



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
D.I. KHAN
AUDIT YEAR 2012-13**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AA	Administrative Approval
AP	Advance Para
ADP	Annual Development Plan
AOM&R	Annual Ordinary Maintenance and Repair
BOQ	Bill of Quantity
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CSR	Composite Schedule of Rate
CTR	Central Treasury Rules
C&W	Communication and Works
DAC	Departmental Accounts Committee
DAO	District Account Officer
DO	District Officer
DCO	District Coordination Officer
DG	Director General
EDO	Executive District Officer
F&P	Finance and Planning
GFR	General Financial Rules
HRA	House Rent Allowance
KPK	Khyber Pakhtunkhwa
MB	Measurement Book
PC-I	Planning Commission Proforma-1
PCC	Plain Cement Concrete
PDMA	Provincial Disaster Management Authority
PESCO	Peshawar Electric Supply Company
PHE	Public Health Engineering
RDA	Regional Directorate of Audit
R&E	Revenue and Estate
TE	Transfer Entry
TS	Technical Sanction
WSS	Water Supply Scheme
XEN	Executive Engineer
ZAC	Zilla Accounts Committee

Preface

Articles 169 &170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section-115 of the Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended) require the Auditor General of Pakistan to conduct audit of the receipts and expenditure of District Fund and Public Account of District Government.

The report is based on audit of the accounts of various offices of District Government, D.I. Khan for the financial years 2010-11 and 2011-12. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2012-13 on test check basis with a view to reporting significant findings to the stakeholders.

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 responses of the Departments and discussion in DAC meetings.

The Audit Report is submitted to the Governor of Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended), for transmission to the appropriate legislative forum.

Islamabad

Dated:

(Muhammad Akhtar Buland Rana)

Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General District Governments Audit, Khyber Pakhtunkhwa carries out the audit of 25 District Governments. Regional Directorate of Audit (RDA) D.I.Khan, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out the audit of two District Governments namely D.I. Khan and Tank. This Regional Directorate has a human resource of 05 officers and staff, a total of 1515 man days. The annual budget amounted to Rs6.85 million. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programmes/ projects.

District Government, D.I.Khan conducts its operations under Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended). It comprises one Principal Accounting Officer (PAO) covering seven groups of offices i.e. Finance & Planning, Revenue, Works & Services, Education, Health, Community Development and Agriculture. Financial provisions of the Ordinance describe the Government as District Local Fund and Public Account for which Annual Budget Statement is authorized by the District Nazim/Administrator in the form of budgetary grants as per Government of Khyber Pakhtunkhwa, Local Government and Rural Development Department notification No. SO(E-I)E&AD/9-49/2010 dated 20th February 2010.

Administratively, District D.I. Khan is subdivided into five tehsils namely, Paharpur, Daraban, Kulachi, Paroa and D.I.Khan. District Administration comprises Zilla Nazim/District Administrator and District Coordination Officer.

a. Audit Objectives

Audit was conducted to ensure that:

1. Moneys shown as expenditure in the accounts were authorized for the purpose for which they were spent.
2. Expenditure incurred was in conformity with the law, rules and regulations framed to regulate the procedure for expending the public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government for expending the public money.

4. Public money was not wasted.
5. The assessment, collection and accountal of revenue were done in accordance with the law and there was no leakage of revenue which legally should come to Government.

b. Audit Methodology

Audit was carried out against the standards of financial governance provided under various provisions of the Khyber Pakhtunkhwa LGO,2001 (as amended), GFR Vol-I, Delegation of Financial Powers and other relevant overriding laws, which govern the propriety of utilization of the financial resources of the District Government in accordance with the regularity framework provided by the relevant laws.

The selection of the audit formations i.e. DDOs was made keeping in view the significance and risk assessment, samples were selected after prioritizing risk areas by determining significance and risk associated with identified key controls. Sample size selected in the audited formations ranged between 15% to 30%.

c. Expenditure audited

Total expenditure of the District Government D.I. Khan for the financial year 2011-12, was Rs3,898.85 million covering one PAO and 131 formations. Out of this, Regional Directorate Audit (RDA) D.I. Khan audited expenditure of Rs718.817 million which, in terms of percentage, is 18.44% of total expenditure. Four (04) formations were planned and 100% achievement against the planned activities was made.

d. Receipts audited

The receipts of District D.I.Khan for the financial year 2011-12, were Rs39.728 million. Out of this, RDA D.I.Khan audited receipts of Rs8.740 million which, in terms of percentage, is 22% of auditable receipts.

e. Recoveries at the instance of audit

Recovery of Rs136.239 million was reported during the audit. However, no recovery was effected till the finalization of this report. The recoveries reported were not in the notice of the executive before audit.

f. Desk Audit

The audit year 2012-13 witnessed intensive application of desk audit techniques in RDA. This was facilitated through SAP connectivity, review of permanent files which helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field activity. Desk Audit greatly facilitated the identification of high risk areas for substantive testing in the field.

g. Changes in Rules, Practices and Systems

On pointation of audit, the management of the District Government agreed to conduct physical verification of the government assets. The management also agreed to deposit various government dues into government treasury. Audit stressed upon reconciliation of receipts and expenditure with the respective accounts office to which they agreed.

h. Key audit findings of the report;

- i. Irregularities and non compliance were noted in thirteen cases amounting to Rs165.641 million.¹
- ii. Lack of internal control system noted in three cases amounting to Rs14.636 million.²

1 Para 1.2.3.1, 1.2.3.2, 1.2.3.3, 1.2.3.4, 1.2.3.5, 1.2.3.6, 1.2.3.7, 1.2.3.8, 1.2.3.9, 1.2.3.10, 1.2.3.11, 1.2.2.12, 1.2.2.13

2 Para 1.2.2.1, 1.2.2.2, 1.2.2.3

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

i. 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. All sectors of District Government need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc to ensure that reported lapses are preempted and fair value for money is obtained from public spending.
- iv. Deduction of taxes on supplies and contracts needs to be ensured.
- v. Unspent balances/lapsed deposits need to be deposited into treasury.
- vi. Decisions taken in the DAC meetings need to be implemented.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics (Rs in million)

S.No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	01	3,898.849
2	Total formations in audit jurisdiction	131	3,898.849
3	Total Entities(PAO) Audited	01	669.299
4	Total formations Audited	04	669.299
5	Audit & Inspection Reports	04	669.299
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2: Audit observation Classified by Categories (Rs in million)

S.No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	28.00
2	Weak financial management	137.641
3	Weak Internal controls relating to financial management	14.636
4	Others	-
	Total	180.277

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

S.No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year	Total last year
1	Outlays Audited	58.423	303.484	8.74	356.910	718.817	760.895
2	Amount Placed under Audit Observation /Irregularities of Audit	28.00	138.787	-	13.490	180.277*	1392.81
3	Recoveries Reported at the instance of Audit	28.00	91.414	-	13.490	132.904	138.093
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	101.47
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	0.125

* The amount placed under audit observation pertains to 2010-11 & 2011-12.

Table 4: Table of Irregularities reported (Rs in million)

S.No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation	-
2	Report cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM ¹ , 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.	-
4	Quantification of weaknesses of internal control systems.	47.373
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	132.904
6	Non-production of record	-
7	Others, including cases of accidents, negligence etc.	-
	Total	180.277

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

CHAPTER 1

1.1 District Government D.I.Khan

1.1.1 Introduction

Activities of District Governments are managed through offices of District Coordination Officer and Executive District Officers under Khyber Pakhtunkhwa Local Government Ordinance 2001 (LGO 2001). District Offices are headed by Executive District Officers (EDOs). The EDO by means of a standing order distributes the work among the officers, branches, and/or sections of each district office. Following is the list of offices which manage the activities of District Government.

1. District Coordination Officer (DCO)
2. Executive District Officer (Agriculture)
3. Executive District Officer (Community Development)
4. Executive District Officer (Education)
5. Executive District Officer (Finance and Planning)
6. Executive District Officer (Health)
7. Executive District Officer (Revenue)
8. Executive District Officer (Works and Services)

Under Section 29(k) of the Khyber Pakhtunkhwa LGO 2001, Executive District Officer (EDO) act as Departmental Accounting Officer for his respective group of offices and be responsible to the District Accounts Committee of the Zilla Council. All departments perform functions / activities under provisions of LGO, 2001 and Khyber Pakhtunkhwa District Government Rules of Business, 2001.

1.1.2 Brief comments on Budget and Expenditure (Variance Analysis)

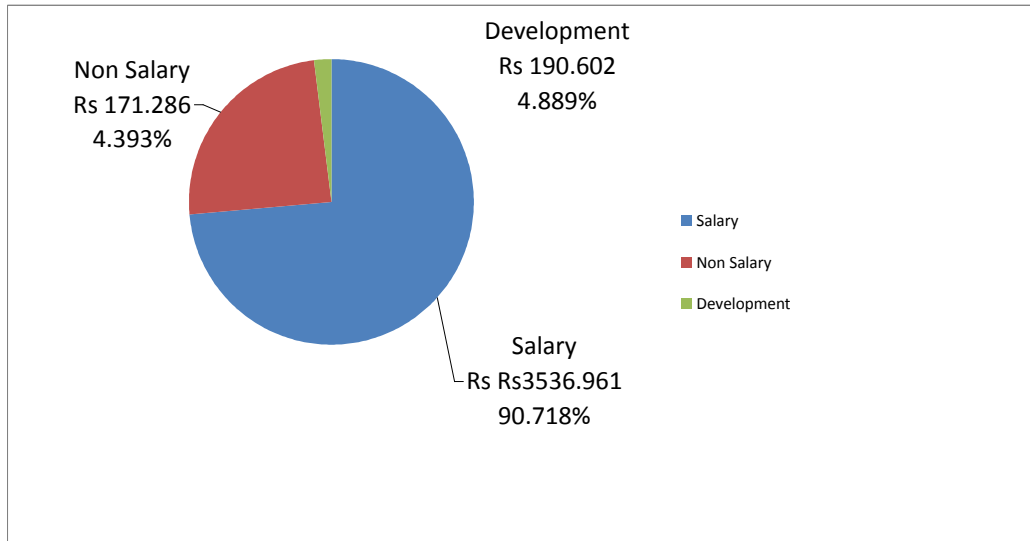
(Rs in million)

2011-12	Budget	Expenditure	Saving/Excess
Salary	3,602.77	3,536.961	65.809
Non-salary	173.05	171.286	1.764
Developmental	190.815	190.602	0.213
Total	3,966.635	3,898.849	67.786

A budget of Rs3,966.635 million was allocated, against which an expenditure of Rs3,898.489 million was incurred by the District Government, D.I. Khan with a saving of Rs67.786 million during 2011-12.

EXPENDITURE 2011-12

(Rs in million)



Detail is given at Annex-B

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. Detail of PAC/ZAC meetings is given below:

S #	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	Not convened

1.2 AUDIT PARAS

1.2.1 Irregularities and Non-compliance

1.2.1.1 Overpayment due to allowing higher rate for purchase of land -Rs28.00 million

According to Government of Khyber Pakhtunkhwa Revenue Department Notification No.10973 dated 17-8-2006; (a) the assessment and determination of price of land will be determined by a Committee consisting of District Collector as Convener, EDO (F&P), EDO (Acquiring Department), Tehsildar Circle and Nazim UC as members of the Committee. (b)The Committee while determining the price shall take into consideration the date from which market value can be assessed. (i) Price paid for land recently acquired in that area or neighborhood (ii) and the price paid in private transaction as discoverable from the register of mutations and record of Registration Department.

XEN C&W (Building Division), D.I.Khan purchased land for Establishment of Government Commerce College No.2, D.I.Khan from Dera Development Authority @ Rs1,500,000 per Kanal situated at Sector-D against prevailing market rate of about Rs700,000 to Rs800,000 per Kanal without adopting proper procedure resulting into overpayment of Rs28,000,000 during 2011-12. Detail is given below:

Rate Paid (Rs/Kanal)	Market Rate (Rs/Kanal)	Difference (Rs/Kanal)	Area of Land (Kanal)	Overpayment (Rs)
1,500,000	800,000	700,000	40	28,000,000

Audit observed that overpayment occurred due to non compliance of Government rules, which resulted in loss to Government.

When reported in November 2012, Management stated that detailed reply would be submitted after verification of record. No progress was intimated till finalization of this Report.

Request for the convening of DAC meeting was made on 30.11.2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery under intimation to Audit.

AP 159 (2011-12) A/C-I

1.2.1.2 Non-recovery of sales tax on steel -Rs21.750 million

According to Sales Tax Act 1990 and Income Tax Ordinance 2001, sales tax and income tax at prescribed rate shall be deducted from the suppliers.

XEN C&W (Building Division) D.I.Khan paid Rs127,944,173 on account of purchase of steel taken as non schedule item during 2008-09. Sales tax @ 17% amounting to Rs21,750,509 as per detail given below was not deducted.

S.No	Name of Work	Vr. No. & Date	Amount of Steel (Rs)	Amount of Escalation (Rs)	Total (Rs)	Sales Tax @ 17% (Rs)
1	Construction of Administration Block	No.89/B-II 28-6-12	19,349,779	3,004,315	22,354,094	3,800,196
2	Construction of Anatomy Department	No.88/B-II 28-6-12	20,233,760	3,622,503	23,856,263	4,055,565
3	Construction of Boys Hostel	No.91-B/II 28-6-12	28,161,402	4,307,492	32,468,894	5,519,712
4	Construction of Lecture Theatre and examination Hall	No.87/B-II 28-6-12	17,214,922	2,895,433	20,110,355	3,418,760
5	Construction of Community Medicine Department	No.92/B-II 28-6-12	24,824,132	4,330,435	29,154,567	4,956,276
Total					127,944,173	21,750,509

Audit observed that non recovery of sales tax occurred due to non compliance of Government rules, which resulted in loss to Government.

When reported in November 2012, Management stated that detailed reply would be submitted after verification of record. No progress was intimated till finalization of this Report.

Request for the convening of DAC meeting was made on 30.11.2012. DAC was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery of sales tax under intimation to audit.

AP 160 (2011-12) A/C-I

1.2.1.3 Overpayment on account of escalation on non-scheduled Item -Rs18.16 million

According to Finance Department Government of Khyber Pakhtunkhwa letter No.BO1/1-7/2005-06/FD (CSR) dated 30-12-2005, escalation shall be allowed on CSR-1999 on all works started w.e.f 1-7-2005.

XEN C&W (Building Division) D.I.Khan paid escalation of Rs18,160,178 on an item of work "Providing, cleaning, cutting, bending and fixing high tensile steel deformed bars Grade 60" which was taken as non-schedule item in various works of project "Construction of Gomal Medical College, D.I.Khan" contrary to above rules.

S.No	Name of Work	Vr. No. & Date	Escalation Paid (Rs)
1.	Construction of Administration Block	No.89/B-II dated 28-6-12	3,004,315
2.	Construction of Anatomy Department	No.88/B-II dated 28-6-12	3,622,503
3.	Construction of Boys Hostel	No.91-B/II dated 28-6-12	4,307,492
4.	Construction of Lecture Theatre and examination Hall	No.87/B-II dated 28-6-12	2,895,433
5.	Construction of Community Medicine Department	No.92/B-II dated 28-6-12	4,330,435
Total Overpayment			18,160,178

Audit observed that overpayment occurred due to non compliance of Government rules, which resulted in loss to public exchequer.

When reported in November 2012, Management stated that detailed reply would be submitted after verification of record. No progress was intimated till finalization of this Report.

Request for the convening of DAC meeting was made on 30.11.2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery under intimation to Audit.

AP 161 (2011-12) A/C-I

1.2.1.4 Non-deposit of rent –Rs13.49 million

According to Para-26 of GFR Vol-I, it is the duty of Controlling Officer to see that all the sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

District Coordination Officer, D.I.Khan rented out 53 shops to various shopkeepers since 2001-02 and rent was regularly collected. The rent so collected amounting to Rs13,489,557 was not deposited into Government Treasury. Detail as under.

S.No.	Name of Market	Period	Amount of Rent (Rs)	Remarks
1	Usama Market at Tank Adda	2001-02 to 2011-12	6,240,972	Detail in Annex-C1
2	Circular Road Market	2001-02 to 2011-12	6,892,111	Detail in Annex-C2
3	shops situated at TMA office	2001-02 to 2011-12	356,474	Detail in Annex-C3
Total			13,489,557	

Audit observed that non deposit of rent occurred due to non compliance of Government rules, which resulted in loss to Government.

When reported in August 2012, Management stated that annual audit of rented shops had already been conducted till June 2011 and there found no observation, while record of 2011-12 has been produced to audit now. The reply was not based on facts as the same observation comprised on AP No.219 (2009-10) was discussed in DAC meeting on 14th of October 2010 and DAC directed for production of all record. Neither record was produced nor the amount deposited into Government Treasury.

The DAC in its meeting held on 15.11.2012, decided to keep Para pending for constitution of committee to review and scrutinize the rent record of shops for the last three years (2008 to 2011) in first phase. While, in the 2nd phase the record of rent for 2001 to 2009, would be checked within 15 days. No progress was intimated till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and deposit of rent under intimation to Audit.

AP 457 (2011-12)

1.2.1.5 Overpayment due to allowing extra lead -Rs12.44 million

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

XEN C&W (Road Division) D.I.Khan paid Rs27,984,402 to M/S Haji Muhammad Abbas for execution of an item "Supply & Dump at site, without boat, including handling within 100 M, Stone or boulder" @ Rs1,162.92/M³ in a work "Restoration of Main Right Spar of D.I.Khan Darya Khan Bridge". It was noticed that lead up to 80 KMs @ Rs517.19/M³ was given on said item, which was almost equal to actual cost of the item i.e Rs645.73/M³ where as supply and dumping at site was included in the rate which resulted into overpayment of Rs12,444,992 as detailed below.

Qty (M ³)	Rate paid (Rs/M ³)	Rate Admissible (Rs/M ³)	Difference (M ³)	Quantity (M ³)	Overpayment (RS)
20,054	1,162.92	645.73	517.19	20,054	10,371,684
Add 19.99% above					2,073,308
Overpayment					12,444,992

Audit observed that overpayment occurred due to non compliance of Government rules, which resulted in loss to Government.

When reported in November 2012, Management stated that rate paid to contractor including carriage @ Rs517.19/M³ plus schedule item 19-15-a @ Rs645.73/M³ which comes to Rs1,162.92/M³. The reply was not tenable as supply and dumping at site was included in the schedule item 19-15-a @ Rs645.73/M³.

Request for the convening of DAC meeting was made on 30.11.2012. DAC was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery under intimation to Audit.

AP 144 (2011-12) A/C-I

1.2.1.6 Overpayment due to allowing inadmissible premium -Rs7.818 million

According to Finance Department Government of Khyber Pakhtukhwa Notification No: BO1/1-7/2005-06/FD (CSR) dated 30.12.2005, 58% premium is admissible on electrification and 75% on building projects having cost up to Rs100 million respectively.

XEN C&W (Building Division) D.I.Khan paid inadmissible premium @ 80.94 & 80.99% instead of 75% on civil work and @ 67.99% instead of 58% on electrification in different works of project “Construction of Gomal Medical College, D.I.Khan” during 2011-12, resulting into overpayment of Rs7,817,929. Detail as under:

Name of Work	Premium Paid (%)	Premium Allowed (%)	Difference (%)	Amount of Bill (Rs)	Overpayment (Rs)
Construction of Pharmacology Department i/c Corridor, Masjid & Animal House.	80.94	75	5.94	85,261,345	5,064,524
Construction of Auditorium, Mortuary Department.	80.99	75	5.99	45,563,033	2,729,226
	67.99	58	9.99	242,030	24,179
Total					7,817,929

Audit observed that overpayment occurred due to non compliance of Government rules, which resulted in loss to public exchequer.

When reported in November 2012, Management stated that detailed reply would be submitted after verification of record. No progress was intimated till finalization of this Report.

Request for the convening of DAC meeting was made on 30.11.2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery under intimation to Audit.

AP 163 (2011-12) A/C-I

1.2.1.7 Overpayment due to non-conducting of Laboratory Tests - Rs5.143 million

According to rate analysis of CSR-2009, Laboratory Test of soil is included in an item “Embankment formation in ordinary soil & compaction up to 95% to 100% maximum Modified AASHTO dry density (03-05-a)” @ Rs 1.69/M³, in item “Granular Sub Base Course using Pit Run Gravel (16-03-a) @ Rs.48 per 100 Cft or Rs 16.961/ M³ and @ Rs 48 per 100 Cft or Rs 16.961/M³ in item “Water Bound Macadam Base Course (16-04-b)”

XEN C&W (Road Division) D.I.Khan overpaid Rs5,143,005 to contractors in different works due to non-conducting Laboratory Tests for following items of road work as detailed below:

S.No	Name of item	Amount (Rs)	Remarks
1.	Embankment formation in ordinary soil & compaction up to 95% to 100% max	2,253,802	Detail at Annex-D1
2.	Granular Sub Base Course using Pit Run Gravel	1,474,300	Detail at Annex-D2
3.	Water Bound Macadam Base Course	1,414,903	Detail at Annex-D3
Total		5,143,005	

Audit observed that overpayment occurred due to non compliance of Government rules, which resulted in loss to Government.

When reported in November 2012, Management stated that compaction test already conducted from the concerned laboratory. The reply was not valid as documentary proof regarding tests from Material Testing Laboratory was not produced.

Request for the convening of DAC meeting was made on 30.11.2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery under intimation to Audit.

AP 153, 154 & 155 (2011-12) A/C-I

1.2.1.8 Overpayment due to applying incorrect rates -Rs4.755 million

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

XEN C&W (Road Division) D.I.Khan overpaid Rs4,755,643 by applying incorrect rates of Rs 402.30/M³ to Rs525.51/M³ by granting lead up to KM-1 to KM-5 for an item “Embankment formation in ordinary soil & compaction up to 95% to 100% maximum” whereas rate of Rs248.61/M³ for the said item was accepted by the contractor as provided in BOQ and approved by the competent authority in a work “Restoration of roads damaged by flood SH: Prova Chaudwan Road” during 2011-12. Detail is given below.

S.No.	Rate Paid (Rs/M ³)	Rate Admissible (Rs/M ³)	Difference (Rs/M ³)	Quantity Executed (M ³)	Amount (Rs)
1	525.51	248.61	276.9	2,550	706,095
2	505.81	248.61	257.2	1,823	468,876
3	486.11	248.61	237.5	4,546	1,079,675
4	466.41	248.61	217.8	4,109	894,940
5	402.30	248.61	153.69	14,582	2,241,108
Total					5,390,694
Add Cost Factor (3%)					161,721
Total					5,552,415
Less 14.35 % below					796,772
Total Overpayment					4,755,643

Audit observed that overpayment occurred due to non compliance of Government rules, which resulted in loss to Government.

When reported in November 2012, Management stated that payment of earth filling with extra lead was made as per TS. Due to cultivated area, the owners of lands did not allow for lifting of earth and thus lead was necessary. The reply was not convincing as the rate of Rs248.61/M³ was accepted by the contractor as provided in BOQ at the time of tendering process duly approved by the competent authority.

Request for the convening of DAC meeting was made on 30.11.2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery under intimation to Audit.

AP 145 (2011-12) A/C-I

1.2.1.9 Overpayment due to allowing inadmissible transportation rate -Rs3.845 million

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

XEN C&W (Road Division) D.I.Khan paid for quantities of 30,554 M³ of an item of work “Embankment formation in ordinary soil & compaction up to 95% to 100% maximum” @ Rs248.61/M³ in the scheme “Rehabilitation of Kulachi Rori Road KM-1 to KM-5” as recorded on Page Nos.86-89,100 & 125 of MB No.2013 and payment was made vide 1st R/Bill Vr. No.33/R-II dated 25-10-2011 accordingly. Later on, an item “transportation of earth lead up to 1.5 KM “ @ Rs207.95/ M³ for a quantity of 28659.52 M³ of said item, reflected on Page No.187 of MB No.2013, was also paid separately vide 6th R/Bill vide Vr. No.22 R-II dated 21-6-2012 without any provision in BOQ at the time of tendering process resulting into overpayment of Rs3,845,795. Detail as under:.

Name of item	Quantity (M ³)	Rate (Rs/ M ³)	Amount (Rs.)
Embankment formation in ordinary soil & compaction up to 95% to 100% max. Modified AASHTO dry density lead up to 1.5 KM	28,659.52	207.95	5,959,747
Add Cost Factor (3%)			178,792
Total			6,138,539
Less 37.35% below			2,292,744
Total Overpayment			3,845,795

Audit observed that overpayment occurred due to non compliance of Government rules, which resulted in loss to Government.

When reported in November 2012, Management stated that due to cultivated area, the people of the area did not allow the lifting of earth and thus lead was necessary. The reply was not convincing as the rate of Rs248.61/M3 was accepted by the contractor as provided in BOQ at the time of tendering process & approved by the competent authority.

Request for convening of DAC meeting was made on 30.11.2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery under intimation to Audit.

AP 146 (2011-12) A/C-I

1.2.1.10 Overpayment due to applying higher rates -Rs3.724 million

According to Para-10 (i) of GFR Vol-I, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of his own money.

XEN C&W (Building Division) D.I.Khan overpaid Rs3,724,640 to different contractors by allowing higher rates of non schedule items in different works of project "Construction of Gomal Medical College, D.I.Khan" tendered in 2007 as compared to rates accepted during 2008. Detail at Annex-E.

Audit observed that overpayment made due to weak internal controls, which resulted in loss to public exchequer.

When reported in November 2012, Management stated that detailed reply would be submitted after verification of record. No progress was intimated till finalization of this Report.

Request for the convening of DAC meeting was made on 30.11.2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery under intimation to Audit.

AP 165 (2011-12) A/C-I

1.2.1.11 Overpayment due to applying higher rate -Rs3.659

According to Para 220 and 221 of CPWA Code, Sub Divisional Officer before making payments to contractor 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) D.I.Khan paid @ Rs712.91/M³ for an item of work "P/L Clean Coarse Sand under floor" (item code 10-03-a) instead of @ Rs418.91/M³ for "Supplying and filling sand under floor or plugging in wells" (item code 7-30) resulting overpayment of Rs3,658,536 in different works.. The item (7-30) @ Rs418.91/M³ was more economical and was being used in different works. Detail at Annex-F

Audit observed that overpayment made due to weak internal controls, which resulted in loss to public exchequer.

When reported in November 2012, Management stated that detailed reply would be submitted after verification of record. No progress was intimated till finalization of this Report.

Request for the convening of DAC meeting was made on 30.11.2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery under intimation to Audit.

AP 166 (2011-12) A/C-I

1.2.1.12 Overpayment due to applying higher rate -Rs3.40 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.

XEN C&W (Road Division), D.I.Khan paid @ Rs2,890.30/M³ (06-05-i) instead of Rs2,578.32/M³ (06-03-b) for an item of work "PCC (1:4:8) as in foundation and plinth" as specified in BOQ of different works in the scheme

“Construction of BTR from Bagi Qamar to Village Kundal” resulting overpayment of Rs3,939,944 as detailed at Annex-G.

Audit observed that overpayment made due to non compliance of Government rules, which resulted in loss to public exchequer.

When reported in November 2012, Management stated that payment for PCC (1:4:8), as specified in CSR-2009, was correctly paid according to provision in TS. The reply was not valid as the item (06-03-b) @ Rs2,578.32/M³ is to be used in foundation of culverts & bridges as provided in BOQ at the time of tendering process and approved by the competent authority.

Request for the convening of DAC meeting was made on 30.11.2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery under intimation to Audit.

AP 147 (A/C-I 2011-12)

1.2.1.13 Unauthorized payment out of Deposit-II -Rs39.467 million and non deduction of income tax -Rs2.368 million

According to Para-26 of GFR Vol-I, it is the duty of Controlling Officer to see that all the sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

XEN C&W (Building Division) D.I.Khan paid escalation of Rs39,467,000 in various works of project “Construction of Gomal Medical College, D.I.Khan” out of Deposit-II due to non-availability of funds in order to extend benefit of exemption of tax up to 30-06-2012. Government was deprived of prospective revenue of income tax amounting to Rs2,368,020. Detail at Annex-I.

Audit observed that loss occurred due to non compliance of Government rules, which resulted in loss to public exchequer.

When reported in November 2012, Management stated that detailed reply would be submitted after verification of record. No progress was intimated till finalization of this Report.

Request for the convening of DAC meeting was made on 30.11.2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery under intimation to Audit.

AP 167 (2011-12) A/C-I

1.2.2 Internal Control Weaknesses

1.2.2.1 Irregular payment due to non-execution of works -Rs8.743 million

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

XEN C&W (Building Division) D.I.Khan paid Rs8,743,500 in advance to contractors on execution of following items in various works of project“ Construction of Gomal Medical College, D.I.Khan” during 2011-12 as items of works were not executed at site as per physical verification on 16.11.2012 as detailed below:

S.No.	Name of Work	Vr. No. & Date	Name of items	Amount (Rs)	Total (Rs)
1.	Construction of Girls Hostel	No.84/B-II 28-6-12	P/L Jambolon Sheet between cavity walls	369,259	3,954,431
			P/L Fair Bricks	1,224,384	
			S/F Aluminum Window	2,308,209	
			S/F Aluminum Doors	52,579	
2.	Construction of Anatomy Department	No.88/B-II 28-6-12	P/L Jambolon Sheet between cavity walls	390,651	2,042,911
			P/L Fair Bricks	1,652,260	
3.	Construction of Physiology & Bio Chemistry Department	No.86/B-II 28-6-12	P/L Marble on surface	1,369,371	2,746,158
			P/L Fair Bricks	1,057,775	
			P/L Jambolon Sheet between cavity walls	319,012	
Total					8,743,500

Audit observed that payment without execution of works made due to weak internal control, which resulted in loss to Government.

When reported in November 2012, Management stated that detailed reply would be submitted after verification of record. No progress was intimated till finalization of this Report.

Request for the convening of DAC meeting was made on 30.11.2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and inquiry under intimation to Audit.

AP 162 (2011-12) A/C-I

1.2.2.2 Unjustified payment of escalation on Cement -Rs4.355 million

According to CSR-1999, Base Rate of Cement including 6% income tax +71% premium was calculated as Rs8,338/Ton (Rate of Cement= Rs230/ Bag + 6% income tax Rs13.8 =Rs243.8/Bag*20 Bags= Rs4,876/Ton +71% Premium Rs3,462=Rs8,338/Ton).

XEN C&W (Building Division) D.I.Khan paid unauthorized escalation of Rs4,355,626 on account of cement in various works of project “Construction of Gomal Medical College, D.I.Khan” during 2011-12 despite of the fact that Base Rate of cement according to CSR-1999 including 71% premium as Rs8,338/ton instead of Current Rate of Rs4,340 to Rs7,190 as per detail given below:

S.No.	Name of Work	Vr. No. & Date	Amount of Escalation (Rs)
1.	Construction of Administration Block	No.89/B-II 28-6-12	158,650
2.	Construction of Anatomy Department	No.88/B-II 28-6-12	38,924
3.	Construction of Boys Hostel	No.91/B-II 28-6-12	145,077
4.	Construction of Lecture Theatre and Examination Hall	No.87/B-II 28-6-12	675,172
5.	Construction of Community Medicine Department	No.92/B-II 28-6-12	114,803
6.	Construction of Auditorium, Mortuary	No.93/B-II 28-6-12	211,757
7.	Construction of Pharmacology Department Masjid & Animal House	No.90/B-II 28-6-12	1,624,565
8.	Construction of Physiology & Bio Chemistry Department	No.86/B-II 28-6-12	51,979
9.	Construction of Pathology Department	No.85/B-II 28-6-12	1,154,960
10.	Construction of Girls Hostel	No.84/B-II 28-6-12	179,739
Total			4,355,626

Audit observed that unjustified payment of escalation allowed due to weak internal control, which resulted in loss to Government.

When reported in November 2012, Management stated that detailed reply would be submitted after verification of record. No progress was intimated till finalization of this Report.

Request for the convening of DAC meeting was made on 30.11.2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery of amount under intimation to Audit.

AP 164 (2011-12) A/C-I

1.2.2.3 Unauthorized payment due to non-execution of work -Rs1.538 million

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

XEN C&W (Building Division) D.I.Khan paid Rs1,538,160 to a contractor without execution of items in a work "Construction of Casualty/Accidents Block in DHQ Hospital, D.I.Khan" as per physical verification of site on 12.11.2012 as per detail given below.

S.No.	Name of Items	Payment (Rs)
1.	P/L Marble on surface	708,058
2.	S/F Aluminum Window	311756
3.	Glazed tiles 1/4" thick dado joined	518,346
Total		1,538,160

Audit observed that payment without execution of work was made due to weak internal control, which resulted in loss to Government.

When reported in November 2012, Management stated that detailed reply would be submitted after verification of record. No progress was intimated till finalization of this Report.

Request for the convening of DAC meeting was made on 30.11.2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery of amount under intimation to Audit.

AP 173 (2011-12) A/C-I

ANNEXURE

Annex-A

Detail of MFDAC Paras

S.No.	AP No.	Name of Department	Title of the Para	Amount (Rs)
1.	AP 176 (AC-I 2011-12)	XEN C&W (Building Division) D.I.Khan	Overpayment due to execution of excess quantity	878,486
2.	AP 177 (AC-I 2011-12)	XEN C&W (Building Division) D.I.Khan	Non-recovery of Sales Tax	748,504
3.	AP 180 (AC-I 2011-12)	XEN C&W (Building Division) D.I.Khan	Loss to Government due to non recovery of penalty	717,128
4.	AP 168 & 181 (AC-I 2011-12)	XEN C&W (Building Division) D.I.Khan	Loss to Government on account of income tax due to advance payment	616,900
5.	AP 126 A/C-I (2010-11)	EDO (E&SE) D.I.Khan	Overpayment on account of sales tax	193,258
6.	AP 157 (AC-I 2011-12)	XEN C&W (Road Division) D.I.Khan	Overpayment due to applying higher rate	179,187
7.	AP 127 A/C-I (2011-12)	DCO D.I.Khan	Un-authorized expenditure on rent of Generator	516,000
8.	AP 464 (2011-12)	DCO D.I.Khan	Missing of machinery of Circuit House	307,000
1.	169 (A/C-I)	XEN C&W (Building Division) D.I.Khan.	Non-recovery of advance	6,362,000
2.	170 (A/C-I)	XEN C&W (Building Division) D.I.Khan.	Excess payment over and above the cost estimate	5,045,000
3.	171 (A/C-I)	XEN C&W (Building Division) D.I.Khan.	Overpayment due to applying incorrect rate	2,003,000
4.	172 (A/C-I)	XEN C&W (Building Division) D.I.Khan.	Excess payment over and above the A.A.	1,820,000
5.	174 (A/C-I)	XEN C&W (Building Division) D.I.Khan.	Overpayment due to apply incorrect rate	1,250,000

6.	178 (A/C-I)	XEN C&W (Building Division) D.I.Khan.	Overpayment over and above the tender cost	738,000
7.	179 (A/C-I)	XEN C&W (Building Division) D.I.Khan.	Overpayment over and above the tender cost	769,000
8.	478 (A/C-IV)	XEN C&W (Building Division) D.I.Khan.	Non acknowledgment of payment	1,119,000
9.	478 (A/C-IV)	XEN C&W (Building Division) D.I.Khan.	Non recovery of Income Tax	1,200,000
10.	473 (A/C-IV)	XEN C&W (Road Division) D.I.Khan.	Unauthorized expenditure on M&R	37,876,000
11.	474 (A/C-IV)	XEN C&W (Road Division) D.I.Khan.	Non recovery of Income Tax	2,273,000
12.	156 (A/C-I)	XEN C&W (Road Division) D.I.Khan.	Overpayment over and above the BOQ	1,972,000
13.	148 (A/C-I)	XEN C&W (Road Division) D.I.Khan.	Overpayment due to exaggerated measurement	7,410,000
14.	149 (A/C-I)	XEN C&W (Road Division) D.I.Khan.	Overpayment due to exaggerated measurement	6,330,000
15.	150 (A/C-I)	XEN C&W (Road Division) D.I.Khan.	Overpayment due to exaggerated measurement	6,056,000
16.	151 (A/C-I)	XEN C&W (Road Division) D.I.Khan.	Overpayment due to exaggerated measurement	4,089,000
17.	152 (A/C-I)	XEN C&W (Road Division) D.I.Khan.	Overpayment due to exaggerated measurement	2,257,000

Annex-B

**EDO wise Expenditure Summary
D.I.Khan 2011-12**

S.No.	Name of Office	Salary (Rs)	Non Salary (Rs)	Total (Rs)	% of Total Expenditure
1.	DCO	29,996,042	9,998,681	39,994,723	1.025
2.	Local Government	18,527,529	6,175,843	24,703,372	0.634
3.	EDO (F&P)	119,781,684	1,069,863	120,851,547	3.0996
4.	EDO (Education)	2,537,337,880	31,034,785	2,568,372,665	65.875
5.	EDO (Health)	286,447,492	71,611,873	358,059,365	0.918
6.	EDO Works & Services	258,876,843	28,764,094	287,640,937	7.378
7.	Revenue & Estate	50,595,082	6,899,329	57,494,411	1.475
8.	EDO (Agriculture)	146,032,388	12,698,468	158,730,856	4.071
9.	Industries	1,933,334	101,754	2,035,088	0.052
10.	Labour Welfare	1,780,698	508,772	2,289,470	0.0587
11.	Social Welfare	30,063,352	572,368	30,635,720	0.786
12.	Excise & Taxation	12,367,888	450,000	12,817,888	0.329
13.	Civil Defence	2,547,864	215,000	2,762,894	0.0709
14.	Sports	1,288,684	690,724	1,979,408	0.0507
15.	Population Welfare	39,384,311	494,852	39,879,163	1.0228
Total		3,536,961,071	171,286,406	3,708,247,507	95.111
Developmental				190,601,719	4.889
Grand Total				3,898,849,226	100

Annex-C1**Detail of non deposit of rent from 2001-02 to 2011-12**

S.No.	Location of Shops	Period	Rent/Year	No. of Shops	Amount (Rs)
1.	Usama Market near Tank Adda, D.I.Khan.	2001-02	12,474	27	336,798
2.		2002-03	13,721	27	370,467
3.		2003-04	15,093	27	407,514
4.		2004-05	16,602	27	448,254
5.		2005-06	18,262	27	493,074
6.		2006-07	20,088	27	542,376
7.		2007-08	22,097	27	596,619
8.		2008-09	24,307	27	656,289
9.		2009-10	26,738	27	721,926
10.		2010-11	29,412	27	794,124
11.		2011-12	32,353	27	873,531
Total					6,240,972

Annex-C2

S.No.	Location of Shops	Period	Rent/Year	No. of Shops	Amount (Rs)
1.	Circular Road Market near Tank Adda, D.I.Khan.	2001-02	16,170	23	371,910
2.		2002-03	17,787	23	409,101
3.		2003-04	195,66	23	450,018
4.		2004-05	21,523	23	495,029
5.		2005-06	23,675	23	544,525
6.		2006-07	26,043	23	598,989
7.		2007-08	28,647	23	658,881
8.		2008-09	31,512	23	724,776
9.		2009-10	34,663	23	797,249
10.		2010-11	38,129	23	876,967
11.		2011-12	41,942	23	964,666
Total					6,892,111

Annex-C3

S.No.	Location of Shops	Period	Rent/Year Shop-1	Rent/Year Shop-2	Rent/Year Shop-3	Amount (Rs)
1.	Near TMA office D.I.Khan.	2001-02	6,707	6,707	5,822	19,236
2.		2002-03	7,378	7,378	6,404	21,160
3.		2003-04	8,116	8,116	7,044	23,276
4.		2004-05	8,928	8,928	7,748	25,604
5.		2005-06	9,821	9,821	8,523	28,165
6.		2006-07	10,803	10,803	9,375	30,981
7.		2007-08	11,883	11,883	10,313	34,079
8.		2008-09	13,071	13,071	11,344	37,486
9.		2009-10	14,378	14,378	12,478	41,234
10.		2010-11	15,816	15,816	13,726	45,358
11.		2011-12	17,398	17,398	15,099	49,895
Total			124,299	124,299	107,876	356,474

Annex-D1

Detail of overpayment due to non-conducting of laboratory test of embankment formation compaction up to 95% to 100%

S.No.	Name of Work	Vr. No. & Date	Quantity Executed (M3)	Lab. Test @ Rs1.70/ M3 (Rs)
1.	Hathala Giloti Section (KM-1 to KM-5)	No.32 R-II dated 21-6-12	119,209	202,655.3
2.	Hathala Giloti Section (KM-6 to KM-11)	No.38 R-II dated 21-6-12	107,772	183,212.4
3.	Hathala Giloti Section (KM-12 to KM-16)	No.8 R-II dated 2-2-12	86,953	147,820.1
4.	Hathala Kulachi Section (KM-1 to KM-7)	No.6 R-II dated 18-6-12	64,758	110,088.6
5.	Hathala Kulachi Section (KM-8 to KM-12)	No.21 R-II dated 21-6-12	64,291	109,294.7
6.	Hathala Kulachi Section (KM-15 to KM-20)	No.13 R-II dated 18-6-12	93,057	158,196.9
7.	Kulachi By Pass	No.35 R-II dated 21-6-12	87,407	148,591.9
8.	Kulachi Daraban Section (KM1 to KM-03.66)	No.5 R-II dated 18-6-12	124,066	210,912.2
9.	Kulachi Daraban Section (KM-3.66 to KM-7.32)	No.20 R-II dated 21-6-12	111,015	188,725.5
10.	Kulachi Daraban Section (KM-7.32 to KM-10.98)	No.14 R-II dated 18-6-12	98,756	167,885.2
11.	Kulachi Daraban Section (KM-10.98 to KM-14.64)	No.31 R-II dated 23-5-12	80,024	136,040.8
12.	Kulachi Daraban Section (KM-14.64 to KM-18.30)	No.9 R-II dated 18-6-12	91,305	155,218.5
13.	Kulachi Daraban Section (KM-14.64 to KM-18.30)	No.37 R-II dated 21-6-12	5,418	9,210.6
14.	Kulachi Daraban Section (KM-18.30 to KM-20)	No.10 R-II dated 19-1-12	44,791	76,144.7
15.	BTR taking off from Chashma road to village Kala Pani portion from Jhoke Dabaari to Kala Pani.	No.24-R-I dated 22-6-12	9,728	16,537.6
16.	BTR from Chashma road to Dup-Sari.	No.38-R-I dated 25-6-12	19,771	33,610.7
17.	BTR Circular road from Rori road to Looni Bridge	No.31 R-II dated 21-6-12	6565	11,160.5
18.	BTR from Indus High way to village Budh to Sadra Shrif	No.43 R-I dated 25-6-12	18,186	30,916.2
19.	BTR from Maddi road to Sikandar Shumali	No.42 R-I dated 25-6-12	24,471	41,600.7

20.	BTR from Salam Mosque to Maddi road	No.28 R-II dated 21-6-12	15,485	26,324.5
21.	BTR from Jhoke Amin to Indus High Way 2-KM	No.03 R-II dated 3-11-11	23,957	40,726.9
22.	Construction / Rising of Maddi Kulachi Road	No.16 R-II dated 18-2-12	28,781	48,927.7
Total			1,325,766	2,253,802.2

Annex-D2

Detail of non-conducting of laboratory test of Water Bound Macadam

S.No.	Name of Work	Vr. No. & Date	Quantity Executed (M3)	Lab. Test @ Rs16.961/M3
1.	Hathala Giloti Section (KM-1 to KM-5)	No.32 R-II dated 21-6-12	6,584	111,671.2
2.	Hathala Giloti Section (KM-6 to KM-11)	No.38 R-II dated 21-6-12	2,556	43,352.32
3.	Hathala Giloti Section (KM-12 to KM-16)	No.8 R-II dated 2-2-12	6316	107,125.7
4.	Hathala Kulachi Section (KM-1 to KM-7)	No.6 R-II dated 18-6-12	9,343	158,466.6
5.	Hathala Kulachi Section (KM-8 to KM-12)	No.21 R-II dated 21-6-12	6,869	116,505.1
6.	Hathala Kulachi Section (KM-15 to KM-20)	No.13 R-II dated 18-6-12	8,382	142,167.1
7.	Kulachi By Pass	No.35 R-II dated 21-6-12	17,488	296,614
8.	Kulachi Daraban Section (KM1 to KM-03.66)	No.5 R-II dated 18-6-12	4,426	75,069.39
9.	Kulachi Daraban Section (KM-3.66 to KM-7.32)	No.20 R-II dated 21-6-12	3,878	65,774.76
10.	Kulachi Daraban Section (KM-7.32 to KM-10.98)	No.14 R-II dated 18-6-12	4,211	71,422.77
11.	Kulachi Daraban Section (KM-10.98 to KM-14.64)	No.31 R-II dated 23-5-12	3876	65,740.84
12.	Kulachi Daraban Section (KM-14.64 to KM-18.30)	No.37 R-II dated 21-6-12	1,925	32,649.93
13.	Kulachi Daraban Section (KM-14.64 to KM-18.30)	No.10 R-II dated 19-1-12	2293	38,891.57
14.	BTR taking off from Chashma road to village Kala Pani portion from Jhoke Dabaari to Kala Pani.	No.24-R-I dated 22-6-12	1,348	22,863.43

15.	BTR from Chashma road to Dup-Sari.	No.38-R-I dated 25-6-12	1,102	18,691.02
16.	BTR from Jhoke Amin to Indus High Way.	No.03 R-II dated 3-11-11	1,285	21,794.89
17.	Construction / Rising of Maddi Kulachi Road	No.16 R-II dated 18-2-12	1,539	26,102.98
Total			83,421	1,414,903.6

Annex-D3

Detail of non-conducting of laboratory test of granular Sub Base Course Using Pit Run

Gravel

S.No.	Name of Work	Vr. No. & Date	Quantity Executed (M3)	Lab. Test @ Rs16.961/M3
1.	Hathala Giloti Section (KM-1 to KM-5)	No.32 R-II dated 21-6-12	5,534	93,862.17
2.	Hathala Giloti Section (KM-6 to KM-11)	No.38 R-II dated 21-6-12	9,708	164,657.4
3.	Hathala Giloti Section (KM-12 to KM-16)	No.8 R-II dated 2-2-12	7,821	132,652
4.	Hathala Kulachi Section (KM-1 to KM-7)	No.6 R-II dated 18-6-12	7,166	121,542.5
5.	Hathala Kulachi Section (KM-8 to KM-12)	No.21 R-II dated 21-6-12	4,971	84,313.13
6.	Hathala Kulachi Section (KM-15 to KM-20)	No.13 R-II dated 18-6-12	6,754	114,554.6
7.	Kulachi By Pass	No.35 R-II dated 21-6-12	3,422	58,040.54
8.	Kulachi Daraban Section (KM1 to KM-03.66)	No.5 R-II dated 18-6-12	5,918	100,375.2
9.	Kulachi Daraban Section (KM-3.66 to KM-7.32)	No.20 R-II dated 21-6-12	5,361	90,927.92
10.	Kulachi Daraban Section (KM-7.32 to KM-10.98)	No.14 R-II dated 18-6-12	5,370	91,080.57
11.	Kulachi Daraban Section (KM-10.98 to KM-14.64)	No.31 R-II dated 23-5-12	6,640	112,621
12.	Kulachi Daraban Section (KM-14.64 to KM-18.30)	No.37 R-II dated 21-6-12	4,658	79,004.34
13.	Kulachi Daraban Section (KM-14.64 to KM-18.30)	No.10 R-II dated 19-1-12	3,349	56,802.39
14.	BTR taking off from Chashma road to village Kala Pani portion from Jhoke Dabaari to Kala Pani	No.24-R-I dated 22-6-12	1,802	30,563.72
15.	Construction of BTR from Chashma road to Dup-Sari	No.38-R-I dated 25-6-2012	3,070	52,070.27
16.	BTR from Jhoke Amin to Indus High Way.	No.03 R-II dated 3-11-2011	2,963	50,255.44
17.	Construction / Rising of Maddi Kulachi Road	No.16 R-II dated 18-2-12	2,416	40,977.78
Total			86,923	1,474,300.97

Annex-E

Detail of Overpayment due to applying incorrect rates

Name of Works	Name of Items	Rate Paid (Rs/M ²)	Rate Due (Rs/M ²)	Difference (Rs/M ²)	Quantity (M ²)	O/payment (Rs)
Construction of Community Medicine Department	Fair Bricks	1,290	630	660	2078.38	1,371,731
	Jambolon Sheet between cavity walls	305	190	115	1,598.04	183,775
	MS Pressed Sheet 16 SWG Chowkat (10"x2")	2,058	1,350	708	175.32	124,127
	MS Pressed Sheet 16 SWG Chowkat (6"x2")	1,810	1,175	635	16.26	10,325
	PCC (1:4:8) as in foundation	1537.39	1286.10	251.29	197.01	84,657
Construction of Anatomy Department	Fair Bricks	1,290	630	660	1280.82	845,341
	Jambolon Sheet between cavity walls	305	190	115	1280.82	147,294
	MS Pressed Sheet 16 SWG Chowkat (10"x2")	2,058	1,350	708	61.88	43811
	MS Pressed Sheet 16 SWG Chowkat (6"x2")	1,810	1,175	635	21.14	13424
	PCC (1:4:8) as in foundation	1537.39	1286.10	251.29	175.28	75,319
Construction of Lecture Theater	MS Pressed Sheet 16 SWG Chowkat (10"x2")	2,058	1,350	708	213.47	151,137
	MS Pressed Sheet 16 SWG Chowkat (6"x2")	1,810	1,175	635	26.02	16,523
	PCC (1:4:8) as in foundation	1537.39	1286.10	251.29	313.45	134,692
Construction of Administration Block	MS Pressed Sheet 16 SWG Chowkat (10"x2")	2,058	1,350	708	185.73	131,497
	MS Pressed Sheet 16 SWG Chowkat (6"x2")	1,810	1,175	635	19.51	12,389
	PCC (1:4:8) as in foundation	1537.39	1286.10	251.29	206.39	88,687
Construction of Boys Hostel	MS Pressed Sheet 16 SWG Chowkat (10"x2")	2,058	1,350	708	119.24	84,422
	MS Pressed Sheet 16 SWG Chowkat (6"x2")	1,810	1,175	635	35.78	22,720
	PCC (1:4:8) as in foundation	1537.39	1286.10	251.29	214.08	91,991
Construction of Pathology Department	Jambolon Sheet at roof	377	325	52	1,745.73	90,778
Total Overpayment						3,724,640

Detail of overpayment on sand filling

S. No.	Name of Work	Vr. No. & Date	Rate Paid (Rs/M ³)	Rate Due (Rs/M ³)	Difference (Rs/M ³)	Quantity (/M ³)	Amount (Rs)
1.	GGHS, Bilot Sharif.	No.9-B-III 5-4-12	712.91	418.91	294	48	14,112
2.	BHU Band Kurai SH: Main Building	No.15-B-III 16-4-12	712.91	418.91	294	89	26,166
3.	BHU Bilot Sharif SH: Type-III Residences	No.18-B-III 16-4-12	712.91	418.91	294	146	42,924
	SH: Main Building		712.91	418.91	294	609	179,046
	SH: Type-IV Residences		712.91	418.91	294	92	27,048
4.	BHU Band Kurai SH: Labour Block	No.17-B-III 10-5-12	712.91	418.91	294	756	222,264
	SH: Mortuary Block		712.91	418.91	294	57	16,758
5.	BHU Band Kurai SH: Type-III Residences	No.18-B-III 10-5-12	712.91	418.91	294	1,192	350,448
6.	Construction of Regional Information	No.4-B-II	712.91	418.91	294	467	137,298
7.	GDC Shah Esa Bilot Sharif SH: T/Well, Chamber etc	No.10/B-IV 28-12-11	712.91	418.91	294	14	4,116
8.	Construction of GHS, Hissam	No.8/B-IV 24-9-11	712.91	418.91	294	359	105,546
9.	Construction of GHS, Bilot Sharif	No.4/B-IV	712.91	418.91	294	689	202,566
10.	Contraction BHU Bund Kuarai SH: B/Wall, approach road dressing	No.23/B-IV 15-12-11	712.91	418.91	294	3,988	1,172,472
11.	GDC Shah Esa Bilot Sharif SH: Staff Student Hostel Admn Block etc	No.25/B-IV 19-12-11	712.91	418.91	294	3,476	1,021,944
12.	GDC Shah Esa Bilot Sharif SH: Academic	No.12/B-IV	712.91	418.91	294	170	49,980
13.	G.D.C Daraban SH: Staff Student Hostel, Admn Block etc	No.58/B-IV 22-6-12	712.91	418.91	294	99	29,106
14.	Category -D Hospital, Paharpur. SH: Type-IV residences	No.9/B-IV 9-2-12	712.91	418.91	294	193	56,742
Total							3,658,536

Annex-G

Detail of Overpayment due to applying incorrect rates

S.No.	Name of Work	Rate Paid (Rs/M ³)	Rate admissible (Rs/M ³)	Difference (Rs/M ³)	Quantity (M ³)	Amount (Rs)
1.	Hathala Giloti Section (KM-1 to KM-5)	2,890.30	2,578.32	311.98	1455	453,931
2.	Hathala Giloti Section (KM-6 to KM-11)	2,890.30	2,578.32	311.98	1850	577,163
3.	Hathala Giloti Section (KM-12 to KM-16)	2,890.30	2,578.32	311.98	695	216,826
4.	Hathala Kulachi Section (KM-1 to KM-7)	2,890.30	2,578.32	311.98	1287	401,518
5.	Hathala Kulachi Section (KM-8 to KM-12)	2,890.30	2,578.32	311.98	1123	350,354
6.	Hathala Kulachi Section (KM-15 to KM-20)	2,890.30	2,578.32	311.98	1303	406,510
7.	Kulachi Daraban Section (KM-1 to KM-3.66)	2,890.30	2,578.32	311.98	925	288,582
8.	Kulachi Daraban Section (KM-3.66 to KM-7.32)	2,890.30	2,578.32	311.98	418	130,408
9.	Kulachi Daraban Section (KM-7.32 to KM-10.98)	2,890.30	2,578.32	311.98	63	19,655
10.	Kulachi Daraban Section (KM-10.98 to KM-14.64)	2,890.30	2,578.32	311.98	2159	673,565
11.	Kulachi Daraban Section (KM-14.64 to KM-18.30)	2,890.30	2,578.32	311.98	395	123,232
12.	Kulachi Daraban Section (KM-14.64 to KM-18.30) Balance Work	2,890.30	2,578.32	311.98	335	104,513
13.	Kulachi Daraban Section (KM-18.30 to KM-20)	2,890.30	2,578.32	311.98	253	78,931
Total						3,825,188
Add Cost Factor (3%)						114,756
Total Overpayment						3,939,944

Annex-H**Detail of overpayment of sales tax**

S.No	ADP No.	Name of Items	Name of Supplier	Amount (Rs)	Sales Tax (Rs)
1.	07-70085	Equipments/Computer	KARLU Computers, D.I.Khan.	66,468	5,650
2.	9-70684	Equipments/Computer		142,388	12,103
		Steel Almirahs	New Sarhad Punjab Steel & Wooden Furniture, D.I.Khan.	74,500	6,333
3.	12-90200	Steel Almirahs	D.I.Khan.	193,528	16,450
		Equipments	KARLU Computers, D.I.Khan.	7,200	612
4.	27-80447	Equipments		46,983	3,994
		Steel Almirahs	New Sarhad Punjab Steel & Wooden Furniture, D.I.Khan.	208,600	17,731
5.	34-90203	Steel Almirahs		119,200	10,132
		Equipments/Computer	KARLU Computers, D.I.Khan.	80,250	6,821
6.	23-70105	Steel Almirahs	New Sarhad Punjab Steel & Wooden Furniture, D.I.Khan.	134,100	11,399
		Equipments	KARLU Computers, D.I.Khan.	2,175	185
7.	36-90205	Steel Almirahs	New Sarhad Punjab Steel & Wooden Furniture, D.I.Khan.	29,800	2,533
		Equipments	KARLU Computers, D.I.Khan.	52,217	4,438
8.	10-80446	Equipments		8,716	741
		Steel Almirahs	New Sarhad Punjab Steel & Wooden Furniture, D.I.Khan.	149,000	12,665
9.	21-70096	Steel Almirahs		104,300	8,866
		Equipments	KARLU Computers, D.I.Khan.	1,616	137
10.	28-80448	Steel Almirahs	New Sarhad Punjab Steel & Wooden Furniture, D.I.Khan.	566,200	48,127
		Equipments/Computer	KARLU Computers, D.I.Khan.	83,779	7,121
		Type writeRs	S.Jans Traders, D.I.Khan.	96,769	8,225
11.	35-90204	Steel Almirah	New Sarhad Punjab Steel & Wooden Furniture, D.I.Khan.	104,300	8,866
		Equipments	KARLU Computers, D.I.Khan.	1,516	129
Total				2,273,605	193,258