



**AUDIT REPORT
ON
THE ACCOUNTS OF
CITY DISTRICT GOVERNMENT
PESHAWAR
AUDIT YEAR 2012-13**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AP	Advance Para
ADP	Annual Development Programme
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CSR	Composite Schedule of Rates
CTR	Central Treasury Rule
DAC	Departmental Accounts Committee
DCE	Detail Cost Estimates
DCO	District Coordination Officer
DDC	District Development Committee
DG	Director General
DHQ	District Headquarter
EDO	Executive District Officer
E&SE	Elementary and Secondary Education
F&P	Finance and Planning
GFR	General Financial Rules
GI	Galvanized Iron
GPS	Government Primary School
GST	General Sales Tax
IPSAS	International Public Sector Accounting Standard
LG & RDD	Local Government and Rural Development Department
MIS	Management Information System
MS	Medical Superintendent
OPD	Out Patient Department
PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PC-I	Planning Commission Proforma I
PW	Public Works
RDA	Regional Director Audit
RHC	Rural Health Centers
SAP	System Application Product
SH	Sub Head
TS	Technical Sanction
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 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, Peshawar for the financial years 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 discussions in the DAC meetings.

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

Islamabad

Dated:

(Muhammad Akhtar Buland Rana)

Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General District Governments Audit, Khyber Pakhtunkhwa carries out the audit of 25 District Governments. Regional Directorate of Audit (RDA) Peshawar, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out the audit of one City District Government Peshawar and two District Governments namely Charsadda and Nowshera. The Regional Directorate has a human resource of 12 officers and staff, a total of 3636 man days. The annual budget amounted to Rs6.470 million. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programmes/ projects.

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

Administratively, District Peshawar is subdivided into four towns namely, Town I,II,III & IV. District Administration comprises Zilla Nazim/District Administrator and District Coordination Officer.

a. Audit Objectives

Audit was conducted to ensure that:

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

3. Every item of expenditure was incurred with the approval of the competent authority in the Government for expending the public money.
4. Public money was not wasted.
5. The assessment, collection and 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

Total expenditure of City District Government Peshawar for the financial year 2011-12, was Rs6,305.011 million covering one PAO and 200 formations. Out of this, Regional Directorate of Audit (RDA) Peshawar audited expenditure of Rs900.599 million, which in terms of percentage, is 15% of total expenditure. Seven formations were planned and 100% achievement against the planned activities was made.

d. Receipts audited

The receipts of District Government Peshawar for the financial year 2011-12, were Rs179.940 million. Out of this, RDA Peshawar audited receipts of Rs53.879 million which, in terms of percentage, is 30% of auditable receipts.

e. Recoveries at the instance of audit

Recovery of Rs94.444 million was pointed out during the audit. However, recovery of Rs2.739 million was affected till the finalization of this report. Out of the total recoveries, Rs21.584 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 in Government treasury. Audit stressed upon reconciliation of receipts and expenditure with the respective accounts office to which they agreed.

h. The key audit findings of the report:

- i. Non-production of record was noted in one case amounting to Rs400.330 million¹.
- ii. Irregularities/ non compliance were noted in two cases amounting to Rs2.473 million².
- iii. Internal control weaknesses were noted in thirteen cases amounting to Rs108.192 million³.

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

¹Para. 1.2.1.1

²Para. 1.2.2.1, 1.2.2.2

³Para. 1.2.3.1 to 1.2.3.13

Recommendations

- i. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- iii. All sectors of District Government need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc to ensure that reported lapses are preempted and fair value for money is obtained from public spending.
- iv. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.
- v. Decisions of 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	6,484.951
2	Total formations in audit jurisdiction	200	6,484.951
3	Total Entities(PAO) Audited	01	6,484.951
4	Total formations Audited	07	954.478
5	Audit & Inspection Reports	07	954.478
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	-
2.	Weak financial management	-
3.	Weak Internal controls relating to financial management	110.665
4.	Others	400.330
Total		510.995

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	42.958	145.593	53.879	532.108	954.478	1,206.930
2.	Amount Placed under Audit Observation /Irregularities of Audit	-	57.635	7.423	445.937	510.995*	218.754
3.	Recoveries Pointed Out at the instance of Audit	-	94.444	-	-	94.444	132.156
4.	Recoveries Accepted /Established at the instance of Audit		94.444	-	-	94.444	-
5.	Recoveries Realized at the instance of Audit		2.739			2.739	-

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

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

S.No.	Description	Amount Placed under Audit Observation
1.	Violation of Rules and regulations, principle of propriety and probity in public operation	-
2.	Report cases of fraud, embezzlement, thefts and misuse of public resources.	-
3.	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4.	Quantification of weaknesses of internal control systems.	110.665
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	-
6.	Non-production of record	400.33
7.	Others, including cases of accidents, negligence etc.	-
	Total	510.995

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

CHAPTER-1

1.1 City District Government Peshawar

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

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

1.1.2 Brief comments on Budget and Expenditure (Variance analysis)

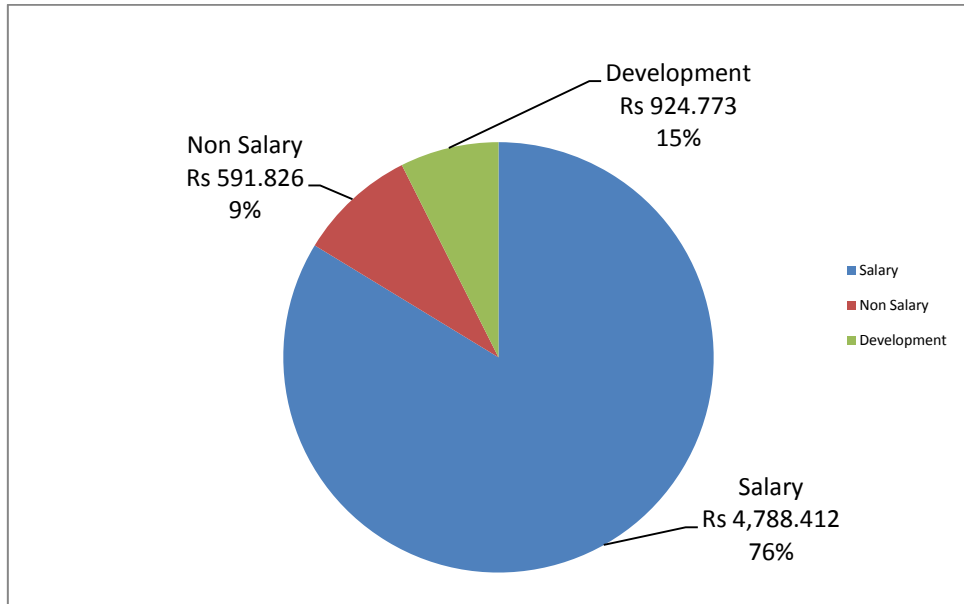
(Rs in million)

2011-12	Budget	Expenditure	Excess / Saving
Salary	5,279.582	4,788.412	(491.17)
Non-salary	621.845	591.826	(30.019)
Developmental	940.158	924.773	(15.385)
Total	6,841.585	6,305.011	(536.574)

A budget of Rs6,841.585 million was allocated, against which an expenditure of Rs6,305.011 million was incurred by the City District Government, Peshawar with a saving of Rs536.574 million during 2011-12.

EXPENDITURE 2011-12

(Rs in million)



Detail is given at Annex-B

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

The audit reports pertaining to following years have been submitted to the Governor of Khyber Pakhtunkhwa. 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 Non Production of record

1.2.1.1 Non production of record –Rs400.33 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 Building Division-I C&W Peshawar incurred an expenditure of Rs400.33 million on developmental schemes during 2011-12. Record was not produced for audit despite repeated written requests.

Audit observed that non production of record occurred due to non compliance of Government rules, which resulted in non verification of record.

When reported in November 2012, Management stated that instructions had been issued to all the officers concerned for production of record. Reply was not convincing as no record was produced during audit.

DAC in its meeting held on 13-12-2012 directed to produce the relevant record within two months. No progress was intimated till finalization of this Report.

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

AP 127 (2011-12) A/C-I

1.2.2 Irregularities/ Non compliance

1.2.2.1 Non credit of lapsed deposit into Government revenue-Rs1.036 million

According to Para 5 of GFR Vol-I, money received as dues of government should be credited into Government account.

Executive Engineer Building Division-II C&W, Peshawar did not credit Rs137,773 and Rs898,496 into government treasury, laying in Deposit-IV & V respectively for more than three complete accounting years.

Audit observed that non-crediting of lapsed deposit occurred due to non compliance of government orders.

When reported in November 2012, Management stated that an amount of Rs1,37,773 and Rs8,89,496 was lying in the Deposit-IV & V respectively on account of income tax deductions from various contractors and the income tax was paid to income tax Department Peshawar. No documentary proof was produced for authentication.

DAC in its meeting held on 13-12-2012, directed the department to deposit the amount into the Government Treasury within a week time. No progress was intimated till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault and crediting of lapsed deposit into Government treasury under intimation to Audit.

AP 77 (2011-12)

1.2.2.2 Unauthorized purchase of medicines -Rs2.027 million and loss to Government -Rs1.437 million

According to Government of Khyber Pakhtunkhwa Health Department notification No. SO(D)Health/2-43/2003 dated 19-09-2006 local purchase from the allocated budget of medicines etc (admissible in teaching hospitals/tertiary Hospitals only) shall be subject to non-availability of government contract rates.

Medical Superintendent Government Infectious Disease Children Hospital Peshawar unauthorizedly purchased M.C.C. items from local market for Rs2,027,275 by accepting higher rates during, 2011-12. These medicines were required to be purchased from M.C.C. registered firms, which was not done and Government sustained a loss of Rs1,437,572. Detail at Annex-C.

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

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

Requests for the DAC meeting were made on 30-07-2012, 14-09-2012 and 27-11-2012. DAC meeting was not convened till finalization of this Report.

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

AP 02 (2010-11)

1.2.3 Internal control weaknesses

1.2.3.1 Non utilization of developmental funds –Rs13.632 million

According to Para 12 of GFR Vol-I, every controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

Executive District Officer (E&SE) Peshawar did not utilize developmental fund of Rs13,632,836 released in January 2011 for the purchase of Jute tats, furniture and laboratory equipments during 2010-11. Detail at Annex-D.

Audit observed that non utilization of developmental funds occurred due to weak internal control, which deprived the students from basic facilities.

When reported in May 2012, Management stated that efforts were made but due to shortage of time the purchase process was not fulfilled and the amount surrendered to City District Government to revive it in the month of July next financial year i.e. 2012-13. The reply was not convincing as similar funds were lapsed by the EDO (E&SE) during previous financial years instead of utilizing it timely for which the DCO had already called an explanation vide letter dated 31-05-2012 regarding non-utilization and blockage of fund. No progress was intimated till finalization of this Report.

Requests for the convening of DAC meeting were made on 12-06-2012, 07-09-2012 and 30-11-2012. DAC meeting was not convened till finalization of this Report.

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

AP 181(2010-11)

**1.2.3.2 Loss to Government due to less deposit of tender form fee
– Rs3.495 million**

According to Government of Khyber Pakhtunkhwa Finance Department letter No Bo (RES) FD/1-55/2011 dated Peshawar July 1, 2011, the cost of tender form was increased to Rs1,000 for a scheme up to rupees one million and 0.05% of the estimated cost from existing rate of 0.03% for a scheme exceeding one million with effect from 01-07-2011.

XEN Building Division–I C&W Peshawar realized Rs7,594,293 instead of Rs11,090,069 as fee from sale of tender form during financial year 2011-12 causing loss of Rs3,495,776 [Rs11,090,069-Rs7,594,293] to the public exchequer. Detail at Annex-E.

Audit observed that less realization of Government revenue occurred due to weak internal control, which resulted in loss to Government.

When pointed out in November 2012, Management stated that the detail reply would be sorted out from the record and replies would be submitted along with recovery if involved accordingly.

DAC in its meeting held on 13-12-2012 directed for recovery of Rs3.495 million @ Rs0.05% of bid cost. No progress was intimated to audit till finalization of this audit Report.

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

AP 105 (2011-12) A/C-I

1.2.3.3 Overpayment due to miscalculation in mild steel –Rs1.131 million

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

Executive Engineer Building Division-I C&W, Peshawar overpaid an amount of Rs1,131,440 to a contractor in an item of “Fabrication of Mild Steel Reinforcement” in work under Head “Completion of leftover work, Sub Head Government High School Azakhel” due to incorrect calculation in Measurement Book No. 251. Detail at Annex-F.

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

When reported in November 2012, Management stated that recovery has been affected for Rs1,084,830. Reply was not convincing as no documentary proof in support of reply was produced.

DAC in its meeting held on 13-12-2012, directed to effect recovery within 15 days. 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 102 (2011-12) A/C-I

1.2.3.4 Non-deduction of income tax –Rs28.471 million

According to Finance Department of Government of Khyber Pakhtunkhwa letter No.BO(RES-I) FD/1-8/2012 dated 27-02-2012 and in the light of FBR letter No. E&C-XII/RTO-PR/2011-12/1161 dated 01-02-2012 income tax @ 6% shall be deducted on all schemes reflected in the ADP 2011-12.

Executive Engineer Building Division-I C&W, Peshawar did not deduct income tax @ 6% on execution of developmental schemes on the expenditures incurred and shown in form CPWA 74 for Rs28,471,031 (Rs474,517,183 x 6%) during the year 2011-12, which resulted in loss to the public exchequer.

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

When pointed out in November 2012, Management stated that detail reply would be submitted after consultation of record, and recovery would be affected if involved. The reply was not convincing as show cause notice under section 182(2) of the income tax ordinance 2001 was already issued to Chief Engineer C&W for not deduction of income tax vide letter No E&C-XII (RTO-PR)/2011-12/568 dated 03-10-2011.

DAC in its meeting held on 13-12-2012 directed to refer the case to Finance Department Government of Khyber Pakhtunkhwa for further clarification from Federal Board of Revenue regarding the notification issued by the Commissioner Income Tax Peshawar for exemption of income tax in the flood affected area within one week. No progress was intimated till finalization of this audit Report.

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

AP 122 (2011-12) A/C-I

1.2.3.5 Overpayment to contractor –Rs1.013 million

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

Executive Engineer Building Division-I C&W Peshawar overpaid an amount of Rs1,013,161 to government contractor in work “Establishment of Government Girls Degree College Chaghar Matti” by miscalculation in quantities recorded in MB-170 and MB-232 during 2011-12. Detail is given at Annex-G.

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

When reported in November 2012, it was replied that the detail would be worked out after consultation of relevant record and recovery, if involved would be affected accordingly under intimation to audit. No progress intimated till finalization of the Audit Report.

In DAC meeting held on 13-12-2012, Management stated that recovery worth Rs242,000 was affected and the balance amount of Rs771,000 be recovered after joint verification. No progress was intimated till finalization of this audit Report.

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

AP 114 (2011-12)

1.2.3.6 Non credit of lapsed deposit into Government Treasury - Rs3.939 million

According to Para 399(iii) of CPWA Code balances unclaimed for more than three complete accounting years should be credited to government as lapsed deposits.

Executive Engineer Building Division-II C&W, Peshawar did not deposit an amount of Rs3,939,197 into government treasury lying unclaimed for more than three complete accounting years in Deposit-II during 2011-12.

Audit observed that non deposit of lapsed amount occurred due to weak internal control, which resulted in loss to government.

When pointed out in November 2012, Management stated that the audit party pointed out lapsed deposit of Rs3.939 million out of which a sum of Rs12,46,904 has since been credited to government revenue. T.E for Rs11,67,761 as lapsed deposited would be credited to government Revenue.

DAC in its meeting held on 13-12-2012 directed that record regarding total recovery pointed out by audit may be produced to audit within a week time. No progress was intimated till finalization of this Report.

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

AP 70 (2011-12)

1.2.3.7 Non-deduction of income tax from contractors -Rs7.333 million

According to Finance Department of Government of Khyber Pakhtunkhwa letter No.BO(RES-I) FD/1-8/2012 dated 27-02-2012 and in the light of FBR letter No. E&C-XII/RTO-PR/2011-12/1161 dated 01-02-2012 income tax @ 6% shall be deducted on all schemes reflected in the ADP 2011-12.

Executive Engineer Building Division-II C&W, Peshawar paid Rs122,229,303 to contractors on account of execution of developmental works during 2011-12, Income tax @ 6% was not deducted from the contractors bills amounting to Rs7,333,358.

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

When reported in November 2012, Management stated that the contractor belong to the adversely / moderately affected flood area of Khyber Pakhtunkhwa and the Federal Government exempted the contractors from the income tax deduction under section 153 (i) of the income tax ordinance and the exemption certificates were provided by the contractor with each and every payment for the specific time period. No documentary proofs were shown to audit.

DAC in its meeting held on 13-12-2012 directed that the case may be referred to Finance Department for taking up the case with the FBR for clarification of the notification issued by commissioner for exemption of income tax in the climatic area of flood during July 2010 within a week time. No progress was intimated till finalization of this Report.

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

AP 91 (2011-12)

1.2.3.8 Irregular advance payment without detail of works -Rs18.220 million

Para 129 of Central Public Works Department states that the Sub Divisional Officer, while preparing a bill must satisfy himself that work is actually done in accordance with the claim.

Executive Engineer Building Division-II C&W, Peshawar irregularly paid Rs18,220,000 on simple receipt on account of electrification, M&R without detail of work during 2011-12. Detail at Annex-H.

Audit observed that advance payment occurred due to non observance of government order, which resulted in irregular expenditure.

When reported in November 2012, Management stated that reply would be furnished after verification of record.

Requests for convening of DAC meeting was made on 13.12.2012. DAC could not be convened till finalization of this Report.

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

AP 71 (2011-12)

1.2.3.9 Doubtful payment -Rs10.00 million

Para 129 of Central Public Works Department Manual Chapter-VI states” the Sub Divisional Officer, while preparing a bill must satisfy himself that work is actually done in accordance with the claim.

Executive Engineer Building Division-II C&W, Peshawar paid Rs1,000,000 to District Officer Revenue and Estate Peshawar for purchase of 12.5 kanal land for play ground at Landi Arbab Peshawar during 2011-2012. Audit noticed the following:-

1. Actual payee receipt from the land owner was not available on the record.
2. Mutation deed was not available.
3. It was not ascertained whether payment was made on yak sala or negotiation.
4. Fard / Sketch were not available on the record.
5. Administrative Approval was not produced.

Audit observed that the irregularity occurred due to non observance of government order, which resulted in doubtful payment.

When reported in November 2012, Management stated that reply would be furnished after verification of record.

Request for the convening of DAC meeting was made on 13.12.2012. DAC could not be convened till finalization of this Report.

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

AP No 92(2011-12)

1.2.3.10 Overpayment to contractor -Rs1.720 million

According to Secretary to Govt. of Khyber Pakhtunkhwa Elementary & Secondary Education Department letter No. CPO/SPO-II/E&SE/1-1/A-A/2010-11/Provincial dated 20.07.2011. "The expenditure would be incurred only on the item / activities mentioned in the approved PC-I / DCE and would not exceed the allocation for any particular item / activity."

Executive Engineer Building Division-II C&W, Peshawar overpaid Rs1,720,511 to a contractor on account of construction of Directorate of Elementary & Secondary Education Peshawar during 2011-12. The department paid an item of work dry rammed shingle for quantity of 3719.12 M³ @ Rs789 against the approved rate in PC-I sand filling under floor for total quantity of 2282.15M³ @ Rs418.91. Detail as under:

Qty	Rate paid for shingle (Rs)	Rate as per PC-I for sand filling (Rs)	Difference in rate (Rs)	Overpayment (Rs)
3719.12M ³	789	418.91	310.09	1,376,409
Add 25% above				344,102
Total				1,720,511

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

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

Request for the convening of DAC meeting was made on 13.12.2012. DAC could not be convened till finalization of this Report.

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

AP No 95(2011-12)

1.2.3.11 Doubtful purchase of medicines Rs16.79 million

Para 148 of GFR Vol-I provides that all material received should be examined, counted, measured, weighed as the case may be, when delivery is taken, and they should be taken on charge by a responsible government officer who should see that quantities are correct and their quality is good, and record a certificate to that effect.

Executive District Officer (Health) Peshawar purchased medicines for Rs16,783,365 during 2011-12 but the medicines were neither entered in main stock register nor were issued to the health institutions under the control of EDO Health Peshawar. Detail at Annex-I.

Audit observed that irregularity occurred due to weak internal control, which resulted in doubtful payment.

When reported in August, 2012, Management stated that all medicines had been received well in time and entered in the stock register. The issues were made after 1st July of the year. Moreover, new stock registers were maintained for every year as no balance exists in the old registers. The reply was not convincing as there were no entries in the stock register for the year.

DAC in its meeting held on 28-11-2012, directed the department to verify the record within two weeks. No progress was intimated till finalization of this Report.

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

AP No.18 (2011-12)

1.2.3.12 Non deposit of Stamps duty and Registration fee –Rs1.135 million

(i) According to Government of Khyber Pakhtunkhwa, Communication and Works Department Notification No.SOG/C7W/24-28/95 Vol-IX dated 03-11-1997, rates of Stamp Duty for works are as under:

- a). Value upto Rs0.050 million Rs250
- b). Value upto Rs0.50 million Rs1,250
- c). Value upto Rs1.0 million Rs1,850
- d). Value upto Rs5 million Rs6,250
- e). Value above Rs5 million Rs18,750

(ii) Government of Khyber Pakhtunkhwa Finance Department Notification No. BO(RES)FD/1-55/2011 dated 01-07-2011, rates were fixed for registration fee for works w.e.f. 01-07-2011.

Executive Engineer Building Division-I C&W Peshawar did not deposit Rs1,135,900 [Rs565,200 + Rs570,700] as stamp duty and registration fee respectively into the government treasury, which was required to be deducted from various contractors during 2011-12 as per detail at Annex-J & K.

Audit observed that non deposit of stamp duty occurred due to weak financial control, which resulted in loss to Government.

When reported in November 2012, Management stated that detail reply would be submitted after checking the record and recovery if any would be affected accordingly. No progress was intimated regarding recovery.

Requests for the convening of DAC meeting were made on 15-11-2012, 27-11-2012 and 30-11-2012. DAC 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 126 & 128 (2011-12) A/C-I

1.2.3.13 Overpayment due to excess quantity and rate -Rs1.313 million

According to Para 220 & 221 of CPWD Code provides that 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.

XEN Building Division-I C&W, Peshawar overpaid Rs1,312,923 for items of work "Erecting and removing of farm work in PCC position vertical and in PCC 1:4:8 for work "Completion of left over work SH: GHS Azakhel (Boundary Wall)" to the contractor by recording wrong measurement in MB-251 during 2011-2012. Detail at Annex-L.

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

When reported out in November 2012, Management stated that detail reply would be submitted after consultation of record and recovery would be affected, if involved. No progress was intimated till finalization of this Report.

In the DAC meeting held on 13-12-2012, Management informed that the recovery of Rs556,872 has been affected in rates vide transfer entry in 12/2012. Regarding wrong measurement in MB, DAC directed for joint physical verification to affect the balance recovery of Rs756,051. 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 104 (2011-12) A/C-I

ANNEXURE

Annex - A

Detail of MFDAC Paras

(Amount in Rs)

S. No	AP No	Name of Department	Title of the Para	Nature of the observation	Amount
1	01	M.S Children Hospital Peshawar	Over payment due to allowing higher rate on account of Oxygen Charges	Over payment	754,000
2	03	-do-	Recovery of 25 % pathologist share	-do-	201,000
3	04	-do-	Non supply of medicines and Non imposition of penalty	Violation of rules	415,000
4	05	-do-	Non obtaining of performance security bonds	-do-	474,000
5	06	-do-	Non deposit of government revenue-	Over payment	449,000
6	07	-do-	Loss to government due to huge amount of electricity bills	Violation of rules	1,875,000
7	08	-do-	Loss to government due to illegal electricity connection-	-do-	336,000
8	09	-do-	Irregular withdrawal of pays & allowances of absent employees	-do-	371,000
9	10	-do-	Non supply of X-Ray Film	-do-	149,000
10	11	-do-	Non-installation/ non utilization of Ultrasound Machine	-do-	-
11	12	-do-	Improper Maintenance of Stock Register (Medicines)	-do-	-
12	13	-do-	Non-conducting Physical Verification of Store and stock	-do-	-
13	14	-do-	Non-maintenance of the cash book	-do-	-
14	15	-do-	Non-supply of machinery & equipment and furniture	-do-	4,740,700
15	16	EDO (Health) Peshawar	Non deposit of Government share amounting to and Non-Deposit of 5% Cost of Material & others and 5 % Depreciation Charges into Government treasury worth of	Over payment	160,200
16	17	-do-	Less deposit of Government receipts amounting to and non utilizing/functioning of X-Ray machine	Violation of rules	49,000
17	19	-do-	Overpayment on account of House Rent Allowance	Over payment	407,000

18	20	-do-	Wasteful expenditure/Blockage of Government money of (Approx) on the purchase of Medical equipments and Non maintenance of stock register.	Violation of rules	6,200,000
19	21	-do-	Unjustified drawl of Pay & Allowances -	-do-	1,805,000
20	22	-do-	Unauthorized payment of to Incharge Officer RHC Nakai out of user charges	-do-	106,000
21	23	-do-	Non supply of medicines and Non imposition of penalty.	-do-	3,754,000
22	24	-do-	Non supply of Machinery & Equipment & Non obtaining of performance security	-do-	32,750,000
23	25	-do-	Non supply of Equipment	-do-	6,238,000
24	26	-do-	Non supply of Equipment	-do-	5,038,000
25	27	-do-	Non supply of Medicines	-do-	4,393,000
26	28	-do-	Non deduction of House Rent Allowance	Over payment	32,000
27	29	-do-	Non deduction of Conveyance Allowance	-do-	59,500
28	30	Incharge Gynecologist Govt. Maternity Hospital Peshawar	Irregular and Unjustified payment of on account of Non-Practicing Allowance and as 25% laboratory and ultrasound share	-do-	52,000
29	31	-do-	Unauthorized payment to Incharge Officer out of user charges	-do-	421,000
30	32	-do-	Irregular purchase of spirit amounting to without competition	Violation of rules	21,000
31	33	-do-	Loss to government due to huge amount of Sui gas bill	-do-	2,500,000
32	35	PHE Peshawar	Overpayment due to incorrect rates	Overpayment	741,000
33	36	-do-	Irregular/Un-authorized expenditure	Violation of rules	21,700,000
34	37	-do-	Irregular/Un-necessary Purchase of Pumping Machineries & Automatic Stabilizers Costing	-do-	4,680,000
35	38	-do-	Non-recovery on account of Water charges and Connection charges	-do-	223,031,000
36	39	-do-	Over payment by allowing higher rate	Over payment	1,002,000
37	40	-do-	Non credit of lapsed deposit into government revenue	-do-	1,730,000
38	42	-do-	Overpayment of to Contractor on	-do-	90,000

			account of Installation charges		
39	43	-do-	Misappropriation on account of repair of non functional water supply scheme	Misappropriation	67,000
40	44	-do-	Non deduction of Income Tax	Violation of rules	594,000
41	45	-do-	Misappropriation of old pipe for	Misappropriation	902,000
42	46	-do-	Non-deposit of receipts into Government treasury	Violation of rules	192,000
43	47	-do-	Irregular payment from 2 nd deposit	-do-	77,000
44	48	-do-	Non-deduction of Disabled Person Rehabilitation Fund from contractors	-do-	48,000
45	49	-do-	Doubtful payment	-do-	72,000
46	50	-do-	Un-necessary retention of saving of completed schemes	-do-	1,018,000
47	51	-do-	Doubtful payment of	-do-	240,000
48	52	-do-	Irregular and un-authorized expenditure on execution of non-scheduled items not approved in the BOQ	-do-	240,000
49	53	-do-	Un-necessary retention in PW Deposit-V and non credit to Government treasury	-do-	1,816,000
50	54	-do-	Loss to government due to allowing payment on flanges	Over payment	334,000
51	55	-do-	btful payment of	Violation of rules	200,000
52	56	-do-	Over payment by allowing higher rate Rs. 25,236	Over payment	25,000
53	57	-do-	Fake drawl on account of repair of vehicle	Irregularity	510,000
54	58	-do-	Misappropriation on account of non-functional schemes	Misappropriation	223,000
55	59	-do-	Fake drawl on account of repair of vehicle	-do-	39,000
56	60	-do-	Suspicious payments on the M&R of Machinery & civil works of	Violation of rules	2,160,000
57	61	-do-	Misappropriation on account of non functional schemes	Misappropriation	90,000
58	62	DCO Peshawar	Irregular release of Tameer-e-KPK funds in lump sum amounting to	Violation of rules	13,330,000
59	63	-do-	Non- deposit of Profit of into Govt Treasury	-do-	573,000
60	64	-do-	Irregular award of transport	-do-	3,730,000

			contract and un-authentic payment		
61	66	-do-	Unjustified drawl of Pay & Allowances	-do-	4,881,000
62	67	-do-	Irregular expenditure of on account of Electricity charges.	-do-	255,000
63	68	-do-	Non-Monitoring of Tameer-e-KPK Schemes amounting to	-do-	-
64	69	-do-	Irregular payment due to Non-obtaining of utilization report of sugar cane development Cess report	-do-	4,933,000
65	70	XEN Building-II Peshawar	Illegal and unauthorized payments and none reconciling the expenditures with AG/DAO	-do-	4,880,000
66	71	-do-	Irregular maintenance of Deposit-II and non deposit of laps deposit into government treasury amounting to	-do-	3,939,000
67	73	-do-	Overpayment of to contractor	Over payment	69,000
68	74	-do-	Overpayment of to contractor	-do-	95,000
69	76	-do-	Non imposition of penalty on delayed work amounting to	Violation of rules	1,357,000
70	77	-do-	Overpayment of to contractor.	Over payment	263,000
71	79	-do-	Irregular payment to contractor	Violation of rules	1,342,000
72	80	-do-	Overpayment to contractor	Over payment	201,000
73	81	-do-	Overpayment contractor	-do-	276,000
74	82	-do-	Overpayment to contractor for extra labour for	-do-	54,000
75	83	-do-	Defective PC-I for involving loss of	Violation of rules	79,000
76	84	-do-	Unauthentic payment of	-do	5,711,000
77	85	-do-	Overpayment to contractor for	Over payment	8,309,000
78	86	-do-	Irregular payment of and loss of.	Violation of rules	13,187,000
79	87	-do-	Excess expenditure over the Technical Sanction	-do-	4,730,000
80	88	-do-	Overpayment amounting to	Overpayment	436,000
81	89	-do-	Double drawal of	Violation of rules	191,000
82	90	-d0-	Non-imposition penalty	Recovery	1,752,400
83	93	-do-	Doubtful Payment of	-do-	10,000,000
84	94	-do-	Less deposit of Stamp duty for	-do	105,000
85	95	-do-	Overpayment to contractor	Over payment	850,000
86	97	-do-	Less deposit of Tender form fee	-do-	2,224,000

87	98	-do-	Overpayment of to contractor.	-do-	252,000
88	99	-do-	Overpayment of to Contractor.	-do-	374,000
89	100	-do-	Irregular advance Payment for	Violation of rules	8,309,000
90	101	-do-	Non deduction of DPR	-do-	94,000
91	102	XEN Building-I Peshawar	Irregular Payment without obtaining Technical Sanction	-do-	702,000
92	104	-do-	Loss due to Non transparency and Non availability of Auction record/procedure	-do-	-
93	107	-do-	Excess payment to contractor	Over payment	434,000
94	108	-do-	Loss to Government due to unauthorized expenditure	Overpayment	8,521,276
95	110	-do-	Excess payment to contractor	Over payment	697,000
96	111	-do-	Excess payment to contractor	-do-	546,000
97	112	-do-	Overpayment to contractor	-do-	1,603,015
98	114	-do-	Excess payment to contractor	-do-	1,053,000
99	117	-do-	Non credit of lapsed deposit into government revenue	Violation of rules	988,000
100	118	-do-	Fake and doubtful payment	-do	5,123,000
101	119	-do-	Unauthorized retention of Govt. money into deposit-III of	-do	235,000
102	120	-do-	Non-recovered Disable Person Rehabilitation fund	-do-	78,000
103	121	-do-	Excess payment to contractor	Over payment	336,000
104	122	-do-	Non imposition of penalty due to non completion of schemes within stipulated time	Violation of rules	1,977,000
105	124	-do-	Overpayment due to Un-necessary and higher rate GHS Azakhel.	Over payment	258,000
106	125	-do-	Substandard execution of work in GPS Chamkani	Violation of rules	3,250,000
107	126	-do-	Unauthorized payment in GPS Bazar Chamkani .	-do-	178,000
108	127	-do-	Loss due to non realization of registration fee.	-do-	570,000
109	130	-do-	Excess payment to contractor	Over payment	336,000
110	131	-do-	Suspected and doubtful expenditure	Violation of rules	242,000
111	132	-do-	Missing of old building materials of Mian Umar Baba Shrine.	-do-	600,000
112	133	-do-	Overpayment for new materials instead of old material labour rate.	Over payment	187,000
113	134	-do-	Overpayment on claiming excess quantity in Marble polishing.	-do-	43,000
114	135	-do-	Overpayment due to allowing higher rate.	-do-	496,000

Annex – B

EXPENDITURE SUMMARY OF DISTRICT GOVERNMENT PESHAWAR
FOR THE FINANCIAL YEAR 2011-12

(Amount in Rupees)

S. No	Name of Office	Salary	Non salary	Total	% of Total Expenditure
1	District Coordination Officer	549,718,618	67,942,751	617,661,369	9.80
2	EDO Finance & Planning	35,836,407	4,429,218	40,265,626	0.64
3	EDO Revenue	49,465,641	6,113,730	55579372	0.88
4	EDO Works & Services	341,090,908	42,157,303	383,248,211	6.08
5	EDO Education	3,045,155,656	376,367,553	3,421,523,209	54.27
6	EDO Health	460,813,270	56,954,449	517,767,719	8.21
7	Social Welfare/ Community Development	182,149,556	22,512,867	204,662,423	3.25
8	EDO Agriculture	124,181,533	15,348,279	139,529,812	2.21
	Total Current Expenditure	4,788,411,589	591,826,150	5,380,237,741	0
		76%	9%	85%	
	Total Developmental Expenditure			924,773,000	15%
	Total Expenditure			6,305,010,741	100%

Annex-C**Detail of Unauthorized purchase of medicines and loss to Government**

S#	Invoice Number	Name of Firm	Date of Purchased	Item	Qty Purchased	Rate as per MCC (Rs)	Purchased rate (Rs)	Excess Rate (Rs)	Amount of Loss (Rs)
1	NB/0004	Nayab Traders	10.08.11	Inj.Trexofin (Ceftriaxone 500 mg)	2335	21.92	185	163.08	380792
2	NB/0006	Nayab Traders	Nil	Inj.Trexofin (Ceftriaxone 500 mg)	2000	21.92	185	163.08	326160
3	NB/0007	Nayab Traders	Nil	Inj.Trexofin (Ceftriaxone 500 mg)	1500	21.92	185	163.08	244620
3	NB/0008	Nayab Traders	13.08.11	IV Canulla 22 G	4000	38.50	79	40.5	162000
4	NB/0002	Nayab Traders	13.08.11	IV Canulla 22 G	5000	38.50	79	40.5	202500
5	NB/0010	Nayab Traders	14.08.11	IV Canulla 22 G	3000	38.50	79	40.5	121500
Total									1,437,572

Annex -D**Detail of non utilization of developmental funds**

S.No	Particulars of item	Date of release	Amount (Rs)
1	Jute tats	15.01.2011	2,208,455
2	Furniture	15.01.2011	1,508,127
3	Special repair of furniture	15.01.2011	3,016,254
4	Laboratory Equipments	15.01.2011	6,900,000
Total			13,632,836

Annex -E

Detail of loss to Government due to less deposit of tender form fee

Tender Form No.	Name of Contractor	Estimated Cost (Rs)	No. of Participants	Tender Fee (Rs)
4900-933	Mohamand Builders	9,999,000	34	169,983
34-47	Zarghun shah	308,000	14	14,000
4948-5221	Shakeel Traders	12,000,000	19	114,000
4967-4988	Rawab khan	308,000	22	22,000
4989-5020	Siraj-ul- Haq	8,200,000	32	131,200
5021-5041	Shah Traders	226,000	11	21,000
5042-5062	Muhammad Ajmal & Co	8,200,000	21	86,100
5063-5081	Al –Awan Enterprises	226,000	19	19,000
5082-5102	Raham Shah	8,200,000	21	86,100
5103-5119	Rawab Shah	226,000	18	18,000
5120-5157	Nazir Khan	3,376,000	38	64,144
5158-5175	Najeemullah	218,000	18	18,000
5176-5206	Wajid Ali	3,226,000	31	50,003
5207-5220	Rawab Khan	218,000	14	14,000
5222-75	M/S Mujeeb	2,311,600	26	30,050
5276-300	M/S Said Khan	2,333,000	25	29,162
154101-26	Syed Khan	5,116,000	24	61,392
154127-68	Jehanzeb	4,151,000	44	91,322
154169-206	Falak Niaz	3,826,000	39	74,607
154207-238	Shahid Khan	3,467,000	32	55,472
154239-260	Sahibzada Liaqat	186,000	19	176,700
154261-275	Sarhad Engg.	15,450,000	15	115,875
154276-306	Raham Shad	3,224,000	31	49,972
154307-331	Saeed Khan	3,224,000	25	49,972
154332-355	Falak Niaz	3,224,000	24	49,972
154356-371 15451314-17	Kamran Illahi	5,994,600	21	62,943
154372-396 154518-19	Muhammad Bladders	2,499,500	27	33,743
154397-154523	Falak Niaz	1,381,700	21	14,507
154414-154525	Muhammad Builders	2,619,000	27	35,356
154439-154529	Nasrullah Jan	2,538,000	29	36,801
154465-154485	Wama Cons:	1,262,000	21	13,251
154486-154512	Muhammad Iqbal	2,499,500	27	33,743

154530-154534	Sarhad Engineering	63,163,000	5	159,907
154535-154095	Azmat Ali	8,676,000	42	182,196
154575-154097	Shahid Khan	10,151,000	25	126,887
154599-154091	Bawar Khan	10,151,000	26	131,963
154024-154090	Shahid Khan	4,132,000	46	95,036
154069-154090	Falak Niaz	1,138,000	24	13,656
154098-133719	Mujeeb khan & Sons	145,000	22	23,000
133720-133742	Zarghun Shah	363,000	23	23,000
133743-133765	Shakir Ullah & Co	145,000	23	23,000
133766-88	M/S Malik Naseer	218,000	23	23,000
133789-3800 133901-3910	M/S Dost & Co	181,000	22	22,000
133911-32	Akhunzada	218,000	22	22,000
133933-55	Misri Khan	508,000	23	23,000
133956-77	Najeem Ullah	145,000	22	22,000
133978-994	Zarghun Shah	73,000	17	17,000
133995-1340000 133809-815	Shah Trader	145,000	21	21,000
133816-836	Misri Khan	145,000	21	21,000
133837-53	Misri Khan	145,000	17	17,000
133854-75	Misri Khan	218,000	22	22,000
133876-133900 32601-32607 326748	Misri Khan	400,000	33	33,000
32608-641 32675	Misri Khan	350,000	34	34,000
32642-676	Dost & Co	218,000	33	33,000
32677-709	Misri Khan	218,000	33	33,000
32710-32741	Abid Ali	218,000	32	32,000
32742-32771	Dost & Co	224,000	30	30,000
32772-32805	Dost & Co	308,000	34	34,000
32806-32839	Misri Khan	308,000	32	34,000
32840-32871	Misri Khan	218,000	32	32,000
32872-35438	Lajbar Khan	8,650,000	25	108,125
32896-32918	Zarghun Shah	6,050,000	23	69,575
32919-32935	Raham Shad	11,170,000	17	94,945
32936-32959	Bakhtaj-ud-din	18,060,000	24	216,720
32960-32980	Siraj-ul-Haq	17,800,000	21	186,900
32981-35440	Muhammad zaid	14,400,000	22	158,400
35401-35442	Burki Cons: Co	8,350,000	23	96,025
35422-35443	Muhammad Ajmal & Co	11,200,000	17	95,200
35444-35726	najeemullah	225,000	35	35,000
35463-35727	Misri Khan	225,000	36	36,000
35482-35728	Zarghun Shah	700,000	37	37,000
35499-35729	Shakirullah & Co	925,000	36	36,000
40435-38	Syed Asim Shah	224,000	4	1,000

40439-41	Misri Khan	224,000	3	1,000
40442-45	Akhunzada	224,000	4	1,000
40446-48	Najeem Ullah	224,000	3	1,000
40449-51	Asim	224,000	3	1,000
40452-56	Misri Khan	400,000	5	1,000
40457-62	Dost & Co.	823,000	6	1,000
40463-65	Najeem	201,000	3	1,000
40466-68	Misri Khan	224,000	3	1,000
40469-72	Dost & Co.	133,000	4	1,000
40473-76	Dost & Co.	133,000	4	1,000
40477-80	Abid Ali	218,000	4	1,000
35516-35730	Najeemullah Elec Works	540,000	37	37,000
35533-35734	Syed Asim Shah	54,000	37	37,000
35550-35732	Najeemullah Elec Works	225,000	35	35,000
35569-24733	Al –Awan Enterprises	308,000	36	36,000
35735-35737	M/S T.S K Enterprises	650,000	3	3,000
35738-35740	M/S K.S.B Pumps	650,000	3	3,000
35741-35743	m/S MAK Pumps & Co. limited	65,000	3	3,000
35744-35748	Hidayat Const:	93,393,000	5	233,842
35749-35817	Khalid & Sons	14,400,000	14	100,800
35761-35776	Khalid & Sons	4,132,000	16	33,056
35777-35793	Murad al –Mayar associates	4,650,000	17	39,525
35794-35819	Naseer & Co	308,000	12	12,000
35804-35820	Misri Khan	218,000	13	13,000
35821-35876	Shah & Sons	14,658,000	34	249,186
35854-35879	Najeemullah Elec Works	628,000	25	25,000
35880-35911	Khalid Zaman	13,642,000	31	211,451
35912-35945	Naseer & Co	1,128,000	34	34,000
35946-35949	Muhammad Ali	1,633,000	4	4,000
35950-35955-	Irfan khan	571,000	6	6,000
35956-35961	Lajbar Khan	1,055,000	6	6,000
35962-35967	Nor Islam Afridi	1,441,000	6	6,000
35968-35975	Raham Shad	4,050,000	8	16,200
35976-35893	Kashif Surrani Cons:	4,050,000	8	16,200
35894-192105	Siraj –Ul-Haq & Brothers	5,200,000	8	20,800
192106-192113	Raham Shad	5,200,000	8	20,800
192114-192121	Wajid Ali & Sons	5,200,000	8	20,800
192122-192127	Lajbar Khan	4,050,000	6	12,150
192128-192133	R.S.R & Sons	3,900,000	6	11,700
192134-192143	Akhunzada Zaidullah & Co	135,000	10	10,000
192144-148601	Mujeeb Khan & Sins	135,000	12	120,000
192155-148604	Najeemullah Elec Works	133,000	11	11,000
192164-148603	Zarghun Shah	133,000	9	9,000

192172-192179	Zarghun Shah	135,000	8	8,000
192180-192190	Najeemullah Elec Works	135,000	11	11,000
192191-192200	Ali & Sons	133,000	10	10,000
148605-148752	Shahid Ayub	2,445,000	20	24,450
148624-148753	Jehanzeb & Co	364,000	30	54,600
148653-148804	Khalil traders	6,050,000	25	75,625
148701-148754	Nazir Khan	2,050,000	26	26,650
148726-148746	Banghash Yuosafzai	3,040,000	21	31,962
148755-148759	Raham Shah	5,074,000	5	12,685
148760-148781	Malik Dost Muhammad	12,400,000	22	136,400
148782-148809	Raham Shah	8,900,000	27	120,150
148776-148961	Banghash Yousafzai	18,300,000	15	137,250
148692-148815	Hamid Jan & Brothers	17,100,000	17	145,350
148816-148820	Sahibzada Liaqat Ali Shah	16,600,000	5	41,500
148821-148828	Mujeeb khan & Sons	145,000	8	8,000
148829-148836	Zarghun Shah	244,000	8	8,000
148837-148849	Misri Khan	407,000	13	13,000
148850-148856	Najeemullah Elec: Works	145,000	7	7,000
148857-148865	Misri Khan	218,000	9	9,000
148866-148869	Rawab Khan	363,000	4	4,000
148870-148883	Naseer & Co	308,000	14	14,000
148884-14894	Dost & Co	308,000	16	16,000
148899-148919	Zarghun Shah	700,000	21	21,000
148920-148937	Al – Awan Enterprises	480,000	18	18,000
148938-148942	Najeemullah Elec: Works	365,000	5	5,000
148944-148978	Khalid Zaman	6,496,000	65	121,555
148979-149024	Raham Shad	6,496,000	46	159,758
149025-149029	Nazir Muhammad	4,280,000	5	10,700
149030-149076	Muhammad Rehan & Co	3,450,000	47	81,075
149077-149114	Seven Star	3,427,000	38	65,113
149115-149139	Falik Niaz	3,426,000	25	42,825
149140-149298	Raham Shad	3,650,000	7	12,775
149146-149176	Seven Star	7,500,000	31	116,250
149177-149196	Zarghun Shah	224,000	20	20,000
149197-149217	Zarghun Shah	224,000	21	21,000
149218-149221	Najeemullah Elec: Works	218,000	4	4,000
149222-149238	Zarghun Shah	218,000	17	17,000
149238-149255	Misri Khan	218,000	17	17,000
149253-149268	Abid Ali	218,000	13	13,000
149269-149273	Akhunzada Zaidullah & Co	218,000	5	5,000
149274-149297	Misri Khan	498,000	24	24,000
149299-149304	Khan & Co	11,400,000	6	34,200
149305-149309	Wajid Ali	7,500,000	5	18,750
149310-149316	Mujeeb Khan & Sons	1,140,000	7	39,900
149317-149320	Najeemullah Elec: Works	498,000	4	4,000

149321-149324	Najeemullah Elec: Works	498,000	4	4,000
149325-149328	Misri Khan	498,000	4	4,000
149329-149349	Raz Muhammad	3,450,000	49	84,525
149375-149536	Engineer Shahi Khan	3,450,000	46	79,350
149420 -149587	Ashfaq Ahmad Qazi Khel	8,100,000	36	145,800
149453-149540	Azlaan Cons: Co	8,950,000	41	183,475
149492-149541	Al-Khair Builders	3,280,000	43	70,520
149542-149551	Mujeeb Khan & Sons	135,000	10	10,000
149552-149561	Najeemullah	135,000	10	10,000
149562-149571	Al-Awan Enterprises	225,000	10	10,000
149572-149589	Zarghun Shah	308,000	11	11,000
149580-149591	Naseer & Co	218,000	8	8,000
149592-149597	Sarhad Engineering	18,881,000	6	56,643
149598-149602	R.S.R & Sons	4,035,000	5	12,105
149603-149607	Khalil Ahmad	4,035,000	5	12,105
149608-149611	Bangash Yousafzai	9,230,000	4	18,460
149612-149618	Malik Dost Muhammad	10,952,000	7	38,332
149619-149622	Najeemullah	376,000	4	4,000
149623-149626	Najeemullah	135,000	4	4,000
149627-149631	Naseer & Co	135,000	5	5,000
149632-149635	Najeemullah	224,000	4	4,000
149636-149639	Misri Khan	308,000	4	4,000
149640-149666	Noor Islam Afridi	12,751,000	27	172,138
149667-149688	Parcon Associates	13,051,000	20	130,510
149689-149827	Seven Star	13,821,000	25	172,762
149713-149739	Malik aftar & Brothers	13,251,000	27	178,888
149740-149826	Malik Engineer & sons	15,121,000	22	166,331
149762-149777	Misri Khan	589,000	16	16,000
149778-149828	Mujeeb Khan & sons	589,000	15	15,000
149792-149805	Shakeel Traders	589,000	14	14,000
149806-149819	Madina General Items	589,000	14	14,000
149820-149825	Najeemullahj	589,000	6	6,000
149829-40254	Daud Cons: Pvt Ltd	6,200,000	37	114,700
149866-40251	Bawar Khan	10,568,000	34	179,656
149900-149923	Sarhad Engineering	18,220,000	24	218,640
149924-40246	Misri Khan	73,000	13	13,000
149936-40247		496,000	14	14,000
149949-149995	Malang Jan	2,000,000	47	47,000
149996-40249	Abid Ali	308,000	13	13,000
40007-40057	Malang jan	2,000,000	51	51,000
40058-40086	Tariq Jamil	2,000,000	29	29,000
40058-40086	Tariq Jamil	2,000,000	29	29,000
40087-40124	Tariq Jamil	2,000,000	38	38,000
40125-40159	Said Khan & Sons	2,000,000	35	35,000
40160-40188	Tariq Jamil	2,000,000	29	29,000
40189-40224	Tariq Jamil	2,000,000	36	36,000

40225-40250	Falik Niaz	2,000,000	22	22,000
40255-40257	Noor Islam Afridi	12,751,000	3	19,126
40258-40260	Raham Shad	13,821,000	3	20,731
40261-40263	Malik aftar & Brothers	13,251,000	3	19,876
40264-40266	Shahibzada Liaqat ali shah & Co	15,121,000	3	22,681
40267-40274	Irfan Ullah	9,360,000	9	42,120
40275-40279	Unique Const:	20,900,000	5	582,250
40280-40282	Muhammad ali	109,400	3	3,000
40283-48289	Irfan Ullah	9,740,000	7	34,090
40290-40294	Said Khan & Sons	1,948,000	5	5,000
40295-40301	Raham shad	3,975,000	7	13,912
40302-40481	Shah Khalid	3,975,000	5	9,937
40306-40309	Wajid ali Khan & Sons	9,215,000	4	18,430
40310-40312	Daud Const: Pvt Ltd	4,312,000	3	6,468
40313-40486	Seven Star	3,975,000	6	11,925
40316-40321	Raham Shad	3,975,000	6	11,925
40322-40483	Seven shad	9,215,000	12	55,290
40333-40337	Raham shad	3,975,000	5	9,937
40338-40484	Raham shad	8,186,000	5	20,465
40342-40344	Said Khan & Co	109,400	3	3,000
40345-40347	Wajid ali	11,555,000	3	17,332
40348-40350	Sarhad Engineering	13,400,000	3	20,100
40351-40353	Raham Shad	2,199,000	3	3,298
40354-40359	Shah Faisal	3,366,000	6	10,098
40360-40372	Fakhar alam	4,032,000	12	24,192
40373-40382	Ghaffar ali	4,032,000	10	20,160
40383-40393	Falik niaz	3,427,000	11	18,848
40394-40396	Lajbar Khan	1,700,000	3	3,000
40397-40401	Misri Khan	455,000	5	5,000
40402-40405	Dost & Co	292,000	4	4,000
40406-40408	Najeemullah	72,000	3	3,000
40409-40411	Misri Khan	303,000	3	3,000
40412-40415	Al- Awan Enterprises	153,000	4	4,000
40416-40419	Syed Asim Shah	224,000	4	4,000
40420-40423	Ghafoor Cons:	224,000	4	4,000
40427-40427	Ghafoor Cons:	224,000	4	4,000
40428-40431	Syed Asim Shah	135,000	4	4,000
40432-40434	Najeemullah	224,000	3	3,000
Total				11,090,069

SUMMARY

Total of Tender Fee	=	Rs11,090,069
Less amount deposited in Form-46	=	<u>Rs -7,594,293</u>
Less deposit of	=	<u>Rs3,495,776</u>

Detail of overpayment due to miscalculation in mild steel

S.No	Name of item	MB No 251 Page No	MB Record Entry	Qty Wrong Total & Payment	Actual Qty Required Total	Qty Difference
1C ₃ 20	Mild Steel.1” Dia		20*10*15*2.667	10001	8001	2000
	b. 3/8” Ring		20*27*4.5*0.375	1139	911.25	227.75
	b. 3/8” Ring		20*27*3.75*0.375	949	759.375	189.625
C ₄ 17	a.1” Dia		17*8*15*2.667	6801	5440.68	1360.32
	b. 3/8” Ring		17*27*4.5*0.375	968.20	774.563	193.638
	b. 3/8” Ring		17*27*3.75*0.375	806.84	645.469	161.371
C ₅ 14	a. 5/8” Dia		14*8*15*1.041	2186.10	1748.88	437.22
	b. 3/8” Dia Ring		14*27*4.5*0.375	797.34	637.875	159.465
	b. 3/8” Ring		14*27*3.75*0.375	664.45	531.563	132.887
	Fabrication		3*2*21.875*1.041	157.13	136.60	20.53
	Dia 3/4"		3*4*21.875*1.5	452.831	393.75	59.1
	Dia bent 3/4"		3*3*27.25*1.5	423.06	367.87	55.19
	3/8” Dia Ring		3*44*5*.375	284.63	247.75	36.88
	3/8” Dia Ring		3*44*5*0.375	64.41	56.07	8.403
	1/2” Dia		3*4*9.875*.667	90.90	78.039	12.861
	1/4” Dia bent		3*1*18.25*.667	42	36.52	5.48
	3/8” Dia Ring		3*17*5*0.375	109.97	95.625	14.345
20	Mild Steel	08	2*2*21.875*1.041	261.88	91.08	170.80
3/4 “	Dia	08	2*5*21.875*1.5	1132.03	328.12	8032.90
3/4 “	Dia bent	08	2*4*25.25*1.5	871.13	303.0	568.13
3/8 “	Dia ring	08	2*60*5*0.375	646.88	225.0	421.88
1”	Dia Space	08	2*7*1*2.667	93.35	37.33	56.012
1/2”	Dia	14	1*104*11.75*.667	896.58	815.07	81.50
1/2”	Dia	14	1*105*14.75*.667	1136.32	1033.01	103.30
1/2”	Dia	14	1*5*132.75*.667	486.99	442.72	44.26
1/2”	Dia	14	1*5*130.75*.667	479.66	436.05	43.60
1/2”	0/2	14	4*10*2.33*.667	68.38	62.16	6.21
1/2”	Bent	14	2*32*9.5*.667	811.7	405.53	406.16
1/2”	Dia extra	14	1*209*6.25*.667	958.4	871.2	87.13
1/2”	Dia	14	1*15*24.25*.667	266.88	242.62	24.25
1/2”	Dia	15	1*15*20.75*.667	228.36	207.60	20.75
1/2”	Dia Max	15	1*48*11.75*.667	451.43	376.18	75.2
1/2”	Dia	15	1*48*14.75*.667	566.68	472.23	94.44
1/2”	Dia Dish	15	1*10*62.25*.667	498.25	415.20	83.04
1/2”	Dia bent	15	1*4*60*.667	320.16	160.08	160.08

1/2"	Dia extra	15	1*96*6.25*.667	480.24	400.2	80.04
1/2"	Dia	15	1*10*15.75*.667	126.06	105.05	21.00
1/2"	Dia	15	1*6*19.25*.667	92.45	77.03	15.4
Chajja1/2"	Dia	15	2*7*133.5*.667	1745.27	1246.62	498.64
5	Mild Steel	44	3*2*27.375*1.5	264.38	246.37	18.00
	1/2 "Dia extra	46	3*1*59*6.25*0.667	973.99	737.78	236
	1/2 "Dia extra	48	8*1*10*14*2.667	3883.15	2987.04	896
	1/2 "Dia extra	48	8*1*20*4.5*0.375	351	270	81
	1/2 "Dia extra	48	8*1*20*3.75*0.375	292.5	225	67.5
	1" Dia	48	8*1*8*14*2.667	3106.52	2389.63	7168
	3/8" Dia	48	8*1*20*4.5*.375	387	270.6	116.4
	3/8" Dia	48	8*1*20*.375*.375	292.5	225	67.5
	5/8" Dia	48	8*1*8*14*1.041	1212.56	932.7	279.8
	3/8" Dia Ring	48	8*20*4.5*.375	351	270	81
	3/8" Dia Ring	48	8*20*3.75*.375	292.5	225	67
10	1" Dia	51	8*10*15.5*2.667	4299.30	3307.80	992.22
	1" Dia	51	8*20*4.5*.375	351	270	81
	1" Dia	51	8*20*3.75*.375	292	225	67
	1" Dia	51	8*10*15.5*2.667	3439.26	2645.66	793.59
	3/8 "Dia ring	51	8*2*4.5*.375	351	270	81
	3/8 "Dia ring	51	8*20*3.75*.375	292.5	225	67.5
	5/8" Dia	51	8*8*14*1.041	1212.56	999.36	213.2
	3/8" Dia	51	5*10*14.5*.375	351	271.87	79.12
	3/8" Dia	51	8*2*3.75*.375	292.5	225	67.5
	Roof Beam	57	2*2*12.87*1.041	118.41	91	27.3
	3/4" Dia	57	2*4*21.87*1.5	341.25	262.44	78.81
	3/4 " Dia	57	2*3*27.75*1.5	318.81	249.75	69.06
	Ring	57	2*44*5*.375	214.5	165	49.5
	Ring	57	2*4*9.675*.667	68.5	51.62	16.87
	Ring	57	2*17*5*.375	72.87	63.75	9.12
	5/8" Dia	57	3*2*21.87*1.041	177.62	136.6	41.02
	3/4" Dia	58	3*4*21.875*1.5	511.88	393.75	118.13
	3/4" Dia	58	3*4*25.25*1.5	590.85	454.5	136.35
	3/8" Dia Ring	58	3*48*5*.375	387	270	117
	1" Dia	58	3*7*1*2.667	72.871	56	16.86
	1/2" Dia	58	6*5*14.5*.667	377	290.14	86.85
	1/2" Dia	58	5*2*23.8*.667	206.64	158.71	47.89
	1" Dia	58	6*4*1*0.667	83.21	16.00	67.2
	1/2" Dia	59	6*5*14.5*.667	377.19	290.14	87.04
	1/2" Dia	59	5*1*23.83*.667	103.31	79.5	23.8
	3/8" Dia	59	6*18*5*.375	263.25	202.5	60.75
	1" Dia	59	6*4*1*2.667	83.21	64.00	19.2
	1/2" Dia	59	6*5*14.5*.667	377.19	290.14	87.04
	1/2 " Dia	59	5*1*23.83*.667	103.31	79.5	23.8
	3/8 " Dia	59	6*18*5*.375	263.25	202.5	60.75
	1 " Dia	59	6*4*1*2.667	83.21	64.00	19.2

	1/2" Dia Bent	61	2*5*21.5*.667	286.61	143.4	143.2
	1/2" Dia	61	1*68*11.25*.667	638.52	532.93	105.58
	1/2" Dia	61	1*68*14.75*.667	802.80	669	133.78
	1/2" Dia	61	1*10*77.29*.667	618.31	515.52	102.78
	1/2" Dia	61	1*138*6.25*.667	680.34	575.28	105.00
	1/2" Dia	61	1*10*21.25*.667	170.00	141.73	28.26
	1/2" Dia	62	1*6*19.25*.667	92.45	77.03	15.41
	1/2" Dia	62	1*2*7.77*.667	1006.64	719.02	287.61
	1/2" Dia	76	1*4*7.29*.667	236.95	19.45	217.5
	1/2" Dia	77	1*104*11.75*.667	896.5	815	81.42
	1/2" Dia	77	1*105*14.75*.667	1136.3	1033.02	103.28
	1/2" Dia	77	1*5*132.75*.667	486.99	442.72	44.27
	1/2" Dia	77	1*5*130.75*.667	479.66	436.05	43.61
	1/2" Dia		1*209*6.75*.667	958.4	940.97	17.43
		78	1*48*11.75*.667	451.43	376.19	75.24
		78	1*48*14.15*.667	566.68	453.03	113.65
		78	1*10*62.25*.667	498.27	415.21	83.06
		78	1*96*6.25*.667	480	400	80
		78	1*10*15.75*.667	126.06	105.05	21.01
		78	1*6*19.25*.667	92.05	77.04	15.01
		78	2*7*13.5*.667	1745.27	126.06	1619.21
	1/2" Dia	161	2*10*2.32*.667	155.41	31.08	124.33
	1/2" Dia	161	2*10*2.33*.667	124.33	31.08	93.25
	2 nd floor Mild Steel	17	20*10*15*1.5	5625	4500	1125
	3/8" Ring	17	20*27*	1139.06	911.25	227.81
	3/8" Ring	17	20*27*	949.22	759.37	5189.845
	3/4" Dia	17	17*8*15*1.5	3825	3060	765
	3/8" Ring	17	17*27*4.5*.375	968.2	774.562	194
	3/8" Dia Ring	18	17*27*3.75*.375	806.84	645.47	161.37
	5/8" Dia Ring	18	14*8*15*1.041	2186.1	1748.88	437.22
	3/8" Dia Ring	18	14*27*4.5*.375	797.34	637.88	159.47
	3/8" Dia Ring	18	14*27*3.75*.375	664.45	531.56	132.89
		70	3*2*21.819*1.041	157.03	136.28	20.75
		70	3*4*21.875*1.5	452.82	393.75	59.07
		70	3*3*27.2*1.5	423.06	367.20	55.86
		70	3*44*5*.375	284.63	247.75	37.13
		70	3*7*1*.667	64.41	56.00	8.40
		70	3*4*9.875*.667	90.80	79.04	11.76
		70	3*5*17*.375	109.97	95.63	14.35
		70	2*2*21.5*1.041	102.95	89.53	13.42
		70	2*5*21.5*1.5	370.8	322.5	48.3
		71	2*4*23*1.5	317.4	276	41.9
			2*60*5*.375	258.75	225	33.75
			5*2*21.875*1.5	261.88	227.72	34.16
			5*6*21.875*1.5	1132	984.38	147.63

			5*4*25.75*1.5	821	772.5	48.5
			5*60*5*.375	646.88	562.5	84.38
			5*7*1*2.667	0	0	0
		72	12*13*5*.375	405	292.5	112.5
		73	12*1*20.66*.667	270.56	165.36	105.2
Total				101901.6	78704.78	23196.83

Total Qty. wrongly Calculated =23,196.83 Lbs

To convert the pounds into Tons (23196 ÷ 2204) =10.5248775 Tons

Cost abstract (10.5248775 tons x Rs.82234.55 per ton) = Rs.865,508.565

RCC 1:2:4 in Beams, Columns, Lintels on page 18 of MB – 251

<u>Calculation</u>	<u>Paid Qty.</u>	<u>Req. Qty.</u>	<u>Difference</u>
1x51x1.125x1.125x9.58=	742.03 Cft	618.35	123.68 Cft.
To convert Cft. into M ³	<u>123.68</u>	= 3.50269 M ³ @ Rs 5,261.51	
= <u>Rs.18,429</u>			

35.31

Total	Rs883,938.006
Add. 28% Above	<u>247,502.642</u>
Total Overpayment	<u>1,131,440.65</u>

Annex -G

Detail of excess payment to contractor – Rs1.013 million

Page #	Item of work	Calculation as per MB No-170	Admissible Quantity	Qty claimed	Difference	Diff. converted into	Rate as per CSR-2009	Excess Amount claimed (Rs)
5	Fabrication of mild steel re-enforcement	8 x 1 x 22 x 0.667	117 Lbs	469.57 Lbs	352.17 Lbs			0
13		8 x 10 x 19.25 x 0.667	1027.18 Lbs	5829.58 Lbs	4802.40 Lbs			
17		2x 35 x 35 x 0.667	1634.15 Lbs	1657.50 Lbs	23.35 Lbs			
21		2 x 15 x 20 x 0.667	400.20 Lbs	1200.60 Lbs	800.40 Lbs			
Total					5978.32 /2204	2.72 tons	82,234.55	223,678
122	PCC (1:4:8) in foundation	2 x 872.06 x 0.33	575.56 cft	6887.78 cft	6312.22 cft/35.32	178.72 M	2,890.30	516,554
139	Marble stripping	10 x 5 x 30	1500 rft	4500 rft	3500 rft			
166		8 x 2 x 29	464 rft	1288 rft	824 rft			
				Total	2212 rft /3.29	672.34 M	13.74	9,238
11	Leveling & dressing in lawn	1 x 61.50 x 89.75	5519.63 sft	11035.25 sft	5515.62 sft /10.77	512.13	438.80	224,723
Add: 4% above								38,968
Grand Total								1,013,161

Annex-H

Detail of Irregular advance payment without detail of works

V.No & Date	Name of work	Payee A/c	Amount (Rs)
No 1 dt 06-1-2012	Electrification at PK-03	Chief Executive PESCO	10,000,000
V No 2 Dt ---- -	Grant Imamia Masjid	Jama imamia Masjid	200000
V No 3 dt----	Electrification at PK-04	Chief executive PESCO	5,000,000
V No 4 dt----	Electrification at PK-04	Chief executive PESCO	810,000
V No V3 Dated 29.11.2011	M &R work	PBMC	2,210,000
Total			18,220,000

Detail of Doubtful purchase of medicines

S.No	Name of Health Unit	Account Code	Total amount of medicines issued upto June 2012
1	G.H Services	PW 6149	3,548,223
2	DFS	PW 6152	2,495,858
3	RHC's	PW 6155	2,933,325
4	CD's	PW 6157	4,309,304
5	Administration	PW 6158	3,496,655
Total			16,783,365

Annex -J

Detail of Stamp Duty For Financial Year 2011-12 of C&W Building Division-I Peshawar

Tender Form No.	Name of Contractor	Estimated Cost	Stamp Duty
4900-933	Mohamand Builders	9,999,000	18,750
34-47	Zarghun shah	308,000	1,250
4948-5221	Shakeel Traders	12,000,000	18,750
4967-4988	Rawab khan	308,000	1,250
4989-5020	Siraj-ul- Haq	8,200,000	18,750
5021-5041	Shah Traders	226,000	1,250
5042-5062	Muhammad Ajmal & Co	8,200,000	18,750
5063-5081	Al –Awan Enterprises	226,000	1,250
5082-5102	Raham Shah	8,200,000	18,750
5103-5119	Rawab Shah	226,000	1,250
5120-5157	Nazir Khan	3,376,000	6,250
5158-5175	Najeemullah	218,000	1,250
5176-5206	Wajid Ali	3,226,000	6,250
5207-5220	Rawab Khan	218,000	1,250
5222-75	M/S Mujeeb	2,311,600	6,250
5276-300	M/S Said Khan	2,333,000	6,250
154101-26	Syed Khan	5,116,000	18,750
154127-68	Jehanzeb	4,151,000	6,250
154169-206	Falak Niaz	3,826,000	6,250
154207-238	Shahid Khan	3,467,000	6,250
154239-260	Sahibzada Liaqat	186,000	1,250
154261-275	Sarhad Engg.	15,450,000	18,750
154276-306	Raham Shad	3,224,000	6,250
154307-331	Saeed Khan	3,224,000	6,250
154332-355	Falak Niaz	3,224,000	6,250
154356-371 15451314-17	Kamran Illahi	5,994,600	18,750
154372-396 154518-19	Muhammad Bladders	2,499,500	6,250
154397-154523	Falak Niaz	1,381,700	6,250
154414-154525	Muhammad Builders	2,619,000	6,250
154439-154529	Nasrullah Jan	2,538,000	6,250
154465-154485	Wama Cons:	1,262,000	6,250
154486-154512	Muhammad Iqbal	2,499,500	6,250
154530-154534	Sarhad Engineering	63,163,000	18,750
154535-154095	Azmat Ali	8,676,000	18,750
154575-154097	Shahid Khan	10,151,000	18,750
154599-154091	Bawar Khan	10,151,000	18,750
154024-154090	Shahid Khan	4,132,000	6,250
154069-154090	Falak Niaz	1,138,000	6,250
154098-133719	Mujeeb khan & Sons	145,000	1,250

133720-133742	Zarghun Shah	363,000	1,250
133743-133765	Shakir Ullah & Co	145,000	1,250
133766-88	M/S Malik Naseer	218,000	1,250
133789-3800 133901-3910	M/S Dost & Co	181,000	1,250
133911-32	Akhunzada	218,000	1,250
133933-55	Misri Khan	508,000	1,850
133956-77	Najeem Ullah	145,000	1,250
133978-994	Zarghun Shah	73,000	1,250
133995-1340000 133809-815	Shah Trader	145,000	1,250
133816-836	Misri Khan	145,000	1,250
133837-53	Misri Khan	145,000	1,250
133854-75	Misri Khan	218,000	1,250
133876-133900 32601-32607 326748	Misri Khan	400,000	1,250
32608-641 32675	Misri Khan	350,000	1,250
32642-676	Dost & Co	218,000	1,250
32677-709	Misri Khan	218,000	1,250
32710-32741	Abid Ali	218,000	1,250
32742-32771	Dost & Co	224,000	1,250
32772-32805	Dost & Co	308,000	1,250
32806-32839	Misri Khan	308,000	1,250
32840-32871	Misri Khan	218,000	1,250
32872-35438	Lajbar Khan	8,650,000	18,750
32896-32918	Zarghun Shah	6,050,000	18,750
32919-32935	Raham Shad	11,170,000	18,750
32936-32959	Bakhtaj-ud-din	18,060,000	18,750
32960-32980	Siraj-ul-Haq	17,800,000	18,750
32981-35440	Muhammad zaid	14,400,000	18,750
35401-35442	Burki Cons: Co	8,350,000	18,750
35422-35443	Muhammad Ajmal & Co	11,200,000	18,750
35444-35726	najeemullah	225,000	1,250
35463-35727	Misri Khan	225,000	1,250
35482-35728	Zarghun Shah	700,000	1,850
35499-35729	Shakirullah & Co	925,000	1,850
40435-38	Syed Asim Shah	224,000	1,250
40439-41	Misri Khan	224,000	1,250
40442-45	Akhunzada	224,000	1,250
40446-48	Najeem Ullah	224,000	1,250
40449-51	Asim	224,000	1,250
40452-56	Misri Khan	400,000	1,250
40457-62	Dost & Co.	823,000	1,850
40463-65	Najeem	201,000	1,250

40466-68	Misri Khan	224,000	1,250
40469-72	Dost & Co.	133,000	1,250
40473-76	Dost & Co.	133,000	1,250
40477-80	Abid Ali	218,000	1,250
35516-35730	Najeemullah Elec Works	540,000	1,850
35533-35734	Syed Asim Shah	54,000	1,250
35550-35732	Najeemullah Elec Works	225,000	1,250
35569-24733	Al –Awan Enterprises	308,000	1,250
35735-35737	M/S T.S K Enterprises	650,000	1,850
35738-35740	M/S K.S.B Pumps	650,000	1,850
35741-35743	M/S MAK Pumps & Co. limited	65,000	1,250
35744-35748	Hidayat Const:	93,393,000	18,750
35749-35817	Khalid & Sons	14,400,000	18,750
35761-35776	Khalid & Sons	4,132,000	6,250
35777-35793	Murad al –Mayar associates	4,650,000	6,250
35794-35819	Naseer & Co	308,000	1,250
35804-35820	Misri Khan	218,000	1,250
35821-35876	Shah & Sons	14,658,000	18,750
35854-35879	Najeemullah Elec Works	628,000	1,850
35880-35911	Khalid Zaman	13,642,000	18,750
35912-35945	Naseer & Co	1,128,000	6,250
35946-35949	Muhammad Ali	1,633,000	6,250
35950-35955-	Irfan khan	571,000	1,850
35956-35961	Lajbar Khan	1,055,000	6,250
35962-35967	Nor Islam Afridi	1,441,000	6,250
35968-35975	Raham Shad	4,050,000	6,250
35976-35893	Kashif Surrani Cons:	4,050,000	6,250
35894-192105	Siraj –Ul-Haq & Brothers	5,200,000	18,750
192106-192113	Raham Shad	5,200,000	18,750
192114-192121	Wajid Ali & Sons	5,200,000	18,750
192122-192127	Lajbar Khan	4,050,000	6,250
192128-192133	R.S.R & Sons	3,900,000	6,250
192134-192143	Akhunzada Zaidullah & Co	135,000	1,250
192144-148601	Mujeeb Khan & Sins	135,000	1,250
192155-148604	Najeemullah Elec Works	133,000	1,250
192164-148603	Zarghun Shah	133,000	1,250
192172-192179	Zarghun Shah	135,000	1,250
192180-192190	Najeemullah Elec Works	135,000	1,250
192191-192200	Ali & Sons	133,000	1,250
148605-148752	Shahid Ayub	2,445,000	6,250
148624-148753	Jehanzeb & Co	364,000	1,250
148653-148804	Khalil traders	6,050,000	18,750
148701-148754	Nazir Khan	2,050,000	6,250
148726-148746	Banghash Yuosafzai	3,040,000	6,250
148755-148759	Raham Shah	5,074,000	18,750

148760-148781	Malik Dost Muhammad	12,400,000	18,750
148782-148809	Raham Shah	8,900,000	18,750
148776-148961	Banghash Yousafzai	18,300,000	18,750
148692-148815	Hamid Jan & Brothers	17,100,000	18,750
148816-148820	Sahibzada Liaqat Ali Shah	16,600,000	18,750
148821-148828	Mujeeb khan & Sons	145,000	1,250
148829-148836	Zarghun Shah	244,000	1,250
148837-148849	Misri Khan	407,000	1,250
148850-148856	Najeemullah Elec: Works	145,000	1,250
148857-148865	Misri Khan	218,000	1,250
148866-148869	Rawab Khan	363,000	1,250
148870-148883	Naseer & Co	308,000	1,250
148884-14894	Dost & Co	308,000	1,250
148899-148919	Zarghun Shah	700,000	1,850
148920-148937	Al – Awan Enterprises	480,000	1,250
148938-148942	Najeemullah Elec: Works	365,000	1,250
148944-148978	Khalid Zaman	6,496,000	18,750
148979-149024	Raham Shad	6,496,000	18,750
149025-149029	Nazir Muhammad	4,280,000	6,250
149030-149076	Muhammad Rehan & Co	3,450,000	6,250
149077-149114	Seven Star	3,427,000	6,250
149115-149139	Falik Niaz	3,426,000	6,250
149140-149298	Raham Shad	3,650,000	6,250
149146-149176	Seven Star	7,500,000	18,750
149177-149196	Zarghun Shah	224,000	1,250
149197-149217	Zarghun Shah	224,000	1,250
149218-149221	Najeemullah Elec: Works	218,000	1,250
149222-149238	Zarghun Shah	218,000	1,250
149238-149255	Misri Khan	218,000	1,250
149253-149268	Abid Ali	218,000	1,250
149269-149273	Akhunzada Zaidullah & Co	218,000	1,250
149274-149297	Misri Khan	498,000	1,250
149299-149304	Khan & Co	11,400,000	18,750
149305-149309	Wajid Ali	7,500,000	18,750
149310-149316	Mujeeb Khan & Sons	1,140,000	6,250
149317-149320	Najeemullah Elec: Works	498,000	1,250
149321-149324	Najeemullah Elec: Works	498,000	1,250
149325-149328	Misri Khan	498,000	1,250
149329-149349	Raz Muhammad	3,450,000	6,250
149375-149536	Engineer Shahi Khan	3,450,000	6,250
149420 -149587	Ashfaq Ahmad Qazi Khel	8,100,000	18,750
149453-149540	Azlaan Cons: Co	8,950,000	18,750
149492-149541	Al-Khair Builders	3,280,000	6,250
149542-149551	Mujeeb Khan & Sons	135,000	1,250
149552-149561	Najeemullah	135,000	1,250
149562-149571	Al-Awan Enterprises	225,000	1,250

149572-149589	Zarghun Shah	308,000	1,250
149580-149591	Naseer & Co	218,000	1,250
149592-149597	Sarhad Engineering	18,881,000	18,750
149598-149602	R.S.R & Sons	4,035,000	6,250
149603-149607	Khalil Ahmad	4,035,000	6,250
149608-149611	Bangash Yousafzai	9,230,000	18,750
149612-149618	Malik Dost Muhammad	10,952,000	18,750
149619-149622	Najeemullah	376,000	1,250
149623-149626	Najeemullah	135,000	1,250
149627-149631	Naseer & Co	135,000	1,250
149632-149635	Najeemullah	224,000	1,250
149636-149639	Misri Khan	308,000	1,250
149640-149666	Nor Islam Afridi	12751,000	18,750
149667-149688	Parcon Associates	13,051,000	18,750
149689-149827	Seven Star	13,821,000	18,750
149713-149739	Malik aftar & Brothers	13,251,000	18,750
149740-149826	Malik Engineer & sons	15,121,000	18,750
149762-149777	Misri Khan	589,000	1,850
149778-149828	Mujeeb Khan & sons	589,000	1,850
149792-149805	Shakeel Traders	589,000	1,850
149806-149819	Madina General Items	589,000	1,850
149820-149825	Najeemullahj	589,000	1,850
149829-40254	Daud Cons: Pvt Ltd	6,200,000	18,750
149866-40251	Bawar Khan	10,568,000	18,750
149900-149923	Sarhad Engineering	18,220,000	18,750
149924-40246	Misri Khan	73,000	1,250
149936-40247		496,000	1,250
149949-149995	Malang Jan	2,000,000	6,250
149996-40249	Abid Ali	308,000	1,250
40007-40057	Malang jan	2,000,000	6,250
40058-40086	Tariq Jamil	2,000,000	6,250
40058-40086	Tariq Jamil	2,000,000	6,250
40087-40124	Tariq Jamil	2,000,000	6,250
40125-40159	Said Khan & Sons	2,000,000	6,250
40160-40188	Tariq Jamil	2,000,000	6,250
40189-40224	Tariq Jamil	2,000,000	6,250
40225-40250	Falik Niaz	2,000,000	6,250
40255-40257	Nor Islam Afridi	12,751,000	18,750
40258-40260	Raham Shad	13,821,000	18,750
40261-40263	Malik aftar & Brothers	13,251,000	18,750
40264-40266	Shahibzada Liaqat ali shah & Co	15,121,000	18750
40267-40274	Irfan Ullah	9,360,000	18,750
40275-40279	Unique Const:	20,900,000	18,750
40280-40282	Muhammad ali	109,400	1,250
40283-48289	Irfan Ullah	9,740,000	18,750

40290-40294	Said Khan & Sons	1,948,000	6,250
40295-40301	Raham shad	3,975,000	6,250
40302-40481	Shah Khalid	3,975,000	6,250
40306-40309	Wajid ali Khan & Sons	9,215,000	18,750
40310-40312	Daud Const: Pvt Ltd	4,312,000	6,250
40313-40486	Seven Star	3,975,000	6,250
40316-40321	Raham Shad	3,975,000	6,250
40322-40483	Seven shad	9,215,000	18,750
40333-40337	Raham shad	3,975,000	6,250
40338-40484	Raham shad	8,186,000	18,750
40342-40344	Said Khan & Co	109,400	1,250
40345-40347	Wajid ali	11,555,000	18,750
40348-40350	Sarhad Engineering	13,400,000	18,750
40351-40353	Raham Shad	2,199,000	6,250
40354-40359	Shah Faisal	3,366,000	6,250
40360-40372	Fakhar alam	4,032,000	6,250
40373-40382	Ghaffar ali	4,032,000	6,250
40383-40393	Falik niaz	3,427,000	6,250
40394-40396	Lajbar Khan	1,700,000	6,250
40397-40401	Misri Khan	455,000	1,250
40402-40405	Dost & Co	292,000	1,250
40406-40408	Najeemullah	72,000	1,250
40409-40411	Misri Khan	303,000	1,250
40412-40415	Al- Awan Enterprises	153,000	1,250
40416-40419	Syed Asim Shah	224,000	1,250
40420-40423	Ghafoor Cons:	224,000	1,250
40427-40427	Ghafoor Cons:	224,000	1,250
40428-40431	Syed Asim Shah	135,000	1,250
40432-40434	Najeemullah	224,000	1,250
Total			1,755,250

SUMMARY

Total of Stamp Duty	=	Rs1,755,250
Less amount deposited in Form-46	=	<u>Rs1,190,050</u>
Less deposit of	=	<u>Rs565,200</u>

Annex -K

**Detail of Registration Fee For Financial Year 2011-12 of C&W Building
Division-I Peshawar**

S.No	Name of Contractor	PK No	Total Fee	Deposited	Balance	10% Fine	Total Outstanding
1.	Shah Hussain & Brds	08	15,000	10,000	5,000	1500	6,500
2.	Zaib Construction	04	35,000	-	35,000	3500	38,500
3.	Shalozar Construction	05	30,000	7,000	23,000	3000	26,000
4.	Jehanzeb & Co	09	15,000	8,000	7,000	1500	8,500
5.	Syed Yaqoob Shah	03	45,000	20,000	25,000	4500	29,500
6.	Wajid Ali	08	15,000	5,000	10,000	1500	11,500
7.	Akhtar Munir	07	20,000	10,000	10,000	2000	12,000
8.	Malik M Tariq & Co	04	35,000	22,000	13,000	1500	14,500
9.	M/S Shahid Ayub	08	15,000	15,000	-	1500	1,500
10.	Mehar Zaman & Brds	05	30,000	20,000	10,000	3000	13,000
11.	M/S Zargun Shah	08	15,000	15,000	-	1500	1,500
12.	Misri Khan	08	15,000	15,000	-	1500	1,500
13.	Muhammad Builders	06	25,000	20,000	5,000	2500	7,500
14.	Oriental Org of Business	07	20,000	10,000	10,000	2000	12,000
15.	Malak Aftab Ahmad	08	15,000	15,000	-	1500	1,500
16.	Mian Brds	08	15,000	10,000	5,000	1500	6,500
17.	Shah Faisal	08	15,000	8,000	-	1500	1,500
18.	Fakhri Alam	08	15,000	7,000	8,000	1500	9,500
19.	Syed Asim Shah	-	-	-	-	-	-
20.	Shah Hussain	08	15,000	-	15,000	1500	16,500
21.	Wajid Ali	06	25,000	20,000	5,000	2500	7,500
22.	Nazir Khan	08	15,000	7,000	8,000	1500	9,500
23.	M/S Sarhad Engg & Electric Co	03	45,000	20,000	25,000	4500	29,500
24.	Haleem Khan Mughalzai	09	12,000	-	12,000	1200	13,200
25.	M/S faizullah & Co	06	25,000	20,000	5,000	2500	7,500
26.	M/S Sher Muhammad	05	30,000	20,000	10,000	3000	13,000
27.	Zafar Maqood	07	20,000	-	20,000	2000	22,000
28.	Khalid Zaman	08	15,000	15,000	-	1500	1,500
29.	Kashif soorani	07	20,000	-	-	-	-
30.	Irfanullah	08	15,000	10,000	5,000	1500	6,500
31.	M/S Syed Khan	08	15,000	10,000	5,000	1500	6,500
32.	M/S Sirajul Haq	06	25,000	20,000	5,000	2500	7,500
33.	M/S National RCC	03	45,000	20,000	25,000	4500	29,500
34.	M/S Khalid & Sons	08	15,000	10,000	5,000	1500	6,500
35.	Malak A Shakoor	08	15,000	7,000	8,000	1500	9,500
36.	Seven Star	06	25,000	20,000	5,000	2500	7,500

	Construction						
37.	Manzar Hussain	05	30,000	20,000	10,000	3000	13,000
38.	Muatabar Khan	07	20,000	7,000	13,000	200	15,000
39.	Shah Hussain & Brothers	08	15,000	10,000	5,000	1500	6,500
40.	Shahi Khan	06	25,000	20,000	5,000	2500	7,500
41.	M/S Ajmal & Brothers	08	15,000	7,000	8,000	1500	9,500
42.	RSR & Sons	08	15,000	15,000	-	1500	1,500
43.	Najeem Ullah	08	15,000	-	15,000	1500	16,500
44.	M/S Nasir &Co	08	15,000	7,000	8,000	1500	9,500
45.	Mr Badshah Khan	05	30,000	20,000	10,000	3000	13,000
46.	Mr Haji Alam Zeb	06	25,000	20,000	5,000	2500	7,500
47.	M/S Khalid Cons Co	08	15,000	3,000	12,000	1500	13,500
48.	M/S Rawaa Construction	04	35,000	20,000	15,000	3500	18,500
49.	M/S Haseeb Enpril	06	25,000	20,000	5,000	2500	7,500
50.	M/S Quality Builders	07	20,000	10,000	10,000	2000	12,000
51.	M/S Lajbar Khan	08	15,000	-	15,000	1500	16,500
52.	Mr Masood Khan	08	15,000	10,000	5,000	1500	6,500
Total							570,700

Detail of overpayment due to unauthorized Quantity and Rate

Record entry as per MB-251 and paid on vouchers		Record entry as per actual work done	
Measurement	Metter	Measurement	Metter
2x1x113.5x11.5 =	2610.5	1x113.5x8=	908
2x1x121.5x11.5=	2799.5	1x121.5x8=	972
2x1x130x11.5=	2990	1x130x8=	1040
2x1x66x11.5=	1518	2x66x8=	1056
2x1x122x11.5=	3841	1x167x8=	1336
2x1x122x11.5=	2606	1x122x8=	976
	16560m		6288m
16560/10.76=1539.03 M ²		6288/10.76=584.39 M2 Rate Difference 584.39x589.18= 344311 584.39x306=178823 344311-178823=165488 (Overpayment in rate of form work executed)	

1539.03-584.39=954.64x589.18=Rs562455 overpayment in quantity of farm work not authorized.

Summary

“A”

Overpayment due to higher rate of

165488

Overpayment due to unauthorized work

562455

727943x28%

203804

931767

“B”

Overpayment due to higher rate of RCC 1:2:4 of beam, linter and column etc instead of PCC 1:4:8

164.55 M3 @ Rs. 4699.95= 773376.77
164.55 M3 @ Rs. 2890.30= 475598.86
297778 x28% = 83378
Total 381156

Total overpayment =931767+381156= 1,312,923