



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
DISTRICT GOVERNMENT  
LAKKI MARWAT  
AUDIT YEAR 2012-13**

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**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
DCO	District Coordination Officer
DG	Director General
EDO	Executive District Officer
F&P	Finance and Planning
GFR	General Financial Rules
IPSAS	International Public Sector Accounting Standards
LGO	Local Government Ordinance
MFDAC	Memorandum for Departmental Accounts Committee
PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PC-I	Planning Commission One
PCC	Plain Cement Concrete
PHE	Public Health Engineering
RCC	Reinforced Concrete Cement
RDA	Regional Directorate of Audit
RHC	Rural Health Center
R&E	Revenue and Estate
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, Lakki Marwat for the financial year 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) Bannu, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out the audit of two District Governments namely Bannu and Lakki Marwat. This Regional Directorate has a human resource of 7 officers and staff, a total of 2121 man days. The annual budget amounted to Rs4.439 million. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programmes/ projects.

District Government, Lakki Marwat 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 Lakki Marwat is subdivided into two tehsils namely Lakki Marwat and Serai Nourang. 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 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 Audit formation ranged from 15% to 30%.

**c. Expenditure audited**

Total expenditure of the District Government Lakki Marwat for the financial year 2011-12, was Rs2,528.307 million covering one PAO and 92 formations. Out of this, Regional Directorate Audit (RDA) Bannu audited expenditure of Rs582.868 million which, in terms of percentage, is 23% of total expenditure. Six (06) formations were planned and 100% achievement against the planned activities was made.

**d. Receipts audited**

The receipts of District Lakki Marwat for the financial year 2011-12 were 2.648 million. Out of this, RDA Bannu audited receipts of Rs1.248, which in terms of percentage is 47.13% of auditable receipts.

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

Recovery of Rs120.522 million was pointed out during the audit. Rs4.862 million were recovered at the instance of audit till the finalization of this report. Out of the total recoveries, Rs77.243 million was 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. Fraud and Misappropriation of Rs55.558 million was noted in three cases.<sup>1</sup>
- ii. Non Production of Record Rs63.761 million was noted in one case.<sup>2</sup>
- iii. Irregularities / non compliance of Rs134.896 million were noted in eighteen cases.<sup>3</sup>

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<sup>1</sup> 1.2.1.1 to 1.2.1.3

<sup>2</sup> 1.2.2.1

<sup>3</sup> 1.2.3.1 to 1.2.3.19

Minor irregularities/weaknesses pointed out during the audit are being perused 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 need to be ensured.
- v. Lapsed deposits need to be timely credited into treasury.
- vi. Decisions taken in 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	2,530.955
2	Total formations in audit jurisdiction	92	2,530.955
3	Total Entities (PAO) Audited	06	584.116
4	Total formations Audited	06	584.116
5	Audit & Inspection Reports	06	584.116
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	0
2	Weak financial management	7.886
3	Weak Internal controls relating to financial management	0
4	Others	246.329
<b>Total</b>		<b>254.215</b>

**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	30.104	154.638	1.248	398.126	584.116	462.410
2	Amount Placed under Audit Observation /Irregularities of Audit	-	95.465	0	158.75	254.215*	89.125
3	Recoveries Pointed Out at the instance of Audit	-	103.894	0.226	16.402	120.522	47.012
4	Recoveries Accepted /Established at the instance of Audit	-	15.543	0.226	57.262	73.031	-
5.	Recoveries Realized at the instance of Audit	-	4.629	0	0.233	4.862	-

**\*The amount placed under Audit Observation includes observation of 2010-11 and 2011-12.**

**Table 4: Table of Irregularities pointed out**

<b>(Rs in million)</b>		
<b>S. No.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of Rules and regulations, principle of propriety and probity in public operation	0
2	Report cases of fraud, embezzlement, thefts and misuse of public resources.	55.558
3	Accounting Errors (accounting policy departure from NAM <sup>1</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal control systems.	0
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	74.753
6	Non-production of record	63.761
7	Others, including cases of accidents, negligence etc.	60.143
<b>Total</b>		<b>254.215</b>

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

# CHAPTER 1

## 1.1 District Government Lakki Marwat

### 1.1.1 Introduction

Activities of District Government are managed through offices of District Coordination Officer and Executive District Officers under Khyber Pakhtunkhwa Local Government Ordinance 2001 (LGO 2001). Each group of District Offices consists of an Executive District Officer (EDO). 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)

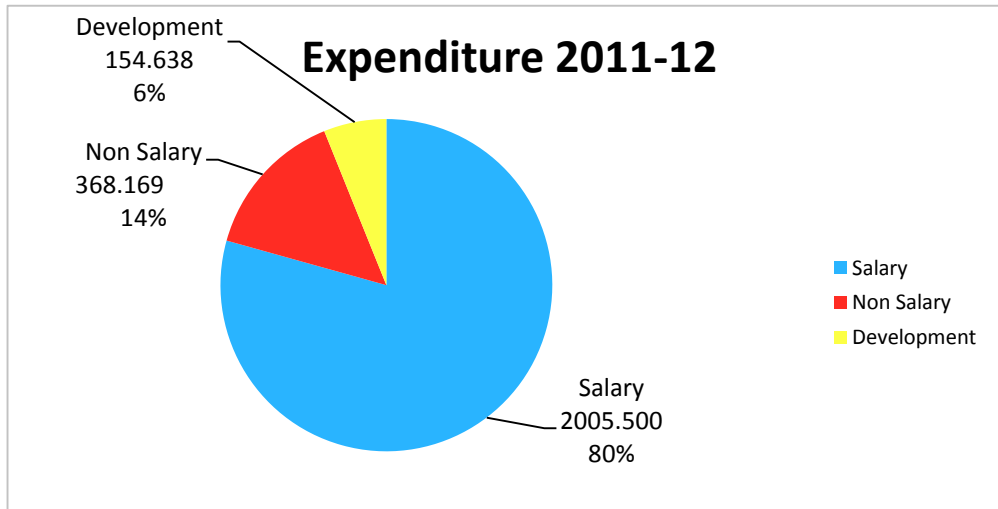
Under Section 29(k) of the Khyber Pakhtunkhwa LGO 2001, Executive District Officer (EDO) act as Departmental Accounting Officer for his respective group of offices and be responsible to the District Accounts Committee of the Zilla Council. All departments formed functions / activities under provisions 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	2,105.922	2,005.500	(100.422)
Non-salary	388.169	368.169	(20.000)
Developmental	193.157	154.638	(38.519)
<b>Total</b>	<b>2,687.248</b>	<b>2,528.307</b>	<b>(158.941)</b>

A budget of Rs2,687.248 million was allocated, against which an expenditure of Rs2,528.307 million was incurred by the District Government, Lakki Marwat with a saving of Rs158.941million 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:

Sr. No.	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 Fraudulent drawl -Rs52.906 million**

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

DHQ Hospital Lakki Marwat remained un-functional since six years as Army forces were residing in the Hospital. Army forces closed all the routes of wards by using barriers. In spite of the fact the Medical Superintendent District Head Quarter Hospital Lakki Marwat during 2011-12 spent Rs52,906,000 on salary and non salary of the staff of the un-functional Hospital.

Audit observed that drawl of funds from Government treasury for un-operational hospital leads to fraudulent drawl, which resulted in loss to Government.

When reported in July 2012, Management stated that the matter has already been brought to the notice of Provincial Government.

In DAC meeting held on 25.09.2012, department reiterated his previous reply. DAC did not agree with the plea of the department and directed to take the case with provincial Government for remedial action. No progress was intimated till the finalization of this Report.

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

AP 142 (2011-12)

### **1.2.1.2 Embezzlement -Rs1.532 million**

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

Executive Engineer C&W Division Lakki Marwat spent Rs1,532,000 as detail at Annex-C on the purchase of items through contractors out of AOM&R funds during 2011-12. During Physical verification none of the item were physically exists, which was also evident from the written statement of the District Coordination Office Lakki Marwat.

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

When reported in November 2012, Management stated that security would be with-held until all items are provided. Embezzlement was admitted.

In DAC meeting held on 10.12.2012, Department reiterated their previous reply; DAC did not agree with the department and directed to recover the amount within 07 days. No progress was intimated till the finalization of this Report.

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

AP 236 (2011-12)

### **1.2.1.3 Misappropriation -Rs1.120 million**

Para 228 of CPWA Code requires the advance to contractors are prohibited, and every endeavor should be made to maintain a system under which no payments are made except for work actually done. Para-397 of the Federal Treasury Rules Vol-I Prohibits payment to contractors without actual work done.

Executive Engineer Public Health Engineering Department Lakki Marwat paid Rs1,120,000 for the supply & Installation of 3 phase voltage stabilizer for Old Schemes of Kechi Qamar, Kallan and Nasar Khel. On physical verification on 26-09-2012 of the above schemes along with account assistant, no voltage stabilizers were present on site.

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

When reported in September 2012, Management stated that the voltage regulator were lying with the land owners and would be installed as and when the tube wells were functional. No progress was intimated till finalization of this report.

Request for the convening of DAC meeting was made on 28.09.2012. 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 09 (2011-12) A/C-I



## **1.2.2 Non Production of Record**

### **1.2.2.1 Non Production of Record -Rs63.761 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.

EDO Health, Lakki Marwat spent Rs63,760,975 under head Basic Health Units during 2011-12. Relevant record was not produced to audit despite repeated requests.

Audit observed that non production of record occurred due to non compliance of rules, which resulted in un-authenticity of public spending.

When reported in July 2012, Management stated that all the record was lying with DSM PPHI. Reply was not tenable.

In DAC meeting held on 25.09.2012, Department reiterated his previous reply. DAC did not agree with the plea of the department and directed to produce the record within 30 days. No progress was intimated till the finalization of this Report.

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

AP 162 (2011-12)

### **1.2.3 Irregularity / Non compliance**

#### **1.2.3.1 Non-realization of water charges -Rs43.279 million**

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

Public Health Engineering Lakki Marwat did not realize water charges Rs43,279,000 from 5,256 users during 2011-12.

Audit observed that non recovery of water charges due to weak internal controls, which resulted in loss to government.

When reported in September 2012, Management stated that strenuous efforts were being made to achieve the targets.

DAC in its meeting held on 22.10.2012, directed to recover the amount. No progress was intimated till finalization of this Report.

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

AP 200 (2011-12)

#### **1.2.3.2 Loss to government due to non functional of operation Theatre units - Rs14.00 million and re-curing loss of Rs1.680 million per year**

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

Operation theatres in seven Health Institutions under the administrative control of EDO (Health) were non-functional since July 2009, as no operation

was conducted in these operation theatres. Heavy amount of Rs14,000,000 (Rupees Two million per OT) was spent on the construction and on the purchase of furniture, machinery & equipment etc. In addition payment of Rs1,680,000 per year was also made as salaries of OT unit staff. Resultantly due to improper administrative and financial control the government was put to loss of Rs19,000,000.

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

When reported in July 2012, Management stated that post of Surgeon was not sanctioned in the said institutions.

In DAC meeting held on 25.09.2012, Department reiterated his previous reply. DAC did not agree with the plea of the department and directed to approach Provincial Government for provisions of staff. No progress was intimated till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and provision of staff for the health institutions.

AP 161 (2011-12)

### **1.2.3.3 Non imposition of penalty due to non completion of work - Rs13.412 million**

According to clause 2 of the contract agreement, for delay in the completion of work within stipulated period of time, compensation @ 1 % per day subject to maximum of 10% of the estimated cost of the work was required to be recovered.

Executive Engineer C&W Division Lakki Marwat awarded different works during 2009 to 2012 to various contractors. Contractors neither completed the work within stipulated period of time nor applied for extension of time limit. The department did not impose penalty amounting to Rs3,412,000 (detail below).

During physical verification on 18.10.2012 in the presence of Principal, it was astonishing to note that the works were not completed till date, which was also evident from the pictures attached.

<b>Name of Scheme</b>	<b>Date of commencement</b>	<b>Date of completion</b>	<b>Present status</b>	<b>Estimated Cost (Rs)</b>	<b>Amount of penalty (Rs)</b>
GGDC Serai Nourang-Academic Block	18.03.2009	17.03.2011	In progress	62.046	6.205
GGDC Serai Nourang-Guard Room	15.02.2009	14.02.2011	In progress	9.267	0.927
GGDC Serai Nourang-Admn Block	08.03.2009	07.03.2011	In progress	34.412	3.441
GGDC Serai Nourang-Cafeteria Block	27.02.2009	26.02.2011	In progress	8.437	0.844
Construction in New Jail	12.09.2011	11.03.2012	In progress	19.945	1.995
<b>Total</b>				<b>134.412</b>	<b>13.412</b>

Audit observed that non imposition of penalty was occurred due to weak financial controls, which resulted in loss to Government.

When reported in October 2012, Management stated that case would be referred to competent authority for time extension. No progress was intimated till finalization of this Report.

Request for the convening of DAC meeting was made on 28.11.2012. 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 21 (2011-12) A/C-I

#### **1.2.3.4 Irregular award of Contract -Rs12.419 million**

According to the standing orders of provincial Government before issuing work order to contractors the concerned contractor must have valid registration with Pakistan Engineering Council in relevant category.

Executive Engineer C&W Division Lakki Marwat award contracts for repair of different roads and paid Rs12,419,000 to contractors having no registration with Pakistan Engineering Council in relevant category during 2011-12.

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

When reported in November 2012, Management stated that contractors were enlisted with C&W Department. Reply was not tenable as no documentary proof was shown to audit.

In DAC meeting held on 10.12.2012, Department reiterated their previous reply. DAC did not agree with the plea of the department and directed to produce the Registration Certificate from Pakistan Engineering Council within 07 days. No progress was intimated till finalization of this Report.

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

AP 223 (2011-12)

#### **1.2.3.5 Unauthorized Payment due to non-conducting laboratory test - Rs12.298 million**

According to Para No 9 of the Chief Engineer (Center) of Government of Khyber Pakhtunkhwa Communication & Works Department letter No. CEC/GST/7-4/2092 dated: 20-03-2012, each payment will be supported by Material Test Results.”

Executive Engineer C&W Division Lakki Marwat paid Rs12,297,625 in work “Re-construction of GHSS Serai Nourang” without conducting Material Tests.

Audit observed that unauthorized payment occurred due to non compliance of Government orders, which resulted in violation of Government rules.

When reported in October 2012, Management stated that after completion of work the laboratory test would be conducted. Reply was not tenable as material test after completion of work has no meaning.

Request for the convening of DAC meeting was made on 28.11.2012. DAC meeting was not convened till finalization of this Report.

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

AP 20 (2011-12) A/C-I

#### **1.2.3.6 Unauthorized payment of salaries for absent period -Rs11.757 million**

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

Medical Superintendent DHQ Hospital Lakki Marwat paid Rs11,757,000 to various employees on account of pay & allowances during 2010-12, who remained absent without sanction of leave for several months. Instead of taking action for willful absence pay and allowance were regularly paid to them.

Audit observed that unauthorized payment was occurred due to weak financial management, which resulted in loss to Government.

When reported in July 2012, Management stated that disciplinary proceedings would be initiated against the said officers/officials, department confirms the plea of the department.

In DAC meeting held on 25.09.2012, Department stated that disciplinary proceedings would be initiated and the result would be communicated to Audit. DAC directed to complete the disciplinary proceeding within 15 days. No progress was intimated till finalization of this Report.

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

AP 140 & 141 (2011-12)

### **1.2.3.7 Unauthorized advance drawl as salaries of Doctors -Rs4.171 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 money as a person of ordinary prudence would exercise in respect of expenditure of his own money.

In the office of EDO Health Lakki Marwat 14 posts of Medical Officers (BPS-17) were lying vacant in different Basic Health Units situated in District Lakki Marwat during 2011-12. EDO Health Lakki Marwat paid in advance Rs4,171,000 as Pay & Allowances of these vacant posts to DSM PPHI Lakki Marwat in the month of June 2012 despite the fact that no appointments of doctors were made by any authority up to 30-06-2012 except 5 doctors.

Audit observed that payment of salaries in advance to PPHI occurred due to non compliance of rules, which resulted in loss to government.

When reported in July 2012, Management stated that amount was released by EDO (Finance & Planning) and drawn by the DSM PPHI, reply was not tenable.

In DAC meeting held on 25.09.2012, Department reiterated his previous reply. DAC did not agree with the plea of the department and directed to clarify the position from Provincial Government within 30 days. No progress was intimated till the finalization of this Report.

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

AP 167 (2011-12)

### **1.2.3.8 Non deduction of Income Tax –Rs3.982 million**

The rates of recovery of Income Tax on contracts were 6% w.e.f. 1<sup>st</sup> July, 2005 vide CBR Circular No 01(74)WHT/2005 dated 30.6.2005 and Taxation Officer II, Enforcement and Compliance Wing Medium Tax Payers Unit Peshawar letter No 582 dated 13.4.2006.

Executive Engineer Public Health Engineering Division Lakki Marwat paid Rs66,367,000 to various contractors without deducting the income Tax @6% during 2011-12, which resulted into loss of Rs3,982,000.

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

When reported in September 2012, Management stated that all the contractors were exempted from the deduction of income tax. Reply was not tenable as payment was made before the issuance of exemption certificate.

In DAC meeting held on 22.10.2012, Department reiterated his previous reply. DAC did not agree with the plea of the department and directed to clarify the position from Commissioner Income Tax within 30 days, otherwise recovery be effected. No progress was intimated till the finalization of this Report.

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

AP 195 & 205 (2011-12)



### **1.2.3.9 Untransparent award of work -Rs3.00 million resulting overpayment -Rs300,000**

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

Executive Engineer Public Health Engineering Division Lakki Marwat manipulated tender documents of Mr. Amir Zali Khan by cutting “ten” and writing “one” due to which the work was awarded to the contractor on 1% below of estimated cost of Rs3,000,000. Resultantly overpayment of Rs300,000 was made as per detail given below.

Payment made	=	Rs3.000 million
Payment required if awarded on 10% below CSR-2009	=	Rs2.700 million
Overpayment	=	Rs0.300 million

Audit observed that un-transparent award occurred due to non compliance of rules, which resulted in loss to Government.

When reported in September 2012, Management stated that the rate was manipulated by some unknown person at later stage.

In DAC meeting held on 22.10.2012, Department reiterated his previous reply. DAC did not agree with the plea of the department and directed to recover the amount from the concern contractor or official/officer at fault within 30 days. No progress was intimated till the finalization of this Report.

Audit recommends implementation of the DAC decision and fixing responsibility on person(s) at fault under intimation to Audit.

AP 196 (2011-12)

#### **1.2.3.10 Non-utilization of developmental fund -Rs2.857 million**

Para 95 of GFR Vol-I requires that unspent funds are to be deposited into Government treasury before 30<sup>th</sup> June of each year.

District Coordination Office Lakki Marwat spent Rs82,956,000 on execution of different developmental works through executing agencies out of Rs85,813,000 received under Tameer-e-Khyber Pakhtunkhwa during 2011-12. Funds of Rs2,857,000 were neither utilized nor surrendered and stand lapsed.

Audit observed that non utilization of funds occurred due to non compliance of rules, which resulted in loss to government.

When reported in July 2012, Management stated that final payment to the project leader was not made, irregularity was admitted.

In DAC meeting held on 25.09.2012, Department reiterated his previous reply. DAC did not agree with the plea of the department and directed to produce revival letter within 7 days. No progress was intimated till the finalization of this Report.

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

AP 172 (2011-12)

#### **1.2.3.11 Overpayment due to allowing inadmissible rates -Rs2.419 million**

According to Government of Khyber Pakhtunkhwa Planning & Development Department (Green Sector) letter No. P&DD/GS/115/1196 dated: 27-2-2004, "While implementing the NPIW program, the estimates for construction of water course should not exceed the CSR Rates.

District Officer Water Management Lakki Marwat paid Rs2,419,000 on the purchase of PVC/GI pipe in excess of CSR Rates (detail at Annex-D), which resulting an overpayment of Rs2,419,024.

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

When reported in May 2012, Management stated that all the payments were made according to rates approved by District Rates Assessment Committee. Reply was not tenable.

In DAC meeting 26.06.2012, Department reiterated his previous reply, DAC did not agree with the plea of the department and directed to produce the ex-factory rates within 30 days otherwise recovery be made. No progress was intimated till the finalization of this Report.

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

.AP 92 (2010-11)

**1.2.3.12 Un-transparent award of work of Rs2.100 million resulting overpayment -Rs420,000**

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

Executive Engineer Public Health Engineering Division Lakki Marwat manipulated tender documents of Mr. Ihsan Ullah by cutting “Below” and writing “Above”. Due to which the work was awarded to the contractor who offered rates on at Par of estimated cost of Rs2,100,000. Resultantly overpayment of Rs420,000 was made as per detail given below.

Payment made	=Rs2.100 million
Payment required if awarded on 20% below CSR-2009	=Rs1.680 million
Overpayment	=Rs0.420 million

Audit observed that un-transparent award occurred due to non compliance of rules, which resulted in loss to Government.

When reported in September 2012, Management stated that the rate of Rs20% above was quoted on tender form by contractor himself. Reply was not tenable as no documentary proof was shown to audit.

In DAC meeting held on 22.10.2012, Department reiterated his previous reply. DAC did not agree with the plea of the department and directed to conduct enquiry within 15 days. Joint inquiry was conducted by EDO (Finance & Planning) and Audit representative, wherein it was concluded that the rate was manipulated either by contractor or by the local office, department would recover the amount. No progress was intimated till the finalization of this Report.

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

AP 193 (2011-12)

**1.2.3.13 Advance drawl of Rs1.919 million and non imposition of Penalty -Rs95,968**

Rule 33 (3) (a) Chapter IV of the NWFP Procurement of Goods, Works and Services Rules, 2003 requires that extension in delivery of goods if necessary be allowed subject to recovery of liquidated damages at the rate of 5% of the value of undelivered goods / equipments per month or a part thereof from payments due to suppliers.

Medical Superintendent City Hospital Lakki Marwat spent Rs1,919,000 on the purchase of various items during 2011-12. Money was drawn in advance and retained in shape of bank drafts, as supply orders were issued well in time but supply was not made till date of audit in 06<sup>th</sup> July 2012. Penalty for delayed supplies was not imposed which resulted into loss of Rs95,968 @ 5%.

Audit observed that irregular advance drawl was occurred due to weak financial controls, which resulted in loss to Government.

When reported in July 2012, Management stated that all the suppliers completed their supplies in time. Reply was not tenable as no documentary proof was provided.

In DAC meeting held on 25.09.2012, Department reiterated his previous reply. DAC did not agree with the plea of the department and directed to regularize the advance drawl and effect recovery. No progress was intimated till finalization of this Report.

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

AP 130(2011-12)

#### **1.2.3.14 Irregular Diversion -Rs1.850 million**

Para 12 of the General Financial Rules Volume I requires that a controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

Executive District Officer (Elementary & Secondary Education) Lakki Marwat spent Rs1,850,000 on the purchase of (Computers, Printers, and Typewriters) provided by Government of Khyber Pakhtunkhwa for the purchase of Stabilizers during 2010-11.

Audit observed that diversion of funds without the approval of competent authority was due to non-compliance of Government rules, which resulted in diversion of funds.

When reported in April 2012, Management stated that computers were purchased instead of stabilizers on the demand of various schools. Reply was not tenable as proof of approval of the competent authority was not provided.

In DAC meeting held on 22.10.2012, Department reiterated his previous reply. DAC did not agree with the plea of the department and directed to regularize the diversion from Provincial Finance Department. No progress was intimated till finalization of this Report.

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

AP 102(2010-11)

**1.2.3.15 Unauthorized and Irregular auction of store items valuing Rs1.811 million involving loss of Rs1.008 million to Government**

According to Para 23 of GFR Vol-1, every Government officer should realized fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff. Sr. No. 10 of Government of Khyber Pakhtunkhwa Delegation of Powers under the financial rules and powers of re-appropriation rules 2001 provide that Administrative Department have full power to dispose of surplus or unserviceable store items by auction after due publicity.

District Coordination Office Lakki Marwat sold out 251 items on Rs22,460 having book value of Rs1,811,000 and market value of Rs1,008,000 without adopting open auction system during 2011-12. Neither the items were auctioned through open tender, nor were sold on market rates due to which, government sustained loss of Rs1,008,000.

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

When reported in July 2012, Management stated that all the items were unserviceable having no value. Reply was not tenable.

In DAC meeting held on 25.09.2012, Department reiterated his previous reply. DAC did not agree with the plea of the department and directed to recover

the loss within 30 days. No progress was intimated till the finalization of this Report.

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

AP 173 (2011-12)

#### **1.2.3.16 Irregular and Unjustified payment -Rs1.299 million**

Para 10 of GFR Vol-I lays that, “Every Public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money.”

Medical Superintendent DHQ Hospital Lakki Marwat spent Rs40,000 on washing charges during 2010-12 despite the fact that 6 number Dhobis were available in the local office and paid Rs1,299,000 on account of salaries of those 6 dhobis. Payment of salaries to dhobis who are sitting idle and the services were not utilized is held as irregular.

Audit observed that irregular payment of salaries was occurred due to weak financial controls, which resulted in loss to Government.

When reported in July 2012, Management stated that Rs40,000 were spent on the purchase of surf, soap and other washing items, for dhobis. Reply was not tenable as payment was made on hiring of private dhobi from market.

In DAC meeting held on 25.09.2012, Department reiterated his previous reply. DAC did not agree with the plea of the department and directed to regularize the expenditure incurred on the salaries of dhobis. No progress was intimated till finalization of this Report.

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

AP 136 (2011-12)

### 1.2.3.17 Overpayment -Rs1.272 million

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

Executive Engineer C&W Division Lakki Marwat paid for item of work “PCC (1:3:6) using 30% boulders @ Rs2,674.95 per M<sup>3</sup> instead of “PCC (1:3:6) using 50% boulders” @ Rs2,211 per M<sup>3</sup> during 2011-12, which was actually executed on site as evident from Page No 9-10, 18 and 26 of MB No. 647, which resulted in overpayment of Rs1,271,729 as per detail given below:

Rate Paid (Rs)	Rate Admissible (Rs)	Difference (Rs)	Quantity M <sup>3</sup>	Total (Rs)
2674.95	2,211	463.95	2,175.47	1,009,309
1.05 % Cost Factor				50,465
20 % Above				211,955
<b>Total</b>				<b>1,271,729</b>

Audit observed that overpayment was occurred due to internal control weakness, which resulted in loss to Government.

When reported in October 2012, Management stated that item was approved as per Technical sanction. Reply was not tenable as item of work “PCC (1:3:6) using 30% boulders was not executed on site.

Request for the convening of DAC meeting was made on 28.11.2012. 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 15 (2011-12) A/C-I



### 1.2.3.18 Overpayment due to inadmissible rate -Rs1.051 million

According to the approved supplier of Perkins Generator, rate of 100 KVA Perkins Generator” is Rs1.500 million (excluding taxes).

According to the condition no. 6 of Superintendent Engineer C&W Circle Bannu letter No. 1479/4-G (A) dated: 24-04-2012, the Executive Engineer, shall be held responsible for reasonability of the rates provided in BOQ”.

Executive Engineer C&W Division Lakki Marwat paid Rs3,011,800 for the purchase of 100 KVA Generator and 4 Core cable in work “New Jail Taja Zai” during 2011-12. Payment was made on exaggerated rate, which resulting into overpayment of Rs1,051,240 (detail given below).

Name of Item	Amount Admissible (Rs)	Amount Paid (Rs)	Difference (Rs)
Diesel Generator 100 KVA Perkins	1,500,000	2,890,000	<b>1,051,240</b>
4 core cable 120 mm <sup>2</sup> copper conductors 4000 / meter instead of 8700 / meter	56,000	121,800	
Add 16% Sales Tax	248,960	0	
Add 10% Contractor Profit	155,600	0	
<b>Total</b>	<b>1,960,560</b>	<b>3,011,800</b>	

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

When reported in October 2012, Management stated that rate analysis was approved by Executive Engineer Lakki Marwat. Reply was not tenable as according to the sales tax invoice the rate of Generator was Rs1,500,000.

Request for the convening of DAC meeting was made on 28.11.2012. 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 37 (2011-12) A/C-I

## ANNEXURE

Annex - A

### Detail of MFDAC PARAS

S. No	AP No	Amount	Caption	Nature	Amount (Rs)
1.	128	MS City Hospital	Misappropriation	Misappropriation	499,000
2.	148	EDO Health	Misappropriation	Misappropriation	344,000
3.	154		Irregular purchase	Internal control	550,000
4.	155		Irregular drawl	Internal control	6,390,000
5.	157		Misappropriation	Misappropriation	337,000
6.	163		Irregular payment	Internal control	7,162,000
7.	168		Doubt full payment	Misappropriation	3,696,000
8.	188	District Administration	Loss to Government	Internal Control	296,000
9.	189		Doubt full payment	Internal control	700,000
10.	191		Non production of record	Non production of record	15,755,000
11.	192		Doubt full payment	Misappropriation	279,000
12.	204	PHE	Excess Expenditure	Non Compliance	22,450,000
13.	206		Non production of record	Non production of record	1,500,000
14.	213		Irregular expenditure	Internal control	2,210,000
15.	214		Doubt full payment	Misappropriation	3,200,000
16.	215		Irregular payment	Internal control	656,000
17.	219	Communication & Works	Loss to Government	Internal control	100,000
18.	222		Loss to Government	Internal control	817,000
19.	224		Irregular expenditure	Internal control	12,419,000
20.	225		Irregular expenditure	Internal control	8,233,000
21.	226		Irregular expenditure	Internal control	817,000
22.	227		Overpayment	Overpayment	835,000
23.	228		Overpayment	Overpayment	909,000
24.	229		Misappropriation	Misappropriation	2,500,000

25.	232		Irregular award	Internal control	10,382,000
26.	233		Unauthorized expenditure	Non Compliance	3,971,000
27.	234		Non deduction of income tax	Internal control	438,000
28.	235		Loss to Government	Internal control	229,000
29.	238		Misappropriation	Misappropriation	1,857,000
30.	239		Misappropriation	Misappropriation	1,351,000
31.	240		Non deduction of income tax	Internal control	627,000
32.	1	PHE A/C-I	Non credit to treasury	Internal control	9,845,000
33.	2		Irregular retention	Non-Compliance	1,803,000
34.	3		Irregular retention	Non-Compliance	2,755,000
35.	4		Irregular retention	Non-Compliance	428,000
36.	5		Loss to Government	Internal Control	476,000
37.	6		Loss to Government	Internal Control	2,496,000
38.	7		Non deduction of sales tax	Internal Control	768,000
39.	8		Overpayment	Overpayment	491,000
40.	10		Irregular payment	Internal Control	3,805,000
41.	11		Overpayment	Overpayment	256,000
42.	16	Communication & Works A/C-I	Misappropriation	Misappropriation	751,000
43.	17		Overpayment	Overpayment	244,000
44.	18		Excess payment than BOQ	Overpayment	464,000
45.	19		Unauthorized payment	Non compliance	435,000
46.	22		Overpayment	Overpayment	1,135,000
47.	23		Overpayment	Overpayment	1,910,000
48.	24		Irregular Payment	Internal Control	9,267,000
49.	26		Misappropriation	Misappropriation	1,846,000
50.	27		Execution of work below standard	Misappropriation	2,072,000
51.	28		Misappropriation	Misappropriation	5,074,000
52.	29		Overpayment	Overpayment	811,000
53.	30		Misappropriation	Misappropriation	1,600,000
54.	31		Overpayment	Overpayment	122,000
55.	32		Irregular award	Internal Control	41,807,000

56.	33		Irregular Execution	Internal Control	7,885,000
57.	35		Overpayment	Overpayment	340,000
58.	36		Misappropriation	Misappropriation	509,000
59.	38		Non deduction of sales tax	Internal Control	461,000
60.	39		Fraudulent drawl	Fraudulent drawl	3,340,000
61.	41		Irregular payment	Internal Control	22,270,000
62.	42		Overpayment	Overpayment	96,000
63.	43		Loss to Government	Internal Control	1,197,000
64.	44		Loss to Government	Internal Control	252,000

**Annex – B****EDO wise Expenditure Summary  
District Lakki Marwat 2011-12**

<b>Department</b>	<b>Salary (Rs)</b>	<b>Non Salary (Rs)</b>	<b>Total Expenditure (Rs)</b>	<b>%age</b>
DCO	24,947,326	11,326,000	36,273,326	
EDO (Agriculture)	56,211,073	8,772,341	64,983,414	
EDO (Community Development)	26,564,901	84,400,972	110,965,873	
EDO (Education)	1,513,061,213	49,113,439	1,562,174,652	
EDO (Finance and Planning)	9,565,801	12,453,104	22,018,905	
EDO (Health)	213,329,712	63,184,195	276,513,907	
EDO (Revenue)	29,221,849	1,436,760	30,658,609	
EDO (Works and Services)	132,598,125	137,482,381	270,080,506	
<b>Total</b>	<b>2,005,500,000</b>	<b>368,169,192</b>	<b>2,373,669,192</b>	
	79%	15%	0	94
Developmental			154,638,000	6
<b>Grand Total</b>	<b>2005,500,000</b>	<b>368,169,192</b>	<b>2,528,307,192</b>	<b>100</b>

## Detail of Embezzlement

## Annex-C

S. No.	Voucher No & Date	Name of items	Amount (Rs)
1	04/DAO/6.6.12	3 No Padistal Fan & sluice valve	5,000
2	73/DAO/6.6.12	Woolen carpet 168 sft @ 151.20	25,401
3	74/DAO/22.6.12	Woolen carpet 195 sft @ 151.20	29,484
4	75/DAO/22.6.12	Woolen carpet 168 sft @ 151.20	25,401
5	76/DAO/22.6.12	Cartain parda cloth of approved quality 216sft@113.40	24,494
6	43/DAO/18.6.12	D/wood Jainery 1.67 meter @ 6971.18	12,224
7	48/DAO/18.6.12	D/wood Jainery 1.67 meter @ 6971.18	12,224
8	51/DAO/18.6.12	D/wood Jainery 1.95 meter @ 6971.18	14,274
9	49/DAO/18.6.12	Single Lyar of Tile 20.06 meter @ 529.52	11,153
10	50/DAO/18.6.12	Single Lyar of Tile 22.94 meter @ 529.52	12,754
11	52/DAO/18.6.12	Single Lyar of Tile 22.94 meter @ 529.52	17,640
12	55/DAO/18.6.12	Single Lyar of Tile 22.94 meter @ 529.52	11,926
13	54/DAO/18.6.12	2 coats Distemper	11,271
14	169/DAO/26.6.12	S/f of gllazed Tile 13.09 meter @ 759.52	10,485
15	170/DAO/26.6.12	S/f of gllazed Tile 13.09 meter @ 759.52	10,485
16	167/DAO/26.6.12	S/f of gllazed Tile 13.09 meter @ 759.52	9,938
17	146/DAO/26.6.12	s/f parda cloth	39,750
18	167/26.6.12	<u>Glazed tile13.09@759.18</u>	10,485
19	28/DAO/15.5.12	Excide Battries 210 Volts 2*18600	37,200
20	29/DAO/15.5.12	UPS 2400 Volts	26,000
21	146/26.6.12	Parda cloth	39,750
22	22/DAO/18.6.12	Water Tank 200 gallon	12,128
23	19/26.6.12	Water Gezzer 15 Gallon	22,500
24	20/26.6.12	Water Gezzer 15 Gallon	22,500
25	21/26.6.12	Water Gezzer 15 Gallon	22,500
26	22/26.6.12	Water Gezzer 15 Gallon	22,500
27	23/26.6.12	UPS2400 Volts	26,000
28	24/26.6.12	Excide Batteries 210 Volts 2Nos @18000	37,200
29	01/2.5.12	Main s/main pvc cable for ups	60,000
30	02/2.5.12	2 Nos 1HP Monoblocol water pump	23,150
31	04/2.5.12	2HP Electric moter pump & 56" sweep C/fan 1No	18,415

32	05/2.5.12	Electrification items pvc pipe 56''sweep c/fan 5Nos @2191=10956	6,573
33	06/2.5.12	56''sweep c/fan 5Nos @2191=10956 some other items	27,871
34	25/2.5.12	Water Gazer 15Gallon cap	22,500
35	38/21.5.12	S/F Air Conditioner split one Tone	40,000
36	159/26.6.12	2Nos voltage stabilizer 10000 volts	40,000
37	163/26.6.12	133Nos 24volt Energy saver & 13Nos 105 volts	59,400
38	65/22.6.12	Cartain parda cloth 270sft @ 113.40	30,618
39	01.2.4.12	Wiring of main s/main	118,697
40	72/22.6.12	Water tank 500 Gallon	13,474
41	114/26.6.12	Fore core cable 33 m@900	29,700
42	12/2.4.12	Excavation and tiles	159,226
43	39/21.5.12	Repair of Tub well i/c 3 dia pump machine	40,000
44	40/21.5.12	Repair of Tub well i/c 3 dia pump machine	40,000
45	41/21.5.12	Repair of Tub well i/c 3 dia pump machine	40,000
46	42/21.5.12	Repair of Tub well i/c 3 dia pump machine	40,000
47	43/21.5.12	Repair of Tub well i/c 3 dia pump machine	40,000
48	122/26.6.12	Carpet 260 sft @ 151	39,360
49	77/26.6.12	24''depth steel Almirah 3.90@10256	39,998
50	78/26.6.12	24''depth steel Almirah 3.90@10256	39,998
<b>Total</b>			<b>1,531,647</b>

## Detail of overpayment

Annex-D

S. No.	Water Course	Pipe Used	CSR Rate (Rs)	Raid Paid (Rs)	Difference	Quantity	Overpayment (Rs)
1.	Samiullah	PVC 4" Dia	267.85	380	112.15	1045	117,197
2.	Noor Ali	PVC 4" Dia	267.85	380	112.15	1153	129,309
3.	Khurshid	PVC 4" Dia	267.85	380	112.15	1190	133,459
4.	Mutabar Khan	PVC 4" Dia	267.85	380	112.15	1136	127,402
5.	Muhammad Bilal	PVC 4" Dia	267.85	370	102.15	1000	102,150
6.	Abdul Ghafar	PVC 4" Dia	267.85	403	135.15	1010	136,502
7.	Zafrullah	PVC 4" Dia	267.85	403	135.15	610	82,442
8.	Muhammad Javed	PVC 4" Dia	267.85	403	135.15	1000	135,150
9.	Naimat Ullah	PVC 4" Dia	267.85	403	135.15	1010	136,502
10.	Irfan Ullah	PVC 4" Dia	267.85	403	135.15	765	103,390
11.	Ikram Ullah	PVC 4" Dia	267.85	403	135.15	915	123,662
12.	Awal Khan	PVC 4" Dia	267.85	403	135.15	945	127,717
13.	Abdul Razzaq	PVC 4" Dia	267.85	403	135.15	915	123,662
14.	Munawar Khan	PVC 4" Dia	267.85	403	135.15	915	123,662
15.	Wali Ur Rehman	PVC 4" Dia	267.85	403	135.15	1000	135,150
16.	Faizullah	PVC 4" Dia	267.85	403	135.15	1000	135,150
17.	Hayat Ullah	PVC 4" Dia	267.85	403	135.15	1070	144,611
18.	Khalifatullah	PVC 4" Dia	267.85	403	135.15	1050	141,908
19.	Abdul Manan	PVC 4" Dia	267.85	403	135.15	1000	135,150
20.	Samiullah	GI 4" Dia	992.46	1100	107.54	20	2,151
21.	Noor Ali	GI 4" Dia	992.46	1100	107.54	15	1,613
22.	Khurshid	GI 4" Dia	992.46	1100	107.54	12	1,290
23.	Mutabar Khan	GI 4" Dia	992.46	1100	107.54	15	1,613
24.	Muhammad Bilal	GI 4" Dia	992.46	993	0.54	14	8
25.	Abdul Ghafar	GI 4" Dia	992.46	1082	89.54	10	895
26.	Zafrullah	GI 4" Dia	992.46	1082	89.54	14	1,254
27.	Muhammad Javed	GI 4" Dia	992.46	1082	89.54	14	1,254
28.	Naimat Ullah	GI 4" Dia	992.46	1082	89.54	10	895
29.	Irfan Ullah	GI 4" Dia	992.46	1082	89.54	13	1,164
30.	Ikram Ullah	GI 4" Dia	992.46	1082	89.54	8	716
31.	Awal Khan	GI 4" Dia	992.46	1082	89.54	15	1,343
32.	Abdul Razzaq	GI 4" Dia	992.46	1082	89.54	11	985



33.	Munawar Khan	GI 4" Dia	992.46	1082	89.54	12	1,074
34.	Wali Ur Rehman	GI 4" Dia	992.46	1082	89.54	18	1,612
35.	Faizullah	GI 4" Dia	992.46	1082	89.54	19	1,701
36.	Hayat Ullah	GI 4" Dia	992.46	1082	89.54	17	1,522
37.	Khalifatullah	GI 4" Dia	992.46	1082	89.54	16	1,433
38.	Abdul Manan	GI 4" Dia	992.46	1082	89.54	26	2,328
<b>Total</b>							<b>2,419,026</b>