



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

**AUDIT YEAR 2012-13**

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**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

AP	Advance Para
AOM&R	Annual Ordinary Maintenance and Repair
BHUs	Basic Health Units
BOQ	Bill of Quantity
C&W	Communication and Works
CD	Civil Dispensary
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CSR	Composite Schedule of Rate
CTR	Central Treasury Rules
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DHQ	District Headquarter
DO	District Officer
DTL	Drug Testing Laboratory
EDO	Executive District Officer
EOL	Extra ordinary leave
EPI	Extended program for immunization
F&P	Finance and Planning
GFR	General Financial Rules
HRA	House Rent Allowance
LP	Local Purchase
MB	Measurement Book
MCC	Medicines Coordination Cell
MS	Medical Superintendent
PC-I	Planning Commission One
PCC	Plain Cement Concrete
PHE	Public Health Engineering
PW	Public Works
RCC	Reinforced Concrete Cement
R&E	Revenue and Estate
TS	Technical Sanction
WBM	Water Bound Macadam

## **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, Malakand for the financial year 2010-11 & 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 DAC meeting (Account IV only).

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) Mardan, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out the audit of four District Governments namely Mardan, Swabi, Malakand and Buner. This Regional Directorate has a human resource of 12 officers and staff, a total of 3,336 man days. The annual budget amounted to Rs9.887 million. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programmes/ projects.

District Government, Malakand 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, Communication and Works, Health, Community Development, Agriculture, and Education. 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 as per Government of Khyber Pakhtunkhwa, Local Government and Rural Development Department notification No. SO(E-I) E & AD/9-49/2010 dated 20<sup>th</sup> February 2010.

Administratively, District Malakand is subdivided into two tehsils namely, Batkhela and Dargai. 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 50% to 60%.

**c. Expenditure audited**

Out of total expenditure of the District Government, Malakand for the financial year 2011-2012, auditable expenditure under the jurisdiction of RDA was Rs2,416.805 million covering one PAO and 82 formations. Out of this, RDA audited an expenditure of Rs1,219.844 million which, in terms of percentage, is 50.47 % of auditable expenditure. 05 formations were planned in Audit Plan and 100% achievement against the planned activities was made.

**d. Receipts audited**

The receipts of District Malakand for the financial year 2011-12, were Rs6.990 million. Out of this, RDA Mardan audited receipts of Rs4.194 million which, in terms of percentage, is 60% of auditable receipts.

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

Recovery of Rs111.85 million was pointed out during the audit. However recovery of Rs3.689 was affected till the finalization of this report. Out of the total recoveries, Rs93.18 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 SAP connectivity 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;**

1. Fraud and Misappropriation of Rs53.582 million were noted in two cases.<sup>1</sup>
2. Non production of record of Rs39.182 million was noted in one case.<sup>2</sup>
3. Irregularities/ non compliance of Rs27.988 million were noted in seven cases.<sup>3</sup>

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

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<sup>1</sup> 1.2.1.1,1.2.1.2

<sup>2</sup> 1.2.2.1

<sup>3</sup> 1.2.3.1.1.2.3.2,1.2.3.3,1.2.3.4,1.2.3.5,1.2.3.6,1.2.3.7

## **Recommendations**

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



## SUMMARY TABLES & CHARTS

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

S.No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	01	2,423.795
2	Total formations in audit jurisdiction	82	2,423.795
3	Total Entities(PAO) Audited	1	1,224.038
4	Total formations Audited	5	1,224.038
5	Audit & Inspection Reports	5	1,224.038
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	0.000
2	Weak financial Management	21.175
3	Weak Internal controls relating to financial Management	7.979
4	Others	91.598
<b>Total</b>		<b>120.752</b>

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

S.No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year expenditure	Total last year expenditure
1	Outlays Audited	22.018	750.352	6.990	447.474	1,224.038	365.757
2	Amount Placed under Audit Observation /Irregularities of Audit	-	64.558	-	56.194	120.752*	86.177
3	Recoveries Pointed Out at the instance of Audit	1.841	69.338	24.193	16.478	111.85	29.016
4	Recoveries Accepted /Established at the instance of Audit	-	0.119	21.279	11.583	32.981	14.649
5	Recoveries Realized at the instance of Audit	-	-	0.605	3.084	3.689	0.101

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

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

<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	-
2	Report cases of fraud, embezzlement, thefts and misuse of public resources.	2.065
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.	-
4	Quantification of weakness of internal control systems.	-
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	79.505
6	Non-production of record	39.182
7	Others, including cases of accidents, negligence etc.	-
<b>Total</b>		<b>120.752</b>

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

# CHAPTER-1

## 1.1 District Government Malakand

### 1.1.1 Introduction

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

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

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

### 1.1.2 Brief comments on Budget and Expenditure 2011-12 (Variance analysis)

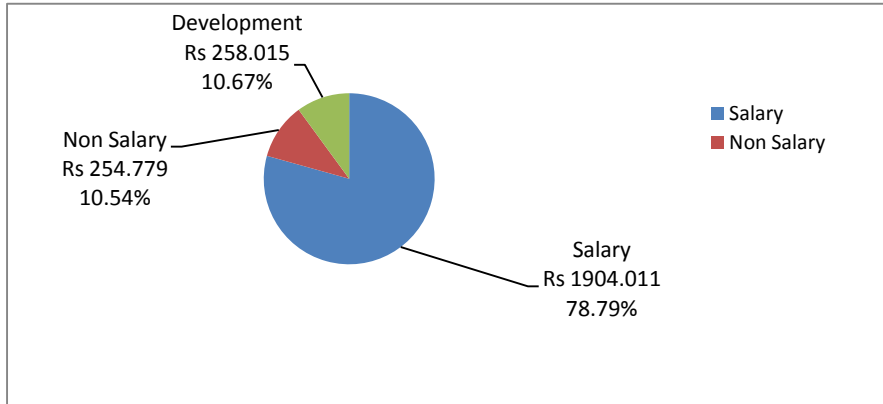
(Rs in million)

2011-12	Budget	Expenditure	Saving/Excess
Salary	2,066.003	1,904.011	161.99
Non-salary	276.455	254.779	21.68
Developmental	279.966	258.015	21.95
<b>Total</b>	<b>2,622.425</b>	<b>2,416.805</b>	<b>205.62</b>

A budget of Rs2,622.425 million was allocated, against which an expenditure of Rs2,416.805 million was incurred by the District Government Malakand with a saving of Rs205.620 million during the financial year 2011-12

### EXPENDITURE 2011-12

(Rs in million)



Detail is given at Annex-B

#### 1.1.3 Comments on the status of compliance with ZAC/PAC Directives

The audit reports pertaining to following years have been submitted to the Governor of Khyber Pakhtunkhwa. Details of PAC/ZAC meetings are given below:

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

## 1.2 AUDIT PARAS

### 1.2.1 Fraud/Misappropriation

#### 1.2.1.1 Misappropriation of road roller rent -Rs52.416 million approximately

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

Executive Engineer Communication and Works Malakand handed over four numbers Road Rollers to contractors in 2009 on rent basis received from “Abaseen Construction Company”. Neither income of the roller was deposited into Government treasury nor was any record of the roller produced to audit. An amount of Rs52,416,000 (approximately) was misappropriated by the dealing hands. Detail as under:

Period	Days @ 26 working days per month	Working hours @ 8 hours per day	Rate per hour (Rs)	Rent per roller (Rs) (8736*1500)	No of roller	Total rent (Rs)
3 years and 6 months =42 months	1092	8736	1,500	1,310,400	4	<b>52,416,000</b>

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

When reported in November 2012, Management stated that the rollers were taken over from Abaseen Construction Company in unserviceable condition. The reply was not satisfactory as no record was produced.

DAC in its meeting held on 27.11.2012, directed that proper handing and taking over record should be produced. In response the department produced handing taking over record between the sub-engineers of its own division, which was irrelevant. Para referred to PAC.

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

AP 72 (2011-12)

### 1.2.1.2 Misappropriation on account of unjustified item and vetting charges –Rs1.166 million

According to Para 220 and 221 of CPWA code, sub divisional officer, before making payment to the contractor is required to compare the quantities in the bill and see that all the rates are correctly entered and that all the calculations have been checked arithmetically.

Executive Engineer Communication and Works Department Malakand paid Rs616,858 during 2011-12 vide voucher # 10-M dated 18.09.2012 (3rd running bill) in the work Piran Rangmala Dheri Julagram road Km1&2 under ADP # 358 for item formation of embankment from borrow excavation using common material (24 feet width) after completion of water bound macadam in 2<sup>nd</sup> running bill. Using common material after completion of water bound macadam was unjustified and inadmissible. Detail as under:

Quantity	Rate (Rs)	Amount (Rs)	Factor 1.08% (Rs)	Premium 20% (Rs)	0.05%below (Rs)
1,173.32 M <sup>3</sup>	404.16	476,209	514,305	617,166	616,858

Moreover Rs550,000 were paid vide voucher # 13-B dated 28.05.2012 in the work “Construction of Bridge at Aladand Khwar along with approach Road” as vetting charges. The amount was misappropriated as no vetting report was available and the job was carried out in decimal, which was beyond comprehension as the item/jobs cannot be carried out in decimal.

Audit observed that misappropriation occurred due to weak internal controls, which resulted in loss to government.

When reported in October 2012, Management stated that common material after completion of water bound macadam was paid to contractor on account of road side berms and the vetting charges was paid to contractor on account of design preparation and detail cost estimate which was covered in TS. Reply was not satisfactory in respect of unjustified item, as 24 feet width berms were unjustified and in respect of vetting charges the reply was also not satisfactory as the job was carried out in decimal.

Request for the convening of the DAC meeting was made on 16.11.2012. DAC meeting was not convened till finalization of this Report.

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

AP 34 & 32 (2011-12) A/C-I

## 1.2.2 Non production of record

### 1.2.2.1 Non production of record –Rs39.182 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.

Executive Engineer Communication and Works Department Malakand paid Rs39,182,585 on account of escalation during 2011-12. No record in support of payment was produced despite the repeated requests. Detail as under:

S.No	Voucher No	Date	Work	Amount (Rs)
1	20-M	20.06.2012	Re-construction of road along with bridge approached Batkhela to Badwan package-I	18,746,798
2	16-B	20.06.2012	Re-construction of road along with bridge approached Batkhela to Badwan package-II	18,580,348
3	13-B	28.05.2012	Construction of bridge at aladand khwar along with approached road	1,855,439
<b>Total</b>				<b>39,182,585</b>

Audit observed that non production of record occurred due to non compliance of government rules. Consequently, audit was unable to verify the expenditure.

When reported in October 2012, Management stated that escalation was covered in the AA/PC-1 and paid to contractor according to P&C formula. Reply was irrelevant as the observation was not on AA/PC-1.

Request for the convening of the DAC meeting was made on 16.11.2012. DAC meeting was not convened till finalization of this Report.

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

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



### 1.2.3 Irregularity/Non-Compliance

#### 1.2.3.1 Loss to government due to allowing inadmissible premium – Rs16.734 million

According to Government of Khyber Pakhtunkhwa Finance Department notification No. BO.I/FD/1-7/2010-11.CSR dated 22.3.2011, premium on GI pipe w.e.f 1<sup>st</sup> March 2011 and notification No. BO.I/FD/1-7/2010-11/CSR dated 29-3-2011, premium on civil work w.e.f 1<sup>st</sup> April 2011 is admissible. No other premium is admissible before the authorization by the Finance Department.

Executive Engineer Communication and Works Department Malakand paid Rs16,734,272 in various schemes as premium without authorization during 2011-12. Detail as under:

V. No	Date	Name of work	Date of work order	Premium (Rs)
28-D	25.06.2012	Establishment of Government Degree College Boys Badraga Package # 1	02.03.2011	1,944,538
05-D	10.05.2012	--do-- Package # 2	02.03.2011	
		Auditorium Block		496,296
		Administration Block		474,020
20-M	20.06.2012	Reconstruction of road along with bridge approached Batkhela to Badwan Package # 1	06.11.2009	7,808,925
16-B	20.06.2012	--do-- Package # 2	06.11.2009	6,010,493
<b>Total</b>				<b>16,734,272</b>

Audit observed that payment of unauthorized premium occurred due to weak internal control, which resulted in loss to government.

When reported in October 2012, Management stated that premium had been approved by Chief Engineer. Reply was not satisfactory as the premium was not authorized by the Government.

Request for the convening of the DAC meeting was made on 16.11.2012. DAC meeting was not convened till finalization of this Report.

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

AP 25 (2011-12) A/C-I

### **1.2.3.2 Loss to government due to less deposit of tender forms fee – Rs2.040 million**

According to Government of Khyber Pakhtunkhwa Finance Department notification No. BO(RES)FD/1-55/2011 dated July 1<sup>st</sup> 2011, tender form fee up to one million of estimated cost is Rs1000 per form and above one million @ 0.05%.

Executive Engineer Communication and Works Department Malakand realized Rs3,935,534 from the sale of tender forms during 2011-12. An amount of Rs1,895,051 was shown deposited into government treasury resulting in less deposit of Rs2,040,483. Detail at Annex-C.

Audit observed that less deposit of tender form fee occurred due to weak internal control, which resulted in loss to government.

When reported in October 2012, Management stated that detail reply would be given after verification of record. No Reply was furnished till finalization of this Report.

Request for convening of the DAC meeting was made on 16.11.2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault and deposit of tender form fee into government treasury under intimation to Audit.

AP 22 (2011-12) A/C-I

### **1.2.3.3 Overpayment due to re-measurement –Rs2.299 million**

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

Executive Engineer Communication and Works Department Malakand overpaid Rs2,299,420 in the work “Ikrapur to Palai Road Km # 22,23,24 & 25” due to re-measuring the item of formation of embankment from borrow excavation in common materials and increasing the quantity in 2nd running bill

after completion of water bound macadam in 1<sup>st</sup> running bill during 2011-12.  
Detail as under:

MB Page #162-129	Re-measurement Quantity M <sup>3</sup>	(1 <sup>st</sup> running bill) Original Quantity M <sup>3</sup>	Difference M <sup>3</sup>
	2 <sup>nd</sup> running bill		
	124,123,122,121,120= 1744.473	49,48=701.64	1,042.833
	116,115,114,113,112=1163.08	40,39,38,37,36=670.02	493.06
	106,105,104,103=1744.5	23,22,21,20=693.49	1,051.01
	88,87,86,85,84,83=2530.44	12,11,10,9,8=727.39	1,803.05
	Total difference in quantity M <sup>3</sup>		4,389.953
	Rate per M <sup>3</sup>		404.16
	Difference in amounts		1,774,243
	Factor 1.08		1,916,183
	<b>20% Premium</b>		<b>2,299,420</b>

Audit observed that overpayment occurred due to weak internal controls, which resulted in loss to government.

When reported in October 2012, Management stated that common material after completion of water bound macadam was paid to contractor on account of road berms. Reply was not satisfactory as road berms were executed as per MB No.1574 page No.144, 146, 149 and 152.

Request for the convening of the DAC meeting was made on 16.11.2012. DAC meeting was not convened till finalization of this Report.

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

AP 38 (2011-12) A/C-I

#### **1.2.3.4 Overpayment due to allowing higher rates -Rs2.065 million**

According to CSR-2008, rate of sand filling under floor of item No (07-30) is Rs548.17/M<sup>3</sup> and According to CSR-2009 rate of sand filling under floor is Rs418.91/M<sup>3</sup>.

Executive Engineer Communication and Works Malakand overpaid Rs2,065,464 to a contractor by allowing higher rate for item "Sand filling under

floor” in the scheme “Constt: of food grain Godwon in Sakhakot” during financial year 2010-11. Detail at Annex-D.

CSR	Item	Paid rate (Rs)	Admissible rate (Rs)	Difference (M <sup>3</sup> )	Quantity (M <sup>3</sup> )	Over payment (Rs)
2008	Sand filling under floor	754.45	548.17	206.28	8645.11	1,783,313
2009	---do---	712.91	418.91	294	439.30	129,154
<b>Total</b>						<b>1,912,467</b>
<b>Add: Cost factor 1.08</b>						<b>152,997</b>
<b>Total overpayment</b>						<b>2,065,464</b>

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

When reported in November 2012, Management stated that detail reply would be furnished after consultation/checking of record and action would be taken if audit observation were found correct. Reply was not convincing as neither the reply was furnished nor action was taken for recovery.

Request for the convening of the DAC meeting was made on 21.11.2011. DAC meeting was not convened till finalization of this Report.

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

AP 13 (2010-11) A/C-1

### **1.2.3.5 Overpayment due to allowing high rate –Rs1.878 million**

According to Government of Khyber Pakhtunkhwa Finance Department Notification No 130.I/FO/1-7/2008-09/CSR dated 30.03.2009, PC-1 of the schemes which have been approved on CSR 2008 and tender approved, the de-escalation clause be applied to rationalize the cost of the schemes.

Executive Engineer Communication and Works Department Malakand overpaid Rs751,369 and Rs1,127,535 vide voucher # 11-D dated 10.04.2012 and voucher # 66-M dated 22.06.2012 in the works “Upgradation of GGMS Ghari

Usman Khel” and “Construction of Regional Information Centre” respectively due to non application of de-escalation clause. Detail at Annex-E.

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

When reported in October 2012, Management stated that agreement with the contractor was made on CSR 2008 and payment was made accordingly. Reply was not satisfactory as Government orders were clearly violated.

Request for the convening of the DAC meeting was made on 16.11.2012. DAC meeting was not convened till finalization of this Report.

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

AP 29 (2011-12) A/C-I

#### **1.2.3.6 Overpayment due to manipulation in MB –Rs1.235 million**

According to Para 220 and 221 of CPWA code, sub divisional officer, before making payment to the contractor is required to compare the quantities in the bill and see that all the rates are correctly entered and that all the calculations have been checked arithmetically.

Executive Engineer Communication and Works Department Malakand overpaid Rs754,703 vide voucher # 23-B dated 20.06.2012 in the work “Ikrampur to Palai road Km # 22-25” due to manipulation in the quantity of RRM (1:6) in MB. Quantity of RRM (1:6) in MB #1574 page # 148 was first recorded as 2,199.60 cft (62.27M<sup>3</sup>) and then tampered/manipulated to 245.10 M<sup>3</sup> causing difference of 182.83 M<sup>3</sup>. Detail as under:

Actual quantity		Tampered Quantity (M <sup>3</sup> )	Difference (M <sup>3</sup> )	Rate (M <sup>3</sup> )	Amount (Rs)	Factor 1.08 (Rs)	20% premium (Rs)
In cft	In M <sup>3</sup>						
2,199.60	62.27	245.10	182.83	3,185.11	582,333	628,920	754,703

Moreover overpaid Rs480,442 by allowing excess quantity of water bound macadam than Asphalt wearing course vide voucher # 30-D dated 25-6-2012 in the work rehabilitation of road from Badraga to Jehazoono dag under crash program. Detail at Annex-F.

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

When reported in October 2012, Management stated that quantity of RRM (1:6) to the contractor had been paid on actual measurement and as per site requirement. Reply was not satisfactory as the manipulation in MB was crystal clear.

Request for the convening of the DAC meeting was made on 16.11.2012. DAC meeting was not convened till finalization of this Report.

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

AP 36 & 45 (2011-12) A/C-I

#### **1.2.3.7 Non recovery of conveyance allowance –Rs1.737 million**

According to Government of Khyber Pakhtunkhwa Finance Department letter No. FD/PRC/1-2/77 dated 16.05.1977, all Government servants not residing within their work premises, shall be allowed conveyance allowance.

Medical Superintendent District Headquarter Hospital Malakand overpaid Rs1,737,360 on account of conveyance allowance to the employees residing in Government accommodation with in their work premises during 2011-12. Detail at Annex-G.

Audit observed that overpayment of conveyance allowance occurred due to weak internal controls, which resulted in loss to government.

When reported in July 2012, Management stated that relevant rule would be examined and recovery if any would be made. No progress was intimated till finalization of this Report.

DAC in its meeting held on 20.09.2012, directed that amount should be recovered. No progress was intimated till finalization of this Report.

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

AP 33 (2011-12)

## ANNEXURE

### Annex-A

#### Detail of MFDAC Paras

(Amount in Rs)

S. No	AP No	Department	Gist of Para	Amount	Nature of Audit observation
1	1&2	EDO Health	Overpayment on account of HRA	749,000	Overpayment
2	4	---do---	Non-recovery of penalty due to late supply of medicines	112,000	Violation of rules
3	5	---do---	Non-recovery of non-practicing allowance	336,000	Overpayment
4	6	---do---	Overpayment due to non recovery of pay and allowances	601,000	Overpayment
5	8	---do---	Non-recovery of pay and allowances during absent period	155,000	Overpayment
6	12	---do---	Fraudulent payment on account of medicines	861,000	Violation of rules
7	11	---do---	Blockage of Government money	11,008,000	Violation of rules
8	13	---do---	Loss to Govt: to purchase on high rate	27,000	Loss to Government
9	14	---do---	Non-deduction of stamp duty	72,000	Violation of rules
10	15	---do---	Non-production of record	16,062,000	Violation of rules
11	16	---do---	Fraudulent payment on account of purchase of equipment	16,062,000	Violation of rules
12	17	---do---	Loss due to non deposit of paramedical students training fee	814,000	Misappropriation
13	19	---do---	Non-deposit of Govt: receipts	946,000	Misappropriation
14	20	MS DHQ Hospital	Overpayment on account of pay and allowances	182,000	Overpayment
15	21	---do---	Loss due to unauthorized payment of doctor share	456,000	Loss to Government
16	22	---do---	Misappropriation on account of advertisement charges	98,000	Misappropriation
17	23	---do---	Non-recovery of penalty due to late supply of medicines	60,000	Violation of rules
18	24	---do---	Non-deposit of ambulance receipts	93,000	Misappropriation
19	26	---do---	Overpayment in the purchase of iv sets	90,000	Overpayment
20	27	---do---	Fraudulent payment on account of equipment	3,250,000	Violation of rules
21	28	---do---	Recovery of non-practicing allowance	120,000	Overpayment



22	29	---do---	Misappropriation of Government receipts	252,000	Misappropriation
23	30	---do---	Non-deposit of govt: receipts	602,000	Misappropriation
24	31	---do---	Loss to government due to purchasing equipment on high rate	2,898,000	Loss to Government
25	32	---do---	Irregular drawl pay & allowances	23,156,000	Violation of rules
26	34	---do---	Loss to government due to variation in expenditure	423,000	Loss to Government
27	35	---do---	Double drawl on account of medicines	952,000	Misappropriation
28	36	PHE	Misappropriation on account of M&R Machinery	184,000	Misappropriation
29	37	---do---	Non-recovery of outstanding water charges	19,809,000	Loss to Government
30	38	---do---	Misappropriation	67,000	Misappropriation
31	39	---do---	Overpayment than agreement	1,739,000	Overpayment
32	40	---do---	irregular expenditure without TS	1,997,000	Violation of rules
33	41	---do---	Irregular & unauthorized expenditure on non-schedule items	2,935,000	Violation of rules
34	42	---do---	Non deduction of income tax and 1/5 <sup>th</sup> sales tax	159,000	Loss to government
35	43	---do---	Unauthorized expenditure on account of electricity during closed period	191,000	Loss to government
36	45	---do---	Unauthorized expenditure on account of electricity	1,215,000	Violation of rules
37	46	---do---	Misappropriation due to fake billing	51,000	Misappropriation
38	48	DCO	Non deposit of saving of NIP	1,166,000	Violation of rules
39	50	---do---	Overpayment on account of NIP	120,000	Overpayment
40	59	---do---	Loss to Government due to less deduction of HRA	963,000	Loss to government
41	60	---do---	Loss to Government due to violation of rules in the issuance of arm license	277,000	Loss to government
42	61	---do---	Unauthorized payment out of NIP fund	1,628,000	Violation of rules
43	62	C&W	Irregular expenditure with out Ts	4,158,000	Violation of rules
44	63	---do---	Non recovery of conveyance allowance	159,000	Overpayment
45	64	---do---	Irregular and unauthorized expenditure on non devolved department	1,189,000	Violation of rules
46	65	---do---	Non production of auditable	0	Violation of

			record		rules
47	66	---do---	Misappropriation due to fake measurement	2,385,000	Misappropriation
48	67	---do---	Loss to Government due to inadmissible item	451,000	Loss to government
49	68	---do---	Non recovery of HRA	113,000	Overpayment
50	69	---do---	Unauthentic expenditure on account of M&R building	4,379,000	Violation of rules
51	70	---do---	Non recovery of rent of shop	193,000	Loss to government
52	71	---do---	Double drawl on account of M&R	93,000	Misappropriation
53	73	---do---	Missing of Government machinery		Loss
54	74	---do---	Illegal occupation of Government property		Loss

**EDO Wise Expenditure Summary  
District Malakand 2011-12**

Department	Salary (Rs)	Non Salary (Rs)	Total Expenditure (Rs)	%age
DCO	53,180,882	7,116,223	60,297,106	
EDO Agriculture	53,281,441	7,129,679	60,411,120	
EDO Community Development	50,617,684	6,773,237	57,390,922	
EDO Education	1,265,599,416	16,935,992	1,434,951,409	
EDO (Finance & Planning)	11,299,168	1,511,960	12,811,129	
EDO (Health)	306,516,028	41,015,426	347,531,455	
EDO (Revenue)	24,242,215	3,243,891	27,486,107	
EDO (Woks & Services)	139,274,737	18,636,587	157,911,325	
<b>Total</b>	<b>1,904,011,573</b>	<b>254,779,000</b>	<b>2,158,790,573</b>	
	81%	12%		93
<b>Developmental</b>			258,015,000	7
<b>Grand Total</b>	<b>1,904,011,573</b>	<b>254,779,000</b>	<b>2,416,805,573</b>	<b>100</b>

## Statement of Tender forms fee

S.No	Date	Name of work	E/cost (Rs)	Tender cost (Rs)	No of contractors	Amount (Rs)
1	27/07/2012	Reconstruction of Road from Dheri to Rangmala 04-Km	17,800,000	8,900	5	44,500
2	27/07/2011	Reconstruction of Road from Dheri to Rangmala	17,400,000	8,700	9	78,300
3	27/07/2011	Reconstruction of Road from Guloshah to Makhnawala Road 03-Km	16,600,000	8,300	4	33,200
4	27/07/2012	Badraga Kache Road (02-Km)b CMD	20,000,000	10,000	12	120,000
5	2/8/2011	Dheri Rangmala Road (02-Km)	20,000,000	10,000	5	50,000
6	2/8/2011	GPS Sadullah Khan Koroona(I-Room)	1,181,000	1,000	3	3,000
7	2/8/2011	GPS Latifay Colony (3-Rooms)	1,181,000	1,000	4	4,000
8	2/8/2011	GPA Totai Shaheed (Civil Work)	1,181,000	1,000	8	8,000
9	2/8/2011	GHS Dargai No.1	1,340,000	1,000	9	9,000
10	2/8/2011	GMS Saidara Classroom Civil Work	1,340,000	1,000	9	9,000
11	2/8/2011	GGHS Kharkai (1-Room)	1,340,000	1,000	10	10,000
12	2/8/2011	Civil Dispensary Khonari U/C Selai Patty	3,600,000	1,800	10	18,000
13	2/8/2011	GGPA Sakhakot No.2 Civil Work	6,545,000	3,273	31	101,448
14	2/8/2011	GGMS Qakdara Civil Work	10,417,000	5,209	12	62,502
15	2/8/2011	GGHS Kot (PK-98)	17,700,000	8,850	16	141,600
16	2/8/2011	GHA Totai to Higher Secondary Level	17,700,000	8,850	4	35,400
17	9/8/2011	Constructio of 03- Classrooms in BPS Julagram	3,543,000	1,772	13	23,030
18	9/8/2011	GPS Chapal	6,545,000	3,273	14	45,815
19	9/8/2011	GMS Naray Tangai	10,417,000	5,209	10	52,085
20	9/8/2011	Construction of 300 Additional C/Rooms .1- C/Room GHS Thana	1,340,000	1,000	16	16,000
21	9/8/2011	Construction of 300 Additional C/Rooms .1- C/Rooms in GHS Mekhband	1,340,000	1,000	12	12,000
22	9/8/2011	Construction of 300 Additional C/Rooms.1-C/room in GHS Pir Khel	1,340,000	1,000	13	13,000
23	9/8/2011	Upgradation of 150 High School to Higher Secondary Level .GHS Palai	17,700,000	8,850	9	79,650

24	9/8/2011	AOM&R to Tehsil Building	3,000,000	1,500	3	4,500
25	9/8/2011	AOM&R to Tehsil Dargai	500,000	1000	3	3,000
26	9/8/2011	AOM&R to Tehsil Batkhela	300,000	1,000	3	3,000
27	9/8/2011	AOM&R to Tehsil Dargai (Electrification)	150,000	1,000	3	3,000
28	22/09/2011	Improvement of PCC road	10,000,000	5,000	25	125,000
29	22/09/2011	Black topping of Chapal road	10,000,000	5,000	16	80,000
30	22/09/2011	Black topping of PCC road Chinar Banda Jalal Kot	5,000,000	2,500	28	70,000
31	22/09/2011	Black topping of PCC road Kamangara	5,000,000	2,500	21	52,500
32	22/09/2011	Black topping of Toatai Tangi road	10,000,000	5,000	24	120,000
33	22/09/2011	Black topping of Bartangai road	10,000,000	5,000	17	85,000
34	22/09/2011	Playground at Haryankot	436,000	1,000	5	5,000
35	8/10/2011	District Sectrait	4,267,000	2,134	30	64,005
36	8/10/2011	Water Supply line in District Malakand	1,140,000	1,000	6	6,000
37	8/10/2011	Rehabilitation of Govt building	4,125,000	2,063	15	30,938
38	8/10/2011	Rehabilitation of Govt building.Sh:- Sectrait Building Malakand	872,000	1,000	5	5,000
39	8/10/2011	Rehabilitation of Govt Building. Agency Accounts Office.	1,052,000	1,000	12	12,000
40	8/10/2011	Rehabilitation of Govt Buildings.SH:- Repair of existing Buildings	1,223,000	1,000	14	14,000
41	8/10/2011	Rehabilitation of Govt Buildings.SH:- District Account Office.Internal Electrification.	152,000	1,000	4	4,000
42	8/10/2011	Rehabilitation of Govt Buildings.SH:-Rehabilitation of Tehsil Dargai building.	1,079,000	1,000	16	16,000
43	8/10/2011	Rehabilitation of Govt Buildings.SH:- Rehabilitation of Executive Magestrate Office Batkhela	265,000	1,000	6	6,000
44	8/10/2011	Rehabilitaion of Govt Buildings, SH:- Rehabilitation of Civil Defence office Batkhela.	214,000	1,000	5	5,000
45	8/10/2011	Rehabilitaion of Govt Buildings, SH:- Rehabilitation of Civil Defence office Batkhela.Internal Electrification.	42,000	1,000	3	3,000
46	8/10/2011	Rehabilitaion of Govt Buildings. SH:-Rehabilitation of Girdawar officeDargai	95,000	1,000	3	3,000

47	8/10/2011	Rehabilitaion of Govt Buildings. SH:-Rehabilitation of Patwar Khana Koper.	55,000	1,000	4	4,000
48	8/10/2011	Rehabilitation of Govt Buildings .SH:- Rehabilitation of Patwar Khana Sakhakot.	118,000	1,000	3	3,000
49	8/10/2011	Rehabilitaion of Govt Buildings.SH:-EDO Agricultural officie Batkhela.	145,000	1,000	3	3,000
50	8/10/2011	Rehabilitaion of Govt Buildings.SH:-EDO Agricultural officie Batkhela.Civil Work.	1,056,000	1,000	7	7,000
51	8/10/2011	Rehabilitation of C&W Office Batkhela.	5,370,000	2,685	5	13,425
52	8/10/2011	Rehabilitation of C&W Office Batkhela.(Internal Electrification).	309,000	1,000	4	4,000
53	8/10/2011	Rehabilitation of EDO Health Office.Civil Work	4,608,000	2,304	23	52,992
54	8/10/2011	Rehabilitation of EDO Health Office.(Internal Electrification)	125,000	1,000	3	3,000
55	16/11/2011	Rehabilitation of EDO Education Batkhela.	1,235,736	1,000	5	5,000
56	16/11 /2011	Construction of Hanif Khan Memorial Complex.Internal Electrification.	51,900	1,000	4	4,000
57	16/11/2011	Repair/Rehabilitation of District Head Quarter Hospital Batkhela.	130,036	1,000	4	4,000
58	29/11/2011	Construction of 1000 Additional ClassRooms in Primary, Middle and High Schools.Construction of 03- Nos Additional Classrooms in Dheri Julagram.	2,130,700	1,065	20	21,307
59	29/11/2011	Boundary Wall,Main Gate,Chowkidar Room	5,861,900	2,931	24	70,343
60	29/11/2011	Construction of Electro Medical Work Shop Malakand at Batkhela.	2,219,964	1,110	22	24,420
61	29/11/2011	E&SE Main Building	10,461,000	5,231	22	115,071
62	29/11/2011	Construction of 1000 Additional ClassRooms in Primary, Middle and High Schools.Construction of 1- NO Classroom in GPS Batkhela.	1,069,000	1,000	6	6,000
63	29/11/2011	Construction of Hanif Khan Memorial Complex at Thana District Malakand.	8,905,652	4,453	7	31,170
64	8/12/2011	Construction of Hanif Khan Memorial Complex at Thana District	5,861,900	2,931	8	23,448

		Malakand.Construction of Boundary Wall Main Gate .				
65	8/12/2011	Construction of Education offices in District Malakand.Construction of EDO Office at Batkhela..	10,461,000	5,231	6	31,383
66	8/12/2011	Rehabilitation of Electro Medical Workshop in District Malakand at Batkhela.	2,219,964	1,110	8	8,880
67	8/12/2011	Construction of 1000 Additional Classrooms in Primary , Middle and High Schools. 03- Nos Additional Classrooms in GHS Dheri Julagram	2,130,700	1,065	7	7,457
68	8/12/2011	Construction of 1000 Additional Classrooms in Primary , Middle and High Schools. 01- No Additional Classrooms in GPS Batkhela.	1,069,000	1,000	3	3,000
69	8/12/2011	Rehabilitation of Electro Medical Workshop in District Malakand.Internal Electrification.	130,036	1,000	4	4,000
70	8/12/2011	Construction of Hanif Khan Memorial Complex at Thana. Internal Electrification.	51,900	1,000	3	3,000
71	8/12/2011	Construction of District Education offices in Khyber PakhtunKhwa ADP No.39(2011-12).Education office at Batkhela.	1,235,736	1,000	4	4,000
72	19/1/2012	Up-gradation/Strengthening of road network in Khyber PakhtunKhwa.Road from Sarkai to Sakhakot road.	4,000,000	2,000	5	10,000
73	19/1/2012	Up-gradation/Strengthening of road network in Khyber PakhtunKhwa.GuloShah Sakhakot Road	3,000,000	1,500	6	9,000
74	19/1/2012	Repair/Strengthening of road network in Khyber PakhtunKhwa.Gharono Kadow road.	2,000,000	1,000	7	7,000
75	19/1/2012	Compound Wall GDC College Thana	5,175,000	2,588	6	15,525
76	19/1/2012	Repair /Strengthening of road network in Khyber PakhtunKhwa.Nasapai road	552,253	276	7	1,933
77	19/1/2012	Up-gradation/Stengthening of road network in Khyber PakhtunKwha.PCC road Pirkhel.(0.8 Km)	5,000,000	2,500		0

78	19/1/2012	Repair /Rehabilitation of Drain at Alladand under AOM&R (2011-12)	200,000	1,000	8	8,000
79	19/1/2012	Establishment of Govt Technical & Vocational Centre (Boys) at Dargai District Malakand.B/Wall,R/wall,Drain Roads.	35,248,000	17,624	4	70,496
80	19/1/2012	Establishment of Govt Technical & Vocational Centre (Boys) at Dargai District Malakand.Package No1	18,283,000	9,142	4	36,566
81	19/1/2012	Construction of Tube well Fazli Mehboob Advocate.	466,723	1,000	6	6,000
82	19/1/2012	Technical & Vocational Centre for boys .Type 3&4 site residence/site preparation .	35,331,000	17,666	5	88,328
83	26/1/2012	Upgradation and Strengthening of Road Network in Khyber PakhtunKhwa .Black topping of Narai Tango Road.	4,000,000	2,000	6	12,000
84	26/1/2012	Upgradation and Strengthening of Road Network in Khyber PakhtunKhwa .Black topping of Khor tango Road.	4,000,000	2,000	6	12,000
85	26/01/2012	Badraga Jehazona Dag road	5,000,000	2,500	6	15,000
86	26/01/2012	Upgradation and Strengthening of road network in Khyber PakhtunKhwa.Miagano Killi to Umer din Killay road.	3,000,000	1,500	4	6,000
87	28/02/2012	Upgradation and strengthening of road network in Khyber PakhtunKhwa.Ikram Pur to Palai road.	38,691,000	19,346	4	77,382
88	28/2/2012	Upgradation and Strengthening of road network in Khyber PakhtunKhwa.Ikrampur to Palai road District Malakand. Package No.II	43,326,000	21,663	4	86,652
89	28/3/2012	Construction of PG&IT Block in Govt Colleges in Khyber PakhtunKhwa.Construction of IT Block in Govt girls Degree college in Thana.	9,734,000	4,867	5	24,335
90	28/3/2012	Construction of PG&IT Block in Govt Colleges in Khyber PakhtunKhwa.Construction of IT Block in Govt Degree college for Boys in Thana.	9,734,000	4,867	4	19,468



91	28/3/2012	Construction of Examination Hall, Admission Block ,additional Classrooms and Bus Garages in Govt Colleges in Khyber PakhtunKwa.Construction of 04 additional classrooms in Govt girls Degree college Dargai.	7,064,000	3,532	4	14,128
92	28/3/2012	Construction of Examination Hall, Admission Block ,additional Classrooms and Bus Garages in Govt Colleges in Khyber PakhtunKwa.Construction of 04 additional classrooms in Govt girls Degree college Thana..	7,064,000	3,532	5	17,660
93	28/3/2012	Construction of PG & IT Block in Govt Degree Colleges in Khyber PakhtunKhwa.Construction of IT Block in Govt Degree College for Boys in Thana.	676,000	1,000	4	4,000
94	28/3/2012	Construction of PG & It Block in Govt Degree Colleges in Khyber PakhtunKhwa .Construction of IT Block in Govt Degree College for boys at Thana at District Malakand.Internal Electrification.	676,000	1,000	5	5,000
95	28/03/2012C	Construction of Staff/ Students Hostels in Govt Degree Colleges in Khyber PakhtunKhwa(Phase-II).Construction of 50 Students hostel in Govt Degree College at Thana.	3,237,000	1,619	4	6,474
96	28/03/2012	Construction of of examination hall,Additional Classrooms and Bus Garages, In Khyber PakhtunKwha .Construction of 04- additional Classrooms (20x30) in Govt Girls Degree College Dargai.	474,000	1,000	5	5,000
97	28/03/2012	Construction of of examination hall,Additional Classrooms and Bus Garages, In Khyber PakhtunKwha .Construction of 04- additional Classrooms (20x30) in Govt Girls Degree College Thana.	474,000	1,000	5	5,000

98	28/03/2012	Consturion of 50 Students hostals in Govt: Degree Colleges in Khyber PakhtunKhwa. Consturion of 50 Students Hostel in Govt: Degree College at Thana.	22,934,000	11,467	3	34,401
99	11/4/2012	Establishment of 200 Primary Schools (Boys) in Khyber PakhtunKhwa.Establishment of 04 Primary Schools in District Malakand GGPS (Gullo Shah)	3,340,000	1,670	5	8,350
100	11/4/2012	Establishment of 200 Primary Schools (Boys) in Khyber PakhtunKhwa.Establishment of 04 Primary Schools in District Malakand.GGPS Khanorai Sar.	3,340,000	1,670	11	18,370
101	11/4/2012	Establishment of 200 Primary Schools (Boys) in Khyber PakhtunKhwa. Establishment of 04 Primry Schools in District Malakand.GGPS Trai Julagram.	3,340,000	1,670	6	10,020
102	11/4/2012	Establishment of 200 Primry Schools ( Boys) in Khyber PakhtunKhwa. Establishment of 04 Primary Schools in District Malakand.GPS Dir Calony Thana.	3,340,000	1,670	10	16,700
103	11/4/2012	Up-Gradation of 120 Primry Schools to Middle Schools (Boys)in Khyber PakhtunKhwa on Malakand basis(ph iii) Up-Gradation of 02 Primry Schools in Distict Malakand.GGPS Inzargai.	7,151,000	3,576	4	14,302
104	11/4/2012	Up-Gradation of 120 Primry Schools to Middle Schools (Boys)in Khyber PakhtunKhwa on Malakand basis(ph iii) Up-Gradation of 02 Primry Schools to Middle Schools in Distict Malakand.GGPS Khushal Garh(pk 98)	7,151,000	3,576	7	25,029
105	11/4/2012	Constuction of 100 Mosque Schools in to Regular Primary Schools in Khyber PakhtunKhwa. Construction of 02 Mosque Schools in to Regular Primary Schools in District Malakand.GGPS Abdul Manan Banda.	3,340,000	1,670	9	15,030

106	11/4/2012	Constuction of 100 Mosque Schools in to Regular Primary Schools in Khyber PakhtunKhwa. Construction of 02 Mosque Schools in to Regular Primary Schools in District Malakand.GGPS Mainago Bartangai(PK-99) Civil Work.	3,340,000	1,670	7	11,690
107	11/4/2012	Up-gradation of 150 Middle Schools to High level in Khyber PakhtunKhwa on need basis(Phase-II).Upgradation of 03-Middle Schools to high level in District Malakand.GMS Brah.	11,533,000	5,767	6	34,599
108	11/4/2012	Up-gradation of 150 Middle Schools to High level in Khyber PakhtunKhwa on need basis(Phase-II).Upgradation of 03-Middle Schools to high level in District Malakand.GGMS Dobandi.	11,533,000	5,767	7	40,366
109	11/4/2012	Upgradation of 150 Middle schools to High level in Khyber PakhtunKhwa (B&G) on need basis.GMS Qulangai.	11,533,000	5,767	5	28,833
110	11/4/2012	Up-gradation of 100 High Schools to Higher secondary schools(B&G) on need basis.Upgradation of 04-High Schools to Higher Secondary level in Khyber PakhtunKhwa level in District Malakand. S/W:-GGHS Harayankot.	18,730,000	9,365	4	37,460
111	11/4/2012	Up-gradation of 100 High Schools to Higher secondary schools(B&G) on need basis.Upgradation of 04-High Schools to Higher Secondary level in Khyber PakhtunKhwa level in District Malakand. S/W:-GGHS Sakhakot (Civil Work)	18,730,000	9,365	5	46,825
112	11/4/2012	Up-gradation of 100 High Schools to Higher secondary schools(B&G) on need basis.Upgradation of 04-High Schools to Higher Secondary level in Khyber PakhtunKhwa level in District Malakand. S/W:-GHS Alladand (Civil Work)	18,730,000	9,365	5	46,825

113	11/4/2012	Up-gradation of 100 High Schools to Higher secondary schools(B&G) on need basis.Upgradation of 04-High Schools to Higher Secondary level in Khyber PakhtunKhwa level in District Malakand. S/W:-GGHS Agra(Civil Work)	18,730,000	9,365	3	28,095
114	11/4/2012	Reconstruction and establishment of Model Drugs addicts detoxification and rehabilitation centre of old Rangmala Hospital.S/H:- Office Block (Civil Work)	6,643,000	3,322	9	29,894
115	11/4/2012	Reconstruction and establishment of Model Drugs addicts detoxification and rehabilitation centre of old Rangmala Hospital.S/H:- Service block and Rehabilitation unit Civil Work.	10,847,000	5,424	3	16,271
116	11/4/2012	Reconstruction and establishment of Model Drugs addicts detoxification and rehabilitation centre of old Rangmala Hospital.S/H:- Vocational Training hall.	7,065,000	3,533	4	14,130
117	11/4/2012	Reconstruction and establishment of Model Drugs addicts detoxification and rehabilitation centre of old Rangmala Hospital.S/H:- Construction of Tubewell, Pumping Chamber external water supply.	3,182,000	1,591	7	11,137
118	11/4/2012	Reconstruction and establishment of Model Drugs addicts detoxification and rehabilitation centre of old Rangmala Hospital.S/H:- Boundary Wall(750 Rft),Main Gate and Lawn filling.	3,229,000	1,615	8	12,916
119	11/4/2012	Establishment of Special Education Complex .SH:- Main Building Ground Floor.	10,000,000	5,000	3	15,000
120	11/4/2012	Establishment of Special Education Complex .SH:- Boundary Wall Main Gate and Lawn filling.	4,520,000	2,260	6	13,560
121	11/4/2012	Repair of Food Grain Godown in Khyber PakhtunKwha. SH:- Repair of Food Grain Godownat Dargai District Malakand.	1,478,000	1,000	7	7,000

122	16/4/2012	Establishment of 200 Primary Schools (B&G) in Khyber PakhtunKwha .SH:- Establishment of 04 Primary Schools in District Malakand.sw:-GGPS GuloShah Internal Electrification.	130,000	1,000	5	5,000
123	16/4/2012	Establishment of 200 Primary Schools (B&G) in Khyber PakhtunKwha .SH:- Establishment of 04 Primary Schools in District Malakand.sw:-GPS Khanorai Sar (Internal Electrification)	130,000	1,000	4	4,000
124	16/4/2012	Establishment of 200 Primary Schools (B&G) in Khyber PakhtunKwha .SH:- Establishment of 04 Primary Schools in District Malakand.sw:-GGPS Trai Julagram (Internal Electrification)	130,000	1,000	4	4,000
125	16/4/2012	Establishment of 200 Primary Schools (B&G) in Khyber PakhtunKwha .SH:- Establishment of 04 Primary Schools in District Malakand.SW:-GPS Dir Colony Thana (Internal Electrification)	130,000	1,000	3	3,000
126	16/4/2012	Upgradation of 120 Primary Schools to Middle level (B&G) in Khyber PakhtunKwha on need basis. S/H:- Upgradation of 02 Primary schools to Middle level in District Malakand. SW:- GGPS Inzargai(Internal Electrification)	245,000	1,000	3	3,000
127	16/4/2012	Upgradation of 120 Primary Schools to Middle level (B&G) in Khyber PakhtunKwha on need basis. S/H:- Upgradation of 02 Primary schools to Middle level in District Malakand. SW:- GGPS Khusal Garh (PK-98) (Internal Electrification)	7,151,000	3,576	3	10,727

128	16/4/2012	Construction of Mosque Schools to regular Primary Schools in Khyber PakhtunKhwa . SH:- Construction of 02 Mosque Schools to regular Primary Schools in District Malakand.SW:-GMPS abdul Manan Banda (Internal Electrification)	130,000	1,000	3	3,000
129	16/4/2012	Construction of Mosque Schools to regular Primary Schools in Khyber PakhtunKhwa . SH:- Construction of 02 Mosque Schools to regular Primary Schools in District Malakand.SW:-GMPS Mainaga Bartangai (PK-99) (Internal Electrification)	3,340,000	1,670	3	5,010
130	16/4/2012	Upgradation of 150 Midfdle schools to High level in Khyber PakhtunKhwa (B&G) on need basis( Phase-III). S/H:-Upgradation of 03 Middle Schools to High Level In District Malakand. SW:-GMS Brah (PK-98) Internal Electrification.	465,000	1,000	3	3,000
131	16/4/2012	Upgradation of 150 Midfdle schools to High level in Khyber PakhtunKhwa (B&G) on need basis( Phase-III). S/H:-Upgradation of 03 Middle Schools to High Level In District Malakand. SW:-GMS Dobandai (PK-98) Internal Electrification.	465,000	1,000	3	3,000
132	16/4/2012	Upgradation of 150 Midfdle schools to High level in Khyber PakhtunKhwa (B&G) on need basis( Phase-III). S/H:-Upgradation of 03 Middle Schools to High Level In District Malakand. SW:-GMS Qulangai(PK-99) Internal Electrification.	11,533,000	5,767	3	17,300
133	16/4/2012	Upgradation of 100 High Schools to Hgiher Secondary Level (B&G) in Khyber PakhtunKhwa on need basis (Phase-II). SH:-Upgradation of 04 High Schools to Higher Secondary Level in District Malakand.SW:- GGHS	989,000	1,000	4	4,000

		Haryankot. SW:- Internal Electrification.				
134	16/4/2012	Upgradation of 100 High Schools to Hgiher Secondary Level (B&G) in Khyber PakhtunKhwa on need basis (Phase-II). SH:-Upgradation of 04 High Schools to Higher Secondary Level in District Malakand.SW:- GHS Sakhakot. SW:- Internal Electrification.	989,000	1,000	4	4,000
135	16/4/2012	Upgradation of 100 High Schools to Hgiher Secondary Level (B&G) in Khyber PakhtunKhwa on need basis (Phase-II). SH:-Upgradation of 04 High Schools to Higher Secondary Level in District Malakand.SW:- GHS Alladand. SW:- Internal Electrification.	989,000	1,000	4	4,000
136	16/4/2012	Upgradation of 100 High Schools to Hgiher Secondary Level (B&G) in Khyber PakhtunKhwa on need basis (Phase-II). SH:-Upgradation of 04 High Schools to Higher Secondary Level in District Malakand.SW:- GHS Agra. SW:- Internal Electrification.	989,000	1,000	4	4,000
137	16/4/2012	Reconstruction and Establishment of a Model Drugs adicts Detoxification and Rehabilitation Centre at Old Rangmala. SH:-Office Block service Block and Vocational Training Hall. SW:- Internal Electrification.	1,257,000	1,000	4	4,000
138	16/4/2012	Establishment of Special education Complex at Malakand. SH:-Main Building . SW:-Ground Floor ( Internal Electrification)	814,000	1,000	5	5,000
139	14/5/2012	Establishment of Play ground in Khyber PakhtunKhwa. SH:- Play Ground at Village Totai (PK-98) Malakand. SW:- Civil work	7,429,000	3,715	49	182,011
140	14/5/2012	Establishment of Play ground in Khyber PakhtunKhwa. SH:- Play Ground at Village Totai (PK-98) Malakand. SW:- Internal Electrification	81,456	1,000	16	16,000

141	14/5/2012	Improvement and Rehabilitation of Play Ground in Khyber PakhtunKhwa Phase-II.SH:-Play Ground at Haryankot. SW:- Civil Work.	1,491,000	1,000	21	21,000
142	14/5/2012	Improvement and Rehabilitation of Play Ground in Khyber PakhtunKhwa Phase-II.SH:-Play Ground at GHSS No.1 Dargai. SW:- Civil Work.	790,000	1,000	35	35,000
143	14/5/2012	Improvement and Rehabilitation of Play Ground in Khyber PakhtunKhwa Phase-II.SH:-Play Ground at Govt elementary College for womens at Dargai. SW:- Civil Work.	240,000	1,000	10	10,000
144	14/5/2012	Improvement and Rehabilitation of Play Ground in Khyber PakhtunKhwa Phase-II.SH:-Play Ground at Govt GHSS Sakhakot . SW:- Civil Work.	240,000	1,000	23	23,000
145	14/5/2012	Improvement and Rehabilitation of Play Ground in Khyber PakhtunKhwa Phase-II.SH:-Play Ground at Govt Degree College at Dargai . SW:- Civil Work.	843,000	1,000	54	54,000
146	14/5/2012	Improvement and Rehabilitation of Play Ground in Khyber PakhtunKhwa Phase-II.SH:-Play Ground at GHS Jalala Malakand at Thana . SW:- Civil Work.	2,000,000	1,000	48	48,000
147	14/5/2012	Establishment of Sport Complex (Hanif Khan Memorial Sports Complex) at Thana Malakand.SH:- Bedmenton Court, Football, Hockey & Basket Ball Ground ,Tube Well, Pumping Chamber, SW:- Levelling & Dressing.	8,758,000	4,379	4	17,516
148	14/5/2012	Establishment of Sport Complex (Hanif Khan Memorial Sports Complex) at Thana Malakand.SH:- Supply of Fixing of pumping machinery complete in all respect (PK-99)..	400,000	1,000	5	5,000



149	24/5/2012	Establishment of Play ground in Khyber PakhtunKhwa ADP No.741 (2011-12). SH:- Play Ground atGHS Dheri Alladand (PK-99)	1,883,000	1,000	4	4,000
150	24/5/2012	Major repair of Govt Degree Colleges in Khyber PakhtunKwha . SH:- Govt Girls Degree College at Batkhela Malakand.	4,467,000	2,234	4	8,934
151	24/5/2012	Major repair of Govt Degree Colleges in Khyber PakhtunKwha . SH:- Govt Girls Degree College Thana Malakand.	3,644,000	1,822	4	7,288
152	6/6/2012	Construction of 300 Additional Classrooms in Primary schools in Khyber PakhtunKhwa on need basis . SH:- 06 Additional Classrooms in District Malakand. SW:- 03 Classrooms in in GPS Julagram.	3,600,000	1,800	5	9,000
153	6/6/2012	Improvement of Judicial Lockup in Khyber PakhtunKhwa SH:- Judicaill Lockup at Malakand.	2,929,000	1,465	6	8,787
154	6/6/2012	Improvement and Rehabilitation of Wartair Plandara road .	2,780,000	1,390	5	6,950
155	6/6/2012	Improvement and Rehabilitation of Bakrai road .	980,000	1,000	6	6,000
156	6/6/2012	Improvement and Rehabilitaion of Murshakhel road.	2,369,000	1,185	6	7,107
157	6/6/2012	Improvement & Rehabilitation of Khari Rokhan Road.	1,040,000	1,000	7	7,000
158	6/6/2012	Improvement and Rehabilitation of NCC road to Haji Kabir Khan Kiallay.	979,000	490	6	2,937
159	6/6/2012	Improvement and Rehabilitation of Sakhakot to Purana Sakhakot road.	1,770,000	1,000	5	5,000
160	6/6/2012	Improvement and Rehabilitation of Meli Khelwand.	1,030,000	1,000	6	6,000
161	6/6/2012	Improvement and Rehabilitation of Maina Bazar Road	900,000	1,000	7	7,000
162	6/6/2012	Improvement and Rehabilitation of streets. Rehabilitation of Misal Khan street.	3,152,000	1,576	5	7,880

163	6/6/2012	Improvement and Rehabilitation of Amandara Head works road at Batkhela.	2,590,000	1,295	5	6,475
164	6/6/2012	Improvement and Rehabilitation of Batkhela Bala road.	3,411,000	1,706	5	8,528
165	6/6/2012	Improvement and Rehabilitation of Mohallah Saman Abad Road.	2,866,000	1,433	4	5,732
166	6/6/2012	Improvement and Rehabilitation of Kas Baghoona Sharab Dara road.	2,768,000	1,384	4	5,536
167	6/6/2012	Improvement and Rehabilitation of Khog Dara Road	6,282,000	3,141	5	15,705
168	6/6/2012	Improvement and Rehabilitation of Totakan road.	1,483,000	1,000	6	6,000
169	6/6/2012	Improvement and Rehabilitation of Qulangai Banda road.	1,131,000	1,000	7	7,000
170	6/6/2012	Construction of PCC road Mekhband	1,181,000	1,000	6	6,000
171	6/6/2012	Improvement and Rehabilitation Khaksar Baba Road.	1,091,000	1,000	6	6,000
172	6/6/2012	Improvement and Rehabilitation of Monza Qulangai road.	1,131,000	1,000	6	6,000
173	6/6/2012	Improvement and Rehabilitation of Narrai Tangai road.	1,883,000	1,000	5	5,000
174	6/6/2012	Upgradation of 150 High School to Higher Secondary level (B&G)(30:70) in Khyber PakhtunKhwa on need basis. SH:- GHS Totai ( Internal Electrification).	989,000	1,000	5	5,000
175	6/6/2012	Upgradation of 150 High School to Higher Secondary level (B&G)(30:70) in Khyber PakhtunKhwa on need basis. SH:- GGHS Kot ( Internal Electrification).	989,000	1,000	4	4,000
176	6/6/2012	Upgradation of 150 High School to Higher Secondary level (B&G)(30:70) in Khyber PakhtunKhwa on need basis. SH:- GGHS Palai ( Internal Electrification).	989,000	1,000	5	5,000
177	6/6/2012	Upgradation of 150 High School to Higher Secondary level (B&G)(30:70) in Khyber PakhtunKhwa on need basis. SH:- Govt Degree College Thana.( Internal Electrification).	1,028,000	1,000	6	6,000
<b>Total</b>						<b>3,935,534</b>

## Annex-D

### Detail of overpayment due to higher rates in sand filling under floor

	Voc No & Date	Paid Rate	Admissible Rate	Diff	Qty	Over Payment
1	7- M 15-06-11	712.91	418.91	294	18.20	5,350.80
2	8- M 15-06-11	712.91	418.91	294	20.19	5,935.86
3	13- M 17-06-11	712.91	418.91	294	14.00	4,116.00
4	17- M 22-06-11	712.91	418.91	294	36.52	10,736.88
5	23- M 25-06-11	712.91	418.91	294	36.52	10,736.88
6	24- M 25-06-11	712.91	418.91	294	18.20	5,350.80
7	24- M 25-06-11	712.91	418.91	294	0.44	129.36
11	44- M 25-06-11	712.91	418.91	294	16.22	4,768.68
12	45- M 25-06-11	712.91	418.91	294	20.19	5,935.86
15	09- B 06-06-11	712.91	418.91	294	38.59	11,345.46
16	09- B 06-06-11	712.91	418.91	294	2.30	676.20
18	17- B 13-06-11	712.91	418.91	294	5.37	1,578.78
19	19- B 20-06-11	712.91	418.91	294	11.39	3,348.66
20	31- B 20-06-11	712.91	418.91	294	14.86	4,368.84
21	34- B 20-06-11	712.91	418.91	294	38.59	11,345.46
27	38- D 22-06-11	712.91	418.91	294	40.03	11,768.82
32	46- D 22-06-11	712.91	418.91	294	40.03	11,768.82
34	61- D 22-06-11	712.91	418.91	294	27.63	8,123.22
35	62- D 22-06-11	712.91	418.91	294	40.03	11,768.82
17	14- B 09-06-11	754.45	548.17	206	9.34	1,926.66
8	27- M 25-06-11	754.45	548.17	206	18.99	3,917.26
9	29- M 25-06-11	754.45	548.17	206	9.00	1,856.52
10	29- M 25-06-11	754.45	548.17	206	0.36	74.26
13	03- B 01-06-11	754.45	548.17	206	71.20	14,687.14
14	03- B 01-06-11	754.45	548.17	206	0.44	90.76
22	03- D 01-06-11	754.45	548.17	206	5.57	1,148.98
23	04- D 01-06-11	754.45	548.17	206	4.08	841.62
24	19- D 10-06-11	754.45	548.17	206	8.26	1,703.87
25	22- D 10-06-11	754.45	548.17	206	1577.29	325,363.38
26	35- D 22-06-11	754.45	548.17	206	0.93	191.84
28	42- D 22-06-11	754.45	548.17	206	1261.80	260,284.10
29	43- D 22-06-11	754.45	548.17	206	1261.45	260,211.91
30	44- D 22-06-11	754.45	548.17	206	1577.29	325,363.38
31	45- D 22-06-11	754.45	548.17	206	1261.82	260,288.23
33	51- D 22-06-11	754.45	548.17	206	1577.29	325,363.38
<b>Total</b>						<b>1,912,467</b>
Add Factor Cost 8%						<b>15,2997</b>
<b>Grand Total</b>						<b>2,065,464</b>

**Annex-E**

**Detail of overpayment due to allowing high rate**

S.No	Items	Admissible rate (Rs)	Paid rate (Rs)	Difference (Rs)	Quantity	Amount (Rs)
1	PCC 1:4:8 as in foundation	2578.32	2967.27	388.95	18.78	7304
2	Fabrication of Mild steel	82234.55	105261.7	23027.12	23.393	538673
3	RCC 1:2:4 as in foundation	4699.95	4770.46	70.51	71.98	5075
4	RCC 1:2:4 as in beams	5261.51	5342.06	80.55	173.8	14000
5	BB work in foudation (1:6)	3456.81	3487.01	30.2	69.11	2087
6	BB work in S. structure (1:6)	3721.99	3752.19	30.2	159.38	4813
7	Steel gril complete	1509.75	1790.98	281.2	49.34	13874
8	Steel door	4315.53	4793.83	478.3	40.88	19553
9	Earth filling under floor	50.36	77.45	27.09	355.34	9626
10	Sand filling under floor	418.91	548.17	129.26	39.08	5051
11	PCC 1:4:8 under floor	2890.3	2967.22	76.92	39.08	3006
12	1/2" thick mosic floor	343.27	643.33	300.06	204.54	61374
13	BB work packa (1:6)	3721.99	3936.9	214.91	52.47	11276
<b>Total</b>						<b>695,712</b>
<b>Add: Factor 1.08</b>						<b>751,369</b>

S.No	Items	Admissible rate (Rs)	Paid rate (Rs)	Difference (Rs)	Quantity	Amount (Rs)
1	PCC 1:4:8 as in foundation	2578.32	2967.22	388.90	25.93	10084.18
2	Fabrication of Mild steel	82234.55	105261.7	23027.12	28.484	655904.5
3	RCC 1:2:4 as raft foundation	4699.95	4770.46	70.51	113.56	8007.116
4	BB work in foundation (1:6)	3456.81	3486.99	30.18	41.61	1255.79
5	RCC 1:2:4 in columns roof slabs	5261.51	5342.06	80.55	160.51	12929.08
6	BB work in ground floor (1:6)	3721.99	3752.13	30.14	73.04	2201.426
7	PCC 1:2:4	4156.42	4226.42	70.00	16.69	1168.3
8	BB work as in S. structure (1:6)	3721.99	3936.9	214.91	60.1	12916.09
9	PCC 1:4:8 under floor	2890.3	2967.22	76.92	18.99	1460.711
10	S/F of aluminium	4351.17	5106.21	755.04	63.57	47997.89

	door/window					
12	S/L of BB tiles with 4" mudthick	529.52	547.85	18.33	261.81	4798.977
13	P/F of GI pipe gauze 24-swg (12 by 12)	1190.05	1338.48	148.43	65.52	9725.134
14	S/F of steel door with angle in complete	2628.03	3435.00	806.97	195.63	157867.5
15	S/F of steel almirah 12"	3668	5723.09	2055.09	8.92	18331.4
16	Fabrication of Mild steel	82234.55	105261.7	23027.12	2.33	53653.19
17	S/F of steel gate	4036.66	5378	1341.34	14.86	19932.31
18	PCC 1:3:6	3477.21	3550.92	73.71	41.84	3084.026
19	PCC 1:2:4 in foundation	2578.32	2967.22	388.90	58.36	22696.2
<b>Total</b>						<b>1,044,014</b>
<b>Add: Factor 1.08</b>						<b>1,127,535</b>

**Detail of overpayment by allowing excess quantity of water bound macadam than asphalt wearing course**

S No	Description	Quantity
1	Quantity of water bound macadam in M <sup>3</sup>	1,351.85
	Quantity of water bound macadam in cft (1351.85*35.32)	47,747.342
	Quantity of water bound macadam in sft (47747.342÷0.33) {0.33= thickness of WBM=1/3 feet}	<b>144,688.916</b>
2	Quantity of asphalt wearing course in M <sup>3</sup>	486.81
	Quantity of asphalt wearing course in cft (486.81*35.32)	17,194.13
	Quantity of asphalt wearing course in sft (17194.13÷0.164) {0.164=(0.05 meter * 3.28)thickness}	<b>104,842.25</b>
3	Excess quantity of water bound macadam in sft (144688.916-104842.25)	39,846.66
4	Excess quantity of water bound macadam in cft (39846.66*0.33) (thickness)	13,149.398
5	Excess quantity of water bound macadam in M <sup>3</sup> (13149.398÷35.32)	<b>372.294</b>

Quantity in M <sup>3</sup>	Rate (Rs)	Amount (Rs)	Factor 1.08 (Rs)	20% premium (Rs)
372.294	995.75	370,711	400,368	480,442

## Annex-G

## Detail of conveyance allowance

S.No	NAME	DESIGNATION	P/NUMBER	Conveyance Allowance per month (Rs)	Total Conveyance ( July 2011 to June 2012) (Rs)
1	Dr.Abdul Qawir Khan	Medical Officer	00065385	2480	29,760
2	Dr.Sher Ali	SMO	00238059	2480	29,760
3	Dr.Muhammad Nawaz	SMO	00238073	2480	29,760
4	Dr.Mubarak Zaib	MO	00238080	2480	29,760
	Dr.Arshad Nawaz	Surgical Specil:	00238082	2480	29,760
6	Dr.Fazal Rahim	Medical Specil”	00238127	2480	29,760
7	Dr.Abdur Rehman	DMS	00239268	2480	29,760
8	Mr.Momin Khan	Male Nurse	00240112	2480	29,760
9	Mumtaz Bequm	Charge Nurse	00240776	2480	29,760
10	Dr.Essa Khan	SMO	00242087	2480	29,760
11	Dr.Fazal Moula	MS	00242535	2480	29,760
12	Nazaneen Akhter	Charge Nurse	00244653	2480	29,760
13	Dr.Muhammad Saeed	Ch/Specil:	00245259	2480	29,760
14	Dr.Munir Khan	M/Specil:	00245356	2480	29,760
15	Dr.Muhammad Yousaf	MO	00245332	2480	29,760
16	Mirza Ghias Beg	Ch/Aneasth/Tech	00245617	2480	29,760
17	Dr.Mukhtar Ahmad	Skin Specil:	00245621	2480	29,760
18	Hidayat Begum	Charge Nurse	00245840	2480	29,760
19	Dr.Shagufta Murad	Gynecologist	00245840	2480	29,760
20	Dr.Saeed-ur-Rehman	MO	00247436	2480	29,760
21	Dr.Reshma Tabassum	WMO	00281296	2480	29,760
22	Dr.Jamal Azim	Eye Specil:	00281351	2480	29,760
23	Dr.Kifayat Ullah	ENT Surgeon	00281542	2480	29,760
24	Gohar Ali	Male Nurse	00398292	2480	29,760
25	Dr. abdul Qadeem	MO	00398678	2480	29,760
26	Dr.Fouzia Anjum	WMO	00403685	2480	29,760
27	Jehan Ara	Charge Nurse	00418983	2480	29,760
28	Dr.Hayat Shahzada	Surgical Specil:	00431709	2480	29,760
29	Dr.Shabina Naz	WMO	00498260	2480	29,760
30	Zenat Gul	Charge Nurse	00554729	2480	29,760
31	Dr.Gohar Ali	MO	00586830	2480	29,760
32	Dr.Shahid Waseem	MO	00655419	2480	29,760
33	Dr.Sarfaz Khan	MO	00655420	2480	29,760
34	Dr.Asif Iqbal	MO	00655423	2480	29,760
35	Dr.Karim-ur-Rehman	MO	00655427	2480	29,760
36	Dr.Fazal Rehman	MO	00656347	2480	29,760
37	Dr.Ikram Ullah	MO	00656347	2480	29,760

38	Dr.Gohar Rehman	MO	00656348	2480	29,760
39	Dr.Abid Manan	MO	00656351	2480	29,760
40	Dr.Farman Ali	MO	00656354	2480	29,760
41	Dr.Fahim Ahmad	MO	00656355	2480	29,760
42	Dr.Zainab Bibi	WMO	00656519	2480	29,760
43	Dr.Sima Sardar	WMO	00656817	2480	29,760
44	Dr.Anwar Ali	MO	00658486	2480	29,760
45	Dr.Azmat Shah	MO	00658521	2480	29,760
46	Dr.Yamin Shahzad	MO	00660320	2480	29,760
47	Majeed Masih	Sweeper	00239000	850	10,200
48	Nasib Khan	JCT(Phar; )	00239238	1150	13,800
49	Perveen	Sweeper	00239304	850	10,200
50	Muhammad Nawaz	Dental Tech	00239686	1150	13,800
51	Mushtaq Masih	Sweeper	00239715	850	10,200
52	Rafiq Masih	Sweeper	00239719	850	10,200
53	Amjad Ali	X-Ray Technician	00238676	1150	13,800
54	Fazli Khaliq	Mali	00240346	850	10,200
55	Fazli Hadi	OTA	00240630	1150	13,800
56	Ayub Masih	Sweeper	00240901	850	10,200
57	Sher Zada	Driver	00241819	1150	13,800
58	Rabia	Sweeper	00241894	850	10,200
59	Mathiullah	Office Asstt:	00241916	1700	20,400
60	Mushtaq Ahmad	Chowkidar	00242394	850	10,200
61	Nisar Muhammad	Lab: Attend	00242463	850	10,200
62	Iftikhar Khan	JCT (Pharm: )	00242956	1150	13,800
63	Surraya Bibi	Sweeper	00243063	850	10,200
64	Amir Muhammad	Dohbi	00243492	850	10,200
65	Said Dawood	T/W/Operator	00244033	850	10,200
66	Muhammad Naeem	N/Q	00244110	850	10,200
67	Traiq Chand	Sweeper	00245423	850	10,200
68	Shah Baz Masih	Sweeper	00246995	850	10,200
69	Asif Masih	Sweeper	00286169	850	10,200
70	Muzafa Khan	Chowkidar	00323787	850	10,200
71	Asghar Khan	Sweeper	00384482	850	10,200
72	Kamaran Masih	Sweeper	00385909	850	10,200
73	Shahzada Bibi	Dai	00398797	850	10,200
74	Wilum Masih	Sweeper	00419939	850	10,200
75	Majeed Masih	Sweeper	00239000	850	10,200
76	Nasib Khan	JCT(Phar; )	00239238	850	10,200
77	Perveen	Sweeper	00239304	850	10,200
78	Muhammad Nawaz	Dental Tech	00239686	850	10,200
79	Mushtaq Masih	Sweeper	00239715	850	10,200
<b>Grand Total</b>					<b>1,737,360</b>