



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
DIR UPPER
AUDIT YEAR 2012-13**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AP	Advance Para
ADP	Annual Development Programme
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CSR	Composite Schedule of Rate
C&W	Communication and Works
BHU	Basic Health Unit
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDAC	District Development Advisory Committee
DDO	Deputy District Officer
DHQ	District Headquarter
DOR&E	District Officer Revenue & Estate
DPR	Disabled Person Rehabilitation
EDO	Executive District Officer
EMIS	Education Management Information System
GFR	General Financial Rules
HRA	House Rent Allowance
MFDAC	Memorandum for Departmental Accounts Committee
MS	Medical Superintendent
M&R	Maintenance & Repair
NIT	Notice for Inviting Tenders
PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PCC	Plain Concrete Cement
PHE	Public Health Engineering
PPHI	People's Primary Healthcare Initiative
RDA	Regional District Audit
SDM	Sub Divisional Magistrate
TMO	Tehsil Municipal Officer
WSS	Water Supply Scheme

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 Dir Upper 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 relevant 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 discussions in the 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) Swat, on behalf of the Director General District Governments Audit, Khyber Pakhtunkhwa carries out the audit of five District Governments namely Swat, Chitral, Dir Upper, Dir Lower and Shangla. This Regional Directorate has a human resource of 12 officers and staff, a total of 3,636 man days. The annual budget amounted to Rs5.598 million. The office is mandated to conduct regularity (financial attest audit & compliance with authority audit) and performance audit of programmes/projects.

District Government, Dir Upper 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 Administrator in the form of budgetary grants.

Administratively, District Dir Upper is subdivided into two tehsils namely, Dir and Wari. District Administration comprises 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 allocation 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, II, 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 40% to 50%.

c. Expenditure audited

Total expenditure of the District Government, Dir Upper for the financial year 2011-2012, was Rs1,778.646 million covering one PAO and 64 formations. Out of this, Regional Directorate Audit (RDA) Swat audited an expenditure of Rs438.095 million which, in terms of percentage, is 24.63% of auditable expenditure. Five formations were planned in Audit Plan and 100% achievement against the planned activities was made.

d. Receipts audited

The receipts of District Dir Upper for the financial year 2011-12, were Rs7.57 million. Out of this, RDA Swat audited receipts of Rs 4.89 million which, in terms of percentage, is 65 % of auditable receipts.

e. Recoveries at the instance of audit

Recovery of Rs112.754 million was reported during the audit. However, no recovery was affected till the finalization of this report. The recoveries 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 internet and 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. Misappropriation was noted in one case amounting to Rs2.683 million.¹
- ii. There were two cases of non production of record amounting to Rs47.151 million.²
- iii. Irregularities and non compliance were noted in four cases amounting to Rs98.228.³
- iv. Internal control weaknesses were noted in eleven cases -Rs132.326 million.⁴

¹ 1.2.1.1

² 1.2.2 .1, 1.2.2.2

³ 1.2.3.1, 1.2.3.2 1.2.3.3, 1.2.3.4

⁴ 1.2.4.1, 1.2.4.2, 1.2.4.3, 1.2.4.4, 1.2.4.5, 1.2.4.6, 1.2.4.7, 1.2.4.8, 1.2.4.9, 1.2.4.10, 1.2.4.11

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

Recommendations

- i. Disciplinary action needs 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 of the DAC meetings need to be implemented.

SUMMARY OF TABLES & CHARTS

Table 1: Audit Work Statistics **Rs in million**

S.No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	01	1,786.216
2	Total formations in audit jurisdiction	64	1,786.216
3	Total Entities (PAO) Audited	01	442.985
4	Total formations Audited	05	442.985
5	Audit & Inspection Reports	05	442.985
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
1	Unsound assets management	38.851
2	Weak financial management	58.476
3	Weak Internal controls relating to financial management	134.555
4	Others	48.506
	Total	280.388

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

S#	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year	Total last year
1.	Outlays Audited	80.567	205.753	4.89	151.775	442.985	344.686
2.	Amount Placed under Audit Observation /Irregularities of Audit	38.851	179.665	9.062	52.809	280.388*	109.551
3.	Recoveries Reported at the instance of Audit	-	100.521	9.062	3.171	112.754	13.380
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

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

Table 4: Irregularities reported**Rs in million**

S.No	Description	Amount
1	Violation of Rules and regulations, principles of propriety and probity in public operations.	80.277
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	21.137
3	Accounting Errors (accounting policy departure from IPSAS, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weakness of internal control systems	19.069
5	Recoveries and overpayments, representing cases of established overpayment or misappropriation of public monies	112.754
6	Non –production of record.	47.151
7	Others, including cases of accidents, negligence etc.	0
Total		280.388

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

CHAPTER 1

1.1 District Government Dir Upper

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) acts as Departmental Accounting Officer for his respective group of offices and is responsible to the District Accounts Committee of the Zilla Council. All departments formed functions / activities under provisions of LGO, 2001 and Khyber Pakhtunkhwa District Government Rules of Business, 2001.

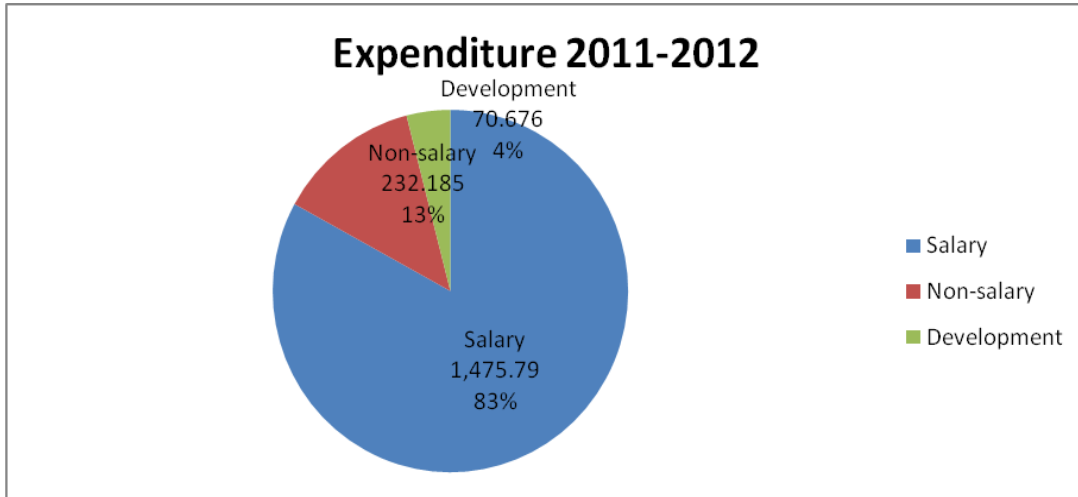
1.1.2 Brief comments on Budget and Expenditure (Variance Analysis)

Rs in million

2011-12	Budget	Expenditure	Saving/Excess
Salary	1,506.34	1,475.79	-30.55
Non-salary	330.569	232.185	-98.38
Developmental	76.017	70.676	-5.34
Total	1,912.926	1,778.65	-134.28

A budget of Rs1,912.926 million was allocated, against which an expenditure of Rs1,778.65 million was incurred by the District Government, Dir Upper with a saving of 134.28million during 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. Details of PAC/ZAC meetings are given below:

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

1.2 AUDIT PARAS

1.2.1 Misappropriation/ Fraud

1.2.1.1 Misappropriation due to dual payment for an already executed scheme –Rs2.683 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.

Executive Engineer C & W Division Dir Upper paid Rs2,682,733 to M/S Tila Muhammad for a work “Construction of Khanpur Road 1 KM” which, as admitted by the concerned SDO in writing, had already been executed and completed by Malakand Development Project (MDP). Audit held that the amount was either misappropriated or paid for execution of any other unapproved scheme in the locality which needs to be inquired into.

Audit observed that dual payment was made due to violation of rules, which resulted in loss to Government.

When reported in November 2012, Management stated that detailed position would be shown to audit. No reply was furnished till finalization of this Report.

Requests for the convening of DAC meeting were made in December, 2012 followed by reminder on 11.12.2012. DAC meeting was not convened till finalization of this Report.

Audit recommends conducting a high level inquiry including representative of the audit for fixing responsibility on person(s) at fault.

AP 32 (2011-12) A/C-I

1.2.2 Non production of record

1.2.2.1 Non production of auditable record –Rs31.610 million

According to Section 14(1-b) & (3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 the Auditor General has the authority to require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to transactions to which his duties in respect of audit extend hence any person or authority hindering the auditorial functions of the Auditor General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

District Coordination Officer Dir Upper received Rs31,610,000 vide Cheque No. 7937479 dated 04.04.2011 from the Director General Agriculture Extension Khyber Pakhtunkhwa on account of Relief Package for the flood affected farmers. The Cheque was deposited in the relief account No. 00228-00-3 (Bank of Khyber) on 12.04.2011, out of which Rs14,000,000 were shown paid up to 02.01.2012. Relevant record was not provided for scrutiny.

Audit observed that non production of record occurred due to weak internal controls, which resulted in non verification of receipts and expenditures.

When reported in August 2012, Management stated that detailed reply would be furnished later on. No reply was furnished till finalization of this Report.

Requests for the convening of DAC meeting were made in October 2012 followed by reminders on 30.11.2012 and 11.12.2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault for non production of auditable record.

AP 72(2011-12)

1.2.2.2 Non production of auditable record -Rs15.541 million

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.

Executive District Officer Health Dir Upper spent Rs15,541,000 under various heads of operating expenses in respect of BHUs during 2011-12. The local office was repeatedly requested to provide relevant record to audit but was not provided. Detail is as under.

S. No	Head of Account	Budget (Rs)	Expenditure (Rs)
1	Repair and Maintenance of M&E	35,000	35,000
2	Travel and transport	308,000	308,000
3	Communications	5,000	5,000
4	Utilities	700,000	700,000
5	General expenses	50,000	50,000
6	Cost of other stores	14,552,000	14,552,000
Total		15,541,000	15,541,000

Audit observed that non production of record occurred due to non compliance with the statutory requirement of the state, which resulted in non verification of auditable record.

When reported in July 2012, Management stated that the District Support Manager would be asked regarding non production of auditable record. Reply was not convincing as production of the auditable record was the basic responsibility of the local office.

Requests for the convening of DAC meeting were made in August, 2012 followed by reminders on 30.11.2012 and 11.12.2012. DAC meeting was not convened till finalization of this Report.

Audit recommends inquiry into the matter and fixing responsibility on the person (s) at fault.

AP 7 (2011-12)

1.2.3 Irregularity/ Non compliance

1.2.3.1 Unauthorized execution of works -Rs70.665 million

According to section 27(5A) of Pakistan Engineering Council (Amendment) Act,1976, no person shall, unless registered as a registered engineer or professional engineer, hold any post in an engineering organization where he has to perform professional engineering works.

Executive Engineer Public Health Engineering Division Dir Upper executed construction works to the tune of Rs70,665,620 through non professional engineering staff. The SDOs, who supervised the works, were diploma holders and working on own pay scales (OPS) i.e. BPS-11 and were not registered with Pakistan Engineering Council (PEC). They were not authorized to perform professional works as per above mentioned criteria. Thus, the works done were held unauthorized.

Audit observed that works were assigned to non-professionals, which resulted in violation of PEC rules and unauthorized execution of works.

When reported in August 2012, Management stated that detailed reply would be furnished later on. No reply was furnished till finalization of this Report.

Requests for the convening of DAC meeting were made in October 2012 followed by reminders on 30.11.2012 and 11.12.2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault for promotion and posting of non professionals and assignment of works.

AP 27 (2011-12) A/C-I

1.2.3.2 Unauthorized drawl from designated bank account –Rs17.714 million

According to Para 7 of GFR Vol.-I, unless otherwise expressly authorized by any law or rule or order having the force of law, moneys may not be removed from the Public Account for investment or deposit elsewhere without the consent of the Finance Department.

Executive District Officer, Health Upper Dir withdrew Rs17,714,600 from government treasury by submitting fake AC bills without making actual expenditure there from during 2011-12. The amount was credited to the designated bank account No. 1655-5. A single cheque No.934773 was then issued in the name of Mr. Idress Store Keeper and thereby withdrew the amount of Rs17,714,000 on 28th June 2012. Audit held the withdrawal was unauthorized. No further disbursement or deposit elsewhere was shown to audit. Therefore, audit could not verify actual incurrence of the expenditure and so remained unverified.

Audit observed that unauthorized withdrawal occurred due to violation of financial rules, which resulted in non supply of equipments.

When reported in July 2012, Management stated that the District Account Officer Dir Upper issued pre audit Cheques in the name of the EDO Health therefore, all the Cheques were deposited in the designated bank account No. 1655-5 and a single cheque was then issued in the name of an official for payment/preparation of demand drafts in favour of various firms which were lying in the safe custody. The local office was unable to pay the amount to the concerned firms before supply and technical report of the Provincial Inspection Committee and installation of the equipments. Reply was not convincing as the amount was drawn on fake AC bills without actual supply of the equipments & medicines and full amount was shown paid to the concerned firms as per cash book. Moreover, demand drafts were not provided to audit for scrutiny and verification.

Requests for the convening of DAC meeting were made in August 2012 followed by reminders on 30.11.2012 and 11.12.2012. DAC meeting was not convened till finalization of this Report.

Audit recommends detailed inquiry in the matter and fixing responsibility on person(s) at fault.

AP 11 (2011-12)

1.2.3.3 Unauthorized payment against fake measurement -Rs8.213 million and non forfeiture of security deposits –Rs386,423

According to Para 209 (d) of CPWA Code, it is incumbent upon the person, responsible for measurements in the measurement book (MB), to record the correct and actual figures.

Executive Engineer C & W Division Dir Upper paid Rs8,213,100 to M/S Shoaib Construction & Co for a work “Construction of Thall Lamotai Badgoi Road” shown completed during June’ 2008. After three (03) years of completion notices were issued to the contractor in March to June 2011 directing and warning him to complete the remaining work otherwise his security will be forfeited and the remaining work would be re-tendered at his risk & cost but no response was received from the contractor. Audit held that payment was made to the contractor for unexecuted items against fake measurement and the local officers remained silent for three (03) years. Neither the work was completed at his risk & cost nor was the balance security of Rs386,423 forfeited.

Audit observed that unauthorized payment occurred due to weak internal controls and undue favour to the contractor, which resulted in loss to Government.

When reported in November 2012, Management stated that detailed reply would be furnished after consultation with the field officials. Reply was not convincing as the work had already been shown completed in 2008 and deficiencies were intimated to contractor after three (03) years of the completion.

Requests for the convening of DAC meeting were made in December 2012 followed by reminder on 11.12.2012. DAC meeting was not convened till finalization of this Report.

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

AP 31 (2011-12) A/C-I

1.2.3.4 Unauthorized use of vehicles and irregular expenditure on POL – Rs1.25 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.

District Coordination Officer Dir Upper spent Rs1,250,000 on POL of thirteen (13) vehicles & one generator during 2011-12 as detailed at Annex-C. Audit noticed the following irregularities:

The DCO made expenditure of Rs631,431 on POL of three vehicles though he was entitled to the use of only one. Thus expenses of Rs237,686 on two other vehicles were unauthorized.

1. Expenditure of Rs324,087 was incurred on POL of six (06) vehicles which were available neither in the consolidated list of vehicles in Dir Upper nor at District Pool. Their users and where about of vehicles were not known. The amount needs to be recovered. Detail at serial No.09 to 14 of the Annex.
2. Expenditure of Rs21,598 was incurred on POL of two vehicles of DDO Judicial & Executive Magistrate Dir and DDAC Chairman from the budget of the office of the local officer which was unjustified and needs recovery from the concerned. Detail at Sr. No. 06 & 07 of the Annex.
3. Log books of eleven (11) vehicles and of one generator were not produced to audit to verify the expenditure of POL of Rs716,938. Detail at serial No. 3 to 14 of the Annex.
4. POL of Rs152,300 was not recorded in log book of the vehicle No. A-1010. Total drawl of POL of the vehicle as per vouchers was Rs393,730 while total POL recorded in the relevant log book was Rs241,400 and the remaining amount was drawn on fake vouchers and misappropriated.

Audit observed that unauthorized use of vehicle occurred due to weak internal control, which resulted in loss to Government.

When reported in August 2012, Management stated that detailed reply would be furnished later on. No reply was furnished till finalization of this Report.

Requests for the convening of DAC meeting were made in October 2012 followed by reminders on 30.11.2012 and 11.12.2012. DAC meeting was not convened till finalization of this Report.

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

AP 70 (2011-12)

1.2.4 Internal Control Weaknesses

1.2.4.1 Loss to government due to re-tender of work –Rs81.363 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.

Executive Engineer C & W Division Dir Upper had awarded a work “Establishment of Government Degree College Barawal” with the approved cost of Rs73,904,000 on CSR 1999 to various contractors during 04/2008 with the completion time of 08 months. After lapse of four (04) years of the award of work, notices were issued to contractors during 02/2012 directing them to start the work within a week time failing which the work would be re-tendered. The work was re-tendered in 04/2012 on CSR 2009 with revised approved cost of Rs155,267,000. Audit held that due to lack of concern by the local office(s) the Government sustained loss of Rs81,363,000.

Audit observed that increase in cost of the scheme occurred due to negligence of the management, which resulted in loss to the Government.

When reported in November 2012, Management stated that detailed reply would be furnished after consultation with the field staff. No reply was furnished till finalization of this Report.

Requests for the convening of DAC meeting were made in December 2012 followed by reminder on 11.12.2012. DAC meeting was not convened till finalization of this Report.

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

AP 33 (2011-12) A/C-I

1.2.4.2 Loss to government due to misuse of District Lodge costing Rs21.137 million

According to Para 10 (i) of GFR Volume-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 expenditure of his own money.

District Government had spent Rs21,137,000 on Construction of District Lodge at Panakot out of District ADP and completed up to 30th June 2011. District Coordination Officer Dir Upper has been residing in the District Lodge in violation of its very purpose of construction. Audit held that a huge amount of the District's scarce resources had been spent on construction of this Lodge in return for just Rs3,873 as monthly HRA plus 5% maintenance charges as a result of its use as residence by the DCO. This was a constant loss to the District Government as a reasonable amount could be realized as room rents in case the lodge was used properly.

Audit observed that misuse of the lodge occurred due to weak internal controls, which resulted in loss to the Government and misuse of powers.

When reported in August 2012, Management stated that detailed reply would be furnished later on. No reply was furnished till finalization of this Report.

Requests for the convening of DAC meeting were made in October 2012 followed by reminders on 30.11.2012 and 11.12.2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility for misuse of the District Lodge and recover the appropriate amount of rent besides, the Lodge needs to be vacated and used properly in the best interest of the public.

AP 71 (2011-12)

1.2.4.3 Non recovery of land compensation and leveling charges – Rs10.576 million and Excess payment than provision for site preparation – Rs2.592 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.

Executive Engineer C & W Division Dir Upper awarded a work “Establishment of Dir Model School Dir Upper” to M/S Karsaz (Pvt) Ltd @ 57.50% above on CSR 1999 in April 2010. Payment of Rs3,535,903 for preparation of site was made vide Voucher No. 55-B dated 21.06.2010 besides payment of land compensation of Rs7,040,000 to DOR&E Dir Upper. During scrutiny of relevant record, it was noticed that serious lapses were committed in project planning, implementation, management and procurement of land. An isolated site on steep hills, at a distance of 08 km from Dir Town and lacking basic amenities was selected just to extend undue benefit to landowners at the cost of the government. The work was carried out without any technical feasibility and design. Divisional Monitoring Team of Planning & Development Department, Directorate of Monitoring & Evaluation Government of Khyber Pakhtunkhwa inspected the work on 11th June 2012 and recommended to stop further expenditure and recover the incurred expenditure on land compensation and civil work from the responsible persons besides initiating strict disciplinary action against the persons involved in selection of site, purchase of land and unnecessary leveling of hills. Moreover, excess payment of Rs2,592,000 than provision in PC-I was made for site preparation.

Audit observed that non recovery and excess payment occurred due to lack of financial propriety and technical expertise, which resulted in loss to Government.

When reported in November 2012, Management stated that final position would be shown as per decision made by the higher ups. No progress was intimated till finalization of this Report.

Requests for the convening of DAC meeting were made in December 2012 followed by reminder on 11.12.2012. 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 34 (2011-12) A/C-I

1.2.4.4 Loss to government due to less realization of tender forms fee – Rs6.006 million

According to Government of Khyber Pakhtunkhwa Finance Department letter NO.BO(RES)FD/1-55/2011 dated 01.07.2011, rates of tender forms fee were revised with effect from 01.07.2011 under which minimum fee of tender form was Rs1,000 for the works of estimated cost up to one million and 0.05% of the estimated cost for the works over & above one million.

Executive Engineer C & W Division Dir Upper realized cost of tender forms at lesser than required rates due to which government sustained loss of Rs6,006,852 during 2011-12 as per abstract given below and detail at Annex-D

Description	Amount (Rs)
Total realizable amount during 2011-12 at revised rates	20,310,291
Less: Realized/deposited amount as per form-46 for 06/2012	14,303,439
Difference	6,006,852

Audit observed that less realization of Government receipts occurred due to non application of the approved rates, which resulted in loss to the Government.

When reported in November 2012, Management stated that tender form fee was received from the contractors @ 0.03% of the estimated cost instead of 0.05% till January 2012 as clarification of rate was received in the month of January 2012. Reply was not convincing because rates were already revised with effect from 01.07.2011 vide Finance Department notification referred to above in the criteria.

Requests for the convening of DAC meeting were made in December 2012 followed by reminder on 11.12.2012. 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 30 (2011-12) A/C-I

1.2.4.5 Non utilization of Sports fund -Rs2.488 million

According to Para 66 of GFR Volume-I, all estimates of revenue and expenditure included in the Budget are for the financial year.

District Coordination Officer Dir Upper retained sports fund of Rs2,487,520 as per bank account No. 3565-0 maintained for the said fund. The fund was meant for promotion of sports in the district but was kept unutilized for years as the local office did not organize sports activities. The aforementioned amount also includes Rs252,000 sent by Director General Sports and Youth Affairs Khyber Pakhtunkhwa, Peshawar for holding Inter Union Council tournaments in the District which were not yet held.

Audit observed that non utilization of sports fund occurred due to non observance of rules framed by Provincial Finance Commission, which resulted in non-conducting of sports activities in the district.

When reported in August 2012, Management stated that detailed reply would be furnished later on. No reply was furnished till finalization of this report.

Requests for the convening of DAC meeting were made in October 2012 followed by reminders on 30.11.2012 and 11.12.2012. DAC meeting was not convened till finalization of this Report.

Audit recommends utilization of sport fund and fixing responsibility on person(s) at fault.

AP 73 (2011-12)

1.2.4.6 Loss to government due to excess drawl on account of Stipends - Rs1.92 million

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

Executive District Officer Elementary & Secondary Education Dir Upper paid Rs17,800,000 as stipends to 8209 female students of class 6th to 10th against the actual enrolment of 7409, as per EMIS data, resulting in an overpayment of Rs1,920,000 during 2010-11. Detail is as under:

S.No.	Number of students Claimed	Number of student as per MIS Data	Excess claimed	Period	Rate per student per year (Rs)	Amount (Rs)
1	8209	7409	800	1.7.2010 to 30.6.2011	2,400	1,920,000

Audit observed that excess drawl occurred due to weak internal controls, which resulted in loss to the Government.

When reported in April 2012, Management stated that EMIS data was pertaining to previous year while stipend has been drawn according to the new enrolment. Reply was not tenable as EMIS data pertaining to the year 2010-11 showed 7409 students.

Request for the convening of DAC meeting was made in June 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 96 (2010-11)

1.2.4.7 Loss to government due to non deduction of DPR fund -Rs 1.604 million

According to Section-11 of the “Disabled Persons (Employment & Rehabilitation) Ordinance 1981 and the Government of Khyber Pakhtunkhwa Disabled Persons (Employment & Rehabilitation) Rules,1991 read with the Establishment and Administration Department Khyber Pakhtunkhwa letter NO.SORV(E&AD)11-26/96 Vol-III dated 25th July 2002 followed by several reminders and Federal Cabinet Decision, deduction of DPR fund @ Rs 2,000 for payment of one million each may be made in the bills of the contractors/firms.

Executive Engineer C & W Division Dir Upper did not deduct Rs1,604,000 on account of DPR fund for Rehabilitation of Disabled Persons from the contractors/firms @ Rs2,000 per contractor/firm for payment of one million each during 2011-12. Detail at Annex-E.

Audit observed that non deduction of DPR fund occurred due to weak internal control, which resulted in loss to Government.

When reported in November 2012 Management stated that the matter would be taken up with the higher ups and audit would be informed accordingly. Reply was not convincing because deduction was required to be made from the contractors in compliance with the Ordinance, rules and cabinet decision referred to above in the criteria.

Requests for the convening of DAC meeting were made in December 2012 followed by reminder on 11.12.2012. 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 29 (2011-12) A/C-I

**1.2.4.8 Loss to government due to fake overstatement in PW Deposit-II-
Rs1.400 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.

Executive Engineer Public Health Engineering Division Dir Upper released Testing Charges of Rs700,000 vide Voucher No. 6-D dated 12.06.2012. The amount was added to PW Deposit-II instead of deducting from the security balance of Rs849,274 of the contractor due to which his security balance was increased to Rs1,549,274 which was required to be Rs149,274. Thus, the security balance was overstated by Rs1,400,000 (1,549,274 – 149,274) and undue favour was extended to the contractor at the cost of the government.

Audit observed that overstatement occurred due to extension of undue financial favour to the contractor, which resulted in loss to Government.

When reported in August 2012, Management stated that detailed reply would be furnished later on. No reply was furnished till finalization of this Report.

Requests for the convening of DAC meeting were made in October 2012 followed by reminders on 30.11.2012 and 11.12.2012. DAC meeting was not convened till finalization of this Report.

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

AP 16 (2011-12) A/C-I

1.2.4.9 Overpayment due to higher rate and cost factor on non scheduled item –Rs1.316 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.

Executive Engineer C & W Division Dir Upper paid Rs15,292,000 to M/S Star Construction vide Voucher No. 80-B dated 25.06.2012 for a work “Construction of Road and Retaining Wall at Barikot Bazar Phase-II”. Overpayment of Rs1,315,921 was made due to allowing higher rate and cost factor on non scheduled item as per detail given below:

Item	Rate Paid (Rs)	Rate required (Rs)	Difference (Rs)	Quantity (M3)	Overpayment (Rs)
PCC 1:3:6 with 50% boulders	2,440	2,211	229	4750.70	1,087,910
Plus: Cost factor @ 1.1					108,791
Total overpayment					1,196,701
Overpayment due to cost factor on non scheduled items:					
Canalization		Rs 1,192,200 (Rs 4100 X 292 PH)			119,220
Cost factor @ 1.1		Rs 119,220			
Grand total					1,315,921

Audit observed that overpayment occurred due to lack of financial controls, which resulted in loss to the Government.

When reported in November 2012 Management stated that correct rate would be allowed in the next bill. No progress in the matter was intimated till finalization of this Report.

Requests for the convening of DAC meeting were made in December 2012 followed by reminder on 11.12.2012. 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 36 (2011-12) A/C-I

1.2.4.10 Loss to government due to manipulation in tender rates -Rs1.056 million

According to the condition of Notice Inviting Tenders (NIT) the rate of premium was required to be written in words and figures both in the tender forms and BOQ to avoid any manipulation or overwriting.

Executive Engineer Public Health Engineering Division Dir Upper tendered a work “WSS Dobando Mohallah Addoo” with an estimated cost of Rs2,463,900 during 2011-12. Muhammad Nawaz Khan government contractor offered lowest rate of 10% below for civil work and 32% below for pipe work on CSR 2009. Rate of 32% below for pipe work was manipulated to 32% above and the work was awarded to Mr. Siasat Khan who offered ‘at par’ rate for civil work and 20% above on CSR 2009 for pipe work. Due to manipulation and award of work at the higher rate, government sustained loss of Rs1,056,367 as per detail given below:

S.No	Contractor	Sub Head	BOQ cost (Rs)	Rate offered	Tender cost (Rs)
01	Mr. Siasat Khan	Civil work	486,349	at par	486,349
		Pipe work	1,937,949	20% above	2,325,538
		NSI	35,815	at par	35,815
	Total tender cost				2,847,702
02	M.Nawaz Khan	Civil work	486,349	10% below	437,714
		Pipe work	1,937,949	32% below	1,317,805
		NSI	35,815	at par	35,815
	Total tender cost				1,791,334
Loss to government: (Rs 2,847,702 – Rs 1,791,334)					1,056,367

Audit observed that manipulation occurred due to weak internal control, which resulted in loss to the Government.

When reported in August 2012, Management stated that detailed reply would be furnished later on. No reply was furnished till finalization of this Report.

Requests for the convening of DAC meeting were made in October 2012 followed by reminders on 30.11.2012 and 11.12.2012. 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 10 (2011-12) A/C-I

1.2.4.11 Loss to Government due to payment of inadmissible sales tax-Rs1.004 million

According to Serial No. 52-A of Table-1 of 6th Schedule of Sales Tax Act 1990, all supplies to Government Hospitals are exempted from Sales Tax.

Executive District Officer Health Upper Dir purchased four (04) Generators from Shirazi Trading Company Peshawar for use in Government Hospitals Upper Dir and paid sales tax of Rs1,004,547 to the suppliers whereas all supplies to government hospitals are exempted from sales tax. Inclusion of sales tax in the total cost and payment thereof resulted in loss to the District Government and its actual payment to the sales tax department was also unknown. Detail is as under:

Description	Supplier	Qty	Unit Price (Rs)	Total (Rs)	Sales Tax (Rs)	Total cost incl. sales tax
Generator 50 KVA AKSa Model APD 50P	Shirazi Trading Co.Peshawar	3	1,569,603	4,708,810	753,410	5,402,220
		1	1,569,603	1,569,603	251,137	1,820,740
Total		4		6,278,413	1,004,547	7,222,960

Audit observed that payment of inadmissible sales tax to the supplier made due to negligence of the management, which resulted in increase in rates and loss to the Government.

When reported in July 2012, Management stated that the sales tax amount was included in the total cost of the bill, which would be verified from the firm & sales tax department. Reply was not convincing because the sales tax was not required to be paid to the firm in violation of the Sales Tax Act 1990 referred to above in the criteria. No progress was intimated till finalization of this Report.

Requests for the convening of DAC meeting were made in August 2012 followed by reminders on 30.11.2012 and 11.12.2012. 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 6 (2011-12)

ANNEXURE

Annex-A

Detail of MFDAC Paras

Rs in million

S No	AP No	Department	Gist of Para	Nature of Audit observation	Amount (Rs)
1.	1	EDO Health	Excess payment to PPHI on account of pay & allowances	Overpayment	81,000
2.	2		Unjustified payment of electricity charges	Violation of rules	287,000
3.	3		Unjustified payment of incentives of GAVI project	Violation of rules	240,000
4.	4		Difference in the closing balances of cash book and bank statement	Violation of rules	473,000
5.	5		Non supply of equipments Non retention of 10% guarantee	Violation of rules	15,099,000 1,509,000
6.	8		Irregular withdrawal & transfer of funds of vacant posts to PPHI-	Violation of rules	5,434,000
7.	9		Overpayment of pay & allowances due to double drawl	Overpayment	140,000
8.	10		Overpayment of pay & allowances for the absence period	Overpayment	60,000
9.	12		Unauthorized avail of leave without pay for 1224 days without leave sanction	Violation of rules	
10.	13		Non deposit of government revenues-	Violation of rules	587,000
11.	14		Unverified expenditure on account of purchase of machinery & equipments	Violation of rules	15,099,000
12.	15		Overpayment of pay & allowances for the absence period	Overpayment	107,000
13.	16		Loss to government due to missing of equipments	Violation of rules	
14.	17		Loss to government due to unfunctional machines worth	Violation of rules	2,400,000
15.	18		Non deduction of HRA	Overpayment	178,000
16.	19		Non deduction/non deposit of Income Tax	Violation of rules	27,000
17.	20		Non supply of medicines	Violation of rules	285,000
18.	21		Non deduction of Conveyance Allowance	Violation of rules	424,000
19.	22		Doubtful expenditure on account Fog spray on Dengue	Violation of rules	400,000
20.	23		Overpayment of Non Practicing Allowance	Overpayment	48,000
21.	24	MS DHQ Hospital	Excess and savings	Overpayment	558,000 2,400,000
22.	25		Difference in the closing balances of cash book and bank statement	Violation of rules	1,132,000
23.	26		Non-realization/Non deposit of ambulance charges	Violation of rules	369,000
24.	27		Overpayment of pay & allowances during the period of leave		367,000
25.	28		Unjustified withdrawal on account of fake supply of charcoal & firewood	Violation of rules	1,130,000
26.	29		Irregular repair of medical equipments Loss to government due to approval of higher rates and non deduction of income tax	Violation of rules	1,120,000 61,000
27.	30		Non deduction/non deposit of Income Tax	Violation of rules	223,000

28.	31		Non recovery of penalty	Violation of rules	111,000
29.	32		Non supply of medicines	Violation of rules	882,000
30.	33		Unauthorized/ irregular purchase of equipments	Violation of rules	79,000
31.	34	XEN PHE	Loss to government due to overpayment of conveyance allowance	Overpayment	91,000
32.	35		Overpayment due to non deduction of compulsory deductions	Overpayment	15,000
33.	36		Irregular payment of pay & allowances due to detailment	Violation of rules	256,000
34.	37		Non recovery of pay & allowances due to non submission of one month notice – Rs 22,654	Overpayment	23,000
35.	38		Non recovery of overpayment of pay & allowances for the absentee period	Overpayment	219,000
36.	39		Loss to government due to non allotment of residential quarter	Violation of rules	46,000
37.	40		Loss to Government due to theft of transformers -Rs590,000	Violation of rules	590,000
38.	41		Irregular award of contract of AOM&R works	Violation of rules	104,000
39.	42		Non maintenance of cash book and monthly accounts for expenditure.	Violation of rules	25,99,000
40.	43		Unauthorized and irregular construction of WSS out of AOM&R Fund	Violation of rules	522,000
41.	44		Unjustified closing balance	Violation of rules	1,948,000
42.	45		Unauthorized purchase of furniture	Violation of rules	59,000
43.	46		Execution of AOM&R Works without PC-I	Violation of rules	2,431,000
44.	47		Non functioning of Water Supply Schemes	Violation of rules	22,077,000
45.	48		Unauthentic/Unjustified expenditure on repair of Water Supply Schemes	Violation of rules	756,000
46.	49		Overpayment to PESCO on account of Surcharge	Overpayment	15,000
47.	50	DCO	Unjustified payment for repair of well of government college out of relief fund	Violation of rules	10,000
48.	51		Unauthorized expenditure from relief fund on clearance of roads from snow falls	Violation of rules	103,000
49.	52		Unjustified payment as compensation for minor injury	Violation of rules	200,000
50.	53		Non reflection of receipts & payments in cash book	Violation of rules	10,700,000
51.	54		Non retention of excess funds in the designated bank account	Violation of rules	300,000
52.	55		Doubtful payment of death compensation	Overpayment	100,000
53.	56		Unauthorized payment from relief account without provision of funds	Violation of rules	1,00,000
54.	57		Non production of record regarding receipts & payments	Violation of rules	26,700,000
55.	58		Outstanding liability of stipend under National Internship Programme	Violation of rules	8,058,000
56.	59		Unauthorized expenditure on account of entertainment & Gifts	Violation of rules	272,000
55	60		Loss to government due to non deduction of house rent allowance	Overpayment	38,000
56	61		Unjustified and irregular expenditure on clearance of snow	Violation of rules	962,000

57	62		Unauthorized use of vehicle of Naib Zilla Nazim and expenditure of POL & repair thereon	Violation of rules	121,000
58	63		Irregular expenditure on stationary charges	Violation of rules	394,000
59	64		Unjustified expenditure on electricity charges	Violation of rules	226,000
60	65		Inadmissible expenditure & misclassification	Violation of rules	34,000
61	66		Excess expenditure over allotment	Violation of rules	233,000
62	67		Unjustifiable payments of cash awards	Violation of rules	200,000
63	68		Irregular payment of honoraria	Violation of rules	499,000
64	69		Unauthorized use of vehicles and irregular expenditure on their repair of	Violation of rules	775,000
65	74		Non-transfer of Zilla Tax share	Violation of rules	1,102,000
66	75		Difference in cash balance between cash book and bank statement	Violation of rules	397,000
67	76		Unjustified drawl from bank account	Violation of rules	1,299,000
68	77		Excess payment on account of POL	Overpayment	230,000
69	78		Unjustified payment of honoraria and store charges	Violation of rules	28,000
70	79		Non completion of schemes under CMD	Violation of rules	5,54,000
71	80		Non deduction/non deposit of stamp duty	Violation of rules	202,000
72	81		Non utilization of developmental funds	Violation of rules	22,692,000
73	82	XEN C&W	Unauthorized construction from AOM&R	Violation of rules	2,700,000
74	83		Irregular award of work under AOM&R	Violation of rules	4,750,000
75	84		Unauthorized expenditure on Provincial Government's Buildings out of district fund	Violation of rules	1,766,000
76	85		Misclassification of AO M&R fund	Violation of rules	940,000
77	86		Unauthorized double payment on account of repair work	Violation of rules	145,000
78	87		Non maintenance of Cash Book and Monthly Accounts for expenditure	Violation of rules	16,475,000
79	88		Unjustified/Unauthorized repair of newly constructed building	Violation of rules	1,023,000
80	89		Unauthorized advance payment to PESCO	Violation of rules	165,000
81	90		Non deduction of 10% voids		74,000
82	91		Unauthentic expenditure of POL & repair on unserviceable vehicle	Violation of rules	231,000
83	92		Unauthorized execution of works without technical sanction	Violation of rules	16,475,000

84	93		Non production of contractors' bills of AO M&R expenditure	Violation of rules	1,115,000
85	94		Unverified expenditure on Repair, POL and Hot & Cold-	Violation of rules	1,392,000
86	95		Non deduction/non deposit of Income Tax	Overpayment	58,000
87	96		Loss to govt due to overpayment of conveyance allowance.	Overpayment	58,000
88	97		Loss to govt due to payment of salaries without duty.	Overpayment	1,016,000

EDO wise Expenditure Summary

District Dir Upper 2011-12

S.No	Descriptions	Expenditure			
		Salary (Rs)	Non-Salary (Rs)	Total (Rs)	%age
1	District Coordination Officer (DCO)	33,976,859	37,159,279	71,136,138	4
2	Executive District Officer (Agriculture)	34,260,983	13,382,087	47,643,070	3
3	Executive District Officer (Community Development)	14,202,018	3,950,409	18,152,427	1
4	Executive District Officer (Education)	1,140,661,872	83,903,108	1,224,564,980	69
5	Executive District Officer (Finance and Planning)	7,251,698	7,701,472	14,953,170	1
6	Executive District Officer (Health)	170,209,248	54,281,441	224,490,689	13
7	Executive District Officer (Revenue)	26,875,937	6,505,178	33,381,115	2
8	Executive District Officer (Works and Services)	48,346,120	25,302,026	73,648,146	4
Total		1,475,784,735	232,185,000	1,707,969,735	96
Developmental				70,676,000	4
Grant Total				1,778,645,736	100

Detail of expenditure on POL

S.No	Cheque No	Date	Cheque Amount (Rs)	Month	Bill No.	Bill Amount (Rs)	Vehicle no.
01	03331500	27.08.2011	2000	08.2011	NIL	2,000	A-1010
02	03331500	27.08.2011	157,849	07.2011	1407	10,588	X-68.2759
					1370	5,850	X-68-2620
					1360	25,915	GENERATOR
					1368	11,096	A-1019
					1367	29,051	A-1018
					1366	31,839	A-1023
					1365	43,500	A-1010
03	0333548	21.09.2012	104,578	08.2011	1493	4,795	X-68.2759
					1487	24,733	A-1010
					1488	12,524	A-1012
					1485	18,744	A-1018
					1484	6,905	A-1023
					1483	5,179	A-1019
					1482	31,698	GENERATOR
04	0333548	21.09.2012	2,000	09.2011	NIL	2,000	A-1010
05	03331679	10.10.2011	122,542	06.2011	1329	30,664	A-1023
					1326	33,711	GENERATOR
					1330	32,576	A-1010
					1331	7,773	A-1019
					1327	10,965	A-1018
					1334	6,853	X-68.2759
06	03331752	19.10.2011	2,000	10.2011	2000	2,000	A-1010
07	0332209	25.11.2011	79,619	10.2011	1713	49,000	X-68.2759
					1700	23,400	GENERATOR
					1703	6,978	A-1023
					1702	5,194	1923
					1698	27,821	A-1010
					1697	11,526	GOVERNOR DUTY
08	0332204	25.11.2011	128,016	09.2011	1604	18,432	A-1018
					1606	19,893	GENERATOR
					1607	26,896	A-1010
					1608	29,019	A-1023
					1609	14,186	A-1019
					1610	4,825	X-68.2759
					1605	14,765	A-1012
09	0332314	16.12.2011	80,162	11.2011	1777	12,230	GENERATOR
					1778	18,124	A-1019

					1781	36,676	A-1010
					1782	13,132	A-1023
10	0332614	20.01.2012	86,797	12.2011	1823	11,341	X-68-2759
					1824	19,102	A-1010
					1825	31,318	A-1023
					1829	10,966	A-1019
					1830	14,070	GENERATOR
					---	6,000	A-1023
11	0332619	24.01.2012	6,000	--	---	6,000	A-1023
12	0332920	25.02.2012	98,845	01.2012	1896	11,400	A-1023
					1894	13,351	A-1019
					1895	24,283	GENERATOR
					1838	6,162	X-68-2759
					1897	43,649	A-1010
13	0333526	08.03.2012	2,000	---	---	2,000	----
14	0333633	15.03.2012	3,000	--	---	3,000	A-1010
15	0333633	15.03.2012	7,000	---	---	7,000	A-1010
16	0333794	30.03.2012	3,000	---	---	3,000	A-1010
17	0418140	26.04.2012	2,500	---	---	2,500	A-1010
18	0418316	15.05.2012	68,854	02.2012	95	10,890	A-1019
					90	8,047	A-1023
					81	28,344	A-1010
					218	6,438	X-68-2759
					92	15,135	GENERATOR
19	0418316	15.05.2012	88,512	03.2012	218	6,438	X-68-2759
					219	5,365	A-1019
					220	10,861	A-1023
					221	30,410	A-1010
					222	24,935	GENERATOR
					NIL	10,503	A-1021
20	0418316	15.05.2012	119,434	04.2012	37	6,654	5135
					38	10,959	2494
					39	6,854	X-68-2759
					40	30,628	A-1010
					41	8,318	A-1023
					42	21,159	GENERATOR
					43	27,432	A-1019
					NIL	7,430	A-1021
21	0419378	24.05.2012	5,957	--	---	5,957	---
22	0419448	25.06.2012	7,082	05.2012	85	7,082	---
23	0419803	25.06.2012	72,253	05.2012	312	8,318	A-1023
					311	15,748	1001
					318	17,729	GENERATOR
					314	9,779	X-68-2760
					317	25,915	A-1010
TOTAL			1,250,000			1,250,000	

Detail of tender forms fee

S.No	Name of work	Estimated cost (Rs)	No of tender forms	Tender form fee (Rs)	Cost of tender forms (Rs)
1	Cosntruciton of Seria kalkot tall kumrate road KM 1&2	29,089,000	65	14,544.50	945,393
2	Cosntruciton of Seria kalkot tall kumrate road KM 3 & 4	28,595,000	64	14,297.50	915,040
3	Cosntruciton of Seria kalkot tall kumrate road KM 5 & 6	28,833,000	55	14,416.50	792,908
4	Cosntruciton of Seria kalkot tall kumrate road KM 7&8	29,148,000	48	14,574.00	699,552
5	Cosntruciton of Seria kalkot tall kumrate road KM 09 &10	29,036,000	46	14,518.00	667,828
6	Repair & Reh; of flood damages SH: RCC bridge patrak	46,890,000	03	23,445.00	70,335
7	Rec: & Reh: of 122 Girls Schools SH: GGPS Bada Barikot	3,577,000	84	1,788.50	150,234
8	GGPS Barikot	3,577,000	90	1,788.50	160,965
9	GGMS Barikot	5,223,240	75	2,611.62	195,872
10	GGMS Kass Dir	5,218,600	75	2,609.30	195,698
11	Internal electrification	729,400	43	1,000.00	43,000
12	AOM&R Roads PK 91	2,500,000	08	1,250.00	10,000
13	AOM&R Roads PK 92	2,500,000	92	1,250.00	115,000
14	AOM&R Roads PK 93	2,500,000	105	1,250.00	131,250
15	AOM&R Government buildings	2,500,000	61	1,250.00	76,250
16	Repair of buildings PDMA	2,969,454	05	1,484.73	7,424
17	Repair of buildings	2,907,658	04	1,453.83	5,815
18	Repair of buildings SH TMA wari etc	2,824,212	05	1,412.11	7,061
19	Repair of buildings SH TMA Dir etc	2,783,678	05	1,391.84	6,959
20	Repair of buildings SH EDO Health office	2,381,470	04	1,190.74	4,763
21	Repair of roads Wari Nehag dara roads	29,395,000	06	14,697.50	88,185
22	Repair of Roads Rokhan Hayagai road 1 km	10,479,000	04	5,239.50	20,958
23	Balanmce civil work: SH RHC Bibywar	780,000	06	1,000.00	6,000
24	Balanmce civil work: SH RHC Bibywar	735,000	05	1,000.00	5,000
25	Balanmce civil work: SH RHC Bibywar ,	588,000	05	1,000.00	5,000
26	Balanmce c,ivil work: SH RHC Tarpatar	780,000	06	1,000.00	6,000
27	Balanmce civil work: SH RHC Tarpatar	7,835,000	05	3,917.50	19,588
28	Balanmce civil work: SH RHC Tarpatar	588,000	05	1,000.00	5,000
29	Balanmce civil work: SH RHC Khall	780,000	06	1,000.00	6,000
30	Balanmce civil work: SH RHC Khall	735,000	05	1,000.00	5,000
31	Balanmce civil work: SH RHC Khall	588,000	05	1,000.00	5,000
32	Upgrd: of 150 highe schools to HSS SH: GCMHS Dir	19,140,800	30	9,570.40	287,112
33	Upgrd: of 150 highe schools to HSS SH: GHS Usheria	19,140,800	42	9,570.40	401,957
34	Upgrd: of 150 highe schools to HSS SH: GHS Usheria	19,140,800	38	9,570.40	363,675

35	upgradation of 100 Middle Schools to High Schools SH: GGMS Sundrawal	10,931,600	48	5,465.80	262,358
36	upgradation of 100 Middle Schools to High Schools SH: GGMS Malanga	10,931,600	47	5,465.80	256,893
37	upgradation of 100 Middle Schools to High Schools SH: GMS Seer Kas	10,931,600	36	5,465.80	196,769
38	upgradation of 100 Middle Schools to High Schools SH: GPS Salankot	6,834,000	71	3,417.00	242,607
39	upgradation of 100 Middle Schools to High Schools SH: GPS Kilot	6,834,000	46	3,417.00	157,182
40	upgradation of 100 Middle Schools to High Schools SH: GPS Shalkas	6,834,000	51	3,417.00	174,267
41	upgradation of 100 Middle Schools to High Schools SH: GGPS Daram Dala	6,834,000	64	3,417.00	218,688
42	upgradation of 100 Middle Schools to High Schools SH: GGPS Daskor Payeen	6,834,000	66	3,417.00	225,522
43	upgradation of 100 Middle Schools to High Schools SH: GHS Rehankot	1,529,000	99	764	75,636
44	upgradation of 100 Middle Schools to High Schools SH: Bibywar	1,529,000	124	764	94,736
45	upgradation of 100 Middle Schools to High Schools SH: GHS Dubando	1,529,000	102	764	77,928
46	upgradation of 100 Middle Schools to High Schools SH: GHS Sheringal	3,058,000	100	1,529.00	152,900
47	upgradation of 100 Middle Schools to High Schools SH: GMS Doro	1,529,000	105	764	80,220
48	upgradation of 100 Middle Schools to High Schools SH: GMS Badali	1,529,000	98	764	74,872
49	upgradation of 100 Middle Schools to High Schools SH: GMS Molvi	1,529,000	105	764	80,220
50	upgradation of 100 Middle Schools to High Schools SH: GMS Galkorai Nehag	1,529,000	102	764	77,928
51	upgradation of 100 Middle Schools to High Schools SH: GPS Rokhan	1,414,500	89	707	62,923
52	upgradation of 100 Middle Schools to High Schools SH: GPS Ayori Hatan	1,414,500	84	707	59,388
53	upgradation of 100 Middle Schools to High Schools SH: GPS Kharao	1,414,500	89	707	62,923
54	upgradation of 100 Middle Schools to High Schools SH: GPS Gari Samang	1,414,500	78	707	55,146
55	upgradation of 100 Middle Schools to High Schools SH: GPS Tall	1,414,500	80	707	6160
56	upgradation of 100 Middle Schools to High Schools SH: GPS Mula Gujar	1,414,500	106	707	74,942
57	upgradation of 100 Middle Schools to High Schools SH: GPS karkabanj	1,414,500	98	707	69,286
58	upgradation of 100 Middle Schools to High Schools SH: GPS Ziarat Wari	1,414,500	10	707	7070
59	GPS Badalai	1,414,500	95	707	76,165
60	Balance Civil Work and purchase of equip: for RHCs SH: RHC Sheringal	2,148,410	89	1,074.21	95,604
61	SH: RHC Sheringal	778,456	64	1,000.00	64,000
62	Constr: of Side drain in RHC Sheringal	581,057	72	1,000.00	72,000
63	Rep: & Reh: of Roads network SH: Khanpur roads 1 km	9,822,000	91	4,911.00	446,901
64	--- Achar Road	9,903,000	84	4,951.50	415,926
65	--- Ali Gohar Road	9,996,000	98	4,998.00	489,804
66	--- Malook Khwar Road	10,940,000	85	5,470.00	464,950

67	--- Roghano Dara Road	9,935,000	87	4,967.50	432,173
68	--- Kalkot to Katigram road	9,986,000	86	4,993.00	429,398
69	Const: & B/T of 250 Km roads SH; Achar Bala Road	10,700,000	68	5,350.00	363,800
70	--- Kas Banda to pitaw road	8,020,000	54	4,010.00	216,540
71	SH; Steel Bridge at Shumai	14,385,000	35	7,192.50	251,738
72	SH: Int Elec G PS Salama kot	443,736	47	1,000.00	47,000
73	GPS Shat kas	665,600	46	1,000.00	46,000
74	Upgrad: of 100 M/S GGMS sundrawal	458,425	45	1,000.00	45,000
75	--- SH GMS Malanga	458,424	43	1,000.00	43,000
76	GMS Seer Kas	458,424	42	1,000.00	42,000
77	Upgr: of 150 H/S to HSS SH; GCMHS Dir	660,656	43	1,000.00	43,000
78	SH: GHS Usherai	755,000	43	1,000.00	43,000
79	SH: GHS Nehag	660,656	41	1,000.00	41,000
80	Const: of 300 C/Rooms in SS SH; -----	638,900	41	1,000.00	41,000
81	----	589,455	41	1,000.00	41,000
82	Rec & Reh: of Girls & Boys Pry Schools SH; GPS Chiragali	16,270,000	06	8,135.00	48,810
83	GPS Nargah Bala	16,240,000	11	8,120.00	89,320
84	GPS Konal	16,640,000	3	8,320.00	24,960
85	GPS Ganorai	32,275,000	8	16,137.50	129,100
86	GPS Gito	21,114,000	4	10,557.00	42,228
87	Prov: of B.F in pry middle & High schools SH: GHS Qulandai	1,980,000	95	990	94,050
88	--- SH: GMS Kas Shingaro	1,300,000	83	650	53,950
89	--- SH; GHS Bibyaware	1,440,000	53	720	38,160
90	--SH GMS Dam Jabbar	1,920,000	92	960	88,320
91	--- GHS Gamshall	1,980,000	77	960	73,920
92	-- GMS Kandao Jabbar	800,000	56	1,000.00	56,000
93	--- GHS Toormang	1,900,000	96	950	91,200
94	-- GPS Berai ...	1,480,000	87	740	64,380
95	--- GPS Karkai	1,320,000	53	660	34,980
96	--- Imp & Reh : of Roads S.H; pcc road shumai	4,500,000	92	2,250.00	207,000
97	--- PCC road Chukyatan	4,500,000	93	2,250.00	209,250
98	--- PCC road chukyatan to Shahid	4,500,000	95	2,250.00	213,750
99	--- PCC Raod Pitaw	3,500,000	91	1,750.00	159,250
100	--- PCC road thall maidan	7,000,000	82	3,500.00	287,000
101	-- PCC new road Mina khwar	6,000,000	07	3,000.00	21,000
102	--- PCC Road CMS to kas	6,000,000	06	3,000.00	18,000
103	--PCC road kalkot	4,000,000	90	2,000.00	180,000
104	Const: of DCO Residence and purchase of land SH: const of B.\wall	3,566,900	94	1,783.45	167,644
105	upgr: & Strenthing of roads SH; Shinger gul road ``	4,980,000	80	2,490.00	199,200
106	-- SH: Bandai khwar road	5,000,000	90	2,500.00	225,000
107	--- SH: Ayuri Atan road	4,978,000	91	2,489.00	226,499
108	--- Carpat kandaw road	7,000,000	84	3,500.00	294,000
109	--- Umarali bala road	5,000,000	90	2,500.00	225,000
110	-- shukan metal road	3,000,000	94	1,500.00	141,000
111	Upgr: of 100 M/Schools SH: GGMS Panakot	10,500,000	77	5,250.00	404,250
112	Est: of Govt: Colleges SH: GDC Barawal	39,776,700	16	19,888.35	318,214
113	--- SH: DGC Barawal	10,000,000	50	5,000.00	250,000
114	--- SH: DGC Barawal	11,408,200	43	5,704.10	245,276
115	--- SH: DGC Barawal	29,188,100	35	14,594.05	510,792

116	--- SH: DGC Barawal	15,213,000	39	7,606.50	296,654
117	--- SH: DGC Barawal	23,215,700	52	11,607.85	603,608
118	--- SH: DGC Barawal	2,305,800	40	1,152.90	46,116
119	--- SH: DGC Barawal	563,200	39	1,000.00	39,000
120	--- SH: DGC Barawal	544,400	38	1,000.00	38,000
121	--- SH: DGC Barawal	717,980	38	1,000.00	38,000
122	--- SH: DGC Barawal	1,181,900	38	590	22,456
123	Up og 100 M.S SH/ GGMS panakot	421,300	05	1,000.00	5,000
124	Const: of food grain godown sh;6 no in dir upper	16,063,600	05	8,031.80	40,159
125	Const: of food grain godown	16,063,600	06	8,031.80	48,191
126	Const: of food grain godown	16,063,600	05	8,031.80	40,159
127	Const: of food grain godown	16,063,600	05	8,031.80	40,159
128	Const: of food grain godown	16,063,600	05	8,031.80	40,159
129	Const: of food grain godown	16,063,600	06	8,031.80	48,191
130	Const: of food grain godown SH: Boundary wall	10,211,348	05	5,105.67	25,528
131	Const: of food grain godown SH: Constr: of of	1,927,100	05	963	4817
132	Const: of food grain godown SH: Residence of District Food Controller	6,211,894	06	3,105.95	18,636
133	Const: of food grain godown SH: Const: of AFC residence	4,788,113	05	2,394.06	11,970
134	Const: of food grain godown SH: Chowkidar residence	2,184,336	05	1,092.17	5,461
135	Const: of food grain godown SH: external water supply	774,196	06	1,000.00	6,000
Total					20,310,291
Realized as per Form 46 and reconciliation statement for 06.2012					14,303,439
Difference					6,006,852

Detail of DPR fund

S.No	Name of Contractor	Payments during 2011-12 (Rs)				DPR fund (Rs)
		Sub Division PK-91	Sub Division PK-92	Sub Division PK-93	Total at Divisional level	
01	Rohail Builders	14,645,879	9,947,340	5,105,088	29,698,307	58,000
02	Tila Muhammad	13,644,280	8,084,000	1,459,000	23,187,280	46,000
03	M/S Khan Construction	5,759,203	284,000	00	6,043,203	12,000
04	Badshah Mulk	50,511,204	10,362,256	1,410,900	62,284,360	124,000
05	M/S Khalil Construction	8,634,229	00	00	8,634,229	16,000
06	Malak Madar Khan	4,097,871	00	1,941,869	6,039,740	12,000
07	Haji Bahramand Khan	16,252,001	00	12,009,816	28,261,817	56,000
08	Muhammad Nazir	466,411	00	00	466,411	00
09	Inayatullah	9,533,039	00	40,000	9,573,039	18,000
10	Shah Zawar Khan	15,608,836	295,345	00	15,904,181	30,000
11	Malak Sadat & Co.	1,399,467	00	5,337,516	6,736,983	12,000
12	Said Arif	2,022,326	00	00	2,022,326	4,000
13	Haji Muhammad Ghani	3,250,000	7,681,281	00	10,931,281	20,000
14	M/S Saleh Construction	1,400,000	23,284,565	00	24,684,565	48,000
15	Gul Zamin	5,650,703	00	00	5,650,703	10,000
16	M/S Pinda Khail	4,599,869	00	00	4,599,869	8,000
17	Nagin Khan	8,000,000	1,086,964	3,182,878	12,269,842	24,000
18	M/S Shoaib Construction	8,460,248	6,331,441	13,910,878	28,702,567	56,000
19	M/S Dir Sheringal	22,566,500	15,327,400	00	37,893,900	74,000
20	Khan Badshah	1,131,070	00	00	1,131,070	2,000
21	Malak Bakht Rawan	1,955,407	825,839	9,040,516	11,821,762	22,000
22	Kaka Construction	3,019,366	25,643,202	00	28,662,568	56,000
23	Tahir Mehmood	2,178,823	00	00	2,178,823	4,000
24	Israrul Haq	400,000	00	00	400,000	00
25	Haji Muhammad Khan	350,000	00	00	350,000	00
26	Majid Khan	350,000	00	00	350,000	00
27	Akhtar Muneer	2,044,476	00	00	2,044,476	4,000
28	Malak Construction	3,137,730	7,386,000	9,983,666	20,507,396	40,000
29	Star Construction	10,400,215	41,731,306	00	52,131,521	104,000
30	Aqal Wazir	586,261	00	00	586,261	00
31	M/S Noor Construction	16,404,868	4,360,000	4,596,000	25,360,868	50,000
32	Ahmad Karim Jan	547,098	10,034,110	00	10,581,208	20,000
33	M/S Khyber Construction	10,562,105	00	00	10,562,105	20,000
34	Almansoor Construction	1,637,812	00	00	1,637,812	2,000
35	Fazal Akbar	1,187,471	00	00	1,187,471	2,000
36	Malak Masoom	75,254	00	00	75,254	00
37	Fahim Jan	405,544	2,961,005	00	3,366,549	6,000
38	Taj Muhammad Construction	2,094,179	00	4,423,782	6,517,961	12,000
39	Sibghatullah	2,091,930	18,420,521	00	20,512,451	40,000
40	Rasool Ghulam	2,162,531	2,234,513	00	4,397,044	8,000
41	New Khan Builders	8,123,000	37,594,000	00	45,717,000	90,000
42	Muhammad Fayaz	2,859,130	00	00	2,859,130	4,000
43	Haji Pinda Khel	3,047,422	6,722,124	5,583,975	15,353,521	30,000
44	M/S Arshad Shaheen	4,346,862	00	00	4,346,862	8,000
45	Rehmat Ali	8,484,343	00	11,891,911	20,376,254	40,000
46	Anwar Said	1,025,000	00	00	1,025,000	2,000
47	Javid Roghani	700,000	00	00	700,000	00

48	Meraj Khalid	12,631	00	00	12,631	00
49	Mukhtiarullah	1,460,884	00	00	1,460,884	2,000
50	Fazal Hayat	249,557	00	00	249,557	00
51	Abdullah Khan	2,640,580	00	00	2,640,580	4,000
52	Fazal Khaliq	2,788,694	00	2,640,105	5,428,799	10,000
53	Shakirullah	2,923,097	00	00	2,923,097	4,000
54	K.K. Builders	2,282,966	00	00	2,282,966	4,000
55	Fazal Mughni	2,869,324	00	00	2,869,324	4,000
56	New Pinda Khel	2,300,000	00	3,937,918	6,237,918	12,000
57	M/S L/S Construction	1,400,912	00	00	1,400,912	2,000
58	M/S Saddat & Co.	3,348,378	9,853,915	00	13,202,293	26,000
59	Fazal Construction	1,063,945	00	00	1,063,945	2,000
60	M/S Shaheen Construction	5,082,711	00	00	5,082,711	10,000
61	M/S Sahil Construction	00	5,333,000	00	5,333,000	10,000
62	M/S Zeb Brothers	00	5,025,000	11,582,275	16,607,275	32,000
63	M/S Rehman Construction	00	2,288,565	00	2,288,565	4,000
64	M/S Shah Construction	00	6,808,000	00	6,808,000	12,000
65	M/S Dir Chitral Construction	00	809,000	669,000	1,478,000	2,000
66	M/S F.B. Construction	00	961,000	00	961,000	00
67	Dilawar Khan	00	5,850,156	5,891,748	11,741,904	22,000
68	Khan Zada	00	3,131,517	00	3,131,517	6,000
69	Haji Abdul Hakim	00	2,445,470	00	2,445,470	4,000
70	M/S L.S Construction	00	10,000,000	00	10,000,000	20,000
71	Zubair Khan	00	5,175,000	00	5,175,000	10,000
72	Aurang Zeb	00	2,005,943	00	2,005,943	4,000
73	M/S Iqbal Construction	00	4,224,242	00	4,224,242	8,000
74	Shahid Jan	00	546,908	00	546,908	00
75	Nasar Khan	00	2,584,377	00	2,584,377	4,000
76	Riazuddin	00	129,583	00	129,583	00
77	Fazal Naeem	00	1,300,798	00	1,300,798	2,000
78	Naikbar Khan	00	1,750,951	00	1,750,951	2,000
79	Shah Muhammad	00	337,416	00	337,416	00
80	Muhammad Zamin	00	2,850,000	00	2,850,000	4,000
81	M/S New Roghani	00	6,064,130	00	6,064,130	12,000
82	M/S Six Star Construction	00	9,015,796	00	9,015,796	18,000
83	Muhammad Imran	00	28,367	00	28,367	00
84	M/S Kumrat	00	351,011	00	351,011	00
85	Bakht Biland	00	852,019	00	852,019	00
86	Fazal Manan	00	2,610,972	00	2,610,972	4,000
87	Akhunzada Fazal Jamil	00	2,160,310	00	2,160,310	4,000
88	M/S K.K. Builders	00	546,000	00	546,000	00
89	Muhammad Riaz	00	5,217,861	4,095,658	9,313,519	18,000
90	Noor Muhammad	00	215,948	00	215,948	00
91	Saifur Rehman	00	63,841	00	63,841	00
92	Lala Badshah	00	1,100,000	1,612,555	2,712,555	4,000
93	Falak Naz	00	673,314	00	673,314	00
94	Mian Said Muhammad	00	00	629,370	629,370	00
95	Fazal Akbar	00	00	136,943	136,943	00
96	Zainullah khan	00	00	118,124	118,124	00
97	Fazal Construction	00	00	3,883,264	3,883,264	6,000
98	Gula Feroz Khan	00	00	110,694	110,694	00
99	Malak Nisar Khan	00	00	2,908,169	2,908,169	4,000
100	Fazal Rabbi	00	00	2,019,275	2,019,275	4,000
101	Naseeb Zada	00	00	1,045,277	1,045,277	2,000
102	Gul Zamin khan	00	00	629,030	629,030	00
103	Shah Sultan Khan	00	00	2,084,041	2,084,041	4,000

104	Aminullah	00	00	1,261,870	1,261,870	2,000
105	M/S Pak Net Construction	00	00	3,093,928	3,093,928	6,000
106	Muhammad Yaqub	00	00	3,308,878	3,308,878	6,000
107	Sher Muhammad	00	00	1,845,427	1,845,427	2,000
108	Haji Miftah ud din	00	00	980,102	980,102	00
109	Ayanullah	00	00	2,097,333	2,097,333	4,000
110	Badshah Amin	00	00	2,799,884	2,799,884	4,000
111	Haji Shahzawar Khan	00	00	10,516,149	10,516,149	20,000
112	Haji Bahadar Sher	00	00	13,039,510	13,039,510	26,000
113	Shahkir Shoaib	00	00	6,225,875	6,225,875	12,000
114	Kiram Shah	00	00	6,225,875	6,225,875	12,000
115	Roghani Construction	00	00	2,968,092	2,968,092	4,000
116	Bakhsher Khan	00	00	2,318,328	2,318,328	4,000
117	NMC	00	00	1,759,538	1,759,538	2,000
118	Tariq	00	00	601,766	601,766	00
119	Israr ul Haq	00	00	500,406	500,406	00
Total						1,604,000