



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

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AA	Administrative Approval
AP	Advance Para
AG	Accountant General
SDO	Sub Divisional Officer
BHUs	Basic Health Units
C&W	Communication & Works
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DHQ	District Headquarter
DO	District Officer
EMIS	Education Management Information System
EDO	Executive District Officer
GGPS	Government Girl Primary School
GFR	General Financial Rules
IPSAS	International Public Sector Accounting Standards
LGA	Local Government Act
MFDAC	Memorandum for Departmental Accounts Committee
M&R	Maintenance and Repair
NSI	Non Schedule Item
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCC	Plain Concrete Cement
PEC	Pakistan Engineering Council
PESCO	Peshawar Electricity Supply Company
PHE	Public Health Engineering
RCC	Re-in forced Cement Concrete
SDO	Sub Divisional Officer
TS	Technical Sanction
WSS	Water Supply and Sanitation
XEN	Executive Engineer
ZAC	Zilla Accounts Committee

Preface

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

The report is based on audit of the accounts of various offices of District Government, Mardan for the financial year 2015-16. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2016-17 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes the systemic issues and significant audit findings. Relatively less significant issues are listed in the 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 in the light of written replies of the departments, however in some observations department did not submit written replies. DAC meetings were not convened despite repeated requests.

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

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit District Governments, Khyber Pakhtunkhwa carries out the audit of 25 District Governments. Regional Directorate of Audit Mardan, on behalf of the Director General Audit, District Governments, Khyber Pakhtunkhwa carries out the audit of four District Governments namely Mardan, Swabi, Malakand and Buner.

This Regional Directorate has a human resource of 11 officers and staff with a total of 2750 man days. The annual budget amounting to Rs 12.983 million was allocated to it during financial year 2016-17. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programs/ projects.

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

a. Scope of audit

There are 126 formations in District Mardan out of which the accounts of four formations were selected for audit in audit cycle Phase-1.

The total expenditure of District Government Mardan for the Financial Year 2015-16 was Rs 2,318.118 million against available budget of Rs 2,473.711. Out of this, RDA Mardan audited an expenditure of Rs 951.100 million which, in terms of percentage, was 41% of auditable expenditure.

The receipts of the District Government Mardan, for the Financial Year 2015-16 were nil as the receipts were collected in Provincial Account-I.

b. Recoveries at the instance of audit

Recovery of Rs 658.334 million was pointed out during the audit. Out of the total recoveries pointed out, Rs 543.680 million was not in the notice of the executive before audit.

c. Audit Methodology

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

d. Audit Impact

Audit pointed out various irregularities of serious nature to the management. For which the Management initiated written replies and no DAC meeting was conducted till finalization of this report.

e. Comments on Internal Control and Internal Audit department

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

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

f. Key audit findings of the report

- i. Non-Production of Record was noted in 03 cases amounting to Rs 90.190 million.¹
- ii. Irregularities & Non-Compliance were noted in 15 cases amounting to Rs 854.430 million.²
- iii. Weak Internal Control was noted in 27 cases amounting to Rs 3,071.915 million.³

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

g. Recommendations

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

¹ Para 1.2.1.1 to 1.2.1.3

² Para 1.2.2.1 to 1.2.2.15

³ Para 1.2.3.1 to 1.2.3.27

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

S. No.	Description	No.	Budget		
			Expenditure	Receipts	Total
1	Total Entities (PAO) in Audit Jurisdiction	01	2,318.118	-	2,318.118
2	Total formations in audit jurisdiction	126	2,318.118	-	2,318.118
3	Total Entities (PAO) Audited	01	2,318.118	-	2,318.118
4	Total formations Audited	04	951.100	-	951.100
5	Audit & Inspection Reports	04	951.100	-	951.100
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports	-	-	-	-

Table 2: Audit observations Classified by Categories

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	-
2	Weak financial management	98.88
3	Weak Internal controls	3,069.006
4	Others	848.649
	Total	4,016.535

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

S. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year (2015-16)	Total last year (2014-15)
1	Outlays Audited	-	230.300	-	720.800	951.100	-
2	Amount Placed under Audit Observations /Irregularities of Audit	-	127.32	128.225	3,760.99	4,016.535	-
3	Recoveries Pointed Out at the instance of Audit	-	52.289	128.225	477.82	658.334	-
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

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

S. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation	116.92
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	0
3	Accounting Errors (accounting policy departure from NAM ⁴ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal control systems.	3,069.006
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	658.334
6	Non-production of record	82.085
7	Others, including cases of accidents, negligence etc.	89.989
	Total	4,016.535

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

S #	Description	Amount
1	Outlays Audited (item 1 of Table 3)	951.100
2	Expenditure on audit	12.983
3	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	1:0

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

CHAPTER-1

1.1 District Government Mardan

1.1.1 Introduction

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

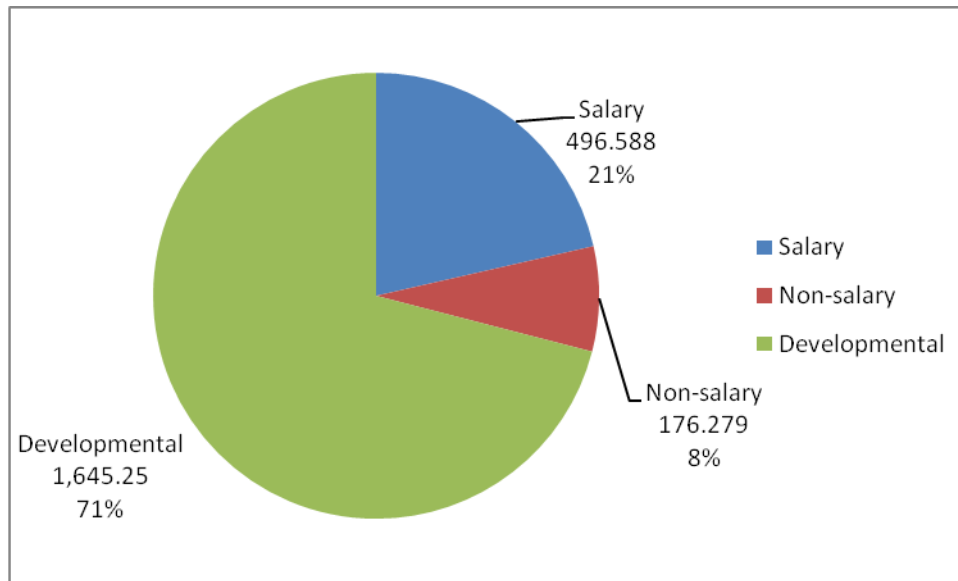
1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Rs in million)

2015-16	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	635.019	496.588	(138.431)	22
Non-salary	185.736	176.279	(9.457)	5
Developmental (A/C-IV)	0	0	0	0
Developmental (A/C-I)	1,652.956	1,645.251	7.705	1
Total	2,473.711	2,318.118	(155.593)	6
Receipts	0	0	0	0

The savings of Rs 155.593 million indicate weakness in the capacity of District Government Departments to utilize the amount allocated.

EXPENDITURE 2015-16
(Rs in million)



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:

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

1.2 AUDIT PARAS

1.2.1 Non production of Record

1.2.1.1 Non production of record

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

Deputy Commissioner Mardan failed to produce mutation record of Tehsil Mardan, Takht Bhai and Katlang and registry record of Tehsil Katlang for the year 2015-16.

Non production of record occurred due to lack of responsibility, resulting into non-verification of receipts.

When pointed out in August 2016, management stated that the staff was directed to get the requisite record from computer system. Reply is not correct as the record was demanded during the course of audit, but no proper attention was given to audit requisition.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

Audit recommends inquiry and fixing of responsibility on person(s) at fault.

AP 08 (2015-16)

1.2.1.2 Non production of auditable record related to PPHI - Rs 90.190 million

According to section 14 (3) of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 any person or authority hindering the auditorial functions of the Auditor-General of Pakistan regarding

inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

District Health Officer Mardan withdrew Rs 90,190,460 during 2015-16 from Government treasury under the head contingencies for Basic Health Unit, as indicated in the expenditure statement, but the relevant record was not produced to audit for scrutiny despite repeated requests.

Non production of record occurred due to non-compliance of Government orders, which resulted in violation of rules and unverified expenditure.

When pointed out in July 2016, management stated that the amount was drawn by DSM PPHI Mardan, who was directed to produce the record for audit, but he failed to produce the record. Department admitted non-production of record.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

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

AP # 09 (2015-16)

1.2.1.3 Non-production of record

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

XEN Public Health Engineering Division, Mardan failed to provide the following auditable record to audit relating to the financial year 2015-16 despite repeated requests.

1. Tube Well operators and Chowkidars list.
2. 05 Transformers, 100 numbers of 6" GI pipe, 06 numbers water pump and 6" L-Bows valuing millions of rupees.

3. Tool and plant register.
4. Old and New stock register of M&E.
5. Old and news stock registers of other items.
6. Tube well record of Sharif abad, Mian Gul Killi Road Mardan PK-23 and U/C Baghicha Dheri near hill station Mardan.
7. Work plan of all completed works/site work plan.
8. Detailed record of CMD expenditure of Rs 83.000 million
9. List of schemes of M&R of Mardan and Takht Bhai sub divisions of Rs 14.200 million and Work plan, PC-1, TS, BOQ as well as contact agreements.
10. Stock register of machinery and equipment installed/lying in all water supply schemes as well as in PHE main office/store.
11. Call deposits/performance guarantee from banks/insurance companies as additional security was not provided except in 04 cases.

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

When pointed out in August 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

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

AP # 30 & AP # 07 (A/C-I) (2015-16)

1.2.2 Irregularities and Non-Compliance

1.2.2.1 Unauthorized expenditure on account of developmental works without technical sanction- Rs 635.429 million

According to Para 2.4 of B&R Department Code, no work shall be started without administrative approval, technical sanction and allotment of funds

XEN Public Health Engineering Division, Mardan incurred an expenditure of Rs 635,429,000 on account of execution of various developmental schemes without obtaining technical sanction during 2015-16. Audit held that execution of developmental schemes without TS was unauthorized. Detail is as per Annex-2.

Unauthorized execution occurred due to weak internal control which resulted in violation of Government rules.

When pointed out in August 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

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

AP # 19 (A/C-I) (2015-16)

1.2.2.2 Non surrender of savings of ADP - Rs 89.107 million

According to Para 95 of General Financial Rules volume I, all anticipated savings should be surrendered to Government well before close of financial year. No savings should be held in reserve for possible future excesses.

XEN PHE Mardan failed to surrender saving of Rs 89,107,000 by incurring an expenditure of Rs 489,526,000 against the total allocation of Rs 578,633,000 during financial year 2015-16 as per detail given below:

S. No	ADP No	A.A (Rs/million)	Expenditure (Rs/millions)	Savings/(excess) (Rs/million)	Status
1	199	60.000	53.310	6.690	Completed
2	200	136.345	107.000	29.345	Completed
3	201	189.988	166.375	23.613	Completed
4	202	192.300	162.841	29.459	Completed
Savings in ADP schemes FY 2015-16				89.107	

Non-surrender of savings occurred due to weak internal and financial control which resulted in blockage of government money.

When pointed out in August 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

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

AP # 10 (A/C-I) (2015-16)

1.2.2.3 Unauthentic payment on account of AOM&R - 11.629 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 rates are correctly entered and that all the calculations have been checked arithmetically.

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

XEN PHE Mardan incurred expenditure of Rs 11,629,574 on account of “Annual Repair and Maintenance of civil works” during financial year 2015-16. Audit held that the payment was unauthentic due to the following reasons.

1. Proper market analysis were not available as all the items executed were non scheduled
2. Due to non-provision of BOQ the rates claimed by the contractors were not authentic
3. Lists of repaired water supply schemes were not provided.
4. Work plan of M&R was not available.
5. No requisition/demand of pump operator/valve man was available for the water supply schemes which required repair
6. No handing/taking, clearing certificate, repaired certificate from the concerned pump operator/valve man was available / provided.

Unauthentic payment occurred due to weak internal and financial controls, ill management of the staff of local office which resulted in violation of rules and loss to the government.

When pointed out in August 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

Audit suggests inquiry into the matter and action against the person(s) at fault.

AP # 29 (2015-16)

1.2.2.4 Non production of verified sale tax invoices and non- recovery of 1/5th of GST at source -Rs 11.093 million and Rs 2.218 million respectively

According to Sales Tax Act 1990, tax @ 17% from non-registered firms and @ 16% from registered firms is required to be deducted from the supplier's bills.

According to Para 17 of GFR Vol-II, auditable record must be produced to audit for verification and according to section 14(3) of the Auditor General's ordinance, 2001, any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant efficiency and discipline Rules, applicable to such person.

XEN PHE Mardan paid Rs 81,571,000 to a contractor vide voucher no 135-m dated 25.06.14 for the supply and fixing of G.I pipes and G.I flanges in a work "Rehabilitation of WSS Mardan", whereas 80% payment amounting to Rs 65,256,000 was made for the supply of pipes. However verified sale tax invoices were not available on record which resulted in irregular payment of Rs 11,093,600 (65,256,000*17%) on account of sales tax.

Further 1/5th of the GST was not recovered at source resulted in a loss of Rs: 2,218,731 (11,093,600*20%) to government.

Non production of verified invoices occurred due to weak internal control which resulted in loss to government.

When pointed out in May 2014, management stated that sales tax invoices will be produced. However no sales tax invoices was produced till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

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

AP# 13(AC/I) (2012-13)

1.2.2.5 Unauthorized advance payment to PESCO - Rs 7.988 million

Rule 379 of Federal Treasury Rules Volume- 1 prohibits the drawl of money from Government Treasury in advance of the supply received.

XEN PHE Mardan has paid Rs 7,987,828 in advance to PESCO during 2010- 2015 on account of provision of new electricity connections for various water supply schemes. Neither electricity connections were provided by the

PESCO nor any progress till date shown to audit. The department did not pursue the case with the PESCO authorities. Detail is as per Annex-3.

Advance payment without progress occurred due to weak internal and financial controls which resulted in violation of rules.

When pointed out in August 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

Audit suggests justification and provision of electricity connections with action against the person(s) at fault.

AP # 12(A/C-I) (2015-16)

1.2.2.6 Non-surrender of savings from AOM&R fund-Rs 7.461 million

According to Para 95 of General Financial Rules volume I, all anticipated savings should be surrendered to Government well before close of financial year. No savings should be held in reserve for possible future excesses.

XEN PHE Mardan awarded the contracts of repair & maintenance for Rs 6,738,760 to various contractors by quoting below rates against estimated cost of Rs 14,200,000 for the financial year 2015-16 but the saving amount of Rs 7,461,240 was not surrender as per detail given below:

S. No (1)	Name of Contract of M&R (2)	(Rs In millions)		
		E/cost (3)	Bid cost (4)	Savings 5=(4-3)
1	Annual M&R Mardan	4.00	1.632	2.368
2	Annual M&R Takhtbhai	4.00	1.550	2.450
3	M&R of civil work Mardan	3.20	1.777	1.423
4	M&R of civil work Takht Bhai	3.00	1.780	1.220
Total				7.461

Non-surrender of government money was occurred due to weak internal control and deviation of rules which resulted in blockage of government money.

When pointed out in August 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

Audit suggests inquiry for fixing responsibility and action against the person(s) at fault.

AP # 31 (2015-16)

1.2.2.7 Overpayment of steel in excess of BOQ - Rs 6.699 million

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

XEN C&W Building Division Mardan paid Rs 6,699,624 to various contractors in developmental schemes in the item of work S/F mild steel, by allowing excess quantity than required in BOQ during the financial year 2015-16 as per detail in Annex-4. The local office ignored the following points in selection of steel bars which resulted in unauthentic payment and loss to Government.

- 1) Load bearing capacity of earth (to determine (i) the dead load & live load for the selection of dia, Numbers and distribution of bar as per weight & specific gravity of various material (ii) the supporting/bracing beam bond stress and (iii) the area of steel.
- 2) X-Section & approved design of S/F of mild steel.
- 3) Detail of Pre-cast & pre-stress of concrete structure showing economically design and use of Re-enforcement of steel and determine the different forces acting on the structure.

Over payment occurred due to weak financial control, which resulted in violation of basic engineering concepts and loss to Government.

When pointed out in November 2016, management stated that detailed reply will be furnished after scrutiny of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

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

AP # 31 (A/C-I) (2015-16)

1.2.2.8 Irregular payment on account of purchase of medicines - Rs 6.581 million

According to Para 'G' of MCC Rules 2015-16, payment should not be released to the supplier without the submission of Contract Execution Certificates, duly signed by the MCC authority.

District Health Officer Mardan paid Rs 6,581,080 for purchase of medicines, surgical disposables etc during 2015-16 without execution of contract agreement with MCC suppliers, but certificates regarding execution of contract agreement with MCC Khyber Pakhtunkhwa were not obtained. Detail is as per Annex-5.

The irregularity occurred due to weak internal controls which resulted in non-compliance of rules

When pointed out in August 2016, the management stated that, the concerned firms will be directed to submit the said certificate and will be shown to audit, reply was not tenable as the said certificates were required to be obtained before payment

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

Audit recommends investigation of the matter and action against the person (s) at fault.

AP # 19 (2015-16)

1.2.2.09 Unauthorized Payment without actual execution of items of work - Rs 6.321 million

According to Para 220 & 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 rates are correctly entered and that all the calculations have been checked arithmetically”.

XEN C&W Mardan made excess payment of Rs 6,320,768 for various items and developmental works to the contractor during the financial year 2015-16. As per physical verification of the sites along with the concerned Sub Engineer, various items of work were not executed but payment was made. However the Sub Engineer refused to sign physical verification report. Detail is as per Annex-6.

Unauthorized payment occurred due to weak financial control, which resulted in loss to Government.

When pointed out in November 2016, management stated that detailed reply will be furnished after scrutiny of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

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

AP # 32 (A/C-I)(2015-16)

1.2.2.10 Un-authentic payment on account of purchase of land - Rs 5.854 million

According to section 17-A of the Land Acquisition Act 1894 “In every case referred to in Section 16, the Collector shall, upon payment or tender or compensation for acquisition, make over charge of the land to the Authority and the land shall thereupon vest in the Authority, subject to the liability of the Authority to pay any further compensation or costs which may be incurred on account of its acquisition.”

XEN PHE Mardan paid Rs 5,854,000 for purchase of land for various water supply schemes to the owners but the land was not transferred to the PHE department as no mutation deed was shown to audit. Furthermore, no acknowledgement for the payment was provided. Detail is as per Annex-7.

Unauthentic payment occurred due to lack of managerial control which resulted in violation of rules.

When pointed out in August 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

Audit suggests that land should be transferred in the name of acquiring authority besides obtaining acknowledgements for the payments made.

AP # 24 (A/C-I) (2015-16)

1.2.2.11 Unauthorized payment in advance for works not completed - Rs 4.188 million

According to Para 228 of CPWA Code, advance to contractors are as a rule prohibited, and every endeavor should be made to maintain a system under which no payments are made except for work actually done.

XEN PHE Mardan paid Rs 4,187,693 in advance for various items in the 4th and final bill against the work “Sanitation Scheme Gujar Garhi phase-111 Mardan” to contractor, whereas as per physical verification of the site the work was in progress and not completed till the last date of audit 28.08.2016 during financial year 2015-16. Detail is as per Annex-8.

Unauthorized payment occurred due to weak financial control, which resulted in undue favor to contractor and violation of rules.

When pointed out in August 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

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

AP # 08 (A/C-I) (2015-16)

1.2.2.12 Unauthorized expenditure over and above the administrative approval - Rs 3.708 million

According to Para 2.7 of B&R Department Code, excess payment due to site requirement was allowed up to 10% over administrative approval and 5% over technically sanctioned estimate.

XEN PHE Mardan incurred an expenditure of Rs 32,556,000 on account of execution of various developmental schemes against administrative approval of Rs 28,848,000 under ADP No “204/140649 solarization of existing water supply schemes” during financial year 2015-16 causing excess expenditure than A.A amounting to Rs 3,708,000.

Excess expenditure occurred due to weak internal control which resulted in violation of rules.

When pointed out in August 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

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

AP # 11(A/C-I) (2015-16)

1.2.2.13 Unauthorized award of contract above MRS and non-retendering of the schemes – Rs 3.200 million

According to MRS 2015, all the contracts of developmental schemes shall be limited to the estimated cost of a contract.

XEN PHE Mardan awarded 04 contract of “supply and installation of pumping machinery” with an estimated cost of Rs 800,000 each to various contractors having their rates above MSR 2015. Later on the contracts were restricted to the estimated cost by obtaining undertakings from the contractors. Audit held that the local office was required to re-tender the contracts for achieving economical/reasonable rates instead of giving undue favor to the contractors/supplier.

Unauthorized award of contract occurred due to weak internal control, giving undue favor to the contractor and inefficiency of the management which resulted in loss to government.

When pointed out in August 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

Audit recommends that the matter may be justified besides action against the person(s) at fault.

AP # 23 (A/C-I) (2015-16)

1.2.2.14 Unauthentic expenditure on the construction of water tank (OHR-20000 gallon) - Rs 2.559 million

According to B&R code 2.121(5), separate drawing should be made to show the detail of iron work

XEN PHE Mardan incurred expenditure of Rs 2,558,650 and Rs 3,781,447 on the construction of (OHR-20000 gallon) water tank at Narai Maho Derai and WSS Kodinaka PK-30 respectively during the financial year 2015-16, but the following pre-requisite record was not produced to audit:

- 1) Load bearing capacity of earth (to determine (i) the dead load & live load for the selection of dia, Numbers and distribution of bar as per weight & specific gravity of various material (ii) the supporting/bracing beam bond stress and (iii) the area of steel)
- 2) X-Section & approved design of S/F of mild steel.
- 3) Detail of Pre-cast & pre-stress of concrete structure showing economically design and use of Re-enforcement of steel and determine the different forces acting on the structure.

Irregular expenditure occurred due to weak internal control, and violation of rules which resulted in loss to government.

When pointed out in August 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

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

AP # 02 & 03 (A/C-I) (2015-16)

1.2.2.15 Unauthentic expenditure on account of Tube Well Rs - 1.886 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 rates are correctly entered and that all the calculations have been checked arithmetically.

XEN PHE Mardan incurred expenditure of Rs 1,885,802 on the work Tube Well boring in Nari Maho Derai during the financial year 2015-16. The expenditure was held unauthentic as neither strata chart was produced to audit nor test regarding checking of sweet water pressure and quantity at various stages was conducted.

Unauthentic expenditure occurred due to weak financial control, which resulted in suspected loss to the Government.

When pointed out in August 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

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

AP # 01 (A/C-I)(2015-16)

1.2.2 Weaknesses of Internal Control

1.2.3.1 Irregular expenditure without technical sanction-Rs 1,429.344 million

According to Para 2.4 of B&R Department Code, no work shall be started without administrative approval, technical sanction and allotment of funds

XEN C&W Mardan incurred expenditure of Rs 1,429,344,000 on execution of 44 no's of developmental schemes during 2015-16 but technical sanctions were not accorded by the competent authority as per detail at Annex-9.

Execution of schemes without technical sanction occurred due to weak internal & financial controls and violation of rules which resulted in loss to Government.

When pointed out in November 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

Audit recommends fixing responsibility against the person(s) at fault.

AP # 54 (A/C-I) (2015-16)

1.2.3.2 Irregular award of contract without pre-qualification - Rs 811.140 million

According to rule 16(1) of Public Procurement Rules 2014, a procuring entity, in the first stage shall pre-qualify bidders for specific contracts in cases where total worth of contract exceeds Rs 45 million or a work irrespective of its worth is considered as complex.

XEN C&W Mardan awarded the contract of developmental scheme “Construction: of Bacha Khan Medical College Mardan” for Rs 811,140,380 to the contractor namely M/S Sabz Ali Associates, at S. No 07 of the evaluation table, who was not recommended by the committee constituted for pre-qualification of contractors. The said contractor got approval from Chief Engineer office Peshawar despite its rejection by Pre-Qualification Committee.

Unauthorized award of contract to a non-qualifying contractor occurred due to weak internal control and undue favor to the contractor which resulted in violation of rules.

When pointed out in November 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

Audit suggests strict disciplinary action against the person(s) at fault.

AP # 48(A/C-I) (2015-16)

1.2.3.3 Non-imposition of penalty for delay in completion of work - Rs 431.090 million

As per clause 2 of the contract agreement, the contractor shall pay compensation amount equal to 1% of the estimates cost for every day that work remains incomplete and the entire amount of compensation shall not exceed 10% of the estimated cost.

XEN C&W Mardan failed to impose and recover 10% penalty amounting to Rs 431,090,290 on those contractors who failed to complete the works long overdue and within the stipulated period of time as per detail given in Annex-10.

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

When pointed out in November 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

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

AP # 53 (A/C-I) (2015-16)

1.2.3.4 Non-recovery of outstanding water user charges - Rs 124.490 million

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

XEN PHE Mardan did not recover outstanding water user charges of Rs 124,490,111 from the concerned consumers during financial year 2015-16. Moreover, no action was taken by the local office for recovery of long outstanding water charges as per detail given below:

Previous Arrears (Rs)	This year outstanding (Rs)	Total outstanding Amount (Rs)	Collected during FY 2015-16 (Rs)	Outstanding (Rs)
120,670,358	4,700,352	125,370,710	1,044,684	124,326,026

Non-recovery of outstanding water charges occurred due to weak internal control which resulted in loss to the government.

When pointed out in August 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

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

AP # 27 (A/C-I) (2015-16)

1.2.3.5 Irregular award of consultancy contract - Rs 66.886 million

According to section 01, chapter II of KPPRA, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs 100,000 (Rupee one hundred thousand).

According to para 19 (i & ii) of GFR Vol.-I, authorities must have to enter into contracts or agreements involving: expenditure from Public funds. The terms of contract/agreement must be precise and definite and there must be no room for ambiguity and misconstruction therein. Legal and financial advice may be taken in drafting of contract before they are finally entered into.

According to the conditions of NIT, the consultants must be registered with Pakistan Engineering Council.

XEN C&W Mardan awarded the consultancy contract of Rs 66.886 million for the scheme “Improvement and standardization of DHQ Hospital Mardan Phase-III” to the consultant “M/S Anwar Ali and Associates, Lahore” without adopting open tendering process and fulfilling other codel formalities. Moreover, the following documents were also not shown to audit.

1. Security deposits @ 10% for the enhanced work was also not shown.
2. Agreement was not executed for the said scheme.
3. The consultant was also not registered with the PEC.

Irregular engagement of consultant occurred due to weak internal control which resulted in violation of government rules.

When pointed out in November 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

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

AP # 40(A/C-I) (2015-16)

1.2.3.6 Irregular payment to contractor without execution of contract agreement- Rs 40.733 million

According to Para 18(I) of GFR vol-I&II, terms of contract must be precise, definite and there be no room for ambiguity.

XEN C&W Mardan paid Rs 40,733,000 on account of execution of various developmental schemes during financial year 2015-16 without execution of contract agreement with the contractor and the contractors were left at their liberty without imposition of any terms and condition as per detail given below:

S.No	Name of scheme	Date of work order	Completion date	Date of agreement	E/cost (Rs)	Exp (Rs)
1	Balance civil work (SH: sabzi Mandi Mardan)	07-04-2015	06-04-2016	---	28,765,509	25,110,000
2	Const: of bus garage & class-iv residence in GGDC Takht bhai	08-07-2015	07-07-2016	19-10-2016	3,256,464	3,116,000
3	Const: of Overhead tank in GGDC Takht bhai	-do-	-do-	-do-	7,800,000	7,140,000
4	Const: of 06 nos exam. Hall in Mardan SH: GHS Park Takhtbhai	-do-	-do-	-do-	7,288,024	5,367,000
Total						40,733,000

Unauthorized payment occurred due to weak internal control and undue favor to the contractor which resulted in violation of rules.

When pointed out in November 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

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

AP # 47 (A/C-I) (2015-16)

1.2.3.7 Irregular award of consultancy contract to rejected lowest bidder and loss thereof - Rs 33.765 million and Rs 1.890 million respectively

According to Para 2.65 of B&R Department Code, the lowest rate quoted by contractor must be accepted.

According to condition 02 of NIT, the consultant must be registered with Pakistan Engineering council in the appropriate category, relevant specialty, and renewed upto 31.12.2009

XEN C&W Mardan awarded the contract of consultancy for Rs 33,765,000 against the scheme “Construction of Bacha Khan Medical College, Mardan” to the contractor namely Anwar Ali Associates for the financial year 2015-16. Award of contract of consultancy services to the above-mentioned contractor was unauthorized due to the following reasons.

1. Lowest bidder (Engineering Associates) of Rs 31,875,000 was rejected and the work was awarded at the cost of Rs 33,765,000 caused overpayment of Rs 1,890,000.
2. The consultant was not registered with Pakistan Engineering Council.
3. List of consultant firms/participants was also not shown to audit.

Irregular award of contract occurred due to weak internal control and undue favor the concerned contractor which resulted in violation of rules and loss to government.

When pointed out in November 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

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

AP # 41 (A/C-I) (2015-16)

1.2.3.8 Non-crediting of lapsed deposits - Rs 30.848 million

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

XEN C&W Building Division Mardan did not credit lapsed balances amounting Rs 30,848,376, which remained unclaimed since June 2004 and were required to be deposited as lapsed deposit into government treasury. Detail is as per Annex-11.

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

When pointed out in November 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

Audit suggests crediting of lapsed funds to government and action against the person(s) at fault.

AP # 51(A/C-I) (2015-16)

1.2.3.9 Overpayment to the contractors due to incorrect application of rate -Rs 24.00 million

According to item No. 16-22 of CSR 2012 the approved rate for supply and spreading of shingle is Rs. 561/90 per M3.

XEN PHE Division Mardan overpaid Rs 24,008,306 due to allowing incorrect application of rate of Rs 986.36 per m³ instead of 561.90 per m³ for the item supply and spreading of shingle against various developmental schemes to the contractors during the year 2012-13. Detail is as per Annex-12.

Overpayment by allowing incorrect rates occurred due to weak internal control which resulted in loss to government.

When pointed out in May 2014, management stated that action will be taken after verification of record.

Request for convening of DAC was made June 2014 which could not be convened till finalization of this report.

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

AP# 188 (2012-13)

1.2.3.10 Un-authentic payment on account of purchase of land - Rs 20.835 million

According to section 17-A of the Land Acquisition Act 1894 “In every case referred to in Section 16 the Collector shall, upon payment or tender or compensation for acquisition, make over charge of the land to the Authority and the land shall thereupon vest in the Authority, subject to the liability of the Authority to pay any further compensation or costs which may be incurred on account of its acquisition”.

XEN C&W Building Division Mardan showed payment of Rs 20,835,000 for purchase of land for offices and residence of Tehsildar at Rustam Mardan during financial year 2015-16 but the land was not transferred to the client department as no mutation deed was shown to audit. Furthermore, no acknowledgement for the payment was shown.

Unauthentic payment occurred due to lack of managerial control.

When pointed out in November 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

Audit suggests that land should be transferred in the name of acquiring authority besides obtaining acknowledgements for the payments made.

AP # 42 (A/C-I) (2015-16)

1.2.3.11 Overpayment due to incorrect application of rate - Rs 18.419 million

According to Item 7.30 of CSR 2009 the approved rate for sand filling under floor is Rs. 418/91 Per M3.

XEN C&W Mardan overpaid Rs 18,418,957 due to incorrect application of rates of Rs 712 per m3 instead of 418.91 per m3 for the item “sand filling under floor” against various developmental schemes to the contractors during financial year 2012-13. Detail is as per Annex-13.

Overpayment due to incorrect application of rates occurred due to weak internal control which resulted in loss to government

When pointed out in May 2014, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

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

AP# 32,34,38,49 (AC/I)(2012-13)

1.2.3.12 Unauthorized retention of funds in Deposit-II&III – Rs 17.447million

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

XEN PHE Mardan, retained unspent balances of Rs 17,447,228 in various deposit works for more than 03 accounting years. Detail is as per Annex-14.

Non-credit to Government occurred due to weak internal and financial control which resulted in blockage of Public money and loss to government.

When pointed out in August 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

Audit suggests deposit of unspent balance into government treasury and action against the person(s) at fault.

AP # 13 and 14(A/C-I) (2015-16)

1.2.3.13 Unauthentic expenditure for S/F of mild steel - Rs 9.344 million

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

XEN C&W Mardan incurred expenditure of Rs 9,344,234 vide Voucher No. 15-D dated 22.06.2016 on account of mild steel in the work “GPS Kashmir abad Bakhshali Road Mardan” during the financial year 2015-16 but following supporting document were not available for verification.

- 1) Raft Foundation length & width/Breadth measurement in X-section.
- 2) Long section of Beam-1, Beam-2 measurement.
- 3) Coulmns X-section (Length x Breadth x Height) including Nos of Bars, dia bars and distribution of bar.
- 4) X-section of slabs.

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

When pointed out in November 2016, management stated that detailed reply will be furnished after scrutiny of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

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

AP # 34 (A/C-I) (2015-16)

1.2.3.14 Overpayment due to allowing excess steel - Rs 7.625 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 rates are correctly entered and that all the calculations have been checked arithmetically.

Para 23 of GFR Vol.-I states 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.

XEN PHE Mardan overpaid Rs 7,624,700 in the work sanitation scheme Gujar Ghari phase-111 sub work "Box culverts" due to allowing excess quantity of steel than the original design during 2015-16. Detail is as per Annex-15.

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

When pointed out in August 2016, management stated that detail reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

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

AP # 09 (A/C-I) (2015-16)

1.2.3.15 Overpayment due to allowing premium on non-schedule items - Rs 6.981 million

Para 2.57 of B&R Department Code, percentage rate contract are those in which the contractor undertakes to execute the work at fixed percentage above or below the schedule rates exhibited. Premium on non-schedule items is not admissible and the contractor quotes market rates against non-schedule items.

XEN C&W Mardan overpaid Rs 6,980,986 due to allowing premium on non-schedule items against various schemes to the contractors during financial year 2015-16. Abstract is given below and detail is as per Annex-16.

S. No	Name of Scheme	Name of contractor	Total amount of NSI (Rs)	Premium @10% (Rs)
1	improvement and standardization of DHQ hospital Mardan Phase-III	M/s Rustam Khan and Co.	14,345,552	1,434,555
2	--do--	M/S Bannu Const: Co.	10,044,348	1,004,432
3	Establishment of Bacha Khan Medical College Mardan	M/S Sabz Ali Khan	45,420,042	4,541,999
Total			69,809,942	6,980,986

Overpayment by allowing premium on non-schedule occurred due to weak internal/ financial control and violation of rules which resulted in loss to government.

When pointed out in November 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

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

AP # 45 (A/C-I) (2015-16)

1.2.3.16 Non-deposit of tender forms fee – Rs 5.131 million

According to Para 26 of GFR Vol-I, it is the duty of departmental controlling officer to see that all sums due to government are regularly and promptly assessed, realized and duly credited in the public account.

XEN C&W Building Division Mardan awarded 146 contracts of developmental schemes to various contractors during financial year 2015-16 but failed to collect/deposit tender forms fees of Rs 5,130,570 which needs to be recovered/deposit into government treasury as per detail at Annex-17.

Non-collection/deposit of tender form fee occurred due to weak internal control which resulted in loss to Government.

When pointed out in November 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

Audit suggests recovery/deposit of tender form fees into Government treasury and action against the person (s) at fault.

AP # 50(A/C-I) (2015-16)

1.2.3.17 Non-recovery of electricity charges - Rs 4.720 million

According to rule 24(4) of Government of Khyber Pakhtunkhwa Administration Department Notification No. EO (Admn) 34-M dated 07-01-2015, utility bills shall be paid directly by the allottee to the relevant authorities/institutions.

District Health Officer Mardan paid Rs 4,720,378 on account of electricity charges for 12 numbers of officer/ officials residing in hostel of THQ hospital Takht Bhai, out of Government treasury instead by the occupants. Detail is as per Annex-18.

Non-recovery of electricity charges occurred due to weak financial control, which resulted in loss to the government.

When pointed out in July 2016, management stated that the amount will be recovered from the defaulters. Reply was not satisfactory as the amount was required to have been recovered well in time.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

Audit suggests recovery and action against the person at fault.

AP # 12 (2015-16)

1.2.3.18 Non collection of tender forms fee – Rs 2.506 million

According to Para 26 of GFR Vol-I, it is the duty of departmental controlling officer to see that all sums due to government are regularly and promptly assessed, realized and duly credited in the public account.

XEN Public Health Engineering Mardan awarded 79 contracts of developmental schemes to various contractors during the financial year 2015-16

Moreover, it failed to collect/deposit tender forms fees of Rs 2,506,608 which needs to be recovered/deposit into government treasury as per detail at Annex-19.

Non-collection/deposit of tender form fee occurred due to weak internal control which resulted in loss to Government.

When pointed out in August 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

Audit suggests recovery/deposit of tender form fees into Government treasury and action against the person (s) at fault.

AP # 18(A/C-I) (2015-16)

1.2.3.19 Overpayment due to allowing excess quantity than technical sanction -Rs 2.349 million

According to Para 2.7 of B&R Department Code, excess payment due to site requirement was allowed upto 10% over administrative approval and 5% over technically sanctioned estimate.

XEN C&W Mardan overpaid Rs 2,348,618 due to allowing excess quantity than technical sanction for the items “Fabrication of mild steel reinforcement” against the scheme “Up-gradation of GHS Baringarh” during financial year 2015-16 as per detail given below:

Item Name	Qty as per TS	Qty Paid	Diff (ton)	% increase	Rate	Overpayment (Rs)
Fabrication of mild steel reinforcement	27.47ton	56.03ton	28.56	103.97%	82,234.55	2,348,618

Overpayment occurred due to weak internal control and violation of rules which resulted in loss to government.

When pointed out in November 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

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

AP # 43 (A/C-I) (2015-16)

1.2.3.20 Non-recovery of professional tax - Rs 2.307 million

According to ETO-IV Excise and Taxation Peshawar letter No. 910/ETOIV dated 05-08-2011 Professional tax is recoverable at the prescribed rates from contractors.

The XEN PHE Mardan failed to recover Professional Tax amounting to Rs 2,307,200 from contractors during the financial year 2012-13 as required under the rules. Detail as per Annex-20.

Loss of revenue occurred due to weak internal control which resulted in loss to government.

When pointed out in May 2014, management stated that action will be taken after verification of record. The amount was calculated on Tender basis instead of Contractors list because the contractor's register was not provided and no action was taken till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

Audit suggests that the amount may be recovered and responsibility be fixed on the person(s) at fault.

AP# 07 (AC/I) (2012-13)

1.2.3.21 Overpayment due to allowing inadmissible rates - Rs 1.792 million

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 rates are correctly entered and that all the calculations have been checked arithmetically.

XEN C&W Building Division Mardan during the 2015-16 overpaid an amount of Rs 1,792,361 due to allowing higher rates of Rs 404/- for the item No 3-61-c "formation of embankment from borrow excavation" instead of Rs 57.01 in the work Const: of Commerce College for Women at Mardan" as per detail in Annex-21.

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

When pointed out in November 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

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

AP # 44 (A/C-I) (2015-16)

1.2.3.22 Overpayment due to allowing excess quantity of steel Rs - 1.64 million

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

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

XEN C&W Mardan made an overpayment of Rs 1,640,565 in S/F mild steel due to allowing excess quantity deviating the approved design vide Vr. No 2-R dated 07.06.2016 in the work construction of GGPS Mustafa abad to the contractor during financial year 2015-16 as per detail given below:

Name of Contractor	Item of work	Paid Qty (tons)	Actual Qty (Tons)	Diff: (tons)	Rate (Rs/ton)	Over payment (Rs)
M/S Gulab	S/F of Mild Steel	35.08	20	15	109,371	1,640,565

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

When pointed out in November 2016, management stated that detailed reply will be furnished after scrutiny of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

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

AP # 35 (A/C-I)(2015-16)

1.2.3.23 Overpayment due to allowing higher rates – Rs 1.515 million

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

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

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

XEN C&W Mardan overpaid an amount of Rs 1,515,512 due to allowing higher rates of Rs 385/- per m³ for the item excavation in foundation instead of Rs 105.10 per m³ in the scheme Const: of Commerce College for Women at Mardan” during financial year 2015-16 as per detail at Annex-22.

Overpayment occurred due to weak internal control.

When pointed out in November 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

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

AP # 46 (A/C-I) (2015-16)

1.2.3.24 Irregular execution of item of work PCC (1:4:8) - Rs 1.447 million

According to B&R code 2.22(1) detail estimate for the construction of a building should contain information as to rates (i) per square foot of plinth area (ii) per cubic foot of cubic contents.

XEN C&W Mardan incurred irregular expenditure of Rs 1,447,020 due allowing excess quantity of 6” height for the item “PCC 1.4.8 under floor” instead of 3” over the sand filling during financial year 2015-16. Moreover, it was required that the measurement to be taken in Square meter instead of cubic meter. Detail is as per Annex-23.

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

When pointed out in November 2016, management stated that detailed reply will be furnished after scrutiny of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

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

AP # 36 (A/C-I) (2015-16)

1.2.3.25 Overpayment due to manipulation and unjustified execution- Rs 1.284 million

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 rates are correctly entered and that all the calculations have been checked arithmetically.

According to Bill of Quantity (BOQ) tube well boring will be executed in 4” dia.

XEN C&W Mardan overpaid an amount of Rs 1,284,180 by allowing unjustified execution of boring in 18” dia instead of 4” dia in the scheme “Up-gradation of high school to higher secondary schools Sub Head Government High School Baringar” to the contractor during financial year 2015-16. The said amount was changed from Rs 489,498/- to Rs 1,721,255/- by manipulation in TS by the staff of local office after approval from Chief Engineer. Moreover, BOQ also reflects 4” dia for tube well boring. Thus, allowing of inadmissible execution of 18” tube well boring in school caused huge loss to government by extending undue favor to the contractor.

Overpayment occurred due to weak internal control and undue favor to the contractor which resulted in loss to government.

When pointed out in November 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

Audit suggests recovery besides fixing responsibility against the person(s) at fault.

AP # 55 (A/C-I) (2015-16)

1.2.3.26 Irregular payment of - Rs 1.223 million

According to para 24(1) of Government of Khyber Pakhtunkhwa Administration Department Notification No. EO(Admn) 34-M dated 07-01-2015, the allottee of Government accommodation shall be charged normal rent at the rate of 5% of the monthly basic pay plus the amount of house rent allowance as admissible to the government servant.

Accountant General Khyber Pakhtunkhwa letter No. Computer/HR-LAB/C/203 dated 04-08-2011 Para-iv states that Conveyance Allowance is not admissible to Govt servants who reside in the office premises or given conveyance facility.

DHO Mardan did not stop payment of an accumulated amount of Rs 1,223,823 on account of House Rent and Conveyance Allowance to the concerned staff who were allotted designated banglows/flats and quarter in THQ Hospital Takht Bhai during financial year 2015-16. Detail as per Annex-24.

Irregular payment of HRA, Conveyance allowance and 5% M&R indicated weak financial control, which resulted in loss to the government.

When pointed out in July 2016, management stated that the amount will be recovered from salaries of the defaulters. Reply was not satisfactory as the amount was required to have been recovered well in time.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

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

AP # 11 (2015-16)

1.2.3.27 Overpayment by allowing excess quantity than approved BOQ - Rs 1.185 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 rates are correctly entered and that all the calculations have been checked arithmetically.

XEN PHE Mardan overpaid Rs 1,185,764 in the work sanitation scheme Baja Narai by allowing excess quantity than approved BOQ during the financial year 2015-16 as per detail given below:

Item	BOQ Quantity	Paid quantity	Diff:	Rate (Rs)	Over Payment (Rs)
P/L HDPE Pipe (110 mm dia)	1665.2 meter	2683.66 meter	1018.46 meter	900	916,614
P/L HDPE Pipe (75 mm dia)	663.34 meter	1433 meter	769 meter	350	269,150
Total					1,185,764

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

When pointed out in August 2016, management stated that detailed reply will be given after verification of record. However, no reply was given till finalization of this report.

Request for convening of DAC was made on 10-11-2016, which could not be convened till finalization of this report.

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

AP # 05 (A/C-I) (2015-16)

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

Sr. No.	AP No.	Department	Caption	(Rs in million)
1.	1	DC	Irregular payment of pay and allowances through DDO worth Rs 1.327 million	1.327
2.	2	DC	Non-deduction of Stamp Duty –Rs 43,986	0.044
3.	3	DC	Non-maintenance of record of assets and liabilities of the district	-
4.	6	DC	Where about of district receipts Rs 563,995	0.563
5.	7	DC	Unauthorized payment of incentive Rs 1,081,228	1.081
6.	10	DHO	Non-recovery of Health professional allowance Rs 6.228 million	6.228
7.	13	DHO	Non-auction of unserviceable vehicles	-
8.	14	DHO	Overpayment of Special compensatory allowance Rs 695,594	0.696
9.	15	DHO	Non-recovery of OT receipts Rs 241,000	0.241
10.	16	DHO	Non-deposit of ambulance receipts Rs 220,336	0.220
11.	17	DHO	Irregular purchase from un-registered firm –Rs 1.137 million	1.137
12.	18	DHO	Non-recovery of penalty –Rs 110,040 and purchases from defaulter firm worth –Rs 841,470	0.841
13.	20	DHO	Irregular purchase on account of Medicines without DTL report –Rs 3.408 million	3.408
14.	21	DHO	Non-reporting of clinical efficacy of medicines	-
15.	22	DHO	Non-receiving of performance Guarantee worth –Rs 449,654	0.045
16.	23	DHO	Overpayment on account of pay and allowances Rs 106,527	0.106
17.	24	DHO	Loss to Government due to less deduction of income tax Rs 102,255	
18.	25	DHO	Unauthentic maintenance of drug license record	-
19.	26	DHO	Loss due to purchase of X-Ray items on higher rates –Rs 47,040	0.047
20.	27	DHO	Non-recovery of pay and allowances during absent period Rs 42,714	0.043
21.	28	DHO	Unauthorized payment of doctor share Rs 39,498	0.039
22.	4	PHE	Over payment due to allowing excess quantity than approved BOQ Rs 602,400	0.602
23.	6	PHE	Overpayment due to allowing unjustified item Rs 893,251	0.893

24.	15	PHE	Less deposit of stamp duty on execution of works Rs 356,600	0.357
25.	16	PHE	Non deposit/deduction of professional tax on execution of works Rs 548,000	0.548
26.	17	PHE	Unauthentic deduction and payment of Professional tax to Excise department Rs 334,000	0.334
27.	20	PHE	Non-deduction of DPR fund-Rs 360,000	0.360
28.	21	PHE	Variation in closing balance of testing charges in 5 th deposit Rs 72,000	0.072
29.	22	PHE	Unauthentic/less deduction of income tax Rs 240,000	0.024
30.	25	PHE	Overpayment due to non-deduction of Sales Tax Rs 464,956	0.465
31.	26	PHE	Overpayment due to allowing unjustified execution of item Rs 823,530	0.824
32.	28	PHE	Non deposit of water charges fees lying in local bank accounts of WSS Rs 558,142	0.558
33.	29	PHE	Non-functionalization of Water Supply Scheme	-
34.	30	PHE	Less deposits of receipts of water charges RS 184,000	0.184
35.	32	PHE	Non utilization of fund Rs 31.299 million	31.299
36.	33	PHE	Unjustified entry of developmental schemes of deposit works in 3 rd deposit and variation thereof Rs 800,000	0.800
37.	34	PHE	Non maintenance of stock registers	-
38.	35	PHE	Non conducting physical verification of store and stock/ assets	-
39.	33	C&W	Unauthorized advance Payment without execution of item of work Rs 336,600	0.336
40.	37	C&W	Unjustified payment over and above the BOQ Rs 947,650	0.948
41.	39	C&W	Overpayment due to allowing excess quantity Rs 467,941	0.467
42.	52	C&W	Non deposit/deduction of professional tax on execution of works Rs 767,400	0.767
43.	56	C&W	Unjustified execution of filling item Rs 730,086	0.730
44.	57	C&W	Overpayment due to wrong calculation Rs 577,206	0.577
45.	58	C&W	Overpayment due to allowing excess quantity Rs 680,550	0.680
46.	59	C&W	Overpayment due to allowing unjustified execution of item of PCC 1:3:6 Rs 303,270	0.303
47.	60	C&W	Overpayment due to non-deduction of available quantity Rs 582,759	0.583
48.	61	C&W	Overpayment due to allowing higher rates – Rs 448,703	0.449
49.	62	C&W	Overpayment due to excess expenditure than AA Rs 21.248 million	21.248
50.	63	C&W	Overpayment due to allowing excess quantity Rs 160,406	0.160
51.	64	C&W	Overpayment due to allowing excess quantity Rs 120,744	0.120
52.	65	C&W	Overpayment due to allowing inadmissible item Rs 211,658	0.211
53.	66	C&W	Overpayment due to allowing excess quantity in earth	0.449

			filling Rs 449,634	
54.	67	C&W	Non imposition of penalty for late completion of work -	-
55.	68	C&W	Unauthorized manipulation in MB and overpayment thereof Rs 466,155	0.466
56.	69	C&W	Non-deduction of DPR fund-Rs 180,000	0.360

Annexure-2
DP# 1.2.2.1

Unauthorized expenditure on account of developmental works without TS
Rs 635.429 million

#.	Name of scheme	A.A Cost	ADP No	Expenditure (Rs)	Remarks
1	Reh: of Existing old WSS in Bakhshali	3.161	199/130240	3.098	Completed:
2	Reh: of Existing old WSS in Garyala	3.778	199/130240	3.592	Completed:
3	Reh: of Existing old WSS in GhallaDher	9.998	199/130240	8.887	Completed:
4	Reh: of Existing old WSS in Gujjargarhi/mazdoorabad	10.000	199/130240	9.035	Completed:
5	Reh: of Existing old WSS in jalala	6.190	199/130240	3.966	Completed:
6	Reh: of Existing old WSS in kata khat	3.061	199/130240	3.056	Completed:
7	Reh: of Existing old WSS in kaday	3.812	199/130240	3.429	Completed:
8	Reh: of Existing old WSS in machai	4.000	199/130240	3.237	Completed:
9	Reh: of Existing old WSS in Ghariismailzai/mayar	10.000	199/130240	9.446	Completed:
10	Reh: of Existing old WSS in surkhdheri	6.000	199/130240	5.564	Completed:
11	Constt: of WSS Baja Narai	10.000	200/130241	9.068	Completed:
12	Constt: of WSS Bataikasskoroona (kohiBarmol)	10.000	200/130241	6.716	Completed:
13	Constt: of WSS gharibabad, mayar&sharifabad	20.000	200/130241	18.668	Completed:
14	Constt: of WSS gujargarhi/batto baba	10.000	200/130241	7.084	Completed:
15	Constt: of WSS jehangirabad	10.000	200/130241	7.636	Completed:
16	Constt: of WSS kochianohashnagaro	20.000	200/130241	10.095	Completed:
17	Constt: of WSS kodinaka	19.045	200/130241	16.320	Completed:
18	Constt: of WSS Narai (mahodheri)	17.300	200/130241	12.398	Completed:
19	Constt: of S.S. Lund khawar	10.000	201/130248	9.078	Completed:
20	Constt: of S.S. at mohallahhoti	7.000	201/130248	7.053	Completed:
21	Constt: of S.S. bakhshali	10.000	201/130248	8.939	Completed:
22	Constt: of S.S. gaddar	9.000	201/130248	7.310	Completed:
23	Constt: of S.S. gujargarhi P-1	10.000	201/130248	8.868	Completed:
24	Constt: of S.S. kotdaulatzei	10.000	201/130248	9.185	Completed:
25	Constt: of S.S. nawa kali	10.000	201/130248	8.966	Completed:

26	Constt: of S.S. garhiismailzai	13.406	201/130248	13.298	Completed:
27	Constt: of S.S. par hoti	9.000	201/130248	8.663	Completed:
28	Constt: of S.S. kata khat	16.000	201/130248	11.828	Completed:
29	Constt: of S.S. bilandkhel	5.000	201/130248	3.544	Completed:
30	Constt: of S.S. hafiz sahib mohallah	5.000	201/130248	4.376	Completed:
31	Constt: of S.S. mayar	3.500	201/130248	2.518	Completed:
32	Constt: of S.S. gujargarhi P-II	10.000	201/130248	9.426	Completed:
33	Constt: of S.S. gujargarhi P-III	25.582	201/130248	21.951	Completed:
34	Construction of Sanitation Scheme SherGarh	5.000	202/140641	4.696	Completed:
35	Construction of Sanitation Scheme Kati Garhi, SalakKilli	10.000	202/140641	8.828	On Going
36	Construction of Sanitation Scheme Munawwar Khan Colony & Surrounding Lund Khwar Road Katlang	10.000	202/140641	8.361	Completed:
37	Construction of Sanitation Scheme Purdil Abad UC Sikandari	10.000	202/140641	5.770	On Going
38	Construction of Sanitation Scheme Rural Mardan	10.000	202/140641	7.443	On Going
39	Construction of Sanitation Scheme GujarGarhi (NEW)	20.000	202/140641	15.537	On Going
40	Construction of Sanitation Scheme GujarGarhi (OLD)	20.000	202/140641	18.636	On Going
41	Construction of Sanitation Scheme Jalala	5.000	202/140641	4.749	Completed:
42	Construction of Sanitation Scheme MarchakkoKalli& Muslim Abad PK-24	10.000	202/140641	9.336	Completed:
43	Construction of Sanitation Scheme Bank Road/ Gaju Khan Road PK-24	10.000	202/140641	7.779	On Going
44	Construction of Sanitation Scheme Dagai,Manga&BijliGhar PK-23 Phase-I	10.000	202/140641	4.487	On Going
45	Construction of Sanitation Scheme Jalal, Taja& Banda	10.000	202/140641	6.809	On Going
46	Construction of Sanitation Scheme Chamtar, RoriaJadeed& Mardan Khass PK-23 Phase-II	10.000	202/140641	8.391	On Going
47	Sanitation Scheme Garyala PK-30	5.200	202/140641	3.018	On Going
48	Sanitation Scheme Sikandari PK-30	5.200	202/140641	4.685	On Going
49	Sanitation Scheme GujratPK-30	12.500	202/140641	8.136	On Going
50	Sanitation Scheme Babani PK-30	12.500	202/140641	9.959	Comptd:

51	Water Supply & Sanitation Scheme in Various UC,s in PK-25	20.000	202/140641	16.910	On Going
52	Sanitation Scheme GujarGarhi Zone-I & Zone-IIPK-26	20.000	202/140641	10.909	On Going
53	Sanitation Schemes of Various UC,s in PK-27	20.000	202/140641	18.459	On Going
54	Sanitation Schemes of Various UC,s in PK-29	21.000	202/140641	10.706	On Going
55	Constt: & Reh: of WSS & Sanitation Schemes of Various UC,s in PK-29	20.000	202/140641	12.789	On Going
56	Sanitation Scheme MohallahFayaz Khan Landau PK-29	0.800	202/140641	0.626	On Going
57	Rehabilitation of WSS: Mian Khan PK-28	4.500	202/140641	4.056	On Going
58	Rehabilitation of WSS: Sangau at PK-28	4.500	202/140641	3.613	On Going
59	Rehabilitation of WSS: Chiargh Din Kalli PK-27	1.000	202/140641	0.010	On Going
60	Installation of Hand Pumps in PK-24	10.000	202/140641	6.019	Completed:
61	Installation of Hand Pumps in PK-30	5.000	202/140641	3.347	Completed:
62	Sanitation Scheme at UC GhallaDher (1)	9.990	207/150208	2.534	On Going
63	Sanitation Scheme at UC Muhabat Abad	9.990	207/150208	1.308	On Going
64	Sanitation Scheme at UC GhallaDher (2)	5.000	207/150208	4.570	On Going
65	Sanitation Scheme at UC BagechaDheri	10.000	207/150208	1.806	On Going
66	Sanitation Scheme at UC Bazar	3.990	207/150208	0.300	On Going
67	Sanitation Scheme at UC SawalDher	4.000	207/150208	0.822	On Going
68	Sanitation Scheme at UC Katlang-I	4.000	207/150208	2.376	On Going
69	Sanitation Scheme at UC Babani	10.000	207/150208	0.967	On Going
70	Sanitation Scheme at UC Rural Mardan	10.000	207/150208	1.481	On Going
71	WSS: at Village AlamGanj UC Qasami	9.332	207/150208	0.800	On Going
72	Water Supply Scheme at Village NawanKalli	12.055	164/151007	6.602	On Going
73	Water Supply Scheme at Village Akbar Abad	13.298	164/151007	8.998	On Going
74	sanitation drainage scheme for Gujargarhi pk-26 mardan	100.000	166/151011	1.319	On Going
75	Installation of Hand Pumps in UC Maddi Baba	6.000	167/151013	2.308	On Going
76	Installation of Hand Pumps in UC	6.000	167/151013	2.089	On Going

	Makori				
77	WSS: Muhammadin Kalli	9.056	167/151013	2.603	On Going
78	Sanitation Scheme Rustam	9.950	168/151015	6.519	On Going
79	Sanitation Scheme Machai	9.950	168/151015	3.172	On Going
80	Sanitation Scheme Chargulli	9.950	168/151015	6.092	On Going
81	Sanitation Scheme Palo Dheri	9.950	168/151015	3.510	On Going
82	Sanitation Scheme SawalDher	9.950	168/151015	2.786	On Going
83	Sanitation Scheme Jamal Garhi	9.950	168/151015	2.113	On Going
84	Sanitation Scheme KattiGarhi	9.950	168/151015	3.630	On Going
85	Sanitation Scheme Katlang-I	9.950	168/151015	6.250	On Going
86	Sanitation Scheme Katlang-II	9.950	168/151015	7.827	On Going
87	Sanitation Scheme Bazar	4.978	168/151015	1.903	On Going
88	WSS: Bazar	5.000	168/151015	3.198	On Going
89	Sanitation Scheme at Par Hoti UC Par Hoti	3.000	169/151016	2.184	On Going
90	Sanitation Scheme Shago Koroona	9.950	170/151018	3.006	On Going
91	Sanitation Scheme Mandooro Koroona	9.950	170/151018	2.697	On Going
92	Sanitation Scheme Kacha Sarak Mohallah Dagai	9.950	170/151018	4.598	On Going
93	Sanitation Scheme Shaheed Baba Faram Koroona	9.950	170/151018	6.254	On Going
94	Sanitation Scheme Safi Abad	9.950	170/151018	3.898	On Going
95	Sanitation Scheme Kashmir Kalli Shah Dand Baba	9.950	170/151018	6.071	On Going
96	Sanitation Scheme Majeed Abad Gulshan Abad	9.950	170/151018	4.343	On Going
97	Sanitation Scheme Peoples Colony & Khan Colony	9.950	170/151018	5.092	On Going
98	Constt: of Drain from NeherChowk to Shah Dand Baba	9.950	170/151018	9.041	On Going
Total				635.429	

Annexure-3
DP# 1.2.2.5

Unauthorized advance payment to PESCO Rs 7.987 million

#	Name of work	Connecti on type	Name of PESCO Division/ Sub Division	Cheque No.& Date.	Amount	Remarks
1	WSS Katlang Adda	Phase-III	Division-2	A2768949 dt: 14-06-2010	313,847	Disputed Pending with XEN PESCO 2 Mardan
2	WSS: Daki Maira.	Phase-III	Division-2	A535667 dt: 17/6/2013	366,340	Pending with XENPESCO 1 Mardan
3	WSS: Babuzai Aba Khel	Phase-III	Division-2	A556517 dt: 10/06/2014	539,503	Pending with XENPESCO II Mardan
4	WSS: KunjShero	Phase-III	Division-2	A537974 dt: 27/03/2014	722,523	_do_
5	WSS: NawanKalli Toru	Phase-III	Division-2	A535665 dt: 17/06/2014	418,560	Pending with XENPESCO 1 Mardan
6	WSS: Narai Maho Dheri	Phase-III	Division-2	A586131 dt: 05/05/2015	865,284	Pending with XENPESCO 1 Mardan
7	WSS: Bazaar	Phase-III	Division-2	A586122 dt: 20/04/2015	381,000	Pending with XENPESCO II Mardan
8	WSS: Surkhabi	Phase-III	Division-2	A586120 dt: 20/04/2015	511,608	_do_
9	WSS: Garyala	Phase-III	Division-2	A586123 dt: 20/04/2015	93,116	_do_
10	WSS: Surkh Dheri	Phase-III	Division-2	A586125 dt: 20/04/2015	594,650	Pending with XENPESCO 1 Mardan
11	WSS: Gareeb Abad (Mayar)/Shar eef Abad	Phase-III	Division-2	A585588 dt: 10/04/2015	575,172	Pending with XENPESCO 1 Mardan
12	WSS: Gareeb Abad (Mayar)/Shar eef Abad	Phase-III	Division-2	A585573 dt: 25/03/2015	667,000	Pending with XENPESCO 1 Mardan
13	WSS: Kodinaka	Phase-III	Division-2	A613116 dt: 25/1/2016	40,000	_do_

14	WSS: Kodinaka	Phase-III	Division-2	A613117 dt: 25/1/2016	445,320	_do_
15	WSS: Dhop Mayar	Phase-III	Division-2	A613843 dt: 10/5/2016	27,040	_do_
16	WSS: Dhop Mayar	Phase-III	Division-2	A613844 dt: 10/5/2016	674,550	_do_
17	WSS: Shahbaz Garhi	Phase-III	Division-2	A613841 dt: 10/5/2016	55,300	_do_
18	WSS: Shahbaz Garhi	Phase-III	Division-2	a613842 dt: 10/5/2016	697,015	_do_
Total					7,987,828	

**Annexure-4
DP# 1.2.2.7**

**Unauthentic payment for steel due to non-provision supporting documents
Rs 6.699 million**

S.No	Name of work	V# & date	Paid Qty (Tons)	Required Qty (Tons)	Difference (Tons)	Rate (Rs)	Overpayment (Rs)
1	Construction of judicial building Katlung Mardan	63-R 23/6/2015	207.787	157 (Detail as per S. No 01 Below)	50.787	82234.55	4176,446
2	GGHS Bakhshali	38-D 12/06/2016	71.90	59.42 (Detail as per S. No 02 Below)	12.48	99,121	1,237,030
3	GGHS Khanjar	10-R 13/06/2016	64.98	49.34 (Detail as per S. No 03 Below)	15.64	82,234	1,286,148
							6,699,624

1) Calculation of overpayment due to allowing excess quantity of steel In Judicial Building Katlang.

$$\begin{aligned} \text{RCC Quantity executed} &= 415.86 + 513.65 + 189.77 + 281.1 = 1400\text{m}^3 \\ &= 1400 \times 35.32\text{m}^3 = 49,445 \text{ CFT} \end{aligned}$$

To convert RCC quantity into steel we multiple the quantity of RCC (CFT) in 07 Lbs

$$\begin{aligned} &= 49,445 \times 7 \text{ lbs} = 346,136 \text{ lbs} \\ &= 346,136 / 2204 = 157 \text{ ton} \end{aligned}$$

2) Calculation of overpayment due to allowing excess quantity of steel In GGHS Bakhshali

$$\begin{aligned} \text{RCC Quantity} &= 210.84 \text{ m}^3 + 406.96 \text{ m}^3 = 618 \text{ m}^3 \\ &= 618\text{m}^3 \times 35.32 = 21827\text{CFT} \\ &= 21,827 \times 6\text{lbs} = 130,967\text{lbs} \\ &= 506,46 / 2204 = 59.42 \text{ ton} \end{aligned}$$

3) **Calculation of overpayment due to allowing excess quantity of steel**
In GGHS Khanjar

$$\begin{aligned} \text{RCC Quantity} &= 130.03 \text{ m}^3 + 215.91 \text{ m}^3 + 167.22 \text{ m}^3 = 513.16 \text{ m}^3 \\ &= 513.16 \text{ m}^3 \times 35.32 = 18125 \text{ CFT} \\ &= 18125 \times 6 \text{ lbs} = 130,967 \text{ lbs} \\ &= 130,967 / 2204 = 49.34 \text{ ton} \end{aligned}$$

Annexure-5**DP# 1.2.2.8****Irregular payment on account of purchase of medicines Rs 6.581 million**

Fund Center	Fund Center Description	A/C Code	Description	Amount
MR6168	DISTRICT HEALTH OFFICER Mardan (MALARIA)	A03927	Purchase of medicines	311,199
MR6170	DISTRICT HEALTH OFFICER Mardan (HOSPITAL)	A03927	Purchase of medicines	1,628,181
MR6172	DISTRICT HEALTH OFFICER Mardan (M.O.C)	A03927	Purchase of medicines	107,996
MR6173	DISTRICT HEALTH OFFICER Mardan (O.H.F)	A03927	Purchase of medicines	431,034
MR6176	DISTRICT HEALTH OFFICER Mardan (R.H.C)	A03927	Purchase of medicines	1,556,072
MR6179	DISTRICT HEALTH OFFICER Mardan (DISPENCERIES) n	A03927	Purchase of medicines	181,060
MR6326	THQ HOSPITL TAKHT BHAJ	A03927	Purchase of medicines	281,000
MR6170	DISTRICT HEALTH OFFICER Mardan (HOSPITAL)	A03942	Cost of other stores	683,261
MR6176	DISTRICT HEALTH OFFICER Mardan (R.H.C)	A03942	Cost of other stores	438,119
MR6326	THQ HOSPITL TAKHT BHAJ	A03942	Cost of other stores	963,158
Total				6,581,080

Annexure-6

DP# 1.2.2.9

**Un-authorized advance Payment without execution of items of work
Rs 6.321 million**

Vr. No	Date	Name of work	Item	Amount (Rs)
115-D	25/06/2015	BHU Bakshali	1/Road/foot path	4,558,153
20-D	10/02/2015	BHU Bakshali	Grill to window	34,570
20-D	10/02/2015	BHU Bakshali	Door Painting	260,960
20-D	10/02/2015	BHU Bakshali	Window painting	138,280
59-R	22/06/2015	BHU SawalDher	Ramp	656,665
59-R	22/06/2015	BHU SawalDher	Mortuary block	672,140
Total				6,320,768

Annexure-7
DP# 1.2.2.10

Un-authentic payment on account of purchase of land Rs 5.854 million

S.No.	Name of scheme	A.A Cost	ADP No	Cost of land	Remarks
1	Reh: of Existing old WSS in Garyala	3.778	199/130240	0.200	Comptd:
2	Reh: of Existing old WSS in Ghalla Dher	9.998	199/130240	0.200	Comptd:
3	Reh: of Existing old WSS in Gujjar garhi/mazdoor abad	10.000	199/130240	0.200	Comptd:
4	Reh: of Existing old WSS in kauday	3.812	199/130240	0.200	Comptd:
5	Reh: of Existing old WSS in Ghari ismailzai/mayar	10.000	199/130240	0.400	Comptd:
6	Constt: of WSS Bazar Rustam	20.000	200/130241	0.414	Comptd:
7	Constt: of WSS Baja Narai	10.000	200/130241	0.200	Comptd:
8	Constt: of WSS Batai kass koroona (kohi Barmol	10.000	200/130241	0.245	Comptd:
9	Constt: of WSS gharib abad, mayar & sharif abad	20.000	200/130241	0.400	Comptd:
10	Constt: of WSS gujar garhi/batto baba	10.000	200/130241	0.215	Comptd:
11	Constt: of WSS jhangir abad	10.000	200/130241	0.250	Comptd:
12	Constt: of WSS kochiano hashnagaro	20.000	200/130241	0.930	Comptd:
13	Constt: of WSS kodinaka	19.045	200/130241	1.000	Comptd:
14	Constt: of WSS Narai (maho dheri)	17.300	200/130241	1.000	Comptd:
Total				5.854	

Annexure-8
DP# 1.2.2.11

Unauthorized advance payment Rs 4.188 million

S. No	Name of Item	Amount (Rs)
1	Earth Excavation	38,929
2	PCC 1:4:8	154,160
3	SF Mild Steel	1,802,150
4	PCC 1:2:4	822,517
5	Pacca Brick work	1,027,730
6	Plaster 1:4	139,033
7	PCC 1:2:4	203,174
Total		4,187,693

Annexure-9
DP# 1.2.3.1

Irregular expenditure without Technical sanction Rs 1429.344 million

S. No	Name of scheme	AA cost	Expenditure
1	90464- Development of fisheries Aquaculture in Khyber Pakhtunkhwa. SH: Construction & Renovation of strengthening of Charbanda Fish Hatchery Mardan PK-30	28.193	21.278
2	140976- F/S Design & Construction of offices & Residence for Tehsildar at Rustam Mardan	98.586	20.835
3	120750- F/S and Construction of PHED and C&W, Offices and Residences complex of Mardan Bannu and Chitral. SH:	45.592	30.058
4	Construction of PHED Office Mardan.	17.429	10.186
5	GPS Awal Dad Banda PK-29	7.674	3.534
6	GHS Gujrat PK-30	23.15	7.34
7	GGHS Par Hoti PK-30	23.15	3.884
8	GPS Taja Rustam PK-29	8.334	3.863
9	GGHS Gujar Garhi PK-26	2.003	1.257
10	GGHS Sher Garh PK-27	2.003	1.532
11	GGHS Jamal garhi PK-29	2.003	1.081
12	GGHS Machi PK-29	24.236	5.375
13	GHS Bakshali PK-30	23.204	9.618
14	GHS Toru Mera PK-25	24	8.789
15	GGHS Ghala Dher PK-24	24.902	7.446
16	GGHS Kopar PK-26	24.902	6.105
17	GGMS Manga dheri PK23	12.114	4.486
18	GMS PK-24 Sarband	12.114	3.275
19	GGMS Shah Zaman PK-27	12.114	6.372
20	GMS Pipal Pk-28	12.114	9.592
21	GMS Surkhabi PK-29	12.114	5.01
22	GGHS Bakshali PK-30	10.821	5.126
23	GGHS Sari Bahlol PK-26	10.821	3.783
24	GMS Cham Rang S/T NarshakPK-25	11.207	8.034
25	GHS Babuzai PK-28	25.001	9.023
26	GGPS Charguli PK-29	13.809	5.201
27	GHS Saro Shah PK-26	25.136	4.094

28	GMS Laidai Gujrt PK-30	12.164	6.662
29	GGHSS Saro Shah PK-26	24.55	6.37
30	Estab: GGDC at Hoti Mardan (Daang Baba) PK-24	147.308	162.942
31	Construction of Examination Hall in Govt: Degree College Toru PK-24	9	7.315
32	130160- Provision of Missing Facilities in Govt; Colleges (PC-II approved).	8.846	7.636
33	140589- Establishment of 07 Govt: Colleges in Khyber Pakhtunkhwa . SH: Establishment of GGDC Gujrat in PK-30	PC-II	8.505
34	150036- Construction /Repair/Embrace of Boundary Wall, Main Gates, Guard Room and Security Pickets in Govt: Colleges. SH: Construction of Boundary Wall & Security Pickets in GDC Toru PK-24 District Mardan.	6.897	2
35	130599- Rehabilitation of Infrastructure Facilities at GGMS No.1, Mardan, GTVC (Boys) Gulbahar Peshawar & GCT Nowshera (PC-II approved). SH: Govt: College of Management Science No.1, PK-23 District Maran.	33.301	19.89
36	110454- Directorate of Human Rights and its District Based. Resource Centers with Integrated Facilities for Public Prosecutors Govt: Pleaders and probation officers Govt: of KPK (INL Assisted).	25	19.699
37	140294-Construction of Judicial Complex Mardan (PC-II)	PC-II 5.123	3.22
38	140354- Balance work/liabilities under the ADP 2012-13 Schemes (i) Local Development Initiatives (Chitral-Component) (ii) Community Hall at Bat Khela (iii) Amir Mohammad Khan Mega Park Mardan (iv) District Secretariat & Assembly Hall at Charsadda (v) Sabzi Mandi Mardan.	29.974	25.11
39	Station No11 Mardan Medical Complex Mardan	34.786	17.992
40	Station No 22 Town Hall Mardan.	12.203	11.098
41	Station No44 Swabi Road Mardan	29.438	26.584
42	120626- construction of Residence & Bachlor Hostel in all District Head quarter for Govt: servant in Khyber Pakhtunkhwa 1-Construction of Bachlor Hostel for BPS (17-18) officer in Mardan Club Mardan 2- Construction of 2 Nos Officers Residences in Shiekh Maltoon Town Mardan PK-24	Rev: 74.967	32
43	DHQ Mardan female section	605.024	283.129
44	DHQ Mardan Male Section	929.451	583.015
		Total	1429.344

Annexure-10
DP# 1.2.3.3

Non-imposition of penalty for delay in completion of work - Rs 431.090 million

#	Name of work	Estimated cost (Rs)	Work order date	Completion period	Actual completion	Delay	Penalty @ 10 % (Rs)
1	DHQ Mardan female section	605,024,574	02-01-2013	01-01-2016	In progress in 11/2016	11 months	60,502,457
2	DHQ Mardan Male Section	929,451,537	28-12-2012	27-12-2015	In progress in 11/2016	11 months	92,945,153
3	Bacha khan Medical college Mardan	811,140,380	05-01-2012	05-07-2014	-do-	28 months	7,5834,315
4	GHS Mohib Banda	17,069,800	06-07-2012	05-03-2014	In progress in 11/2016	32 months	1,706,980
5	GGHS kathi Garhi	16,949,061	16-01-2012	15-01-2014	--do--	34 months	1,694,906
6	Upgradation of GHS to GGHS Baringar	16,949,061	20-06-2012	19-02-2014	--do--	33 months	1,694,906
7	GGC Hoti Mardan (Dang Baba)	142,420,132	01-10-2011	01-10-2013	--do--	37 months	14,242,013
8	Balance civil work (SH: sabzi Mandi Mardan)	28,765,509	07-04-2015	06-04-2016	--do--	09 months	2,876,550
9	Const: of bus garage & class-iv residence in GGDC Takht bhai	3,256,464	08-07-2015	07-07-2016	--do--	04 months	325,646
10	Const: of Overhead tank in GGDC Takht bhai	6,265,361	-do-	-do-	--do--	--do--	626,536
11	Const: of 06 nos exam. Hall in Mardan SH: GHS Park Takhtbhai	7,288,024	-do-	-do-	--do--	--do--	728,802
12	Imp & Reh: of exis: health facilities in KPK SH: MMC Mardan	14,713,008	16-04-2015	15-04-2016	--do--	08 months	1,471,300
13	Const: of Judicial complex (MS Katlang Const: Co	87,983,400	26/7/2012	25-01-2014	23-06-2015 (Final bill)	17 months	8,798,340

14	Const: of GGDC Garhi Kapoora	221,684,000	01-10-2011	01-10-2013	30-05-2015	20 months	22,168,400
15	Const: of begum Nasim wali Khan GGDC Sawal dher	231,209,000	19-08-2010	30-06-2014	30-06-2016	24 months	23,120,900
16	Const: of GCC for women	190,851,000	30-05-2012	30-05-2014	30-06-2016	24 months	19,085,100
17	Estab: of SMBB children Hospital Mardan	1032,679865	02-09-2011	02-09-2014	In progress in 11/2016	26 months	103,267,986
Total							431,090,290

Annexure-11
DP# 1.2.3.8

Non-crediting of lapsed deposits- Rs 30.848 million

S.No	Date	Item No.	Amount (Rs)
1	6/2004	1/2	61,447
2	6/2004	2/3	91,088
3	6/2004	3/4	32,933
4	2/2005	4/8	45,717
5	2/2005	5/9	41,768
6	2/2005	6/11	118,319
7	2/2005	7/12	227,295
8	2/2005	8/13	214,247
9	4/2006	9/15	42,850
10	4/2006	10/16	152,523
11	4/2006	11/17	103,429
12	4/2006	12/19	91,110
13	4/2006	13/21	48,821
14	4/2006	14/22	63,652
15	4/2006	15/23	59,629
16	4/2006	16/24	39,292
17	4/2006	17/25	42,538
18	4/2006	18/26	38,690
19	4/2006	19/27	88,000
20	7/2006	20/28	164,724
21	7/2006	21/30	295,464
22	7/2006	22/31	63,451
23	7/2006	23/32	123,422
24	7/2006	24/33	23,400
25	7/2006	25/34	40,053
26	7/2006	26/35	11,086,251
27	7/2006	27/37	25,707
28	7/2006	28/38	1,148,755
29	2/2007	29/40	4,534
30	2/2007	30/49	66,109
31	2/2007	31/53	12,536
32	2/2007	32/55	272,250
33	2/2007	33/56	368,150
34	2/2007	34/58	172,092
35	2/2007	35/68	50,749
36	2/2007	36/69	55,670
37	2/2007	37/71	56,410
38	2/2007	38/72	62,527
39	2/2007	39/76	54,700
40	2/2007	40/77	52,410
41	2/2007	41/78	25,275

42	2/2007	42/79	157,110
43	2/2007	43/81	57,435
44	2/2007	44/83	40,196
45	2/2007	45/84	52,121
46	4/2008	46/87	55,073
47	4/2008	47/90	62,753
48	4/2008	48/94	47,907
49	4/2008	49/95	37,142
50	4/2008	50/96	47,920
51	4/2008	51/98	37,212
52	4/2008	52/99	44,565
53	4/2008	53/102	5,000
54	4/2008	54/103	46,627
55	4/2008	55/104	2,000
56	4/2008	56/106	122,244
57	4/2008	57/108	50,230
58	4/2008	58/109	46,620
59	4/2008	59/110	2,290
60	4/2008	60/113	27,281
61	4/2008	61/114	19,490
62	4/2008	62/117	45,200
63	4/2008	63/118	30,000
64	4/2008	64/119	8,050
65	4/2008	65/120	99,500
66	4/2008	66/121	54,140
67	4/2008	67/122	23,820
68	4/2008	68/123	5,120
69	4/2008	69/124	22,860
70	4/2008	70/128	80,750
71	4/2008	71/129	552,750
72	4/2008	72/130	66,135
73	4/2008	73/132	119,100
74	4/2008	74/133	18,120
75	4/2008	75/134	36,250
76	4/2008	76/135	106,881
77	4/2008	77/136	81,100
78	4/2008	78/137	13,040
79	4/2008	79/139	99,500
80	4/2008	80/140	24,840
81	4/2008	81/143	19,330
82	4/2008	82/147	33,744
83	4/2008	83/148	33,779
84	4/2008	84/149	131,800
85	4/2008	85/150	285,375
86	4/2008	86/151	17,385
87	4/2008	87/152	796,587

88	4/2008	88/153	65,660
89	4/2008	89/154	3,703
90	4/2008	90/155	189
91	4/2008	91/156	19,604
92	4/2008	92/157	25,169
93	4/2008	93/158	41,687
94	4/2008	94/159	10,280
95	4/2008	95/160	656,947
96	4/2008	96/161	50,927
97	4/2008	97/192	158,840
98	4/2008	98/163	60,270
99	4/2008	99/164	22,801
100	4/2008	100/165	203,292
101	4/2008	101/166	20,150
102	4/2008	102/167	2,000
103	4/2008	103/168	29,525
104	4/2008	104/169	21,075
105	4/2008	105/171	47,800
106	4/2008	106/172	54,220
107	4/2008	107/173	13,202
108	10/2009	108/174	60,050
109	11/2009	109/175	12,000
110	11/2009	110/176	12,600
111	11/2009	111/177	18,000
112	11/2009	112/176	9,751
113	11/2009	113/177	1,667
114	11/2009	114/181	4,050
115	11/2009	115/182	15,782
116	11/2009	116/183	30,254
117	11/2009	117/184	26,000
118	11/2009	118/185	251,034
119	11/2009	119/186	17,324
120	11/2009	120/187	510,787
121	01/2009	121/188	4,350
122	01/2009	122/189	92,665
123	01/2009	123/190	17,848
124	01/2009	124/192	981,716
125	01/2009	125/194	212,603
126	01/2009	126/195	274,301
127	01/2009	127/196	50,540
128	01/2009	128/197	690,290
129	01/2009	129/199	11,390
130	01/2009	130/202	21,713
131	01/2009	131/203	15,690
132	01/2009	132/204	28,142
133	02/2009	133/205	6,724

134	02/2009	134/206	3,200
135	02/2009	135/207	3,200
136	02/2009	136/208	3,200
137	02/2009	137/209	19,000
138	02/2009	138/210	650,691
139	02/2009	139/211	361,824
140	02/2009	140/212	31,028
141	02/2009	141/213	67,400
142	02/2009	142/214	43,326
143	02/2009	143/215	26,599
144	02/2009	140/216	268,785
145	02/2009	145/217	5,300
146	02/2009	146/218	11,362
147	02/2009	147/219	846,267
148	02/2009	148/220	76,786
149	02/2009	149/221	266,526
150	02/2009	150/222	16,150
151	02/2009	151/223	9,087
152	02/2009	152/224	135,520
153	02/2009	153/225	8,800
154	02/2009	154/226	4,322
155	02/2009	155/227	1,750
156	02/2009	156/228	61,637
157	02/2009	157/229	54,922
158	02/2009	158/230	384,673
159	02/2009	159/231	7,714
160	02/2009	160/232	79,599
161	02/2009	161/233	932,984
162	02/2009	162/234	60,750
163	02/2009	163/235	16,200
164	02/2009	164/236	410,909
165	02/2009	165/237	900,507
166	02/2009	166/238	168,626
167	02/2009	167/239	10,151
168	02/2009	168/240	11,868
169	6/2009	-	8,870
170	6/2009	-	24,813
171	6/2009	-	17,630
172	6/2009	-	28,175
173	6/2009	-	26,095
174	6/2009	188/263	13,347
175	6/2009	190/265	68,642
176	6/2009	192/267	31,106
177	8/2009	195/270	12,250
178	8/2009	198/275	25,678
179	8/2009	200/278	25,748

180	8/2009	201/280	8,567
181	8/2009	202/281	13,450
182	8/2009	204/283	17,750
183	10/2009	205/284	8,750
184	10/2009	206/285	6,150
185	10/2009	207/286	12,150
186	10/2009	208/287	3,750
187	4/2010	214/295	15,957
188	4/2010	215/296	39,864
Total			30,848,376

Annexure-12
DP# 1.2.3.9

Overpayment to the contractors due to incorrect application of rate
Rs 24 million

Voucher No	Date	Name of scheme	Name of Contractor	Quantity Paid (M3)
2-M	25.05.2013	Village Karkura	M/S Lal Bahadur	434
3-M	25.05.2013	Village Rag Narai	M/S Lal Bahadur	466
4-M	28.05.2013	Village Kandar	M/S Abbas Khan	240
5-M	28.05.2013	Village Serai	M/S M. Sharif	440
6-M	28.05.2013	Village Dagai	M/S M. Sharif	380
7-M	28.05.2013	Village Mustafa	M/S M.Sharif	168
17-M	28.05.2013	Village Manga	M/S Fazal Hussain	200
18-M	28.05.2013	Village Khangar	M/S Zia Ullah	2003
19-M	29.05.2013	Village Shamoza	M/S Khabir	110
20-M	29.05.2013	Village Kharki	M/S Sharif	511
21-M	29.05.2013	Village Mardan	M/S Bakht Taj	436
22-M	29.05.2013	Village Bermol	M/S Ibrar	20
26-M	29.05.2013	Village Tohid	M/S Said Wahab	269
28-M	29.05.2013	Village Lik Pan	M/S Rahmat Gul	298
29-M	29.05.2013	Village Mohabat Abad	M/S Khalid	302
30-M	29.05.2013	Village Gari Daulat Zai	M/S Shabbir	571
31-M (A)	29.05.2013	Village Bijli Ghar	M/S Zahir	333
31-M (B)	29.05.2013	Village Mulim Abad	M/S Sahkir	88
35-M	30.05.2013	Village Dagai Khass	M/S KCC	48
42-M	30.05.2013	Village Chail	M/S Wahab	89
43-M	30.05.2013	Village Subedar Kalli	M/S Wadan	130
44-M	30.05.2013	Village Mian Gul	M/S Prsham	135
56-M	01.06.2013	Village Bilard Khel	M/S Khalid	341
57-M	01.06.2013	Village Toru	M/S Arshad	1862
64-M	01.06.2013	Village By pass Road	M/S Bashir	733
65-M	01.06.2013	Village Bochay Road	M/S Bashir	75
67-M	01.06.2013	Village Muslim Abad	M/S Bashir	226
68-M	01.06.2013	Village Sarobi	M/S Rahim Shah	290
69-M	01.06.2013	Village Chamtar	M/S Gul Said	70
72-M	01.06.2013	Village Mayar	M/S Dilawar	537
89-M	04.06.2013	Village Bghdada	M/S Nasr Ullah	161
90-M	01.06.2013	Village Zaristan	M/S Taj Gul	853
101-M	01.06.2013	Village Sohbat Abad	M/S Zia Ullah	467
102-M	01.06.2013	Village Mamang Kallay	M/S Zia Ullah	777

104-M	01.06.2013	Village Talib Kallay	M/S Wisal	197
105-M	01.06.2013	Village Sasta Bazar	M/S Poshan	207
106-M	01.06.2013	Village Ragnarai	M/S Lal Bahadar	539
194-M	13.06.2013	Village Perkho	M/S Perukh Sair	365
195-M	13.06.2013	Village Hospital	M/S Fazal Hussain	398
197-M	20.06.2013	Village Sahah Kallay	M/S Yousaf Kalli	696
198-M	20.06.2013	Village Daulat Zai	M/S Sharif	916
204-M	20.06.2013	Village Bala Gharai	M/S Bashir	1580
205-M	20.06.2013	Village Gadar	M/S Bashir	390
206-M	20.06.2013	Village Bakhshali	M/S Pervez	793
207-M	20.06.2013	Village Gareela	M/S Aslam & Bros	852
208-M	20.06.2013	SS Zormandi	M/S Faisal	551
209-M	20.06.2013	SS Takar	M/S Wisal	250
210-M	20.06.2013	SS Dagai Khass	M/S KCC	254
217-M	20.06.2013	SS Akhun Abad	M/S Rashid	453
2018-M	20.06.2013	SS Ashraf Abad	M/S Wadan	623
219-M	22.06.2013	SS Dherai Kallay	M/S Fazal Hassan	1407
221-M	22.06.2013	SS Ragnarai	M/S Lal Bahadar	575
223-M	22.06.2013	SS Mian Gul Kallay	M/S Poshan	375
224-M	22.06.2013	SS Mohabat Abad	M/S Wazir	160
225-M	22.06.2013	SS Baghdada	M/S Illyas	928
226-M	25.06.2013	SS Qasmi	M/S Fateh Mohammad	296
227-M	25.06.2013	SS Kot Daulat zai	M/S Kamran	546
228-M	25.06.2013	SS Kot Daulat zai	M/S Kamaran	794
229-M	25.06.2013	SS Palalano.	M/S Sitara Engineer	222
231-M	25.06.2013	SS Nangoro	M/S Ibrahim	1251
230-M	25.06.2013	SS Mian Kallay	M/S Yousaf	276

232-M	25.06.2013	SS Roria	M/S Abbas	1183
233-M	25.06.2013	SS Baizu	M/S Sharif	511
234-M	25.06.2013	SS Yousaf Zai	M/S Bathtaq	246
235-M	25.06.2013	SS Palo Dherai	M/S Usaman	490
236-M	25.06.2013	SS Tamboo lak	M/S Bashir	867
237-M	25.06.2013	SS Masiti	M/S Bashir	405
238-M	25.06.2013	SS Madina Coloni	M/S Bashir	507
239-M	25.06.2013	SS Kochi Abad	M/S Bashir	683
246-M	25.06.2013	SS Dehli Mohalla	M/S Zubair	139
241-M	25.06.2013	SS Bilarad khel	M/S Khalid	347
242-M	25.06.2013	SS Mohabat Abad	M/S Khalid	301
243-M	25.06.2013	SS Mazdoor Abad	M/S Majid	997
251-M	25.06.2013	SS Shamat Pur	M/S Majid	350
252-M	25.06.2013	SS Ghala Dher	M/S Majid	1131
253-M	25.06.2013	SS Nawab Ali Road	M/S Majid	2000
254-M	25.06.2013	SS Maya	M/S Majid	300
255-M	25.06.2013	SS Saeed Abad	M/S Majid	732
256-M	25.06.2013	SS Shah Abad	M/S Majid	646
257-M	25.06.2013	SS Chik hoti	M/S Majid	796
258M	25.06.2013	SS Mir was	M/S Majid	423
259-M	25.06.2013	SS Mamat pur	M/S Majid	208
260-M	25.06.2013	SS Guli Bagh	M/S Majid	514
261-M	25.06.2013	SS Guli Bagh	M/S Super Hoti	650
262-M	25.06.2013	SS Marchako Kalli	M/S Super Hoti	400
264-M	25.06.2013	SS Serai	M/S Zain Ul Haq	513
265-M	25.06.2013	SS Irum coloni	M/S Zain Ul Haq	570
266-M	25.06.2013	SS Ruria	M/S Shahid	544
269-M	25.06.2013	SS Baket Ganj	M/S Bashir	141
270-M	25.06.2013	SS Moheb banda	M/S Bashir	492
271-M	25.06.2013	SS Zaristan	M/S Bashir	100
272-M	25.06.2013	SS Jan abad	M/S Taj Gul	877
274-M	25.06.2013	SS Mayar	M/S Ghaffar Ali	669
277-M	25.06.2013	UC Baghdada	M/S Dilawar	540

299-M	25.06.2013	UC Kandar	M/S Nasr Ullah	369
300-M	25.06.2013	UC Sheikh kalli	M/S Wahaj	218
301-M	25.06.2013	UC Chamtar	M/S Yousaf	838
305-M	25.06.2013	UC Garhi Daulat zai	M/S Gul Dad	377
306-M	25.06.2013	UC Muslim Abad	M/S Shabir	229
307-M	25.06.2013	UC Moheb Banda	MS Manda	440
343-M	25.06.2013	UC Gombat	M/S Waheed Ullah	224
345-M	25.06.2013	UC Shamat	M/S Bashir	137
346-M	25.06.2013	UC Bab koroona	M/S Bashir	232
347-M	25.06.2013	UC	M/S ADK	2015
Total				56562

Overpayment Rs = $(986/36-561/90)*56562 = 24,008,306$

Annexure-13
DP# 1.2.3.11

Overpayment due to incorrect application of rate Rs 18.419 million

Voucher No & Date	Name of scheme	Name of contractor	Quantity	Over payment (Rs)
55-r on 17/6/13	Central prison (non resdl:)	M/S Zain ul abideen	1090	320,460
57-r on 17/6/13	Central prison (resdl: acc) `	M/S Muzafurul mulk	6075	1,786,050
2-b on 12/12/12	GGHS no 1	M/S M. Shabbir	131	38,514
47-b on 2/12/12	Postgraduate medical college	M/S super	491	144,354
48-b on 24/12/12	Technied college bickelging	M/S Anwar khan	923	271,362
16-R on 3/12/12	Working women hostel Mardan	M/S Sher naiz	1882	553,308
32-b on 28/11/12	Poletechnic instt: Mardan	M/S Nasrullah	772	226,968
42-b on 28/5/13	DHQ Hosoidal mardan phase 2	M/S Zain ul abideen	4600	1,352,400
44-R on 12/12/12	central prison at Mardan	M/S Ismail construction	33970+7% above	10,653,206
34-R on 4/12/12	GGDC Rustam	M/S Jan Alam	4600+19.70% above	1,618,822
42-b on 28/5/13	imp: and standardization of DHQ hospital Mardan phase 2	M/S Zain-ul-abideen	4599+7.50% above	1,453,513
TOTAL				18,418,957

Annexure-14**DP# 1.2.3.12****Unauthorized retention of funds in Deposit-III –Rs 17.447 million**

2nd deposit			
S. No	Item no	Month/year of transaction	Amount as on 30.06.2013
1	01/02	06/2012	50,000
2	02/03	06/2012	58,523
3	03/04	06/2012	39,851
4	04/05	06/2012	5,896
5	05/07	06/2012	8,350
6	06/08	09/2012	1,476,118
7	07/09	09/2012	1,216,645
8	08/10	09/2012	947,188
9	09/12	10/2012	201,705
10	10/13	10/2012	196,365
11	11/14	10/2012	205,619
12	13/15a	10/2012	40,300
13	14/16	10/2012	214,547
14	15/17	10/2012	204,744
15	16/18	10/2012	800
16	18/20	10/2012	62,083
17	19/21	10/2012	94,000
18	20/22	10/2012	158,000
19	21/23	10/2012	91,500
20	22/24	10/2012	91,500
21	23/25	10/2012	92,000
22	24/27	11/2012	2,000
23	25/35	11/2012	78,000
24	26/36	11/2012	208,709
25	27/37	11/2012	173,000
26	28/38	11/2012	1,227,901
27	29/39	11/2012	383,484
28	30/40	11/2012	168,480
29	31/42	11/2012	36,000
30	32/43	11/2012	246,056
31	33/45	11/2012	40,753
32	34/46	11/2012	18,000
33	35/47	11/2012	91,500

34	36/48	11/2012	91,500
35	39/51	11/2012	2,810
36	38/52	11/2012	90,000
37	39/53	11/2012	21,000
38	40/54	11/2012	19,000
39	41/55	11/2012	61,750
40	42/56	11/2012	221,058
41	43/58	11/2012	2,000
42	45/60	11/2012	18,447
43	46/61	11/2012	19,897
44	47/62	11/2012	89,000
45	48/64	11/2012	137,742
46	49/65	12/2012	200,000
47	50/67	12/2012	200,000
48	51/70	12/2012	97,337
49	52/74	12/2012	23,017
50	53/76	11/2012	2,000
51	54/77	11/2012	48,000
52	55/78	12/2012	62,000
53	56/87	12/2012	77,000
54	57/88	12/2012	262,878
55	58/89	12/2012	100,616
56	59/91	12/2012	79,715
57	60/93	12/2012	39,000
58	61/94	12/2012	18,000
59	62/95	12/2012	18,000
60	63/98	12/2012	18,000
61	64/99	12/2012	239,606
62	65/100	12/2012	8,000
63	70/107	12/2012	55,000
64	71/113	01/2013	48,000
65	80/113b	01/2013	621,161
66	81/116	01/2013	50,000
67	82/117	01/2013	48,000
68	82/129	01/2013	42,000
69	83/130	02/2013	44,000
70	84/131	02/2013	44,000
71	85/132	02/2013	44,000
72	86/133	02/2013	44,000
73	87/134	02/2013	4,400
74	88/135	02/2013	4,400
75	89/136	02/2013	4,400

76	90/138	02/2013	172,000
77	91/138	02/2013	25,000
78	92/139	02/2013	94,000
79	93/140	02/2013	15,800
80	94/141	02/2013	9,400
81	95/142	02/2013	15,800
82	96/143	02/2013	3,700
83	97/144	02/2013	5,400
84	98/145	02/2013	15,800
85	99/146	02/2013	9,400
86	100/147	02/2013	10,800
87	101/148	02/2013	48,006
88	102/149	02/2013	48,000
89	103/150	02/2013	30,000
90	103/152	02/2013	11,000
91	104/153	02/2013	34,000
92	105/154	02/2013	11,000
93	106/155	02/2013	34,600
94	107/156	02/2013	34,600
95	108/157	02/2013	11,000
96	109/158	02/2013	11,000
97	110/159	02/2013	34,600
98	111/160	02/2013	11,000
99	112/162	02/2013	28,122
100	113/164b	02/2013	398,505
101	114/165	02/2013	31,000
102	115/177	02/2013	14,000
103	116/178	02/2013	14,000
104	117/178b	02/2013	36,794
105	139/201	03/2013	87,000
106	141/203	03/2013	194,125
107	142/204	03/2013	18,000
108	144/211	03/2013	93,500
109	145/212	03/2013	79,600
110	146/213	03/2013	95,500
111	147/214	03/2013	159,100
112	148/215	03/2013	16,000
113	149/216	03/2013	41,000
114	150/217	03/2013	41,000
115	151/218	03/2013	79,000
116	153/220	03/2013	232,492
117	154/221	03/2013	489,846

118	155/222	03/2013	735,745
Total			15,030,586

5th Deposit

1	1/2	05/2013	31,260
Total			31,260
G. Total			15,061,846

#	Item No and date	Classification of work	Allocation (Rs)	Progressive (Rs)	Savings (Rs)
1	6/6, 04/2012	WSS at Shahbaz Garhi	3,028,000	2,843,618	184,382
2	7/7, 06/2012	Constt: of various WSS in KPK	2,400,000	199,000	2,201,000
					2,385,382

Overpayment due to allowing excess steel Rs 7.625 million

Actual design of RCC slab at site

Distribution of Long Bar & Short Bar

L/Bar= 1/2 inch dia bar c/c 9 inch

S/Bar= 1/2 inch dia bar c/c 6 inch

L/Bar= 4517ft*5bar*0.667=15,064 lbs

=15,064/2204= 6.83ton

S/Bar= 3.75*9400 bar*0.667=23,512 lbs

=23,512/2204=10.668 ton

Total S/F mild steel used in slab =6.83 Tons+10.668 Tons =**17.498 Ton**

STATEMENT

Actual Qty Required	Paid Qty as per BOQ	Diff:	Rate (Rs)	O/Payment (Rs)
17.498 ton	97.76 Ton	80.26 Ton	95000	7,624,700

Annexure-16
DP# 1.2.3.15

Overpayment due to allowing premium on Non-Schedule Items Rs 6.981 million

1. Impr: & standrz: of DHQ Hospital Mardan Phase-III (Name of Contractor:M/S Rustam Khan)

S. No	Particular	Total amount of NSI (Rs)	Premium @10% (Rs)
1	IPD/ service block	4,897,258	489,726
2	Administration block	1,054,911	105,491
3	Cafeteria	231,546	23,155
4	Electrical sub station room & HVAC	244,163	24,416
5	Diagnostic Block	7,798,674	779,867
6	Masjid	119,000	11,900
Total		14,345,552	1,434,555

2. Impr: & standrz: of DHQ Hospital Mardan Phase-III (M/S Bannu Construction Co.)

S. No	Particular	Total amount of NSI (Rs)	Premium @10% (Rs)
1	Private rooms	1,736,750	173,675
2	OPD	3,532,926	353,292
3	Apartment flat 1-07	1,192,896	119,289
4	Boundary wall	648,552	64,855
5	Apartment flat 1-07	1,057,958	105,795
6	Apartment flat 1-07 (plumbing)	937,633	93,763
7	Apartment flat 1-07	937,633	93,763
Total		10,044,348	1,004,432

3. Establishment of Baha Khan Medical College Mardan Phase-II

#	Particular	Total amount of NSI (Rs)	Premium @10% (R,s)
1	Main building CW	12,566,810	1,256,681
2	Main building plumbing work	4,195,512	419,551
3	Administration block CW	1,976,114	197,611
4	Administration block plumbing work	462,396	46,239
5	Girls Hostel CW	7,376,586	737,658
6	Girls Hostel plumbing work	1,514,152	151,415
7	Mosque CW	1,999,338	199,933
8	Mosque Plumbing work	111,734	11,173
9	Security Office CW	189,832	18,983
10	Security Office plumbing work	10,362	1,036
11	Guest House CW	1,559,210	155,921
12	Guest House plumbing work	772,236	77,223
13	GYMNASIUM CW	11,228,504	1,122,850
14	GYMNASIUM plumbing work	1018,222	101,822
15	Over Head water Tank CW	351,962	35,196
16	Under ground water tank	87,072	8,707
Total		45,420,042	4,541,999

Annexure-17
DP# 1.2.3.16

Non-deposit of Tender Forms fee – Rs 5.130 million

#	Name of scheme	E/Cost	No of Participants	Rate (Rs)	Amount (Rs)
1	science lab project in KPK ADP No 181/2014-15 iii GGHS ghalla Dher Pk 24 (C/w)	1,927,000	9	1,000	9,000
2	science lab project in KPK ADP No 181/2014-15 GHS Malik Abad Koragh	1,927,000	9	1,000	9,000
3	science lab project in KPK ADP No 181/2014-15 GHS Khanjar	1,927,000	11	1,000	11,000
4	science lab project in KPK ADP No 181/2014-15 GHS Mohib Banda	1,927,000	9	1,000	9,000
5	science lab project in KPK ADP No 181/2014-15 SH VII GHS Garhi Kapoora	1,927,000	5	1,000	5,000
6	science lab project in KPK ADP No 181/2014-15 SH VIII GHS Garhi Kapoora	1,927,000	8	1,000	8,000
7	science lab project in KPK ADP No 181/2014-15 SH IX GHS Sangao	1,927,000	4	1,000	4,000
8	science lab project in KPK ADP No 181/2014-15 SH X GHS Alo	1,927,000	6	1,000	6,000
9	science lab project in KPK ADP No 181/2014-15 SH XI GHS Khair Abad	1,927,000	8	1,000	8,000
10	science lab project in KPK ADP No 181/2014-15 SH XII GHS Kathi Garhi	1,927,000	5	1,000	5,000
11	science lab project in KPK ADP No 181/2014-15 SH XIII GHS Garyala	1,927,000	4	1,000	4,000
12	repair of public latrine in KPK SH: Repair of Man of public library at Mardan	1,993,000	5	1,000	5,000
13	science lab project in KPK SH construction of 550 science labe in HS in KPK SH GGHS Bago Banda C/W	2,389,000	8	1,195	9,556
14	science lab project in KPK SH construction of 550 science labe in HS in KPK SH GGHS Par hoti	2,389,000	7	1,195	8,362
15	science lab project in KPK SH construction of 550 science labe in HS in KPK SH GGHS bhai khan	2,389,000	9	1,195	10,751
16	Construction of 550 Science Labs in High Schools in Khyber Pakhtunkhwa. Sub Work: GHS Mayar PK-25 (Civil	2,435,000	5	1,218	6,088

	Work)				
1 7	Construction of 550 Science Labs in High Schools in Khyber Pakhtunkhwa. Sub Work: GHS Garhi Kapura PK-25 (Civil Work)	2,435,000	3	1,218	3,653
1 8	Construction of 550 Science Labs in High Schools in Khyber Pakhtunkhwa. Sub Work: GHS Shah Baig Pk-26 (Civil Work)	2,435,000	7	1,218	8,523
1 9	Construction of 550 Science Labs in High Schools in Khyber Pakhtunkhwa. Sub Work: GHS Park Takhat Bhai PK-26 (Civil Work)	2,435,000	5	1,218	6,088
2 0	Construction of 550 Science Labs in High Schools in Khyber Pakhtunkhwa. Sub Work: GGHS Kopar PK-26 (Civil Work)	2,435,000	7	1,218	8,523
2 1	science lab project in KPK SH construction of 550 science lab in HS in KPK SH GGHS sherdil khan	2,501,000	10	1,251	12,505
2 2	science lab project in KPK SH construction of 550 science lab in HS in KPK SH GHS jehangir abad	2,501,000	11	1,251	13,756
2 3	science lab project in KPK SH construction of 550 science lab in HS in KPK SH GGHS Sari Bahlol	2,501,300	8	1,251	10,005
2 4	science lab project in KPK SH construction of 550 science lab in HS in KPK SH GGHS word No 4 takhtbhai c/w	2,501,300	8	1,251	10,005
2 5	M&R to all govt: building	2,889,000	5	1,445	7,223
2 6	Up: of 100 Primary schools in KPK SH: GGPS Jalal Killi	7,994,400	4	3,997	15,989
2 7	Const: of exam hall in H/HSS in KPK SH: GHS Gujar Garhi	8,275,000	6	4,138	24,825
2 8	Const: of exam hall in H/HSS in KPK SH: GHS lund khwar	8,485,000	5	4,243	21,213
2 9	const: of exam hall GHSS mayar civil work	10,238,000	14	5,119	71,666
3 0	const: of exam hall GHSS sari bahlol civil work	10,238,000	18	5,119	92,142
3 1	Const: of exam hall in H/HSS in KPK SH: GHS Garhi Dolat Zai	10,238,900	6	5,119	30,717
3 2	Const: of exam hall in H/HSS in KPK SH: GGHS Swal Dher	10,238,900	9	5,119	46,075

3	Const: of exam hall in H/HSS in KPK	10,238,900	4	5,119	20,478
3	SH: GHS kata khat				
3	Const: of exam hall in H/HSS in KPK	10,238,900	4	5,119	20,478
4	SH: GHS naseer killi				
3	Const: of exam hall in H/HSS in KPK	10,238,900	10	5,119	51,195
5	SH: GHS bakhshali				
3	Const: of exam hall in H/HSS in KPK	10,238,900	3	5,119	15,358
6	SH: GGHS garyala				
3	Const: of exam hall in H/HSS in KPK	10,238,900	3	5,119	15,358
7	SH: GGHS bakhshali				
3	Const: of exam hall in H/HSS in KPK	10,238,900	4	5,119	20,478
8	SH: GHS Babini				
3	const: of 100 exam hall in HS/HSS in	10,239,000	6	5,120	30,717
9	KPK GHS Khadi Killi civil work				
4	const: of exam hall GHSS koper c/W	11,595,000	11	5,798	63,773
0					
4	conversion of 100 mosque GMPS	14,036,000	16	7,018	112,288
1	haidr khan killi internal electrification				
	c/w				
4	Establishment of Play Ground in KPK	14,395,000	5	7,198	35,988
2	on need basis SH: Establishment of				
	Play Ground at Toru PK-24 (Civil				
	Work)				
4	reconstruction of existing pry, middle	15,541,000	5	7,771	38,853
3	high school in KPK SH GPS garhi				
	daulat zai C/W				
4	construction of deaf & dump school at	16,232,000	5	8,116	40,580
4	takht bahi Pk-26				
4	reconstruction of existing pry, middle	16,254,000	16	8,127	130,032
5	high school in KPK SH GGPS No 3				
	hathian C/W				
4	conversion of mosque schools into	17,169,500	4	8,585	34,339
6	regular SH GMPS garger C/w				
4	Est: of PS schools on need basis in	17,724,500	4	8,862	35,449
7	KPK SH GGPS kanda khass				
4	Est: of PS schools on need basis in	17,724,500	6	8,862	53,174
8	KPK SH GGPS Haji khan said				
4	reconstruction of existing pry, middle	17,749,000	8	8,875	70,996
9	high school in KPK SH GGPS Qajeer				
	Rustam C/W				
5	Est: of PS schools on need basis in	17,749,000	15	8,875	133,118
0	KPK SH GGPS Ghani Sheikh village				
	C/W				
5	Est: of PS schools on need basis in	17,749,000	7	8,875	62,122
1	KPK SH GGPS katlung C/W				
5	conversion of mosque schools into	17,749,248	4	8,875	35,498
2	regular SH GMPS pali chowa c/w				

5 3	est: of 100 girls primary schools in KPK SH: Establishment of GGPS samandar killi	17,841,000	4	8,921	35,682
5 4	est: of 100 girls primary schools in KPK SH: Establishment of GGPS khalid abad	17,841,000	4	8,921	35,682
5 5	est: of 100 girls primary schools in KPK SH: Establishment of GGPS check taja	17,841,000	3	8,921	26,762
5 6	Establishment of 14 Girls Primary Schools in District Mardan. Sub Work:- GGPS Parmakha PK-23 (Civil Work)	17,841,000	5	8,921	44,603
5 7	Establishment of 14 Girls Primary Schools in District Mardan. Sub Work:- GGPS Surkh Dheri Pk-24 (Civil Work)	17,841,000	8	8,921	71,364
5 8	Establishment of 14 Girls Primary Schools in District Mardan. Sub Work:- GGPS Gumbat PK-25 (Civil Work)	17,841,000	3	8,921	26,762
5 9	Establishment of 14 Girls Primary Schools in District Mardan. Sub Work:- GGPS Gujar Garhi PK-26 (Civil Work)	17,841,000	4	8,921	35,682
6 0	Establishment of 14 Girls Primary Schools in District Mardan. Sub Work:- GGPS Old Matta PK-28 (Civil Work)	17,841,000	3	8,921	26,762
6 1	Establishment of 14 Girls Primary Schools in District Mardan. Sub Work:- GGPS Saidan Dheri PK-30 (Civil Work)	17,841,000	4	8,921	35,682
6 2	Establishment of 14 Girls Primary Schools in District Mardan. Sub Work:- GGPS Hussai Garyala PK-30 (Civil Work)	17,841,000	3	8,921	26,762
6 3	Establishment of 14 Girls Primary Schools in District Mardan. Sub Work:- GGPS Maina Banda Fathma PK-30 (Civil Work)	17,841,000	5	8,921	44,603
6 4	Establishment of 14 Girls Primary Schools in District Mardan. Sub Work:- GGPS Bala Ghari Baracham PK-30 (Civil Work)	17,841,000	3	8,921	26,762
6 5	Establishment of 14 Girls Primary Schools in District Mardan. Sub Work:- GGPS Khatako Palo Jamal	17,841,000	3	8,921	26,762

	Ghari PK-29 (Civil Work)				
6 6	Establishment of 14 Girls Primary Schools in District Mardan. Sub Work:- GGPS Inzargai Khan Zamir Banda PK-28 (Civil Work)	17,841,000	4	8,921	35,682
6 7	reconstruction of existing pry, middle highe school in KPK SH GPS mayar C/W	22,745,000	5	11,373	56,863
6 8	Rec: of Pry: Mid High schools SH: GPS Kalpani	22,800,730	5	11,400	57,002
6 9	Rec: of Pry: Mid High schools SH: GGHS Gujar Garhi	22,820,190	5	11,410	57,050
7 0	Rec: of Pry: Mid High schools SH: GPS Gujar Garhi	22,820,190	10	11,410	114,101
7 1	Rec: of Pry: Mid High schools SH: GHS Saro shah	23,787,960	12	11,894	142,728
7 2	Rec: of Pry: Mid High schools SH: GGHS Takkar	23,849,750	12	11,925	143,099
7 3	Const: of bar Room with allied facilities in takht bhai Mardan	61,300,000	6	30,650	183,900
7 4	Est: of Res: girls primary cum secondary model school mardan package 02	83,504,000	8	41,752	334,016
7 5	Est: of Res: girls primary cum secondary model school mardan package 01	99,375,000	10	49,688	496,875
7 6	supply, installation, testing commisioning, operation maintenance (HVAC) DHQ Mardan	216,061,000	3	108,031	324,092
7 7	construction of sports complex at The: rustam	229,740,000	3	114,870	344,610
7 8	Est: of 07 Govt Colleges in KPK SH: GGDC Gujrat	230,377,000	8	115,189	921,508
7 9	science lab project in KPK SH construction of 550 schience labe in HS in KPK SH GGHS Bago Banda I/E	129,200	4	1,000	4,000
8 0	science lab project in KPK SH construction of 550 schience labe in HS in KPK SH GGHS Par hoti i/e	129,200	3	1,000	3,000
8 1	science lab project in KPK SH construction of 550 schience labe in HS in KPK SH GGHS bhai khan i/e	129,200	3	1,000	3,000
8 2	science lab project in KPK SH construction of 550 schience labe in HS in KPK SH GGHS sherdil khan internal electrification	158,000	6	1,000	6,000

83	science lab project in KPK SH construction of 550 science labe in HS in KPK SH GHS jehangir abad I/E	158,000	6	1,000	6,000
84	science lab project in KPK SH construction of 550 science labe in HS in KPK SH GGHS Sari Bahlol i/E	158,300	5	1,000	5,000
85	science lab project in KPK SH construction of 550 science labe in HS in KPK SH GGHS word No 4 takhtbhai i/E	158,300	4	1,000	4,000
86	District Annual Development Programme (2015-16) .Repair of boundary wall, bore & sanitary filling, white wash, minor repair of residential quarters at Civil Veterinary Hospital Lund Khwar (Internal Electrification).	170,000	3	1,000	3,000
87	rep: of office building of district judiciary mardan SH: repair of office of senior civil judge mardan	200,000	4	1,000	4,000
88	rep: of residential building of district judiciary mardan SH: repair of residence of senior civil judge mardan	200,000	4	1,000	4,000
89	District Annual Development Programme (2015-16) .Repair of boundary wall, electrification and sanitary Civil Veterinary Dispensary Charbanda (Internal Electrification)	200,000	3	1,000	3,000
90	Up: of 100 Primary schools in KPK SH: GGPS Jalal Killi	240,000	3	1,000	3,000
91	Up: of 50 Primary schools to middle level in KPK SH: GGPS awal dad banda	268,500	3	1,000	3,000
92	District Annual Development Programme (2015-16) .Repair/Rehab: work, of residential building of RHC Gumbat (Internal Electrification).	276,000	5	1,000	5,000
93	maintenance of residential building of judge anti terrorists court Mardan	300,000	5	1,000	5,000
94	Pro: of wight station in existing food grain godown SH: const: of computer room	340,000	3	1,000	3,000
95	District Annual Development Programme (2015-16) Repair/Rehab: work water supply & internal electrification work of old residential buildingCategory-D Hospital Toru UC Shamat Pur (Internal Electrification)	394,000	6	1,000	6,000
9	Const: of exam hall in H/HSS in KPK	415,000	3	1,000	3,000

6	SH: GHS lund khwar				
9 7	Const: of exam hall in H/HSS in KPK SH: GHS Gujar Garhi	415,000	3	1,000	3,000
9 8	Rec: of Pry: Mid High schools SH: GGPS Chargulli	430,000	3	1,000	3,000
9 9	science lab project in KPK ADP No 181/2014-15 GGHS gunbat, Mohib banda, ghalla dher, malak abda, khanjar etc	456,000	3	1,000	3,000
1 0 0	Conversion of Mosque schools into regular P/S in KPK SH: GMPS Mir aman killi	461,000	3	1,000	3,000
1 0 1	Est: of PS schools on need basis in KPK SH GGPS lakhti bada	482,000	9	1,000	9,000
1 0 2	Conversion of Mosque schools into regular P/S in KPK SH: GMPS spo ghundai	482,400	3	1,000	3,000
1 0 3	Est: of 160 Pry: Schools SH: GPS sultan mimber killi	482,400	3	1,000	3,000
1 0 4	Est: of 160 Pry: Schools SH: GGPS sawal dher	482,400	3	1,000	3,000
1 0 5	Est: of 160 Pry: Schools SH: GGPS insaf abad ghani sheikh killi	482,400	3	1,000	3,000
1 0 6	Est: of 100 Pry: school in KPK SH: GPS Naimat Mahal Zoor abad	482,400	3	1,000	3,000
1 0 7	maintenance of office building of judge anti terrorists court Mardan	500,000	4	1,000	4,000
1 0 8	science lab project in KPK ADP No 181/2014-15 GHS garhi kapoorra, kooper, sanga, alo etc	532,000	3	1,000	3,000
1 0 9	const: of exam hall GHSS mayar I/E	562,000	7	1,000	7,000
1 1 0	const: of exam hall GHSS sari bahlol I/E	562,000	8	1,000	8,000
1 1 1	Const: of exam hall in H/HSS in KPK SH: GHS Garhi Dolat Zai	562,200	3	1,000	3,000
1 1 2	Const: of exam hall in H/HSS in KPK SH: GGHSS Swal Dher	562,200	3	1,000	3,000

1 1 3	Const: of exam hall in H/HSS in KPK SH: GHS kata khat	562,200	3	1,000	3,000
1 1 4	Const: of exam hall in H/HSS in KPK SH: GHS naseer killi	562,200	3	1,000	3,000
1 1 5	Const: of exam hall in H/HSS in KPK SH: GHS bakhshali	562,200	3	1,000	3,000
1 1 6	Const: of exam hall in H/HSS in KPK SH: GGHS garyala	562,200	3	1,000	3,000
1 1 7	Const: of exam hall in H/HSS in KPK SH: GGHS bakhshali	562,200	3	1,000	3,000
1 1 8	Const: of exam hall in H/HSS in KPK SH: GHS Babini	562,200	3	1,000	3,000
1 1 9	const: of exam hall GHSS koper I/E	571,000	7	1,000	7,000
1 2 0	(2015-16) Repair/Rehab: work, water supply & internal electrification work of old residential building category D hospital Toru UC Shamat Pur (Civil Work)	606,000	6	1,000	6,000
1 2 1	reconstruction of existing pry, middle high school in KPK SH GGPS No 3 hathian	631,000	6	1,000	6,000
1 2 2	reconstruction of existing pry, middle high school in KPK SH GGPS Qajeer Rustam	646,000	5	1,000	5,000
1 2 3	Est: of PS schools on need basis in KPK SH GGPS Ghani Sheikh village	646,000	7	1,000	7,000
1 2 4	Est: of PS schools on need basis in KPK SH GGPS katlung	646,000	5	1,000	5,000
1 2 5	conversion of 100 mosque schools into regular GMPS pati chowa internal electrification	646,000	8	1,000	8,000
1 2 6	conversion of 100 mosque GMPS haidr khan killi internal electrification	669,000	8	1,000	8,000
1 2 7	Rec: of Pry: Mid High schools SH: GGHS Gujar Garhi	768,000	3	1,000	3,000
1	Rec: of Pry: Mid High schools SH:	776,300	3	1,000	3,000

2 8	GPS Gujar Garhi				
1 2 9	Rec: of Pry: Mid High schools SH: GPS Kalpani	776,300	3	1,000	3,000
1 3 0	Construction of 550 Science Labs in High Schools in Khyber Pakhtunkhwa. Sub Work: (i) GHS Mayar PK-25 (ii) GHS Garhi Kapura PK-25 (iii) GHS Shahbaig PK-26 (iv) GHS Park Takhat Bhai PK-26 (v) GGHS Kopar PK- 26(Internal Electrification)	791,000	5	1,000	5,000
1 3 1	Pro: of Add: facilities in Govt colleges of KPK SH: const: of OH tank in GDC Takhtbhai	800,800	3	1,000	3,000
1 3 2	Rec: of Pry: Mid High schools SH: GGHS Takkar	973,500	3	1,000	3,000
1 3 3	Rec: of Pry: Mid High schools SH: GHS Saro shah	973,500	3	1,000	3,000
1 3 4	const: of building of deaf and dump school at takhtbhai i/w	995,000	6	1,000	6,000
1 3 5	(2015-16) Repair/Rehab: work, white wash of non residential building at THQ Hospital Takht Bhai (Civil Work).	1,000,000	6	1,000	6,000
1 3 6	2015-16. Repair / Rehabilitation work of old Bunglow & Quarter RHC Sher Garh (Civil Work)	1,000,000	3	1,000	3,000
1 3 7	M&R to all govt: building	1,038,000	4	1,000	4,000
1 3 8	2015-16. Repair / Rehabilitation of Boundary Wall, Electrification and Civil Vetenary Dispensary Char Banda (Civil Work)	1,051,000	4	1,000	4,000
1 3 9	reconstruction of existing pry, middle high school in KPK SH GPS garhi daulat zai	1,161,000	8	1,000	8,000
1 4 0	District Annual Development Programme (2015-16) .Repair of boundary wall, bore & sanitary filling, white wash, minor repair of residential quarters at Civil Veterinary Hospital Lund Khwar (Civil Work).	1,187,000	6	1,000	6,000
1	Reh: of infrastructure facilities in	1,282,700	3	1,000	3,000

4 1	GCMS No.01 Mardan				
1 4 2	140197- Up gradation of 100 Govt: High Schools to Higher Secondary level in Khyber Pakhtunkhwa (B&G 30:70) on need basis Sub Head: G. H. S Khair Abad PK-29 (Internal Electrification)	1,294,000	6	1,000	6,000
1 4 3	(2015-16) .Repair of room, boundary wall main gate and electrification at Civil Veterinary Dispensary Baizo Kharki (Civil Work).	1,305,000	4	1,000	4,000
1 4 4	reconstruction of existing pry, middle highe school in KPK SH GPS mayar	1,385,000	11	1,000	11,000
1 4 5	Up: of 100 Primary schools in KPK SH: GGHS Ghalla Dher	1,468,800	3	1,000	3,000
1 4 6	2015-16. Repair / Rehabilitation work water supply & internal electrification work of old residential Building Category D hospital Katlang (Civil Work)	1,500,000	3	1,000	3,000
Total Amount					5,493,320
Deposited Amount					362,750
Less Deposit					5,130,570

Annexure-18
DP# 1.2.3.17

Non-Recovery of room rent and electricity charges Rs 4.720 million

Months	Amount Paid (Rs)
12-2013	372,776
1-2014	49,475
3-2014	152,046
4-2014	59,877
5-2014	71,736
6-2014	138,636
9-2014	336,089
10-2014	852,570
5-2015	576,510
6-2015	139,020
11-2015	731,870
12-2015	240,935
1-2016	451,768
3-2016	191,140
5-2016	355,930
Total	4,720,378

Annexure-19
DP# 1.2.3.18

Non-collection of Tender Forms fee – Rs 2.506 million

#	Scheme Name	No of Participants	E/cost (Rs)	Rate of T. Form (Rs)	Amount (Rs)
1	sanitation scheme of various ucs in PK-29 PH-II	9	19,396,000	9,698	87,282
2	sanitation scheme of various ucs in PK-27	8	19,950,000	9,975	79,800
3	sanitation scheme GujjarGarbi Zone-I & zone-II Pk-26	6	19,900,000	9,950	59,700
4	water supply & sanitation schemes in various Ucs in PK-25	9	18,270,000	9,135	82,215
5	Sanitation Scheme Gujrat PK-30	12	12,453,000	6,227	74,718
6	Sanitation scheme Babeni PK-30	12	12,453,000	6,227	74,718
7	Sanitation scheme kata khat PK-30	16	5,150,000	2,575	41,200
8	Sanitation scheme Fatima Pk-30	15	5,150,000	2,575	38,625
9	Sanitation scheme Garyala Pk-30	9	5,150,000	2,575	23,175
10	Sanitation scheme sikandari PK-30	12	5,150,000	2,575	30,900
11	Sanitation scheme UC balaGarhi Pk-30	11	5,150,000	2,575	28,325
12	S.S MohallaFayyaz Khan Landou Pk-30	9	793,000	1,000	9,000
13	Repair of Civil work in Tehsil Takhtbhai	8	3,000,000	1,500	12,000
14	Repair of annual Elec/Mach: in tehsil Takhtbhai	6	4,000,000	2,000	12,000
15	Repair of Civil work in Tehsil Mardan	8	3,200,000	1,600	12,800
16	Repair of annual Elec/Mach: in tehsil Mardan	6	4,000,000	2,000	12,000
17	sanitation scheme of various ucs in PK-29 PH-I	9	19,963,000	9,982	89,834
18	Sanitation scheme uc Par Hoti Pk-30	9	5,150,000	2,575	23,175
19	Sanitation scheme UC Par Hoti Pk-30	4	9,953,000	4,977	19,906
20	Sanitation scheme Babeni PK-30	3	6,967,000	3,484	10,451
21	Sanitation scheme kote Ismail Zai PK-30	3	4,980,000	2,490	7,470
22	Sanitation scheme Fatima Pk-30	5	7,933,000	3,967	19,833

2					
2					
3	Sanitation Scheme Gujrat PK-30	6	7,933,000	3,967	23,799
2					
4	Sanitation scheme kata khat PK-30	6	4,980,000	2,490	14,940
2					
5	Sanitation scheme Garyala Pk-30	3	6,967,000	3,484	10,451
2					
6	Sanitation Scheme pordilabad PK-30	3	10,957,000	5,479	16,436
2					
7	Sanitation Scheme Bakhshali PK-30	7	4,980,000	2,490	17,430
2					
8	Sanitation Scheme Mardan rural PK-30	4	11,955,000	5,978	23,910
2					
9	Sanitation scheme UC balaGarhi Pk-30	4	4,980,000	2,490	9,960
3					
0	Sanitation Scheme sawaldher Pk-29	6	5,492,000	2,746	16,476
3					
1	Sanitation Scheme Rustam Pk-29	3	9,950,000	4,975	14,925
3					
2	Sanitation Scheme Machai PK-29	4	9,950,000	4,975	19,900
3					
3	Sanitation Scheme charguli PK-29	3	9,950,000	4,975	14,925
3					
4	Sanitation Scheme Palo dheri PK-29	3	9,950,000	4,975	14,925
3					
5	Sanitation Scheme sawaldher Pk-29	3	9,950,000	4,975	14,925
3					
6	Sanitation Scheme jamalgarhi PK-29	4	9,950,000	4,975	19,900
3					
7	Sanitation Scheme katigarhi PK-29	4	9,950,000	4,975	19,900
3					
8	Sanitation Scheme katlang-1 Pk-29	6	9,950,000	4,975	29,850
3					
9	Sanitation Scheme katlang-II Pk-29	6	9,950,000	4,975	29,850
4					
0	Sanitation Scheme bazar PK-29	3	4,978,000	2,489	7,467
4					
1	Const: of WSS Bazar PK-29	5	5,000,000	2,500	12,500
4					
2	Sanitation Scheme shago PK-30	4	9,950,000	4,975	19,900
4					
3	Sanitation Scheme mandanikoroona PK-30	5	9,950,000	4,975	24,875
4					
4	Sanitation Scheme kachasarakmohallahdagai Pk-30	5	9,950,000	4,975	24,875
4					
5	Sanitation Scheme shaheed baba faramKoroona PK-30	3	9,950,000	4,975	14,925

4					
6	Sanitation Scheme safiabad PK-30	4	9,950,000	4,975	19,900
4	Sanitation Scheme kashmir kali shah dand baba				
7	PK-30	7	9,950,000	4,975	34,825
4					
8	Sanitation Scheme majeedabad&gulshanabad	5	9,950,000	4,975	24,875
4					
9	Sanitation Scheme people colony & khan colony	3	9,950,000	4,975	14,925
5	Constt: of drain from NeharChowk to shahdand baba PK-30	3	9,950,000	4,975	14,925
5	Solarization of existing water supply scheme dandow Pk-27	3	945,000	1,000	3,000
5					
2	WSS sangao Sub head boudry wall	3	700,000	1,000	3,000
5					
3	WSS Tashqand Sub head boudry wall	3	430,000	1,000	3,000
5					
4	WSS KohiBarmol Sub head boudry wall	3	430,000	1,000	3,000
5	Reh: of WS & sanitation scheme Mian Khan Pk-28	3	800,000	1,000	3,000
5	Reh: of WS & sanitation scheme Mian Khan (SH: P/Machinery) Pk-28	3	800,000	1,000	3,000
5	Reh: of WS & sanitation scheme ShahbazGarhi (SH: P/Machinery) Pk-25	3	800,000	1,000	3,000
5	Reh: of WS & sanitation scheme SawalDher (SH: P/Machinery) Pk-29	3	800,000	1,000	3,000
5	constt: of b/wall for solarization at WSS Paindo shah kili	6	1,385,000	1,000	6,000
6	Constt: of WSS sol/system in pk-24 mardan (SH: WSS narankilli, kwaja, and khawo)	5	32,287,000	16,144	80,718
6	Constt: of WSS & Sanitation in PK-24, SH: WSS akbarabadMohallahaShapure and shahibagh	5	36,907,000	18,454	92,268
6					
2	Installation of hand pumps in PK-24	5	22,000,000	11,000	55,000
6	installation of hand pumps in Pk-27 at UC takkar, made baba and Pirsado	7	17,955,000	8,978	62,843
6	installation of hand pumps in Pk-27 at UC jalala, perkhoetc	6	23,940,000	11,970	71,820
6	installation of hand pumps in Pk-27 at UC L/khwar, hattian and makoni	8	17,955,000	8,978	71,820
6	Constt: of Wss& D/System in Pk-27 (SH: MohammadinKilli UC Madi baba, sobat khan	6	15,200,000	7,600	45,600

	kili)				
6					
7	Sanitation scheme at UC Manga Pk-23	9	10,777,000	5,389	48,497
6					
8	Sanitation scheme at UC ChakHoti Pk-25	11	14,980,000	7,490	82,390
6					
9	Sanitation scheme at UC ShahbazGarhi Pk-25	7	14,980,000	7,490	52,430
7					
0	Sanitation scheme at UC baghichadheri PK-25	10	10,000,000	5,000	50,000
7					
1	Sanitation scheme at UC Alopipal PK-28	10	10,408,000	5,204	52,040
7					
2	Sanitation scheme Babeni PK-30	14	10,000,000	5,000	70,000
7					
3	Sanitation scheme Fatima Pk-30	12	10,000,000	5,000	60,000
7					
4	Sanitation Scheme Mardan rural PK-30	11	10,000,000	5,000	55,000
7					
5	Sanitation Scheme Bakhshali PK-30	11	5,000,000	2,500	27,500
7					
6	Sanitation Scheme Gujrat PK-30	15	5,000,000	2,500	37,500
7	Constt: of WSS at village Manga station koroona				
7	PK-23	10	7,882,000	3,941	39,410
7	Constt: of WSS at village alamgunj UC qasami				
8	PK-28	10	8,031,000	4,016	40,155
7	Imp: extn: of WSS tashqand (Rustam) Distrcit				
9	Mardan PK-29	6	998,000	1,000	6,000
Total					2,506,608

Annexure-20
DP# 1.2.3.20

Non-recovery of Professional Tax Rs 2.307 million

#	Date of Tender	S. No (as per T/register)	S. No (as per Audit)	Name of work	No. of contractors	Cost of Tender (Rs)	P/Tax (Rs)
1	02.07.2012	11148	11148	SS Takkar	60	1,500,000	6,000
2		11164	11164	SS Parkho	38	2,000,000	6,000
3		11169	11169	SS Made baba	34	2,000,000	6,000
4		11182	11182	SS Takkar II	8	1,500,000	6,000
5		11185	11185	SS Makori	22	2,000,000	6,000
6		18609	18609	SS Sher ghar	8	1,950,000	6,000
7		18616	18616	SS Makori II	3	2,000,000	6,000
8		34	18634	SS Parkho I	4	2,000,000	6,000
9		35	18635	SS Takar	3	1,500,000	6,000
10		41	18641	SS Takar I	3	1,500,000	6,000
11		59	18659	SS Lund khor	3	2,000,000	6,000
12		64	18664	SS Katlang	3	2,000,000	6,000
13		66	18666	SS Jalala	8	2,000,000	6,000
14		71	18671	SS Sher ghar	31	2,000,000	6,000
15		18701	18701	SS Pir sadu	16	2,000,000	6,000
16		74	18774	SS Takkar	3	2,000,000	6,000
17		79	18779	SS Mokori	11	2,000,000	6,000
18		24	18924	SS Hatyan	6	2,330,000	6,000
19	06.07.2012	34	18934	AOM&R C/W Takhtbai	32	3,000,000	18,000
20		39	18939	AOM&R E/W Takhtbai	11	4,000,000	18,000
21		44	18944	AOM&R C/W Mardan	14	3,500,000	18,000
22		64	18964	AOM&R E/W Mardan	5	4,500,000	18,000
23		68	18968	AOM&R C/W Takhtbai	3	4,000,000	18,000
24		80	18980	AOM&R C/W Mardan	3	4,000,000	18,000
25	14.08.2012	18801-18802	18801-18802	SS Bughdada	8	2,500,000	6,000
26		5	18805	SS Manga	11	2,500,000	6,000

27		9	18809	SS Dagai	15	2,500,000	6,000
28		33	18833	SS Khazana dehri	23	2,500,000	6,000
29		57	18857	SS Chamtar	16	2,500,000	6,000
30		64	18864	SS Bijle gar	7	2,500,000	6,000
31		85	18885	SS Kass korona	8	2,500,000	6,000
32		90	18890	SS Muhabat abad	8	2,500,000	6,000
33		99	18899	SS Bagh iram	9	2,500,000	6,000
34		18206	18206	SS Rorya	7	2,500,000	6,000
35		14	18214	SS Hoti	4	2,500,000	6,000
36		19	18219	SS Gulle bagh	5	2,500,000	6,000
37		22	18222	SS Muslim abad	3	2,500,000	6,000
38		25	18225	SS Maho dehri	3	2,500,000	6,000
39		31	18231	SS Ghala dher	3	2,500,000	6,000
40		35	18235	SS Turo II	4	2,500,000	6,000
41		38	18238	SS Mithri abad	3	2,500,000	6,000
42		40	18240	SS Bari cham	3	2,500,000	6,000
43	17.08.2012	41	18241	SS Muhabat abad	9	2,000,000	6,000
44		46	18246	D/Work muslim abad	5	787,000	4,000
45		58	18258	SS Koragh	4	1,676,000	6,000
46	06.09.2012	18260	18260	WSS Bijle gar	5	570,000	4,000
47		61	18261	WSS Hoti khas	3	570,000	4,000
48		62	18262	WSS Dake maira	3	570,000	4,000
49		65	18265	WSS Main issa	6	630,000	4,000
50		68	18268	WSS Jamal Gari	3	315,000	3,600
51		71	18271	WSS Nawa kale	3	315,000	3,600
52		74	18274	WSS Naseer kale	3	315,000	3,600
53		77	18277	WSS Dake maira	3	315,000	3,600
54		80	18280	WSS Dandao	3	630,000	4,000
55		83	18283	WSS Center korona	3	315,000	3,600
56		86	18286	WSS Sari balol	3	630,000	4,000
57		92	18292	WSS Dagai kass korona	3	855,000	4,000
58		95	18295	WSS Ghule bagh	3	1,140,000	6,000
59		98	18298	WSS Muslim abad	3	570,000	4,000

60		18299-18300-18101	18299-18300-18101	WSS Hoti khas	3	855,000	4,000	
61		4	18104	WSS Bekat ganj	3	285,000	3,600	
62		7	18107	WSS Parhoti	3	570,000	4,000	
63		10	18110	WSS Janabad	3	1,140,000	6,000	
64		13	18113	WSS Sikandari	3	1,425,000	6,000	
65		19	18119	WSS Baghdada	3	570,000	4,000	
66	14.09.2012	18121	18121	SS Muhabat abad	24	2,500,000	6,000	
67		22	18122	SS Manga	22	2,500,000	6,000	
68		23	18123	SS Dagai	12	2,500,000	6,000	
69		27	18127	SS Baghdada	17	2,500,000	6,000	
70		28	18128	SS Bejle gar	23	2,500,000	6,000	
71		40	18140	SS Kass korona	16	2,500,000	6,000	
72		55	18155	SS Mardan khass	10	2,500,000	6,000	
73		57	18157	SS Chakaro pul	8	2,500,000	6,000	
74		59	18159	SS Rorya	25	2,500,000	6,000	
75		62	18162	SS Hoti	15	2,500,000	6,000	
76		76	18176	SS Chamtar	38	2,500,000	6,000	
77		86	18186	SS Misthri abad	13	2,500,000	6,000	
78		53	18053	SS Gulle bagh	7	2,500,000	6,000	
79		41	18141	SS Khazana dehri	18	2,500,000	6,000	
80		51	18151	SS Bagh iram	6	2,500,000	6,000	
81		63	18163	SS Ghala dher	7	2,500,000	6,000	
82		69	18169	SS Maho dehri	3	2,500,000	6,000	
83		72	18172	SS Toro I	3	2,500,000	6,000	
84		30.11.2012	91	18191	DW at R/line	3	2,480,000	6,000
85			92	18192	SS Mayar	5	2,850,000	18,000
86	96		18196	Const of B/wll Chamtar	4	4,969,000	18,000	
87	18305		18305	SS Raja kale	5	1,493,000	6,000	
88	9		18309	DW Gujar gari	4	2,144,000	6,000	
89	13		18313	DW R/ Line bejle gar	4	1,577,000	6,000	
90	17		18317	DW R/ Line ibrahim kale	4	2,683,000	18,000	
91	30		18330	Inst. Of hand pump	13	1,740,000	6,000	

				PK 23			
92	07.12.2012	48	18348	Inst. Of hand pump PK 23	31	3,480,000	18,000
93		52	18352	Inst. Of hand pump PK 24	4	4,350,000	18,000
94		68	18368	Inst. Of hand pump PK 23	16	4,350,000	18,000
95		85	18385	Inst. Of hand pump PK 23	16	1,740,000	6,000
96		18400	18400	Inst. Of hand pump PK 23	8	7,500,000	18,000
97		5	89905	Inst. Of hand pump PK 24	9	3,000,000	18,000
98		14.12.2012	9	89909	WSS Gujar gari	4	924,000
99	13		89913	WSS Jewar	4	799,000	4,000
100	17		89917	WSS umar abad	4	799,000	4,000
101	21		89921	WSS Takhtbahi	4	1,408,000	6,000
102	25		89925	WSS fatih qala	4	444,000	3,600
103	29		89929	WSS Gujarat	4	721,000	4,000
104	33		89933	WSS Bakhshali	4	554,000	4,000
105	37		89937	WSS Shahbaz gari	4	568,000	4,000
106	41		89941	WSS Gaddar	4	538,000	4,000
107	44		89944	WSS Fathma	3	434,000	4,000
108	49		89949	WSS Katlang	5	707,000	4,000
109	53		89953	WSS Palodehri	4	739,000	4,000
110	57		89957	WSS Sawalder	4	761,000	4,000
111	61		89961	WSS Jamal Gari	4	804,000	4,000
112	65		89965	WSS islamabad Rustam	4	641,000	4,000
113	69		89969	WSS Rustam	4	588,000	4,000
114	72		89972	WSS Zor abad	3	614,000	4,000
115	76	89976	WSS Chappal abad	4	774,000	4,000	

5								
11								
6		80	89980	WSS Pepal	4	635,000	4,000	
11								
7		84	89984	WSS Alo	4	785,000	4,000	
11								
8		88	89988	WSS Sarobi taza gram	4	656,000	4,000	
11								
9		92	89992	WSS Gari dolath zai	4	827,000	4,000	
12								
0		96	89996	WSS Kot dolath zai	4	827,000	4,000	
12								
1		90000	90000	WSS chail dehri	4	641,000	4,000	
12								
2		89801-5	89801-5	WSS Dagai / Main issa	5	423,000	4,000	
12								
3		9	89809	WSS Kalo kale	4	713,000	4,000	
12								
4		13	89813	WSS Manga hospital	4	633,000	4,000	
12	28.12.2012							
5			18	89818	WSS Takkar	9	1,874,000	6,000
12								
6			23	89823	WSS Kutar pan	18	2,057,000	6,000
12								
7			30	89830	WSS Mir kale	11	1,874,000	6,000
12								
8			36	89836	WSS Hathyan	14	1,874,000	6,000
12								
9			43	89843	WSS ajun kale	11	2,057,000	6,000
13								
0			46	89846	WSS Hathyan	3	295,000	3,600
13								
1			49	89849	WSS Mir kale	3	295,000	3,600
13								
2			52	89852	WSS ajun kale	3	295,000	3,600
13								
3		55	89855	WSS Kutar pan	3	295,000	3,600	
13								
4		57	89857	WSS Kandarow	3	295,000	3,600	
13								
5		60	89860	WSS Faram korona	3	295,000	3,600	
13								
6		63	89863	WSS Shamilat	3	295,000	3,600	
13								
7		66	89866	WSS Babozai	3	295,000	3,600	
13								
8		69	89869	WSS Takhtbahi	3	295,000	3,600	

13 9		73	89873	WSS Haji payenda kale	3	295,000	3,600	
14 0		77	89877	WSS Babozai	4	2,057,000	6,000	
14 1		81	89881	WSS Babozai Chamber	19	223,000	3,600	
14 2		85	89885	WSS Babozai DS	4	7,627,000	18,000	
14 3		97	89897	WSS Ajun kale DS	4	11,743,00 0	25,000	
14 4		2	89702	WSS Kutar pan	3	11,743,00 0	25,000	
14 5		9	89709	WSS New/purana shamilat	4	2,057,000	6,000	
14 6		13	89713	WSS New/purana shamilat	4	11,743,00 0	25,000	
14 7		37	89737	WSS Kandarow	4	12,080,00 0	25,000	
14 8		53	89753	WSS Takkar	4	5,228,000	18,000	
14 9	03.01.2013	61	89761	SS Mohabat Abad	8	2,500,000	6,000	
15 0		69	89769	SS Roria	8	2,500,000	6,000	
15 1		78	89778	SS Bijli Ghar	9	2,500,000	6,000	
15 2		90	89790	SS Chamtar	16	2,500,000	6,000	
15 3		89800	89800	SS Kass Koroona	16	2,500,000	6,000	
15 4		18	89618	SS Dagai	11	2,500,000	6,000	
15 5		26	89626	SS Mardan khass	4	2,500,000	6,000	
15 6		43	89643	SS Khazana dehri	17	2,500,000	6,000	
15 7		58	89658	SS Manga	15	2,500,000	6,000	
15 8		66	89666	SS Bagh iram	8	2,500,000	6,000	
15 9		74	89674	SS Baghdada	8	2,500,000	6,000	
16 0			81	89681	SS Maho dehri	7	2,500,000	6,000
16 1		08.01.2013	82	89682	Inst. Of HP Bejli gar	4	4,350,000	18,000
16			83	89683	Inst. Of HP Bagh	3	4,350,000	18,000

2			iram			
163	84	89684	Inst. Of HP M/Abad	5	3,480,000	18,000
164	89	89689	Inst. Of HP K/korona	5	3,480,000	18,000
165	97	89697	Inst. Of HP Bagh iram	4	3,480,000	18,000
166	89501-4	89501-4	Inst. Of HP Mardan khas	4	3,480,000	18,000
167	7	89507	Inst. Of HP Manga	3	3,480,000	18,000
168	10	89510	Inst. Of HP Chamtar	3	3,450,000	18,000
169	14	89514	Inst. Of HP khazana	4	3,480,000	18,000
170	18	89518	Inst. Of HP baghdada	4	4,350,000	18,000
171	22	89522	Inst. Of HP cantt	4	1,740,000	6,000
172	26	89526	Inst. Of HP Rorya	4	3,480,000	18,000
173	30	89530	Inst. Of HP Dagai	4	3,480,000	18,000
174	34	89534	Inst. Of HP PK 24-I	4	4,250,000	18,000
175	38	89538	Inst. Of HP PK 24-II	4	4,250,000	18,000
176	42	89542	Inst. Of HP PK 24-III	4	4,250,000	18,000
177	43	89543	Inst. Of HP PK 24-IV	3	4,250,000	18,000
178	48	89548	SS Gari ismail zai	11	2,500,000	6,000
179	51	89551	SS Mayar	9	2,500,000	6,000
180	53	89553	SS Mayar	3	2,500,000	6,000
181	54	89554	SS Sher ghar	3	2,500,000	6,000
182	57	89557	SS Mayar	3	2,500,000	6,000
183	61	89561	SS Muhib banda	13	2,500,000	6,000
184	62	89562	SS Shahbaz gari	7	2,500,000	6,000
185	65	89565	SS Mayar	3	2,500,000	6,000

18 6		66	89566	SS Hoti	5	2,500,000	6,000
18 7		67	89567	SS Baghcha dehri	5	2,500,000	6,000
18 8		69	89569	SS Mayar	3	2,500,000	6,000
18 9		77	89577	SS Kadari	3	2,500,000	6,000
19 0		79	89579	SS Shamatpur	3	1,500,000	6,000
19 1		89	89589	SS Shamatpur	3	2,500,000	6,000
19 2		94	89594	SS Sheh abad	3	2,500,000	6,000
19 3		95	89595	SS Mayar	3	2,000,000	6,000
19 4		96	89596	SS Mayar	3	2,500,000	6,000
19 5		89600	89600	SS Mayar	3	2,500,000	6,000
19 6	11.01.2013	89401	89401	SS Shahbaz gari	13	2,500,000	6,000
19 7		2	89402	SS Hoti	20	2,500,000	6,000
19 8		3	89403	SS Gari ismail zai	13	2,500,000	6,000
19 9		6	89406	SS Kandar	20	2,500,000	6,000
20 0		7	89407	SS Baghicha dehri	19	2,500,000	6,000
20 1		12	89412	SS Muhib banda	19	2,500,000	6,000
20 2		14	89414	SS Gunbath	31	2,500,000	6,000
20 3		15	89415	SS Gari dolath zai	4	1,000,000	4,000
20 4		17	89417	SS Mayar	17	2,500,000	6,000
20 5		22	89422	SS Shamatpur	13	2,500,000	6,000
20 6		25	89425	SS Gari dolath zai	16	2,500,000	6,000
20 7		40	89440	SS Hoti	5	1,000,000	4,000
20 8		13	89313	SS Shahbaz gari	3	1,000,000	4,000
20		26	89326	SS Gari ismail zai	3	1,000,000	4,000

9								
21								
0		32	89332	SS Shamatpur	3	1,000,000	4,000	
21								
1		33	89333	SS Gunbath	3	1,000,000	4,000	
21								
2		48	89348	SS Shehbaz gari	3	2,500,000	6,000	
21								
3		58	89358	SS Gunbath	3	2,000,000	6,000	
21								
4		83	89383	SS Shehbaz gari	3	1,000,000	4,000	
21	01.02.2013	89101	89101	SS Mardan rural	69	1,000,000	4,000	
21			2	89102	SS Kohi bermol	4	1,500,000	6,000
21			4	89104	SS Qasami	3	2,000,000	6,000
21			7	89107	SS Shamoza	10	1,500,000	6,000
21			9	89109	SS D L Pani	3	1,500,000	6,000
22			10	89110	SS Baizai harki	5	2,000,000	6,000
22			11	89111	SS Main issa	5	2,000,000	6,000
22			14	89114	SS Damani koh	6	2,685,000	18,000
22			19	89119	SS Main issa	12	1,500,000	6,000
22			20	89120	SS Alo	11	1,500,000	6,000
22			22	89122	SS Qasami	15	1,500,000	6,000
22			31	89131	SS Baizai harki	5	1,500,000	6,000
22			35	89135	SS Pat baba	5	2,883,000	18,000
22			39	89139	SS Shahid khan kake	5	2,000,000	6,000
22			47	89147	SS Narai	5	2,000,000	6,000
23			48	89148	SS Shamoza	4	2,000,000	6,000
23		55	89155	SS DL Pani	5	1,500,000	6,000	
23		64	89164	SS Alo	6	2,000,000	6,000	

23 3		71	89171	SS DL Pani	6	2,000,000	6,000
23 4		89202	89202	SS Shamatpur	3	2,500,000	6,000
23 5		3	89203	SS Gari dolath zai	3	1,000,000	6,000
23 6		5	89205	SS Muhib banda	3	2,500,000	6,000
23 7		6	89206	SS Mayar	3	2,500,000	6,000
23 8		9	89209	SS Gari dolath zai	3	2,500,000	6,000
23 9		12	89212	SS Kandar	3	2,500,000	6,000
24 0		14	89214	SS Shamatpur	3	1,500,000	6,000
24 1		21	89221	SS Gunbath	6	2,500,000	6,000
24 2		24	89224	SS Kohi bermol	10	2,000,000	6,000
24 3		34	89234	SS Baizai harki	4	1,000,000	4,000
24 4		38	89238	SS Gujar gari	4	3,282,000	18,000
24 5		52	89252	SS Damani koh	3	3,846,000	18,000
24 6		59	89259	SS Damani koh	5	3,886,000	18,000
24 7	08.02.2013	44	89044	SS Manga	16	2,500,000	6,000
24 8		45	89045	SS Muhabat abad	15	2,500,000	6,000
24 9		49	89049	SS Khazana dehri	37	2,500,000	6,000
25 0		94	89094	SS Chamtar	18	2,500,000	6,000
25 1		89100	89100	SS Bagh iram	15	2,500,000	6,000
25 2		34	107534	SS Kass Koroona	15	2,500,000	6,000
25 3		42	107542	SS Dagai	8	2,500,000	6,000
25 4		50	107550	SS Baghdada	7	2,500,000	6,000
25 5		58	107558	SS Ruria	4	2,500,000	6,000
25		65	107565	SS Mardan khass	10	2,500,000	6,000

6							
257		77	107577	SS Ghala dher	11	2,500,000	6,000
258		81	107581	SS Mohabat Abad	6	2,500,000	6,000
259		87	107587	SS Maho dehri	6	2,500,000	6,000
260		92	107592	SS Toro	5	2,500,000	6,000
261	01.03.2013	107801	107801	SS Khazana dehri	66	2,500,000	6,000
262		2	107802	SS Kass Koroona	25	2,500,000	6,000
263		6	107806	SS Chamtar	34	2,500,000	6,000
264		8	107808	SS Gulle bagh	14	2,500,000	6,000
265		12	107812	SS Toro	21	2,500,000	6,000
266		13	107813	SS Ruria	11	2,500,000	6,000
267		16	107816	SS Manga	42	2,500,000	6,000
268		27	107827	SS Baghdada	14	2,500,000	6,000
269		28	107828	SS Mohabat Abad	20	2,500,000	6,000
270		31	107831	SS Maho dehri	18	2,500,000	6,000
271		37	107837	SS Ghala dher	12	2,500,000	6,000
272		49	107849	SS Dagai	13	2,500,000	6,000
273		70	107870	SS Bagh iram	13	2,500,000	6,000
274		31	107331	SS Muslim abad	8	2,500,000	6,000
275		37	107337	SS Muhabat abad	7	2,500,000	6,000
276		56	107456	SS Mardan khass	5	2,500,000	6,000
277		12	107212	SS Center korona	3	2,500,000	6,000
278	15	107215	SS Rustam khel	3	2,500,000	6,000	
279	18	107218	SS iram colony	3	2,500,000	6,000	

28 0	08.03.2013	107231- 33	107231- 33	WSS chail dehri	3	300,000	3,600	
28 1		39	107239	WSS Qunj shero	6	300,000	3,600	
28 2		42	107242	WSS Sangao	3	300,000	3,600	
28 3		43	107243	WSS Sangao	8	2,257,000	6,000	
28 4		49	107249	WSS Sangao	6	800,000	4,000	
28 5		52	107252	WSS chail dehri	3	850,000	4,000	
28 6		55	107255	WSS Qunj shero	3	850,000	4,000	
28 7		58	107258	WSS Hosai	3	850,000	4,000	
28 8		61	107261	WSS chail dehri	3	13,655,00 0	25,000	
28 9		65	107265	WSS Hosai	4	10,388,00 0	25,000	
29 0		69	107269	WSS Qunj shero	4	5,400,000	18,000	
29 1		107274- 77	107274- 77	WSS Par hoti	4	1,000,000	4,000	
29 2		80	107280	WSS Qunj shero	3	2,257,000	6,000	
29 3		84	107284	WSS Hosai	4	2,257,000	6,000	
29 4		88	107288	Reh: of WSS sangao	4	962,000	4,000	
29 5		09.04.2013	107292- 95	107292- 95	SS Hoti	4	2,500,000	6,000
29 6		12.04.2013	107296- 98	107296- 98	WSS Jan abad	3	300,000	3,600
29 7			107300	107300	WSS Bekat ganj	5	300,000	3,600
29 8			4	107104	WSS Hoti khas	3	300,000	3,600
29 9	7		107107	WSS Gulle bagh	6	300,000	3,600	
30 0	10		107110	WSS Dagai	5	300,000	3,600	
30 1	14		107114	WSS Bejli gar	4	300,000	3,600	
30 2	25		107125	WSS Palo dehri	4	2,257,000	6,000	
30	03.06.2013	107126	107126	W/Filtration plant	21	1,200,000	6,000	

3				Jail				
304		27	107127	WSS Hosai	10	1,874,000	6,000	
305		28	107128	WSS Hosai	19	976,000	4,000	
306	20.06.2013	107177-79	107177-79	S/Inst of Generator	3	1,650,000	6,000	
307		107180-92	107180-92	AOM&R C/W Mardan	19	3,500,000	18,000	
308	25.06.2013	93	107193	AOM&R C/W Takhtbahi	24	3,000,000	18,000	
309		13	106713	AOM&R E/W Mardan	9	4,500,000	18,000	
310		18	106718	AOM&R E/W Takhtbahi	8	4,000,000	18,000	
		Total					2,307,200	

Annexure-21
DP# 1.2.3.21

Overpayment due to allowing inadmissible rates Rs 1.792 million

#	Description/ block name	Availa ble earth	Total qty as bills M3	rate required per M3 (Rs)	Rate paid (Rs)	Diff (Rs)	Over payment (Rs)	
1	Academic block	4033.6 5 (75% of availab le earth of 5,378. 20 m3)	320.65	57.01	404.16	347.15	111,314	
2	Auditorium blk		195.24	57.01	404.16	347.15	67,778	
3	Student hostel		234.40	57.01	404.16	347.15	81,372	
4	Lecturer hostel		211.31	57.01	404.16	347.15	73,356	
5	Principal residence		94.80	57.01	404.16	347.15	32,910	
6	Filling leveling & dressing		2977.25	57.01	404.16	347.15	1,033,552	
Total qty			4033.65			Total (Rs)	1,400,282	
							28% Above	392,079
Total overpayment							1,792,361	

Annexure-22
DP# 1.2.3.23

Overpayment due to allowing higher rates – Rs 1.515 million

S. No	Description/block name	Total qty as bills M3	Rate paid (Rs/m3)	rate required (Rs/M3)	Diff (Rs/M3)	Over payment (Rs)
1	Academic block	1271	385.10	105.10	280	355,880
2	Auditorium block	697.18	385.10	105.10	280	195,210
3	Student hostel	929.11	385.10	105.10	280	260,151
4	Lecturer hostel	793.74	385.10	105.10	280	222,247
5	Principal residence	446.48	385.10	105.10	280	125,014
6	Cafeteria block	91.04	385.10	105.10	280	25,491
						1,183,993
					28% Above	331,518
					Total overpayment	1,515,512

Annexure-23
DP# 1.2.3.24

Un-justified execution of item of work PCC (1:4:8) Rs 1,447,080

V#	Contractor Name	Item	Amount (Rs)
10-R	M/S Karim	PCC (1.4.8) under floor	191,020
71-S	M/S BK Constt	PCC (1.4.8) under floor	211,079
2-R	M/S Gulab	PCC (1.4.8) under floor	120,112
15-D	M/S Mohammad Ismail alSyed construction	PCC (1.4.8) under floor	112,172
63-R	M/S KatlungConstt	PCC (1.4.8) under floor	629,269
20-D	M/S KatlungConstt	PCC (1.4.8) under floor	183,390
Total			1,447,042

Annexure-24
DP# 1.2.3.26

Irregular payment of Rs 1.223 million

Designated Bungalows/ flats (for Doctors of BPS 17 & 18) = 16
 Occupied by Doctors = 07
 Unoccupied Bungalows/ Flates = 09
 Rate= (HRA (of BPS 18) +CA) (5000+3873) = 8,873
 Non-deduction of HRA, Conveyance Allowance

No of bungalows unoccupied	Rate (Rs)	Monthly Amount (Rs)	Yearly Amount (Rs)
09	8,873	79,857	958,284

Non deduction of 5% M&R

#	Name	Basic Pay (Rs)	5% (Rs)	yearly amount (Rs)
1	Zahir Shah	42,450	2,122	25,464
2	Mumtaz Ali	42,450	2,122	25,464
3	Fazal Gafoor	37,785	1,889	22,668
4	Jamshed Khan	25,345	1,267	15,204
5	Qayum Khan	44,005	2,200	26,400
6	Afsar Ali	23,790	1,189	14,268
7	Khawar Kamran	22,235	1,111	13,332
Total				142,800

Non deduction of 5% M&R from Paramedical staff

#	Name	Designation	Basic Pay (Rs)	5% (Rs)	Yearly Amount (Rs)
1	Mr. Saeed ur Rahman	MT	22,055	1,102	13,233
2	Mr. Muhammad Shereen	CT	30,505	1,525	18,303
3	Mr. Shems Bibi	CN	30,505	1,525	18,303
4	Miss Hameed Noor	CN	21,190	1,059	12,714
5	Miss Shamim Akhtar	CN	29,470	1,473	17,682
6	Miss Seema Aurang Zeb	CN	22,225	1,111	13,335
7	Mr. Shamshad Khan	JCT	16,205	810	9,723
8	Mr. Burkhan Uddien	MT	22,705	1,135	13,623
9	Mr. Waheed	MT	9,705	485	5,823
Total					122,739