



**AUDIT REPORT**

**ON**

**THE ACCOUNTS OF**

**DISTRICT GOVERNMENT**

**BATTAGRAM**

**AUDIT YEAR 2017-18**

**AUDITOR GENERAL OF PAKISTAN**

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## ABBREVIATIONS AND ACRONYMS

AIR	Audit and Inspection Report
ADP	Annual Development Programme
AOM&R	Annual Ordinary Maintenance and Repair
APRs	Actual Payee Receipts
BHU	Basic Health Unit
BOQ	Bill of Quantity
B&R	Building & Road
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	District Accounts Committee
DC	Deputy Commissioner
DD	Dairy Development
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 District Accounts Committee
MRS	Market Rate System
NIT	Notice Inviting Tender

PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PHE	Public Health Engineering
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 & 70 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 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 District Government Battagram for the Financial Year 2016-17. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa, conducted audit on test check basis during 2017 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.

Islamabad  
Dated: 21 Feb, 2018

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

## EXECUTIVE SUMMARY

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

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

### **a. Scope of audit**

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

The total expenditure of District Government Battagram for the Financial Year 2016-17 was Rs 2,680.057 million. Out of this, RDA Abbottabad audited an expenditure of Rs 879.716 million of the four departments which in terms of percentage was 33% of auditable expenditure.

The receipts of District Government Battagram, for the Financial Year 2016-17, were Rs16.526 million. Out of this, RDA Abbottabad audited receipts of Rs 2.162 million which, in terms of percentage was 13% of auditable receipts.

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

Recovery of Rs 45.354 million was pointed out during the audit. Out of the total recoveries pointed out, Rs 44.705 million was not in the notice of the executive before audit. However recovery of Rs 0.433 million was made at the instance of audit.

**c. Audit Methodology**

Audit was conducted after understanding the business processes of District Government Battagram 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 the 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 District Governmnet.



**f. Key audit findings of the report:**

- i. Non-production of record of Rs 5.000 millions was noted in one case<sup>1</sup>.
- ii. Fraud/Misappropriation of Rs 2.233 million was noted in two cases<sup>2</sup>.
- iii. Irregularity & Non-compliance of Rs 783.240 million was noticed in ten cases<sup>3</sup>.
- iv. Internal controls weaknesses of Rs 137.083 million were noticed in twelve cases<sup>4</sup>.

**g. Recommendations**

- i. Disciplinary action needs be taken against the responsible person (s) besides production of auditable record for audit verification.
- ii. Audit recommends fixing of responsibility, action against the persons at fault and effecting recovery.
- iii. Corrective as well as disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- iv. Internal controls in all areas i.e. financial, managerial, operational, administrative and accounting need to be strengthened to pre-empt the reported lapses and fair value for money is obtained from public spending.

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<sup>1</sup> Para 1.2.1.1

<sup>2</sup> Para 1.2.2.1 to 1.2.2.2

<sup>3</sup> Para 1.2.3.1 to 1.2.3.10

<sup>4</sup> Para 1.2.4.1 to 1.2.4.12

## SUMMARY TABLES & CHARTS

### I: Audit Work Statistics

(Rs in million)

S. No	Description	No.	Budget		
			Expenditure	Receipts	Total
1.	Total Entities (PAO) in Audit Jurisdiction	1	2,680.057	16.526	2696.583
2.	Total formations in audit jurisdiction	18	2,680.057	16.526	2,696.583
3.	Total Entities(PAO) Audited	4	879.716	2.162	881.878
4.	Total formations Audited	4	879.716	2.162	881.878
5.	Audit & Inspection Reports	4	879.716	2.162	881.878
6.	Special Audit Reports	-	-	-	-
7.	Performance Audit Reports	-	-	-	-
8.	Other Reports	-	-	-	-

### II: Audit observations classified by Categories

(Rs in million)

S. No	Description	Amount Placed under Audit Observation
1.	Unsound asset management	12.338
2.	Weak financial management	70.589
3.	Weak Internal controls relating to financial management	828.526
4.	Others	16.203
	<b>Total</b>	<b>927.656</b>

### III: Outcome Statistics

(Rs in million)

S. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year (2016-17)	Total last year (2015-16)
1.	Outlays Audited	11.072	496.573	2.162	372.071	881.878	1,300.990
2.	Amount Placed under Audit Observations /Irregularities of Audit	12.338*	760.373	0.694	154.945	927.656	838.815
3.	Recoveries Pointed Out at the instance of Audit	44.705	0	0.694	0	45.354	29.246
4.	Recoveries Accepted /Established at the instance of Audit	-	-	0.694	-	0.694	-
5.	Recoveries Realized at the instance of Audit	-	-	0.433	-	0.433	-

- Amount Placed under Audit Observations includes paras which pertains to leftover last year.

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

<b>S. No</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1.	Violation of Rules and regulations, principle of propriety and probity in public operation	763.512
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	0
3.	Accounting Errors (accounting policy departure from NAM <sup>5</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.	114.439
5.	Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies	44.705
6.	Non production of record	5.000
7.	Others, including cases of accidents, negligence etc.	0
	<b>Total</b>	<b>927.656</b>

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

<b>S. No</b>	<b>Description</b>	<b>Amount</b>
1.	Outlays Audited	881.878
2.	Expenditure on Audit	0.750
3.	Recoveries realized at the instance of Audit	0
	<b>Cost-Benefit Ratio</b>	

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<sup>5</sup> The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS(Cash)

## CHAPTER-1

### 1.1 District Government Battagram

#### 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, Live Stock & DD, Soil Conservation, Cooperation, Social Welfare, Public Transport and Municipal Services.

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

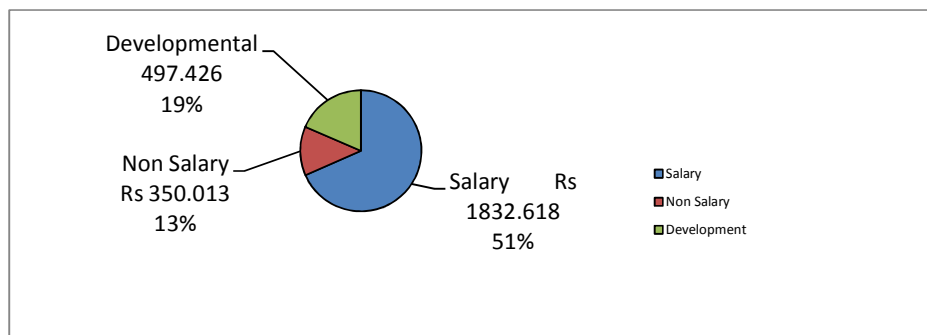
(Rs in millions)

2015-16	Budget	Expenditure	Excess/ (Saving)	%age
Salary	1,930.516	1,832.618	(97.898)	5%
Non Salary	524.154	350.013	(174.141)	33%
**Developmental Account – IV	0.900	0.855	(0.045)	5%
Developmental Account – I	496.573	496.571	0	0%
<b>Total</b>	<b>2,952.143</b>	<b>2,680.057</b>	<b>(272.086)</b>	<b>9%</b>
Receipts	0	16.526	0	0

The savings of Rs 272.086 million in all heads of accounts indicate inefficiency in the capacity of these local institutions to utilize the amount allocated.

## Expenditure 2016-17

(Rs in million)



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

The audit report pertaining to Audit Year 2016-17 have been submitted to the Governor of Khyber Pakhtunkhwa. Detail of PAC/DAC meetings is given below:

#	Audit Year	PAC/DAC 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	2016-17	Not Convened

## **1.2 AUDIT PARA**

### **1.2.1 Non-production of record**

#### **1.2.1.1 Non-production of auditable record – Rs 5.000 million (approximately)**

According to Section 14(1-b) & (3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 the Auditor General has the authority to require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to transactions to which his duties in respect of audit extend hence 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.

Deputy Commissioner Battagram did not produce the following auditable record despite several verbal and written requests.

1. Reconciled Expenditure Statements for the month of May and June 2017.
2. Cash book along with supporting i.e. sanctions, AC bills, invoices and APRs etc in r/o drawls and disbursements in May & June 2017 and funds released and disbursed for Polio campaign & Census during the year.
3. TA bills along with supporting for Rs 1,013,560 drawn in the months of April, May & June 2017.
4. Details of re-appropriations and final grants to line departments.
5. Receipts statements duly reconciled with DAO.
6. Detail of pension cases and leave salaries along with service books/Personal files.
7. Detail of staff on detailment.
8. Explanations/enquiries and court cases record.
9. Sanctioned and available Staff strength

10. Record relating appointments during the year.
11. Allotment record of Government residential buildings.
12. Allotment record of Government vehicles along with log books.
13. Rent of cabins, shops and other rent agreements if any.
14. Physically verified dead stock registers besides consumable.
15. Detail of designated bank accounts and statements of all accounts for the year 2016-7
16. List of outstanding Government dues.
17. List of machinery & equipment.
18. Opening balance, receipts during the year, final grants during the year and closing balance as on 30.06 2017 (A/C-IV)duly verified by the NBP & DAO.
19. Detail of saving/surrendered and re-appropriation during the year.

Non-production of record resulted due to weak financial and administrative control.

The irregularity was pointed out to the Management in July 2017. No reply was furnished till finalization of this AP.

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 action against the persons at fault and production of record for audit checks.

**AIR Para No 03/DC /Battagram /2016-17**



## **1.2.2 Fraud/Misappropriation**

### **1.2.2.1 Expected misappropriation – Rs 1.121 million**

Para 209 of GFR provides, “Unless otherwise ordered by Government, every grant made for a specific object is subject to the implied conditions:

- (i) that the grant will be spent upon the object within a reasonable time, if no time limit has been fixed by the sanctioning authority and
- (ii) that any portion of the amount which is not ultimately required for expenditure upon that object, should be duly surrendered to Government”.

Deputy Commissioner issued cheque No. 29733153 on 18.04.17 for Rs 911,474 for census activities, which was claimed on 04.05.17 as is evident from the bank statement. The cheque was neither received by AC Battagram nor acknowledged, rather disowned by him.

Furthermore, a sum of Rs 209,585 was surrendered by AC Battagram vide cross cheque no. 28657032 on 23.06.17 but the amount has also not been credited in main account of DC Battagram.

Audit held that cheque issued with no further record and non-credit of surrendered amount into respective bank a/c are suspected to be the misappropriation of Rs 1,121,059.

Suspected misappropriation occurred due to weak financial control, which resulted in loss to Government.

The irregularity was pointed out to the Management in July 2017. No reply was furnished till finalization of this AP.

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 fixing of responsibility, action against and recovery from the persons at fault.

**AIR Para No 02/DC /Battagram /2016-17**

**1.2.2.2 Misappropriation of PTC fund – Rs 1.212 million**

Para 23 of GFR Vol-1 states that every officer should realize fully that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his own part or any other person subordinate to him.

SDEO Male Battagram transferred Rs 1,212,000 to the PTC account of the following schools during 2015-16. According to the reports of the ASDEO circle, the amount was drawn and misappropriated by PTC secretary without any physical work.

S. No	Name of School	Amount (Rs)
1	GPS Khairabad	388,000
2	GPS Thaya	324,000
3	GPS Landay Numan Abad	160,000
4	GPS Chapray Hakeem Khan	85,000
5	GPS Shakar Bagh	85,000
6	GPS Banda Bala	85,000
7	GPS Sherin Abad	85,000
	<b>Total</b>	<b>1,212,000</b>

Misappropriation of funds occurred due to weak internal control, which resulted in loss to Government.

The irregularity was pointed out to the Management in May 2017. It was stated that the matter would be investigated and detailed reply would be furnished in due course of time.

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 fixing of responsibility, action against the persons at fault besides recovery.

**AIR Para No 06/DEO M /Battagram /2015-16**

### **1.2.3 Irregularities and non-compliance**

#### **1.2.3.1 Irregular drawl & disbursement of pay & allowances Rs 10.706 million**

According to Para 4.6.3 of APPM, employees shall be paid by direct credit into their bank account regardless of their grade level.

Finance Department Letter No. FA/FD/1-14/2007/Salaries dated Peshawar, the 10/5/2007 says, “that with effect from 01-07-2007 salaries of all Provincial and District Employees in the NWFP, in BPS-5 and above shall be disbursed in the manner, prescribed by the Auditor General of Pakistan, in Para 4-6-3 of Accounting Policies and Procedures Manual (APPM) of New Accounting Model (NAM) by direct credit/transfer to the employees nominated Bank Accounts”.

District Health Officer Battagram drew Rs 10,706,214 on account of pay & allowance of employees during 2016-17. It was observed that the drawn through DDO instead of direct credit into the bank accounts of concerned employees. On the other hand, neither the payments were recorded in the cash book nor any actual payee’ receipts were available on record. Detail is given at annexure-2

The irregularities occurred due to non-compliance of rules and regulations.

The irregularity was pointed out to the Management in August 2017. It was stated that detail reply will be submitted within fifteen days. No progress was reported till finalization of this AP.

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 fixing responsibilities besides direct credit/transfer of salaries to the employees nominated Bank Accounts.

**1.2.3.2 Irregular drawl and retention in designated bank account – Rs 28.699 million**

Treasury Rule 290 provides that no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

Para 77 (ii) of Federal Treasury Rules states:

- 1 Every officer receiving money on behalf of Government should maintain a cash book in Form T. R. 4.
- 2 All money transaction should be entered in the cash book as soon as they occur and attested by the head of office in token of cheque.
- 3 The cash book should be closed regularly and completely checked. The head of office should verify the totaling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct.
- 4 At the end of each month, the head of the office should verify the cash balance in the cash book and record a signed and dated certificate to that effect.

District Health Officer Battagram drew Rs 28,699,394 under various objects from treasury during 2016-17 and deposited in designated bank account No. 3093465716 as is evident from the bank statemnt. Furthermore, a sum of Rs 14,811,007 has been drawn in cash instead of issuing cross cheque to suppliers etc. leaving a balane of Rs 16,056,694 on 30.06.2017. Detailed accounts supported by necessary evidences and acknowledgment of the receipant were not availble on one hand in support of drawl, whereas cashbook was not maintained on the other.

Audit held that the funds were drawn and deposited in the designated bank accounts which can be drawn any time and the chances of misappropriation can't be overruled.

The irregularity was pointed out to the Management in August 2017. It was stated that detail reply will be submitted within fifteen days. No progress was reported till finalization of this AP.

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 fixing responsibility and disciplinary actions against the persons at fault.

**AIR Para No 06/DHO /Battagram /2016-17**

### **1.2.3.3 Irregular retention of Government money – Rs 17.810 million**

Para 209 of GFR provides, “Unless otherwise ordered by Government, every grant made for a specific object is subject to the implied conditions:

- (i) that the grant will be spent upon the object within a reasonable time, if no time limit has been fixed by the sanctioning authority and
- (ii) that any portion of the amount which is not ultimately required for expenditure upon that object, should be duly surrendered to Government”.

Deputy Commissioner Battagram received Rs 69,953,509 from various departments under different heads such as payment to senior citizens, census, acquisition of land and death compensation etc, out of which Rs 52,143,085 were disbursed leaving unspent balance Rs 17,810,424 in different bank accounts during financial year 2016-17. Retention of saving/balance amount is held irregular and should have been surrendered.

Description	Amount received	Amount disbursed	Saving
Population (6 <sup>th</sup> Census)	32,891,600	26,132,713	6,758,887
Social welfare	2,000,000	1,802,000	198,000
DCO (DDMA)	10,611,309	700,000	9,911,309
Playground at Allai	24,450,600	23,508,372	942,228
<b>Total</b>	<b>69,953,509</b>	<b>52,143,085</b>	<b>17,810,424</b>

Irregular retention occurred due to weak financial control which resulted in violation of rules.

The irregularity was pointed out to the Management in July 2017. No reply was furnished till finalization of this AP.

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 unspent balances should be surrendered to the concerned quarters.

**AIR Para No 01/DC /Battagram /2016-17**

**1.2.3.4 Loss to government due to non-imposition of 20% cut in non-salary budget – Rs19.132 million**

Para 12 of Economy/austerity measures for the financial year 2016-17 notified by Finance Department vide No. BO.1/FD/5-8/2016-17 dated Peshawar the 04.07.2016 says that 20% cut shall be imposed on the non-salary budget. Any relaxation of this cut will have to be approved by the Chief Minister.

Deputy Commissioner Battagram did not impose 20% cut on the non-salary budget during 2016-17 in violation of above mentioned criteria, resulted in loss to Government Rs19,132,800 and violation of Government policy as per Detail is given at annexure- 3.

The irregularity occurred due violation of rules and regulation.

The irregularity was pointed out to the Management in July 2017. No reply was furnished by management till finalization of this AP.

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 action against the persons at fault besides obtaining sanction of chief minister.

**AIR Para No 19/DC /Battagram /2016-17**

**1.2.3.5 Unauthorized expenditure on execution of schemes without Technical Sanction - Rs 38.939 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.

Further more, 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.

During 2016-17, Executive Engineer PHE Battagram paid Rs 38.939 million against the estimated cost of Rs 106.996 million, for the execution of 14 schemes without obtaining technical sanction, prior to commencement of work, from the competent authority. Detail is given at annexure- 4

Unauthorized payment was made due to weak internal control, which resulted in violation of rules regarding ascertaining the estimate of actual quantities to be executed during the work based on engineering specifications and schedule of rates.

The irregularity was pointed out to the Management in August 2017. Management stated that all the TS estimates have been submitted to competent forum for approval and would be shown to audit when TS is accorded.

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 inquiry by the competent forum into the actual quantities required to be executed and action against the persons at fault.

**AIR Para No 04/PHE A/c-1 /Battagram /2016-17**

**1.2.3.6 Unauthorized payment of salaries for absent period – Rs 2.154 million**

According to letter No. SO(FR)/FD/5-14/2014 dated 16-12-2014 of Government of Khyber Pakhtunkhwa Finance department Regulation wing, in case Government employees remain absent from duty without authorization or fail to perform their concerned duty, such Government employee loses right to payment of pay and allowances for such period besides making themselves liable for disciplinary proceedings.

DEO Female Battagram paid Rs 249,236 to the staff of GGPS Mir Ali Qalla on account of pay & allowances during 2015-16. According to the reports of IMU for the month of June 2016, the staff was absent since January 2016, however no action was taken. Payment of salaries for absent period resulted in loss to Government. Detail is as under:

S. No	Name of staff	Designation	Monthly salary	No of months	Amount
1	Noreen Bibi	Primary School Teacher	24,237	6	145,622
2	Saeed Ullah	Chowkidar	17,269	6	103,614
				<b>Total</b>	<b>249,236</b>

Similarly, Mst Anosha Inam of GGPS Jangri Karsoo received **Rs 265,654** to on account of pay & allowances during 2015-16. According to the reports of



IMU, the school was closed and staff was absent since long, however no action was taken.

Moreover, **Rs 627,793** was paid to the staff of GGPS GGPS Ashar Bagh on account of pay & allowances during 2015-16. Teaching staff was absent during every visit of IMU monitors and chowkidar was teaching the students. However no action was taken. Payment of salaries for absent period resulted in loss to Government.

Furthermore, SDEO Female Battagram also paid Rs **1,011,557** to Primary School Teachers on account of pay & allowances. The teachers remained absent during the period without prior approval and salaries were continuously drawn. Ex-post facto sanction for conversion of absent period into Extra Ordinary Leave was accorded vide SDEO Female Battagram No 1295-96 dated 24-07-2015 with recovery of amount paid for absent period. However the amount could not be recovered till the dates of audit. Detail is as under:

S. No	Name of employee	Designation	Period of absence	Amount
1	Gul Zahib Bah	PST	17 months	235,687
2	Gul Rehana	PST	22 months	336,382
3	Aneela Naseer	PST	7 months	157,969
4	Shumaila Afzal	PST	30 months	113,472
5	Jehan Zari	PST	11 months	168,047
<b>Total</b>				<b>1,011,557</b>

Payment for absent period occurred due to negligence and weak administration, which resulted in loss to Government and female children were deprived of basic necessity of education.

The irregularity was pointed out to the Management in May 2017. Management stated that the matter would be investigated and detailed reply would be furnished in due course of time.

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 investigation for fixing responsibility and disciplinary action besides recovery.

**AIR Para No 01,13,14 & 15 /DEO F /Battagram /2015-16**

**1.2.3.7 Irregular purchase of furniture and non-recovery of penalty–  
Rs 1.266 million**

According to Government of KP, E&SE Department letter No CPO/PO-II/E&SE/1-1/ADP/Furniture Project/2014-15 dated 15-12-2015, open competitive bidding for procurement of furniture shall be carried out as per KPPRA Rules 2014 in a transparent way by observing due process and fulfillment of all formalities.

According to clause 9 of the agreement, if the supplier fails to supply the quoted items within stipulated period of time, penalty @ 10% shall be imposed.

District Education Officer Female Battagram purchased furniture worth Rs 12,659,550 from M/S Asian Trading Company during 2015-16. Purchase was made from the same supplier pre-qualified by Provincial Government. No healthy competition was carried out to obtain economical rates. Bids of 3 participants were rejected on lamb excuse of general order suppliers. Call Deposits Receipts of all the three participants were provided by a single person indicating that the firms were owned by a single person. Moreover, Supply was not made within stipulated period and delayed for 3 months however penalty @ 10% amounting to Rs 1,265,955 was not imposed and recovered.

Irregular purchase and non-recovery of penalty occurred due to weak internal control, which resulted in uneconomical acquisition of assets and loss to Government.

The irregularity was pointed out to the Management in May 2017. Management stated that the matter would be investigated and detailed reply would be furnished in due course of time.

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 investigation, fixing responsibility and disciplinary action besides recovery of penalty.

**AIR Para No 05/DEO M /Battagram /2015-16**

**1.2.3.8 Non-credit of lapsed deposits – Rs 6.786 million**

Para 399 of CPWA code provides that balances remained unclaimed for more than three complete accounting years shall, at the close of June in each year, be credited to the Government.

Executive Engineer Communication & Works Division, Battagram did not credit Rs 6,786,349 in favour of Government which were lying in PW Deposit-II on 30.06.2017 as unclaimed balances of securities of the contractors since 2002 to 2014. The amount remained unclaimed for more than three complete financial years should have been credited to Government revenue as lapsed deposits. Detail is given at annexure- 5

Audit is of the view that non-credit of money into Government treasury was negligence on the part of department.

The irregularity was pointed out to the Management in October 2017. Management stated that detail reply would be given after consulting the record.

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 disciplinary action besides deposit of money into government treasury.

**AIR Para No 01/C&W /Battagram /2016-17**

**1.2.3.9 Overpayment due to non-deduction of 11 % voids for dry stone masonry Rs 1.918 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 Division Battagram paid an item of work “Dry stone masonry” to different contractor during 2016-17.

It was observed that 11 % voids were required to be deducted but no such deduction/ adjustment was made resulted in overpayment of **Rs 1,917,661**. Detail is given at annexure- 6

Overpayment occurred due to weak internal controls and loss to government.

The irregularity was pointed out to the Management in October 2017. Management stated that detail reply would be given after consulting the record.

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 from the contractor.

**AIR Para No 11/C&W /Battagram /2016-17**

**1.2.3.10 Irregular payments without Technical Sanction - Rs 655.83 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.

Furthermore, 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 Division Battagram incurred expenditure of Rs 655.830 million on various developmental schemes till June 2017 without obtaining technical sanction prior to commencement of work. Detail is given at annexure- 7

Unauthorized payment was made due to weak internal control, which resulted in violation of rules regarding ascertaining the estimate of actual quantities to be executed during the work based on engineering specifications and schedule of rates.

The irregularity was pointed out to the Management in October 2017. Management stated that detail reply would be given after consulting the record.

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

**AIR Para No 24/C&W /Battagram /2016-17**

## **1.2.4 Internal Control Weaknesses.**

### **1.2.4.1 Loss due to inefficiency of management –Rs 11.072 million**

Government of KP letter No. 3-59/PO-IIH/2016-17/standardization of DHQs/THQs dated Peshawar, the 10<sup>th</sup> March 2017 provides that the funds released by finance department are placed at your disposal for incurrence of expenditure during current financial year 2016-17 on the approved items of PC-1 subject to observance of all codal formalities.

District Health Officer Battagram was released a sum of Rs 11.072 million under the project “standardization of all DHQs/THQs in KP” vide above mentioned letter for incurrence of expenditure during 2016-17. The following shortcomings were noticed:

1. The management could not utilize the funds up to May 2017 as a result a sum of Rs 6.504 million was re-appropriated from district Battagram budget to other District.
2. The remaining balance of Rs 4.568 was lapsed on 30.06.17 as supply orders were issued in this regard on 02.05.2017 for supply within one month which was not completed till the end of June 2017.
3. Two different supply orders were issued having the same No. i.e. 5694-97 dated 02.05.2017 and duly signed by the controlling officer, one to MS Med Express and the other having no address, for the supply of 2 ICU ventilator @ Rs 2,174,000 and Rs 1,775,000 per ventilator respectively which created skepticism.
4. Supply order was issued for the purchase of ICU ventilators for category-D hospital having no ICU ward or unit.
5. Reconciled expenditure statement duly signed by DAO was not available to ensure that the funds were not drawn or otherwise.

Non-utilization/laps of funds resulted due to inefficiency and lack of financial propriety resulted in deprivation of the local community of the basic health facilities.

The irregularity was pointed out to the Management in August 2017. Management stated that detail reply will be submitted within fifteen days.

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 action against the persons at fault.

#### **AIR Para No 26/DHO /Battagram /2016-17**

##### **1.2.4.2 Non-supply of Medicines - Rs 1.956 million**

Treasury Rule 290 provides that no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

Furthermore, Para 96 of the GFR Vol.-I requires that money should not be spent hastily or in ill-considered manner just because it is available or that the lapse of a grant could be avoided.

District Health Officer Battagram paid Rs 1,956,412 to various companies to supply medicines during financial year 2016-17 but till date of audit i.e., August 2017 no medicines were supplied and chances of misappropriation cannot be avoided. Detail is given at annexure- 8

Non-supply of medicines occurred due to weak financial and administrative control, resulted in loss to Government.

The irregularity was pointed out to the Management in August 2017, Management stated that detail reply will be submitted within fifteen days.

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 action against the persons at fault besides insuring supply.

**AIR Para No 05/DHO /Battagram /2016-17**

**1.2.4.3 Irregular acquisition of land for playground & Model school – Rs 44.329 million**

According to Para 10 (i) of General Financial Rules Volume I provides that every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Deputy Commissioner Battagram acquired 40 kanal land for construction of playground at Tehsil Allai and 25 kanal & 8 Marla land for construction of Model school at muza Chappargram District Battagram during financial year 2016-17. The following shortcomings were noticed;

1. Compulsory acquisition charges @15% which comes to Rs 5,427,182 (2,934,072 + 2,493,110) were paid without following the proper procedure extending undue favor to land owners.
2. Government notified rate was not available on record to verify the cost of land.
3. Stamp duty charges 2% amounting to Rs 391,209 and Rs 382,277 paid to Tehsildar on 13.07.2015 & 21.10.2016 and 2% property tax Rs 391,209 and Rs 383,277 to District Council on 19.11.2015 & 08.11.2016 respectively but no land was mutated in the name of Government till July 2017. Record relating to deposit of due amount in Government treasury was also not available.
4. Payment to Muhammad Eisa Khan Rs 2,215,783 at serial Number 9 as per cash book for 3 kanal & 14 marals land which was already occupied by KP Government & Department of education was unjustified and needed recovery. Furthermore, no correspondence was made in this regard with concerned departments.(Play ground)



5. Payment to Mr. Amir Muhammad and others Rs1,761,258 from serial Number 1 to 6 for 3 Kanal & 2 marla, payment to Mr. Abdul Ghafar Rs1,448,781 at serial Number 11 and payment to Mst. Jehan bibi w/o Muhammad Ilyas Khan Rs284,074 at serial Number 15 as per cash book for 3 kanal & 1 marla while the land was occupied by Forest department and payment there on was unjustified and needed recovery. Furthermore no correspondence was made in this regard with concerned departments. (Play ground)
6. Cost of land amounting to Rs 16,620,760 at the rate of Rs33,175.12/ marla was paid to Tehsildar instead of land owners. (Model School)
7. Neither cash book was maintained nor reconciliation with DAO office was available on record. (Model School)
8. No APRs available on record to verify whether further payment was made to land owners. (Model School)
9. Owner of 10 marla land was not known. (Model School)

Audit held that the acquisition of land was irregular.

Irregularity occurred due to weak administrative and internal control, which resulted in violation of rules.

The irregularity was pointed out to the Management in July 2017. No reply was furnished by Management.

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 action against the persons at fault, production of Government notify rate to verify cost of land, mutation of land, clarification from Government of KP, Education and Forest Departments.

**AIR Para No 20&21/DC /Battagram /2016-17**

#### **1.2.4.4 Unverified expenditure – Rs 9.049 million**

According to Rule 174 of CTR Vol-I states, that all payment must be supported with acknowledgement.

According to GFR 15 every one whose duty it is to prepare and render any accounts or returns in respect of public money or stores is personally responsible for their completeness and strict accuracy and their dispatch within the prescribed date.

According to para 134 of GFR that each bill presented at treasury should contained full detail of expenditure, supported by necessary sub vouchers for individuals payments included in the bill.

Deputy Commissioner Battagram drew Rs 9.049 million on simple receipts and shown paid to police department under the head hiring and feeding charges during 2016-17. The expenditure is held irregular and unverified on the following grounds:

1. Acknowledgement of the police department was not available in this regard.
2. No accounts were maintained in this regard to ensure that how much has been spent and what about the balance.
3. Bills, vouchers, APRs, Stock entries and other relevant record was not available to verify the facts and figures.

The irregularity occurred due violation of rules and regulation

The irregularity was pointed out to the Management in July 2017. No reply was furnished by management.

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 fixing responsibilities besides preparation & production of accounts record for audit checks.

**AIR Para No 04/DC /Battagram /2016-17**

**1.2.4.5 Loss due to non-recovery of water user charges – Rs. 6.007 million**

According to 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 PHE Battagram completed 109 gravity schemes worth Rs. 487.538 million since 1974 serving population of 280358. But local office neither imposed nor recovered a single rupee on account of water user charges from beneficiaries resulting in loss to Government Rs. 6,007,650 only during financial year 2016-17 as per detail below;

1	2	3=(1/2)	4	5=(3*4)
<b>Population served</b>	<b>Expected members per house</b>	<b>Expected connections</b>	<b>Rate per annum (Rs)</b>	<b>Loss (Rs)</b>
280358	7	40051	150	6,007,650

Furthermore the management also paid Rs.32,117,424 under various heads to keep these schemes operational during financial year 2016-17 as per detail below;

<b>Pay of valve man &amp; chowkidar</b>	<b>Annual maintenance charges</b>	<b>Total</b>
28,751,163	3,366,261	32,117,424

Non-imposition/recovery of water charges occurred due to weak internal control resulted in loss to Govt.

The irregularity was pointed out in August 2017. Management stated that detail reply will be submitted after scrutiny 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 imposition and recovery of water user charges.

**AIR Para No 07/DC /PHE a/c-1 /2016-17**

**1.2.4.6 Irregular expenditure on developmental schemes – 8.326 million**

According to Para 10 (i) of General Financial Rules Volume I provides that every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Executive Engineer PHE Battagram paid Rs 8.326 million for the execution of supply main and distribution system in a number of water supply schemes whereas, other items of work such as water tank, collecting sump, storage tanks and land acquisition were left unexecuted, in absence of which theft of pipes and problems in land acquisition for water tank and collecting sump cannot be overruled. Detail is given at annexure- 9

The irregularity occurred due weak financial and administrative control which may lead to theft or wastage of public assets.

The irregularity was pointed out to the Management in August 2017. Management stated that detail reply will be submitted after scrutiny 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 the acquisition of land and completion of water tank, collecting sump and storage tanks immediately to secure the Govt. assets.

**AIR Para No 02/DC /PHE a/c-1 /2016-17**

**1.2.4.7 Overpayment on account of pay & allowances due to wrong fixation – Rs 1.060 million**

Para 23 of GFR Vol-1 states that every officer should realize fully that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his own part or any other person subordinate to him.

SDEO Female Battagram overpaid Rs 1,060,425 to Primary School Teachers on account of pay during 2015-16 due to payment of increment in excess of entitlement. Detail is given at annexure- 10

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

Moreover, overpayment on account of allowances directly proportionate to the increments may be calculated departmentally and recovered accordingly.

The irregularity was pointed out in May 2017. Management stated that the matter would be investigated and detailed reply would be furnished in due course of time.

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 correction of pay and recovery alongwith allowances affected due to payment of excess increment.

**AIR Para No 03/SDEO F /Battagram /2015-16**

**1.2.4.8 Unauthorized transfer of funds to schools – Rs 6.710 million**

Para 96 of the GFR Vol.-I requires that money should not be spent hastily or in ill-considered manner just because it is available or that the lapse of a grant could be avoided.

Para 106 of GFR prohibits excess expenditure over allotment.

District Education Officer Male Battagram transferred Rs 6,710,336 on account of PTC fund to the following schools over & above the actual requirements during 2014-15.

S. No	Name of School	No of rooms	Amount Paid	Amount Required	Excess
1	GPS Mangri Ziarat	1	33,000	11,000	22,000
2	GPS Petaw Nogram	1 shelter	22,000	5,000	17,000
3	GPS Dheri Chanjal	No building			852,180
4	GPS Dabar Batkool	Open Sky			664,494
5	GPS Chanjal	Under construction			1,060,000
6	GPS Ughaz banda	Under Construction			664,000
7	GPS Peshora	No building, functioning in Hujra			852,180
8	GPS Drab Qalla	Building under construction. Functioning in tent			664,494
9	GPS Batkool Sarhadi	Building under construction.			664,494
10	GPS Kachal Sorgai	No building, open sky school			664,494
11	GPS Petaw Cheran				585,000
				<b>Total</b>	<b>6,710,336</b>

Funds in excess of requirements were transferred due to weak internal control which created doubts regarding actual payment.

The irregularity was pointed out to the Management in May 2017. Management stated that the matter would be investigated and detailed reply would be furnished in due course of time.

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 the matter may be investigated for fixing responsibility/ disciplinary action besides recovery.

**AIR Para No 02/DEO M /Battagram /2015-16**

**1.2.4.9 Unauthorized payment without work at site - Rs 15.457 million**

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

XEN C & W Division Battagram granted secured advance of Rs 4,320,377 to M/s Attaullah Khan Trand& Bros. for construction of District accounts Office vide voucher No 08-B dated 12.05.2017.

During visit of the site along with concerned staff on 17.11.2017, no activity was found at acquired land for the scheme. Moreover an amount of Rs 11.136 million for land acquisition was also released for the project.

Audit is of the view that payment was made to the contractor without actual requirement which was not authorized.

Overpayment occurred due to weak internal controls and loss to government.

The irregularity was pointed out to the Management in October 2017. Management stated that detail reply would be given after consulting the record.

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 disciplinary action besides recovery from the persons at fault.

**AIR Para No 13/C&W /Battagram /2016-17**

**1.2.4.10 Overpayment on account of quantities over and above TS – Rs18.243 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.

Furthermore, accordance to para 95 of CPWD Code, a divisional officer is strictly prohibited to make deviation from sanctioned designs in the course of construction.

XEN C & W Division Battagram executed various items of work in 2 two schemes in excess of Technical Sanction's quantities resulted in overpayment of Rs 18.243 million. Detail is given at annexure- 11.

Overpayment occurred due to weak internal controls and resulted in loss to Government.

The irregularity was pointed out to the Management in October 2017. Management stated that detail reply would be given after consulting the record.

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 disciplinary action against the persons at fault besides recovery.

**AIR Para No 16,20&21/C&W /Battagram /2016-17)**

**1.2.4.11 Overpayment on account of item of work due to incorrect measurement – Rs 6.811 million**

CPWA code 209(d) provides that as all payments for the works or supplies are based on quantities recorded in measurement book, it is incumbent upon the person taking measurement to record the quantities clearly and



accurately. He will also work out and enter in the measurement book the figures for the contents or area.

XEN C & W Division Battagram paid an amount of Rs 36.413 million to M/s Abdul Khaliq & Co. for construction of Darman Tangy to Pashto Road (5 Kilometers) vide voucher No 11-B dated 13.06.2017 upto 13<sup>th</sup> running bill.

It was observed that two items of work “Sub base” and “Base WBM” were paid for 2,878.75M<sup>3</sup> and 2,600.62 M<sup>3</sup> respectively upto 14<sup>th</sup> running bill. MB No. 397 page 25 to 46 revealed that the quantities were brought from MB No. 356 page 71 to 75 where detail measurement for area of work for 1,000 meter was recorded i.e. 1000 x 3.90 x .15 for sub base & 1,000 x 3.65 x .15 for base. It was astonishing to note that contractor was allowed quantities of 2,878.75 M<sup>3</sup> & 2,600.62 M<sup>3</sup> instead of actual measurement of 585M<sup>3</sup> for sub base and 547.5 M<sup>3</sup> for base (1000 x 3.90 x .15= 585 M<sup>3</sup> for sub base 1,000 x 3.65 x .15 = 547.5 for base)

This resulted into unauthorized payment of Rs 6,810,614. Detail is given as under;

Item of work	Area of work	Length meter	Width & height	Qty of work done M <sup>3</sup>	Qty paid M <sup>3</sup>	Excess qty M <sup>3</sup>	Rate/ M <sup>3</sup>	Overpayment Rs
Sub base	1 + 375	1,000	3.90 x .15	585	2,878.75	2,293.75	1,000	2,293,750
Base WBM	1 + 375	1,000	3.65 x .15	547.5	2,600.62	2,053.12	2,200	4,516,864
<b>Total Rs</b>								<b>6,810,614</b>

Overpayment occurred due to weak internal controls and loss to government.

The irregularity was pointed out to the Management in October 2017. Management stated that detail reply would be given after consulting the record.

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 disciplinary action against the persons at fault besides recovery.

**AIR Para No 18/C&W /Battagram /2016-17**

**1.2.4.12 Loss to Govt. due to allowing higher rate – Rs 8.063 million**

According to Para 11 of GFR Vol-I, each head of the Deptt. is responsible for enforcing financial order and strict economy at every step.

XEN C &W Department, Battagram Division awarded/ approved various items of work in various schemes on higher rates than MRS 2015 despite the fact that Superintending Engineer C & W Circle Abbottabad had returned the agreement of GMPS Gerwali Bazar with remarks to provide rebated rates.

Audit is of the view that award of the scheme on unjustifiable higher rates i.e. 25% to 60% above the MRS 2015 resulted in loss of Rs 8,062,535. Detail is given at annexure - 12

Loss occurred due to weak internal and administrative controls resulted in loss to government.

The irregularity was pointed out to the Management in October 2017. Management stated that detail reply would be given after consulting the record.

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 and disciplinary action against the person (s) at fault.

**AIR Para No 28/C&W /Battagram /2016-17**

**ANNEXURES**

**Annexure 1**

**Detail of MFDAC Paras**

**(Rs in million)**

<b>S. No</b>	<b>AIR No</b>	<b>Department</b>	<b>Title of the Para</b>	<b>Amount</b>
1.	05	DC	Loss to Government	0.599
2.	06	-do-	Loss to Govt. due to illegal occupation	0.314
3.	07	-do-	Irregular posting	0
4.	08	-do-	Non-conduction of internal audit and DAC meetings	0
5.	09	-do-	Non-allocation for disaster risk reduction measure	0
6.	11	-do-	Non-maintenance of a/cs record in r/o dev. works	0
7.	12	-do-	Unauthorized payment on a/c of death compensation	0.600
8.	16	-do-	Non-recovery of loan	0.250
9.	17	-do-	Unauthorized allocation of funds	0.208
10.	22	-do-	Irregular payment for POL & repair of vehicle	0.879
11.	23	-do-	Non-conduction of physical of dead stock	0
12.	02	DHO	Unauthorized payment/recovery of NPA	0.654
13.	03	-do-	Irregular payment on a/c of TADA	0.790
14.	04	-do-	Unjustified payment on Transportation	0.125
15.	07	-do-	Non-initiation of disciplinary action	0
16.	08	-do-	Recovery	0.433
17.	09	-do-	Unjustified payment out of Lab. Charges	0.041
18.	10	-do-	Loss due to non-deposit of receipts	0.261
19.	11	-do-	Non-deduction of HRA & conveyance allowance	0.166
20.	12	-do-	Non-conduction of physical of dead stock	0
21.	13	-do-	Non-auction of unservicables	0
22.	14	-do-	Doubtful payment on a/c of H&C and stationery	0.599
23.	15	-do-	Irregular exp. On repair of vehicle	1.802
24.	16	-do-	Non-imposition of penalty for late supply of medicines	0.422
25.	17	-do-	Non-deduction of income tax	0.619
26.	19	-do-	Loss due to illegal occupation of bungalow	0.095
27.	20	-do-	Irregular purchase of medicines	0.293
28.	21	-do-	Unauthentic payment on a/c of medicines	0.032
29.	22	-do-	Unauthentic expenditure	0.240
30.	23	-do-	Irregular exp. On entertainment	0.376
<b>Total</b>				<b>9.798</b>

**Annexure-2**  
**Para: 1.2.3.1**

**Detail of pay and allowances through DDO**

<b>S/no.</b>	<b>Month</b>	<b>Cheque no.</b>	<b>Date</b>	<b>Amount</b>
1	10.2016	618155	15.10.16	48,510
2	10.2016	618156	15.10.16	268,988
3	10.2016	618157	15.10.16	299,394
4	11.2016	618196	01.11.16	203,646
5	12.2016	618291	30.11.16	2,445,345
6	1.2017	816417	27.12.16	93,669
7	1.2017	816418	27.12.16	75,581
8	1.2017	816419	27.12.16	218,924
9	1.2017	816420	27.12.16	244,006
10	1.2017	816421	27.12.16	399,467
11	2.2017	618460	07.02.17	600,531
12	3.2017	618528	28.02.17	602,378
13	4.2017	618652	30.03.17	569,611
14	4.2017	618782	20.04.17	56,211
15	5.2017			2,373,755
16	6.2017			1,510,521
17	6.2017			695,677
<b>Total</b>				<b>10,706,214</b>

**Annexure-3**  
**Para: 1.2.3.4**

**Detail of non-imposition of 20% cut in non-salary budget**

S. No.	NAME OF DEPARTMENTS	Budget Estimate 2016-2017	Required Revised budget (20% reduced)	Revised Budget 2016-2017	Over allocation
1	DEPUTY COMMISSIONER BATTAGRAM.	13,740,000	10,992,000	13,730,000	2,738,000
2	Civil Defence Officer Battagram	923,000	738,400	430,000	-308,400
3	SDEO (MALE) BATAGRAM	1,787,000	1,429,600	1,679,000	249,400
4	GOVT PRIMARY SCHOOLS (MALE) BATAGRAM	101,000	80,800	101,000	20,200
5	GOVT PRIMARY SCHOOLS (MALE) ALLAI	51,000	40,800	0	-40,800
6	GOVT PRIMARY SCHOOLS (FEMALE) BATAGRAM	71,000	56,800	51,000	-5,800
7	GOVT PRIMARY SCHOOLS (FEMALE) ALLAI	51,000	40,800	51,000	10,200
8	SDEO (FEMALE) ALLAI	210,000	168,000	578,000	410,000
9	SDEO (FEMALE) BATAGRAM	765,000	612,000	870,000	258,000
10	SDEO (MALE) ALLAI	305,000	244,000	455,000	211,000
11	Govt Middle Schools (Male) Batagram	101,000	80,800	101,000	20,200
12	Govt Middle Schools (Female) Batagram	101,000	80,800	101,000	20,200
13	Principal GHSS Kuza Banda	154,000	123,200	154,000	30,800
14	Head Master GHS Batagram No.2	41,000	32,800	51,000	18,200
15	Principal GHS Bateela Allai	156,000	124,800	156,000	31,200
16	Head Master GHS Biari Allai	191,000	152,800	211,000	58,200
17	Head Master GHS Batamori Battagram	141,000	112,800	141,000	28,200
18	Head Master GHS Bilandkot Battagram	151,000	120,800	131,000	10,200
19	Head Master GHS Gijbori Battagram	59,000	47,200	76,000	28,800
20	Head Master GHS Gantar Allai	156,000	124,800	156,000	31,200
21	Head Master GHS Hill Battagram	146,000	116,800	156,000	39,200
22	Head Master GHS Joze Battagram	71,000	56,800	71,000	14,200
23	Head Master GHS Kanai Allai	62,000	49,600	72,000	22,400
24	Head Master GHS Neelishang Battagram	76,000	60,800	116,000	55,200
25	Head Master GHS Pashto Allai	126,000	100,800	161,000	60,200
26	Head Master GHS Peshora Battagram	96,000	76,800	96,000	19,200
27	Head Master GHS Pirhari Battagram	121,000	96,800	121,000	24,200
28	Head Master GHS Paimal Sharif Battagram	96,000	76,800	176,000	99,200

29	Head Master GHS Rashang Allai	64,000	51,200	181,000	129,800
30	Head Master GHS Sakargah Allai	81,000	64,800	116,000	51,200
31	Head Master GHS Shamlai Battagram	54,000	43,200	119,000	75,800
32	Head Master GHS Shingli Payeen Battagram	91,000	72,800	91,000	18,200
33	Head Master GHS Tailoos Allai	161,000	128,800	181,000	52,200
34	Head Master GHS Thakot Battagram	86,000	68,800	86,000	17,200
35	Head Master GHS Tikri Bandigo Battagram	64,000	51,200	116,000	64,800
36	Head Mistriss GGHS Batagram	106,000	84,800	106,000	21,200
37	Head Mistriss GGHS Banian Battagram	70,000	56,000	70,000	14,000
38	Head Mistriss GGHS Tikri Kharari Battagram	81,000	64,800	101,000	36,200
39	Head Master GHS Jambura Allai	141,000	112,800	141,000	28,200
40	Head Master GHS Chapargram Battagram	236,000	188,800	276,000	87,200
41	Head Master GHS Dagai Battagram	76,000	60,800	136,000	75,200
42	Head Master GHS Phagora Battagram	116,000	92,800	136,000	43,200
43	Head Master GHS Asharban Allai	121,000	96,800	121,000	24,200
44	Head Mistriss GGHS Gul Mohammad Abad Btm.	86,000	68,800	101,000	32,200
45	Head Mistriss GGHS Ajmera Battagram	66,000	52,800	136,000	83,200
46	Head Master GHS Banna Allai	161,000	128,800	181,000	52,200
47	Head Master GHS Hutaal Batkool Battagram	89,000	71,200	99,000	27,800
48	Head Master GHS Rupkani Allai	126,000	100,800	186,000	85,200
49	Head Mistress GGHS Shamlai Battagram	106,000	84,800	116,000	31,200
50	Head Mistress GGHS Neelishang Battagram	81,000	64,800	81,000	16,200
51	Head Master GHS Karg Allai	136,000	108,800	136,000	27,200
52	Head Master GHS Trand Battagram	251,000	200,800	281,000	80,200
53	Head Master GHS Nehar Allai	57,000	45,600	71,000	25,400
54	Head Master GHS Batangi Pashto	57,000	45,600	71,000	25,400
55	Head Master GHS MIRAN	57,000	45,600	131,000	85,400
56	Head Master GGHS RABAT	57,000	45,600	81,000	35,400
57	Head Master GGHS BATTAMORI	57,000	45,600	87,000	41,400
58	Head Master GHS CHERAN	0	0	50,000	50,000
59	Head Master GHS KUND	0	0	100,000	100,000
60	District Education Officer (Male)	15,454,000	12,363,200	15,949,000	3,585,800
61	District Education Officer (Female)	8,057,000	6,445,600	8,262,000	1,816,400
62	Principal GCMHS Battagram	216,000	172,800	286,000	113,200
63	District Health Officer General Hospital	1,840,000	1,472,000	2,540,000	1,068,000

64	District TB Control Officer Batagram	906,000	724,800	1,226,000	501,200
65	District Health Officer (RHCs) Batagram	1,030,000	824,000	1,240,000	416,000
66	District Health Officer (BHUs) Batagram	960,000	768,000	910,000	142,000
67	District Health Officer (Civil Dispensaries) Batagram	602,000	481,600	762,000	280,400
68	District Health Officer (Other Health Facilities) Batagram	258,000	206,400	258,000	51,600
69	District Health Officer (Mother & Child) Health Batagram	157,000	125,600	207,000	81,400
70	District Health Officer (Malaria Programme) Batagram	135,000	108,000	185,000	77,000
71	District Health Officer (EPI Programme) Batagram	310,000	248,000	465,000	217,000
72	District (Health) Officer Batagram	1,227,000	981,600	1,476,000	494,400
73	XEN (C&W) Batagram	1,365,000	1,092,000	1,500,000	408,000
74	XEN , (PHE) Batagram	3,274,000	2,619,200	3,387,000	767,800
75	SDO, (PHE) Tehsil Allai	1,660,000	1,328,000	2,204,000	876,000
76	Assistant Director (Local Government RDD) Batagram	2,342,000	1,873,600	2,043,000	169,400
77	District Director (Agriculture) Batagram	1,400,000	1,120,000	1,450,000	330,000
78	District Officer (Soil Conservation) Batagram	2,008,000	1,606,400	2,008,000	401,600
79	District Officer (Water Management) Batagram	492,000	393,600	552,000	158,400
80	District Officer (Fisheries) Batagram	592,000	473,600	712,000	238,400
81	District Director (Live Stock) Batagram	1,404,000	1,123,200	1,624,000	500,800
82	Assistant Registrar (Cooperative) Batagram	525,000	420,000	356,000	-64,000
83	District (Social Welfare) Officer Batagram	927,000	741,600	947,000	205,400
84	District (Sports) Officer Batagram	802,000	641,600	552,000	-89,600
85	District (Population Welfare) Officer Batagram	2,832,000	2,265,600	2,962,000	696,400
	<b>Total</b>	<b>73,759,000</b>	<b>59,007,200</b>	<b>78,140,000</b>	<b>19,132,800</b>

**Annexure 4**  
**Para 1.2.3.5**

**Detail of Expenditure without TS PHE**

S/No.	Name of Schemes/ Sub Scheme with PK	E.Cost	Cumulative expdr:	TS Cost with date
1	WSS Guli Bagh, Battagram PK-59 Thsil Battagram	11.502	5.744	T.S submitted to S.E Abt: vide this office letter No. 01/B-2 dated 16.5.17
2	WSS Meeran Bilandkot PK-59 Tehsil Battagram	11.098	2.074	..-do--
3	WSS Dabb Manzarigat PK-59 Tehsil Battagram.	11.098	4.000	..-do--
4	WSS Surgai to Qalla Batkool PK-60 Tehsil Allai	11.073	4.000	T.S submitted to S.E Abt: vide this office letter No. 01/B-2 dated 21.6.17
5	WSS Bara Jahangri Pashto, Danna Barachar & Kaho Kandow PK-60 Tehsil Allai.	24.772	5.256	..-do--
6	WSS Pinda Khail Calony & Giroli Bazar PK-59	12.427	7.393	T.S submitted to S.E Abt: vide this office letter No. 01/B-2 dated 16.05.17
7	WSS Shahgoogle PK-59 Tehsil Battagram	4.292	2.003	..-do--
8	WSS Ali Sheria PK-60 Tehsil Allai	4.099	1.200	T.S submitted to S.E Abt: vide this office letter No. 01/B-2 dated 21.6.17
9	WSS Saydano Sar PK-60 Tehsil Allai	5.642	1.002	..-do--
10	Development of spring			
11	WSS Saeed Abad Kas PK-60 Tehsil Allai	3.612	2.828	--
13	Rehabilitation / Existing WSS Domarai PK-60 Tehsil Allai	4.381	2.649	T.S submitted to S.E Abt: vide this office letter No. 01/B-2 dated 21.6.17
14	Sanitation Scheme Chappargram PK-59 Tehsil Battagram	3.000	0.790	--
<b>Total</b>		<b>106.996</b>	<b>38.939</b>	



**Annexure-5**  
**Para: 1.2.3.8**

**Detail of lapse deposits not credit into Govt Treasury**

Item #	Amount
16/17/17	6000
18/19/19	2000
19/20/20	618046
20/21/21	16000
21/22/22	4850
22/23/23	6648
23/24/24	18700
25/26/27	18775
27/28/30	644253
28/29/32	18620
29/30/33	6640
30/31/34	20150
31/32/35	431752
32/33/36	47202
33/34/37	34650
34/35/38	19894
35/36/39	18168
36/37/40	18547
37/38/41	16378
41/42/47	46339
42/43/51	380061
44/45/53	72994
46/46/56	69697
46/48/59	44843
47/49/60	9350
48/50/61	43039
49/52/63	9250
50/53/69	31372
51/54/70	79131
53/59/75	4410
55/67/82	440731
56/65/87	35050
57/66/89	23487
58/67/90	191276
59/68/92	8750
60/69/95	40000
61/70/97	141265
62/71/99	56000
63/72/101	21089
65/74/107	47652

67/71/112	896003
68/78/115	22051
69/79/117	38434
70/70/118	26239
71/81/119	41990
72/82/120	886044
73/83/122	1850
<b>Total</b>	<b>6,786,349</b>

**Annexure- 6**  
**Para: 1.2.3.9**

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

S.No	Name of work	Contractor	V. No.	Date	Qty Cu.m	Rate Rs	11 % Voids Rs
1	Darman Tangy to :Pashto Road	M/s Abdul Khaliq& Co.	11-B	13.06.17	2,971	5,000	1,633,500
2	Landy Road	M/s AZT Contraction & Co.	4-B	12.06.17	297	2,000	71,874
3	Battangi Road	M/s Shyan Construction & Co.	16-B	14.06.17	145.50	3,500	56,018
4	Sarkhali Banda Road	M/s Muhammad Saeed	2-B	12.06.17	198	2,500	54,450
5	Chappargram Merkhani Road	M/s AttullahTrand& Bros	3-B	12.06.17	220	2,000	48,400
6	Chatta Bata Road	M/s Nandehar Engineering & Co.	15-B	14.06.17	72.75	3,500	28,009
7	Chilar Sokar Road	M/s Abdul Khaliq& Co.	17-B	14.06.17	77	3,000	25,410
<b>Total Rs</b>							<b>1,917,661</b>

**Annexure- 7**  
**Para: 1.2.3.10**

**Detail of expenditure without TS**

Sl: No.	Name of Work	Total Cost/FE.	Status of the work		Date of Comment.	Expend Ending	ADP Alloca (CFY)	Expenditure during.			Progressi Expendit	%age Financia
			A.A./Date	TS/				Revised Release.	Month.	CFY.		
1	2	3	4	5	6	7						13
58.	Construction/Rehabil Jamia Aslamia Umar (Regt:) Gulshan Islam Dedal Tikkri, District Battagram.	<u>0.500</u> Battagram.	<u>0.500</u> 15-8-2015	-	-	-		0.500				100%
111.	Construction of Regional office of ACE at Phagora Battagram.	<u>35.961</u> <u>Battagram</u> <u>Cost.</u>	<u>35.961</u> 4-12-2015	-	14-2-2016	15.69 67	10.00 0	10.000	2.500	10.000	25.696 7	100%
217.	GMPS Geroli Bazar GMPS BaithU/C Battamori. GMPS Dheri Bahadar khan Kuzabanda.	<u>47.142</u> 17.136 15.003 17.136	<u>17.136</u> 29-9-2015 <u>15.003</u> each <u>23-4-2015</u>	=	8-01-2016 1-10-2015 25-11-2015	<u>10.75</u> <u>0</u> 3.700 2.956	<u>22.30</u> <u>2</u>	<u>5-4-17</u> <u>22.302</u>	1.180 1.818	11.468 3.918 6.916	<u>33.052</u> 15.168 6.874 11.01	100%
219.	1.GPS Jabba Sher Muhammad-Peshora. 1.GPS Ghanam Rangay - Sakargah.	14.235 14.235	<u>23-4-2015</u> <u>14.235</u>	=	08-08-2015 12-8-2015	4.099 7.783	<u>5.387</u>	<u>24-3-17</u> <u>5.387</u>	0.896 2.318	1.502 3.885	.601 11.668	100%
SWAP -II	1.GGCMS TAILOOS	<u>11.972</u>	<u>11.972</u> 19-11-2015		16-04-2016	2.000	9.972	9.972	0	9.972	11.972	100%
247	Construction of school building:	<u>57.385</u> <u>Btg:E/Cost</u>	<u>57.385</u> <u>07-01-15</u>	0	-	37.69 0	<u>9.410</u>	24-03-17 <u>9.410</u>	0	0	0	100%
	GMS Mirani.	11.477	11.477		30-3-2015.	9.384			0.187	1.577	10.961	
	GMS Cheeran.	11.477	11.477		27-4-2015	6.277			2.092	3.804	10.081	
	GGMS Nilishang U/C Rajdahari.	11.477	11.477		1-4-2015	4.104			0	1.247	5.351	
	GGMS Huthel U/C Thakot.	11.477	11.477		25-3-2015	8.197			0	1.304	9.501	

256	Science Lab project I Battagram District 5-5-for Boys SH:	<u>19.000</u> <u>Battagram</u> <u>cost.</u>	<u>19.000</u>			16.25 0			0	0	16.93	100%
4	GGHS Bannian,	1.900	1.900		26-5-2016	0.986			0	0.682	1.668	
257	1 No=GPS Qalla Shakir khan(Tass). 1 No.(1)GPS Jabbar Bateela - Bateela.	9.650 9.650	<u>9.650</u> <u>each</u> 23-4-2015		15-7-2015. 02-08-2015	5.555 4.445	<u>3.925</u>		1.220	1.405 2.520	6.960	100%
259	PK-59 = 1 No=GMS Nowshera- Ajmera.	<u>15.334(Cost)</u>	<u>15.334</u> <u>each</u> 16-2-2015.		10-5-2015	<u>20.292</u> 12.78 0	<u>4.685</u>		0	0.351	13.131	100%
260.	1.Fully Damaged=85 I-Pry: (Male=53.& Fe Total=80- II-Middle =03-Nos.I =02-Nos. I-Primary	<u>1466.749</u> Btg:Cost.	<u>1466.7</u> <u>49</u> 28-7-2015	-	10-2015	0.916 0.040 <u>103.5</u> <u>01</u> 104.4 57			0	0	0	
	1.GPS Tal Shawas U	16.500	16.500		10-1-2016	2.500			1.000	6.959		
	2.GPS Tarnaw U/C B	16.500	16.500		2-12-2015	0.860			-	0.769		
	3.GPS Setha U/C Ba	16.500	16.500		30-10-2015	8.393			1.500	4.810		
	5.GPS Mera khan Kh Gijbori.	16.500	16.500		10-1-2016	-			0.407	2.067		
	6.GPS Shawal Bare U	16.500	16.500		13-01-2016	0.860			0.400	1.560	2.420	
	7.GPS Maidan Kanai Batkool.	16.500	16.500		22-12-2015	0.860			-	0.745	1.605	
	8.GPS Sheshal U/C F Batkool.	16.500	16.500		12-12-2015	0.430			-	0.685	1.115	
	9.GPS Toop Kanai U Batkool.	16.500	16.500		15-12-2015	0.770			0.500	2.080	2.850	
	10.GPS Drab Qalla U Batkool.	16.500	16.500		22-12-2015	0.430			-	1.588	2.018	
	11.GPS Ajlay Shahr Huthel Batkool.	16.500	16.500		27-12-2015	0.860			0.300	1.560	2.420	
	12.GPS Saydera - Kuzabanada.	16.500	16.500		1-12-201	0.430			0.201	0.201		
	13.GPS Bakro Dab - Kuzabanda.	16.500	16.500		5-2-2016	-			-	0.600		
	14.GPS Kiari U/C K	16.500	16.500		5-12-201	0.688			1.000	3.500	4.188	
	15.GPS Cheermong - Kuzabanda.	16.500	16.500		22-03-20	-			0.930	0.930		
	17.GPS Gorati U/C K	16.500	16.500		20-11-20	0.860			1.000	2.400		
	18.GPS Cham Saidar Kuzabanda.	16.500	16.500		21-11-20	1.760			1.500	5.216	6.976	

19.GPS Sharif abad - Kuzabanda.	16.500	16.500		21-11-20	1.600			0.600	2.489	4.089	
21.GPS Aray Kahoo	16.500	16.500		7-1-2016	0.430			-	1.214	1.644	
22.GPS Jhangri Bala	16.500	16.500		21-11-20	2.000			1.956	5.692	7.692	
23.GPS Jhangri Pash	16.500	16.500		21-11-20	2.501			-	0.960	3.461	
24.GPS Amlook Ban Peshora.	16.500	16.500		5-12-201	0.980			1.058	3.394	4.374	
25.GPS Bela Nelisha Rajdhari.	16.500	16.500		16-2-201	0.860			1.000	4.616	5.476	
26.GPS Kot U/C Sha	16.500	16.500		22-12-20	0.860			-	1.300	2.160	
27.GPS huthel Desha	16.500	16.500		12-2-201	-			0.500	1.140	1.140	
28.GPS Ghari Nawab Trand.	16.500	16.500		21-11-20	1.516			1.100	3.004	4.520	
29.GPS Kotwal U/C	16.500	16.500		5-11-201	2.900			-	3.360	6.260	
30.GPS Chraq Mar U	16.500	16.500		29-11-20	2.630			1.000	5.712	8.342	
31.GPS Landai Kass	16.500	16.500		05-11-20	4.700			-	7.266	11.966	
32.GPS Shahtoot Sar	16.500	16.500		6-12-201	-			0.400	1.360		
33.GPS Bango Banda	16.500	16.500		21-11-20	2.000			-	2.120		
34.GPS Goshra U/C Batkkol.	16.500	16.500		21-11-20	-			-	2.210		
35.GPS Bathkool Sar Huthel Batkkol.	16.500	16.500		22-12-20	0.650			-	0.640		
36.GPS Mussa Tanga	16.500	16.500		28-12-2015	0.860			0.600	2.468	3.328	
37.GPS Peza Batkool Batkkol.	16.500	16.500		6-12-2015	0.430			0.500	1.459	1.889	
38.GPS Daber Bathk Batkkol.	16.500	16.500		22-12-2015	-			0.500	2.100	2.100	
39.GPS Sathrami U/C	16.500	16.500		24-11-2015	1.388			-	1.560	2.948	
40.GPS Pinda Maro Gijbori.	16.500	16.500		30-10-2015	2.500			3.000	5.633	8.133	
41.GPS Dana Barach	16.500	16.500		5-12-2015	2.000			-	2.863	4.863	
42.GPS Amir Shah A Kuzabanda.	16.500	16.500		30-10-2015	2.800			-	5.000	7.800	
43.GPS Banda Paima Sharif.	16.500	16.500		6-12-2015	0.860			0.600	2.680	3.540	
44.GPS Soorai U/C R	16.500	16.500		8-12-2015	0.774			1.000	1.960	2.734	
45.GPS Kara U/C Th	16.500	16.500		6-12-2015	0.430			-	1.868	2.298	
46.GPS Chapri Tranc	16.500	16.500		05-11-2015	2.600			0.700	1.465	4.065	
47.GPS Aday Asharb	16.500	16.500		19-12-2015	-			0.650	2.150	2.150	
48.GGPS Banda Bal Banda.	16.500	16.500		10-5-2016	-			0.416	3.268	3.268	

49.GGPS Chari Musl Banna.	16.500	16.500		3-12-2015	4.229			0.650	1.930	6.159	
50.GPS Batangi Hill Shamlai.	16.500	16.500		16-12-2015	0.860			-	1.140	2.000	
51.GPS Kolai Payeer	16.500	16.500		10-3-2016	0.860			1.140	1.780	2.640	
52.GPS Chanjal U/C	16.500	16.500		15-11-2015	1.200			0.400	1.541	2.741	
53.GPS Surangai -Hu Batkkol.	16.500	16.500		02-02-2016	-			0.400	1.168	1.168	
54.GPS Patay Gantha	16.500	16.500		06-01-2016	0.430			0.309	1.165	1.595	
55.GPS Shparasama	16.500	16.500		7-12-2015	0.774			0.300	0.940	1.714	
56.GGPS Ranja Paza Sakarga.	16.500	16.500		10-12-2015	0.770			0.581	2.141	2.911	
57.GGPS Soorgai U/Batkool.	16.500	16.500		5-12-2015	-			-	0.769	0.769	
58.GGPS Waddod A Pashto.	16.500	16.500		24-11-2015	2.000			-	4.628		
59.GGPS Saidrah - K	16.500	16.500		6-12-2015	1.775			-	0.640	2.415	
60.GGPS Sofian - K	16.500	16.500		1-12-2015	4.048			-	2.760	6.808	
61.GGPS Tandol Ba	16.500	16.500		07-1-2016	0.520			0.300	1.068	1.588	
62.GGPS Tikri Mera Banda.	16.500	16.500		15-12-2015	0.430			0.953	3.307	3.737	
63.GGPS Kolay Batta Mori - Battamori.	16.500	16.500		21-12-2015	1.260			-	1.280	2.540	
64.GGPS Kotgallah U/C Peshora.	16.500	16.500		1-7-2016	-			-	0.412	0.412	
65.GGPS Kotwal U/C Kuza Banda.	16.500	16.500		15-01-2016	-			-	1.509	1.509	
66.GGPS Landay U/C Kuza Banda.	16.500	16.500		7-12-2015	0.430			0.607	2.894	3.324	
67.GGPS Pora Faiz Abad - KuzaBanda.	16.500	16.500		21-11-2015	0.801			0.910	3.010	3.811	
68.GGPS Kucha Maider Mula - Pashto	16.500	16.500		12-01-2016	-			-	1.088	1.088	
69.GGPS Kund Said Akbar U/CJambera.	16.500	16.500		7-12-2015	0.430			0.400	1.168	1.598	
70.GGPS Nala Rashang U/C Rashang.	16.500	16.500		12-1-2016	-			-	1.267	1.267	
71.GGPS Parah Zardad U/C Pashto.	16.500	16.500		16-01-2016	4.000			-	0.900	4.900	

	72.GGPS Bar Sakargah U/C Sakarga.	16.500	16.500		09-01-2016	0.430			0.300	1.068	1.498	
	73.GGPS Jabba AsharabanU/C Banna.	16.500	16.500		11-11-2015	1.000			-	3.461	4.461	
	74.GGPS Kalota U/C Bateela.	16.500	16.500		13-01-2016	2.200			-	1.960	4.160	
	76.GGPS Kass Gang Rashang.	16.500	16.500		10-12-2015	0.860			0.600	1.910	2.770	
	77.GGPS Bilandkote Banda.	16.500	16.500		7-12-2015	0.860			-	2.810	3.670	
	79.GGPS Dahrian U/	16.500	16.500		5-11-2015	3.838			1.000	6.080	9.918	
	80.GGPS Hutal Desh	16.500	16.500		7-12-2015	0.860			1.500	3.001	3.861	
	81.GMS Dherkad U/	11.811	11.811		20-01-2016	1.000			0.400	1.706		
	82. GMS Deshwal U/	11.811	11.811		15-03-2017	-			0.500	0.500		
	83.GMS Koshgram U	11.811	11.811		12-1-2016	-			-	0.832	0.832	
	84.GHS Kanai U/C H Batkool.	15.461	15.461		20-2-2016	-			0.400	1.788	1.788	
	85.GHS Huthel Batkool.	15.461	15.461		6-12-2015	0.619			0.108	1.660	2.279	
II-	<u>PARTIALLY DAMAGED</u> (Male=8 & Female=18= Total 26-Nos. 8 I-Pry: (Male=5 & Female10)T Nos. II-Middle (Mamle=1-Nos.& Female=5)Total=6-N III-High =(Male=02-Nos & Female=3)Total 5-Nc								0	0		
	86.GHS Chappergran	6.244	6.244		8-01-2016	0.430			-	0.400	0.830	
	87.GHS Dagai U/C B	2.817	2.817		8-1-2016	0.430			-	0.400	0.830	
	88.GPS Ranja U/C B	3.133	3.133		18-12-2015	0.430			0.466	1.301	1.731	
	90.GMS Kund U/C J	2.396	2.396		3-12-2015	0.350			-	0.867	1.217	
	91.GPS Aban U/C H Batkool	3.093	3.093		18-12-2015	0.430			-	0.105	0.535	
	92.GPS Kara Jamber Jambora.	3.133	3.133		02-12-2015	-			0.800	1.415	1.415	
	93.GPS Kund U/C Ja	3.060	3.060		2-12-2015	-			-	0.800	0.800	
	94.GGCMS Sharif abad Kuzabanda.	4.717	4.717		18-10-2015	1.811			0.368	1.611	3.422	
	96.GGHS Banian U/C Banian	4.781	4.781		06-01-2016	0.344			0.500	1.150	1.494	



	97. GGHS Tikri Kharari	3.062	3.062		06-01-2016	0.344			-	0.650	0.994	
	98.GGMS Arghashori U/C Battagram.	2.104	2.104		28-11-2015	0.400			-	0.130	0.530	
	100.GGMS Gidri Khairabad	2.217	2.217		16-12-2015	-			-	1.151	1.151	
	101.GGPS Gijbori Bar Paw U/CGijbori.	2.470	2.470		18-12-2015	0.806			-	0.269	1.075	
	103.GGPS Kandi Gijbori U/C Gijbori.	2.256	2.256		27-11-2015	-			-	0.207	0.207	
	104.GGPS Khurshid Abad - Thakot.	2.368	2.368		18-12-2015	0.340			-	0.124	0.464	
	106.GGPS Mano Maira Zaman	2.370	2.370		20-12-2015	0.351			-	0.451	0.802	
	108.GGPS Qaboola U/C Banian.	2.453	2.453		20-12-2015	0.400			-	0.380	0.780	
	109.GGPS Shingli Bala U/C Gijbori	2.366	2.366		30-12-2015	0.049			-	0.628	0.677	
	110.GGPS Tikri U/C Kuza Banda.	2.485	2.485		2-12-2015	0.322			-	0.209	0.531	
	111.GGHS Battagram U/C Battagram.	5.096	5.096		28-11-2015	0.777			0.500	2.471	3.248	
					Internal Electrification.	-			0.100	0.200	0.200	
337	Construction / Renovation of Treasury / District Accounts Offices in KP Sub Head:- District Accounts Office Battagram.	<u>46.922</u> Modified cost Battagram.	<u>43.209</u> = <u>28-4-2016</u> received <u>9-2016</u>	=	20-04-2016	=						Land payment.
468	District Head Quarter Hospital Battagram. Sub Work:-	<u>97.602</u> Battagram Cost.	<u>97.602</u> = <u>09-02-2016</u>	=	-	=						100%
	1.Repair of Doctors Residence (5-Nos).	18.580	18.580		27-04-2016							
	2. Repair of Nursing Hostel (3-Nos).	22.720	22.720		25-04-2016							

	3 (i) Internal Water Supply & Sanitary Installation. (ii) External Water supply & Sewerage System. (iii) Repair/Renovation of Wash Rooms	15.104	15.104		27-04-2							
	4 (i) Developmental / Repair / Renovation of Drainage works. (ii) Renovation of Main Building / Nursing Counter / Laundry. (iii) Construction of Parameter Wall / Boundary Wall.	21.690	21.690		20-04-2							
517.	Establishment of Govt College at Allai.	<u>262.269</u> <u>Battagram.</u> <u>PC-II</u> <u>9.888</u>	<u>PC-II</u> <u>9.888</u> <u>13-12-</u> <u>2013</u> <u>262.26</u> <u>9</u> <u>22-2-</u> <u>2016</u>	=		2.000 only consult payment made.	<u>5.000</u> <u>25-7-</u> <u>2016</u> <u>20.000</u> <u>28-11-</u> <u>16</u>	- 0.327	24.673 0.327	24.673 0.327	Land pa Consulta payment	
530	Construction of Boundary Wall in Govt: Degree College Battagram.	<u>Battagram.</u> <u>12.000</u>	<u>12.000</u> <u>27-10-</u> <u>2015</u>		10- 12- 2016	<u>12.00</u> <u>0</u>	<u>12.000</u>	1.508	12.000	12.000	100%	
696.	1. Construction of Bou for premises of recently a land for Judiciary at Distri Battagram. (Tehsil Allai). 2. Construction of Cou and Office Cabines at Ju Complex Battagram 3. Constn: of Built up property on recently acquired land at Muza Banna Tehsil Allai District	Battagram Cost. <u>23.528</u> Revised <u>3-3-17</u> <u>29.485</u> Revised <u>8-4-</u> <u>8-4-2017</u>	<u>53.777</u> <u>3-3-</u> <u>2017</u> <u>29.485</u> Revised <u>8-4-</u> <u>2017</u> <u>11.537</u> <u>6-2-15.</u> <u>3-3-17</u> <u>6.422</u> Revised <u>11.048</u> <u>6-2-15.</u> <u>3-3-17</u> <u>17.057</u> Revised		7- 3- 2015  3- 3- 2015	2.003  4.925	<u>3.823</u> <u>06-3-</u> <u>2017</u>	<u>0.859</u>  0.859	<u>3.823</u>  2.880 0.943	<u>10.751</u>  7.805 0.943	100%	

	Battagram.											
711.	Construction of Bound Security Pickets / Court Room Allied Facilities BAT	<u>2.500</u> Battagram.	<u>2.500</u> Battagram 2-3-2017		29-04-2017	-	<u>2.500</u>	2.500	2.500	2.500	2.500	100%
730.	<u>PK-59.</u> 140345-Rehabilitation roads in Selected District in Khy Pakhtunkhwa(on need Sub Head:- 6-Nos Roads Battagram District with estimated Rs.15.393(m) Sub Head:- <u>Road Seri Shehzada Road</u> <u>PCC Ghado Road.</u> <u>PCC Gat Seri Road</u>	<u>49.567</u>	<u>40.370</u> 15-9-15. 3-11-16	-		<u>27.82</u> <u>9</u>	<u>21.73</u> <u>8</u> Total =	<u>2.000</u> <u>9-8-16</u> <u>1.500</u> <u>28-3-17</u> <u>3.500</u>	=	3.494	31.323	100%
		15.393	<u>15.393</u>			12.84 6			-	2.339	15.185	
		<u>5.000</u>	<u>5.000</u>	<u>5.000</u>	20-04-2016	2.813			-	2.000	4.813	
		<u>2.500</u>	<u>2.500</u>	<u>2.500</u>	12-20-16	2.309			-	0.189	2.498	
		<u>2.000</u>	<u>2.000</u>	<u>2.000</u>	20-02-2016	1.850			-	0.150	2.000	
					28-02-2016				-			
<u>713.</u> <u>14-15</u>	<u>(9-Nos Road in PK-59)</u>	<u>10.000</u>	<u>10.000</u> From DC Btg:22-2-16	-	22-4-2016	5.806	<u>10.00</u> <u>0</u> <u>9-5-16</u> From DC Btg:	<u>4.194</u> Deposit-III	0	0	0	90%
1	Pomong PCC Roads.	1.000	1.000		22-4-20	0.905			-	0.095	1.000	
2	Tasa Nawab Shah & J Roads.	1.500	1.500		22-4-20	0.867			-	0.633	1.500	
3	Bnatra PCC Roads.	1.000	1.000		22-4-20	0.841			-	0.157	0.998	
4	Jobar Jabba Doulat khan Koroona PCC Roads	1.000	1.000		22-4-20	0.540			-	0.459	0.999	
5	Gedri Khairabad PCC	1.000	1.000		22-4-20	0.851			-	0.147	0.998	
6	Suspension Bridge Ba	1.000	1.000		22-4-20	-			-	0.667	0.667	
8	Landai Road U/C Kuz Road.	2.000	2.000		5-5-20	0.977			-	1.021	1.998	
9	Samal Mara Gul abad street.	0.500	0.500		22-4-20	0.460			-	0.039	0.499	

1058	Darman Tangy to Pashto road in District Battagram(05-Kilometers).	<u>69.800</u>	<u>69.800</u> 26 -2-2015	<u>73.12</u> <u>6</u> 11-5-16	25-5-2015	32.25 0	11.0 00		2.200	3.450	35.700	100%
1060									0	0	0	
1.	Chata Bata Road (01-Km)	13.128	13.128	-	23-3-2016	1.336	-	-	2.147	2.446	3.780	
2.	Landay Road (01-Km).	13.449	13.449	-	25-2-2016	1.100	-	-	2.500	4.500	5.600	
3.	Chilar Sokar Road (01-Km)	13.419	13.419	-	21-2-2016	2.454	-	-	3.662	8.812	11.266	
4.	Chappargram Markhani	13.389	13.389	-	6-3-2016	2.505	-	-	5.000	6.250	8.755	
5.	Batangi Road (01-Km).	13.354	13.354	-	23-3-2016	1.102	-	-	2.691	3.292	4.394	
6.	Sarkhalai Banda Road- 0	13.179	13.179	-	23-3-2016	2.002	-	-	5.000	6.200	8.202	
3	PCC Road Faqir Abad	2.700	2.700		10-3-201	2.215						
											<b>655.83</b>	

**Annexure- 8**  
**Para: 1.2.4.2**

**Statement of Non-supply of medicines**

<b>S.No</b>	<b>Company Name</b>	<b>Supply Order No</b>	<b>Order Date</b>	<b>Status</b>	<b>Amount</b>
1	Saffron	6051	05.06.2017	Not supplied	773,000
2	Heal	6045-47	05.06.2017	Not supplied	107,250
3	Prime Pharma			Not Supplied	199,500
4	Stanley	6071-73	05.06.2017	Not Supplied	150,000
5	Benson			Not supplied	111,000
6	Fozan	6020-22	01.06.2017	Not supplied	100,008
7	Heal			Not supplied	214,500
8	Amson			Not supplied	99,387
9	MS Macter			Not supplied	215,750
<b>Total</b>					<b>1,956,412</b>

**Annexure- 9****Para: 1.2.4.6****Detail of irregular expenditure on developmental schemes**

<b>S/no</b>	<b>Work</b>	<b>E. Cost in million</b>	<b>Items of work not executed</b>	<b>Items of work executed</b>	<b>Amount paid for in million</b>
1	WSS Shah Gugal	4.292	water work, surface reservoir & land acquisition	Supply main/ distribution system	2.003
2	WSS Saydano sar allai	5.642	water work, surface reservoir & distribution system	Supply main	1.003
3	WSS Saeed Abad kas	3.612	storage tank	water work & distribution system	2.827
4	WSS Ali sheria	4.090	Dev. Of spring & storage tank	Supply main	1.199
5	WSS bait khwar	2.000	water work	distribution system, repair work	.988
6	WSS Battagram	1.270	collecting sump	distribution system	0.306
<b>Total</b>		<b>20.906</b>			<b>8.326</b>

**Annexure 10**  
**Para 1.2.4.7**

**Detail of overpayment due to wrong fixation**

<b>S. No</b>	<b>Name of teacher</b>	<b>Period</b>	<b>No of months</b>	<b>Rate of increment</b>	<b>No of increments</b>	<b>Overpayment</b>
1	Gul Bibi	1-12-2012 to 30-6-2015	31	500	3	46,500
		1-7-2015 to 30-4-2017	22	650	3	42,900
					<b>Total</b>	<b>89,400</b>
2	Gul Bibi	1-12-2012 to 30-6-2015	31	500	1	15,500
		1-7-2015 to 30-4-2017	22	650	1	14,300
					<b>Total</b>	<b>29,800</b>
3	Bibi Hajra	1-12-2012 to 30-6-2015	31	500	1	15,500
		1-7-2015 to 30-4-2017	22	650	1	14,300
					<b>Total</b>	<b>29,800</b>
4	Bibi Gul Naib	1-12-2012 to 30-6-2015	31	500	1	15,500
		1-7-2015 to 30-4-2017	22	650	1	14,300
					<b>Total</b>	<b>29,800</b>
5	Zeenat	1-4-2009 to 30-6-2011	27	95	2	5,130
		1-7-2011 to 30-6-2012	12	160	2	3,840
		1-7-2012 to 30-11-2012	5	270	2	2,700
		1-12-2012 to 30-6-2015	31	500	2	31,000
		1-7-2015 to 30-4-2017	22	650	2	28,600
					<b>Total</b>	<b>71,270</b>
6	Safeena Gul	1-12-2012 to 30-6-2015	31	500	1	15,500
		1-7-2015 to 30-4-2017	22	650	1	14,300
					<b>Total</b>	<b>29,800</b>
7	Rukhsana Bibi	1-12-2012 to 30-6-2015	31	500	2	31,000

		1-7-2015 to 30-4-2017	22	650	2	28,600
					<b>Total</b>	<b>59,600</b>
8	Shazia Bibi	1-12-2012 to 30-6-2015	31	500	2	31,000
		1-7-2015 to 30-4-2017	22	650	2	28,600
					<b>Total</b>	<b>59,600</b>
9	Gulnar Begum	1-12-2012 to 30-6-2015	31	500	1	15,500
		1-7-2015 to 30-4-2017	22	650	1	14,300
					<b>Total</b>	<b>29,800</b>
10	Rukhsana	1-12-2012 to 30-6-2015	31	500	1	15,500
11	Bas Pari	1-12-2011 to 30-11-2012	12	540	1	6,480
		1-12-2012 to 31-3-2013	4	720	1	2,880
					<b>Total</b>	<b>24,860</b>
12	Habib un Nisa	1-4-2009 to 30-6-2011	27	500	5	67,500
		1-7-2011 to 28-2-2013	20	500	5	50,000
		1-3-2013 to 30-6-2015	28	610	3	51,240
					<b>Total</b>	<b>168,740</b>
13	Nargas Shaheen	1-4-2009 to 30-06-2015	75			<b>Total</b>
						<b>65,555</b>
12	Bibi Hussan Zeba	1-4-2009 to 30-6-2011	27	310	4	33,480
		1-7-2011 to 28-2-2015	48	500	4	96,000
		1-7-2015 to 30-4-2017	10	650	4	26,000
					<b>Total</b>	<b>155,480</b>
13	Shumaila Afzal	1-12-2012 to 30-6-2016	43	500	1	21,500
		1-7-2015 to 30-4-2017	10	650	1	6,500
					<b>Total</b>	<b>28,000</b>
14	Shumaila Afzal	1-12-2012 to 30-11-2013	12	500	1	6,000
		1-12-2013 to 30-11-2014	12	500	2	12,000
		1-12-2014 to	7	500	3	10,500



		30-06-2015				
		1-7-2015 to 30-4-2017	22	650	4	57,200
					<b>Total</b>	<b>85,700</b>
15	Shazia Begum	1-12-2012 to 31-06-2015	31	500	1	15,500
		1-7-2015 to 30-4-2017	22	650	1	14,300
					<b>Total</b>	<b>29,800</b>
16	Rabia Hanif	1-7-2012 to 30-4-2017	34		<b>Total</b>	<b>60,800</b>
17	Bibi Hajra	1-4-2004 to 30-6-2015			<b>Total</b>	<b>50,675</b>
18	Jehan Zari	1-12-2012 to 30-6-2015			<b>Total</b>	<b>27,500</b>
					<b>Grand Total</b>	<b>1,060,425</b>

## Annexure- 11

Para:  
1.2.4.10**List of quantities paid in excess of TS**

<b>A- Construction of RCC Bridge on Nandehar Khawar at Huthel Deshan</b>						
S.No.	Item	Qty paid	Qty of TS	Excess qty	Rate Rs	Amount Rs
1	RCC 1:1:5:3	429.59	210	219.59	8,319	1,743,579.21
2	RRM 1:6	2,397.46	1,695	702.46	4,561.46	3,204,243.19
3	Embankment	1,349`	5,779.98	4,430.98	440.32	1,951,049.11
4	Grade 60 steel	47.20	17	30.2	118,394.38	3,575,510.28
5	Galvanized stealth	1,428	1,388.8	39.2	127.11	4,982.71
<b>Sub total</b>						<b>10,479,364.5</b>
<b>Add 8 %</b>						<b>838,349.24</b>
<b>Total Rs</b>						<b>11,317,714.74</b>
<b>B- School for hearing impaired &amp; Center for MR &amp; PH</b>						
1	Excavation in foundation	1,389	813	576	300	172,800
2	Sprayin gantitermite	830	678	152	30	4,560
3	PCC 1:4:8	218	67	151	4,000	604,000
4	RRM 1:6	1,127	1,015	112	5,000	560,000
5	RCC 1:2:4 found	229	216	13	11,000	143,000
6	RCC 1:2:4 slab	401	309	92	8,500	782,000
7	Pacca brick in ground floor	265	202	63	9,000	567,000
8	PC plaster ½”	4,341	4,030	311	275	85,525
9	Marble skirting	172	134	38	1,100	41,800
<b>Overpayment</b>						<b>2,960,685</b>
<b>C- Construction of RCC Bridge on Nandehar Khawar at Huthel Deshan</b>						
10	RCC 1:2:4	428.98	0	428.98	7,480.35	3,208,920.54
11	PCC 1:3:6	19.37	0	19.37	5,117.11	99,118.42
12	Back fill	1,367.10	0	1,367.10	265.80	363,375.18
<b>Overpayment</b>						<b>3,671,414.14</b>
<b>Total overpayment including 8% cost factor</b>						<b>3,965,127.27</b>
<b>Grand Overpayment</b>						<b>18,243,527</b>

**Annexure-12****Para:  
1.2.4.12****Overpayment due to allowing higher/unjustifiable rate**

Name of Scheme	Bill #	items of work	quantity	Rate	Rate as per MRS 2015	Difference	Overpayment
Regional Office ACE	100-B	RCC 1:2:4 foundation	188.1	10000	8189.30	1810.70	340,593
		RCC 1:2:4 Columns	201.83	10500	9074.66	1425.34	287,676
		BB workas in foundation 1:5	54.17	11000	8330.4	2669.60	144,612
		BB workas in SS 1:6	219.9	11000	8228.05	2771.95	609,552
		PCC 1:2:4	25.23	10000	6997.48	3002.52	75,754
GPS Kali Payeen	87-B	RCC 1:2:4 foundation	33.97	11000	8189.30	2810.70	95,479
		RCC 1:2:4 Columns	31.84	10500	9074.66	1425.34	45,383
		BB workas in SS 1:5	39.38	11000	8330.4	2669.60	105,129
GPS Jangi Bala	74-B	RCC 1:2:4 foundation	44.79	11000	8189.30	2810.70	125,891
		RCC 1:2:4 Columns	77.83	11000	9074.66	1925.34	149,849
		BB workas in SS 1:5	39.33	8000	8330.4	-330.40	(12,995)
GPS Chara Qamar	73-B	RCC 1:2:4 foundation	51.44	10000	8189.30	1810.70	93,142
		RCC 1:2:4 Columns	79.72	11000	9074.66	1925.34	153,488
GPS Ajay Shahroo	72-B	RCC 1:2:4 foundation	40.06	10000	8189.30	1810.70	72,537
		RCC 1:2:4 Columns	14.72	10000	9074.66	925.34	13,621
GPS Darar Batkool	71-B	RCC 1:2:4 foundation	43.338	10000	8189.30	1810.70	78,472
		RCC 1:2:4 Columns	17.426	10000	9074.66	925.34	16,125
GMS Battangi	70-B	RCC 1:2:4	35.53	10000	8189.30	1810.70	

		foundation					64,334
		RCC 1:2:4 Columns	78.43	10000	9074.66	925.34	72,574
		Brik work G.floor 1:6	74.49	10000	8228.05	1771.95	131,993
GPS Jabbar Sher	67-B	RCC 1:2:4 foundation	38.15	10000	8189.30	1810.70	69,078
		RCC 1:2:4 Columns	23.83	10000	9074.66	925.34	22,051
GPS Tandool Bala	52-B	RCC 1:2:4 foundation	37.76	10000	8189.30	1810.70	68,372
		RCC 1:2:4 Columns	17.43	10000	9074.66	925.34	16,129
GPS Shawal Bara	48-B	RCC 1:2:4 foundation	25.06	11000	8189.30	2810.70	70,436
		RCC 1:2:4 Columns	29.19	11000	9074.66	1925.34	56,201
GGMS Arghashori	45-B	RCC 1:2:4 foundation	9.138	10000	8189.30	1810.70	16,546
		RCC 1:2:4 Columns	15.100	11000	9074.66	1925.34	29,073
		PCC 1:2:4	124.52 0	12000	6997.48	5002.52	622,914
		BB workas in SS 1:5	23.641	10000	8330.4	1669.60	39,471
GPS Kiari	40-B	RCC 1:2:4 foundation	16.264	12000	8189.30	3810.70	61,977
		RCC 1:2:4 Columns	84.94	11500	9074.66	2425.34	206,008
		BB workas in SS 1:5	78.76	14000	8330.4	5669.60	446,538
GPS Banda Paimal	26-B	RCC 1:2:4 foundation	32.35	12000	8189.30	3810.70	123,276
		RCC 1:2:4 Columns	17.426	12500	9074.66	3425.34	59,690
		BB workas in SS 1:5	45.73	10200	8330.4	1869.60	85,497
GPS Kass Gangwal	25-B	RCC 1:2:4 foundation	33.06	12000	8189.30	3810.70	125,982
		RCC 1:2:4 Columns	21.82	12000	9074.66	2925.34	63,831
GPS Gorati	22-B	RCC 1:2:4 foundation	55.71	12000	8189.30	3810.70	212,294
		RCC 1:2:4 Columns	91.38	12000	9074.66	2925.34	267,318

GPS Hutei Deshan	21-B	RCC 1:2:4 foundation	53.39	10000	8189.30	1810.70	96,673
		BB workas in SS 1:5	39.38	12000	8330.4	3669.60	144,509
GGPS Chari Muslem Abad	20-B	RCC 1:2:4 foundation	33.06	10000	8189.30	1810.70	59,862
		RCC 1:2:4 Columns	56.98	12000	9074.66	2925.34	166,686
		BB workas in SS 1:5	69.59	12000	8330.4	3669.60	255,367
GPS Gerwali Bazar	13-B	RCC 1:2:4 foundation	54.61	11000	8189.30	2810.70	153,492
		RCC 1:2:4 Columns	98.23	10500	9074.66	1425.34	140,011
		PCC 1:3:6 mass concrete	185.88 9	10000	4006.4	5993.60	1,114,144
		BB workas in SS 1:5	129.75 4	13000	8330.4	4669.60	605,899
<b>Total</b>							<b>8,062,535</b>