



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

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
AP	Advance Para
AOM&R	Annual Ordinary Maintenance and Repair
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
DDO	Drawing and Disbursing Officer
DG	Director General
DLF	District Local Fund
GFR	General Financial Rules
I.H.S	Integrated Health Services
KP	Khyber Pakhtunkhwa
LCB	Local Council Board
LGA	Local Government Act
LGO	Local Government Ordinance
MFDAC	Memorandum for Departmental Accounts Committee
NGO	Non-Government Organization
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PFC	Provincial Finance Commission
PHCs	Primary Health Centers
RDA	Regional Directorate of Audit

Preface

Articles 169 and 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 37 of Local Government Act 2013 require the Auditor-General of Pakistan to conduct audit of the receipts and expenditure of each District Government.

The report is based on audit of the accounts of District Government Battagram for the Financial Year 2015-16. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa, conducted audit on test check basis during 2016-17 with a view to report significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and significant audit finding. Relatively less significant issues are listed in the Annexure - 1 of the Audit Report. The Audit Observations listed in the Annexure - 1 shall be pursued with the Principal Accounting Officer at the DAC level. In all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of District Accounts Committee through the next year's Audit Report.

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 replies of the Departments. DAC meeting was not convened inspite of repeated requests.

The Audit Report is submitted to the Governor, Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 37 of Khyber Pakhtunkhwa Local Government Act 2013, for laying before the appropriate legislative forum.

Islamabad

Dated:

(Rana Assad Amin)

Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit, District Governments, Khyber Pakhtunkhwa carries out the audit of 25 District Governments. Regional Directorate of Audit Abbottabad, on behalf of the Director General Audit, District Governments, Khyber Pakhtunkhwa, carried out the audit of six Districts namely Abbottabad, Haripur, Mansehra, Battagram, Kohistan and Tor Ghar.

This Regional Directorate has a human resource of 8 officers and staff with a total of 2,000 man days. The annual budget amounting to Rs 16.237 million was allocated to this office during financial year 2016-17. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programs/projects

District Government Battagram conducts its operations under Khyber Pakhtunkhwa Local Government Act 2013. It comprises one Principal Accounting Officer (PAO) covering eighteen groups of the offices as mentioned in Chapter- 1 of the report. Financial provisions of the Act describe the Government fund as District Local Fund and District Public Account for which Annual Budget Statement is authorized by the District Council in the form of budgetary grants.

a. Scope of audit

There are 60 formations in District Battagram out of which the accounts of four formations were examined in detail. These formations were selected for detailed audit by excluding the last year audited entities, keeping in view the available man days.

The total expenditure of District Government Battagram for the Financial Year 2015-16 was Rs 1,904.442 million. Out of this, RDA Abbottabad audited an expenditure of Rs 1,300.990 million which, in terms of percentage was 60% of auditable expenditure. The receipt of District Government Battagram, for the Financial Year 2015-16, was nil.

b. Recoveries at the instance of audit

Recovery of Rs 29.246 million was pointed out during the audit. However, no recovery was effected till finalization of this report. All the recoveries pointed out were not in the notice of the executives prior to audit.

c. Audit Methodology

Audit was conducted after understanding the business processes of District Government Battagram with respect to their functions, control structure and key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting the audit. Audit used desk audit techniques for analysis of compiled data and review of actual vouchers called for scrutiny and substantive testing.

d. Audit Impact

Audit pointed out various irregularities of serious nature to the management. However, no impact was visible as the management failed to reply and the irregularities could not come to the light in the proper forum i.e DAC.

e. Comments on the internal control and internal audit department

The purpose of internal control system is to ensure effective operation of an organization. It consists of measures employed by the management to achieve objectives, safeguard assets, ensure accuracy, timeliness and reliability of financial and accounting information for decision making.

Another basic component of internal control, as envisaged under section 37(4) of LGA 2013, is internal audit which was not found in place in the domain District Governmnet.

f. Key audit findings of the report:

- i. Non-production of records of Rs 38.127 million was noted in one case¹.
- ii. Irregularity & Non-compliance of Rs 844.523 million was noticed in seventeen cases².
- iii. Internal controls weaknesses of Rs 15.817 million were noticed in three cases³.

g. Recommendations

- i. Disciplinary action needs be taken against the responsible person (s) besides production of auditable record under intimation to Audit.
- ii. Departments need to strengthen internal controls mechanisms to ensure that lapses of the kind reported in this audit report are pre-empted and fair value for money is obtained from public spending.
- iii. Deduction of taxes on supplies and contracts need to be ensured.
- iv. Internal controls in all areas i.e. financial, managerial, operational, administrative and accounting need to be strengthened to pre-empt the reported lapses and fair value for money is obtained from public spending.
- i. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.

¹ Para 1.2.1.1

² Para 1.2.2.1,1.2.2.2, 1.2.2.3,1.2.2.4, 1.2.2.5, 1.2.2.6, 1.2.2.7, 1.2.2.8, 1.2.2.9, 1.2.2.10, 1.2.2.11, 1.2.2.12, 1.2.2.13, 1.2.2.14, 1.2.2.15, 1.2.2.16, 1.2.2.17

³ Para 1.2.3.1, 1.2.3.2, 1.2.3.3

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

S. No	Description	No.	Budget		
			Expenditure	Receipts	Total
1.	Total Entities (PAO) in Audit Jurisdiction	1	1,904.442	-	1,904.442
2.	Total formations in audit jurisdiction	60	1,904.442	-	1,904.442
3.	Total Entities(PAO) Audited	4	1300.990	-	1300.990
4.	Total formations Audited	4	1300.990	-	1300.990
5.	Audit & Inspection Reports	4	1300.990	-	1300.990
6.	Special Audit Reports	-	-	-	-
7.	Performance Audit Reports	-	-	-	-
8.	Other Reports	-	-	-	-

Table 2: Audit observations classified by Categories

(Rs in million)

S. No	Description	Amount Placed under Audit Observation
1.	Unsound asset management	38.127
2.	Weak financial management	358.713
3.	Weak Internal controls relating to financial management	441.975
4.	Others	0
	Total	838.815

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

S. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year (2014-15)	Total last year (2013-14)
1.	Outlays Audited	-	1,016.516		283.523	1,300.990	
2.	Amount Placed under Audit Observations /Irregularities of Audit	-	461.630	-	377.185	838.815	
3.	Recoveries Pointed Out at the instance of Audit	-	29.246	-	-	29.246	
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

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	766.425
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	11.851
3.	Accounting Errors (accounting policy departure from NAM ⁴ misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4.	Quantification of weaknesses of internal control systems.	0
5.	Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies	29.246
6.	Non production of record	31.293
7.	Others, including cases of accidents, negligence etc.	0
	Total	838.815

Table 5: Cost-Benefit**(Rs in million)**

S. No	Description	Amount
1.	Outlays Audited	1300.990
2.	Expenditure on Audit	0.160
3.	Recoveries realized at the instance of Audit	0
	Cost-Benefit Ratio	

⁴ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS(Cash)

CHAPTER-1

1.1 District Government Battagram

1.1.1 Introduction

Activities of District Government are managed through offices of Deputy Commissioner and District Officers under Khyber Pakhtunkhwa Local Government Act 2013 (LGA 2013). Each group of District Offices consists of District Officer (DO). The DO by means of a standing order distributes the work among the officers, branches, and/or sections of each district office. The offices which manage the activities of District Government are Deputy Commissioner (DC), XEN C&W, XEN Public Health, District Officers Agriculture, Education, Health, Water Management, Fisheries, Population Welfare, LG & RDD, Sports, Enterprises & Investment Promotion, Live Stock & DD, Soil Conservation, Cooperation, Social Welfare, Public Transport and Municipal Services.

1.1.2 Comments on Budget and Accounts (variance analysis)

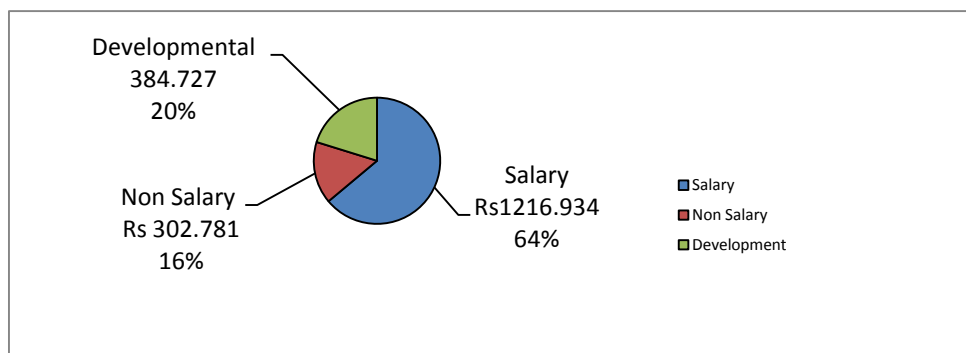
(Rs in millions)

2015-16	Budget	Expenditure	Excess/ (Saving)	%age
Salary	1631.025	1216.934	(414.091)	25%
Non Salary	542.815	302.781	(240.034)	44%
**Developmental Account – IV	0.890	0.890	0	0
Developmental Account – I	390.381	383.837	(6.544)	2%
Total	2565.111	1904.442	(660.669)	26%
Receipts	0	0	0	0

The savings of Rs 654.125 million in all heads of accounts indicate weakness in the capacity of these local institutions to utilize the amount allocated.

Expenditure 2015-16

(Rs in million)



1.1.3 Brief comments on the status of compliance with ZAC / PAC Directives

The audit report pertaining to Audit Year 2016-17 have been submitted to the Governor of Khyber Pakhtunkhwa. Detail of PAC meetings is given below:

#	Audit Year	PAC/ZAC meeting
1	2002-03	Not Convened
2	2003-04	Not Convened
3	2005-06	Not Convened
4	2006-07	Not Convened
5	2007-08	Not Convened
6	2008-09	Not Convened
7	2009-10	Not Convened
8	2010-11	Not Convened
9	2011-12	Not Convened
10	2012-13	Not Convened
11	2013-14	Not Convened
12	2014-15	Not Convened

1.2 AUDIT PARA

1.2.1 Non-Production of record

1.2.1.1 Non-production of auditable record – Rs 31.293 million

Section 14 (3) of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that 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 Efficiency and Discipline Rules.

District Health Officer Battagram transferred Rs 31,293,000 to Save the Children under various Heads of accounts during 2015-16. However, the following auditable record was not produced:

1. Bank Statement of Save the Children's bank account
2. Payment vouchers
3. Total budgeted amount transferred to Save the Children
4. Payment detail of salary of vacant post
5. Non-Salary detail of transfer
6. Record pertaining to Primary Health Centers
7. Monthly Expenditure statement
8. Log Books of vehicles and machinery
9. Detail of Hospital Receipts
10. Medicine & Article Stock Registers
11. Detail of government accommodations and occupants
12. Detail of appointments
13. Detail of all bank accounts and transaction

Non-production of auditable record was violation of rules which resulted into non-verification of public spending.

When pointed out in august 2016, management stated that detailed reply would be furnished after consulting original record. However, reply was not furnished.

Request for convening DAC meeting was made in September 2016, which could not be convened till finalization of this Report

Audit suggests that disciplinary action may be taken against the reponsible person (s) besides production of auditable record under intimation to Audit.

AP 23(2015-16)

1.2.2 Irregularities and Noncompliance

1.2.2.1 Blockage of money due to non-release of ADP Share – Rs 212.157 million

According to Government of Khyber Pakhtunkhwa P&D Department Letter No.C/RD/PD&DD/6-8/1850-1970/W/E dated 19th October 2015, each District Government should formulate their District Development Plans strictly adhering to Sectoral priorities and time lines.

Deputy Commissioner Battagram received Rs 212,157,000 on account of District ADP during 2015-16 for onward distribution to various sectors as detailed at Annex. - 2. However, the said amount was not released to quarters concerned and was unauthorized retained.

Blockage of money occurred due to weak financial control, which resulted in illegal retention of public money.

When pointed out in August 2016, management stated that detailed reply would be furnished after consulting original record. However, reply was not furnished.

Request for convening of DAC meeting was made in September 2016, which could not be convened till finalization of this Report.

Audit suggests strict disciplinary action against the person(s) at fault under intimation to audit.

AP 01(2015-16)

1.2.2.2 Doubtful payments to Earthquake affectees – Rs 18.900 million

According to PDMA letter No. PDMA/Acctt/4-1/2015-16 dated 31/10/2015 that expenditure needs to be made after observing the codal formalities required under rules and maintenance of record.

Deputy Commissioner Battagram received Rs 21,300,000 on account of payment of compensation to earthquake affectees during 2015-16. The local

office incurred expenditure of Rs 18,900,000. However, the following codal formalities were not observed:

1. Report of the Committee constituted for the assessment of damages and losses occurred was not available.
2. Actual Payee Receipts were not available.
3. Pictorial/video coverage of losses occurred was not available on record.
4. No record of Cheque distribution ceremony was available.
5. No Cell Number, Address, Name to whom the cheques were delivered was available on record.
6. Reconciliation of expenditure incurred were not made

The amount was not properly utilized and its misuse can not be ruled out. This has also been pointed out by PDMA vide letter referred above.

When pointed out in August 2016, management stated that detailed reply would be furnished after consulting original record. However, reply was not furnished.

Request for convening of DAC meeting was made in September 2016, which could not be convened till finalization of this Report.

Audit recommends that high level inquiry may be conducted for fixing of responsibility and the amount may be recovered from persons at default.

AP 05(2015-16)

1.2.2.3 Un-authorized placement of public funds in Commercial Banks - Rs 13.620 million

According to Government of Khyber Pakhtunkhwa Finance Department letter No.2/3(F/L) FD/2016/Vol-X dated 19th January 2016, “public funds will not be placed by any DDO in Commercial Banks without any valid authority of Finance Department. Such amount lying in commercial banks should be drawn and credited to Government. Monthly expenditure statements of the Bank accounts should be sent to Finance Department.

Deputy Commissioner Battagram placed a huge amount of public funds in Commercial Banks during 2015-16 without any authority as detail below:

S.No	Name of Bank	A/C No.	Closing Balance (Rs)
1	Bank of Khyber Battagram	159-00-2	10,511,309
2	Bank of Khyber Battagram	160-00-4	2,760,680
3	NBP Battagram	4093515732	348,123
Total			13,620,112

Unauthorized placement of Government money into commercial banks occurred due to involvement of personal interest which resulted in violation of Government rules/directions.

When pointed out in August 2016, management stated that detailed reply would be furnished after consulting original record.

Request for convening of DAC meeting was made in September 2016, which could not be convened till finalization of this Report.

Audit suggests probe into the matter, fixing responsibility and disciplinary action against the person(s) at fault besides depositing the interest accrued thereupon in govt treasury.

AP 06 (2015-16)

1.2.2.4 Irregular transfer of funds to Integrated Health Services - Rs 80.799 million

Para 10(i) of GFR Vol-I, provides that every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect expenditure of his own money.

DHO Battagram transferred Rs 80,799,089 during 2015-16 to NGO Integrated Health Services designated Bank Account No.6509-2 in UBL Battagram without signing MOU and PC-I. Moreover, administration of all the PHCs was transferred to IHS without approval of the competent authority.

The irregularity occurred due to negligence of the department which resulted in violation of government instructions.

When pointed out in August 2016, management stated that detailed reply would be furnished after consulting the original record.

Request for convening of DAC meeting was made in September 2016, which could not be convened till finalization of this Report.

Audit suggests probe into the matter for taking action against the person(s) at fault under intimation to audit.

AP 24(2015-16)

1.2.2.5 Unauthorized expenditure without PC-I - Rs 2.607 million

According to Finance Department Government of Khyber Pakhtunkhwa letter No. NO: BI/2-7/96-97/FD dated 16th October, 1997 all the maintenance and repair work exceeding Rs.1 lac will be carried out through PC-I.

XEN PHE Battagram incurred an amount of Rs 2,606,537 on maintenance and repair work during 2015-16 without preparing any PC-I in violation of standing instruction of Government.

The unauthorized expenditure occurred due to negligence which resulted in violation of Government instructions.

When pointed out in August 2016, management stated that detailed reply would be furnished after consulting original record.

Request for convening of DAC meeting was made in September 2016, which could not be convened till finalization of this Report.

Audit suggests that action may be taken against responsible person(s) and condonation of irregular expenditure by the competent forum under intimation of audit.

AP 12(A/C-I -2015-16)

**1.2.2.6 Un-Necessary retention of Government money in PW-II
Deposits Rs 31.780 million**

According to Para 399 of CPWA Code, balances remained unclaimed for complete three years should be lapsed and credited to Government treasury.

During scrutiny of the accounts record of XEN PHE and C&W Battagram, it was observed that unclaimed balances of Rs 31,780,223 were lying in Deposit-II for more than three years, which according to rule should have been credited into Government treasury. Details are given at Annex. - 3.

Audit is of the view that non-credit of money into Government treasury was negligence on the part of department.

When pointed out in August 2016, management replied that detailed reply would be furnished after consulting original record.

Request for convening of DAC meeting was made in September 2016, which could not be convened till finalization of this Report.

Audit suggests action against the person(s) at fault besides credit of unspent amount into Government Treasury immediately.

AP 21 & 01 (A/C-I -2015-16)

1.2.2.7 Irregular expenditure without Technical Sanction – Rs 396.415 million

Para 178 of GFR Vol-I & Para-56 of CPWA code provides that the work may not be started/executed without technical sanction. Para 89(d) (3) of CPWD Code also provide that a contract cannot be accepted by any officer if the work is not been technically sanctioned

According to Para I of General Instructions issued vide Government of NWFP (Works & Services Department) No.SO(PAC)DAC/48-2008/DERA/W&SD dated 10-3-2008, Technical Sanction should be obtained prior to commencement of the works as per rules. In future, if the TS is not obtained prior to commencement of scheme then disciplinary action will be initiated against the responsible officer.

XEN C&W Division Battagram awarded various developmental schemes aggregating to Rs 549,474,000 during the year 2015-2016 detailed at Annex. - 4. An expenditure of Rs 396,415,000 was incurred on those schemes upto June, 2016. However technical sanctions were not obtained prior to the commencement of these works. Even some of the schemes were completed in absence of technical sanctions.

Audit is of the view that irregularity occurred due to mis-management and negligence of the department which was clear violation of rules.

When pointed out in August 2016, management stated that detailed reply would be furnished after consulting original record.

Request for convening of DAC meeting was made in November 2016, which could not be convened till finalization of this Report.

Audit recommends that inquiry may be conducted for fixing the responsibility upon the person(s) at fault under intimation to audit.

AP 02(A/C-I -2015-16)

1.2.2.8 Overpayment due to higher rates Rs - 1.146 million

According to item No.19-26 of CSR 2009, when material is available at site labour rate will be paid instead of composite rate.

XEN C&W Division Battagram made payment for two items of filling of stones under the scheme Rehabilitation of Flood Damaged Rest House at Banna Allai during 2014-15. During physical inspection of scheme, it was observed that sufficient quantity of stones was available at site for all sorts of fillings as all the protection work was carried out at the bank of river. Therefore, labour rates were required to be allowed to the contractor as mentioned below whereas payment was made on composite rates was made.

Bill No / dated	Item of work	Qty PM ³	Rate allowed (Rs/M ³)	Labour Rate	Amount (Rs)
54-B/24-6-2014	Stone Boulder Filling behind R/W	1531.82	1246.36	623.18	954,600
19-26	Stones Filling	352.88	1086.63	543.32	191,727
Total					1,146,327

Audit is of the view that overpayment was made due to weak financial control which resulted in loss to Government and illegal favor to the contractor.

When pointed out in August 2016, it was stated that detailed reply would be furnished after consulting original record.

Request for convening of DAC meeting was made in November 2016, which could not be convened till finalization of this report.

Audit suggests action against the person(s) at fault and recovery under intimation to audit.

AP 03(A/C-I -2015-16)

1.2.2.9 Non-recovery of penalty on late completion of schemes - Rs 22.356 million

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

XEN C&W Division Battagram executed various developmental schemes with estimated cost of Rs 201,975,000 during the year 2014-15 but the works were not completed on due date. The local office did not imposed penalty amounting to Rs 20,191,000. Detail is given at annex. - 5

Similarly, XEN PHE Battagram awarded Water Supply Scheme Mata Maidan and Bangla with estimated cost of Rs 21,650,000 on 15.04.15 with completion period of 7 months. However, the work was not completed within stipulated period. Penalty of Rs 2,165,000 should have been imposed and recovered from the contractors concerned for delay in completion of work.

Audit is of the view that non-imposition of penalty was illegal favor to contractor and loss to to government.

When pointed out in August 2016, management stated that detailed reply would be furnished after consulting original record.

Request for convening of DAC meeting was made in September 2016, which could not be convened till finalization of this Report.

Audit suggests recovery of penalty from the contractor, deposit into treasury and action against the person(s) responsible for this negligence.

AP 04, 05 & 18(A/C-I -2015-16)

1.2.2.10 Excess expenditure over contractual cost – Rs 4.602 million

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.

As per agreements, the works were to be completed as per BOQ amount/contractual cost.

XEN C&W Division Battagram incurred expenditure of Rs 27,066,803 on execution of three schemes during 2015-16 with excess payment of Rs 4,602,461 as per detail given below:

(Amount in Rs)				
S. No.	Particulars	Estimated Cost	Expenditure	Overpayment
1.	Raising B. Wall for premises of Girls Degree college Battagram	2,373,157	2,920,815	547,658
2.	Constt: B. Wall in Govt. Degree college Battagram	9,143,531	11,259,185	2,115,654
3	Const: of GGPS Nakka Saidan	10,947,654	12,886,803	1,939,149
	Total	22,464,342	27,066,803	4,602,461

Excess expenditure of Rs 4,602,461 was made due weak financial control negligently which resulted in violation of rules and loss to government.

When pointed out in august 2016, management replied that detailed reply will be furnished after consulting original record.

Request for convening of DAC meeting was made in September 2016, which could not be convened till finalization of this Report.

Audit recommends disciplinary action persons responsible for overpayment and recovery of overpaid amount under intimation to audit.

AP 06 & 10 (A/C-I -2015-16)

1.2.2.11 Overpayment due to non-deduction of 11% voids – Rs 1.720 million

According to clause 20(d) of contract agreement, 11% deduction of voids is required to be made on random rubble stone masonry laid dry in retaining wall and stone filling behind retaining wall.

XEN C&W Division Battagram paid Rs 15,638,000 on account of item of work “RR Masonry in F&P (Dry)” and “stone boulder filing behind retaining wall” during execution of various schemes during the year 2015-16 detailed at Annex. - 6. However, 11% voids amounting to Rs 1, 720,169 were not deducted from the contractors’ bills.

Audit is of the view that overpayment occurred due to negligence and weak financial controls, which resulted in loss to Government.

When pointed out in August 2016, management stated that detailed reply would be furnished after consulting original record.

Request for convening of DAC meeting was made in September 2016, which could not be convened till finalization of this Report.

Audit suggests recovery and action against the person(s) at fault under intimation to audit.

AP 07(A/C-I -2015-16)

1.2.2.12 Loss to Governemnt due to overpayment – Rs 1.261 million

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 as per Para 220 and 221 of CPWA Code.

As per various agreements the works were to be completed as per BOQ amount/contractual cost.

XEN C&W Division Battagram overpaid Rs.1,261,420 on account of item of work “ fabrication of mild steel” for the execution of various developmental works during the year 2015-16 as per detail given below:

S.No	Vr. No / Date	Qty of RCC (1:2:4)	Steel Admissible	Steel Used	Difference	Rate/ ton	Overpament (Rs)
1	15-B / 08-04-2016	85.49 M ³	9.10 ton	12.27 ton	3.17 ton	110,000	348,700
2	35-B / 17-06-2016	120.64 M ³	12.84 ton	17.22 ton	4.38 ton	104,000	455,520
3	60-B / 23-06-2016	117.37 M ³	12.48 ton	14.240 ton	1.76 ton	120,000	211,200
4	17-B / 15-06-2016	62.89 M ³	6.69 ton	9.15 ton	2.46 ton	100,000	246,000
	Total		41.11 ton	52.88 ton	11.77 ton		1,261,420

Audit is of the view that overpayment occurred due to weak financial control, which resulted in loss to Government.

When pointed out in August 2016, management stated that detailed reply would be furnished after consulting original record.

Request for convening of DAC meeting was made in September 2016, which could not be convened till finalization of this Report.

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

AP 08 (A/C-I -2015-16)

1.2.2.13 Excess payment over BOQ – Rs 3.252 million

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.

XEN C&W Division Battagram allowed payment for excess quantities of work in the scheme Constt: of District Resource Centres with integrated facilities for Public Prosecutors, Govt Pleaders and Probation Officers in District Battagram during 2015-16 as per detail given below:

S. No.	Particulars	Qty as per work order	Qty Executed	Difference	Rate (Rs)	Amount (Rs)
1	RR Masonry (1:6) in foundation	120 M ³	892.25 M ³	772.25 M ³	4,000	3,089,000
2	SF ceiling Joust etc	4.91 M ³	6.54 M ³	1.63 M ³	100,000	163,000
TOTAL:						3,252,000

Loss to Government occurred due weak financial control and mismanagement violating the government rules.

When pointed out in august 2016, management stated that detailed reply would be furnished after consulting original record.

Request for convening of DAC meeting was made in September 2016, which could not be convened till finalization of this Report.

Audit recommends action against the person(s) at fault and recovery of overpaid amount from them.

AP 09 (A/C-I -2015-16)

1.2.2.14 Non-disbursement on account of purchase of land – Rs 5.290 million

Par 12 GFR Vol-I provides that the controlling officer must see not only the total expenditure is kept within the limit of the authorized expenditure but also that the fund allotted to spending unit are expended in the public interest and upon object for which the money was provided

Deputy Commissioner Battagram received an amount of Rs 37,995,514 from various Govt departments for acquisition of land during 2015-16. However, Rs 5,290,222 was not disbursed among the land owners till the dates of audit. Detail as below:

(Amount in Rs)

S.No.	Description	Area	Allocation	Expenditure	Balance
1	Wildlife	03.02 Marla	7,880,214	7,794,560	85,654
2	Anti Corruption	10 Kanal	5,664,700	2,281,713	3,382,987
3	Play Ground Allai	40 Kanal	24,450,600	22,629,019	1,821,581
	Total		37,995,514	32,705,292	5,290,222

The irregularity occurred due to mismanagement of the department which resulted in non-disbursement of public money.

When pointed out in August 2016, management stated that detailed reply would be furnished after consulting original record.

Request for convening of DAC meeting was made in September 2016, which could not be convened till finalization of this Report.

Audit suggests that undue delay in disbursement of amount may be investigated and disbursed immediately among the actual owners under intimation to audit.

AP 04 (2015-16)

1.2.2.15 Irregular award of work without agreement – Rs 1.544 million

According to Para 89(c) of the CPWD code the agreement with the contractor selected must be in writing and should be precisely and definitely express, it should state the quantity and quality of work to be done and the terms upon which the payment will be made.

XEN PHE Battagram, awarded contract of M&R Battagram to M/S Kuzabanda Trand Engineering Company for Rs 2,000,000. Payment of Rs 1,543,500 was made during 2015-16 to contractor without any written agreement.

Expenditure in absence of contract agreement was un-authorized, which resulted in violation of rules.

When pointed out in august 2016, management stated that detailed reply would be furnished after consulting original record.

Request for convening of DAC meeting was made in September 2016, which could not be convened till finalization of this Report.

Audit suggests that investigation may be carried out for taking disciplinary action against the person(s) at fault.

AP 15 (A/C-I-2015-16)

1.2.3 Internal Control Weaknesses and Misappropriation.

1.2.3.1 Non-crediting of unutilized balance in Account IV - Rs.11.851

According to Government Khyber Pakhtunkhwa Finance Department letter No.SO(Dev-I) FD/2-142/2014/Vol-II dated 12.11.2015, “any un utilized balance in designated account of firm shall be credited by the firm to Account – IV of the District concerned within 30 days of reconciliation of accounts with DHO.

In the office, the DHO Battagram, an unspent amount of Rs. 11.851 million was lying in the A/C No.6509-2 with UBL Battagram, designated bank account of Integrated Health Services. Integrated Health Services has stopped its functions in District Battagram after June 2016.The unutilized balance was required to be transferred to District Account IV which has not been done.

Non-crediting of unutilized balance was clear violation of Government instructions.

When pointed out in aAugust 2016, management stated that detailed reply would be furnished after consulting original record.

Request for convening of DAC meeting was made in September 2016, which could not be convened till finalization of this Report.

Audit suggests immediate crediting of funds under intimation to audit.

AP 26 (2015-16)

1.2.3.2 Non-recovery of conveyance allowance - Rs. 1.731 million

Government of Khyber Pakhtunkhwa Finance Department letter No.FD(SR-II)8-2/10/2011 dated 06.06.1977 provides that conveyance allowance is not admissible to Government servants who resides in office premises.

DHO Battagram did not deduct an amount of Rs. 1,731,075 on account of conveyance allowance and house rent allowance from the from the employees who were residing in Government quarters/accommodation detailed at Annex. - 7

Non-recovery of conveyance allowance occurred due to non-observance of Government instructions.

When pointed out in August 2016, management stated that detailed reply would be furnished after consulting original record.

Request for convening of DAC meeting was made in September 2016, which could not be convened till finalization of this Report.

Audit suggests investigation may be carried out for taking disciplinary action against the person(s) responsible for ignorance of govt instructions besides recovery from concerned employees.

AP 30(2015-16)

1.2.3.3 Unauthorized payment of advances – Rs 2.235 million

Para 290 of CTR provides that no money shall be drawn from the treasury unless it is required for immediate disbursement and it is not permissible to draw money from treasury in anticipation of demands or to prevent the laps of budget grants.

In the office of DHO Battagram, Project Manager Integrated Health Services Battagram has drawn an amount of Rs. 2.235 million for unknown purpose on various occasions mainly 2 months before closing of the Integrated Health Services without any authority detailed at Annexure 8. No detail of expenditure out of this drawal was available with department.

Audit is of the view that this amount was drawn unlawfully and was misappropriated.

When pointed out in august 2016, management stated that detailed reply would be furnished after consulting original record.

Request for convening of DAC meeting was made in September 2016, which could not be convened till finalization of this Report.

Audit suggests that inquiry may be conducted for taking action under the law against the person(s) at fault and making recovery from the concerned persons under intimation to audit.

AP 31 (2015-16)

ANNEXURES

Annexure 1

Detail of MFDAC Paras

(Rs in million)

S. No	AP No	Department	Title of the Para	Amount
1.	02	DC Battagram	Un authorized collection of Social Welfare and Red cross funds	0.0697
2.	03	-do-	Variation of on the account of 2% Mutation Fee.	0.856
3.	07	-do-	Irregular expenditure	0.657
4.	28	DHO	Non deposit of Receipts into Government treasury	0.209
5.	34	-do-	Irregular purchase of solar vaccination unit	0.385
6.	35	-do-	Fraudulent Drawl of on the account of TA	0.069
7.	36	-do-	Non deduction of Taxes	0.215
8.	37	-do-	Non deduction of Taxes	0.334
9.	11	PHE	Non deposit of Tender form fee	0.053
10.	17	-do-	Overpayment	0.128
11.	20	-do-	Loss to Govt on account of non deduction of 10% old material costs	0.145
			Total:	3.1207

Annexure-2
Para:1.2.2.1

Statement showing non-release of ADP Share District Battagram

(Amunt in Rs)

S.No	Name of Sector	% Age	Allocation
1.	Education	20%	42,431,400
2.	Roads	20%	42,431,400
3.	Health	10%	21,215,700
4.	DWSS	10%	21,215,700
5.	Agriculture	5%	10,607,850
6.	Women Development	5%	10,607,850
7.	Youth/Sportss	5%	10,607,850
8.	Discretion of Dist.Government	25%	53,039,250
		Total	212,157,000

Annexure 3
Para 1.2.2.6

Statement Showing Deposit II PHE District Battagram

S. No	Item No.	Period	Amount (Rs)
1	5/5	Feb-09	5,530
2	6/6	Feb-09	4,210
3	7/7	Feb-09	8,340
4	8/8	Feb-09	495,487
5	14/14	Feb-09	19,750
6	16/16	Mar-10	30,920
7	17/17	Mar-10	41,140
8	18/18	Mar-10	36,020
9	19/19	Mar-10	38,480
10	45/45	Jun-12	22,750
11	46/46	Jun-12	882,136
12	47/47	Jul-12	89,112
13	48/48	Feb-13	86,961
14	4/48	Feb-13	1,430,413
15	49/45	Feb-13	1,343,702
	Sub-Total		4,534,951

Statement Showing Deposit II C&W District Battagram

S. No.	Item No.	Month	Amount in Rs.
1	115/165/217	02/2013	9,937
2			10,135
3	167/117/219	03/2013	38,434
4	118/168/220	03/2013	5,250
5	119/169/221	03/2013	41,990
6	104/148/200	11/2012	4,969,822
7	105/149/201	12/2012	1,001
8	107/151/203	012/2012	47,652
9	111/161/213	02/2013	2,882,075
10	112/162/214	02/2013	735,408
11	94/136/188	06/2012	4,000
12	95/137/189	06/2012	80,519
13	97/139/191	06/2012	141,265
14	99/143/195	09/2012	56,000
15	101/145/197	10/2012	21,089
16	102/147/199	10/2012	388
17	87/127/176	06/2012	35,050
18	89/129/178	06/2012	23487
19	90/130/180	06/2012	191,270
20	92/134/186	06/2012	8,750
21	80/118/167	06/2012	440,731
22	83/123/172	06/2012	32,696
23	69/104/152	05/2012	31,372
24	70/105/153	05/2012	79,131
25	72/107/155	05/2012	867,302
26	73/108/158	05/2012	1,243,394
27	75/111/160	05/2012	4410
28	77/114/163	05/2012	492,595
29	78/115/164	05/2012	127,726
30	59/93	03/2012	49,928
31	60/94	03/2012	9350
32	61/95	03/2012	43,039
33	62/96	03/2012	9,250
34	63/97/145	03/2012	26,560
35	68/102/150	05/2012	2,542
36	45/74	12/2011	130,391
37	16/31	08/2009	9,000
38	18/33	09/2009	10,335
39	01/16	01/2008	44,366
40	02/17	01/2008	80,841
41	03/18	01/2008	34,530
42	46/76	25 03/2012	1151124
43	47/77	03/2012	46,339

44	51/82	03/2012	1,866,594
45	52/83	03/2012	691,729
46	53/84	03/2012	2,659,848
47	55/86	03/2012	1,840,024
48	56/90	03/2012	69,697
49	58/92	03/2012	186,992
50	36/61/93	09/2011	47,202
51	37/66	10/2011	34,650
52	38/67	10/2011	19,894
53	39/68	10/2011	18,168
54	40/69	10/2011	18,547
55	41/70	10/2011	16,378
56	42/71	11/2011	379,697
57	44/73	11/2011	1,290,671
58	25/45	03/2010	30000
59	27/47	03/2011	18,775
60	29/51	04/2011	309,174
61	30/52	05/2011	1,288,253
62	32/54	06/2011	18,620
63	33/56	06/2011	6,640
64	34/58	06/2011	20,150
65	35/59	09/2011	431,752
66	19/34	11/2009	2,000
67	20/35	12/2009	618,046
68	21/36	4/2010	16,000
69	22/40	5/2010	4,850
70	23/41	5/2010	9,650
71	24/43	5/2010	18,700
72	09/24	02/2008	218,676
73	10/25	02/2008	223,549
74	11/26	02/2008	142,358
75	12/27	02/2008	20,000
76	13/28	02/2009	77,805
77	14/29	04/2009	26,064
78	04/19	01/2008	40,960
79	05/20	01/2008	2,660
80	06/21	01/2008	65,968
81	07/22	01/2008	18,078
82	08/22	02/2008	205,979
	Sub-Total		27,245,272
	Grand Total		31,780,223

Annexure 4
Para:1.2.2.7

Statement Showing Expenditure without Technical Sanction
(Rs in million)

S. No.	Name of Scheme	Est: Cost	Expenditure
1.	SH: XEN Office at Battagram.	19.682	20.600
2.	Constt: of Model School at Moza Chappergram	21.933	21.933
3.	SH:GGPS Banda Bala U/C Kuzabanda.	9.418	11.350
4.	GMS Mirani.	11.477	9.319
5.	GGMS Shingli Payeen U/C Peshora	11.477	5.067
6.	GGMS Nilishang U/C Rajdahari.	11.477	4.104
7.	GGMS Huthel U/C Thakot.	11.477	8.197
8.	GMS Kund	13.547	12.657
9.	GMS Batangi	13.547	13.537
10.	GMS Koshgram U/C Banna	15.344	7.667
11.	GGPS Nakka Saidan.U/C Bannian.	14.135	5.179
12.	Raising of Boundary Wall Girls College.	2.920	2.920
13.	Govt: Degree College Boundary Wall.	11.261	11.260
14.	Construction /Improvement of Judicial lockups.	6.512	3.256
15.	Constt: of District Resource Centres with integrated facilities for Public Prosecutors, Govt: Pleaders.	22.563	18.825
16.	Constt: of Boundary Wall for premises of recently acquired land for Judiciary.	11.537	2.003
17.	Constt: of Court Rooms and Office Cabines at Judicial Complex.	11.048	4.925
18.	Installation of Barbed Wire fencing at Premises of Judicial Complex Banna Tehsil Allai.	5.200	1.78
19.	Constt: Road from Darman Tanga to Pashto road in District Battagram (05-Kilometers).	69.800	32.250
20.	Constt:School For Hearing impaired and Centres forMR &PH in District Battagram.	39.895	28.500
21.	PCC Road Janawao.	3.00	3.187
22.	Constt of Regional office of ACE atP hagara	35.961	15.70
23.	GGHS Banian U/C Banian	19.545	20.521
24.	GGMS Zareen Abad Nogram U/C Bateela.	13.464	13.900
25.	SH:GGPS Banda Bala U/C Kuzabanda.	9.418	11.350
26.	SH:GGMS Thakot U/C Thakot.	14.078	15.850
27.	Science Lab project in KPKSH:10-Nos in Battagram 5-for Girls & 5-for Boys	19.00	16.250
28.	Up-gradation of TwoPry:Schools in Battagram PK-59 = 1 No=GPS Qalla Shakir khan(Tass)	9.650	5.555
29.	PK-60 = 1 No.(1)GPS Jabbar Bateela (Bateela).	9.650	4.445
30.	PK-59 = 1 No=GMS Nowshera U/C Ajmera.	15.334	12.780
31.	PK-60 = 1 No.(1)GMS Koshgram U/C Banna	15.334	7.512

32.	GGPS Nakka Saidan U/C Bannian.	15.397	12.887
33.	Reh:of Rural roads in Selected District of KPK. Sub Head:- 6-Nos Roads in Battagram	15.393	12.900
34.	Impt:/Rehabilitation & Upgradation of 300-Km Roads in Khyber Pakhtunkhwa. SH:- 7-Roads in PK-59 Tehsil Battagram.	10.00	18.249
35.	Impt:/Rehabilitation & Upgradation of 300-Km Roads in Khyber Pakhtunkhwa. SH: SH:- 4-Roads in PK-60 Tehsil Allai	10.00	
Total		549.474	396.415

**Annexure 5
Para 1.2.2.9**

Non-Imposition of Penalty C&W Battagram

(Rs in million)

S.No	Name of Scheme	Est. Cost	Date of commencement	Req: date of completion	Actual Completion	Penalty @ 10%
1	GPS Rakban	14.00	25-02-2015	26-09-2015	In Progress	1.4
2	GPS Sokar Zojan	14.00	28-01-2015	29-07-2015	In Progress	1.4
3	GHS Paimal Sharif	17.984	06-02-2012	06-05-2013	In Progress	1.80
4	RCC Bridge on Nandehar Khawar at Hotel Deshan	48.690	25-10-2012	26-10-2014	In Progress	4.87
5	GGMS Huthel U/C Thakot	11.477	25-03-2015	26-04-2016	In Progress	1.15
6	GGMS Nilishang U/C Rajdhari	11.477	01-04-2015	02-04-2016	In Progress	1.15
7	GGMS Battangi PK-59	13.547	01-04-2015	02-04-2016	In Progress	1.35
8	GGPS Naka Saidan U/C Banian	14.135	30-04-2015	30-04-2016	In Progress	1.41
9	Conslt: Distt Resource Centers for Public Prosecutors	22.563	12-02-2015	30-06-2016	In Progress	2.26
10	Conslt: B.Wall for premises of judiciary complex	11.537	07-03-2015	08-09-2015	In Progress	1.15
11	Conslt: Court Rooms and cabins at Judicial Complex	11.048	03-03-2015	04-09-2015	In Progress	1.10
12	Raising B.Wall for premises Girls Degree college Battagram	2.373	22-04-2015	23-10-2015	In Progress	0.237
13	Conslt: B.Wall in Govt. Degree college Battagram	9.144	21-04-2015	22-04-2016	In Progress	0.914
	Total	201.975				20.191

Annexure 6**Para 1.2.2.11****Non-Deduction of Voids C&W Battagram****(Amount in Rs)**

S.No	Name of Scheme	Voucher No.	Amount paid	11% Voids
1	Constt: PCC Road Faqir	73-B dt:20-4-2016	180,700	19,877
2	Constt: of Road Darman Tangi to Pashto	27-B dt:15-6-2016	9,498,625	1,044,848
3	AOM&R Police Station Topka Road	49-B dt:23-6-2016	36,000	3,960
4	AOM&R Andarwali Road (8 KM)	56-B dt:23-6-2016	168,000	18,480
5	Widening Landay Road	08-B dt:05-05-2016	217,800	23,958
6	Reh: Shalgay & Habib Ur Rehman	12-B dt:22-03-2016	225,500	24,805
7	Constt: of Paizza Banjar Road	27-B dt:15-6-2016	310,103	34,111
8	Imp & Reh: Ajmaira Kharari Road	11-R dt:19-03-2015	126,090	13,870
9	AOM&R Paiza Banjar Road	13-R dt:19-03-2015	69,430	7,637
10	AOM&R Kandow Laghari Road	14-B dt:15-6-2016	122,846	13,513
11	Imp & Reh: Pashto to Geray Road	32-R dt:23-06-2015	1956,880	215,257
12	AOM&R Nogram Biari Gantar Road	02-R dt:25-05-2015	88,864	9,775
13	AOM&R Tailoos Pashto Road	dt:25-05-2015	245,069	26,958
14	AOM&R Iftikhar Malook Road	08-R dt:19-03-2015	147,939	16,273
15	Constt: GMS Kund	15-B dt:20-03-2015	123,960	13,636
16	Banna to Dantay Kohshral Road	31-R dt:23-05-2015	1,820,064	200,207
17	Kandow Road	30-R dt:23-06-2015	300,041	33,004
Total:			15,637,911	1,720,169

Annexure 7**Para 1.2.3.3****Non-Deduction of HRA and Conveyance Allowance****(Amounts in Rs)**

S.N O	NAME	DESIGNATI ON	PLACE OF POSTING	HRA	CA	TOTA L	GROSS TOTAL
1	Rabia Arbab	LHV	Banna	0	2,856	34,272	34,272
2	Sirbiland Khan	MO	Banna	0	5,000	60,000	60,000
3	Nawab Ali Khan	MO	Banna	0	5,000	30,000	30,000
4	Latif Khan	JCT Anesthesia	Banna	0	2,856	34,272	34,272
5	Abrar Ahmad	JCT Pathology	Banna	0	2,856	34,272	34,272
6	Mansoor Khan	PHCT MP	Banna	0	2,856	5,712	5,712
7	Chand bibi	LHV	BHU Jambera	0	2,856	34,272	34,272
8	Pir Adil Shah	MO	RHC Kuzabanda	2,955	5,000	45,000	71,595
9	Saeeda Perveen	LHV	BHU Phagora	0	5,000	60,000	60,000
10	Faiz Mohammad	Cghowkidar	RHC Kuza Banda	0	1,785	21,420	21,420
11	Abdur Rehman	MT	BHU Pashto	1,307	2,856	34,272	49,956
12	Muhammad Younis	Dispensir	BHU Tailoos	0	2,856	34,272	34,272
13	Saif Ullah	Dispensir	BHU Biari	1,476	2,856	34,272	51,984
14	Musarat Raheem	LHV	BHU Rashang	0	2,856	34,272	34,272
15	Muhammad Afser	MT	BHU Khairabad	1,307	2,856	34,272	49,956
16	Sayed Javeed Shah	MT	BHU Charbagh	1,307	2,856	34,272	49,956
17	Said Ahmed Saeed	MT	BHU Shamlai	1,818	5,000	60,000	81,816
18	Shabana Manzoor	MT	BHU Kanai	0	2,856	34,272	34,272
19	Muhammad Zubair	MT	BHU Shungly Payeen	1,818	5,000	60,000	81,816

20	Muhammad Idrees	Dispensir	BHU Paimal	0	2,856	34,272	34,272
21	Muhammad Zareen	MT	BHU G N Said	0	2,856	34,272	34,272
22	Uzma bibi	LHV	RHC Kuzabanda	0	2,856	34,272	34,272
23	Shafi Ullah	Dispensir	BHU Sakargah	1,307	2,856	34,272	49,956
24	Arshad Khan	Dispensir	TBC Battagram	1,307	2,856	34,272	49,956
25	Rubeena Shaheen	LHV	BHU Shungly Payeen	0	2,856	34,272	34,272
26	Javeeria Sabir	LHV	BHU Kuztandool	0	2,856	34,272	34,272
27	Muhammad Humayun	Dispensir	BHU Khathora	0	2,856	34,272	34,272
28	Rafi Ullah	MT	BHU Battamori	0	2,856	34,272	34,272
29	Rubeena Shaheen	LHV	BHU Shamlai	0	2,856	34,272	34,272
30	Niazmeen	LHV	RHC Thakot	0	2,856	34,272	34,272
31	Koomal Khushal	LHV	BHU Kharari	0	2,856	34,272	34,272
32	Kanwal Fayaz	LHV	BHU Biari	0	2,856	34,272	34,272
33	Samina Rafiq	LHV	Banna	0	2,856	34,272	34,272
34	Rubeena Rafiq	LHV	BHU Charbagh	0	2,856	34,272	34,272
35	Tazeem bibi	LHV	BHU Bhattain	0	2,856	34,272	34,272
36	Saleem Un Nissa	LHV	BHU Roop Kani	0	2,856	34,272	34,272
37	Saadam Ali Shah	MT		0	1,932	3,864	3,864
38	Hazrat Umar	MT	BHU Jambara	0	1,932	1,932	1,932
39	Sayed Mualim Shah	MT	S.B Kot	0	1,932	3,864	3,864
40	Abid Husain Shah	MT	BHU Bhattain	0	1,932	3,864	3,864
41	Abdur Rehman	MT		0	1,932	3,864	3,864
42	Faiz Ur Rehman	MT		0	1,932	3,864	3,864
43	Saira Saeed	LHV	BHU Talus	0	2,856	34,272	34,272

44	Dr Saleem	Coordinator	DHO	0	5,000	60,000	60,000
45	Bacha Haroon	EPI Tech	DHO			0	0
46	Riffat Bibi	LHV	SB Kot	1,818	5,000	60,000	81,816
47	Nabila Imran	LHV	BHU Batamori	1,306	2,856	34,272	49,944
Total							1,731,075

Annexure 8**Para 1.2.3.3****Statement showing Advance Payment in I.H.S District Battagram**

S.No.	Description	Date	Received by	Amount (Rs)
1	Imprest Account	7/4/2016	Petty Cash DMU	50,000
2	Advance for expenses	18/4/2016	Mr. Uzair Shafiq	100,000
3	Imprest Account	20/4/2016	Petty Cash DMU	50,000
4	Imprest Account	1/6/2016	Petty Cash DMU	50,000
5	Imprest Account	1/6/2016	Abdur Rehman	50,000
6	Advance for expenses	29/4/2016	Sher Muhammad	50,000
7	Imprest Account	29/4/2016	Petty Cash DMU	50,000
8	Imprest Account	19/2/2016	Petty Cash DMU	50,000
9	Short term loan	15/2/2016	Integrated Health Services	1,500,000
10	Advance for expenses	14/6/2016	Abdur Rehman	100,000
11	Advance for expenses	10/5/2016	Atiqur Rehman	35,000
12	Imprest Account	21/6/2016	Petty Cash DMU	50,000
13	Advance for expenses	14/6/2016	Muhammad Jawad	100,000
14	Advance for expenses	14/6/2016	Ziafat ul Ahad	100,000
15	Advance for expenses	8/6/2016	Sher Muhammad	50,000
Total				2,235,000