or officer authorized by Government in this behalf, is satisfied that any person is an un-authorized occupant, it or he may by order in writing, direct such person to vacate the public property and to remove the structures, if any raised by him on the public property, within such period as may be specified in the order; provided that such period shall not be less than three days.”

6 kanal and 13 Marlas of state land under the control of Deputy Commissioner Kohistan was shown occupied by private persons during financial year 2015-16, since long without executing any rent/lease agreement. This occupation resulted in loss Rs 2,112,000 to Government for rent not being paid as detailed in annexure-4.

Illegal occupation occurred due to weak administrative control, resulted in loss to Government.

When pointed out in July 2016, management stated that detailed reply will be furnished after consulting the relevant dealing hand/record.

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

Audit recommends immediate vacation of Government property and recovery of outstanding rent besides action against the person(s) at fault.

AP 04 (2014-16)

1.2.2.8 Loss to Government due to payment in excess of the approved bid cost - Rs 2.063 million

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

XEN PHE, Kohistan paid Rs 54,947,952 against the approved bid cost of Rs 52,884,024 resulted in loss of Rs 2,063,928 to Government. Detail is given at annexure-5.

Excess payment occurred due to lack of financial and administrative control resulting in loss to Government.

When pointed out in August 2016, management stated that detailed reply would be submitted after scrutiny of relevant record.

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

Audit recommends that inquiry may be made and responsibility fixed for giving loss to Government against the responsible person(s) and recovery of overpaid amount be made under intimation to audit.

AP 02 (A/c-1-2014-16)

1.2.2.9 Loss to Government due to illegal occupation of residential bungalow and quarters by private persons - Rs 1.144 million

According to Section 3 of the Khyber Pakhtunkhwa Public Property Act 1977, "If Government, or any authority or officer authorized by Government in this behalf, is satisfied that any person is an un-authorized occupant, it or he may by order in writing, direct such person to vacate the public property and to remove the structures, if any raised by him on the public property, within such

period as may be specified in the order; provided that such period shall not be less than three days.”

6 Government residential quarters of DHO Kohistan were found illegally occupied during 2015-16 by private persons since long without executing any agreement and payment of rent resulting in loss Rs 1,144,000 to Government. Detail is given at annexure-6.

Loss due to illegal occupation occurred due to weak financial and administrative control, resulted in loss to Government.

When pointed out in August 2016, management stated that detailed reply will be furnished within a week time.

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

Audit recommends immediate vacation of Government property and recovery of outstanding rent besides action against the person(s) at fault.

AP 14 (2014-16)

1.2.3 Weak Internal Control

1.2.3.1 Non-imposition of penalty for late completion of schemes – Rs 82.143 million

According to clause 2 of the conditions of contract agreement, 1% penalty should be deducted from the contractor's bill for every day delay. The penalty is subject to maximum of 10%.

Executive Engineer C&W Division Kohistan did not recover Rs 82,143,200 from various contractors on account of penalty for delay in completion of developmental schemes during 2015-16. Detail is given at annexure-7.

Non-imposition of penalty occurred due to weak internal control, which resulted in loss to Government.

When pointed out in November 2016, management stated that detailed reply would be furnished after verification of record. The reply was not cogent as neither penalty was imposed nor extension in time limit was accorded.

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

Audit recommends that action may be taken against the persons responsible for not monitoring the projects properly and recovery of penalty be made under intimation to audit.

AP 14 (A/c-1-2015-16)

1.2.3.2 Non-allocation of funds for uplifting of educational facilities - Rs 35.458 million

Rule 4.2.1&3 Planning and Development Rules 2015 for devolved tiers of local Government under LGA 2013 provides that 20% of District Development

Fund be allocated for uplifting of educational facilities in the district, construction of building for shelter less schools, missing facilities and reconstruction of dangerous buildings of educational institution at primary and secondary level. And total allocation for street pavement in the District ADP should not be more than 20%.

Deputy Commissioner Kohistan did not allocate 20% of the District Development Fund which comes Rs 35.458 million (177.228 x20%) during 2015-16 for uplifting of educational facilities in the district. These facilities included construction of building for shelter less schools, missing facilities and reconstruction of dangerous buildings of educational institution at primary and secondary level.

Non-allocation of funds occurred due to lack of administrative and financial control, resulting in violation of rules.

When pointed out in July 2016, management did not furnish any reply.

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

Audit recommends that the matter may be investigated for taking disciplinary action.

AP 10 (2014-16)

1.2.3.3 Non-deduction of Income Tax –Rs 20.298 million

Notification No. SO(Dev-II)/FD/12-6/2012-13 dated Peshawar the 20th June, 2013 of Finance Department, Government of Khyber Pakhtunkhwa provides, “It has been observed that the cost estimate of those developmental schemes which fall in the tax exempted area like PATA are also framed on the same CSR without adjustment of non deductible income tax in those areas. The payment to contractors on CSR basis with inbuilt provision of Income Tax

without adjustment in their invoices is overpayment by the amount equal deductible Income Tax”.

XEN C&W Division, Kohistan paid Rs 270,635,674 to various contractors on account of execution of developmental schemes during 2015-16, however income tax @ 7.5% amounting to Rs 20,297,676 was not deducted.

S. No	Division	Expenditure (Rs)	Income Tax (Rs)
1.	Highway, Roads & Bridges	99,470,013	7,460,251
2.	Buildings & Structures	138,166,714	10,362,504
3.	AOM&R Roads & Buildings	32,998,947	2,474,921
Total:		270,635,674	20,297,676

Income Tax from contractors was not deducted due to weak internal control, which resulted in loss to Government.

When pointed out in November 2016, management stated that District Kohistan is exempted from all kind of taxes. The reply was not cogent as CSR/MRS rates included provision for income tax and payment on lesser rates was required.

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

Audit recommends investigation, fixing responsibility and disciplinary action against person(s) at fault besides recovery of income tax and deposit into Government treasury under intimation to audit.

AP 13 (A/c-1-2015-16)

1.2.3.4 Non-recovery of advance payment – Rs 15.645 million

Para 118 of CPWA code provides that the advance paid by the Government should be recovered from the bills of the contractors for the value of work done or supplies made before final payment is made.

Rule 228 of Central Public Works Department Code requires advance payment only to those contactors whose contract is for finished work on the security of materials brought to site subject to maximum of 75 % of the value of materials and recovery should not be postponed till completion of the work.

XEN C&W Division, Kohistan did not recover advance of Rs 15,644,723 from contractor in developmental scheme “Const of RCC Pre-Stressed Bridge over Indus River from KKH to Seo Valley” during 2015-16 despite payment of Rs 109,002,911.

Mobilization advance was not-recovered due to weak internal control, which resulted in loss to Government.

When pointed out in November 2016, management stated that detailed reply would be furnished after verification of record.

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

Audit recommends investigation and recovery under intimation to audit.

AP 29 (A/c-1-2015-16)

1.2.3.5 Non-deduction of income tax - Rs 11.005 million

Notification No. SO(Dev-II)/FD/12-6/2012-13 dated Peshawar the 20th June, 2013 of Finance Department, Government of Khyber Pakhtunkhwa provides, “It has been observed that the cost estimate of those developmental schemes which fall in the tax exempted area like PATA are also framed on the same CSR without adjustment of non deductible income tax in those areas. The payment to contractors on CSR basis with inbuilt provision of Income Tax without adjustment in their invoices is overpayment by the amount equal deductible Income Tax”.

XEN PHE Division, Kohistan paid a sum of Rs 146,720,000 to various contractors for execution of a number works during 2014-15 and 2015-16. However, income tax @ of 7.5% was not deducted/adjusted which resulted in overpayment of Rs 11,005,000. Detail is given at annexure-8.

Non-deduction of income tax occurred due to weak internal and administrative control, resulting in loss to Government.

When pointed out in August 2016, no reply was furnished by the local office.

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

Audit recommends investigation, fixing responsibility and disciplinary action against person(s) at fault besides recovery of income tax and deposit into Government treasury under intimation to audit.

AP 03(A/c-1-2014-16)

1.2.3.6 Overpayment due to allowing higher rates -Rs 8.549 million

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

XEN PHE, Kohistan overpaid Rs 8,549,223 due allowing higher rates for a number of items of work in various schemes during 2014-15 & 2015-16. Detail is given at annexure-9.

Overpayment occurred due to lack of financial and administrative control resulting in loss to Government.

When pointed out in August 2016, management stated that detailed reply would be submitted after scrutiny of relevant record.

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

Audit recommends overpayment may be recovered besides fixing of responsibilities on person (s) at fault.

AP 04 (A/c-1-2014-16)

1.2.3.7 Unjustified payment for quantities in excess of BOQ – Rs 7.455 million

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

Para 56 of CPWD Code, if subsequent to the grant of technical sanction, material structural alterations are contemplated, orders of the original sanctioning authority should be obtained, even though no additional expenditure may be involved by the alterations.

XEN PHE Division, Kohistan paid a sum of Rs. 7,455,380 for quantities in excess of BOQ during year 2015-16. Detail is given at annexure-10.

Unjustified payment occurred due to lack of responsibility towards spending Government money.

When pointed out in August 2016, management stated that detailed reply would be submitted after scrutiny of relevant record.

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

Audit recommends that investigation for allowing excess quantities besides fixing of responsibilities on person(s) at fault.

AP 05 (A/c-1-2014-16)

1.2.3.8 Unauthorized retention of Government money – Rs 5.361 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.

XEN C&W Division, Kohistan received Rs 5,360,881 from various contractors on account of Income Tax, Tender Form fee and stamp duty since January 2006. The amount was retained in Deposit V instead of depositing into Government treasury. Detail is given at annexure-11.

Unauthorized retention of receipts occurred due to weak internal control, which resulted in loss to Government.

When pointed out in November 2016, management stated that detailed reply would be furnished after verification of record.

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

Audit recommends investigation and recovery under intimation to audit.

AP 31 (A/c-1-2015-16)

1.2.3.9 Non-deduction of HRA and Conveyance Allowance -Rs 1.980 million

According to Finance Department Letter No. FD(SOSR-II)/8-52/2013 dated Peshawar the 02.04.2013 read with judgment of Peshawar High Court dated 28.02.2013 in writ petition No. 304-P/2013, drawing of Conveyance Allowance was not allowed to officers/officials who resided in residential accommodation situated within their work premises.

According to S/No. 2(iii) of the Accountant General of KP letter No. Conveyance/HR-1.AB/CIC/2013 dated 01.08.2011 house rent allowance is not admissible to Government officers who possess designated accommodations.

District Health Officer Kohistan did not deduct House Rent Allowance and conveyance allowance of Rs 1,980,795 from the the pay and allowances of the officers/officials to whom designated government accommodation was allotted. Detail is given at annexure-12.

Non-deduction of allowances occurred due to weak financial and administrative control, resulted in violation of rules.

When pointed out in August 2016, management stated that detailed reply will be submitted in a week time.

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

Audit recommends that HRA and CA shall be recovered from the concerned and deposited into the Government treasury.

AP 26 (2014-16)

1.2.3.10 Overpayment on account of excavation – Rs 3.023 million

According to Item No 3-09-a and 3-12-b of the MRS 2013/2015, rate of excavation in shingle gravel formation not requiring blasting and disposal up to 50m lead and excavation in hard rock requiring blasting Grade – II is Rs 291.21/m³ and Rs 338.58/m³ respectively.

XEN C&W Division, Kohistan overpaid Rs 3,023,368 to contractors vide voucher No 45-D dated 22-06-2016 on account of item of work “Excavation in shingle gravel formation” in the scheme “Const of road from Shah to Sput valley” and vide voucher No 19-Ps dated 16-09-2015 on account of items of work “Excavation in shingle gravel and disposal up to 50m lead and Excavation

in hard rock requiring blasting Grade – II” in the scheme “Const of shingle road Wooch Bankad” due to misapplication of rate during financial 2015-16. Detail is given at annexure-13.

Overpayment occurred due to weak internal control, which resulted in loss to Government.

When pointed out in November 2016, management stated that detailed reply would be furnished after verification of record.

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

Audit recommends investigation and recovery under intimation to audit.

AP 24 & 19 (A/c-1-2015-16)

1.2.3.11 Payment for quantity in excess of TS – Rs 1.512 million

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

Para 56 of CPWD Code, if subsequent to the grant of technical sanction, material structural alterations are contemplated, orders of the original sanctioning authority should be obtained, even though no additional expenditure may be involved by the alterations.

XEN C&W Division, Kohistan overpaid Rs 1,511,716 vide voucher No 8-D dated 02-06-2016 to contractor in the scheme “Imp & Standardization of DHQ Hospital at Dassu SH: OPD & Diagnostic Block” due to payment for excess quantities during 2015-16. Detail is given at annexure-14.

Overpayment occurred due to weak internal control, which resulted in loss to Government.

When pointed out in November 2016, management stated that detailed reply would be furnished after verification of record. The reply was not cogent as excess payment than technical sanctioned estimates was not authorized.

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

Audit recommends investigation, disciplinary action and recovery under intimation to audit.

AP 20 (A/c-1-2015-16)

1.2.3.12 Overpayment due allowing higher rates for civil work & GI pipes - Rs 1.188 million

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

According to Para 1.58 of B&R Department Code, the Divisional Officer is responsible to organize and supervise the execution of works and to see that they are suitably and economically carried out with material of good quality.

XEN PHE Division, Kohistan awarded three (03) WSS to one contractor, after tendering process, at various/ different rates during 2014-15 & 2015-16 for same nature of work resulting, an overpayment of Rs 1,187,652. Detail is given at annexure-15.

It is also worth mentioning that all of the schemes were simultaneously administratively approved, advertised and tender were opened on same date.

Overpayment occurred due to weak administrative control and negligence, resulted in loss to Government.

When pointed out in August 2016, management stated that detailed reply will be submitted later on.

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

Audit recommends recovery of overpaid amount under intimation to audit.

AP 06 (A/c-1-2014-16)

1.2.3.13 Non-recovery of lease money –Rs 1.100 million

According to clause 2 and 3 of the agreement, a sum of Rs 1,100,000 or future amount to be determined in case the premises are upgraded, by lessee to the lesser for a period of ten years commencing from the date of handing over of the possession. The lessee shall pay the lease amount in 20 equal installments on six-monthly basis. He shall deposit each installment in advance by the 10th of the respective month, failing which the lesser will terminate the lease agreement after giving 10 days notice to the lessee.

Deputy Commissioner, Kohistan allowed reconstruction of Jalkot hydel turbine to SHYDO in 2008 and leased out to Dewan Enterprises Haripur for ten years on 30.10.2008 against an amount Rs 1,100,000 whereas the lease agreement was duly signed by the Local office, SHYDO and Dewan Enterprises. As per agreement the lessee shall pay the lease amount in 20 equal installments on six monthly basis. But after lapse of almost 8 years neither lessee deposited a single penny nor the local office terminated his agreement resulted in loss to Government Rs 1,100,000. Furthermore, Lessee neither submitted performance guarantee from a scheduled bank equal to Rs 210,000 (210 kw x Rs 1000 per kw) nor insured the premises/assets against fire, riots, lighting, earthquake etc. Beside this he also failed to supply the electricity to local community.

Non-recovery of lease money occurred due to weak financial and administrative control, resulted in loss to Government.

When pointed out in July 2016, management stated that detailed reply will be submitted after consulting the dealing hands and relevant record.

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

Audit recommends recovery of lease money along with interest, cancellation of agreement and action against the person (s) at fault.

AP 01 (2014-16)

ANNEXURE

Annex-1

Detail of MFDAC Paras

(Rs in million)

S.No.	AP No	Department	Caption	Amount
1.	02	DC	Where about of 2 Diesel generators.	0
2.	03	--do--	Non-auction of unserviceable items.	0
3.	05	--do--	Loss to Government due to illegal occupation of residential buildings	0.864
4.	09	--do--	Non-maintenance of accounts record in respect of developmental schemes	0
5.	12	--do--	Non-allocation for disaster reduction measures	0
6.	13	DHO	Irregular payment to IHS	50.906
7.	16	--do--	Loss to Govt due to payment of salary for leave period	0.176
8.	17	--do--	Theft of IT equipments	0
9.	19	--do--	Non-imposition of penalty	0.406
10.	20	--do--	Non-deduction of income tax	0.619
11.	21	--do--	Unauthentic expenditure on account of Hot & cold	0.836
12.	27	--do--	Unauthorized payment on account of incentive allowance	0.240
13.	28	--do--	Unauthorized payment on account of NPA	0.378
14.	29	--do--	Non-deposit of Ambulance charges	0.125
15.	30	--do--	Non-conduction of physical verification of stock	0
16.	31	--do--	Unauthorized payment of TA/DA	0.291
17.	32	--do--	Where about of vehicles	0
18.	12 (A/C-1)	PHE	Unauthentic payment for purchase of land	0.550
9.	15	C&W	Loss to Govt due to excess quantity	0.703
20.	16	--do--	Loss to Govt due to misapplication of rate	0.680
21.	18	--do--	Overpayment due to misapplication of rate	0.251
22.	21	--do--	Overpayment on account of development scheme	0.785
23.	26	--do--	Overpayment duet to misapplication of rates	0.277
24.	27	--do--	Overpayment duet to misapplication of rates	0.387
25.	28	--do--	Overpayment on account of RCC	0.230
26.	30	--do--	Loss due to non-deduction of voids	0.200
			Total:	58.904

Annex-2
DP No. 1.2.2.1

Detail of schemes executed without Technical Sanction
(Rs in million)

S.No.	Name of schemes	Estimated Cost
1.	WSS Kiyal village to Sheshal kiyal	20.000
2.	WSS Semo Darra	26.390
3.	WSS Paro	20.000
4.	DWSS Zaid khad to omila	13.751
5.	WSS Sumer village	3.665
6.	WSS Peshwa serto to Pattan	45.818
7.	WSS Koz kaly and zor kaly	13.027
8.	WSS Dargai to lower mandraza	9.987
9.	WSS Kotea, Bneel,kamar banda	11.167
10.	WSS Chawadara	11.632
11.	WSS jijal village	5.580
Total:		181.017

Detail of irregular payment on account of escalation

(Amount in Rs)

S.No.	Voucher No & Date	Name of Work	Amount
1.	24-Ps dated 21.9.2015	Imp & Standardization of DHQ Hospital Dassu SH: OT/Surgical	1,374,536
2.	25-Ps dated 21.9.2016	Imp & Standardization of DHQ Hospital Dassu SH: 40 beded medical ward	1,080,098
3.	4-D dated 2.6.2016	Imp & Standardization of DHQ Hospital Dassu SH: ICU/CCU	1,245,958
4.	5-D dated 2.6.2016	Imp & Standardization of DHQ Hospital Dassu SH: Gynae / Labour room	809,476
5.	43-D dated 17.6.2016	Const of PCC Pre Stressed bridge over river Indus KKH to Seo Village	16,003,050
		Total:	20,513,118

Detail of illegal occupation of state land

(Amount in Rs)

S.No.	Name of Tehsil	Location of state Land	Occupied area	Name of illegal occupants	Period w.e.f 01.07.14 to 30.06.2016 (months)	Present market rate approximately Rs 1000 per Marla per month	Loss
1.	Dassu	Seo	1 kanal	Kalboo	24	20,000	480,000
2.			1 kanal	Dr. Habib Shah	24	20,000	480,000
3.			1 kanal	Siraj S/O Haji Shah	24	20,000	480,000
4.			3 kanal 5 Marlas	Dastar S/O Shah Mehmood	24	20,000	480,000
5.	Pattan	Pattan Khas	3 Marla	Ghulam Muhammad S/O Sakhidad	24	3,000	72,000
6.			1 Marla	Muhammad Salim S/O Buley	24	1,000	24,000
7.			1 Marla	Muhammad Khan S/O Noor Muhammad	24	1,000	24,000
8.			1 Marla	Bakht Amin S/O Noor Ullahuda	24	1,000	24,000
9.			2 Marla	Noor Nawab	24	2,000	48,000
						Total:	2,112,000

Detail of loss due to excess payment over bid cost**(Amount in Rs)**

S.No.	Scheme name	Approved Bid Cost	Payments as per bill	Overpayment
1.	WSS Bat gul & adj. area	9,934,044	9,948,067	14,023
2.	WSS Shamal Gali Mareen	9,847,666	9,947,292	99,626
3.	WSS Semo darra	22,672,745	23,619,266	946,521
4.	WSS Sholgerah	2,275,279	2,292,843	17,564
5.	WSS Mula khel dhar	4,191,494	4,489,363	297,869
6.	WSS Leu keyal	3,962,796	4,651,121	688,325
Total:		52,884,024	54,947,952	2,063,928

Detail of illegal occupation of Government residential buildings

(Amount in Rs)

S.No.	Name of occupants	Residence Type	Period w.e.f 01.03.12 to 30.06.2016 (months)	Monthly rent approximately	Outstanding rent
1.	Mr. Mukhtair Cook C&W	Cat: III Residence	52	6,000	312,000
2.	Mr. Sarfaraz (Keyal)	Paramedic Quarter	52	4,000	208,000
3.	Mr. Ali	-do-	52	4,000	208,000
4.	Mr. Sikandar	-do-	52	4,000	208,000
5.	Mr. Hayat	Class IV quarter	52	2,000	104,000
6.	Mr. Bilor	-do-	52	2,000	104,000
Total:					1,144,000

Annex-7
DP No. 1.2.3.1

Detail of non-recovery of penalty

(Amount in Rs)

S. No.	Name of scheme	Date of Commencement	Reqd date of completion	Actual date of completion	Estimated Cost	10% Penalty
1.	Imp and standardization of DHQ hospital	25.01.2010	06/2016	In Progress	470,550,000	47,055,000
2.	Estab of Poly Tech Institute Pattan	07-07-2006		In Progress	145,311,000	14,531,100
3.	Const of BT road Bataira to Mirbat	18-09-2007		In Progress	64,396,000	6,439,600
4.	Palas bridge to Mehreen road	18-09-2007		In Progress	60,435,000	6,043,500
5.	Imp of 300 Km road	07.08.2014		In Progress	30,000,000	3,000,000
6.	Const of 10 Science labs in Kohistan	19-06-2015	18-06-2016	In Progress	25,000,000	2,500,000
7.	Upgradation of GGPS Ucher Nullah to M/S	18-06-2015	17-06-2016	In Progress	11,550,000	1,150,000
8.	Estab of GGPS Jegi Dooli	19-06-2015	18-06-2015	In Progress	14,240,000	1,424,000
Total:					821,482,000	82,143,200

Detail of income tax not deducted during 2014-16

(Rs in million)

S.No.	ADP # Code	Name of Scheme/Sub Scheme	Exp: June 2015	Exp: June 2016	Total payment	Income tax @ 7.5%
1.	200 130241	Construction of WSS Keyal village to Sheshal Keyal	14.459	4.578	19.037	1.428
2.	-do-	Construction of WSS Bat Gul & Adjoining area	9.992	-	9.992	0.749
3.	201 130248	Sanitation Scheme Pattan & Adjoining Area	5.335	2.665	8.000	0.600
4.	202 140641	Construction of WSS Paro	5.027	11.230	16.257	1.219
5.	-do-	Construction of WSS Sumer Village	1.538	1.452	2.990	0.224
6.	-do-	Construction of WSS Zaid Khad to Komila	8.707	4.649	13.356	1.002
7.	-do-	Construction of Sanitation Scheme Jalkot Village	0.727	1.161	1.888	0.142
8.	-do-	Construction of WSS Mula Khel Dhar	-	4.652	4.652	0.349
9.	-do-	Construction of WSS Leu Keyal	-	4.531	4.531	0.340
10.	-do-	Construction of WSS Shholgerah	-	2.293	2.293	0.172
11.	-do-	Construction of WSS Semo Dara	-	23.767	23.767	1.783
12.		Construction of WSS Chawa Dara	-	4.161	4.161	0.312
13.	191 151012	WSS Peshwa Serto to Pattan	-	8.680	8.680	0.651
14.	-do-	WSS Daragai to Lower Mandraza	-	2.741	2.741	0.206

15.	-do-	WSS Kotea, Baneel	-	1.577	1.577	0.118
16.	-do-	WSS Kuz Kily/Zor Killy	-	3.000	3.000	0.225
17.	125/130240	Reh. Of old WSS Shumal Gali Pattan	9.807	0.000	9.807	0.736
18.	Do	Reh. Of old WSS Shumal Gali mehreen	9.991		9.991	0.749
Total:			65.583	81.137	146.720	11.005

Annex-9
DP No. 1.2.3.6

**Statement showing detail of overpaid amount due to allowing higher rates
(Amount in Rs)**

S.No.	Name of Scheme	Item of work	MRS	% below	rate admissibl e	Paid rate	Excess rate	Bill quantity	Overpaym ent
1.	WSS Semo Dara	Excavation in shingle gravelin flowing water	429.14	14.08	368.72	583.00	214.28	109.94	23,558
2.	WSS Semo Dara	Excavation in shingle gravel dry soil	291.21	14.08	250.21	332.00	81.79	113.13	9,253
3.	WSS Semo Dara	PCC 1:4:8 in foundation	4,860.62	14.08	4,176.24	5,541.00	1,364.76	60.84	83,032
4.	WSS Semo Dara	PCC 1:2:4 in foundation	6,469.06	14.08	5,558.22	7,375.00	1,816.78	12.60	22,890
6.	WSS Semo Dara	CR Massonary 1:3 foundation	5,987.63	14.08	5,144.57	6,826.00	1,681.43	135.88	228,472
7.	WSS Semo Dara	CR Massonary 1:3 ground floor	6,277.74	14.08	5,393.83	7,157.00	1,763.17	95.54	168,453
8.	WSS Semo Dara	RCC 1:2:4 in foundation	7,299.60	14.08	6,271.82	8,322.00	2,050.18	13.04	26,734
9.	WSS Semo Dara	RCC 1:2:4 in roof	8,168.74	14.08	7,018.58	9,312.00	2,293.42	68.14	156,264
10.	WSS Semo Dara	Fabrication of steel	110,134.80	14.08	94,627.82	125,554.00	30,926.18	8.82	272,769
11.	WSS Semo Dara	Cement plaster 1:3	253.60	14.08	217.89	289.00	71.11	177.42	12,616
12.	WSS Semo Dara	Cement pointing 1:3	271.32	14.08	233.12	309.00	75.88	434.99	33,008
13.	WSS Semo Dara	S/F of man hole cover 2x2x0.25	5,752.21	14.08	4,942.30	6,558.00	1,615.70	17.10	27,632
14.	WSS Semo Dara	P/F of MS angle iron 1-1/2x1-1/2x1/4	611.67	14.08	525.55	697.00	171.45	31.11	5,334
15.	WSS Semo Dara	S/F of GI pipe for wash out 2"	818.46	14.08	703.22	933.00	229.78	102.10	23,460

16.	WSS Semo Dara	P/F of 2" dia brass peet valve	3,750.02	14.08	3,222.02	4,275.00	1,052.98	26.00	27,378
19.	WSS Semo .Dara	1-1/2"	655.39	14.08	563.11	629.00	65.89	8,491.00	559,463
20.	WSS Semo Dara	1-1/4"	520.45	14.08	447.17	514.00	66.83	11,914.00	796,205
21.	WSS Semo Dara	1"	399.08	14.08	342.89	358.00	15.11	8,476.00	128,076
22.	WSS Semo Dara	3/4"	294.93	14.08	253.40	271.00	17.60	16,967.00	298,554
24.	WSS Sholgarah	Excavation in shingle gravel dry soil	291.21	24.15	220.88	404.23	183.35	22.71	4,164
25.	WSS Sholgarah	PCC 1:4:8 in foundation	4,860.62	24.15	3,686.78	5,541.00	1,854.22	4.44	8,233
28.	WSS Sholgarah	CR Massonary 1:3 foundation	5,987.63	24.15	4,541.62	6,700.00	2,158.38	9.13	19,706
29.	WSS Sholgarah	CR Massonary 1:3 ground floor	6,277.74	24.15	4,761.67	6,826.00	2,064.33	9.77	20,169
30.	WSS Sholgarah	RCC 1:2:4 in foundation	7,299.60	24.15	5,536.75	7,157.00	1,620.25	2.27	3,678
31.	WSS Sholgarah	RCC 1:2:4 in roof	8,168.74	24.15	6,195.99	8,332.00	2,136.01	9.84	21,018
32.	WSS Sholgarah	Fabrication of steel	110,134.80	24.15	83,537.25	125,554.00	42,016.75	1.09	45,882
34.	WSS Sholgarah	Cement pointing 1:3	271.32	24.15	205.80	309.00	103.20	37.74	3,895
35.	WSS Sholgarah	S/F of PVC water stopper 8"	787.85	24.15	597.58	898.00	300.42	12.06	3,623
36.	WSS Sholgarah	S/F of man hole cover 2x2x0.25	5,752.21	24.15	4,363.05	6,558.00	2,194.95	0.72	1,580
39.	WSS Sholgarah	S/F of GI pipe for wash out 3"	1,339.08	24.15	1,015.69	1,527.00	511.31	12.00	6,136
40.	WSS Sholgarah	P/F of Sluice pipe 3"	4,699.25	24.15	3,564.38	5,357.00	1,792.62	2.00	3,585
44.	WSS Sholgarah	Construction of Sluice Valve		24.15		8,942.00	8,942.00	2.00	17,884

		chamber 2x2							
48.	WSS Sholgarah	1-1/4"	520.45	24.15	394.76	593.00	198.24	304.00	60,265
49.	WSS Sholgarah	1"	399.08	24.15	302.70	455.00	152.30	457.00	69,600
51.	WSS .Sholgarah	3/4"	294.93	24.15	223.70	336.00	112.30	732.00	82,200
53.	WSS Leu Keyal	Excavation in shingle gravel dry soil	291.21	20.90	230.35	332.00	101.65	22.73	2,311
54.	WSS Leu Keyal	PCC 1:4:8 in foundation	4,860.62	20.90	3,844.75	5,541.00	1,696.25	4.43	7,514
57.	WSS Leu Keyal	CR Massonary 1:3 foundation	5,987.63	20.90	4,736.22	7,753.00	3,016.78	9.11	27,483
58.	WSS Leu Keyal	CR Massonary 1:3 ground floor	6,277.74	20.90	4,965.69	7,157.00	2,191.31	9.76	21,387
59.	WSS Leu Keyal	RCC 1:2:4 in foundation	7,299.60	20.90	5,773.98	8,322.00	2,548.02	2.27	5,784
60.	WSS Leu Keyal	RCC 1:2:4 in roof	8,168.74	20.90	6,461.47	9,312.00	2,850.53	1.08	3,079
61.	WSS Leu Keyal	Fabrication of steel	110,134.80	20.90	87,116.63	125,554.00	38,437.37	1.09	42,050
62.	WSS Leu Keyal	Cement plaster 1:3	253.60	20.90	200.60	289.00	88.40	8.34	737
63.	WSS Leu Keyal	Cement pointing 1:3	271.32	20.90	214.61	306.00	91.39	37.45	3,422
64.	WSS Leu Keyal	S/F of PVC water stopper 8"	787.85	20.90	623.19	898.00	274.81	12.06	3,314
65.	WSS Leu Keyal	S/F of man hole cover 2x2x0.25	5,752.21	20.90	4,550.00	6,558.00	2,008.00	0.36	723
68.	WSS Leu Keyal	S/F of GI pipe for wash out 3"	1,339.08	20.90	1,059.21	1,527.00	467.79	30.00	14,034
69.	WSS Leu Keyal	P/F of Sluice pipe 3"	4,699.25	20.90	3,717.11	5,357.00	1,639.89	2.00	3,280
71.	WSS Leu Keyal	S/F of CI flanges 5/8" thick 3to6"	2,053.05	20.90	1,623.96	2,341.00	717.04	4.00	2,868
73.	WSS Leu	Construction	-	20.90	-	9,573.00	9,573.00	2.00	19,146

	Keyal	of Sluice Valve chamber 2x2							
77.	WSS Leu Keyal	1-1/2"	655.39	20.90	518.41	537.00	18.59	5,942.00	110,441
79.	WSS Leu Keyal	1"	399.08	20.90	315.67	455.00	139.33	609.00	84,851
81.	WSS Leu Keyal	3/4"	294.93	20.90	233.29	336.00	102.71	1,394.00	143,178
82.	WSS Mula Khel Dhar	Fabrication of steel	110,134.80	25.15	82,435.90	110,000.00	27,564.10	1.22	33,683
84.	WSS Mula Khel Dhar	1"	399.08	25.15	298.71	300.00	1.29	761.00	981
85.	WSS Mula Khel Dhar	2"	818.46	25.15	612.62	707.00	94.38	4,785.00	451,621
86.	WSS Mula Khel Dhar	3/4"	294.93	25.15	220.76	300.00	79.24	1,262.00	100,007
89.	WSS Bat gul & adj. area	PCC 1 4 8 /6-5-i	4860.62	0.15	4,853.33	5,441.11	587.78	2.53	1,487
90.	WSS Bat gul & adj. area	pCC 1 2 4 /6-5-f	6469.09	0.15	6,459.39	7,370.09	910.70	2.22	2,022
91.	WSS Bat gul & adj. area	C R Masanory 1:3 /8-2-d-1	5987.63	0.15	5,978.65	6,724.90	746.25	11.45	8,545
92.	WSS Bat gul & adj. area	RCC 1 2 4 in roof/slab/bee m 6-6-a-3	8168.74	0.15	8,156.49	9,212.36	1,055.87	1.08	1,140
95.	WSS Bat gul & adj. area	cement plaster 1:3/11-8-c	253.36	0.15	252.98	288.10	35.12	25.32	889
97.	WSS Bat gul & adj. area	excavatinon in shigle gravel up to 50 m dry (3-9-a)	291.21	0.15	290.77	330.98	40.21	47.69	1,917
98.	WSS Bat gul & adj. area	pcc 1 4 8 /6-5-i	4860.09	0.15	4,852.80	5,118.10	265.30	5.49	1,456
99.	WSS Bat gul & adj. area	pCC 1 2 4 /6-5-f	6469.09	0.15	6,459.39	7,273.76	814.37	1.27	1,034
100.	WSS Bat gul & adj. area	C R Masanory 1:3 /8-2-d-1	5987.63	0.15	5,978.65	6,520.90	542.25	18.04	9,782
101.	WSS Bat gul & adj. area	c R Masanory 1:3 /8-4-d-1	6277.74	0.15	6,268.32	7,054.60	786.28	14.01	11,016
102.	WSS Bat gul & adj. area	RCC 1 2 4 in roof/slab/bee m 6-6-b-3	7299.6	0.15	7,288.65	8,220.51	931.86	3.89	3,625

103.	WSS Bat gul & adj. area	RCC 1 2 4 in roof/slab/beam 6-6-a-3	8168.74	0.15	8,156.49	9,111.30	954.81	14	13,367
104.	WSS Bat gul & adj. area	Fab. Of mild steel /6-7-c	110134.8	0.15	109,969.60	123,550.66	13,581.06	1.22	16,569
106.	WSS Bat gul & adj. area	supply fixing of PVC water stopper/ 24-40	787.75	0.15	786.57	898.04	111.47	15	1,672
108.	WSS Bat gul & adj. area	cement pointing in 1:3 stone work raised/11-19-c-2	271.32	0.15	270.91	309.30	38.39	43.42	1,667
110.	WSS Bat gul & adj. area	providing,lai ng cutting GI pipe 4" dia/24-16-c-9	1830.35	0.15	1,827.60	2,086.60	259.00	6	1,554
111.	WSS Bat gul & adj. area	providing,and fixing of C I sluice volve 4" dia/24-22-b	6030.25	0.15	6,021.20	6,874.49	853.29	1	853
112.	WSS Bat gul & adj. area	providing,lai ng cutting GI pipe 2" dia/24-16-c-6	818.46	0.15	817.23	933.04	115.81	8376	970,005
113.	WSS Bat gul & adj. area	providing,lai ng cutting GI pipe 1-1/2" dia/24-16-c-5	655.39	0.15	654.41	747.14	92.73	1410	130,754
114.	WSS Bat gul & adj. area	P/F Air volve 2.5" dia/24-24-b	7351	0.15	7,339.97	8,380.14	1,040.17	10	10,402
115.	WSS Bat gul & adj. area	excavatinon in trench for pipe up to 1.50 m (3-16-a)	108.82	0.15	108.66	123.12	14.46	1043.26	15,089
116.	WSS Bat gul & adj. area	filling, watering, ramming earth in trenches/3-16-a	76.63	0.15	76.52	86.64	10.12	845.01	8,556
117.	Reh.of old wss in KP (WSS Shamal Gali	PCC 1 4 8 /6-5-i	4860	0.08	4,856.11	5,541.00	684.89	17.98	12,314
118.	Reh.of old wss in KP (WSS	C R M Dry ie. Hammer	2963.12	0.08	2,960.75	3,377.95	417.20	21.53	8,982

	Shamal Gali	dressed in foundation & plinth/8-2-a							
119.	Reh.of old wss in KP (WSS Shamal Gali	C R Masanory 1:3 /8-2-d-1	5987.63		5,987.63	6,825.89	838.26	51.59	43,246
120.	Reh.of old wss in KP (WSS Shamal Gali	Fab. Of mild steel /6-7-c	110134.8		110,134.80	125,553.67	15,418.87	2.21	34,076
121.	Reh.of old wss in KP (WSS Shamal Gali	RCC 1 2 4 in roof/slab/bee m 6-6-a-3	8168.74	0.08	8,162.21	8,321.54	159.33	4.19	668
122.	Reh.of old wss in KP (WSS Shamal Gali	RCC 1 2 4 /06-06-c-03	9163.68		9,163.68	9,312.36	148.68	27.42	4,077
123.	Reh.of old wss in KP (WSS Shamal Gali	providing, laying jointing, testing etc. GI pipe 1-1/4" dia/ 24-16-c-04	520.45	0.08	520.03	593.31	73.28	3780	276,985
124.	Reh.of old wss in KP (WSS Shamal Gali	providing, laying jointing, testing etc. GI pipe 1" dia/ 24-16-c-03	399.08	0.08	398.76	454.95	56.19	7976	448,166
125.	Reh.of old wss in KP (WSS Shamal Gali	providing, laying jointing, testing etc. GI pipe 3/4" dia/ 24-16-c-02	294.93	0.08	294.69	336.22	41.53	7161	297,367
126.	Reh.of old wss in KP (WSS Shamal Gali	Excavation in trenches up 1.5m /3-46	108.82	0.08	108.73	124.05	15.32	1307.06	20,020
127.	Reh.of old wss in KP (WSS Shamal Gali	filling, watering, ramming earth in trenches/3-16-a	76.63	0.08	76.57	87.55	10.98	1058.92	11,628
128..	WSS Shamal Gali Mareen	C R Massanary 1:3 hammer dressed in foundation &	5987.63	0.01	5,987.03	6,824.60	837.57	19.83	16,609

		plinth/ 8-2-d-1							
129.	WSS Shamal Gali Mareen	C R Massanary 1:3 hammer dressed in gound floor / 8-4-d-1	6277.74	0.01	6,277.11	7,155.25	878.14	23.73	20,838
130.	WSS Shamal Gali Mareen	Fab. Of mild steel /6-7-c	110134.8	0.01	110,123.7 9	125,529.81	15,406.02	2.11	32,507
131.	WSS Shamal Gali Mareen	RCC 1 2 4 in foundation	7299.6	0.01	7,298.87	8,319.91	1,021.04	6.16	6,290
132.	WSS Shamal Gali Mareen	RCC 1 2 4 in roof slab beam	8168.74	0.01	8,167.92	9,310.58	1,142.66	23.07	26,361
133.	WSS Shamal Gali Mareen	excavation in trenches up 1.5m /3-46	108.82	0.01	108.81	124.02	15.21	656.83	9,991
135.	WSS Shamal Gali Mareen	providing laying cutting jointing light quality GI Pipe 2" dia	818.46	0.01	818.38	932.85	114.47	3048	348,910
136.	WSS Shamal Gali Mareen	providing laying cutting jointing light quality GI Pipe 1-1/2" dia	655.39	0.01	655.32	746.99	91.67	732	67,099
137.	WSS Shamal Gali Mareen	providing laying cutting jointing light quality GI Pipe 1-1/4" dia	520.45	0.01	520.40	583.18	62.78	2562	160,848
138.	WSS Shamal Gali Mareen	providing laying cutting jointing light quality GI Pipe 1" dia	399.08	0.01	399.04	461.85	62.81	4351	273,286
139.	WSS Shamal Gali Mareen	providing laying cutting jointing light quality GI Pipe 3/4" dia	294.93	0.01	294.90	336.14	41.24	5558	229,209
140.	WSS Shamal Gali Mareen	filling, watering, ramming earth	76.63	0.01	76.62	87.33	10.71	648.81	6,947

		in trenches/3-16-a							
141.	SS Pattan & Adj. area	excavation in open cut 1.50 m for drain and disposal in shigle gravel	158.74	0.04	158.68	216.00	57.32	55.16	3,162
142.	SS Pattan & Adj. area	PCC 1 4 8 /6-5-i	4860.62	0.04	4,858.68	5,350.00	491.32	405.67	199,316
143.	SS Pattan & Adj. area	PCC 1 2 4 /6-5-f	6469.09	0.04	6,466.50	7,480.00	1,013.50	414.66	420,257
								Total:	8,549,223

Annex-10

DP No. 1.2.3.7

Statement showing unjustified payment over and above BOQ

(Amount in Rs)

S.No.	Scheme	Item of work	BOQ Quantity	Bill Quantity	Difference in Quantity	Rate Paid	Overpayment
1.	WSS Semo Dara	Excavation in shingle gravelin flowing water	89.40	109.94	20.54	583.00	11,975
2.	WSS Semo Dara	Excavation in shingle gravel dry soil	108.22	113.13	4.91	332.00	1,630
3.	WSS Semo Dara	PCC 1:4:8 in foundation	52.08	60.84	8.76	5,541.00	48,539
4.	WSS Semo Dara	PCC 1:2:4 in foundation	11.27	12.60	1.33	7,375.00	9,801
5.	WSS Semo Dara	CR Massonary 1:3 foundation	97.36	135.88	38.52	6,826.00	262,938
6.	WSS Semo Dara	CR Massonary 1:3 ground floor	90.64	95.54	4.90	7,157.00	35,069
7.	WSS Semo Dara	RCC 1:2:4 in foundation	12.48	13.04	0.56	8,322.00	4,660
8.	WSS Semo Dara	RCC 1:2:4 in roof	62.52	68.14	5.62	9,312.00	52,296
9.	WSS Semo Dara	Fabrication of steel	7.99	8.82	0.83	125,554.00	104,210
10.	WSS Semo Dara	Cement plaster 1:3	106.08	177.42	71.34	289.00	20,617
11.	WSS Semo Dara	Cement pointing 1:3	386.10	434.99	48.89	309.00	15,107
12.	WSS Semo Dara	S/F of man hole cover 2x2x0.25	13.68	17.10	3.42	6,558.00	22,441
13.	WSS Semo Dara	P/F of MS angle iron 1-1/2x1-1/2x1/4	29.28	31.11	1.83	697.00	1,276
14.	WSS Semo Dara	S/F of GI pipe for wash out 2"	96.00	102.10	6.10	933.00	5,691
15.	WSS Semo Dara	P/F of 2" dia brass peet valve	24.00	26.00	2.00	4,275.00	8,550
16.	WSS Semo Dara	S/F of CI Vent pipe	12.00	13.50	1.50	212.00	318
17.	WSS Semo Dara	Providing, laying, jointung etc			-		0
18.	WSS Semo Dara	1-1/2"	8,473.00	8,491.00	18.00	629.00	11,322
19.	WSS Semo Dara	1"	7,223.00	8,476.00	1,253.00	358.00	448,574
20.	WSS Semo Dara	3/4"	15,471.00	16,967.00	1,496.00	271.00	405,416
21.	WSS Sholgarah	Providing, laying, jointung etc 3/4"	596.00	732.00	136.00	336.00	45,696
22.	WSS Leu Keyal	S/F of GI pipe for wash out 3"	12.00	30.00	18.00	1,527.00	27,486
23.	WSS Leu Keyal	Construction of Sluice Valve chamber 2x2	-	2.00	2.00	9,573.00	19,146

24.	WSS Leu Keyal	Providing, laying, jointung etc					
25.	WSS Leu Keyal	1-1/2"	5,029.0 0	5942	913.00	537	490,281
26.	WSS Leu Keyal	3/4"	1,276.0 0	1394	118.00	336	39,648
28.	WSS Mula Khel Dhar	Construction of Sluice Valve chamber 2x2	-	2.00	2.00	4,460.0 0	8,920
29.	WSS Mula Khel Dhar	Providing, laying, jointung etc					
30.	WSS Mula Khel Dhar	1-1/2"	457.00	600	143.00	457	65,351
31.	WSS Mula Khel Dhar	2"	4,114.0 0	4785	671.00	707	474,397
32.	WSS Bat gul & adj. area	C R Masanory 1:3 /8-2-d-1	8.18	18.04	9.86	6520.9	64,296
33.	WSS Bat gul & adj. area	providing,laying cutting GI pipe 1-1/2" dia/24-16-c-5	1158	1410	252	747.14	188,279
34.	Reh.of old wss in KP (WSS Shamal Gali	C R M Dry ie. Hammer dressed in foundation & plinth/8-2-a	0.73	21.53	20.8	3377.95	70,261
35.	Reh.of old wss in KP (WSS Shamal Gali	Fab. Of mild steel /6-7-c	1.194	2.21	1.016	125553. 67	127,563
36.	Reh.of old wss in KP (WSS Shamal Gali	RCC 1 2 4 /06-06-c-03	0	27.42	27.42	9312.36	255,345
37.	Reh.of old wss in KP (WSS Shamal Gali	providing, laying jointing, testing etc. GI pipe 1-1/4" dia/ 24-16-c-04	3383	3780	397	593.31	235,544
38.	Reh.of old wss in KP (WSS Shamal Gali	providing, laying jointing, testing etc. GI pipe 1" dia/ 24-16-c-03	5730	7976	2246	454.95	1,021,818
39.	Reh.of old wss in KP (WSS Shamal Gali	providing, laying jointing, testing etc. GI pipe 3/4" dia/ 24-16-c-02	3483	7161	3678	336.22	1,236,617
40.	WSS Shamal Gali Mareen	C R Massanary 1:3 hammer dressed in foundation & plinth/ 8-2-d-1	13.51	19.83	6.32	6824.6	43,131
41.	WSS Shamal Gali Mareen	excavation in trenches up 1.5m /3-46	0	656.83	656.83	124.02	81,460
42.	WSS Shamal Gali Mareen	providing laying cutting jointing light quality GI Pipe 1" dia	3429	4351	922	461.85	425,826
43.	WSS Shamal Gali Mareen	providing laying cutting jointing light quality GI Pipe 3/4" dia	2393	5558	3165	336.14	1,063,883
Total:							7,455,380

Detail of unauthorized retention of Government money
(Amount in
Rs)

S. No.	Item No	Month of transaction	Amount
1.	2/2	01/2006	27,570
2.	3/3/6	10/2006	5,042
3.	5/5/2	04/2206	457,673
4.	6/6/3	06/2006	18,750
5.	7/7/4	06/2006	6,250
6.	8/8/9	06/2008	844,800
7.	9/912	08/2008	496
8.	10/10/11	01/2014	2,700
9.	11/11/11	04/2015	2,871,278
10.	12/12	04/2015	590,288
11.	13/13	04/2015	533,234
12.	14	06/2016	2,800
Total:			5,360,881

Annex-12
DP No. 1.2.3.9

Non deduction of HRA and conveyance allowance

(Amount in Rs)

S.No.	Name	Designation	place of posting	HRA	C.A	Monthly total	Period in months	Amount
1.	Dr. Abdul Jabar	MO	RHC Ranolia	2,955	5,000	7,955	19	151,145
2.	Dr. Amir Hamza	MO	BHU Batera	2,955	5,000	7,955	24	190,920
3.	Dr. Muhammad sher	MO	BHU Jalkot	2,955	5,000	7,955	24	190,920
4.	Dr. pirzada	MO	BHU Seo	2,955	5,000	7,955	24	190,920
5.	Dr. muhammad Geer	MO	RHC Pattan	2,955	5,000	7,955	24	190,920
6.	Dr. Fazal ur rehman	DS	RHC Pattan	2,955	5,000	7,955	24	190,920
7.	Dr. Habib ur rhman	DS	RHC Dassu	2,955	5,000	7,955	24	190,920
8.	Dr. Malik Aftab	MO	BHU Shalkanabad	2,955	5,000	7,955	19	151,145
9.	Dr. Iftikhar Ahmad	MO	Shara kot	2,955	5,000	7,955	24	190,920
10.	Dr. Inayat ur rehman	MO	BHU Doga	2,955	5,000	7,955	19	151,145
11.	Dr. Junaid	MO	RHC Shatyal	2,955	5,000	7,955	24	190,920
Total:								1,980,795

Annex-13**DP No. 1.2.3.10****Detail of overpaid amount on account of excavation****(Amount in Rs)**

S.No.	Item of work	Voucher No.	Paid Rate	MRS Rate	Difference	Quantity (M³)	Amount
1.	Excavation in shingle gravel	45-D	500	291.21	208.79	7556	1,577,617
2.	Excavation in shingle gravel	19-Ps	301.66	291.21	10.45	7,084.66	74,035
3.	excavation in hard rock requiring blasting Grade – II	19-PS	432.72	338.58	94.14	10,627	1,000,425
						Total:	2,652,077
						Add: Location Factor 14%	371,291
						Grand Total:	3,023,368

Annex-14
DP No. 1.2.3.11

Payment for quantity in excess of Technical Sanction

(Amount in Rs)

S.No.	Item of work	Paid Qty (M ³)	TS Qty (M ³)	Difference in quantity (M ³)	Rate	Amount
1.	RR Stone Masonry (1:6)	726.59	620	106.59	4699	500,866
2.	RCC (1:2:4) in lintel beam	263.7	249.84	13.86	5261	72,917
3.	BB (1:6) in Super Structure	295.01	163.06	131.95	3721.99	491,117
4.	S/F of PGI sheets	132.26	120.08	12.18	1053	12,826
5.	PC Plaster (1:4)	3769.07	1760	2009.07	123.61	248,341
	Total:					1,326,067
	Add: Location Factor 14%					185,649
	Grand Total:					1,511,716

Statement showing detail of overpaid amount

(Amount in Rs)

S.No.	Name of Scheme	Item of work	Unit	Base price	Paid	Excess rate	BOQ	Overpayment
1.	WSS Semo Dara	Excavation in shingle gravel dry soil	M ³	332	332.00	-	22.73	-
		CR Massonary 1:3 foundation	M ³	6700	7,753.00	1,053.00	9.11	9,593
		CR Massonary 1:3 ground floor	M ³	6826	7,157.00	331.00	9.76	3,231
		RCC 1:2:4 in foundation	M ³	7157	8,322.00	1,165.00	2.27	2,645
		RCC 1:2:4 in roof	M ³	8332	9,312.00	980.00	1.08	1,058
		S/F of CI flanges 5/8" thick 3to6"	P.No	2341	2,341.00	-	4.00	-
		Providing, laying, jointung etc						
		1-1/2"	PM	537	537.00	-	5,942.00	-
		1-1/4"	PM	514	-	514.00		
		1"	PM	358	455.00	97.00	609.00	59,073
		2"	PM		-	-		
3/4"	PM	271	336.00	65.00	1,394.00	90,610		
2.	Total Overpayment							166,209
3.	WSS Sholgarah	Excavation in shingle gravel dry soil	M ³	332	404.23	72.23	22.71	1,640
		CR Massonary 1:3 foundation	M ³	6700	6,700.00	-	9.13	-
		CR Massonary 1:3 ground floor	M ³	6826	6,826.00	-	9.77	-
		RCC 1:2:4 in foundation	M ³	7157	7,157.00	-	2.27	-
		RCC 1:2:4 in roof	M ³	8332	8,332.00	-	9.84	-
		S/F of CI flanges 5/8" thick 3to6"	P.No	2341	340.00	2,001.00	4.00	8,004
		Providing, laying, jointung etc				-	-	-
		1-1/2"	PM	537	-	537.00	-	-
		1-1/4"	PM	514	593.00	79.00	304.00	24,016
		1"	PM	358	455.00	97.00	457.00	44,329
		3/4"	PM	271	336.00	(65.00)	732.00	47,580
4.	Total Overpayment							109,561
5.	WSS Leu Keyal	Excavation in shingle gravel dry soil	M ³	332	332.00	-	113.13	-

		CR Massonary 1:3 foundation	M ³	6700	,826.00	126.00	135.88	17,121	
		CR Massonary 1:3 ground floor	M ³	6826	7,157.00	331.00	95.54	31,624	
		RCC 1:2:4 in foundation	M ³	7157	8,322.00	1,165.00	13.04	15,192	
		RCC 1:2:4 in roof	M ³	8332	9,312.00	980.00	68.14	66,773	
		S/F of CI flanges 5/8" thick 3to6"	P.N o	2341		2,341.00		-	
		Providing, laying, jointung etc				-		-	
		1-1/2"	PM	537	629.00	92.00	8,491.00	781,172	
		1-1/4"	PM	514	514.00	-	1,914.00	-	
		1"	PM	358	358.00	-	8,476.00	-	
		3/4"	PM	271	271.00	-		-	
6.		Total Overpayment:							911,882
		Grand Total:							1,187,652