



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
LAKKI MARWAT
AUDIT YEAR 2017-18**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AA	Administrative Approval
ADP	Annual Development Plan
AIR	Audit and Inspection Report
AOM&R	Annual Ordinary Maintenance and Repair
BOQ	Bill of Quantity
CMD	Chief Minister Directives
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CSR	Composite Schedule of Rate
CTR	Central Treasury Rules
C&W	Communication and Works
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DHO	District Health Officer
GFR	General Financial Rules
HRA	House Rent Allowance
IPSAS	International Public Sector Accounting Standards
LGA	Local Government Act
MFDAC	Memorandum for Departmental Accounts Committee
NIT	Notice Inviting Tender
PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PC-I	Planning Commission One
PCC	Plain Cement Concrete
PHE	Public Health Engineering
RCC	Reinforced Concrete Cement
RDA	Regional Directorate of Audit
TS	Technical Sanction
WSS	Water Supply Scheme
XEN	Executive Engineer

Preface

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

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

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

The observations included in this Report have been finalized without the written replies of the departments. DAC meetings were not convened despite repeated requests.

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

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit District Governments, Khyber Pakhtunkhwa carries out the audit of twenty five District Governments. Regional Directorate of Audit Bannu, on behalf of the Director General Audit, District Governments, Khyber Pakhtunkhwa carried out the audit of two District Governments namely Bannu and Lakki Marwat.

The Regional Directorate has a human resource of five officers and staff with a total of 1250 man-days. The annual budget amounting to Rs 8.423 million was allocated to the office during financial year 2017-18. This office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programs/ projects.

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

a. Scope of audit

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

The total expenditure of District Government Lakki Marwat for the Financial Year 2016-17, was Rs 5311.741 million. Out of this, RDA Bannu audited an expenditure of Rs 1,586.716 million which, in terms of percentage, was 29.87% of auditable expenditure.

The receipts of District Government, Lakki Marwat for the Financial Year 2016-17 was Rs 24.684 million. Out of this, RDA Bannu audited receipts of Rs 6.025 million of the selected four departments which, in terms of percentage was 24.41% of total auditable receipts.

The total of expenditure and receipts of District Government Lakki Marwat for the financial year 2016-17 was Rs 5336.425 million. Out of this RDA Bannu audited transactions of Rs 1592.741 which in terms of percentage was 29.846 %.

b. Recoveries at the instance of audit

Recovery of Rs 403.225 million was pointed out during the audit. Out of the total recoveries pointed out, Rs 332.913 million was not in the notice of the executive before audit. However, no recovery was made till finalization of this report.

c. Audit Methodology

Audit was conducted after understanding the business processes of District Government Lakki Marwat 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 were also pointed out to which management has been sensitized. In certain cases management has taken action which may further be verified. However, no impact was visible as the management failed to reply and the irregularities could not come to the light in the proper forum i.e. DAC.

e. Comments on Internal Control and Internal Audit Department

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

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

f. Key audit findings of the report;

- i. Fraud / Misappropriation of Rs 44.468 million was noted in five cases ¹
- ii. Non Production of Record of Rs 157.447 million was noted in one case. ²
- iii. Irregularities / noncompliance of Rs 2762.317 million was noted in Twenty Two cases. ³
- iv. Internal Control Weakness of Rs 214.318 million was noted in twenty one cases ⁴

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

g. Recommendations

- i. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.
- ii. Corrective actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- iii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- iv. Deduction of taxes on supplies and contracts need to be ensured.
- v. 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.

¹ 1.2.1.1 to 1.2.1.5

² 1.2.2.1

³ 1.2.3.1 to 1.2.3.22

⁴ 1.2.4.1 to 1.2.4.21

SUMMARY TABLES & CHARTS

I: Audit Work Statistics

(Rs in million)

Sr. No.	Description	No.	Budget		
			Expenditure	Receipts	Total
1	Total Entities (PAO) in Audit Jurisdiction	01	5311.741	24.684	5336.425
2	Total formations in audit jurisdiction	18	5311.741	24.684	5336.425
3	Total Entities (PAO) Audited	01	5311.741	24.684	5336.425
4	Total formations Audited	04	1586.716	6.025	1592.741
5	Audit & Inspection Reports	04	1586.716	6.025	1592.741

II: Audit observations Classified by Categories

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	0
2	Weak financial management	2,762.317
3	Weak Internal controls relating to financial management	214.318
4	Others	201.915
Total		3,178.55

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	22.058	664.481	6.025	894.152	1586.716	2,177.619
2	Amount Placed under Audit Observations /Irregularities of Audit	22.058	2,458.033	0.452	698.007	3,178.55	3,401.549
3	Recoveries Pointed Out at the instance of Audit	0.00	322.286	0	80.939	403.225	1,145.698
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

IV: Table of Irregularities pointed out

(Rs in million)

S. No	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation	2,762.317
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources	44.468
3	Accounting Errors (accounting policy departure from NAM ⁵ , 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.	214.318
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	0
6	Non-production of record	157.447
7	Others, including cases of accidents, negligence etc.	0
Total		3,178.55

V: Cost Benefit Ratio

(Rs in million)

S #	Description	Amount
1	Outlays Audited (item 1 of Table 3)	1,586.716
2	Expenditure on audit	8.423
3	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	1:0

⁵ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS(Cash).

CHAPTER 1

1.1 District Government Bannu

1.1.1 Introduction

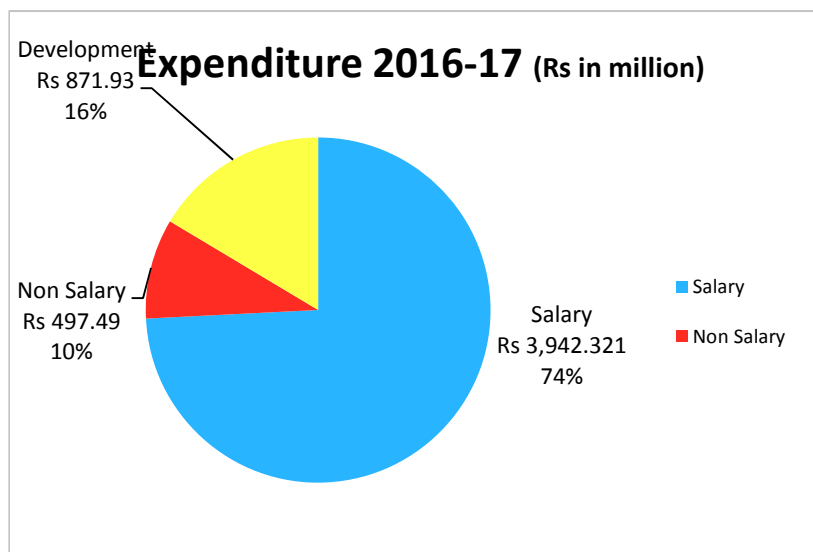
Activities of District Government are managed through offices of Deputy Commissioner and District Officers under Khyber Pakhtunkhwa Local Government Act 2013 (LGA 2013). Each group of District Offices is headed by District Officer (DO). The DO by means of a standing order distributes the work among the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

1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Rs in million)

2015-16	Budget	Expenditure	Saving/ Excess	%age Excess/Saving
Salary	4,024.111	3,942.321	81.790	2%
Non-salary	533.674	497.490	36.184	6.78%
Developmental – A/C-IV	248.369	215.236	33.133	13%
Developmental – A/C-I	656.694	656.694	0	0%
Total	5,462.848	5,311.741	151.107	
Receipts	24.684	24.684(Actual)	0	

The savings of Rs 151.107 million indicates inefficiency in the capacity of District Government Department to utilize the allocated budget.



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

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

#	Audit Year	PAC/ZAC meeting
1	2002-03	Not Convened
2	2003-04	Not Convened
3	2005-06	Not Convened
4	2006-07	Not Convened
5	2007-08	Not Convened
6	2008-09	Not Convened
7	2009-10	Not Convened
8	2010-11	Not Convened
9	2011-12	Convened
10	2013-14	Not Convened
11	2016-17	Not Convened

1.2 AUDIT PARAS

1.2.1 Misappropriation / Fraud

1.2.1.1 Fraudulent drawl on fake measurement – Rs 18.411 million

Para 129 of central public works department Manual Chapter-VI states that the Sub Divisional Officer, while preparing a bill must satisfy himself that work is actually done in accordance with the claim.

Executive Engineer C & W Division, Lakki Marwat paid Rs 18,410,926 to various contractors for different works during 2016-17. During physical verification of sites it was noticed that the work was not executed on site till the physical inspection of site by audit party. Detail is given at annexure-2

Fraudulent drawl was occurred due to non-execution of work at site which leads to misuse of cheque Drawing Authority.

The fraudulent drawl was reported to management in December 2017, management did not respond to Audit observation.

Request for convening DAC meeting was made on 11.12.2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 11(A/C-I-2016-17)

1.2.1.2 Suspected Misappropriation Rs10.042 million

Para 01 Chapter-II of KPPRA Rules 2014 requires that, “the Procuring entity shall use open competitive bidding as the principal method of procurement of goods over the value of Rs 100,000. Chapter-V of KPPRA Rules 2014 requires that, “A procuring entity shall announce in an appropriate manner all proposed annual procurement and shall proceed accordingly without splitting or regrouping of any procurements so planned.

Executive Engineer PHE, Lakki Marwat paid Rs 10,042,489 on account of AOM&R of various water supply schemes under ADP No.214/160560 in District Lakki Marwat during the financial year 2016-17. Audit observed that:-

1. Rs 10.042 million were spent in the month of June without inviting tender.
2. AA/TS were not produced.
3. Applications of Tube well operators were neither available on record nor provided to audit.
4. No such evidence was provided to audit to authenticate the out of order Water Supply Schemes on which such huge amount was spent.

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.

When reported in August 2017, Management did not respond to Audit observation. Request for convening of DAC meeting was made on 16.08.2017, which 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. 7(A/C-I) (2016-17)

1.2.1.3 Misappropriation on account of AOM&R – Rs 8.323 million

Executive Engineer Public Health Engineering Department Lakki Marwat vide letter No. 5475/M-2 dated: 03.08.2015 stated that entries regarding repair of water supply schemes log book may be ensured. Further the disorder of machinery and subsequent repair must be got verified by the mechanic.

Executive Engineer Public Health Engineering Department Lakki Marwat spent Rs 8,323,080 on account of AOM&R of various WSS during 2016-17.

Audit observed that neither entries regarding AOM&R in log book were made nor was the disorder of the machinery verified by the concerned mechanic.

Misappropriation was occurred due to non-execution of work at site which leads to loss to Government.

Misappropriation was reported to management in August 2017, management did not respond to Audit observation.

Request for convening DAC meeting was made on 16.08.2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 19(2016-17)

1.2.1.4 Misappropriation – Rs 4.206 million

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

DHO Lakki Marwat paid Rs 4,206,050 during the year 2016-17 on account of Insulin, rabbies vaccine, anti-snake, pyodine and Inj. Cefoperazone. Funds were misappropriated due to the following reasons.

1. Duplicate OPD chits were found on the record to issue insulin 30/70.
2. No Blood sugar test was made available to authenticate the Blood sugar.
3. Blank OPD Chits were found on the Record.
4. Cards for Insulin patients and anti rabbies were not maintained by the hospital.
5. 3274 Anti Rabbies Injection for the value of Rs 1,250,144 was not consumed, but the balance was nil.1726 number anti rabbies were shown consumed according to the record of hospital but in support of this cards were not maintained, which creates ambiguity..

6. 5000 number Anti Rabbits were shown issued to City Hospital but to keep these injections only three fridges were available on the stock of city hospital, besides these injections other items like insulin(5000) were also issued to City hospital. These three fridges were unable to accommodate these items.
7. 220 number of Pyodine were issued to emergency 1st shift in two months.
8. 2550 number Inj: Salbectum issued to Emergency 1st shift in one month, in the same manner the same injection was issued to emergency 2nd and evening shift in very large quantity, whereas the same was required to issue to Wards as the consumption of this injection was required in wards.
9. Consumption of Inj: Salbectum was not proved by the hospital.
10. The Consumption of pyodine compared with DHQ, the consumption in city hospital was very high, and the average daily OPD was very high in DHQ as compared to City Hospital.

Misappropriation occurred due to non-availability of items, which resulted in to loss to Government.

When reported in August 2017, Management did not respond to Audit observation.

Request for convening DAC meeting was made on 07.09.2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 42(2016-17)

1.2.1.5 Misappropriation of items - Rs 3.486 million

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

DHO Lakki Marwat received following items valuing Rs 3,486,000 during 2016-17. During physical verification of store these items were taken on stock book but neither issued nor found available.

Sr. No.	Item name	Quantity	Amount
1	Dental unit	2	1,440,000
2	Binocular microscope USA	5	622,500
3	Macintosh	58	43,500
4	Autoclave Horizontal	10	900,000
5	Generator	4	480,000
Total			3,486,000

Misappropriation occurred due to non-availability of purchased items, which resulted in to loss to Government.

When reported in August 2017, Management did not respond to Audit observation.

Request for convening DAC meeting was made on 07.09.2017, however, the meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 32(2016-17)

1.2.2 Non-Production of Record

1.2.2.1 Non-production of record - Rs 157.447 million

According to Section 14 (3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 the Auditor General of Pakistan shall have access to all the books and documents pertaining to the accounts and may also examine any public servant or premises of the Local Government concerned.

Executive Engineer C&W Division, Lakki Marwat did not produced following record despite repeated requests.

1. Rs 69.845 million were spent on schemes "Standardization of GHSS Serai Nourang, Relevant Record i.e. PC-I/BOQ/TS/MBs were not produced.
2. Rs 54.664 million were spent on schemes "Standardization of GHSS Shahbaz Khel, Record i.e. PC-I/BOQ/TS/MBs were not produced
3. Rs 29.00 million were spent on scheme "Construction of Residence and Bachelor Hostel and Category-III Residence during 2016-17. Record i.e. PC-I/BOQ/TS/MBs were not produced.
4. Rs 3.938 million were spent on scheme "Construction of Strong room in District Accounts Office Lakki Marwat" during 2016-17. Record i.e. Agreement File/PC-I/BOQ/TS/MBs were not produced.

Non production of record was occurred due to non-compliance of rules. Thus the record remained unaudited and un-authentic.

When reported in December 2017, management did not respond to Audit observation.

Request for convening DAC meeting was made on 11.12.2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends production of record and action against person (s) at fault.

AIR Para No. 39(A/C-I-2016-17)

1.2.3 Irregularities / Non-Compliance

1.2.3.1 Unauthorized execution of works without Technical Sanction – Rs 997.873 million

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

XEN C&W, Lakki Marwat awarded works valuing Rs 997.873 million to contractors. Works was executed and department spent Rs 207.861 during 2016-17 without obtaining Technical Sanction of each scheme.

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. Detail is given at annexure-3

When reported in December 2017, management did not respond to Audit observation. Request for convening of DAC meeting was made on 11.12.2017, which 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. 35(A/C-I-2016-17)

1.2.3.2 Unauthorized and dubious tendering process Rs 634.324 million

Para 01 Chapter-II of KPPRA Rules 2014 requires that, “the Procuring entity shall use open competitive bidding as the principal method of procurement of goods over the value of Rs 100,000.

Executive Engineer C&W Division, Lakki Marwat put the contracts for pre-qualification of contractors for execution of 22 various developmental

schemes during 2016-17. It was observed that after the pre-qualification, tender was not advertised in the newspapers but letters were written to the pre-qualified contractors for offering financial bids and therein open the tenders which were highly unauthorized and dubious. Detail is given at annexure-4

Unauthorized and dubious tendering process was occurred due to non-compliance of rules which leads to violation of rules.

When reported in December 2017, management did not respond to Audit observation.

Request for convening DAC meeting was made on 11.12.2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry besides regularization and action against the person (s) at fault.

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

1.2.3.3 Irregular/Unauthorized payment without recording entries in measurement book by the Engineer In-charge - Rs 373.780 million

According to Para 209 (a) & (b) of CPWA Code stated that, detail measurement should be recorded by the Engineer In-charge of works to whom measurement book have been supplied for the purpose. Further All measurement should be neatly taken down in measurement book form 23 issued for the purpose and nowhere else.

Executive Engineer C&W Division, Lakki Marwat paid Rs 373,780,263 to contractors on account of following works without recording / entering any measurement in measurement book during 2016-17.

Sr. No.	Name of Work	Voucher No. Date	Expenditure
1	Standardization of GHSS Masha Mansoor	81/L 21.06.2017	27,421,457
2	Standardization of GHSS Tajazai	76/L 21.06.2017	33,940,604
3	Standardization of GHSS Kot Kashmir	33/L 19.06.2017	21,696,718
4	Construction of RCC Bridge Over Nalla Chunai	55/L 20.06.2017	128,339,400

5	Construction of road Abbassa Khattak	73/L 21.06.2017	162,382,084
Total			373,780,263

Irregular / unauthorized payment was occurred due to non-compliance of rules, which leads to violation of rules.

When reported in December 2017, management did not respond to Audit observation.

Request for convening DAC meeting was made on 11.12.2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry and action against the person (s) at fault besides regularization.

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

1.2.3.4 i. Irregular expenditure without sanction of contract agreement – Rs 289.631 million

ii. Non forfeiture of Earnest Money – Rs 25.659 million

According to Condition of the Work Orders issued, “work should be start and contract agreement must be sign within 7 days, if the contractor failed to do so, the earnest money already deposited will be forfeited in favor of Government”.

Executive Engineer C&W Division, Lakki Marwat paid Rs 289,631,106 to various contractors on account of execution of developmental schemes during 2016-17 without sanction of contract agreement. Expenditure without contract agreement is held irregular as responsibility cannot be shifted on contractor in absence of contract agreement. However, the contract agreement was not signed with in the stipulated period and even up to the last date of Audit September 2017. The earnest money of Rs 25,659,443 was required to be forfeited by the department. Detail is given at annexure-5

Irregular expenditure was occurred due to non-sanction of contracts agreements which leads to violation of work orders.

When reported in December 2017, management did not respond to Audit observation.

Request for convening DAC meeting was made on 11.12.2017, however, meeting of DAC could not be convened till finalization of this report.

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

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

1.2.3.5 i. Un-transparent award of work of Rs 102.828 million to a non- responsive contractor

ii. Non-forfeiture of call deposit Rs 2.057 million

Para 01 Chapter-II of KPPRA Rules 2014 requires that, “the Procuring entity shall use open competitive bidding as the principal method of procurement of goods over the value of Rs 100,000. According to the condition of NIT “if the contractor quoted 10% below the bid cost and the bid is not accompanied with additional Security then the bid shall be consider as non-responsive”.

Executive Engineer C & W Lakki Marwat for the year 2016-17 revealed that NIT was published in daily news-paper, required rates for the work Standardization of GHSS Serai Naurang. The tender were opened on 26.09.2016. All the contractors quoted their rates on MRS-2016. The contractor M/S Sher Ali Khan & Sons quoted rates 10.50% below bid cost without additional security of Rs 7.363 million and the bid of the contractor was required to be considered as non- responsive. Due to inadequate administrative and financial control the work was awarded to the contractor vide work order No.7182/4M dated: 16.12.2016, which was highly objectionable and unauthorized.

Award of work to a non-responsive contractor was occurred due to non-compliance of rules which leads to violation of rules.

When reported in December 2017, management did not respond to Audit observation.

Request for convening DAC meeting was made on 11.12.2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 24(A/C-I-2016-17)

1.2.3.6 Loss due to non-deduction of Sales Tax on services – 78.636 million

Sr. No. 26 of Government of Khyber Pakhtunkhwa Revenue Authority notification No F-16(4) KPRA / Notification / WH / 1323 dated: 31.08.2015 states that 15% service tax on service is required to be deducted from the services provided by the person engaged in contractual execution of work or furnishing supplies.

Executive Engineer C&W Division, Lakki Marwat paid Rs 524,240,924 to contractors on account of various works during 2016-17. Sales Tax on Services @ 15% was required to be deducted which was not done and the Government was put to loss of Rs 78,636,139.

Loss was occurred due to violation of rules which resulted in loss to Government.

When reported in December 2017, management did not respond to Audit observation.

Request for convening DAC meeting was made on 11.12.2017, however, meeting of DAC could not be convened till finalization of this report.

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

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

1.2.3.7 Non recovery of compensation money worth Rs 56.691 million

Clause- 2 of contract agreement requires the imposition of penalty @ 1 % per day subject to maximum 10% of the estimated cost of the work that remained un-complete/un-finished after the proper dates.

Executive Engineer C & W Division, Lakki Marwat awarded various works of estimated value of Rs 566.898 million to different contractors during 2016-17. However, neither the contractors completed the work within stipulated period of time nor applied for extension of time limit. The department did not impose penalty amounting to Rs 56.691 million. Detail is given at annexure-6.

Non recovery of compensation occurred due to non-compliance of contract agreements which resulted in to loss to Government.

When reported in December 2017, management did not respond to Audit observation.

Request for convening DAC meeting was made on 11.12.2017, however, meeting of DAC could not be convened till finalization of this report.

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

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

1.2.3.8 Unauthorised award of works to a member of Tehsil Council (Leader of Opposition) Rs 52.532 million

Section 63 (1-n) of the Constitution of the Islamic republic of Pakistan stated that, “(1) A person shall be disqualified from being elected or chosen as, and from being, a member of the any parliament / council, if:- (n) he, whether by

himself or by any person or body of persons in trust for him or for his benefit or on his account or as a member of a Hindu undivided family, has any share or interest in a contract, for the supply of goods to, or for the execution of any contract or for the performance of any service undertaken by, Government.

Executive Engineer Communication & Works Department Lakki Marwat awards following works valuing Rs 52.532 million to a contractor Juma Raz & Sons who is a tehsil councilor and leader of Opposition in tehsil Council Lakki Marwat. Award of work to a public representative is illegal. Further payment of Rs 16.082 million to said contractor was not a legitimate expenditure.

Sr. No.	Name of Work	Estimated Cost	Expenditure 30.06.2017
1	Construction of 100 Examination Hall ADP (261/140200) GMS Asghar Khel	8.700	4.580
2	Reconstruction of GPS-1 Masha Mansoor ADP 264/140206	8.832	6.575
3	Reconstruction of GHS Nar Muzafar Nawab Killa ADP 264/140206	35.00	4.927
Total		52.532	16.082

Award of work to a member of tehsil council was occurred due to non-compliance of rules which leads to violation of rules.

When reported in December 2017, management did not respond to Audit observation. Request for convening of DAC meeting was made on 11.12.2017, which could not be convened till finalization of this report.

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

AIR Para No. 21(A/C-I-2016-17)

- 1.2.3.9**
- i. Irregular payment Rs.49.91 million,**
 - ii. Non-deduction of sales tax Rs.1.450 million and service tax Rs.7.486 million**

Feasibility report / Pc-1 required that 12 to 20 marla space and employment of one individual for the security of the expensive material. Notification of Khyber Pakhtunkhwa Revenue Authority No. F-16(4)KPRA/Notification /WH/1323 dated 31-08-2015 S.NO 26 states that 15% Services Tax is required to be deducted from services provided by person engaged in contractual execution of work or furnishing supplies. Salex tax @ 1/5th of 17 % is required to be deducted from the supplier bill as per sales tax act.

Executive Engineer PHE Lakki Marwat paid Rs-49,910,000 on account of Solarization of Existing Water supply schemes in District Lakki Marwat during the financial year 2016-17. Audit observed that neither Mutation of the land was made nor any employment were made on these schemes to safeguard the solar system. 15 % Service tax as required under the above notification comes to Rs 7,486,500 was not deducted from the supplier. Sales tax @ 1/5 of the total amount comes to Rs 1,450,376 was also not deducted.

Irregular payment was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in August 2017, management did not respond to Audit observation.

Request for convening DAC meeting was made on 16.08.2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 6(A/C-I) (2016-17)

1.2.3.10 Incurrence of expenditure without sanction 31.266 million

Para-09 GFR Vol-I No authority may incur any expenditure from public funds until the authority to which powers have been delegated has sanctioned expenditure and the expenditure has been provided in the grant for the year.

District Health Officer Lakki Marwat during 2016-17 spent Rs 31,266,299 on the purchase of medicines / bedding clothing and chemicals / equipment's without obtaining sanction of the competent authority.

Unauthorized payment was made due to weak internal control, which resulted in violation of rules.

When reported in August 2017, management did not respond to Audit observation.

Request for convening DAC meeting was made on 07.09.2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 25(2016-17)

1.2.3.11 Irregular & Unauthorized expenditure without mutation of land Rs 28.647 million

Condition No iv of Administrative Approval issued vide letter No. CPO/SPO-I/E&SE/1-1/AA/2014-15/Lakki Marwat dated: 16.02.2015 states that the Executive Engineer C&W Lakki Marwat will not start work without mutation of land.

Executive Engineer C&W Division, Lakki Marwat spent Rs 28.647 million on up-gradation of three Primary Schools up to 30.06.2017 without mutation of land in the name of E&SE Department. Huge payment without mutation of land leads to violation of rules.

Irregular & Unauthorized expenditure was occurred due to non-compliance of rules which leads to violation of rules.

When reported in December 2017, management did not respond to Audit observation. Request for convening of DAC meeting was made on 11.12.2017, which could not be convened till finalization of this report.

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

AIR Para No. 20(A/C-I-2016-17)

1.2.3.12 Loss to Government Rs 15.20 million

Para 23 of GFR Vol-I requires that Every government officer should realized fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence either on his part or on the part of his subordinate staff.

Executive Engineer Public Health Engineering Department Lakki Marwat executed Solarization of water supply schemes nineteen in number as per the progress report. Where about of the old machinery and transformers with allied accessories were not known. The estimated cost of these equipment comes to Rs 15,200,000 (Machinery Rs 500,000 *19 = Rs 9,500,000 and Transformer Rs 300,000*19=5,700,000).

Loss was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in August 2017, management did not respond to Audit observation.

Request for convening DAC meeting was made on 16.08.2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR 10(A/C-I) (2016-17)

1.2.3.13 Loss due to less deduction of Income Tax – Rs 13.106 million

According to Deputy Commissioner Income Tax Regional Tax Office Peshawar letter No. WHU/-II/RTO-PR/ 2015-16/396 dated: 12.11.2015, Section 153 (1)(b) states that Income Tax @ 10% is required to be deducted from the non-filer contractors.

Executive Engineer C&W Division, Lakki Marwat paid Rs 524,240,924 to contractors on account of various works during 2016-17. Income Tax was deducted @ 7.5% instead of 10%, which resulting in loss of Rs 13,106,023.

Loss was occurred due to violation of rules which resulted in loss to Government.

When reported in December 2017, management did not respond to Audit observation.

Request for convening DAC meeting was made on 11.12.2017, however, meeting of DAC could not be convened till finalization of this report.

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

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

1.2.3.14 Loss to Government – Rs 9.916 million

According to Para 23 of GFR Vol-1 every Government officer should realized fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff.

DHO Lakki Marwat made posting of 39 ward orderlies in the Basic Health Units and Civil Dispensaries during 2016-17, it was astonishing to note that in these health institutions no ward was exists. Posting of the ward orderly in these health institutions is unjustified and held as irregular. Further receipt of the

Basic Health Units and Civil Dispensaries revealed that no admission of patients' case was made then posting of ward orderlies in BHUs and CDs is not justified.

Loss was occurred due to violation of rules, which resulted in to loss to Government.

When reported in August 2017, management did not respond to Audit observation.

Request for convening DAC meeting was made on 07.09.2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 22(2016-17)

1.2.3.15 Irregular payment on account of Non supply of Machinery – Rs 9.876 million

According to Para 23 of GFR Vol-1 every Government officer should realized fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff.

District Health Officer Lakki Marwat spent Rs 9,876,000 on account of purchase of machinery items during 2016-17 out of ADP fund. Supply order was issued to firms. However the said items were not supplied by the firm. Payment of Rs 9,876,000 to firm without supply is held as irregular and needs justification.

Irregular payment was occurred due to non-supply, which resulted in to loss to Government.

When reported in August 2017, management did not respond to Audit observation.

Request for convening DAC meeting was made on 07.09.2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 30(2016-17)

1.2.3.16 Non forfeiture of call deposit / earnest money – Rs 8.679 million

According to the condition of the work order issued by the Executive Engineer Lakki Marwat “Staring to work and signing of contract agreement within 7 days, if the contractor failed to do so, the earnest money already deposited will be forfeited in favor of Government”.

Executive Engineer C&W Division, Lakki Marwat award nine (09) works during 2016-17. Work orders were issued with the condition to start the work and signing the contract agreement within 7 days. However, neither the contract agreement was signed nor the work was started within stipulated period of time. The earnest money of Rs 8,679,480 was required to be forfeited by the department. Detail is given at annexure-7

Non forfeiture was occurred due to non-compliance of rules which leads to violation of work orders.

When reported in December 2017, management did not respond to Audit observation.

Request for convening DAC meeting was made on 11.12.2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 33(A/C-I-2016-17)

1.2.3.17 Irregular expenditure on account of Polio campaign Rs 3.00 million- Overpayment Rs.1.05 million

Under Rule-283 CTR, each Head of office is responsible for the amount drawn is duly paid to person entitled to received it and obtain acquaintance on bill or TR form-28. Delegation of powers S. No. 5(xxvi) for unusual item approval of the Finance department is required.

District Health Officer Lakki Marwat drew Rs 3,000,000 on account of Polio campaign during 2016-17 without obtaining sanction of the competent authority. Audit further observed that:-

1. Rs 10,000 was required to be incurred on mobility cost per DPMT per campaign which comes to Rs 300,000, whereas Rs 1,350,000 were paid thus over payment made Rs 1,050,000
2. Sanction for the said expenditure was not accorded.
3. No approved work plan was available on record.
4. No detail of polio campaign was available on record.
5. Name of persons engaged in polio campaign was not available on record.
6. Acknowledgment to whom payment made was not available on record.
7. Approved date on which polio campaign was made was not known to audit.
8. Payment was made on monthly basis instead of campaign basis.
9. Income tax was not deducted.

Irregular expenditure occurred due to violation of rules, which resulted in to loss to Government.

When reported in August 2017, management did not respond to Audit observation.

Request for convening DAC meeting was made on 07.09.2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 31(2016-17)

1.2.3.18 Loss to Government Rs 1.596 million

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

DHO Lakki Marwat paid Rs.8,696,000 to the Med Express Lahore on account of supply of four number ICU Ventilator during the financial year 2016-17.As per the approved list of MCC the approved supplier was Friends traders and the approved rates was 1,775,000 instead of 2,174,000.Thus loss to government was given amounting to Rs.1,596,000. Apart from this the same item was not supplied till the last date of audit i.e.28.08.2017.

Loss to Government was occurred due to non-supply of valuable items, which resulted in to loss to Government.

When reported in August 2017, management did not respond to Audit observation.

Request for convening DAC meeting was made on 07.09.2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 21(2016-17)

1.2.3.19 Loss due to non-deduction of taxes – Rs 1.546 million

According to Regional Tax office Peshawar letter No.WHU-11/RTO-PR/2015-16/396 dated 12.11.2015 , Section 153 states 7.5 % income tax is required to be deducted from filer and 1/5 of the 17 % of the amount paid is required to be deducted from the registered firm. The rates of recovery of Income Tax on contracts were 7.5%

w.e.f. 1st July, 2015 vide Assistant Commissioner Circular No/WHU-XII/Bannu/434 dated: 11.08.2014.

Executive Engineer Public Health Division Lakki Marwat paid Rs 1,546,822 to the following Suppliers on account of supply of Machinery during 2016-17 without deducting income Tax and Sales tax which resulted into loss of Rs 1,546,822.

Loss was occurred due to non-deduction of taxes, which resulted in to loss to Government.

When reported in August 2017, management did not respond to Audit observation.

Request for convening DAC meeting was made on 16.08.2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 8(A/C-I) (2016-17)

1.2.3.20 Irregular subletting of contract to a Nazim worth Rs 1.431 million and Non-forfeiture of security deposits – Rs 0.200 million

According to Clause 21 of the contract agreement, the contractor should not sublet or assign his work to other contractor. In case of subletting, the contract should be rescinded and security deposit should be forfeited.

Executive Engineer C&W Division, Lakki Marwat awarded work “Reconstruction of GGDC Lakki Marwat” to a contractor Dur Mar Jan and incurred expenditure of Rs 1.431 million during 2016-17. According to the record of local office, the contractor sublet the scheme to petty contractor Mr. Farhan (Nazim), however, neither contracts were rescinded nor security deposits amounting to Rs 0.200 million was forfeited.

Misappropriation occurred due to unauthorized subletting, which resulted in to loss to Government.

When reported in December 2017, management did not respond to Audit observation.

Request for convening DAC meeting was made on 11.12.2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry and action against person (s) at fault besides forfeiture of earnest money and security deposit.

AIR Para No. 22(A/C-I-2016-17)

1.2.3.21 i. Doubtful expenditure on account of Hot & Cold - Rs 0.949 million

ii. Less deduction of taxes Rs 0.169million

According to Para 23 of GFR Vol-1 every Government officer should realized fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff.

District Health Officer Lakki Marwat spent Rs 949,345 on account of Hot & cold Charges during 2016-17.

Audit further observed that:-

1. During the physical verification of some of the health institutions the Charcoal was not received in these institutions.
2. Less deduction of income tax @ 10 % Rs.61,707 is required to be recovered from the suppliers concerned as income tax deducted was @ 3.5 %.
3. Sale tax @ 17 % Rs 107,858 was not deducted , which may now be recovered from the supplier.

Loss was occurred due to non-supply of charcoal, which resulted in to loss to Government.

When reported in August 2017, management did not respond to Audit observation.

Request for convening DAC meeting was made on 07.09.2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 37(2016-17)

1.2.3.22 Loss to Government due to unauthorized occupation of Government Residential Buildings by private Occupants- Rs 0.900 million

Para 5 appedix-21 of GFR VOL-I requires the recovery of rent in advance on monthly basis if a government building is let to a private person for residential purpose. According to instruction laid down under FR-45(A) the standard rent @ 6% of the capital cost to be calculated on the basis of cost of land and other expenses incurred on building should be recovered from the private bodies, if the government accommodation is allotted therein.

During Physical Verification of THQ Hospital Serai Nourang and RHC Gambila on 18.08.2017 along with Doctor In-charge, it was noticed that 3 residential bungalows constructed for Doctors was being occupied and used by private occupants. The Local office neither executed any agreement with the occupants nor was standard rent recovered. By allowing private person to use Government accommodation, not only the employees of health department were deprived of the benefits but also cause a loss of Rs 0.9 million as per detail given below to public revenue.

Loss was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in August 2017, management did not respond to Audit observation.

Request for convening DAC meeting was made on 07.09.2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 26(2016-17)

1.2.4 Internal Control weakness

1.2.4.1 Non-realization of water charges Rs 70.312 million, Nominal recovery of Rs 0.452 million against AOM&R and electricity expenditure of Rs 16.818 million

Para 26 & 28 of GFR Vol-I stipulates that controller officer is required to ensure that all sums due to government are regularly and promptly assessed regularized and duly credited in the government account and that no amount due to government should be left out standing without sufficient reasons.

Executive Engineer Public Health Engineering Division Lakki Marwat spent Rs 16.818 million during 2016-17 on account of AOM & R and Electricity charges of various water supply schemes in addition to expenditure on pay & Allowances of the operating staff. Department realized Rs 0.452million only against Rs 70.312 million recoverable from 5,365 connections leaving Rs 69.86 million un recovered on 30th June 2017. A comparison of the under mentioned last four years data shows that each and every year a nominal revenue is collected against millions of outstanding water charges.

Loss was occurred due to inefficient administrative and financial control of the department as well as of the district government. As a result recoverable amount is increased each year.

When reported in August 2017, management did not respond to Audit observation.

Request for convening DAC meeting was made on 16.08.2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 12 (2016-17)

1.2.4.2 Overpayment due to inadmissible quantities – Rs 48.092 million

Para 220 of CPWA code requires the payment for work duly measured in accordance with quantity, quality rates and specification approved in the T.S. Para 23 of GFR Vol-I requires that Every government officer should realized fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence either on his part or on the part of his subordinate staff.

Executive Engineer C&W Division, Lakki Marwat executed various tem of works in excess of approved quantities during 2016-17 which resulted in overpayment of Rs 48,091,858. Detail is given at annexure-8.

Overpayment was occurred due to weak financial management which leads to loss to Government.

When reported in December 2017, management did not respond to Audit observation.

Request for convening DAC meeting was made on 11.12.2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 37(A/C-I-2016-17)

1.2.4.2 Un-transparent award of work of Rs 15.238 million involving loss / over payment of Rs 2.057million due to manipulation in tender documents

Para 144-145 GFR Vol-I and para 89 CPWD Code read with Rule 7 of Delegation of Powers Rules-2001 requires the tendering in the most open and public manner and to execute work under proper agreement. Detail transparent

procedure of NIT, Tendering opening process and conclusion of contracts are given in the KPPPRA 2014.

Scrutiny of the record of Executive Engineer C&W Division, Lakki Marwat for the year 2016-17 revealed that NIT published in daily news-papers required rates for the work Construction of GMPS Burgu Adamzai PK-75 on the MRS-2016. Twenty five contractors quoted their rates on MRS-2016. Rates offered of two contracts are as follows.

- | | | |
|----|-----------------|---------------------|
| 1. | Shah Nawaz Khan | At Par 2.50 % below |
| 2. | Ajmal Khan | 16% Below |

The lowest rate of 16% below on MRS 2016 was quoted by Ajmal Khan. The tender of the lowest rate of 16 % below MRS-2016, was manipulated by adding “0.” Before 16%. Due to inadequate administrative and financial control the work was awarded to the contractor on 2.5% below of estimated cost of Rs 15.238 million vide acceptance letter No.6989/4-M dated: 02.11.2016. In the comparative statement it was mentioned that Call deposit of Ajmal Khan was not available, however Call Deposit was available on record of local office. Detail is given below.

i. Payment required if awarded on 16% below MRS 2016=Rs 15,238,000
-16%below=12,799,920

Overpayment involved=Rs 14,857,050 – 12,799,920 = 2,057,130

Un-transparent award and overpayment was occurred due to manipulation in tender documents which leads to loss to Government.

When reported in December 2017, management did not respond to Audit observation.

Request for convening DAC meeting was made on 11.12.2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 14(A/C-I-2016-17)

1.2.4.3 Recurring loss due to unauthorized expenditure on salary of staff of Rs 14.60 million

According to PHE Division Lakki Marwat list of Non Functional tube wells, 66 number water supply schemes are non-functional for many years.

Executive Engineer Public Health Engineering Department Lakki Marwat paid Rs 14,607,120 during 2016-17 on account of pay and allowances of the staff of these non-functional tube wells, despite the fact that 66 tube wells are nonfunctional for the last many years. Operational staff were sitting idle since many years and their services were not being utilized. Expenditure to the tune of Rs. 14,607,120 as pay and allowances of these operational staff is incurred without engaging in any work.

Loss was occurred due to nonfunctional tube wells, which resulted in to loss to Government.

When reported in August 2017, management did not respond to Audit observation.

Request for convening DAC meeting was made on 16.08.2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 15(2016-17)

1.2.4.4 Overpayment on account of drawl of conveyance allowance – Rs 13.864 million

According to orders issued by the honorable Supreme Court of Pakistan, Islamabad that the employees who are residing with work premises are not entitled to the facility of Conveyance Allowance.

Executive Engineer Public Health Engineering Department allowed various employees (detail attached) to draw conveyance allowance during 2016-17, despite the fact that all the operational staff are the land owners and are residing within work premises. Payment of conveyance allowance to the staff is held as irregular and needs recovery.

Overpayment occurred due to unauthorized payment of conveyance allowance, which resulted in to loss to Government.

When reported in August 2017, management did not respond to Audit observation.

Request for convening DAC meeting was made on 16.08.2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 14(2016-17)

1.2.4.5 Overpayment due to non-deduction of voids Rs 9.912 million

As per clause 20(d) of the contract agreement, 11% voids were required to be deducted from the contractor's bill.

Executive Engineer C&W Division, Lakki Marwat executed item of work "formation embankment from borrow excavation in common material" in following works. The local office failed to deduct 11% voids, which resulting in to overpayment of Rs 9,912,413.

Overpayment was occurred due to weak financial management which leads to loss to Government.

When reported in December 2017, management did not respond to Audit observation.

Request for convening DAC meeting was made on 11.12.2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 32(A/C-I-2016-17)

1.2.4.6 Excess Payment than Technical Sanction Rs 9.775 million

Para 220 of CPWA code requires the payment for work duly measured in accordance with quantity, quality rates and specification approved in the PC-I.

Executive Engineer C&W Division, Lakki Marwat paid Rs 128,339,400 on account of Work “Construction of RCC Bridge over Chunai Nallah up to 11th running bill vide voucher No.55/L dated: 20.06.2017 to contractor. Rs 9,774,702 were paid in excess of Approved Technical Sanction.

Excess payment was occurred due to weak financial management which leads to loss to Government.

When reported in December 2017, management did not respond to Audit observation.

Request for convening DAC meeting was made on 11.12.2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 38(A/C-I-2016-17)

1.2.4.7 Overpayment on account of extra fabrication of steel – Rs 8.816 million

Para 129 of central public works department Manual Chapter-VI states that the Sub Divisional Officer, while preparing a bill must satisfy himself that work is actually done in accordance with the claim. Para 209 (d) of CPWA Code provides that it is incumbent upon the person, responsible for measurements in the measurement book (MB), to record the correct and actual figures.

Executive Engineer C & W Division Lakki Marwat overpaid Rs 8,816,390 in three (3) different works on account of fabrication of mild steel in excess of admissible quantities (as per TS) during 2016-17.

Overpayment was occurred due to weak financial management which leads to loss to Government.

When reported in December 2017, management did not respond to Audit observation. Request for convening of DAC meeting was made on 11.12.2017, which could not be convened till finalization of this report.

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

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

1.2.4.8 Wastage of Government funds Rs.8.185 million

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

During Physical verification of the civil Hospital Serai Naurang it came to noticed that the Gynecology unit including Labour Room, Dental unit and Laboratory were found in very miserable condition in spite of the fact that Millions of funds were incurred on the Construction of these unites besides the Chemicals , Medicines and salaries of the staff.

1. In laboratory fridge was not available, further haemtology analyser value of which is 900,000/- was found in nonfunctional condition for the last two years..
2. Gynecology Unit was found without a single patient. Dusted Labour Room shows that no operational activities were conducted. The Lady doctors were drawing salaries without any duty. Six number Lady doctors were available on the strength of the hospital but the silent/Non-operational labour Room/ vacant wards shows that the doctors are not performing their duties. The pay and allowances of these doctors come to Rs 7,285,186 , which is nothing else but wastage of Government funds.

Misappropriation occurred due to non-functional units, which resulted in to loss to Government.

When reported in August 2017, management did not respond to Audit observation. Request for convening of DAC meeting was made on 07.09.2017, which could not be convened till finalization of this report.

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

AIR Para No. 27(2016-17)

1.2.4.9 Un authorize payment on account of Pay & allowances Rs.2.210 million

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

During Physical verification of the civil Hospital Titter Khel it came to noticed that the Operation theatre ,Wards and OPD were found in very miserable condition, in spite of the fact that Millions of funds were incurred on the Construction of these units besides the Chemicals , Medicines and salaries of the staff. The Doctors except Incharge and Lady Doctor were found absent, on

perusal of the attendance register the doctors were found absent and on verbal verification from the patients the doctors were very rare came to hospitals.

Un-authorized occurred due to non-functional units, which resulted in to loss to Government.

When reported in August 2017, management did not respond to Audit observation. Request for convening of DAC meeting was made on 07.09.2017, which could not be convened till finalization of this report.

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

AIR Para No. 33(2016-17)

1.2.4.10 Un-transparent award of work of Rs 1.966 million involving loss / over payment of Rs 0.197 million due to acceptance of tender on higher rates than offered

Para 144-145 GFR Vol.I and para 89 CPWD Code read with Rule 7 of Delegation of Powers Rules-2001 requires the tendering in the most open and public manner and to execute work under proper agreement. Detail transparent procedure of NIT, Tendering opening process and conclusion of contracts are given in the KPPPRA 2014.

Scrutiny of the record of Executive Engineer C & W Division, Lakki Marwat for the year 2016-17 revealed that NIT published in daily news-paper, required rates for the work on the MRS-2016. The tender were opened on 30.12.2016. All the contractors quoted their rates on MRS-2016 as under:-

3.	Haji Pasham Khan	At Par
4.	Ihsan Ullah & Brothers	5% Above
5.	Habib Ur Rehman	10% Below

Habib Ur Rehman offered rate of 10% below, but the comparative statement the rate of the said contractor was mentioned as 7% Above which is not understood as the contractor quoted rate of 10% below and not above.

Due to inadequate administrative and financial control the work was awarded to the contractor on at Par of estimated cost of Rs 1.966 million vide acceptance letter No.7403/4M dated: 10.02.2017, which resulted loss / overpayment of Rs 196,600.

Un-transparent award and overpayment was occurred due to manipulation in tender documents which resulted in to loss to Government.

When reported in December 2017, management did not respond to Audit observation. Request for convening of DAC meeting was made on 11.12.2017, which could not be convened till finalization of this report.

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

AIR Para No. 15(A/C-I-2016-17)

1.2.4.11 Un-transparent award of work of Rs 1.900 million involving loss / over payment of Rs 0.190 due to manipulation in tender documents

Para 144-145 GFR Vol-I and para 89 CPWD Code read with Rule 7 of Delegation of Powers Rules-2001 requires the tendering in the most open and public manner and to execute work under proper agreement. Detail transparent procedure of NIT, Tendering opening process and conclusion of contracts are given in the KPPRA 2014.

Scrutiny of the record of Executive Engineer C&W Lakki Marwat for the year 2016-17 revealed that NIT published in daily news-papers required rates for the work Raising of Boundary Wall & installation of barbed wire ADP 19 on the MRS-2016. All the contractors quoted their rates on MRS-2016. Rates offered was as follows.

1. Haji Pasham Khan	At Par
2. Ihsan Ullah & Brothers	10% Below
3. Habib Ur Rehman	7% Above

The lowest rate of 10% below on MRS 2016 was quoted by Ihsanullah Shah. It was astonishing to note that in the comparative statement the rate of the said contractor was mentioned as 10% above which is not understood. As the contractor quoted rate of 10% below and not 10% above.

Due to inadequate administrative and financial control the work was awarded to the contractor on at Par of estimated cost of Rs 1.900 million vide acceptance letter No.7405/4M dated: 10.02.2017. The comparative statement was incorrectly prepared, which indicates the non-transparency and manipulation also. Resultantly loss / Overpayment of Rs 190,000 are involved.

i. Payment required if awarded on 10% below MRS 2016=Rs 1.9 million–
10%below=1.710 million

Overpayment involved=Rs 1.90 million – 1.71 million = 0.190 million

Un-transparent award and overpayment was occurred due to manipulation in tender documents which resulted in to loss to Government.

When reported in December 2017, management did not respond to Audit observation. Request for convening of DAC meeting was made on 11.12.2017, which could not be convened till finalization of this report.

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

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

1.2.4.11 Overpayment due to inadmissible rate Rs 1.747 million

Para 220 of CPWA code requires the payment for work duly measured in accordance with quantity, quality rates and specification approved.

Executive Engineer C&W Division, Lakki Marwat overpaid Rs 1,747,345 in three different works on account of various item of works in excess of admissible rates during 2016-17.

Overpayment was occurred due to weak financial management which leads to loss to Government.

When reported in December 2017, management did not respond to Audit observation. Request for convening of DAC meeting was made on 11.12.2017, which could not be convened till finalization of this report.

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

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

1.2.4.12 Overpayment of Rs 1.567 million

Para 129 of central public works department Manual Chapter-VI states that the Sub Divisional Officer, while preparing a bill must satisfy himself that work is actually done in accordance with the claim.

Executive Engineer C & W Division, Lakki Marwat paid Rs 2,973,503 for an item Embankment formation in common material with compaction @ Rs 710.45 per cubic meter for total quantity of 4,185.38 m³ vide cash book voucher No. 85/L, 86/L & 95/L dated: 21.06.2017. It was observed from the measurement book that Embankment Formation in ordinary soil was executed on site but rate of common material was paid to give benefit to the contractor. This resulted into overpayment of 1.567 million.

Overpayment was occurred due to weak financial management which leads to loss to Government.

When reported in December 2017, management did not respond to Audit observation. Request for convening of DAC meeting was made on 11.12.2017, which could not be convened till finalization of this report.

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

AIR Para No. 13(A/C-I-2016-17)

1.2.4.13 Overpayment of Rs 1.457 million

Para 129 of central public works department Manual Chapter-VI states that the Sub Divisional Officer, while preparing a bill must satisfy himself that work is actually done in accordance with the claim.

Executive Engineer C&W Division, Lakki Marwat during 2016-17 paid Rs 4.184 million for item of work “Fabrication of Mild Steel reinforcement” in work “Renovation of Commerce College Lakki Marwat” vide voucher No. 89/L dated: 21.06.2017. Due to wrong calculation of the quantity of the said item of work Rs 1,457,408 was overpaid.

Overpayment was occurred due to weak financial management which leads to loss to Government.

When reported in December 2017, management did not respond to Audit observation. Request for convening of DAC meeting was made on 11.12.2017, which could not be convened till finalization of this report.

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

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

1.2.4.14 Overpayment due to inadmissible rate Rs 1.016 million

Para 220 of CPWA code requires the payment for work duly measured in accordance with quantity, quality rates and specification approved.

Executive Engineer C&W Lakki Marwat spent Rs 29,831,786 in three different works on account of various item of works during 2016-17. It was

observed that quantities were executed in excess of approved quantities of BOQ. Payment for additional quantities was made on BOQ Rate instead of MRS-2016 which resulted in overpayment of Rs 1,015,844 detail is given at annexure 10.

Overpayment was occurred due to weak financial management which leads to loss to Government.

When reported in December 2017, management did not respond to Audit observation. Request for convening of DAC meeting was made on 11.12.2017, which could not be convened till finalization of this report.

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

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

1.2.4.15 Loss / overpayment of Rs 0.958 million due to acceptance of tender on higher rates

Para 01 Chapter-II of KPPRA Rules 2014 requires that, “the Procuring entity shall use open competitive bidding as the principal method of procurement of goods over the value of Rs 100,000.

Executive Engineer C&W Division, Lakki Marwat award contract for the execution of work “Feasibility Study, Design and Construction of Road from village Abbassa Khattak To Shahab Khel” to contractor Haji Inayat Ullah Khan.

According to BOQ the contractor offered rebate of 11.20 % (6.10% + 6.10 %) on the offered bid cost of Rs 307,894,814.77 (Rs 273,410,596). It was astonishing to note that the department accept tender on Rs 274,368,456.28 instead of Rs 273,410,596 (offered rate), which resulted in loss / overpayment of Rs 957,860.

Due to inadequate administrative and financial control the work was awarded to the contractor on higher rate than actually offered.

Overpayment was occurred due to weak financial management which leads to loss to Government.

When reported in December 2017, management did not respond to Audit observation. Request for convening of DAC meeting was made on 11.12.2017, which could not be convened till finalization of this report.

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

AIR Para No. 30(A/C-I-2016-17)

1.2.4.16 Overpayment of Rs 0.805 million

Para 129 of central public works department Manual Chapter-VI states that the Sub Divisional Officer, while preparing a bill must satisfy himself that work is actually done in accordance with the claim.

Executive Engineer C&W Division, Lakki Marwat paid Rs 937,786 for item of work TST in 2 AOM&R schemes vide Cash book Voucher No. 86/L & 95/ L dated: 21.06.2017. According to measurement book No. 1/LM page 54-56 and measurement book No. 21/L Page 2-5 total quantity of Water bound executed at road was 296 SFT and 2950 SFT, while item of work TST was executed for total quantity of 13,800 SFT & 9,200 SFT. This resulted in to overpayment of Rs 805,425.

Name of work	MB No & Page	Quantity of Water bound	Quantity of TST	Difference	Rate	O/Payment
AOM&R Lakki Abba Khel to Dallo khel	1/LM Page-54-56	110 CFT = 296 SFT	13800 SFT	13504 SFT = 1255 m2 of TST	438.72 per m2	550,594
AOM&R Titter Khel to Hayat Khel	21/LM Page 2-5	1417 CFT = 2950 SFT	9200 SFT	6250 SFT = 580.85	438.72 per m2	254,831

Overpayment was occurred due to weak financial management which leads to loss to Government.

When reported in December 2017, management did not respond to Audit observation. Request for convening of DAC meeting was made on 11.12.2017, which could not be convened till finalization of this report.

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

AIR Para No. 31(A/C-I-2016-17)

1.2.4.17 Overpayment of Rs 0.703 million

According to Para-23 of GFR Vol-I, every Government Officer should realize fully and clearly that he would be personally responsible for any loss sustained by Government to fraud or negligence on his part or on the part of his subordinate.

Executive Engineer PHE Lakki Marwat paid Rs 1,067,868 in Work “Installation of P/Pumps at Ahmad Khel, Shahab Khel, landiwah, lakki City during 2016-17.

Item of Work	Quantity of drilling	Paid Quantity of pipe	Difference	Rate	Overpayment
Drilling	539.44	332.20	207.24	2,853.45	702,844

Drilling was made for total quantity of 539.44 meter whereas PVC Pipe was used for total quantity of 332.20 meter, this resulted in to extra drilling for total quantity of 207.24 meter. This resulted in to overpayment as per detail given below:

When reported in August 2017, management did not respond to Audit observation. Request for convening of DAC meeting was made on 16.08.2017, which could not be convened till finalization of this report.

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

AIR Para No. 13(2016-17)

1.2.4.18 Overpayment due to wrong calculation Rs 0.669 million

Para 129 of central public works department Manual Chapter-VI states that the Sub Divisional Officer, while preparing a bill must satisfy himself that work is actually done in accordance with the claim.

Executive Engineer C&W Division, Lakki Marwat overpaid Rs 668,600 due to wrong calculations for different item of works in various AOM&R schemes during 2016-17. Detail is given at annexure -9.

Overpayment was occurred due to weak financial management which resulted in loss to Government.

When reported in December 2017, management did not respond to Audit observation. Request for convening of DAC meeting was made on 11.12.2017, which could not be convened till finalization of this report.

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

AIR Para No.25(A/C-I-2016-17)

1.2.4.19 Overpayment due to non-utilization of available earth Rs 0.526 million

According to Para 220 and 221 of CPWA Code, the Sub Divisional Officer, before making payments to the contractors is required to compare the

quantities in the bills and see that all the quantities and rates are correctly entered and that all the calculations have been checked arithmetically.

Executive Engineer C&W Division, Lakki Marwat executed item of work “Embankment Formation in Ordinary Soil” in work AOM&R of Lakki Shahbaz Khel Road during 2016-17 and paid Rs 1,167,585 @ 710.43 per m³. Audit was of the view that 1/3rd of available earth at site from the excavation work were not utilized which resulted in overpayment of Rs 525,993:

Overpayment was occurred due to weak financial management which leads to loss to Government.

When reported in December 2017, management did not respond to Audit observation. Request for convening of DAC meeting was made on 11.12.2017, which could not be convened till finalization of this report.

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

AIR Para No. 26(A/C-I-2016-17)

ANNEXURES

Annex-1

Detail of MFDAC Paras

Sr. No.	AIR No.	Department	Caption	(Rs in million)
1.	01	Deputy Commissioner	Irregular expenditure	60.708
2.	02	Deputy Commissioner	Variation in original budget	1,644.474
3.	03	Deputy Commissioner	Variation in Revised Budget	1,169.626
4.	04	Deputy Commissioner	Unauthorized Release	20.000
5.	05	Deputy Commissioner	Irregular Diversion	5.617
6.	06	Deputy Commissioner	Difference between book and bank	85.976
7.	07	Deputy Commissioner	Non Acknowledgement of Receipt	0.200
8.	08	Deputy Commissioner	Irregular occupation of accommodations	0.198
9.	09	Deputy Commissioner	Excess Release of funds	386.757
10.	10	Public Health Engineering	Overpayment	1.159
11.	11	Public Health Engineering	Overpayment	0.250
12.	16	Public Health Engineering	Loss to Government	0.208
13.	17	Public Health Engineering	Irregular & Unauthorized expenditure	8.323
14.	18	Public Health Engineering	Non-conducting of rate analysis	3.287
15.	20	Public Health Engineering	Irregular acceptance of tender	19.600
16.	23	District Health Office	Overpayment	0.162
17.	24	District Health Office	Overpayment	0.319
18.	28	District Health Office	Irregular advance drawl	0.425
19.	29	District Health Office	Non-recovery of penalty	0.303
20.	34	District Health Office	Non acknowledgement	9.035
21.	35	District Health Office	Non Utilization of funds	13.166
22.	36	District Health Office	Less deduction of Income tax	0.035
23.	37	District Health Office	Less deduction of taxes	0.169
24.	38	District Health Office	Unjustified payment	0.600
25.	39	District Health Office	Non account of valuable items	19.750
26.	40	District Health Office	Misappropriation	0.699
27.	41	District Health Office	Non issuance of items	0.447
28.	01	Public Health Engineering (A/C-I)	Irregular payment	49.910
29.	02	Public Health Engineering (A/C-I)	Irregular payment	18.737
30.	03	Public Health Engineering	Irregular payment	45.830

		(A/C-I)		
31.	04	Public Health Engineering (A/C-I)	Excess payment	0.074
32.	05	Public Health Engineering (A/C-I)	Over payment	1.264
33.	09	Public Health Engineering (A/C-I)	Non depositing of additional security	2.210
34.	40	C & W Division (A/C-I)	Doubt full payment	0.126

Annex-2
DP No. 1.2.1.1

Detail of work not executed on site

Sr. No.	Name of Contractor	Name of Work	Item of Work	V. No	Date	Amount	Date of Inspection
1	Shah Nawaz & Brothers	AOM& R Lakki Shahbaz Khel Road	Culverts & Road Work	85/L	21.06.2017	7,061,380	20.07.2017
2	Shah Nawaz & Brothers	AOM& R Kot Muslim Bagh to Kashmir	Road Work	94/L	21.06.2017	6,225,290	20.07.2017
3	Mian Ghazi Enterprises	B/Topping of Road Gandhi Chowk to Nar Muzafar	Water Bound macadam Base course	12/L	05.06.2017	1,070,000	24.07.2017
4	Dur Mar Jan	Reconstruction of GGDC Lakki Marwat	Repair work	75/L	21.06.2017	1,451,195	31.07.2017
5	Mian Ghazi Enterprises	Government Commerce & Management Sciences College Lakki Marwat	Tube Well	89/L	21.06.2017	2,603,176	15.08.2017
Total						18,411,041	

Annex-3
DP No. 1.2.3.1

Detail of schemes not technically sanctioned

Sr. No.	ADP No	Name of Work	AA Cost	Expenditure
1.	66/100314	Construction of Sheikh Khuda Buksha Patwar Khana	3.875	3.644
2.	69/140658	Establishment of Service Delivery Center Serai Nourang	37.785	1.492
3.	217/140408	Construction of GMPS Brughu Adam Zai	17.030	2.078
4.	219/140612	Establishment of GPS Baidullah Jan	13.833	4.098
5.	220/150548	Establishment of Girls Primary Schools (4 numbers)	70.780	19.785
6.	256/140193	Construction of Science Lab in GHS Dabak Mandra Khel	2.411	1.609
7.	264/140206	Re-Construction of GGPS Issak Khel	12.500	7.403
8.	267/150145	Standardization of Higher Secondary Schools 2 numbers	164.701	93.705
9.	271/150556	Up-gradation of GGMS Qimat Manjiwali to high Status	16.664	0
10.	272/150557	Establishment of GGHSS Behram Khel	80.824	0
11.	468/160549	Standardization of ALL THQ / DHQ	74.953	5.500
12.	522/140048	Construction of BS Block in GPGC Lakki Marwat	54.602	0
13.	528/150031	Establishment of GDC Kurram Par	263.372	0.754
14.	543/160068	Renovation of Commerce College Lakki Marwat	80.209	30.303
15.	610/11031	Improvement of District Jail Lakki Marwat	26.734	0
16.	854/150880	Black Topping of Raod From Gandhi chowk to Nar Muzafar	30.000	9.325
17.	711/160590	Construction of Boundary Wall / Court Room	2.400	1.966
18.	-	GGPS No 3 Kaka Khel	10.00	8.499
19.		AOM&R 2016-17	35.20	17.700
Total			997.873	207.861

Annex-4
DP No. 1.2.3.2

Sr. No.	Name of Work	Name of Contractor	Estimated Cost
1	Establishment of GGPS Kotka Shar Khan	Munir Khan & Brothers	16,885,000
2	Upgradation of GGMS Qimat Manjiwal	Haji Abdullah Jan	16,072,000
3	Standardization of City Hospital Lakki	Ajmal Khan	3,536,000
4	AOM&R Building District & Session Judge	mian Ghazi Enterprizes	9,846,000
5	Installation of solar Panel system in GMS District Lakki	Pasham Khan	5,700,000
6	Installation of solar Panel system in GGMS District Lakki	Pasham Khan	5,850,000
7	Upgradation og GGMS saddar Abad Aba Khel	Ihsanullah Shah	13,998,000
8	Improvement of Existing Jails District Jail Lakki	Inayat Ullah	26,184,000
9	Cosntruction of Mosque School Barghu Adam Zai	Shah Nawaz & Brothers	15,238,000
10	Standardization of THQ Serai Nourang	Muhammad Shafiq	26,667,000
11	Standardization GHSS kot Kashmir	Abdurahman & Co	61,735,121
12	Standardization GHSS Masha Mansoor	Haji Raees Khan	47,299,225
13	Standardization GHSS Serai Nourang	Shar Ali Khan	101,681,357
14	Standardization GHSS Taja Zai	Ghulam Sadiq	49,410,000
15	Standardization GHSS Shahbaz Khel	Raees Khan	87,785,916
16	Renovation of Commerce College Lakki Marwat	Miaz Ghazi	80,179,000
17	Repair Rehabilitation of health facilities -22	Pasham Khan	7,433,000
18	Installation of solar Panel in GHS Lakki Marwat	Pasham Khan	10,987,149
19	AOM&R of District Government Building	mian Ghazi Enterprizes	5,000,000
20	Establishment of GGPS kotka Jalat Khan Bragai	Mumtaz & Brothers	16,151,000
21	Establishment of 6 Play Grounds in Lakki marwat 1278/130061	Gul Saeed & Sons	11,448,000
22	Establsihemnt of GGPS Shakh Adam Zai	Sabir Constreuction	15,238,000
		Total	634,323,768

Annex-5
DP No. 1.2.3.4

Sr. No.	Name of Work	Name of Contractor	Estimated Cost	2% Earnest Money	Expenditure Incurred during 2016-17
1	Establishment of GGPS Kotka Shar Khan	Munir Khan & Brothers	16,885,000	337,700	2,500,000
2	Upgradation of GGMS Qimat Manjiwal	Haji Abdullah Jan	16,072,000	321,440	0
3	AOM&R Roads	Shah Nawaz & Brothers	35,200,000	704,000	17,700,000
4	Standardization of City Hospital Lakki	Ajmal Khan	3,536,000	70,720	500,000
5	AOM&R Building District & Session Judge	mian Ghazi Enterprizes	9,846,000	215,670	0
6	Establishment of Degree College Kurram Par	Inayat Ullah	231,282,000	4,625,640	7,533,211
7	Construction of road from Ghazi khel to Pahar Khel Pacca	Ihsanullah Shah	96,769,000	1,935,380	0
8	Construction of GMPS Burghu Adam Zai	Muhammad Aslam	912,000	18,240	2,078,000
9	Establishment of play ground GHS Dallo Khel	Baist Khan	2,276,000	45,520	0
10	Repair of GGMS Mela shahab Khel	Pasham Khan	533,000	10,660	0
11	Installation of solar Panel system in GMS District Lakki	Pasham Khan	5,700,000	114,000	0
12	Installation of solar Panel system in GGMS District Lakki	Pasham Khan	5,850,000	117,000	0
13	Repair of DHQ Complex Masjid	Aman Ullah Khan	500,000	10,000	0
14	Upgradation og GGMS saddar Abad Aba Khel	Ihsanullah Shah	13,998,000	279,960	4,994,206
15	Improvement of Existing Jails District Jail Lakki	Inayat Ullah	26,184,000	530,680	0
16	Leveling of GGHS Gandi khan khel	shaz Contractors	133000	2,660	133,000
17	Water Tank GGMS Pahar Khel Pacca	Pasham Khan	500,000	10,000	500,000
18	Cosntruction of Mosque School Barghu Adam Zai	Shah Nawaz & Brothers	15,238,000	304,760	1,883,779
19	Establishment of GGHS School Behram Khel	SKC	79,417,000	1,588,340	0
20	Standardization of THQ Serai Nourang	Muhammad Shafiq	26,667,000	533,240	2,000,000
21	Standardization of DHQ Hosptial lakki Marwat	Shah Nawaz & Brothers	44,750,000	895,000	3,000,000
22	Construction of B/T Road Chashma Road to Wanda Nizami	Asmat ullah	150,000,000	3,000,000	0

23	Standardization GHSS kot Kashmir	Abdurahman & Co	61,735,121	1,237,516	23,860,000
24	Standardization GHSS Masha Mansoor	Haji Raees Khan	47,299,225	972,520	29,582,000
25	Standardization GHSS Serai Nourang	Shar Ali Khan	101,681,357	2,033,627	69,845,000
26	Standardization GHSS Taja Zai	Ghulam Sadiq	49,410,000	988,200	36,104,000
27	Standardization GHSS Shahbaz Khel	Raees Khan	87,785,916	1,778,440	54,664,000
28	Renovation of Commerce College Lakki Marwat	Miaz Ghazi	80,179,000	1,622,330	30,303,000
29	Repair Rehabilitation of health facilities -22	Pasham Khan	7,433,000	148,660	1,950,910
30	Establishment of GGPS Shakh Adam Zai	Munir Khan & Brothers	912,000	18,240	0
31	Installation of solar Panel in GHS Lakki Marwat	Pasham Khan	10,987,149	222,660	0
32	AOM&R of District Government Building	mian Ghazi Enterprizes	5,000,000	100,000	0
33	Establishment of GGPS kotka Jalat Khan Bragai	Mumtaz & Brothers	16,151,000	323,020	0
34	Establishment of 6 Play Grounds in Lakki marwat 1278/130061	Gul Saeed & Sons	11,448,000	228,960	
35	Establsihemnt of GGPS Shakh Adam Zai	Sabir Constrcution	15,238,000	304,660	0
36	Construction of foot path GGHS Gandhi khan khel	shaz Contractors	500,000	10,000	500,000
		Total	1,278,007,768	25,659,443	289,631,106

Annex-6
DP No. 1.2.3.7

Detail of schemes not completed within stipulated period of time

Sr. No.	Name of Work	Work Order No & Date	Completion Date	Actual completion	Estimated cost	Penalty
1	AOM&R	31.05.2017	30.06.2017	Not Yet Completed	17.700	1.770
2	B/T Road from Gandhi Chowk to Nar Muzafar	4085/4-M 10.02.2016	10.02.2017	Not Yet Completed	29.800	2.980
3	Up-gradation of GGPS No 3 Kaka Khel	6075/4-M 02.05.2016	02.02.2017	Not Yet Completed	11.300	1.130
4	Construction of Road Abbassa Khattak	3148/4-M 29.06.2015	30.06.2017	Not Yet Completed	274.368	27.437
5	Improvement of road Mianwali to Land Ahmad khel	1025/4-M 07.11.2014	07.11.2015	Not Yet Completed	9.677	0.968
6	B/T road fro, Highway to Gandhi Umar Chikar	1030/4-M 07.11.2014	07.11.2015	Not Yet Completed	10.00	1.000
7	Reconstruction of GGDC Lakki Marwat	24.02.2017	30.06.2017	Not Yet Completed	1.358	0.136
8	Establishment of Civil Veterinary Hospital Nourang	2062/4-M 28.05.2015	28.05.2016	Not Yet Completed	6.080	0.608
9	Bakhmal Ahmad Zai PK-74	3970/4-M 14.01.2016 3779/4-M 19.11.2015	14.01.2017	30.06.2017	3.791	0.379
10	Sheikh Khuda	3963/4-M	14.01.2017	30.06.2017	3.644	0.364

	Baksh PK-74	12.01.2016 3783/4-M 20.11.2015				
11	Masha Mansoor PK-75	3955/4-M 12.01.2016	14.01.2017	30.06.2017	4.069	0.407
12	Ahmad Khel PK-76	3953/4-M 12.01.2016	14.01.2017	30.06.2017	4.005	0.401
	Establishment of Service Delivery Center Lakki Marwat (Civil work)	6413/4-M 29.06.2016	30.06.2017	Not Yet Completed	20.785	2.079
	Up-gradation of GPS Land Ahmad Khel	3177/4-M dated: 03.07.2015	03.10.2016	Not Yet Completed	12.742	1.274
	Standardization of GHSS Masha Mansoor	6931/4-M dated: 19.10.2016	30.06.2017	Not Yet Completed	48.626	4.863
	Standardization of GHSS Kot Kashmir	6945/4-M dated: 25.10.2016	30.06.2017	Not Yet Completed	61.873	6.187
	Up-gradation of GGMS Sadder Abad	6644/4-M dated: 27.09.2017	30.06.2017	Not Yet Completed	15.013	1.501
	Up-gradation of GMS Wanda Mash Masti Khani	3201/4-M dated: 15.07.2015	31.12.2016	Not Yet Completed	12.228	1.223
	Up-gradation of GPS Bakhmal Ahmad Zai	2093/4-M dated: 04.06.2015	04.06.2016	Not Yet Completed	10.022	1.002
	Up-gradation of GPS Umar Titter Khel	3029/4-M dated: 09.06.2015	09.06.2016	Not Yet Completed	9.817	0.982
Total					566.898	56.691

Annex-7
DP No. 1.2.3.16

Sr. No.	Name of Work	Name of Contractor	Estimated Cost	Date of work order	Actual commencement of work	2% Earnest Money
1	Establishment of GGPS Kotka Shar Khan	Munir Khan & Brothers	16,885,000	19.09.2016	03.10.2017	337,700
2	AOM&R Building District & Session Judge	mian Ghazi Enterprizes	9,846,000	30.09.2016	10.10.2017	215,670
3	Upgradation og GGMS saddar Abad Aba Khel	Ihsanullah Shah	13,998,000	27.09.2016	08.10.2016	279,960
4	Improvement of Existing Jails District Jail Lakki	Inayat Ullah	26,184,000	05.06.2017	20.06.2017	530,680
5	Establishment of GGHS School Behram Khel	SKC	79,417,000	23.05.2017	20.06.2017	1,588,340
6	Renovation of Commerce College Lakki Marwat	Miaz Ghazi	80,179,000	07.10.2016	28.10.2016	1,622,330
7	Constructon of BT Road Chashma Road to Wanda Nizami	Asmat Ullah khan	24,971,850	28.02.2017	Not Yet Started	3,000,000
8	Construction of New Muhafiz Khana	Munir Khan & Brothers	34,440,000	18.07.2016	22.09.2016	688,800
9	Service Delivery center Lakki Marwat	SR Enterprises	20,785,000	29.06.2016	23.09.2016	416,000
			306,705,850			8,679,480

Annex-8
DP No. 1.2.4.2

Detail of overpayment in excess of PC-I / BOQ / Technical Sanction

Name of work	Name of items	Paid Quantity	BOQ Quantity	Difference	Rate	Total
AOM&R Muslim Bagh to Kot Kashmir	TST	2351.30 m2	1784.39 m2	566.91	438.72	248,715
AOM&R Kuti khel to Jang Khel	Formation Embankment	2331.25 m3	1,444 m3	887.25	710.43	630,329
AOM&R Titter Khel to Hayat Khel	Granular Sub Base	22.93 m3	0 m3	22.93	1,257.96	28,845
	Formation Embankment	1168.74 m3	0 m3	1168.74	710.43	830,308
AOM&R Lakki Shahbaz Khel Road	PCC (1:4:8)	40.880 m3	10.872 m3	30.008	5,090.88	152,767
	Fabrication of mild steel	12.05 ton	11.51 ton	0.540	103,529.94	55,906
	RCC (1:2:4)	87.76 m3	73.27 m3	14.49	8,710.19	126,211
	Dismantling and removing	1579.92 m3	0 m3	1579.92 m3	794.09	1,254,599
	Earth excavation in open cut	2,599 m3	0 m3	2,599 m3	147.00	382,053
	Embankment formation	1643.49 m3	0 m3	1643.49 m3	710.43	1,167,584
	Granular Sub Base	356.730 m3	297.282 m3	59.448	1,257.96	74,783
	Water bound Base Course	339.750 m3	283.126 m3	56.624	2,187.20	123,848
	TST	2230.48 m2	1858.04 m2	372.44	438.72	163,396
AOM&R Abba khel to Dallo Khel	Embankment Formation	210.64 m3	33.97 m3	176.67	710.43	125,512
	TST	1282.52 m3	446.09 m3	836.43	438.72	366,959

B/Topping of Road Gandhi Chowk to Nar muzafar)	PCC (1:2:4)	54.200 m3	15.14 m3	39.06 m3	8,000.00	312,480
	Pacca Brick work	14.950 m3	00.00 m3	14.950 m3	6132.83	91,686
	MS Reinforced Bars (Grade 40)	0.680 ton	0.00 ton	0.680 ton	110,134.80	74,892
	RCC in roof	7.330 m3	0.00 m3	7.330 m3	8,168.74	59,877
Up-gradation of GGPS No. 3 Kaka Khel to Middle Level (Main Building)	Excavation in foundation	171.110 m3	157.899 m3	13.211 m3	400	5,284
	Pacca brick work in foundation	49.720 m3	30.521 m3	19.199 m3	6,500	124,794
	Fabrication of Mild Steel	21.385 ton	17.77 ton	3.615 ton	127,750	461,816
	RCC (1:2:4) in raft foundation	120.099 m3	77.633 m3	42.466 m3	9,000	382,194
	RCC (1:2:4) as in column	69.792 m3	62.806 m3	6.986 m3	11,000	76,846
Up-gradation of GGPS No. 3 Kaka Khel to Middle Level Compound Wall)	Excavation in foundation	135.898 m3	88.346 m3	47.552 m3	400	19,020
	PCC (1:4:8)	29.50 m3	26.50 m3	3.00 m3	6,000	18,000
	BB work 1:6) in S/Structure	161.997 m3	70.678 m3	91.319	11,400	1,041,037
Improvement / Black topping of Road from Lakki Marwat to Mianwali road to Land Ahmad Khel	Formation embankment	4,457.53	4,430.35	27.18	255	6,931
	Formation embankment	3,415.62	3,343.14	72.48	600	43,488
	Excavation in foundation	364.92	33.97	330.95	144.83	47,931
	PCC (50% boulders)	460.417	0	460.417	4,312.40	1,985,502
	Erection & removal of form work	1,166.635	111.524	1,055.111	385.33	406,566
Up-gradation	Excavation	150.800	146.73	4.07	148	602

of GPS Bakhmal Ahmad Zai Main building	PCC 1:4:8	88.44	16.14	72.3	4,300	310,890
	Fabrication of Mild Steel	14.646	9.60	5.046	101,475	512,043
	RCC in raft foundation	70.310	13.00	57.31	7,600	435,556
	PC Pointing	142.650	117.56	25.09	200	5,018
	Brick on edge	505.75	145.26	360.49	723	260,634
Reconstruction of GGDC Lakki Marwat	RCC (1:2:4)	16.80	5.44	11.36	8,710.19	98,948
	Pacca Brick Work	75.80	39.52	36.28	7,849.77	284,790
	Pacca Brick Work	20.80	0	20.80	8,003.98	166,483
	Distempering	676.40	500.93	175.47	79.31	13,917
	Pacca Brick Work	80.40	57.33	23.07	844.24	19,477
Veterinary Hospital Serai Nourang Main Building	Excavation	210.120	136.203	73.917	136	10,053
	PCC (1:4:8)	79.860	23.928	55.932	4,130	230,999
	Fabrication of mild steel	8.721	3.87	4.851	102,000	494,802
	RCC (1:2:4)	35.500	28.175	7.325	7,055	51,678
	Pacca Brick Work	79.540	27.53	52.01	5,525	287,355
	Pacca Brick Work	66.980	55.35	11.63	5,950	69,199
	Panelled Door	21.450	18.766	2.684	5,253	14,099
	Earth filling	502.400	276.53	225.870	265	59,856
	PCC 1:2:4 2” thick	484.930	50.740	434.190	422	183,228
	Marble fine dress	276.140	18.52	257.62	26	6,698

	Glazed Tiles	49.790	10.590	39.200	873	34,222
	PCC 1:2:4	76.280	0	76.280	5,500	419,540
V. Hospital Serai Nourang Boundary Wall	Excavation	24.890	22.66	2.23	4,130	303
	PCC 1:4:8	9.310	5.664	3.646	4,130	15,058
	Pacca Brick Work	42.16	36.26	5.9	5,525	32,598
	Cement Plaster	216.45	180.66	35.79	152	5,440
	Steel Gate	11.510	9.293	2.217	6,375	14,133
Veterinary Hospital Serai Nourang Installation of 2 HP submersible Pump	Tube well boring 200' to 30'	27.430	18.287	9.143	2,488	22,748
V/ Hospital Cattle Crush	RCC 1:2:4	7.980	5.154	2.826	7055	19,937
	Single layer of tiles	40.590	18.209	22.381	790	17,681
Veterinary Hospital Serai Nourang Int: Electrification	Supply & Erecting button	26	6	20	120	2,400
	Wiring of main	420	350	70	190	13,300
Service Delivery Center Main Building	RCC (1:2:4)	194.618	181.73	12.888	9,074.06	116,946
Service Delivery Center Pressure Pump	Tube well boring 200- 300	12.191	0.00	12.191	3,955.77	48,225
	PVC Blind Pipe 6" i/d D-Class	50.594	0.00	50.594	4,139.03	209,410

	PVC Strainer 6" i/d D- Class	11.886	0.00	11.886	4,139.03	49,197
	Shrouding Material	60.957	33.50	27.457	1,599,91	43,929
	P/L 3"8	73.148	0.00	73.148	177.83	13,008
Service Delivery Center Compound Wall	Excavation	109.088	72.83	36.258	238.37	8,643
	Fabrication of mild steel	3.570	0.917	2.653	135,000	358,155
	RCC (1:2:4)	33.730	11.679	22.051	9,074.26	200,097
	Pacca Brick work	30.576	9.55	21.026	8,700	182,926
Standardization of GHSS Taja Zai	Excavation in foundation	20.459	14.632	5.827	6,075.00	35,399
	Structure Back filling	13.706	9.245	4.461	12,324.25	54,978
	RCC in Raft foundation	47.500	34.260	13.24	22,174.30	293,588
	Fabrication of mild Steel G-60	41.320	37.800	3.52	110,254.06	388,094
	Fabrication of mild Steel G-40	41.865	29.700	12.165	103,529.94	1,259,442
	RCC in Roof , Slabs	117.44	53.010	64.43	24,664.50	1,589,134
	Pacca Brick work Ground floor	76.621	22.529	54.092	22,978.00	1,242,928
	Steel Window 18 gauge	1,527.91	855.36	672.55	765.06	514,541
	MS Sheet 16 Gauge	2,943.85	356.40	2587.45	350.57	907,082
	MS Flat Grill in window	1,344.38	855.36	489.02	285.62	139,674

	Glazed Earth Work Lab Sink	16	09	7	6,800	47,600
	Roof insulation	10,988.34	8322.00	2666.34	133.70	356,490
	Marbel Fine Dressed	173.37	151.59	21.78	19,688.46	428,815
	MS Sheet Door	998.42	980.10	18.32	459.59	8,420
Standardization of GHSS Masha Mansoor	Structure Back filling (3-60-c)	23.578	9.707	13.871	12,324.25	170,950
	RCC in Raft Foundation (06-06-a-03)	116.341	29.52	86.82	24,664.50	2,141,396
	PCC (1:4:8) 06-05-i	77.65	61.51	16.14	14,415.76	232,670
	Fabrication of mild Steel G-60	48.322	45.000	3.322	110,254.06	366,265
	Fabrication of mild Steel G-40	29.577	27.000	2.577	103,529.94	266,797
	Pacca Brick work (07-04-a-04)	49.098	21.640	27.458	21,309.72	585,122
	Add extra for brick work in second floor (07-06-b)	83.69	19.66	64.03	25228.53	1,615,383
	Marble fine dressed (10-26-b)	130.84	85.50	45.34	19,688.46	892,675
	Marble fine dressed (10-26-d)	9.64	3.15	6.49	18,724.8	121,524
	Cement Plaster (11-09-c)	191.04	161.27	29.77	2,692.01	80,141
	Cement Plaster (11-	181.31	154.56	26.75	2,954.14	79,023

	09-c+11-28)					
	Cement Plaster (11-18-b+11-28)	65.43	26.58	38.85	2,357.71	91,597
	Painting (13-38-a)	230.56	199.13	31.43	1,550.74	48,740
	MS Sheet 16 guage (12-56-a)	1646.903	690.000	956.903	350.57	335,461
	Stair Railing (25-37)	105.00	96.00	9.00	476.89	4,292
	Kitchen Wall cabanit (12-62-b)	342.00	81.00	261.00	757.47	197,700
	Dismantling Slates (04-30)	16.724	0.00	16.724	1,125	188,145
	Dismantling Bricks (04-13)	44.6983	0.00	44.6983	2,390.63	106,857
	Removing door (04-34)	5.00	0.00	5.00	281.25	1,406
Standardization of GHSS Kot Kashmir	Excavation in foundation (3-23-b)	71.604	16.453	55.151	6,075.00	335,042
	PCC 1:4:8 (06-05-i)	43.03	34.49	8.54	14,415.76	123,110
	Fabrication of mild Steel G-60	82.44	68.18	14.26	110,254.06	1,572,223
	Anti-termite Spray (26-15)	181.54	161.87	19.67	126.26	2,484
	Bitumen Coating (13-10-a)	172.33	150.48	21.85	1,526.49	33,354
	MS Sheet 16 Gauge	1760	712.80	1047.2	350.57	367,117
	Structural Back Filling 03-60-d	62,407.15	0	62,407.15	30.99	1,933,686

	PCC (1:2:4) 06-05-f	2753.99	0.950	2753.04	156.85	431,814
Renovation of Government College for Commerce & Management Sciences Lakki Marwat Bachelor Hostel	PCC 1:4:8	18.340	16.282	2.058	5,316.24	10,941
	Fabrication of mild Steel G-40	20.96	0.751	20.209	121,899.37	2,463,464
	RCC 1:2:4	129.54	32.791	96.749	8,189.30	792,307
	BB Work	157.300	105.111	52.189	7,608.81	397,096
	BB Work S/Structure	118.67	7.844	110.826	8,228.05	911,882
Renovation of Government College for Commerce & Management Sciences Lakki Marwat Student Hostel	PCC 1:4:8	89.93	80.99	8.94	5,316.24	47,527
	Excavation	166.73	42.39	124.34	238.37	29,639
	PCC 1:4:8	18.35	5.352	12.998	5,316.24	69,100
	Fabrication of Mild Steel	11.500	1.305	10.195	121,899.37	1,242,764
	RCC 1:2:4	113.56	0	113.56	8,189.30	929,977
	BB Work	55.52	20.93	34.59	7,608.81	263,189
	BB work	41.53	0	41.53	8,228.05	341,711
	Sand filling	73.82	0	73.82	1113.92	82,229

Renovation of Government College for Commerce & Management Sciences Lakki Marwat Garage	Fabrication of Mild Steel	3.19	2.47	0.72	121,899.37	87,768
	RCC 1:2:4	22.16	6.00	16.16	8,189.30	132,339
	BB Work	20.26	0	20.26	8,228.05	166,700
	Sand filling	106.46	79.96	29.5	1,113.92	32,861
Tube Well	All items					2,603,176
Up-gradation of GMS Wanda Mash Masti Khani Boundary Wall	Excavation	110.670	11.327	99.343	168.7	16,759
	PCC 1:4:8	33.211	4.247	28.964	5,095.86	147,596
	Pacca Brick work	104.191	12.742	91.449	6,154.64	562,836
	Pacca Brick Work	127.010	15.857	111.153	6,146.14	683,162
	Cement Plaster	505.391	89.465	415.926	187.63	78,040
	Cement Pointing	505.391	83.612	421.779	228.91	96,549
	Steel Main Gate	9.665	6.503	3.162	6823.77	21,577
	PCC 1:2:4	8.522	0	8.522	6469.09	55,130
Total						48,091,858

Annex-9
DP No. 1.2.4.18

Detail of wrong calculations

Sr. No.	Name of Work	Voucher No & Date	MB No & Page No	Item of Work	Quantity Paid	Quantity executed	Difference	Rate	Amount
1	AOM&R Work "Lakki Shahbaz Khel Road"	85/L dated: 21.06.2017.	01/LM Page-37	PCC (1:3:6)	247.64 m3	212.34 m3	35.30 m3	3,860.32	136,270
2	AOM&R Work	95/L dated: 21.06.2017	21/LM	Formation Embankment	2,331.25 m3	1,866.93 m3	464.32 m3	710.45	329,876
3	"Kuti Khel to Jang Khel Road"		Page-10-16	DST	4,131.13 m2	3,878.34 m2	252.79 m2	359.59	90,901
4	AOM&R Work "Samander Titter Khel to Hayat Khel"	95/L dated: 21.06.2017.	21/LM Page - 04	TST	855.01 m2	600.74 m2	254.27 m2	438.72	111,553
Total									668,600

Annex-10
DP No. 1.2.4.14

Detail of Overpayment

Sr. No.	Name of Work	Voucher No. & Dater	Name of Item	Rate Paid	Rate admissible	Difference	Quantity	Overpayment
1	Renovation Government College of Commerce & Management Sciences	89/L dated: 21.06.2017.	Fabrication of mild steel (G-540)	121,899.37	103,529.94	18,369.43	31.50	578,637
2	B/Topping of Road Gandhi Chowk to Nar muzafar	65/L dated: 20.06.2017	PCC 1:2:4 (6-05-f)	8,000	6758.12	1241.88	39.06	48,508
3	Up-gradation of GGPS No. 3 Kaka Khel	90/L dated: 21.06.2017	Excavation in foundation	400	238.37	161.63	13.211 m3	2,135
			Fabrication of Mild Steel	127,750	121,899.37	5,850.63	3.615 ton	21,150
			RCC (1:2:4) in raft foundation	9,000	8,189.30	810.7	42.466 m3	34,427
			RCC (1:2:4) as in column	11,000	9,074.66	1,925.34	6.986 m3	13,450
			Excavation in foundation	400	238.37	161.63	47.552 m3	7,686
			PCC (1:4:8)	6,000	5,316.24	683.76	3.00 m3	2,051
			BB work 1:6) in S/Structure	11,400	8,029.40	3,370.6	91.319	307,800
Total								1,015,844