



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

AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
Preface.....	ii
EXECUTIVE SUMMARY	iii
Table 1: Audit Work Statistics.....	vii
Table 2: Audit observations Classified by Categories	vii
Table 3: Outcome Statistics	viii
Table 4: Table of Irregularities reported.....	ix
CHAPTER – 1	1
1.1 District Government Mansehra.....	1
1.1.1 Introduction.....	1
1.1.2. Brief comments on Budget and Expenditure 2012-13 (Variance analysis)	1
1.1.3 Comments on the status of Compliance with ZAC/PAC Directives	2
1.2 AUDIT PARAS	3
1.2.1 Non Production of Record.....	3
1.2.2 Irregularity and non compliance.....	6
1.2.3 Internal Control Weaknesses	12
ANNEXURE.....	23

ABBREVIATIONS AND ACRONYMS

AP	Advance Para
BOQ	Bill of Quantity
CTR	Central Treasury Rules
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDC	District Development Committee
DDO	Deputy District Officer
DG	Director General
DHQ	District Headquarter
EDO	Executive District Officer
E&SE	Elementary & Secondary Education
F&P	Finance and Planning
GFR	General Financial Rules
GGHS	Government Girls High School
HMB	Hospital Management Board
PCPS	Pre Cast Parabolic Segments
PTC	Parents Teacher Council
PPP	Public Private Partnership
SRSP	Sarhad Rural Support Programme
ESR	Education Sector Reforms
PFC	Provincial Finance Commission
W&S	Works and Services

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, Section-115 of the Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended) and Section 168 of Local Government Act 2012 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, Mansehra for the financial years 2011-12 & 2012-13. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2013-14 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 discussion in DAC meetings.

The Audit Report is submitted to the Governor of Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended), for causing to be laid before the Provincial Assembly of Khyber Pakhtunkhwa.

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) Abbottabad, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out the audit of six District Governments namely Abbottabad, Mansehra, Haripur, Battagram, Kohistan and Tor Ghar. This Regional Directorate has a human resource of 10 officers and staff, a total of 3030 mandays. The annual budget amounted to Rs6.357 million. The office is mandated to conduct regularity (financial attest audit & compliance with authority audit) and performance audit of programs/ projects.

District Government, Mansehra conducts its operations under Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended) and Local Government Act 2012. It comprises one Principal Accounting Officer (PAO) covering nine groups of offices i.e. Finance & Planning, Revenue, Communication & Works, Public Health Engineering, Municipal 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 District Administrator in the form of budgetary grants.

Administratively, District Mansehra is subdivided into three tehsils namely Mansehra, Balakot and Oghi. 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 audited formations ranged between 15% to 30%.

c. Expenditure audited

Out of total expenditure of the District Government, Mansehra for the financial year 2012-13, auditable expenditure under the jurisdiction of RDA, Abbottabad was Rs5,080.844 million covering 01 PAO and 149 formations. Out of this RDA, Abbottabad audited an expenditure of Rs4711.106 million which, in terms of percentage, was 92% of auditable expenditure. 10 formations were planned in Audit Plan and 100% achievement against the planned activities was made.

d. Receipts audited

The receipts of District Mansehra for the financial year 2012-13 were Rs5,083.042 million. Out of this, RDA Abbottabad audited receipts of Rs19.294 million which, in terms of percentage, was 0.378 % of auditable receipts.

e. Recoveries at the instance of audit

Recovery of Rs193.32 million was reported during the audit. Recovery of Rs0.175 million was affected on pointation of audit. The entire amount of Rs193.32 million was not in the notice of the executive before audit.

f. Desk Audit

The audit year 2013-14 witnessed intensive application of desk audit techniques in RDA Abbottabad. 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, Practice and Systems

At the instance of audit, the management of the District Government Mansehra 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. Non Production of record was noticed in 3 cases¹ amounting to Rs174.995 million.
- ii. Irregularities/Non Compliance of rules were noticed in 7 cases² amounting to Rs160.216 million
- iii. Internal control weaknesses were noticed in 13 cases³ amounting to Rs166.485 million

¹1.2.1.1, 1.2.1.2, 1.2.1.3

²1.2.2.1, 1.2.2.2, 1.2.2.3, 1.2.2.4, 1.2.2.5, 1.2.2.6, 1.2.2.7

³1.2.3.1, 1.2.3.2, 1.2.3.3, 1.2.3.4, 1.2.3.5, 1.2.3.6, 1.2.3.7, 1.2.3.8, 1.2.3.9, 1.2.3.10, 1.2.3.11, 1.2.3.12, 1.2.3.13

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

Recommendations

- i. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- iii. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc to ensure that lapses of the kind reported in this audit report are preempted and fair value for money is obtained from public spending.
- iv. Deduction of taxes on supplies and contracts need to be ensured. .
- v. 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	10,163.886
2	Total formations in audit jurisdiction	149	10,163.886
3	Total Entities (PAO) Audited	01	4,730.400
4	Total formations Audited	10	4,730.400
5	Audit & Inspection Reports	-	-
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

*Included receipt of Rs5,083.042 million.

#Included receipt of Rs19.294 million.

Table 2: Audit observations Classified by Categories

(Rs in million)

S. No	Description	Amount Placed under Audit Observation
1	Unsound asset management	-
2	Weak financial management	160.216
3	Weak Internal controls relating to financial management	166.485
4	Others	208.839
	Total	535.540

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	-	440.755	19.294	4270.351	4,730.400	884.958
2	Amount Placed under Audit Observation /Irregularities of Audit	-	200.726	1.013	333.801	535.540	269.814
3	Recoveries Reported at the instance of Audit	-	157.415	1.013	34.892	193.32	368.697
4	Recoveries Accepted /Established at the instance of Audit	-	97.495	1.013	32.987	131.495	21.896
5	Recoveries Realized at the instance of Audit	-	-	-	0.175	0.175	0.568

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

S. No	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation	
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM1, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	16.817
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	193.32
6	Non production of record	208.839
7	Others, including cases of accidents, negligence etc.	116.564
	Total	535.540

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

CHAPTER – 1

1.1 District Government Mansehra

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) and Local Government Act 2012. 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 departments which manages 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 & Planning)
6. Executive District Officer (Health)
7. Executive District Officer (Revenue)
8. Executive District Officer (Communication & Works)
9. Executive District Officer (Industries)

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 he is responsible to the District Accounts Committee of the Zilla Council. All departments perform functions / activities under provisions of LGO, 2001, Khyber Pakhtunkhwa District Government Rules of Business, 2001 and provisions of Local Government Act 2012.

1.1.2. Brief comments on Budget and Expenditure 2012-13 (Variance analysis)

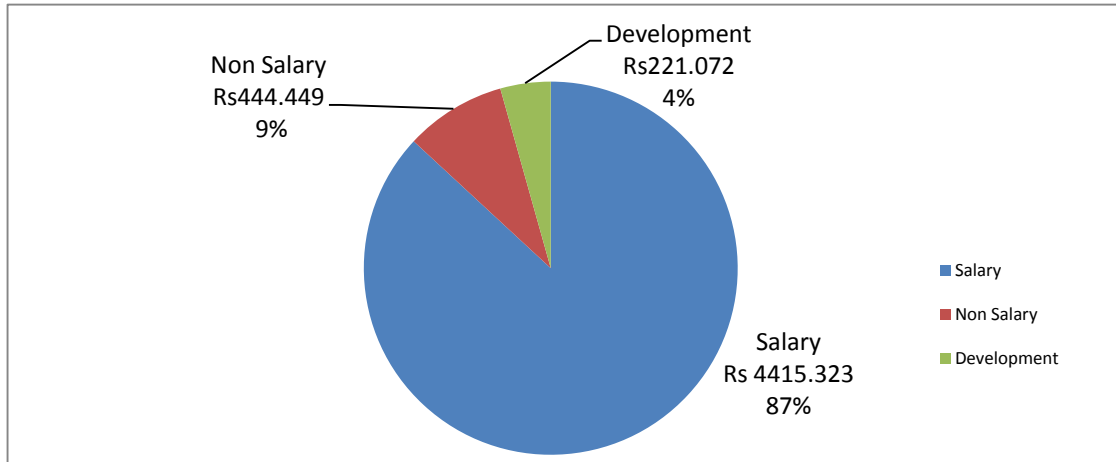
(Rs in million)

2012-13	Budget	Expenditure	Excess/ Saving	%age Excess/Saving
Salary	4,755.524	4,415.323	340.20	7.15%
Non-salary	559.473	444.449	115.02	20.56%
Developmental	279.737	221.072	58.67	20.97%
Total	5,594.734	5,080.844	513.890	9.19%

A budget of Rs5,594.734 million was allocated, against which an expenditure of Rs5,080.844 million was incurred by the District Government, Mansehra with a saving of Rs513.890 million during 2012-13.

Expenditure 2012-13

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

1.2 AUDIT PARAS

1.2.1 Non Production of Record

1.2.1.1 Non production of auditable record amounting to Rs31.018 million

According to Auditor General Ordinance 2001 para 14(c) 1 read with 14(c) 2, the officer in charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. 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.

District Health Officer Mansehra/ District Support Manager PPHI Mansehra did not produce record of BHUs amounting to Rs31,018,504 for the financial year 2012-13 despite repeated written & verbal requests.

Audit observed that non compliance of rules was due to weak financial controls, which caused non verification of expenditure.

When pointed out in October 2013, Management stated that the matter would be taken up with District Support Manager PPHI. No progress was shown till finalization of this report.

Audit recommends producing of record for audit verification and action against the person(s) at fault.

AP #88 2012-13

1.2.1.2 Non production of vouched account in support of expenditure of Rs1.085 million

According to AGP Ordinance 2001 section 14 (2 & 3) all auditable record should be produced to audit for scrutiny.

During audit of Deputy District Officer (Female) primary education Mansehra for the year 2011-12 it was observed that funds of Rs1,085,000 were

transferred to the bank accounts of the head teachers for the purchase of Class Room Consumables and Petty Repair, however expenditure account in support was not submitted by the spending unit to the head office.

Audit observed that non compliance of rules was due to weak financial controls, which caused non verification of expenditure.

When pointed out in April 2013, Management stated that payment has been made through PTC accounts of schools and all the record of expenditure is maintained in circle offices.

DAC in its meeting held on 03.12.2013 directed to produce the record for verification. No progress was intimated till finalization of this Report.

Audit recommends production of record and fixing responsibility on the person(s) at fault.

AP # 89 2011-12

1.2.1.3 Non production of record - Rs176.370 million

According to Auditor General of Pakistan Functions & Powers Ordinance 2001 para 14(c) 1 read with 14(c) 2, the officer in charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

In the office of District Education Officer Mansehra, the following auditable record for the financial year 2012-13 was not produced despite written and verbal requests.

1. Details of expenditure of funds received from DFID Rs166.400 million
2. Details of expenditure of funds received from PTC Rs 3.0 million
3. Sub-stock register of jute tats Rs 6.970 million
4. Details of Scholarships awarded to students
5. Details of Scout Funds
6. Details of Shaheen Fund

7. Details of Girls Guide Funds
8. Details of Red Crescent Funds

Audit observed that non compliance of rules was due to weak financial controls, which caused non verification of expenditure.

When pointed out in August 2013, Management stated that proper reply would be submitted later on. No reply was furnished till finalization of this report.

DAC in its meeting held on 04.12.2013 directed to produce the record. No progress was intimated till finalization of this Report.

Audit recommends that record should be produced for verification besides action against the person(s) at fault.

AP # 05,07,10/2012-13

1.2.2 Irregularity and non compliance

1.2.2.1 Loss to government due to non imposition & recovery of penalty -Rs45.66 million

Clause-2 of the conditions of the Contract Agreement clearly provides that the contractor has to pay compensation @ 1% per day or maximum 10% of the estimated cost per day for the delay in completion of work.

In the office of XEN C&W Division and XEN PHE Division, Mansehra during financial year 2012-13 it was observed that penalty @ 10% on estimated cost was not imposed due to delay in completion of schemes. Detail at Annex-C.

Audit observed that due to non imposition of penalty for delay in completion of work, resulted in loss to government

When pointed out in August 2013, Management stated that detail reply will be furnished after verification of record.

Request for DAC meeting was made on 24/09/2013. DAC could not be convened till finalization of this Report.

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

AP#17&52/AC-I/2012-13

1.2.2.2 Loss to government due to allowing higher premium- Rs37.588 million

According to Notification No. BO-I/1-7/2010-11/CSR dated 29/03/2011 20% premium was allowed on civil work.

In the office of XEN C&W Division, Mansehra during 2012-13 it was observed that contractors were overpaid Rs37,587,775 in the schemes due to allowing higher premium. Detail at Annex-D.

Audit observed that due to award of contract above approved premium, resulted in loss to government.

When pointed out in August 2013, Management stated that rate offered 8% above by the contractor in addition to 20% premium on CSR 2009. Reply was not convincing as award of contract above approved premium was not allowed.

Request for DAC was made on 24/09/2013. DAC could not be convened till finalization of this Report.

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

AP#34/AC-I/2012-13

1.2.2.3 Unauthorized drawl of conveyance allowance in summer/winter vacations - Rs32.987 million

According to the clause 2(i) of the instructions of the Accountant General Khyber Pakhtunkhwa vide letter no. Computer/HR-Lab/CIC/203 dated 04-08-2011 in reference to the Finance Department letter no. FD(PRC)1-1/2011 dated 17-07-2011 conveyance allowance is not admissible to teachers of Schools/Colleges/Training Institutes (excluding principal & head masters) during the period of summer/winter vacation.

During audit for the financial year 2011-12, of the accounts of Education Department Mansehra it was observed that conveyance allowance was not deducted from the teaching staff of the following offices during summer/winter vacations:

S. No	Name of Office	Teacher's strength	Conveyance allowance (Rs)	Period of Vacation	Total
	a	b	c	D	(b*c*d)
1	EDO/DO E&SE	875	1,700	3	4,462,500
2	DO Female	483	1,700	3	2,463,300
3	Dy: DO Female	1725	1,700	3	8,797,500
4	Dy: DO Male	3385	1,700	3	17,263,500
	Total				32,986,800

Audit observed that unauthorized drawl of conveyance allowance, resulted in loss to government

When pointed out in April 2013, Management stated that recovery would be made and would be intimated.

DAC in its meeting held on 03.12.2013 directed to recover the whole amount in question. No progress was intimated till finalization of this Report.

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

AP# 85,88,90,98 2011-12

1.2.2.4 Irregular release of security deposits - Rs34.769 million

According to clause 17A of the contract agreement the security deposit will not be refunded to him until three months after the work shall have been certified as completed by the engineer in-charge.

In the office of XEN C&W Division, Mansehra during 2012-13 it was observed that securities of Rs34,769,000 were released to contractors for ongoing schemes as per detail attached at Annex-E.

Audit observed that unauthorized release of security deposit occurred due to weak financial control, which resulted in loss to government.

When pointed out in August 2013, Management stated that security was released due to non availability of funds.

Request for DAC meeting was made on 24/09/2013. DAC could not be convened till finalization of this Report.

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

AP#51/AC-I/2012-13

1.2.2.5 Irregular advance payment of Rs3.971 million

Para 96 of GFR Vol-I requires that money should not be spent hastily or in ill-considered manner just because it is available or that the lapse of a grant could be avoided.

In the office of XEN C&W Division, Mansehra during 2012-13 it was observed during the review of 1st running bill of contractor Mir Muhammad Khan & sons for the work construction of new Record Room at Mansehra paid vide voucher No.2-MP dated 07/06/2013 that he was paid Rs3,971,250 as advance payment on account of supply of steel, cement & brick. It was however observed that the work has not yet been started and contract agreement was in process.

Audit observed that irregular payment of advances occurred due to weak financial control, which resulted in violation of government instructions.

When pointed out in August 2013, Management stated that advance amount was paid against material supplied by the contractor and has been recovered from his next bill.

The advance was paid to avoid lapse of funds, moreover payment of advance against cement is violation of rules.

Request for DAC meeting was made on 24/09/2013. DAC could not be convened till finalization of this Report.

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

AP#47/AC-I/2012-13

1.2.2.6 Unauthorized expenditure out of HMB Fund-Rs6.621 million

According to Para 8 (vi) of the MOU, expenditure on repair & maintenance of the hospital and purchase of equipments, medicines and other essential commodities were allowed from HMB Funds.

In contravention of above criteria, Medical Superintendent DHQ Hospital Mansehra incurred irregular expenditure of Rs6,621,160 out of HMB fund during financial years 2011-12 and 2012-13, details at Annex-F.

When pointed out in November 2013, Management stated that as per terms & conditions of contract agreement, amount could be utilized on repair of hospital.

The reply is not cogent as aforementioned expenditure did not cover repair of hospital.

DAC in its meeting held on 04.12.2013 directed that clarification may be sought from Finance Department of Khyber Pakhtunkhwa. No progress was intimated till finalization of this Report.

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

AP#49/2012-13

1.2.2.7 Irregular payment on account of NSI -Rs1.446 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 on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government officer.

In the office of XEN C&W Division, Mansehra during 2012-13 it was observed during the review of 6th running bill of the contractor Khattak Allied construction for the work Naran to Saiful Malook road (8.55 KM) paid vide voucher no 37-B that he was paid Rs1,446,022 on account of excavation in Glacier/Snow @ Rs85/M³ as non schedule item (NSI). It was further observed that the said item was not tendered and mentioned in BOQ based on original PC-I. Original PC-I is prepared after proper survey of the site, however such a huge quantity of item was ignored which needs justification.

Audit observed that irregular payment occurred due to weak financial control, which resulted in loss to government.

When pointed out in August 2013, Management stated that detail reply would be submitted after consulting the relevant record.

Request for DAC meeting was made on 24/09/2013. DAC meeting could not be convened till finalization of this report.

Audit recommends recovery should be made besides action against the person(s) at fault.

AP#38/AC-I/2012-13

1.2.3 Internal Control Weaknesses

1.2.3.1 Excess expenditure over budget allocation-Rs81.795 million

Para 106 of GFR Vol-I requires that no expenditure may be incurred in excess of the budget grant.

During audit of Deputy District Officer (Male) primary education Mansehra for the year 2011-12 it was observed that against the total allocation of Rs96,257,510 under head A 0120 "Ad-hoc relief allowance 2010 50%", expenditure of Rs178,052,412 was incurred which resulted in excess expenditure of Rs81,794,902. The excess was not regularized from the competent authority.

Audit observed that excess expenditure occurred due to weak financial control, which resulted defective budgeting.

When pointed out in April 2013, management stated that the excess expenditure was incurred in pay and allowances which is unavoidable.

DAC in its meeting held on 03.12.2013 directed to regularize the expenditure from Finance Department. No progress was intimated till finalization of this Report.

Audit recommends regularization of the expenditure and action against the person(s) at fault.

AP # 95 2011-12

1.2.3.2 Non recovery of water charges- Rs34.106 million

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

In the office of XEN PHE Division, Mansehra during financial year 2012-13 it was observed that an amount of Rs34,106,033 is pending for recovery

against various consumers on account of water user charges. However no serious efforts were made to recover the government dues.

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

Request for DAC was made on 24/09/2013, however DAC could not be convened till finalization of this Report.

Audit recommends proper mechanism for recovery should be devised to improve the recovery of water users charges.

AP#12/AC-I/2012-13

1.2.3.3 Non recovery of Income Tax Rs18.821 million

According to FBR circular No.04(74)WHT/2005 dated 30/06/2005 deduction of 6% income tax is required from the contractors.

In the office of XEN C&W Division, Mansehra during 2012-13 it was observed that payment of Rs313,675,934 was made to contractors on account of work done as detailed at Annex-G. Income tax @ of 6% was not deducted, resulting in loss of Rs18,820,556 to the government.

Audit observed that non recovery of Income Tax occurred due to weak financial control, which resulted in loss to government.

When pointed out in August 2013, Management stated that income tax has not been deducted as the contractors have provided exemption certificate.

Exemption should be verified from FBR Islamabad, otherwise recovery should be made.

Request for DAC meeting was made on 24/09/2013. DAC could not be convened till finalization of this Report.

Audit recommends exemption should be verified from FBR Islamabad or recovery should be made besides action against the person(s) at fault.

AP#31/AC-I/2012-13

1.2.3.4 Overpayment to contractors Rs9.282 million

According to item no.12-56-a of CSR 2009 rates for S/F of steel chowkat is Rs161.99/Rft and 531.47/M

In the office of XEN C&W Division, Mansehra during 2012-13 it was observed that in the following works the contractors were paid Rs2000/M on account of S/F of Steel Chowkat as NSI, however it was further observed that the said item is available in CSR 2009 for Rs531.47 /M under serial no.12-56-a. The contractors were thus overpaid an amount of Rs9,281,540 as per detail at Annex-H.

Audit observed that overpayment occurred due to weak financial control, which resulted in loss to government.

When pointed out in August 2013, Management stated that rates analysis was duly approved by the competent authority.

Request for DAC was made on 24/09/2013, however DAC could not be convened till finalization of this Report.

Audit recommends recovery should be made besides action against the person(s) at fault.

AP#40/AC-I/2012-13

1.2.3.5 Overpayment to the contractors Rs8.318 million

According to Notification No. BO-I/1-7/2010-11/CSR dated 29/03/2011 20% premium was allowed on civil work.

In the office of XEN PHE Division, Mansehra during 2012-13 it was observed that premium at different rates on CSR2009 & 2012 was allowed to contractors which resulted in overpayment of Rs8,318,332 detail at Annex-I

Audit observed that overpayment occurred due to weak financial control, which resulted in loss to government.

When pointed in July 2013, Management stated that premium was allowed by the competent authority.

The powers are in case of approval/TS of schemes and not in rates. Such powers for increase in rates rest with Finance Department.

Request for DAC was made on 24/09/2013. DAC could not be convened till finalization of this Report.

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

AP#07/AC-I/2012-13

1.2.3.6 Wastage of public money due to non functioning Civil Dispensaries – Rs4.480 million

Para 10 (i) of GFR Vol-I provides 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.

During Audit of District Health Officer Mansehra for the financial year 2012-13, it was observed that the following four CDs were established in 1990:

1. CD Jacha
2. CD Neel Batla
3. CD Cheneri
4. CD Bucha Bandi

However these health facilities remained non functional since establishment, resulting in recurring expenditure of Rs4,480,292 as per Annex-J, per annum from Government exchequer.

Audit observed that wastage of public money occurred due to weak financial control, which resulted in loss to government.

When pointed out in October 2013, Management stated that CD Jacha was non functional due to non availability of Government building and staff was posted at DHO office Mansehra. Remaining CDs were non functional due to dispute and all staff was posted at needy health facilities. The reply was not cogent as CDs were non functional since establishment.

DAC in its meeting held on 04.12.2013, directed inquiry into the matter within one month. No progress was intimated till finalization of this Report.

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

AP#71/2012-13

1.2.3.7 Overpayment on account of absenteeism Rs1.905 million

According to government of Khyber Pakhtunkhwa E&A Department Notification No. E&A(FDS)2-2/2001 dated 8th August 2001, a civil servant on willful absence shall be subject to Efficiency & Disciplinary rules.

During audit of Deputy District Officer (Female) primary education Mansehra for the year 2011-12 it was observed that absent period of various female teachers were treated as leave without pay (Detail at Annex - K). However recovery of pay already drawn for the absent period was not recovered resulted in an overpayment of Rs1,904,524.

Audit observed that overpayment occurred due to weak financial control, which resulted in loss to government.

When pointed out in April 2013, Management stated that recovery will be started from next month.

DAC in its meeting held on 03.12.2013, directed to recover the whole amount in question. 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 #93 2011-12

1.2.3.8 Loss to government due to ignoring the lowest rates Rs1.600 million.

Para 10 (i) of GFR Vol-I provides 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.

In the office of XEN PHE Division, Mansehra during 2012-13 it was observed that tenders for the work feasibility study of gravity flow WSS Mansehra ADP No 226/100087 were invited. M/S Consultant Associates Peshawar offered the lowest bid of Rs4.300 million. However, the contract was awarded to the other higher bidder i.e to the Engineering Services Consultants at a cost of Rs4.710 million (However payment of Rs5.868 million was made against contractual cost of Rs4.710 million). Due to ignoring the lowest rates public exchequer was put into a loss of Rs1.600 million.

Audit observed that overpayment occurred due to weak financial control, which resulted in loss to government.

When pointed out in July 2013, Management stated that the firm for consultancy was approved by DCSC. No proper justifications/reasons were found recorded for ignoring the lowest bidder.

Request for DAC meeting was made on 24/09/2013. DAC could not be convened till finalization of this Report.

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

AP#09/AC-I/2012-13

1.2.3.9 Overpayment due to misapplication of rates Rs1.577 million

According to PC-I and BOQ, rate of Rs240.01/M³ was approved for the item “filling from borrow pit” in work Gari Habibullah to Balakot road.

In the office of XEN C&W Division, Mansehra during 2012-13 it was however observed during the review of 7th running bill of the contractor Perco Associates paid vide voucher no.38-B dated 21/06/2013 that he was paid for work “filling from borrow pit” @ Rs404.16/M³ instead of approved rate of Rs240.01/M³ duly measured on pages 133 to 139 of MB no.704. The contractor was overpaid Rs1,577,076 as details below:

Item of work	Quantity	Rate paid(Rs)	Rate Admissible	Loss(Rs)
Filling from borrow pit	6961.98/M ³	404.16/M ³	240.01/M ³	1,142,809
Add Location Factor 8%				91,425
Add 30% above				342,842
Total				1,577,076

Audit observed that overpayment occurred due to weak financial control, which resulted in loss to government.

As suitable material for embankment formation was not available at site, hence material from outside/borrow pit was arranged as per requirement of work. Reply was not tenable, the rates has already been approved in BOQ & PC-I.

Request for DAC meeting was made on 24/09/2013. DAC could not be convened till finalization of this Report.

Audit recommends recovery should be made besides action against the person(s) at fault.

AP#35/AC-I/2012-13

1.2.3.10 Overpayment to a contractor Rs1.289 million

According to sanctioned cost estimates a quantity of 5280M³ was approved for Shingle Gravel not requiring blasting @ 249.60/M³

In the office of XEN C&W Division, Mansehra during 2012-13 it was observed that contractor Asad Bashir was over paid Rs1,289,481 (10445-

5280*249.6) on account of doubtful measurements recorded on pages 140-146 of MB No.178-H.

Name of Work	Vr No.	Approved Qty	Paid Qty	Diff	Rate	Overpayment (Rs)
Kotla Basenger Road 1KM	25-H	5280 M ³	10445 M ³	5165 M ³	249.60/M ³	1,289,184

Audit observed that overpayment occurred due to weak financial control, which resulted in loss to government.

When pointed out in August 2013, Management stated that the payment is within permissible limits.

Audit observed that overpayment occurred due to weak financial control, which resulted in loss to government.

Request for DAC meeting was made on 24/09/2013. DAC could not be convened till finalization of this Report.

Audit recommends recovery should be made besides action against the person(s) at fault.

AP#43/AC-I/2012-13

1.2.3.11 Overpayment to consultant Rs1.158 million

Para 10 (i) of GFR Vol-I provides 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.

In the office of XEN PHE Division, Mansehra during 2012-13 it was observed that in work feasibility study of gravity WSS Mansehra was awarded to M/S Consultants Associates Peshawar at a cost of Rs4,710,000 vide contract agreement no. 61/PHE/2011-12.

It was further observed during review of 2nd & Final running bill of the contractor paid vide voucher no. 4-M dated 13/03/2013 amounting to Rs5,868,000. An amount of Rs1,158,000 was paid in excess of the contractual cost.

Audit observed that overpayment occurred due to weak financial control, which resulted in loss to government.

When pointed out in July 2013, Management stated that the cost was revised to Rs5.868 million. Reply was tenable as when scope of work was not revised then increased in consultancy cost is unjustified.

Request for DAC meeting was made on 24/09/2013. DAC could not be convened till finalization of this Report.

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

AP#08/AC-I/2012-13

1.2.3.12 Overpayment of Rs1.141 million

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

In the office of XEN PHE Division, Mansehra during 2012-13 it was observed that overpayment over CSR 2012 rates amounting to Rs1,141,204 was made to contractors. Detail is given in Annex-L.

Audit observed that overpayment occurred due to weak financial control, which resulted in loss to government.

When pointed out in April 2013, Management stated that nomenclature and nature of work is different from items mentioned in CSR 2012. The item of work is based on tender rates and rates quoted by the contractor.

DAC in its meeting held on 04.12.2013 directed to verify the non scheduled items and recover the amount of scheduled items. No progress was intimated till finalization of this Report.

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

AP#18/2012-13

1.2.3.13 Non deposit of Operation fee & physiotherapy receipts into treasury-Rs1.013

According to Government of Khyber Pakhtunkhwa Health Department Notification No SO (B) Health/10-12/03-04/Users Charges dated 13-04-2005, Operation fee charges are Rs100 & Physiotherapy Fee charges are Rs25 for each case.

In DHQ Hospital Mansehra 8898 operations were carried out during 2012-13. However operation fee amounting to Rs889,800 @ Rs100 per operation were not deposited into treasury during 2012-13. Non deposit of operation fee resulted in loss to Government.

Similarly, Medical Superintendent DHQ Hospital Mansehra provided physiotherapy facilities to 4917 patients during 2012-13, however receipts @ Rs25 per patient amounting to Rs122,925 on this account were not deposited into treasury. Non deposit of receipts resulted in loss to Government.

Audit observed that non deposit of receipts occurred due to weak financial control, which resulted in loss to government.

When pointed out in November 2013, Management stated that operation fee was not charged from patients as no instructions from Government in this regard were received from Government. The reply was not cogent as Government has fixed operation rates in aforementioned criteria.

DAC in its meeting held on 04.12.2013 directed recovery of the subject amount into government treasury. No progress was intimated till finalization of this Report.

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

AP#53&54/AC-IV/2012-13

ANNEXURE

Annex-A

Detail of MFDAC Paras

(Rs in million)

S. No	AP No	Department	Caption	Amount
1.	01	DEO E&SE	Loss to govt due to non shifting of office govt building	0.108
2.	03	-do-	Irregular expenditure on establishment/up gradation of schools with low enrolment	-
3.	04	-do-	Less recovery of sales tax	0.767
4.	08	-do-	Undisbursed cash prizes amongst position holders	0.342
5.	13	-do-	Irregular issuance of cheques on the name of DDO	174.891
6.	16	-do-	Non recovery of stamp duty	0.138
7.	20	PHE	Irregular expenditure and non imposition of penalty	0.262
8.	21	Dy: DO Male/Female	Loss due to non recovery of loans & advance	0.125
9.	23	-do-	Loss due to non collection of student funds	0.483
10.	25	-do-	Loss due to non collection of	1.33
11.	26	-do-	Loss due to non recovery of loan	0.355
12.	30	DCO/DC	Non recovery of rent	0.397
13.	33	C&W	Non recovery of service charges from petrol pumps	-
14.	41	MS DHQ	Unauthorized payment to DC out of HMB fund	0.30
15.	44	-do-	Loss due to late deposit of capitation fee	0.114
16.	48	-do-	Loss due to late deposit of capitation fee	0.068
17.	52	-do-	Unauthorized deposit of auction money into HMB fund	12.043
18.	59	-do-	Unauthorized deposit of hospital receipts into HMB fund	36.727
19.	68	-do-	Wasteful expenditure on account of washing charges	0.90
20.	92	DHO Health	Unauthorized payment of RCA	0.031
21.	95	-do-	Unauthorized payment of pay & allowances for absent period	0.193
22.	96	-do-	Wasteful expenditure on a/c of pay & allowances of charge nurses	3.049

		Total	53.425
--	--	--------------	---------------

**EDO Wise Expenditure Summary
District Mansehra 2012-13**

Department	Salary (Rs)	Non Salary (Rs)	Total Expenditure (Rs)	%age
DCO	56,826,515	16,447,641	73,274,156	
EDO (Agriculture)	94,715,682	14,097,774	108,813,456	
EDO (Community Development)	19,339,209	2,366,983	21,706,192	
EDO (Education)	3,560,699,522	240,307,776	3,801,007,298	
EDO (Finance and Planning)	12,801,230	5,344,085	18,145,315	
EDO (Health)	468,141,924	94,394,315	562,536,239	
EDO (Revenue)	52,801,701	1,804,333	54,606,034	
EDO (Works and Services)	149,997,217	69,685,844	219,683,061	
Total	4,415,323,000	444,448,751	4,859,771,751	
	87	9		96
Developmental			221,072,434	4
Grand Total			5,080,844,185	100

Annex-C
(Amount in Rs)

S.No	Name of Contractor	Name of Scheme	Date of Commencement	Required date of Completion	Estimated Cost	Penalty @10 %
1	Umer Khitab	Lassan Mohar Road	20/04/2012	21/04/2013	15,000,000	1,500,000
2	Sawar Gul	GGMS Khaki	26/12/2009	25/08/2011	11,700,000	1,170,000
3	M/S Asghar Ali	GGDC Attar Sheesha Student Hostel	01/05/2011	01/05/2013	22,697,400	2,269,740
4		RCC Bridge at Mansehra		30/06/2011	40,403,000	4,040,300
5	Riaz Muhammad	GMS Per to Doga	22/12/2011	21/12/2012	17,577,000	1,757,700
6	M/S Kaghan Engg	GMS Rajwal	01/05/2012	30/04/2013	11,340,000	1,134,000
7	M/S Tasleem Khan	BHU Naran	15/06/2010	14/04/2012	19,434,327	1,943,433
8	M/S Irshad	BHU Naran Main building	21/06/2010	25/06/2012	30,000,000	3,000,000
9	Munir Hussain	BHU Naran Residential quarters	14/06/2010	13/06/2012	15,064,773	1,506,477
10	Raja Naik Muhammad	GDC Darband Academic Block	03/08/2010	02/02/2011	89,679,330	8,967,933
11	Aqeel Ahmed	Metal Road	16/04/2012	15/12/2012	8,584,175	858,418
12	Sakhi Sultan	GGDC Attar Sheesha 2 No. Suits	14/03/2010	15/03/2012	12,644,000	1,264,400
13	Raja Adalat Khan	GGDC Attar Sheesha Academic Block	07/01/2010	06/01/2013	90,511,639	9,051,164
14	Raja Naik Muhammad	GDC Darban Developmental	04/05/2010	04/05/2012	19,174,000	1,917,400
Total						40,380,965

PHE Mansehra Schemes

S.No	Name of Contractor	Name of Scheme	Commencement date	Time limit	Estimated cost	10% Penalty
1	M/S Muhammad Tahir Khan	WSS Bradar Jokhan	21/09/2011	21/09/2012	7000000	700,000
2	M/S Babu Khanzada	WSS Bher Kund	11/01/2012	11/01/2013	7920000	792,000
3	Mr. Javed Aman	WSS Nakot tehsil Oghi			1630000	163,000
4	M/S Sakhi Sultan	WSS Barat Jinkiar	14/03/2012	14/03/2013	10000000	1,000,000
5	M/S Muhammad Farid	WSS Seri Manjani	25/01/2012	25/01/2013	10000000	1,000,000
6	M/S Syed Ghufuran Shah	WSS Raria Bhathi	05/10/2011	05/10/2012	16237300	1,623,730
Total						5,278,730

Annex-D

S.No	Name of Work	Name of Contractor	Voucher No	E/Cost (million)	Allowed Premium	Paid Premium	Overpayment (Rs)
1	Naran to Saiful Malook Road 8.55 KM	Khattak Allied Construction	37-B Dated 21/06/2013	91.995	20%	28%	7,359,600
2	External Water supply GDC Oghi	Ahmed Nawaz	10-H dated 14/06/2013	2.6	20%	30%	246,575
3	GPI Mansehra	Zahid Bashir	10-MP dated 13/06/2013 67CE	154.245	20%	28%	12,339,600
4	Rehabilitation of Habibullah Road to Balakot Road	PERCO Associates Construction	126/CE/2011-12 Vr. No.38-B dated 21/06/2013	81.22	20%	30%	8,122,000
5	GGDC Oghi, Main Building Academic Block, Hostel	M. Tahir Khan & Brothers	58/CE/2011-12	119.00	20%	28%	9,520,000
	Total						37,587,775

Annex-E

S.No	Voucher No.	Date	Name of Work	Name of Contractor	Security Released
1	1-B	3/4/2013	Rehabilitation of Nakot Road	Al-Quraish	670,000
2	4-B	9/4/2013	Rest Hous Naran	Waheed	400,000
3	6-B	12/4/2013	GCC Balakot	Sang-e- Paras	750,000
4	7-B	12/4/2013	Upgradation of Schools	Kaghan Engg	700,000
5	15-B	22/04/2013	GPS Souch	Banser Const	305,000
6	10-O	10/4/2013	BHU Bara	Zahid Bashir	1,080,000
7	15-O	17/4/2013	GHS Piran	Riaz Mumahhad	1,040,000
8	9-MP	21/4/2013	GPGC Mansehra	Amjad Islam	1,090,000
9	25-MP	17/4/2013	Distt: Jail Mansehra	Sajjad Hussain	465,000
10	1-O	1/3/2013	GDC Darband	Naik Muhammad	5,000,000
11	3-O	4/3/2013	GGDC Attar Sheesha	Sakhi Sultan	957,000
12	4-O	14/3/2013	GGDC Attar Sheesha	Raja Adalat	5,500,000
13	5-O	14/3/2013	Distt: Jail Mansehra	Abdul Maabood	500,000
14	6-O	15/3/2013	Model School Mansehra	Sakhi Sultan	2,650,000
15	16-O	22/3/2012	Police Lines	Afzal & Sons	350,000
16	17-O	22/3/2012	Model School Mansehra	Nadeem Hassan	350,000
17	18-O	22/3/2012	GGDC Attar Sheesha	Ali Asghar	240,000
18	6-B	19/3/2013	GCC Balakot	Sakhi Sultan	1,422,000
19	7-B	22/3/2013	GCC Balakot	Sohail Iqbal	800,000
20	3-MP	Aug-12	Food Grain Goodown	Ikhlaq Ahmed	2,000,000
21	53-MP	Jun-13	Food Grain Goodown	Ikhlaq Ahmed	1,000,000
22	1-MP	1/3/2013	PTI Mansehra	Zahid Bashir	7,500,000
Total					34,769,000

Annex-F
(Amount in Rs)

S. No	Particulars	Amount
1	Water Charges	322,500
2	Telephone Charges	13,998
3	Advertisement charges	8,450
4	POL	1,881,527
5	Rent of ware house	1,461,500
6	Electricity charges	10,277
7	Water Supply scheme	96,255
8	Web Site	32,000
9	Staff Car for MS	2,184,051
10	Staff Uniform	354,035
11	Court Fee	50,000
12	Repair of vehicle	206,567
	Total	6,621,160

Annex-G
(Amount in Rs)

S.No	Cheque No	Date	Name of Contractor	Amount Paid	Income Tax
1	496241	17/06/2013	Zahid Bashir	19,012,781	1,140,767
2	496247	20/6/2013	Raja Naik Mumahhad	36,461,403	2,187,684
3	496247	20/6/2013	Raja Naik Mumahhad	82,909,292	4,974,558
4	496249	20/6/2013	Zahid Bashir	22,362,310	1,341,739
5	496251	20/6/2013	Asad Bashir	9,275,821	556,549
6	496254	20/6/2013	Zahid Bashir	22,301,286	1,338,077
7	496255	21/06/2013	Asad Bashir	10,963,767	657,826
8	496261	21/06/2013	Raja Naik Mumahhad	9,547,347	572,841
9	496271	21/06/2013	Raja Naik Mumahhad	83,084,670	4,985,080
10	496281	21/06/2013	Asad Bashir	10,532,888	631,973
11	496431	18/06/2013	Badiuz Zaman	3,957,438	237,446
12	496458	19/06/2013	S. Rasool	1,266,931	76,016
14	550015	26/06/2013	Zahid Bashir	2,000,000	120,000
Total				313,675,934	18,820,556

Annex-H**NSI Steel Chowkat****(Amount in Rs)**

Voucher No. &	Name of Work	Name of Contractor	NSI item	Allowed Rate	Unit	Quantity	CSR 2009	Overpayment
10M-14/06/2013	Govt. Polytechnic	Zahid Bashir	S/F of steel window	375	Rft	7915.88	161.99	1,686,161.599
10M-14/06/2013	Govt. Polytechnic	Zahid Bashir	S/F of steel door	375	Rft	3208	161.99	683,336.08
10M-14/06/2013	Govt. Polytechnic	Zahid Bashir	S/F of steel door	375	Rft	570	161.99	121,415.7
10M-14/06/2013	Govt. Polytechnic	Zahid Bashir	S/F of steel window	375	Rft	120	161.99	25,561.2
10M-14/06/2013	Govt. Polytechnic	Zahid Bashir	S/F of steel door	375	Rft	1006.33	161.99	214,358.3533
10M-14/06/2013	Govt. Polytechnic	Zahid Bashir	S/F of steel window	375	Rft	701	161.99	149,320.01
11B-17/06/2013	GCC Balakot Block A	Sakhi Sultan	S/F of steel doors &	537	M	1327.64	531.47	7,342
60-12/06/2013	GHS Jagli	Ikhlaq Ahmed	Steel Chokats	2000	M	105.39	531.47	154,768.3767
70-12/06/2013	GHS Seri Goria	Umer Khitab	Steel Chokats	2000	M	113.29	531.47	166,369.7637
7H-14/06/2013	Model School Main	Sakhi Sultan	Steel Chokats	375	Rft	5206	161.99	1,108,930.06
15H-17/06/2013	40 Student Hostel	Sakhi Sultan	Steel window	353	Rft	2631	161.99	502,547.31
16H-17/06/2013	Degree College Attar	Sakhi Sultan	Steel Chokats	2000	M	66.08	531.47	97,040.4624
61H-21/06/2013	Degree College	Raja Naik Muhammad	Steel Chokats	353	Rft	9527	161.99	1,819,752.27
22-H 20/06/2013	Academic Block 40	M. Tahir & Brothers	Steel Chokats	2000	M	1121.83	531.47	1,647,441.01
22-H 20/06/2013	Academic Block 40	M. Tahir & Brothers	Steel Chokats	2000	M	237.82	531.47	349,245.8046
32H-21/06/2013	GGDC Oghi Suits, Guard	Umer Shah	Steel Chokats	353	Rft	1325.14	161.99	253,114.9914
34H-21/06/2013	GGDC Oghi Academic	Fazal Wali	Steel Chokats	353	Rft	563	161.99	107,538.63
35H-21/06/2013	Degree College	Raja Naik Muhammad	Steel Chokats	2000	M	127.54	531.47	187,296.3162
Total								9,281,539.9373

Annex-I
(Amount in Rs)

S.No	Name of Work	Allowed Premium		Paid Premium		Overpayment		Remarks
		Civil Work	Pipe Work	Civil Work	Pipe Work	Civil Work	Pipe Work	
1	Replacement of Old Rusted Pipes Banda Piran	0%	0%	0%	9.25%	0	64,658	CSR 2012
2	Old/VDO WSS Bher Kund	20%	41% & 97%	29.98%	50.99% & 106.99%	74,633	260,347	CSR 2009
3	WSS Hado Bandi	20 %	41% & 97%	24%	101% & 45%	135,104	549,297	CSR 2009
4	Old/VDO WSS Barat Jinkiar	20 %	41% & 97%	29.65%	50.65% & 106.65%	248,745	621,577	CSR 2009
5	Replacement of Old Rusted Pipes Seri Meher Gul	0%	0%	0%	9.5%	0	128,540	CSR 2012
6	Replacement of Old Rusted Pipes Talhatta	0%	0%	0%	9.5%	0	62,328	CSR 2012
7	Replacement of Old Rusted Pipes Mangal Balakot	0%	0%	0%	9.5%	0	62,930	CSR 2012
8	Const: WSS Baj Mori Patteka	20 %	41%	28%	49%	146,453	993,458	CSR 2009
9	Old/VDO WSS Seri Manjani	20 %	41%	29.95%	50.95%	120,266	528,693	CSR 2009
10	Const: WSS Braddar Jokhan	20 %	41%	20%	44.4%	0	69,181	CSR 2009
11	Const: WSS Rannian Bhatti	20 %	41%	28%	48%	75,196	902,698	CSR 2009
12	Replacement of Old Rusted Pipes Oghi Head Quarter	0%	0%	0%	9.5%	0	1086,660	CSR 2012
13	Old/VDO WSS Lassan Nawab	20 %	41%	29.75%	50.75%	65,646	220,384	CSR 2009
14	Replacement of Old Rusted Pipes Ghari Habibullah	0%	0%	0%	9.25%	0	53,491	CSR 2012
15	Replacement of Old Rusted Pipes Dheri Balakot	0%	0%	0%	9.25%	0	47,163	CSR 2012
16	Old/VDO WSS Hassa Sobrian	20 %	41%	29.97%	50.97%	404,052	568,533	CSR 2009
17	Const: WSS Inayat Abad	20 %	41%	29.97%	50.97%	230,458	597,841	CSR 2009
Total						1,500,553	6,817,779	

Annex-J
(Amount in Rs)

Wage Type	JCT (Pharm)	Dai	Chowkidar	Ward Orderly
Basic Pay	197,260	142,650	122,520	129,650
House Rent Allowance	14,898	12,246	11,830	12,246
Convey Allowance 2005	21,530	18,550	18,550	18,550
Medical Allowance	13,000	13,000	13,000	13,000
Adhoc Allowance 2010@ 50%	57,720	42,250	35,971	38,350
Adhoc Relief Allow 2011	17,316	12,675	10,790	11,505
Adhoc Relief Allow 2012	39,452	28,530	24,504	25,930
Dress Allowance	0	0	1,300	0
Washing Allowance	0	0	1,300	0
Total	361,176	269,901	239,765	249,231
Total for one dispensary	1,120,073			
Grand total for 04 dispensaries	4,480,292			

Annex - K**Detail of overpayment on account of absenteeism**

S. No	Name of Teacher	Name of School	Period	Pay / month	Total overpayment
1	Yasmeen	Derli	11 months	30806	338866
2	Salma Kamal	Kaylian	6 months	17156	102936
3	Sadia Bibi	Ghanian	10 months	22751	227510
4	Kosar Bibi	Barchar	4 months	24830	99320
5	Salma Bibi	Nawaz Abad	1 month	14536	14536
6	Rukhsana	Hilkot	8 months	25330	202640
7	Bushra Sarfaraz	Butkhai	10 months	17062	170620
8	Sadia Bibi	Richari	3 months	16158	48474
9	Shamshad	Askwal	11 months	27560	303160
10	Nusrat	Farid Abad	6 months	17156	102936
11	Asmat Sultana	Gakhar Harian	6 months	14536	87216
12	Ruqia Bibi	Farid Abad	6 months	17156	102936
13	Fozia Bibi	Perhenna	1 month	16158	16158
14	Aneela Bibi	Balimong	6 months	14536	87216
Grand Total					1904524

Annex-L
(Amount in Rs)

S.No	Voucher & No/Date	Item of work	Qty	CSR 2012 Rate	CSR Item No	Rate Paid/ NSI	Difference	Amount over paid
1	3 M/ 13-02-2013	Repair of GI Pipe welding joints 3"dia	4	486.72	24-45-d	1,600	1,113.28	4,453
2	4 M/ 13-02-2013	Repair of GI Pipe welding joints 3"dia	15	486.72	24-45-d	1,600	1,113.28	16,699
3	5 M/ 13-02-2013	Repair of GI Pipe welding joints 3"dia	5	486.72	24-45-d	1,600	1,113.28	5,566
4	5 M/ 13-02-2013	Repair of GI Pipe welding joints 2"dia	11	486.72	24-45-d	1,200	713.28	7,846
5	6 M/ 13-02-2013	Repair of GI Pipe welding joints 3"dia	8	486.72	24-45-d	1,600	1,113.28	8,906
6	6 M/ 13-02-2013	Repair of GI Pipe welding joints 2"dia	19	486.72	24-45-d	1,200	713.28	13,552
7	6 M/ 13-02-2013	Repair of GI Pipe welding joints 1.5"dia	11	486.72	24-45-d	1,200	713.28	7,846
8	6 M/ 13-02-2013	Repair of GI Pipe welding joints 1.25"dia	9	486.72	24-45-d	1,200	713.28	6,420
9	4 M/ 04-03-2013	Repair of GI Pipe welding joints 6"dia	5	947	24-45-b	1,750	803	4,015
10	4 M/ 04-03-2013	Repair of GI Pipe welding joints 2.5"dia	2	486.72	24-45-d	1,200	713.28	1,427
11	5 M/ 04-03-2013	Repair of GI Pipe welding joints 3"dia	8	486.72	24-45-d	1,600	1,113.28	8,906
12	1 M/ 03-04-2013	Repair of GI Pipe welding joints 1.5"dia	10	486.72	24-45-d	1,200	713.28	7,133
13	2 M/ 03-04-2013	Repair of GI Pipe welding joints 3"dia	2	486.72	24-45-d	1,600	1,113.28	2,227
14	2 M/ 03-04-2013	Repair of GI Pipe welding joints 1.5"dia	5	486.72	24-45-d	1,200	713.28	3,566
15	3 M/ 03-04-2013	Repair of GI Pipe welding joints 2 to 1.5"dia	13	486.72	24-45-d	1,200	713.28	9,273
16	9 M/ 03-04-2013	Repair of GI Pipe welding joints 3"dia	5	486.72	24-45-d	1,600	1,113.28	5,566
17	11 M/ 18-04-2013	Repair of GI Pipe welding joints 4"dia	13	716.14	24-45-c	1,700	983.86	12,790
18	11 M/ 18-04-2013	Repair of GI Pipe welding joints 3"dia	4	486.72	24-45-d	1,600	1,113.28	4,453

19	3 M/ 05-06-2013	Repair of GI Pipe welding joints 2.5" dia	16	486.72	24-45-d	1,600	1,113.28	17,812
20	4 M/ 05-06-2013	Repair of GI Pipe welding joints 4" dia	2	716.14	24-45-c	1,700	983.86	1,968
21	5 M/ 05-06-2013	Repair of GI Pipe welding joints 4" dia	3	716.14	24-45-c	1,700	983.86	2,952
22	5 M/ 05-06-2013	Repair of GI Pipe welding joints 2" dia	5	486.72	24-45-d	1,200	713.28	3,566
23	5 M/ 05-06-2013	Repair of GI Pipe welding joints 1.5" dia	4	486.72	24-45-d	1,200	713.28	2,853
24	6 M/ 05-06-2013	Repair of GI Pipe welding joints 3" dia	8	486.72	24-45-d	1,600	1,113.28	8,906
25	7 M/ 05-06-2013	Repair of GI Pipe welding joints 4" dia	8	716.14	24-45-c	1,700	983.86	7,871
26	10 M/ 05-06-2013	Repair of GI Pipe welding joints 1.5 to 2.5" dia	50	486.72	24-45-d	1,200	713.28	35,664
27	18 M/ 17-06-2013	Repair of GI Pipe welding joints 4" dia	5	716.14	24-45-c	1,700	983.86	4,919
28	18 M/ 17-06-2013	Repair of GI Pipe welding joints 3" dia	22	486.72	24-45-d	1,600	1,113.28	24,492
29	23 M/ 18-06-2013	Repair of GI Pipe welding joints 4" dia	60	716.14	24-45-c	1,700	983.86	59,032
30	24 M/ 18-06-2013	Repair of GI Pipe welding joints 4" dia	5	716.14	24-45-c	1,700	983.86	4,919
31	24 M/ 18-06-2013	Repair of GI Pipe welding joints 1.5 to 2.5" dia	6	486.72	24-45-d	1,200	713.28	4,280
32	25 M/ 18-06-2013	Repair of GI Pipe welding joints 4" dia	2	716.14	24-45-c	1,700	983.86	1,968
33	28 M/ 18-06-2013	Repair of GI Pipe welding joints 4" dia	8	716.14	24-45-c	1,700	983.86	7,871
34	28 M/ 18-06-2013	Repair of GI Pipe welding joints 6" dia	8	947	24-45-b	1,750	803	6,424
35	29 M/ 18-06-2013	Repair of GI Pipe welding joints 1.5 to 2.5" dia	26	486.72	24-45-d	1,200	713.28	18,545
36	30 M/ 18-06-2013	Repair of GI Pipe welding joints 6" dia	3	947	24-45-b	1,750	803	2,409
37	30 M/ 18-06-2013	Repair of GI Pipe welding joints 4" dia	14	716.14	24-45-c	1,700	983.86	13,774
38	30 M/ 18-06-2013	Repair of GI Pipe welding joints 3" dia	5	486.72	24-45-d	1,600	1,113.28	5,566

39	30 M/ 18-06-2013	Repair of GI Pipe welding joints 1.5 to 2.5" dia	9	486.72	24-45-d	1,200	713.28	6,420
40	36 M/ 25-06-2013	Repair of GI Pipe welding joints 4" dia	8	716.14	24-45-c	1,700	983.86	7,871
41	36 M/ 25-06-2013	Repair of GI Pipe welding joints 3" dia	7	486.72	24-45-d	1,600	1,113.28	7,793
42	37 M/ 25-06-2013	Repair of GI Pipe welding joints 4" dia	8	716.14	24-45-c	1,700	983.86	7,871
43	38 M/ 25-06-2013	Repair of GI Pipe welding joints 4" dia	8	716.14	24-45-c	1,700	983.86	7,871
44	39 M/ 25-06-2013	Repair of GI Pipe welding joints 4" dia	8	716.14	24-45-c	1,700	983.86	7,871
45	40 M/ 25-06-2013	Repair of GI Pipe welding joints 6" dia	5	947	24-45-b	1,750	803	4,015
46	40 M/ 25-06-2013	Repair of GI Pipe welding joints 4" dia	8	716.14	24-45-c	1,700	983.86	7,871
47	41 M/ 25-06-2013	Repair of GI Pipe welding joints 4" dia	9	716.14	24-45-c	1,700	983.86	8,855
48	41 M/ 25-06-2013	Repair of GI Pipe welding joints 3" dia	11	486.72	24-45-d	1,600	1,113.28	12,246
49	42 M/ 25-06-2013	Repair of GI Pipe welding joints 4" dia	16	716.14	24-45-c	1,700	983.86	15,742
50	42 M/ 25-06-2013	Repair of GI Pipe welding joints 3" dia	12	486.72	24-45-d	1,600	1,113.28	13,359
51	42 M/ 25-06-2013	Repair of GI Pipe welding joints 3" dia	10	486.72	24-45-d	1,600	1,113.28	11,133
52	43 M/ 25-06-2013	Repair of GI Pipe welding joints 4" dia	16	716.14	24-45-c	1,700	983.86	15,742
53	43 M/ 25-06-2013	Repair of GI Pipe welding joints 3" dia	12	486.72	24-45-d	1,600	1,113.28	13,359
54	43 M/ 25-06-2013	Repair of GI Pipe welding joints 3" dia	10	486.72	24-45-d	1,600	1,113.28	11,133
55	46 M/ 25-06-2013	Repair of GI Pipe welding joints 1.5 to 2.5" dia	15	486.72	24-45-d	1,200	713.28	10,699
56	48 M/ 25-06-2013	Repair of GI Pipe welding joints 4" dia	16	716.14	24-45-c	1,700	983.86	15,742
57	49 M/ 25-06-2013	Repair of GI Pipe welding joints 1.5 to 2.5" dia	15	486.72	24-45-d	1,200	713.28	10,699
58	50 M/ 25-06-2013	Repair of GI Pipe welding joints 1.5 to 2.5" dia	6	486.72	24-45-d	1,200	713.28	4,280

59	51 M/ 25-06-2013	Repair of GI Pipe welding joints 4"dia	6	716.14	24-45-c	1,700	983.86	5,903
60	51 M/ 25-06-2013	Repair of GI Pipe welding joints 4"dia	16	716.14	24-45-c	1,700	983.86	15,742
61	51 M/ 25-06-2013	Repair of GI Pipe welding joints 1.5 to 2.5"dia	13	486.72	24-45-d	1,200	713.28	9,273
62	55 M/ 25-06-2013	Repair of GI Pipe welding joints 3"dia	10	486.72	24-45-d	1,600	1,113.28	11,133
63	3 M/ 13-02-2013	S/F CI Sluice Valve complete 3"dia	2	4159.6	24-21-a	11,000	6840.4	13,681
64	1 M/ 03-04-2013	S/F CI Sluice Valve complete 3"dia	1	4159.6	24-21-a	11,000	6840.4	6,840
65	4 M/ 03-04-2013	S/F CI Sluice Valve complete 4"dia	1	4532.6	24-21-b	11,000	6467.4	6,467
66	4 M/ 03-04-2013	S/F CI Sluice Valve complete 3"dia	1	4159.6	24-21-a	16,000	1,1840.4	11,840
67	6 M/ 03-04-2013	S/F CI Sluice Valve complete 6"dia	1	5788.4	24-21-c	18,000	1,2211.6	12,212
68	8 M/ 03-04-2013	S/F CI Sluice Valve complete 6"dia	1	5788.4	24-21-c	18,000	1,2211.6	12,212
69	3 M/ 05-06-2013	S/F CI Sluice Valve complete 4"dia	2	4532.6	24-21-b	16,000	1,1467.4	22,935
70	7 M/ 05-06-2013	S/F CI Sluice Valve complete 4"dia	1	4532.6	24-21-b	16,000	1,1467.4	11,467
71	36 M/ 25-06-2013	S/F CI Sluice Valve complete 4"dia	2	4532.6	24-21-b	16,000	1,1467.4	22,935
72	37 M/ 25-06-2013	S/F CI Sluice Valve complete 4"dia	1	4532.6	24-21-b	16,000	1,1467.4	11,467
73	39 M/ 25-06-2013	S/F CI Sluice Valve complete 4"dia	2	4532.6	24-21-b	16,000	1,1467.4	22,935
74	45 M/ 25-06-2013	S/F CI Sluice Valve complete 4"dia	1	4532.6	24-21-b	16,000	1,1467.4	11,467
75	48 M/ 25-06-2013	S/F CI Sluice Valve complete 4"dia	4	4532.6	24-21-b	16,000	1,1467.4	45,870
76	51 M/ 25-06-2013	S/F CI Sluice Valve complete 4"dia	1	4532.6	24-21-b	16,000	1,1467.4	11,467
77	3 M/ 03-04-2013	Staking, relying of GI Pipe complete in all respect 2"dia	108	104.65	24-16-c-08	190	85.35	9,218
78	3 M/ 03-04-2013	Staking, relying of GI Pipe complete in all respect 1.5"dia	144	62.79	24-16-c-05	150	87.21	12,558
79	11 M/ 05-06-2013	Staking, relying of GI Pipe complete in all respect 2"dia	104	104.65	24-16-c-08	250	145.35	15,116
80	11 M/ 05-06-2013	Staking, relying of GI Pipe complete in all respect 1.5"dia	102	62.79	24-16-c-05	150	87.21	8,895
81	17 M/ 17-06-2013	Staking, relying of GI Pipe complete in all respect 2.5"dia	87	76.74	24-16-c-06	200	123.26	10,724

82	17 M/ 17-06-2013	Staking, relying of GI Pipe complete in all respect 2" dia	66	69.86	24-16-c-07	190	120.14	7,929
83	18 M/ 17-06-2013	Staking, relying of GI Pipe complete in all respect 2" dia	60	104.65	24-16-c-08	250	145.35	8,721
84	19 M/ 17-06-2013	Staking, relying of GI Pipe complete in all respect 2" dia	54	104.65	24-16-c-08	250	145.35	7,849
85	19 M/ 17-06-2013	Staking, relying of GI Pipe complete in all respect 2.5" dia	38	76.74	24-16-c-06	200	123.26	4,684
86	20 M/ 17-06-2013	Staking, relying of GI Pipe complete in all respect 2.5" dia	82	76.74	24-16-c-06	200	123.26	10,107
87	20 M/ 17-06-2013	Staking, relying of GI Pipe complete in all respect 2" dia	72	69.86	24-16-c-07	190	120.14	8,650
88	22 M/ 17-06-2013	Staking, relying of GI Pipe complete in all respect 2" dia	24	104.65	24-16-c-08	250	145.35	3,488
89	22 M/ 17-06-2013	Staking, relying of GI Pipe complete in all respect 2.5" dia	170	76.74	24-16-c-06	200	123.26	20,954
90	24 M/ 18-06-2013	Staking, relying of GI Pipe complete in all respect 2" dia	91	69.86	24-16-c-07	190	120.14	10,933
91	24 M/ 18-06-2013	Staking, relying of GI Pipe complete in all respect 1" dia	48	46.51	24-16-c-03	145	98.49	4,728
92	25 M/ 18-06-2013	Staking, relying of GI Pipe complete in all respect 2" dia	18.29	104.65	24-16-c-08	250	145.35	2,658
93	26 M/ 18-06-2013	Staking, relying of GI Pipe complete in all respect 2" dia	24.39	104.65	24-16-c-08	250	145.35	3,545
94	26 M/ 18-06-2013	Staking, relying of GI Pipe complete in all respect 2.5" dia	27.43	76.74	24-16-c-06	200	123.26	3,381
95	46 M/ 25-06-2013	Staking, relying of GI Pipe complete in all respect 2" dia	213	69.86	24-16-c-07	190	120.14	25,590
96	47 M/ 25-06-2013	Staking, relying of GI Pipe complete in all respect 2.5" dia	576	76.74	24-16-c-06	200	123.26	70,998
97	47 M/ 25-06-2013	Staking, relying of GI Pipe complete in all respect 2" dia	360	69.86	24-16-c-07	190	120.14	43,250
98	47 M/ 25-06-2013	Staking, relying of GI Pipe complete in all respect 1.5" dia	30	62.79	24-16-c-05	150	87.21	2,616
99	47 M/ 25-06-2013	Staking, relying of GI Pipe complete in all respect 1" dia	30	46.51	24-16-c-03	145	98.49	2,955
100	47 M/ 25-06-2013	Staking, relying of GI Pipe complete in all respect 0.75" dia	60	41.86	24-16-c-02	145	103.14	6,188
101	50 M/ 25-06-2013	Staking, relying of GI Pipe complete in all respect 1.5" dia	30	62.79	24-16-c-05	150	87.21	2,616
Total								1,141,204