



**AUDIT REPORT
ON
THE ACCOUNTS OF
CITY DISTRICT GOVERNMENT
PESHAWAR**

AUDIT YEAR 2017-18

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AIR	Audit and Inspection Report
AOM&R	Annual Ordinary Maintenance and Repair
APRs	Actual Payee Receipts
BHU	Basic Health Unit
BOQ	Bill of Quantity
B&R	Building & Road
CA	Conveyance Allowance
CDR	Call Deposit Receipt
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CTR	Central Treasury Rules
C&W	Communication and Works
DAC	Departmental Accounts Committee
DAC	District Accounts Committee
DC	Deputy Commissioner
DD	Dairy Development
DDC	District Development Committee
DHO	District Health Officer
DO	District Officer
DSM	District Support Manager
GFR	General Financial Rules
HPA	Health Professional Allowance
HRA	House Rent Allowance
IPC	Interim Payment Certificate
IPSAS	International Public Sector Accounting Standards
KM	Kilometer
KPPRA	Khyber Pakhtunkhwa Public Procurement Regulatory Authority
LGA	Local Government Act
MB	Measurement Book
MCC	Medicine Coordination Council
MFDAC	Memorandum for Departmental Accounts Committee
MSHDP	Minimum Secondary Health Developmental Programme

MRS	Market Rate System
NIT	Notice Inviting Tender
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PATA	Provincially Administered Tribal Areas
PC-I	Planning Commission One
PC-IV	Planning Commission Four
PCC	Plain Cement Concrete
PHE	Public Health Engineering
RCC	Reinforced Concrete Cement
RDA	Regional Directorate of Audit
RHC	Rural Health Center
TS	Technical Sanction
WSS	Water Supply Scheme
XEN	Executive Engineer
ZAC	Zilla Accounts Committee

Preface

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section-37 of Khyber Pakhtunkhwa Local Government Act 2013 require the Auditor General of Pakistan to conduct audit of the receipts and expenditure of District Fund and Public Accounts of District Governments.

The report is based on audit of the accounts of various offices of City District Government, Peshawar for the financial year 2016-17. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2017 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes the systemic issues and significant audit findings. 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 and in all cases where the PAO does not initiate appropriate action; the audit observation 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, however in some observations department did not submit written replies. DAC meeting was convened only on the audit paras for the financial year 2016-17 of PHE department.

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 appropriate legislative forum.

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General District Governments Audit, Khyber Pakhtunkhwa carries out the audit of twenty five District Governments. Regional Directorate of Audit (RDA) Peshawar, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carried out the audit of one City District Government of Peshawar and two District Governments of Nowshera and Charsadda.

The Regional Directorate has a human resource of ten officers and staff with a total of 2,500 mandays. The annual budget amounting to Rs17.508 million was allocated to this office during financial year 2017-18. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programs & projects.

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

Administratively, District Peshawar is sub divided into four towns namely, town-1, II, III & IV. City District Government administration comprises of District Nazim and Deputy Commissioner.

a. Scope of audit

There are eighteen devolved departments in District Peshawar out of which six departments were selected for detailed audit keeping in view the available mandays.

The total expenditure of City District Government Peshawar for the Financial Year 2016-17 was Rs 9,312.440 million. Out of this, RDA Peshawar audited an expenditure of Rs 3,600 million which, in terms of percentage, was 39 % of auditable expenditure.

The receipts of District Government, Peshawar for the Financial Year 2016-17 was Rs 551.177 million. Out of this, RDA Peshawar audited receipts of Rs 275.5 million which, in terms of percentage, was 50% of auditable receipts.

The total of expenditure and receipts of District Government Peshawar for the financial year 2016-17 was Rs 9,863.177 million. Out of this, RDA Peshawar audited transactions of Rs 3,620.659 million which, in terms of percentage, was 36.71 % of auditable amount.

b. Recoveries at the instance of audit

Recovery of Rs 526.415 million was pointed out during the audit. Out of the total recoveries pointed out, Rs 65.248 million was not in the notice of the executive before audit. However no recovery was made till finalization of this report.

c. Audit Methodology

Audit was conducted after understanding the business processes of City District Government Peshawar with respect to their functions, control structure and key controls. This helped auditors in understanding the systems, procedures, environment of 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.

d. Audit Impact

Audit pointed out various irregularities of serious nature to the management. As a result of certification audit for the F.Y 2016-17, the Provincial Government has principally agreed to devise a proper accounting mechanism for consolidation of accounts of TMA, s & VCs/NCs as envisaged in section 36 of LGA, 2013 besides, recoveries of Rs 30.161million was affected by RDA Peshawar on the continuous formal and informal contacts with auditees during the year 2016-17. The provincial Government has also withdrawn their plan of conducting special audit of VCs/NCs through chartered accountants on the pointation of audit and therefore saved millions of rupees of the provincial kitty.

e. Comments on Internal Control System

The purpose of internal control system is to ensure effective operations of an organization. It consists of measures adopted by the management to achieve

objectives, safeguard assets; 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 of District Government Peshawar.

f. Key audit findings of the report

- i. Misappropriation of Rs 482.066 million were noted in three cases¹
- ii. Irregularities / noncompliance of Rs 68.803 million were noted in six cases².
- iii. Internal Control Weaknesses of Rs 615.429 million were noted in twenty six cases³.

Minor irregularities/weaknesses pointed out during the audit are being pursued separately with the authorities concerned, as detailed at Annexure-1.

g. Recommendations

- i. Inquiries need to be held to fix responsibility for misappropriations and fraud.
- ii. Corrective/Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- iii. Departments need to strengthen internal controls mechanism to ensure that lapses reported in this audit report are preempted and fair value for money is obtained from public spending.

¹ 1.2.1.1 to 1.2.1.3

² 1.2.2.1 to 1.2.2.6

³ 1.2.3.1 to 1.2.3.26

SUMMARY TABLES AND CHARTS

I: Audit Work Statistics

(Rs in million)

S. No.	Description	No.	Budget		
			Expenditure	Receipts	Total
1	Total Entities (PAO) in Audit Jurisdiction	01	9,312.440	551.177	9,863.177
2	Total formations in audit jurisdiction	18	9,312.440	551.177	9,863.177
3	Total Entities (PAO) Audited	01	3,600	20.659	3,620.659
4	Total formations Audited	06	3,600	20.659	3,620.659
5	Audit & Inspection Reports	06	3,600	20.659	3,620.659

II: Audit Observations classified by Categories

(Rs in millions)

S. No.	Description	Amount under audit observation
1	Unsound Asset management	-
2	Weak Financial management	68.803
3	Weak Internal controls	615.429
4	Others	482.066
Total		1,166.298

III : Outcome Statistics

(Rs in millions)

S#	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total for the year (2016-17)	Total for the year (2015-16)
1.	Outlays Audited	45.633	854.814	551.177	2,699.553	4,151.177	2,066.144
2.	Amount Placed under Audit Observation /Irregularities of Audit	35.971	114.306	4.763	1,011.258	1,166.298	1,920.002
3.	Recoveries Pointed Out at the instance of Audit	35.971	3.825	4.763	481.856	526.415	149.565
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	149.565
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

IV: Irregularities pointed out**(Rs in millions)**

S. No	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation	68.803
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	482.066
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.	0
4	Quantification of weaknesses of internal control systems.	615.429
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	0
6	Non-production of record	0
7	Others, including cases of accidents, negligence etc.	0
	Total	1,166.298

V : Cost Benefit**(Rs in millions)**

S. No	Description	Amount
1	Outlays Audited	4,151.177
2	Expenditure on audit	17.508
3	Recoveries realized at the instance of Audit	0.00
4	Cost Benefit Ratio	1:0

⁵The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash).

CHAPTER-1

1.1 City District Government, Peshawar

1.1.1 Introduction

Activities of City District Government Peshawar 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, Live Stock & DD, Soil Conservation, Cooperation, Social Welfare, Public Transport and Municipal Services.

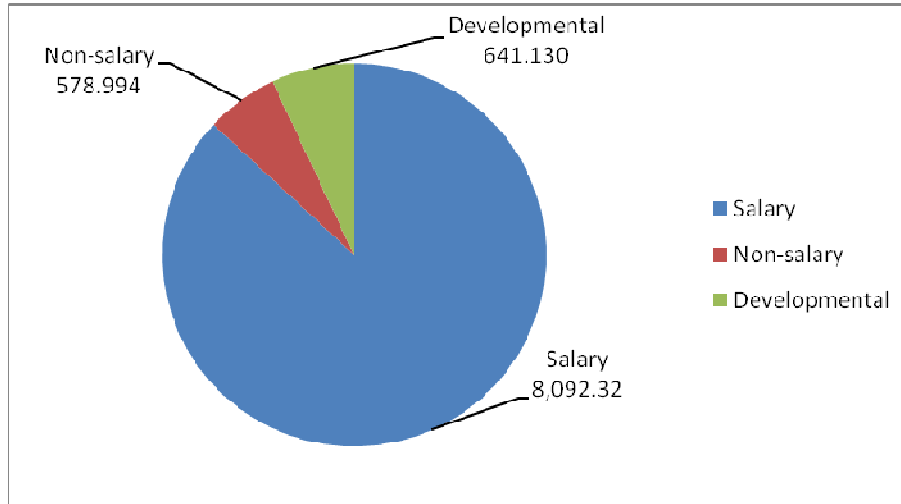
1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Rs in millions)

2016-17	Budget	Expenditure	Excess /(Saving)	%age Excess/Saving
Salary	8,150.551	8,092.316	58.235	0.71
Non-salary	599.021	578.994	20.027	3.34
Developmental	681.103	641.130	39.973	5.87
Total	9,430.675	9,312.44	118.235	
Receipts	551.177	551.177		

The saving of Rs 118.235 million indicates inefficiency of District Government Departments to utilize the allocated budget.

EXPENDITURE 2016-17



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

The audit reports pertaining to the City District Government Peshawar for the following years have been submitted to the Governor of Khyber Pakhtunkhwa. Detail of ZAC/PAC meetings is given below:

S #	Audit Year	PAC meeting convened /Not convened
1	2002-03	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	Convened
10	2011-12	Not convened
11	2012-13	Not convened
12	2013-14	Not convened
13	2016-17	Not convened

1.2 AUDIT PARAS

1.2.1 Misappropriation & Fraud

1.2.1.1 Embezzlement in conditional grant-Rs 430.482 million

According to Para 23 of GFR Vol.-I, 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.

The D.E.O Female Peshawar transferred Rs 430.482 million to Primary Schools in District Peshawar on account of conditional grant during 2014-15 and 2015-16. However, the DEO failed to provide the details of expenditure against the released amount despite repeated requests.

The matter of misappropriation of the fund was also highlighted in daily Aaj Peshawar dated 14.10.2016 and the monitoring officer of the Govt of KPK Elementary & Secondary Education Department vide his letter his letter No. MO-II/ESRU/E&SE/CG/2016-17 dated 31-10-2016 have directed the Director Elementary & Secondary Education to conduct fact finding inquiry which was not conducted till date of audit.

Non provision of expenditure accounts for audit occurred due to weak internal control.

The irregularity was pointed out in November, 2017. Management did not furnish reply.

Request for convening of DAC meeting was made in November, 2017. DAC meeting could not be convened till finalization of this report

Audit stresses upon disciplinary action against the persons (s) at fault.

AIR Para No 4 (2016-17)

1.2.1.2 Fraudulent payment on account of fake supply-Rs 35.971 million

According to Directorate General Health Services, Khyber Pakhtunkhwa Peshawar letter No. 1727-76/Proc: Cell dated 16-11-2016 a contractor certificate should be signed with the suppliers, performance security of 8% to be obtained from suppliers and the supplied items should be immediately inspected as per approved protocols.

District Health Officer Peshawar drew Rs 45,339,189 from Government treasury during the year 2016-17 and shown paid to various suppliers / firms for supply of machinery and equipments. However, the machinery and equipments for Rs 35,971,101 were not supplied till date of Audit (i.e. 03.08.2017). Moreover, fake entries were made in the stock register and references were recorded in the invoices / bills. Audit held that money was drawn from Government treasury on fake invoices. **Annexure-2**

The advance withdrawal of funds occurred due to weak internal controls.

The irregularity was pointed out in August 2017. Management stated that most of the supplies have been completed. Reply was not convincing as only limited supplies were received in the Category-D hospital at Ghara Tajjak, Badabher and Mattani and majority of equipment / machineries were not received from the suppliers till the date of Audit in August 2017.

Request for convening of DAC meeting was made in August 2017. DAC meeting could not be convened till finalization of this report

Audit stresses upon enquiry besides fixing responsibility against the person(s) at fault.

AIR Para No.14 (2016-17)

1.2.1.3 Fraudulent payment of Rs. 15.613 million

According to Para 23 of GFR Vol-I, every government officer should realize fully and clearly that he will be held personally responsible for any loss

sustained by government through fraud or negligence either on his part or on the part of his subordinate staff.

Executive Engineer Public Health Engineering Peshawar paid Rs 15,613,000 for the work “Sanitation Scheme at Chamakani, Sheikh Muhammadi, Suleman Khel, Mahso Gagar and Mera Kachori of Musazai, PK 11” under ADP No. 202/140641 to a contractor. However, during physical verification of the scheme at Union Council Chamkani it was observed that no work was executed at the site identified in PC-1 & map.

The fraudulent payment occurred due to weak financial control which resulted in loss to Government.

The irregularity was pointed out in August 2017. Management did not reply. The Para was discussed in DAC meeting held in December 2017 wherein it was decided that a joint fact finding inquiry to be conducted by audit and XEN PHE Peshawar and report to be submitted within 30 days However, no further progress was reported.

Audit stresses upon recovery and disciplinary action against the person(s) at fault.

AIR Para No. 11 (2016-17)

1.2.2 Irregularity and Non compliance

1.2.2.1 Unauthorized payment of Honoraria to District Members- Rs 32.640 million

According to the Local Government Election and Rural Development Department Khyber Pakhtunkhwa Notification No. SOB/L.G/District Budget Rules/2015 dated 06.05.2016 Members of District Councils were allowed to draw Rs. 1,000 per session with a maximum of 45 sessions per year.

The Secretary District Council Peshawar paid Rs 32,640,000 to one hundred & thirty six District Council Members at a fix rate of Rs. 20,000 per month on account of honoraria without provision in rules during the financial years 2015-16 & 2016-17.

The unauthorized payment occurred due to **weak financial management.**

The irregularity was pointed out in December, 2017. Management did not furnish reply.

Request for convening of DAC meeting was made in December 2017, DAC meeting could not be convened till finalization of this report.

Audit stresses upon recovery besides fixing responsibility against the person(s) at fault.

AIR Para No 1 (2016-17)

1.2.2.2 Unauthorized payment on account of repair of PESCO electricity transformers- Rs 18.5 million

According to the Abridge Condition under the WAPDA Act, 1958, printed on every application form of electricity service connection, before any electrical wiring or energy consuming apparatus is connected to the authorities mains, the same shall be subject to inspection and testing by the authority and the whole of the service line, together with any wire meters and other apparatus installed on the premises of the consumer shall be property of the Authority. Moreover the consumer shall be solely responsible for and shall pay for any loss of or damage to any electric supply lines, main fuses meters and /or other

apparatus belonging to the authority on the consumer premises whether caused maliciously or through culpable negligence or default on the part of the consumer or any of his employees or whether arising out, theft or any other cause beyond the control of the authority, always accepting reasonable wear and tear and loss or damages.

Deputy Commissioner Peshawar released Rs 18.5 million from Developmental Fund to Assistant Director LG&RDD for repair of PESCO Electricity Transformers at various union councils during the financial year 2016-17 which was the responsibility of PESCO after testing at their work shop. The repair of transformers in a private work Shops was unauthorized and violation of WAPDA Act 1958 **Annexure-3**.

The unauthorized release of funds on account of repair of PESCO Electricity Transformers occurred due to weak internal control.

The irregularity was pointed out in September, 2017. Management did not furnish reply.

Request for convening of DAC meeting was made in September 2017. DAC meeting could not be convened till finalization of this report

Audit stresses upon inquiry besides action against the person(s) at fault.

AIR Para No 20 (2016-17)

1.2.2.3 Irregular appointment and payment of salaries- Rs 9.612 million

According to Part III of the Civil Servant Act 1989 of KPK, a candidate for initial appointment to a post must possess the educational qualification or technical qualifications and experience and except as provided in the rules framed for the purpose of relaxation of age limit, must be within the age limit as laid down for the post.

The District Health Officer Peshawar issued appointment orders of 58 Primary Health Centre Technicians (MP) for EPI and paid Rs 9,611,760 as salaries up-to 30-06-2017. Audit noticed the following irregularities:

1. Appointment criteria was not observed as screening test was not conducted.
2. Interview marks were not recorded in the merit list.
3. Applications of the candidates were not available on record.
4. Verified educational documents, Medical fitness certificate and police verification certificate were also not available on record

The irregular appointment occurred due to lack of internal control.

The irregularity was pointed out in August 2017. Management stated that advertisement was made in the leading newspapers for the purpose by the Director General Health Services, Khyber Pakhtunkhwa for the whole Khyber Pakhtunkhwa. The salaries were started after the verification of qualification certificates and diplomas from the concerned board / faculty (copy attached). Reply was not convincing as notification of the panel, interview marks were not available on record. Furthermore, candidates application, testimonials and police verification were not available.

Request for convening of DAC meeting was made in August 2017. DAC meeting could not be convened till finalization of this report

Audit stresses upon inquiry besides fixing responsibility on person(s) at fault.

AIR Para No.7 (2016-17)

1.2.2.4 Unauthorized expenditure -Rs 5.748 million

Para 56 of CPWD Code, if subsequent to the grant of technical sanction, material structural alterations are contemplated, orders of the original sanctioning authority should be obtained, even though no additional expenditure may be involved by the alterations.

The Executive Engineer Building Division-I Peshawar awarded a work 'Construction of Hostel, Boundary wall and special repair in (AHITI) at Shakar

Pura Road Daudzai Peshawar' with cost of Rs 35,952,981. Audit noticed the following irregularities: -

- i. Technical sanction of the scheme was not accorded instead three variation orders were issued to include thirty four new items of work in violation of B.O.Q and without approval. Hence economical rate could not be obtained due to non inclusion of 34 items of work in tender.
- ii. There was abnormal variation of Rs 5.748 million in two components of work i.e. developmental work from Rs 926,767 to Rs 4,476,307 and boundary wall from 3,125,608 to Rs 5,324,826 which were 383% and 70% increase respectively.

The unauthorized expenditure occurred due to non-compliance of rules.

The irregularity was pointed out in August, 2017. Management did not furnish reply.

Request for convening of DAC meeting was made in August, 2017. DAC meeting could not be convened till finalization of this report

Audit stresses upon inquiry into the matter and action against the person (s) at fault.

AIR Para No 10 (2016-17)

1.2.2.5 Non-supply of medicines– Rs 1.221 million

Clause 18(i) of the MCC notification states that upon delay in the supply from (31 to 45 days), a lump sum total penalty amounting to 3% of the total amount of the supply order for total number of items ordered in the same supply order issued to the supplier, shall be levied through deduction of the total amount of penalty from the total pre-tax payable billed amount by purchasing entity irrespective of number of items supplied late.

The District Health Officer paid Rs 1,221,129 to contractors for supply of medicines during the financial year 2016-17 however, medicines were not supplied. No action was taken for the supply of medicines by the management.

Annexure-4

Non-supply occurred due to weak financial management.

The irregularity was pointed out in August 2017. Management stated that all the supplies have been completed. Partial supply was not received well in time due to heavy load of supplies by the suppliers/firm. Reply was not convincing as the supply was not completed within the stipulated time.

Request for convening of DAC meeting was made in August 2017. DAC meeting could not be convened till finalization of this report.

Audit stresses upon enquiry besides fixing responsibility against the person(s) at fault.

AIR Para No.18 (2016-17)

1.2.2.6 Non recovery of overpaid allowances during leave period–Rs 1.082 million

According to Finance Department letter No. FD/SOSR-II/B-18 dated 14-9-2017, “Health Professional Allowance is not admissible to female doctors during maternity leave. Further rule FR-45 provides that House Rent plus 5% maintenance charges should be deducted from the allottees.

The District Health Officer Peshawar did not recover conveyance & Health professional allowance for Rs 1,081,900 from officers who proceeded on leave in the financial year 2016-17. **Annexure-5**

The non recovery of overpayment occurred due to weak internal control.

The irregularity was pointed out in August 2017. Management stated that after detail scrutiny of the payroll, recovery will be made and intimated to next audit. Reply was not convincing as deduction of the allowances was required to have been made for the leave period.

Request for convening of DAC meeting was made in August 2017. DAC meeting was not convened till finalization of this report

Audit stresses upon recovery of overpayment besides fixing responsibility against the person(s) at fault.

AIR Para No.15 (2016-17)

1.2.3 Internal Control Weaknesses

1.2.3.1 Irregular payment of polio campaign fund—Rs148.625 million

According to the Emergency Operations Center, Khyber Pakhtunkhwa instructions issued vide letter dated 13th March 2015, the payment will be released subject to provision of certificate that the security payment has not been taken from any other donor, certificate showing number of personnel taken from the other district, certificate for nonpayment of food charges from any other source, total number of transport hired for security and rationalized rate.

Deputy Commissioner Peshawar paid Rs 148,624,750 to Capital City Police Officer Peshawar on account of polio campaign during the financial year 2016-17.

S.No	Cheque no. and dated	Amount
1	33676125 dated 14-07-2016	28,419,000
2	33676151 dated 02-06-17	14,162,750
3	33676153 dated 07-06-17	106,043,000
Total		148,624,750

Audit noticed the following irregularities:

1. Record in support of payments i.e. advertisement, tenders, quotations, comparative statements, sanction orders and actual payee's receipts were not available on record.
2. Certificates that security payment has not been taken from any other donor, certificate showing total number of personnel taken from the other district, certificate for nonpayment of food charges from any other source, total number of transport vehicles hired for security and rationalized rate was not obtained from the concerned office.

The irregularity was pointed out in September 2017. Management did not furnish reply .

Request for convening of DAC meeting was made in September 2017. DAC meeting was not convened till finalization of this report

Audit stresses upon inquiry and disciplinary action against the person(s) at fault.

AIR Para No 2 (2016-17)

1.2.3.2 Non-deduction of service tax from Consultants—Rs 2.748 million

According to Serial number 9 of the second schedule of Khyber Pakhtunkhwa Finance Act 2013, service tax @15% shall be charged on services provided by technical, scientific and engineering consultants.

Executive Engineer Public Health Engineering Department Peshawar paid an amount of Rs21.071 million to various consultant firms during 2016-17. However service tax at the rate of 15% for Rs 2,748,392 was not deducted. Details are under:

S. No	ADP No	Name of Scheme	Consultancy Charges	Tax Rate	Amount (Rs)
1	202/140641	Share based WSS at Kara Khel (Masho-Khel) PK-11	50,000	15%	6,522
2	145/150997	Provision of drinking water/Tube well along with distribution system UC-11	1,040,000	15%	135,652
3	204/150206	Solarization of 200 schemes both existing and new WSS gravity schemes	16,470,000	15%	2,148,261
4	797/150189	Research studies/consultancy survey/detail design/feasibility study 2016-17	3,511,000	15%	457,957
	Total		21,071,000		2,748,392

The non deduction of Govt Tax occurred due to weak financial management.

The irregularity was pointed out in August 2017. Management did not furnish reply. During DAC meeting in December 2017 the XEN was directed to recover the amount after clarification from KPK revenue authority within 30 days. However, no progress was reported

Audit stresses upon recovery of Tax from the consultants.

AIR Para No 1 (2016-17)

1.2.3.3 Irregular payment on account of Bomb blast victims-Rs 3.800 million

According to Rule 174 of CTR Vole-I read with Rule 283 (I) of the Central Treasury Rules Volume I, all payment must be supported with acknowledgement.

Deputy Commissioner Peshawar paid Rs 3,800,000 to the bomb blast victims on account of Financial Assistance during the financial year 2016-17. Audit noticed the following irregularities:

1. Press clipping of the bomb blast, police station & hospital reports duly verified by Medical Superintendent concerned, Commissioner and Deputy Commissioner were not available on record.
2. Details of legal heirs duly verified by Halqa Patwari and Tehsildar concerned were not available on record.
3. Payments were made to widows/mother of the deceased instead of all legal heirs.
4. The acquaintance rolls were not signed/ attested by the Tehsildar Peshawar.

The irregular payment occurred due to weak financial management.

The irregularity was pointed out in September, 2017. Management stated that detail reply will be furnished after consulting relevant record. However, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in September, 2017. DAC meeting was not convened till finalization of this report

Audit stresses upon inquiry and action against the person(s) at fault.

AIR Para No 16 (2016-17)

1.2.3.4 Less deduction of Income Tax amounting to Rs. 5.188 million

According to Section 53 Income Tax Ordinance 2001, income tax @ 10 % will be deducted from the contractors who are non-filers.

The Executive Engineer Public Health Engineering Peshawar paid Rs 207.526 million to various contractors during the financial year 2016-17. Income tax for Rs 15.563 million was deducted at the rate of 7.5% instead of Rs 20.752 at the rate of 10%. However, on sample basis, online status of few contractors was checked, who were not found there. Due to less deduction of income tax government sustained loss of Rs. 5.188 million. Detail is below

S#	ADP	Amount paid	Income tax required	I. tax deducted	Less deduction
1	Construction of WSS KPK	36.111	3.611	2.708	0.903
2	Ongoing schemes	52.619	5.261	3.946	1.315
3	Installation of tube well and distribution system	29.407	2.941	2.205	0.735
4	WSS and drainage system	89.389	8.939	6.704	2.235
Total		207.526	20.752	15.563	5.188

The less deduction of income tax occurred due to weak internal control which resulted in loss to Govt.

The irregularity was pointed out in August, 2017. Management did not furnish reply. During DAC meeting held in December, 2017 the XEN produced list of contractors and firms with their NTN numbers. DAC directed the XEN to provide complete record of all the contractors and firm to audit for verification from the FBR website within 15 days. However no progress was intimated.

Audit stresses upon inquiry and action against the person(s) at fault.

AIR Para No23 (2016-17)

1.2.3.5 Unauthorized payment of Honoraria – Rs 3.160 million

According to delegation of powers 2001 serial No.17, the Administrative Department has full powers to sanction honoraria subject to the condition that (c) The sanction for the honoraria must show specific detail of the work done; (d) the amount of honoraria for each individual shall not exceed one month's pay; (e) Each Administrative Department will send consolidated statement to the Chief Secretary and Finance Department showing names and amount.

The Deputy Commissioner Peshawar paid Rs 3,160,000 as honoraria to staff during the financial year 2016-17 **Annexure-6**.

The following irregularities were noticed:

1. The Administrative Department can accord sanction of honoraria up to one month's pay only for each employee but sanction was accorded for more than one month pay.
2. An amount of Rs 380,000 was paid to individuals who were not employees of D.C office (detail at S.No. 92, 93 and 114 of the Annexure).
3. An amount of Rs 310,000 was paid to Staff who were not eligible for payment of honoraria as their period of duty was less than six months (S.No. 1, 4, 11, 12, and 17 of the list).
4. Rs 200,000 were paid to two Deputy Commissioners was irregular as there was only one post of DC and honoraria was required to have been paid to one D.C.
5. Income tax amounting to Rs 166,500 was not deducted on honoraria.
6. The payment of honoraria was drawn in cash instead of direct credit system through the banking system. Acquaintance roll was not available in the relevant file.
The detail of specific work of each employee was also not available on record.

The irregular payment occurred due to weak internal control.

The irregularity was pointed out in September, 2017. Management did not furnish reply.

Request for convening DAC meeting was made in September, 2017. DAC meeting was not convened till finalization of this report

Audit stresses upon recovery and disciplinary actions against the persons at fault.

AIR Para No 24&25 (2016-17)

1.2.3.6 Irregular and wasteful expenditure - Rs 27.111 million

According to Director General Health Khyber Pakhtunkhwa letter No. 1508-1608/MCC dated 20.08.16, the purchasing entity shall submit quarterly reports regarding clinical efficacy of medicine and to ensure Contract Execution Certificate duly authenticated by the MCC before payment. Samples of the supplied medicine to be sent to Drug Testing Laboratory for Analysis

The District Health Officer Peshawar incurred expenditure of Rs 27,111,299 under MSHDP (Minimum Secondary Health Developmental Programme) out of the allocated fund of Rs 30,000,000 during the financial year 2016-17 as per detail below;

S.No	Particular	Amount
1	Purchase of Medicine	15,412,389
2	Purchase of Furniture	5,557,008
3	Repair Petty (Kamil Enterprises)	680,320
4	Repair (Hamza Traders)	795,000
5	Repair(Haseeb Traders)	2,351,850
6	Chemical &repair	1,074,584
7	Printing	1,240,148
Total		27,111,299

The following irregularities were noticed: -

1. Medicines were purchased for Rs 15,412,389 without demand and were stored instead of supply to health units.
2. Payment was made without clearance of samples of medicines from Government drug testing laboratory (DTL) and submission of Contract Execution Certificate duly authenticated by the MCC authority.
3. Expenditure of Rs 3,827,170 was incurred on account of repair of various items but complaint and request from the concerned technicians for the repair were not available on record.

The irregular expenditures occurred due to weak internal control.

The irregularity was pointed out in August, 2017. Management stated that purchase has been made according to the approved PC-I for selected centers after completing all codal formalities. The supply was stocked in the main store for continuous flow of medicines etc. Reply was not convincing as the management admitted the irregular purchase. Moreover, no contract agreement was executed with the firms. Furthermore, copy of the PC-I was also not produced to Audit.

Request for convening DAC meeting was made in August, 2017. DAC meeting was not convened till finalization of this report

Audit stresses upon inquiry and fixing responsibility against the person(s) at fault.

AIR Para No.4 (2016-17)

1.2.3.7 Irregular retention of fund - Rs 25.922 million

According to rule 290 of Treasury Rules, “no money should be drawn from Treasury unless required for immediate disbursement. It is not permissible to draw money from treasury in anticipation of demand or to prevent lapse of budget grant”.

The District Health Officer Peshawar retained an amount of Rs 25,922,864 in the designated Account No. 4086141462 NBP during the financial year 2016-17. Audit observed that detail accounts of the fund was not available on record, it is apprehended that the funds was drawn in anticipation of demand or to prevent lapse of budget grants.

The irregularity occurred due to weak internal controls.

The irregularity was pointed out in August 2017 stated that the amount was allocated for the recruitment of FCWs for national cause i.e. Polio, Measles and other campaigns. It takes time in fulfilling codal formalities. As and when the process completed, the same will be paid to concerned. The reply was incorrect as the case should have been taken up with Finance Department through the Secretary Health to sort out the possible solution for depositing the amount in the government treasury.

Request for convening of DAC meeting was made in August 2017. DAC meeting was not convened till finalization of this report

Audit stresses upon inquiry and actions against persons at fault.

AIR Para No. 5 (2016-17)

1.2.3.8 Irregular appointment and payment of salaries- Rs 1.649 million

According to clause A (iii) of Notification No. SOS 6(E&AD) 1-3/2007 dated 22.03.2007 issued by Administration Department (Regulation Wing) Govt. of KPK, "a Departmental Selection Committee will be bound to recruit employees from BPS 1 to 4 through District Employment Exchange. In absence of District Employment Exchange, the recruitment will be made through Departmental Selection Committee after vacancies have been advertised in newspapers.

The District Health Officer Peshawar appointed 10 class-IV employees and paid Rs 1,649,010 up till June 2017 on account of salaries **Annexure-7**. Audit noticed the following irregularities:

1. Open merit system was not adopted as appointments were made without advertisement in the local dailies and thus eligible personals were deprived from availing these opportunities nor District employment exchange was consulted.
2. No screening process and appointment criteria were observed.
3. 25% Employees sons quota was not observed as only one candidate was appointed instead four.
4. 2% disable quota was also not entertained
5. According to DHO Peshawar working paper all the employees belongs to District Peshawar but record revealed that 05 employees belong to District Charsadda.
6. CNICs of the five employees revealed that they were permanent resident of District Charsadda

The loss to Government occurred due to weak internal controls.

The irregularity was pointed out in August 2017. Management stated that all the appointments were made after completing codal formalities. The reply of the department was not convincing as merit list of employment exchange and advertisement was not provided. Moreover, the C.N.I.C of five employees revealed that they were permanent residents of District Charsadda.

Request for convening of DAC meeting was made in August 2017. DAC meeting was not convened till finalization of this report.

Audit stresses upon inquiry and actions against persons at fault.

AIR Para No.6 (2016-17)

1.2.3.9 Non recovery of water user charges-Rs 4.763 million

According to Para-7 of GFR Vol-I, Government receipts should be properly assessed, realized and credited into Government treasury.

Executive Engineer PHE Division Peshawar did not recover the outstanding dues amounting to Rs 4,763,049 on account of water user charges from consumers accumulated up to June, 2017. The local office did not take concrete steps for recovery of Government dues. Detail is below:

No of water connections	Rate per month	Demand for the year	Amount collected during the year	Arrears up to 30.06.16
4,083	150	7,349,400	2,586,351	4,763,049

The non recovery of water user charges occurred due to weak internal control.

The irregularity was pointed out in August, 2017. Management stated that efforts would be made to accelerate recovery. Reply was not convincing as no concrete efforts was made for recovery of Govt due.

Request for convening of DAC meeting was made in August, 2017. DAC meeting was not convened till finalization of this report

Audit stresses upon recovery of water user charges and action against the person(s) at fault.

AIR Para No 6 (2016-17)

1.2.3.10 Loss to Government due to less realization of receipts and illegal award of contract-Rs 10.815 million

According to Para 8 of the Treasury Rules, each administrative department has to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

Director Coordination City District Government Peshawar awarded the contract of General Bus Stand Haji Camp Peshawar on daily wage basis to a contractor for the financial year 2016-17. However, an amount of Rs 278,346,751 was shown recovered against the total daily wage bid amount of Rs 289,161,600, showing a short deposit of receipt for Rs10, 814,849 as per detail given below. Further, the daily wage receipt contracts were awarded to contractor on the basis of their applications to the District Nazim of the City District Government Peshawar in violation of Government rules for the award of the receipt contracts.

Period	Required daily receipts	Days	Total required Amount
01-07-2016 to 07-10-2016	760,000	99	75,240,000
08-10-2016 to 27-05-2017	820,000	232	190,240,000
28-05-2017 to 28-06 2017	688,800	32	22,041,600
29-06-2017 t 30-06-2017	820,000	2	1,640,000
G.Total required			289,161,600
Actual deposit as per classified Register			278,346,751
Short deposit			10,814,849

The less realization of receipts occurred due to weak internal and financial control.

The irregularity was pointed out in December, 2017. Management did not furnish reply.

Request for convening of DAC meeting was made in December, 2017. DAC meeting was not convened till finalization of this report

Audit stresses upon recovery and disciplinary action against the person(s) at fault.

AIR Para No.19 (2016-17)

1.2.3.11 Irregular expenditure - Rs 107.481 million

According to Para 56 of CPWA Code, the work shall be started/executed without Technical Sanction.

The Executive Engineer, Building Division-I, Peshawar spent Rs 107,481,000 on the execution of various work up to 30-06-2017. Despite incurrence of expenditure, technical sanctions were not accorded **Annexure-8**.

Audit observed that unauthorized expenditures occurred due to weak internal control which resulted in violation of rules and without ascertaining the actual quantities to be executed during the work based on engineering specification and schedule of rates.

The irregularity was pointed out in August, 2017. Management did not furnish reply.

Request for convening of DAC meeting was made in August, 2017. DAC meeting was not convened till finalization of this report

Audit stresses upon inquiry by the competent forum into the actual quantities required to be executed and action against the person (s) at fault.

AIR Para No 11 (2016-17)

1.2.3.12 Overpayment due to allowing higher rate of dry rammed shingle instead of shingle filling-Rs. 1.077 million

According to Superintending Engineer PHE, Circle Peshawar Letter No. 01/M-3/SE dated 24.04.2015, in case, where filling of a certain street is absolutely necessary then, the item of work “laying of shingle under the street pavement” to be included in the cost estimate under the MRS item No. 16-22 “Supply & spreading 1”-1.5” gauge shingle on road surface including compaction”.

Executive Engineer Public Health Engineering Peshawar during 2016-17 overpaid Rs. 1,077,020 to contractors due to allowing an item of work “dry rammed shingle brick ballast” instead of “shingle filling” in various sanitation schemes. Detail is given below

S. No	Vr # and date	Quantity	Paid rate	Admissible rate	Difference	Overpayment
1	32/I 08.06.17	1,379.19	1193.08	896.78	296.3	408,654
2	7/II 2.05.17	480.13	1193.08	896.78	296.3	142,263
3	34/I 8.06.17	615.35	870.9484	654.6494	216.299	133,100
4	18/I 25.01.17	1,722.56	918.6716	690.5206	228.151	393,004
Total						1,077,020

The irregularity was pointed out in August, 2017. Management replied that efforts would be made to accelerate recovery. Reply was not convincing as no progress was reported till finalization of this report.

Request for convening of DAC meeting was made in August, 2017. DAC meeting was not convened till finalization of this report

Audit stresses upon recovery of overpayment and action against the person(s) at fault.

AIR Para No 20 (2016-17)

1.2.3.13 Non recovery of outstanding dues– Rs17.348 million

According to Para 28 of GFR Vol.-I no amount due to government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable, the orders of competent authority for their adjustment must be sought.

Director Coordination City District Government Peshawar did not recover outstanding dues from the contractor amounting to Rs 17,347,934 during the financial year 2016-17. Detail is given below:

S#	Description	Contractor' s Name	Amount due since	Amount
1	GBS Charsadda FY 2015-16	Jan Ullah Khan	2015-16	8,982,400
2	Rent of shops (Property)	Tenants of property	2016-17	8,365,534
Total				17,347,934

Non recovery of outstanding dues occurred due to weak internal control.

The irregularity was pointed out in December, 2017. Management did furnish reply.

Request for convening of DAC meeting was made in December, 2017. DAC meeting was not convened till finalization of this report

Audit stresses upon recovery of outstanding dues and action against the person(s) at fault.

AIR Para No.20 (2016-17)

1.2.3.14 Unauthorized payment of Honoraria to District Members -Rs 4.692 million

According to the Local Government Election and Rural Development Department Khyber Pukhtunkhwa Notification No. SOB/L.G/District Budget Rules/2015 dated 06.05.2016, Members of the District Councils were authorized to draw Rs. 1,000/session as honoraria up to a maximum of 45 sessions per year.

The Director Coordination City District Government Peshawar paid Rs 34,000 to 138 District Council members in lump sum instead of entitlement and number of session held during 2015-16. However, record regarding number of session held during the year was not available in support of the claim. **Annexure-9.**

The irregularity was pointed out in December, 2017. Management did not furnish reply.

Request for convening of DAC meeting was made in December, 2017. DAC meeting was not convened till finalization of this report.

Audit stresses upon recovery of the unauthorized payment besides fixing responsibility against the person(s) at fault.

AIR Para No 1 (2016-17)

1.2.3.15 Un-authorized payment of funds for study tour-Rs 1.830 million

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

During audit of Director Coordination City District Government Peshawar for the financial years 2015-16 and 2016-17, it was observed that expenditures of Rs 1,829,701 were incurred on a study tour.

Audit noticed the following irregularities:

1. The Nazim District Council constituted a Committee comprising District Naib Nazim, District Member to supervise and monitor the tour arrangement. However, expenditures bill was not verified by the committee.
2. An amount of Rs 350,000 was incurred on a Musical Concert, in the study tour without provision in the budget.

3. Rs 248,000 were incurred on account of food expenses which were already included in the hotel bills.

The irregularity was pointed out in December, 2017. Management did not furnish reply.

Request for convening of DAC meeting was made in December, 2017. DAC meeting was not convened till finalization of this report

Audit stresses upon enquiry and fixing responsibility against the person(s) at fault.

AIR Para No 5 (2016-17)

1.2.3.16 Irregular Payment of House Building Advance Rs 6.495 million

Para 253-A of GFR read with Finance Department letters No. FD (SR-II) 1-2/91/Vol-II dated 19.7.1995 states that rate of recoverable installments will be fixed in whole rupee except in the case of last installment. If a civil servant is likely to retire within 10 years, installments will be so fixed that the recovery of the principal amount along with interest is recovered before the date of retirement.

The Director Coordination City District Government Peshawar sanctioned House Building Advances for Rs. 6.495 million in respect of various employees without observing codal formalities for drawl of HBA rules. Moreover, interest was also not recovered from employees. **Annexure-10.**

The irregularity was pointed out in December, 2017. Management did not furnish reply.

Request for convening of DAC meeting was made in December, 2017. DAC meeting was not convened till finalization of this report

Audit stresses upon enquiry and fixing responsibility against the person(s) at fault

AIR Para No 7 (2016-17)

**1.2.3.17 Un-authorized payment on account of donations & cash award
Rs 18.906 million**

GFR Para 10 (iv) provides that public money should not be utilized for the benefit of a particular person or a section of the community.

The Director Coordination City District Government Peshawar paid Rs 18,906,472 on accounts of donation to various institutions and Cash award to individuals. However, the District Nazim had no authority to financially benefit a particular institutions or individuals. **Annexure-11**

The irregularity was pointed out in December, 2017. Management did not furnish reply.

Request for convening of DAC meeting was made in December, 2017. DAC meeting was not convened till finalization of this report

Audit stresses upon enquiry and fixing responsibility against the person(s) at fault.

AIR Para No 10 (2016-17)

**1.2.3.18 Loss due to non-enhancement of rent of shops-Rs 36.367
million**

According to the standard terms & condition of the contract agreement the rate of rent shall be enhanced by 25% after completion of every three (03) years.

The Director Coordination City District Government Peshawar did not enhance the rent of shops 2,255 shops since 2009 violating contractual 25% increase after every three year. This caused a loss of Rs 36,366,831 to the City District Government. **Annexure-12**

Non enhancement of rent of shops occurred due to violation of contractual obligations.

The irregularity was pointed out in December, 2017. Management did not furnish reply.

Request for convening of DAC meeting was made in December, 2017. DAC meeting was not convened till finalization of this report

Audit stresses upon enhancement of rent of shops w.e.f. 2009 or as per market rates whichever is higher and action against the person(s) at fault.

AIR Para No 21 (2016-17)

1.2.3.19 Irregular expenditures without tender-Rs 3.640 millions

According to KPPRA Rule 2014 Chapter II Section 6 (1) the procuring entity shall use competitive bidding as the principle method of procurement for the procurement of goods over the value of Rs. 100,000.

The Director Coordination City District Government Peshawar incurred expenditure of Rs 3,640,640 during the financial year 2016-17. However, open tendering system was not adopted as required under the rules in this regard. Detail is below.

S.No	Details	Payment	Month	Amounts
1	Cleaning of Drainage	Zubaid ullah	February 2017	487,500
2	Illumination Charges 14th August	Al Awan	August 2016	321,000
3	Spring Festival	Creative Co.	March 2017	2,832,140
Total				3,640,640

The irregular expenditures occurred due to weak internal control

The irregularity was pointed out in December, 2017. Management did not furnish reply.

Request for convening of DAC meeting was made in December, 2017. DAC meeting was not convened till finalization of this report

Audit stresses upon inquiry and action against the person(s) at fault.

AIR Para No 12 (2016-17)

1.2.3.20 Irregular retention of fund Rs 7.317 million and improper maintenance of cash book

According to rule 290 of Treasury Rules, “no money should be drawn from Treasury unless required for immediate disbursement. It is not permissible to draw money from treasury in anticipation of demand or to prevent lapse of budget grant”.

The Director Coordination City District Government Peshawar retained Rs 7,311,920 in the Bank account 0417-00408538-03 maintained in Habib Bank Limited Bank Square Peshawar. However, detail account of the amount was not available on record.

The irregularity was pointed out in December, 2017. Management did not furnish reply.

Request for convening of DAC meeting was made in December, 2017. DAC meeting was not convened till finalization of this report

Audit stresses upon inquiry and action against the person(s) at fault.

AIR Para No 15 (2016-17)

1.2.3.21 Duplication in execution of works-Rs 9.967 million

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

The D.E.O (Female) Peshawar released Rs 9,966,520 to schools as conditional grant for provision of basic facilities during the financial year 2015-16. However, no record of the expenditure under the conditional grant was produced to audit for verification. Moreover, an N.G.O (International Management Consultants) was also engaged in executing various developmental works in different government schools, Therefore, utilization of government funds and NGO funds remained unverified.

The irregularity was pointed out in November, 2017. Management did not furnish reply.

Request for convening of DAC meeting was made in November, 2017. DAC meeting was not convened till finalization of this report.

Audit stresses upon inquiry and fixing responsibility against the person(s) at fault.

AIR Para No 1 (2016-17)

1.2.3.22 Irregular release of funds in anticipation of demand - Rs 7.205 million

Treasury Rule 290 provides that no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

The D.E.O (Female) Peshawar transferred Rs 5,605,000 to schools under developmental funds without requirement during 2015-16. However, the funds were not utilized by the school. Therefore, the S.D.E.O Female Peshawar reported the non utilization of fund to the department and suggested re-allocation to other needy schools vide letter dated on 27-08-2016. Detail is under:

Group latrine	Water	Electrification	Boundary wall uprising	Solar Penal	Total
3,040,000	600,000	990,000	100,000	875,000	5,605,000

Similarly Rs 1,600,000 was transferred to the PTC account of GGHS Nahaqi on 02-06-2016. The amount remained unutilized in the PTC accounts.

The irregular release of funds occurred due to weak internal control.

The irregularity was pointed out in November, 2017. Management did not furnish reply.

Request for convening of DAC meeting was made in November, 2017. DAC meeting was not convened till finalization of this report.

Audit stresses upon inquiry and action against the persons (s) at fault.

AIR Para No 3 (2016-17)

1.2.3.23 Blockage of money due to non utilization of fund by the PTCs- Rs 149.447 million

Treasury Rule 290 provides that no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

The D.E.O (Female) Education Peshawar did not release fund for Rs 149,447,307 out of the total allocation Rs 213.010 million on account of CRC & petty repair, which was released by the Finance Department Khyber Pukhtunkhwa during 2014-15 (158.645 conditional grant and Rs 54.365 CRC and petty repair).

Blockage of Government money occurred due to weak financial management.

The irregularity was pointed out in December, 2017. Management did not furnish reply.

Request for convening of DAC meeting was made in November 2017. DAC meeting was not convened till finalization of this report

Audit stresses upon enquiry and fixing responsibility against the person(s) at fault.

AIR Para No 6 (2016-17)

1.2.3.24 Irregular cash payment of salaries- Rs 3.365 million

According to Para 4.6.3.1 of Accounting Policies and Procedure Manual, the normal method of payment of monthly salaries of all government employees shall be by credit transfer direct to a bank account nominated by the employee.

The District Education Officer (Female) Peshawar paid Rs. 3,365,539 in cash to employees on account of monthly salary instead of direct credit system which was violation of rules in this regard. Detail is below;

S.No.	Month	Amount
1.	July 2015	88,881
2.	August	177019
3.	October	116,406
4.	November	370,806
5.	December	370,193
6.	January 2016	96,952
7.	February	122,759
8.	March	174,501
9.	April	421,528
10.	May	713,247
11.	June	713,247
Total		3,365,539

The irregular cash payment of salaries occurred due to weak internal controls.

The irregularity was pointed out in November, 2017. Management did not furnish reply.

Request for convening of DAC meeting was made in November, 2017. DAC meeting was not convened till finalization of this report.

Audit stresses upon rectification of errors and action against the persons (s) at fault.

AIR Para No 14 (2016-17)

1.2.3.25 Unauthorized payment of entertainment charges to District Members -Rs 3.809 million

According to Local Government Election and Rural Development Department Khyber Pakhtunkhwa Notification No. SOB/L.G/District Budget Rules/2015 dated 06.05.2016 Members of District Councils are allowed Rs. 1,000/session and maximum 45 Session per year.

The Secretary District Council Peshawar paid Rs 3, 809,147 to District members on account of entertainment charges during the financial year 2015-16 & 2016-17. According to the above notification the district members were only entitled for one thousand rupees per session on account of travelling allowance/daily allowance with a maximum of 45 Sessions per year. However, there was no provision for payment of entertainment charges which resulted in unauthorized payment. Details are under;

Head	2015-16	2016-17	Total
Entertainment	1,860,175	1,948,972	3,809,147
Total			3,809,147

The unauthorized payment of entertainment charges occurred due to weak internal control.

The irregularity was pointed out in December, 2017. Management did not furnish reply.

Request for convening of DAC meeting was made in December, 2017. DAC meeting was not convened till finalization of this report.

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

AIR Para No 3 (2016-17)

1.2.3.26 Un-authorized payment of donations Rs 2.736 million

GFR Para 10 (iv) provide that public money should not be utilized for the benefit of a particular person or section of the community.

The Secretary District Council Peshawar paid Rs. 2,736,350 to the management of the private & government schools on account of donation. Detail is below.

Head	2015-16	2016-17	Total
Donation	934,350	1,802,000	2,736,350
Total			2,736,350

Audit noticed the following irregularities:

1. The District Nazim had no authority to financially benefit a particular institutions or individuals
2. Private schools were benefited with public fund.

The irregularity was pointed out in December, 2017. Management did not furnish reply.

Request for convening of DAC meeting was made in December, 2017. DAC meeting was not convened till finalization of this report.

Audit stresses upon inquiry and action against the person(s) at fault.

AIR Para No 4 (2016-17)

ANNEXURE

Annex-1

Detail of MFDAC Para's

(Rs in millions)

S. No.	AP No.	Department	Caption of the Para	Amount
1.		Public Health Engineering	Unnecessary retention in PW Deposits and non credit to Government treasury	27.328
2.		-do-	Irregular tender process & overpayment	3.041
3.		-do-	Irregular expenditure without Technical Sanction	118.823
4.		Deputy Commissioner	Un authorized Expenditures on account of P.O.L on condemn vehicles	0.743
5.		-do-	Irregular & un authentic expenditure on repair of vehicle Rs 1.094 million	1.094
6.		-do-	Un-authorized and un-justified release of ADP fund to Private schools Rs 4.1 million	4.1
7.		-do-	Irregular appointment of Junior Scale Stenographer	
8.		C&W Building Division-II	Overpayment due to excess utilization of steel-Rs 2.114 million	2.114
9.		-do-	Un economical & doubtful expenditure-Rs 11.893 million and non imposition of penalty-Rs 1.215 million	11.215
10.		-do-	Overpayment to contractor-Rs 2.103 million	2.103
11.		-do-	Abnormal delay in completion of work and suspected duplication of expenditure-Rs 0.681 million	00.681
12.		-do-	Suspected auction of building of BHU Azakhel-Rs 720,000 and not collection of advance income tax Rs 72,000	0.720 & 0.072
13.		DHO	Poor budgeting for 2016-17	0
14.		DHO	Poor performance and weak Internal Control System	0
15.		DHO	Non crediting of Government money into treasury-Rs 869,754	0.869
16.		DHO	Overpayment of pay and allowances due to retirement – Rs 92,377	0.092
17.		DHO	Non-deduction of Income Tax – Rs 0.547 million	
18.		DHO	Non auctioning of unserviceable Government vehicles worth millions of rupees	

Annex-2
Para 1.2.1.2

Detail of Fraudulent Payment on account of fake supply-Rs 35.971 million

S#	Name of Supplier	Date of Supply order	Stock entry	Name of Centre	Name of items	Qty	Gross Amount
1	Redient Medical Pvt. Ltd.	31.05.2017	80	Category "D" Hospital Badabher	X-Ray Machine	1	6,224,000
2				Category "D" Hospital Mattani	X-Ray Machine	1	6,224,000
3				Category "D" Hospital Gare Tajjak	X-Ray Machine	1	6,224,000
4	M/S Alam Medics	31.05.2017	38 and 39	Category "D" Hospital Gare Tajjak	Photo Therapy	1 out of 2 not supplied	277,786
7	Med Express Lahore	01.06.2017	42	Category "D" Hospital Badabher	Portable Lamp	3	1,635,000
8				Category "D" Hospital Mattani	Portable Lamp	3	1,635,000
9				Category "D" Hospital Gare Tajjak	Portable Lamp	3	1,635,000
10	Med Express Lahore	01.06.2017	43	Category "D" Hospital Badabher	Shadow less Lamp	2	1,450,000
11				Category "D" Hospital Mattani	Shadow less Lamp	2	1,450,000
12				Category "D" Hospital Gare Tajjak	Shadow less Lamp	2	1,450,000
13	Medco Medical Equipment	01.06.2017	55, 56, 57, 58, 59, 60, 61	Category "D" Hospital Badabher	Oxygen Concentrator	2	1,042,860
					Laboratory Centrifuge	1	
					Electrical Surgical Unit	2	

					Spectra Photometer	1	
					Laboratory Incubator	1	
14	Medco Medical Equipment	01.06.2017	55, 56, 57, 58, 59, 60, 61	Category "D" Hospital Mattani	Oxygen Concentrator	2	701,655
					Laboratory Centrifuge	1	
					Electrical Surgical Unit	1 out of 2 not supplied	
					Spectra Photometer	1	
15	Medco Medical Equipment	01.06.2017	55, 56, 57, 58, 59, 60, 61	Category "D" Hospital Gare Tadjak	Oxygen Concentrator	2	853,818
					Laboratory Centrifuge	1	
					Electrical Surgical Unit	1 out of 2 not supplied	
					Spectra Photometer	1	
					Laboratory Incubator	1	
16	Mirza Niaz Muhammad & Sons	01.06.2017	48, 49, 50	Category "D" Hospital Badabher	Patient Trolley	13	338,000
18				Category "D" Hospital Mattani	Instrument trolley	5	417,500
					Patient Trolley	13	
					Examination Couch	4	
19	Qazzafi Surgical	31.05.2017	44	Category "D" Hospital Gare Tadjak	Dressing trolley	8 out of 12 not supplied	156,000
20				Category "D" Hospital Badabher	Gynae examination couch	2	192,000
					Screen	13	
					Dressing trolley	12	

21	Ultradet Peshawar	-	40	Category "D" Hospital Gare Tajjak	Dental Mini Autoclave	2	290,000
22				Category "D" Hospital Badabher	Dental Mini Autoclave	2	290,000
23				Category "D" Hospital Mattani	Dental Mini Autoclave	2	290,000
27	Qazzafi Surgical	01.06.2017	45, 46, 47	Category "D" Hospital Badabher	Drip stand	15	29,850
28				Category "D" Hospital Mattani	Drip stand	15	29,850
30	Sigma	01.06.2017	51	Category "D" Hospital Gare Tajjak	Baby suction machine	1	68,000
32				Category "D" Hospital Mattani	Baby suction machine	1	68,000
33	Thankful Agencies	31.05.2017	41	Category "D" Hospital Mattani	Baby cots	4	87,960
36	Friends Trader		52, 53	Category "D" Hospital Badabher	Cardiac Monitor	1	299,000
17				Category "D" Hospital Gare Tajjak	Cardiac Monitor	1	299,000
38				Category "D" Hospital Mattani	Binocular Microscope	1	423,500
	Cardiac Monitor	1					
39	Professional Hospital service Sialkot	31.05.2017	63 to 79	Category "D" Hospital Mattani	various items 18 Nos.	various	629,774
40				Category "D" Hospital Badabher	various items 18 Nos.		629,774
41				Category "D" Hospital Gare Tajjak	various items 18 Nos.		629,774
Total							35,971,101

Annex-3
Para 1.2.2.2

Details of repair of transformer

S#	Particular	Rs in million
1	Repair of Transformer at UC 39 &23	0.6
2	Repair of Transformer at UC 72,73&76	4
3	Repair of Transformer at UC 82,79,83 &86	2.8
4	Repair of Transformer at UC 64 &69	2
5	Repair of Transformer at UC 46,70,&65	1.7
6	Repair of Transformer at UC 70	0.8
7	Repair of Transformer at UC 13	0.8
8	Repair of Transformer at UC Pajagi	1.7
9	Repair of Transformer at UC Ghari Sherdad	0.40
10	Repair of Transformer at UC 45 & 92	1
11	Repair of Transformer at UC 9	0.8
12	Repair of Transformer at UC 65	1.4
13	Repai30r of Transformer at UC	0.5
Total		18.5

Annex-4**Para 1.2.2.5****Detail of non supply of medicines**

S. No.	Name of Firm	Date of supply order	Amount of bill	Status
1	M/S Brokes Pharma	13.02.2017	207,000	Not received
			195,800	
			175,000	
			98,900	
			39,700	
2	M/S Lasani Health Care	18.12.2016	370,179	
3	M/S Saffron Pharmaceuticals	10.01.2017	134,550	
Total			1,221,129	

Annex-5

Para 1.2.2.6

Detail of non-recovery of Conveyance & Health Professional Allowance-Rs 1.082

Personal No	Name/ Designation	Period of leave sanctioned		Period (in Months / Days)	Conveyance allowance	HPA	Total Overpayment
		From	To				
00079159	Dr. Arshad Aamir, DDHO	23.01.2017	21.02.2017	30 days	5,000	56,000	61,000
		14.03.2017	08.05.2017	60 days	5,000	56,000	122,000
00696814	Dr. Tariq Ijaz, Afridi, PMO	01.10.2016	31.01.2017	120 days	5,000	42,000	188,000
		11.05.2017	09.06.2017	30 days	5,000	42,000	47,000
-	Dr. Himayat Ullah, PMO	25.05.2017	23.06.2017	30 days	5,000	42,000	47,000
00177619	Dr. Malik Niaz Khan, PMO	28.05.2017	26.06.2017	30 days	5,000	56,000	61,000
00713226	Dr. Fatima Qayum, WMO	18.12.2016	31.01.2017	45 days	5,000	52,000	85,500
		02.02.2017	20.03.2017	45 days	5,000	52,000	85,500
00806304	Dr. Muhammad Uzair, MO	07.05.2017	26.05.2017	20 days	5,000	42,000	31,333
806301	Dr. Muhammad Kamal, MO	06.06.2017	07.07.2017	31 days	5,000	42,000	47,000
Unknown	Dr. Akbar Khan, Dental Surgeon	10.11.2016	01.12.2017	22 days	5,000	42,000	34,467
Unknown	Dr. Aneela Muhammad, WMO	24.11.2017	09.12.2016	14 days	5,000	52,000	26,600
0087586	Dr. Adil Hamayun	23.02.2017	22.03.2017	30 days	5,000	52,000	57,000
Unknown	Dr. Hina, WMO	06.06.2017	04.07.2017	25 days	5,000	52,000	47,500
Unknown	Dr. Fozia Mehmood Khattak, WMO	16.08.2016	30.09.2015	45 days	5,000	42,000	70,500
		01.10.2016	15.11.2017	45 days	5,000	42,000	70,500
Total							1,081,900

Annex-6**Para 1.2.3.5****Detail of inadmissible Honoraria paid to D.C Peshawar & staff during the year 2016-17**

S.#	Name of employee	Designation	Basic Pay (Rs)	Honoraria granted (Rs)	Remarks
1	Saqib Raza Aslam	DC	62,170	100,000	Transferred as DC Peshawar in 4.2017
2	Muhammad Riaz Mahsud	Ex-DC		100,000	
3	Fayaz Khan Sherpao	ADC	43,890	80,000	
4	M. Mughaees Sanaullah	AC	27,370	60,000	Transferred to DC Peshawar office on 12.04.2017
5	Amar Khan	DO (F&P)	70,290	80,000	
6	Alamzeb	Finance Officer	44,740	50,000	
7	Muhammad Nisar	Programmer	46,670	50,000	
8	Sajid	PRO to DC	22,200	50,000	
9	Muhammad Farooq	PS	60	50,000	
10	Ashfaq Ahmad	Accounts Officer	44,740	50,000	
11	Shahzia Atta	AAC-III		50,000	Transferred to DC Peshawar office on 08.05.2017
12	Tariq Hussain	AAC-II	46,670	50,000	Assumed charge in DC office Peshawar on 21.03.2017
13	Sohail Aziz	AAC-IV	37,020	50,000	
14	Bashir Ahmed	AAC-V	64,040	50,000	
15	Tariq Mehmood	AAC-VII	38,950	50,000	
16	Javed Anwar Kamal	AAC	46,670	50,000	
17	Qaisar Kundi	AAC-I		50,000	Transferred to DC Peshawar office on 2.05.2017
18	Asif Wahab	Asstt: Programmer	24,840	50,000	
19	Zardad Khan	Assistant	23,560	40,000	
20	Kabir Khan	F&P	36,360	40,000	

21	Fareed Ahmed	Computer Operator	29,960	40,000	
22	Lihaz Khan	Computer Operator (F&P)	23,560	40,000	
23	Aurang zeb	Computer Operator (F&P)	23,560	40,000	
24	Nafeesa Iqbal	Computer Operator (F&P)	22,280	40,000	
25	Hayat Khan	Sub-Engineer (F&P)	31,970	20,000	
26	Shahid Pervaiz	Junior Clerk (F/P)		10,000	
27	Muhammad Noor	Driver (F&P)		10,000	
28	Ghazi-ur-Rehman	Naib Qasid (F&P)		10,000	
29	Nazir Hussain	Naib Qasid (F&P)		10,000	
30	Saif Ullah	Naib Qasid (F&P)		10,000	
31	Ghani-ur-Rehman	Naib Qasid (F&P)		10,000	
32	Shahzad	Naib Qasid (F&P)		10,000	
33	Yasir	Naib Qasid (F&P)		10,000	
34	Patras	Naib Qasid (F&P)		10,000	
35	Safi ullah	Naib Qasid (F&P)		10,000	
36	Feroz	Driver		10,000	
37	Dad Khan	AG-II	45,990	30,000	
38	Pervaiz Khan	PA to ADC (JSS)	37,220	30,000	
39	Kamil	Telephone Operator		20,000	
40	Sayyar Ahmed	Accounts section (J/C)	21,610	25,000	
41	Fazal Malik	Accounts section (J/C)	13,470	25,000	
42	Javed Masih	Accounts section		25,000	
43	Imtiaz Khan	Computer Operator ADC	31,240	40,000	
44	Iftikhar Khan	Driver to AC		10,000	
45	Zia-ur-Rehman	Driver to ADC		10,000	
46	Babar	Driver to ADC		10,000	

47	Bilal	Naib Qasid ADC		10,000	
48	Wader	Naib Qasid ADC		10,000	
49	SafdarKhan	Naib Qasid DC		15,000	
50	Bakhtiar	Chowkidar		10,000	
51	Bashir	Chowkidar		10,000	
52	Fazal Dad	Chowkidar		10,000	
53	Masood	Chowkidar		10,000	
54	Gul Taz	Naib Qasid		10,000	
55	Hasnain	Naib Qasid		10,000	
56	Wajid	Sweeper		10,000	
57	Qadir	Naib Qasid DC		10,000	
58	Saeed	Naib Qasid DC		10,000	
59	Amin	Naib Qasid		10,000	
60	Wakeel	Naib Qasid		10,000	
61	Raza Khan	Naib Qasid		10,000	
62	Azam Khan	Naib Qasid		10,000	
63	Naik Amal Dad	Naib Qasid		10,000	
64	Mazhar Khan	Junior Clerk		10,000	
65	Naveed	Police Guard		10,000	
66	Imran	Police Guard		10,000	
67	Muhammad Amir	Police Guard		10,000	
68	Akram Khan	ASI Police		20,000	
69	Jawad	Guard Commander		15,000	
70	Ashiq	Driver		20,000	
71	Habib Khan	Driver		10,000	
72	Salah Jan	Driver		10,000	
73	Ghulam	Gun Men		10,000	
74	Azad Khan	Gun Men		10,000	
75	Roshan Lal	Duty Clerk		20,000	
76	Muhammad Shahid	Duty Clerk		20,000	
77	Jehangir	Duty Clerk		20,000	
78	Farhad Khan	Duty Clerk		20,000	
79	Leavies (comp office)	Squad (10) persons		50,000	

80	Police (comp office)	Guard (03 persons)		15,000	
81	Jamil	Mali		10,000	
82	Memraiz	Mali		10,000	
83	Qari Zubair	Paish Imam		15,000	
84	Ishfaq	Cook		10,000	
85	Khurshid	Cook		10,000	
86	Sher Khan	Cook		10,000	
87	Jam Khan	Cook		10,000	
88	Bansi Lal	Dhobi		10,000	
89	Pervez	Sweeper		10,000	
90	Irshad Bibi	Sweeper		10,000	
91	Muhammad Ishfaq	Reader to AC		40,000	
92	Sahibzada Tariq Khan	Director Coordination		50,000	
93	Aziz-ur-Rehman	AO Local Fund		30,000	
94	Lavies (Main office)	Main office (12 persons)		60,000	
95	Police (Main office)	(5 persons)		25,000	
96	Police Gun Men	ADC / AC (3 persons)		15,000	
97	Faraz (Camp office)	Sweeper		10,000	
98	Emmanuel (Camp office)	Sweeper		10,000	
99	Yousaf Babu	Sweeper		10,000	
100	Ahmad Mubeen	Computer Operator (F&P)	17,160	40,000	
101	Aman Ullah	Computer Operator (AC P)	22,200	40,000	
102	Amin	Naib Qasid (AC P)		10,000	
103	Haseeb	Computer Operator (AC P)		40,000	
104	Ahmed Jan	Naib Qasid		10,000	
105	Gulzar	Computer Operator (AC P)	17,160	40,000	
106	Waqas	Computer Operator (AC P)	17,160	40,000	
107	Lavies	5 persons (AC staff)		25,000	

108	Zahid	Sweeper (AC)		10,000	
109	Ghani Khan	Naib Qasid (AC)		10,000	
110	Sajjad	Naib Qasid (AC)		10,000	
111	Masood	Assistant (AC)		40,000	
112	Arif	Computer Operator (AC)	24,840	40,000	
113	Kashif Azhar	Naib Qasid (AC)		10,000	
114	concerned staff	AG office		300,000	
115	Zahir Abbass	Junior Clerk		20,000	
Total				3,160,000	

Detail of un-deducted Income tax from Honoraria Payment

S. #	Name of employee	Designation	Honoraria granted (Rs)	Income tax (Rs)
1	Saqib Raza Aslam	DC	100,000	15,000
2	Muhammad Riaz Mahsud	Ex-DC	100,000	15,000
3	Fayaz Khan Sherpao	ADC	80,000	8,000
4	M. Mughaees Sanaullah	AC	60,000	6,000
5	Amar Khan	DO (F&P)	80,000	8,000
6	Alamzeb	Finance Officer	50,000	5,000
7	Muhammad Nisar	Programmer	50,000	5,000
8	Sajid	PRO to DC	50,000	2,500
9	Muhammad Farooq	PS	50,000	5,000
10	Ashfaq Ahmad	Accounts Officer	50,000	5,000
11	Shahzia Atta	AAC-III	50,000	5,000
12	Tariq Hussain	AAC-II	50,000	5,000
13	Sohail Aziz	AAC-IV	50,000	2,500
14	Bashir Ahmed	AAC-V	50,000	5,000
15	Tariq Mehmood	AAC-VII	50,000	5,000
16	Javed Anwar Kamal	AAC	50,000	5,000

17	Qaisar Kundi	AAC-I	50,000	5,000
18	Asif Wahab	Asstt: Programmer	50,000	2,500
19	Zardad Khan	Assistant	40,000	2,000
20	Kabir Khan	F&P	40,000	4,000
21	Fareed Ahmed	Computer Operator	40,000	4,000
22	Lihaz Khan	Computer Operator (F&P)	40,000	2,000
23	Aurang zeb	Computer Operator (F&P)	40,000	2,000
24	Nafeesa Iqbal	Computer Operator (F&P)	40,000	2,000
25	Hayat Khan	Sub-Engineer (F&P)	20,000	2,000
26	Dad Khan	AG-II	30,000	3,000
27	Pervaiz Khan	PA to ADC (JSS)	30,000	3,000
28	Sayyar Ahmed	Accounts section (J/C)	25,000	1,250
29	Javed Masih	Accounts section	25,000	1,250
30	Imtiaz Khan	Computer Operator ADC	40,000	2,000
31	Muhammad Ishfaq	Reader to AC	40,000	4,000
32	Sahibzada Tariq Khan	Director Coordination	50,000	7,500
33	Azizur-Rehman	AO Local Fund	30,000	3,000
34	Ahmad Mubeen	Computer Operator (F&P)	40,000	2,000
35	Aman Ullah	Computer Operator (AC P)	40,000	2,000
36	Haseeb	Computer Operator (AC P)	40,000	2,000
37	Gulzar	Computer Operator (AC P)	40,000	2,000
38	Waqas	Computer Operator (AC P)	40,000	2,000
39	Masood	Assistant (AC)	40,000	2,000
40	Arif	Computer Operator (AC)	40,000	2,000
Total			1,880,000	166,500

Annex-7
Para 1.2.3.8

Detail of appointment of class-IV staff

S.No	Name	CNIC	Designation	Monthly Pay	Pay w.e.f August 2016 to June 2017
1.	Nadeem khan	Peshawar	Mali	14991	164,901
2.	Safi ullah	Peshawar	Chowkidar	14991	164,901
3.	Murshid Ali	Peshawar	Naib Qasid	14991	164,901
4.	Amjid Ali	Charsadda	Ward Orderly	14991	164,901
5.	Mehboob Khan	Charsadda	Mali	14991	164,901
6.	Fareed Ullah safi	Peshawar	Naib Qaisd	14991	164,901
7.	Qasim Khan	Charsadda	Behishti	14991	164,901
8.	Muhammad Suleman	Peshawar	Ward orderly	14991	164,901
9.	Wali shah	Charsadda	Behisti	14991	164,901
10.	Waseef Ullah	Charsadda	Chowkidar	14991	164,901
Total					1,649,010

Annex-8

Para 1.2.3.11

Detail of irregular expenditures-Rs 107 million

S#	ADP No	Name of work	E/Cost	Expenditure till 30-06-2017
1	404/151060	Up gradation of BHU Azakhel to RHC Pk-10	100,000,000	5,000,000
3	266/140206	GHSS Urmar Payan	58,905,722	21,791,000
4	253/130342	GGPS Takht Abad No.3 PK-8	14,198,000	4,500,000
5	Do	GGPS Masho Pakey PK-11	12,138,000	5,271,000
6	256/140193	GHS Charpariza PK-7	5,406,000	2,132,000
7	257/140195	GPS Wahid Ghari PK-8	11,527,000	3,162,000
8	258/140197	GHS Maryamzai PK-10	22,972,000	8,061,000
9	Do	GGHS Urmar Payan PK-11	22,972,000	4,720,000
10	Do	GGHS Mian Gujjar PK-9	22,972,000	13,973,000
11	259/140198	GMS Takhtabad No.2 PK-8	13,999,000	6,927,000
12	Do	GGMS Mushtarzai PK-11	16,194,000	4,485,000
13	Do	GGMS Sarfaraz Abad PK-10	17,513,000	4,127,000
14	266/140206	GGPS No.3 Chamkani PK-11	12,977,000	1,541,000
15	Do	GHSS Urmar Payan	59,770,000	21,791,000
Total			391,543,722	107,481,000

Annex-9
Para 1.2.3.14

Detail of Honoraria to District Members of -Rs 4.692 million

S. No.	Name	Amount
1	Malik Aman Khan	34000
2	Hazrat Gul	34000
3	Asif Khan	34000
4	Gulzada Khan	34000
5	Muhammad Tahir Zarin	34000
6	Mirza Javed Akhtar	34000
7	Syed Qasim Ali Shah	34000
8	Younas Zaheer	34000
9	Alamzeb Yousaf Zai	34000
10	Hidayat Ullah Khalil	34000
11	Saeed ur Rehman Safi	34000
12	Mubashir Manzoor	34000
13	Muhammad Saeed	34000
14	Haji Sher Farzand	34000
15	Arbab Muhammad Rashid Samin	34000
16	Taqdeer Ali Khan	34000
17	Zahid Khan	34000
18	Niamat Ullah	34000
19	Ifikhar Ali	34000
20	Sher Rehman	34000
21	Arif Khan	34000
22	Shamsher Khan	34000
23	Arshid Nayab Shinwari	34000
24	Nadim	34000
25	Rehman Afzal	34000
26	Raza Muhammad Khan	34000
27	Muhammad Ibrahim	34000
28	Waqas Ahmad	34000
29	Khalid Waqas	34000
30	Akhtar Ali	34000
31	Amir Zeb	34000
32	Muhammad Adnan	34000
33	Awais Sarwar	34000
34	Iftikhar Ahmad	34000
35	Yousaf Hayat	34000

36	Nisbatullah	34000
37	Sardar Alam Khan	34000
38	Azhar Khan	34000
39	Malik Firdous	34000
40	Haji Sarwar Din	34000
41	Muhabbat Khan	34000
42	Saidan Khan	34000
43	Jumaraz Khan	34000
44	Muhammad Ijaz Khan	34000
45	Shehzad Khan	34000
46	Gul Afzal	34000
47	Shamsul Bari	34000
48	Mujeeb ur Rehman	34000
49	Muhammad Fayaz	34000
50	Razaullah Khan	34000
51	Muhammad Asim Khan	34000
52	Safdar Khan	34000
53	Muhammad Amjid	34000
54	Ishfaq Khan	34000
55	M. Saeed Zahir	34000
56	S. Zaheerudin	34000
57	Mujahid Ali	34000
58	Haji Shakir Ullah Khan	34000
59	Zubair Ali	34000
60	Noor Wali	34000
61	Arbabd Zarak Khan Khalil	34000
62	Tariq Hussain	34000
63	AKhtar Gul	34000
64	Abdul Hashim Khan	34000
65	Adnan Mumrez	34000
66	Rahamdil Khan	34000
67	Fahim Ahmad	34000
68	Zahir Khan	34000
69	Latif Ali	34000
70	Khalid Khan	34000
71	Bahader Sher	34000
72	Sheikh Karim Jan	34000
73	Arbab Akbar Nawaz Khan	34000
74	Naveed Khan Urmar	34000
75	Abdul Malik	34000
76	Jehangir Khan	34000
77	Faridullah Khan	34000

78	Zar Muhammad	34000
79	Nasrullah	34000
80	Fazal Sher	34000
81	M. Riaz Khan	34000
82	Tilla Muhammad	34000
83	Dost Muhammad	34000
84	Jamroz Khan	34000
85	Said Badshah	34000
86	Sheikh Fazullah Khan	34000
87	Fazal Malik	34000
88	Raza Shah	34000
89	Wajid Khan	34000
90	Ibrahim Khan	34000
91	Muhammad Aftab	34000
92	Liaqat Khan	34000
93	Rabia Basri	34000
94	Ishrat Riaz	34000
95	Gul Nasreen	34000
96	Farhat Begum	34000
97	Saira Shoukat	34000
98	Mehak Khattak	34000
99	Fiza Zahir Shah	34000
100	Kulsoom Bibi	34000
101	Fatima Nowsherwan	34000
102	Musarrat Sikander	34000
103	Salma Saeed	34000
104	Naheed Kamran	34000
105	Asia Saleh	34000
106	Shehla Munir	34000
107	Abida Perveen	34000
108	Shamim AKhtar	34000
109	Humera Gillani	34000
110	Rifat Aziz	34000
111	Shabana Saifullah	34000
112	Mehreen Kamran	34000
113	Farida Akhtar Khalil	34000
114	Humera Khatoon	34000
115	Yasmin Bano	34000
116	Zuhra Bibi	34000
117	Nadia Amjid	34000
118	Salima Ikram	34000
119	Hadia Sumad	34000

120	Dilshad Begum	34000
121	Samina	34000
122	Meena Khan	34000
123	Sajjad Ali Bangash	34000
124	Wasim Akram	34000
125	Dr. Numan Ul Haq	34000
126	S. Basit Hussain Shah	34000
127	Amin Inayat	34000
128	Waqas Khokhar	34000
129	Ernest Masih	34000
130	Sodagar	34000
131	Silas Gill	34000
134	Iftikhar Ahmad	34000
135	Inamullah	34000
136	Gul Bashar Khan	34000
137	Sartaj Khan	34000
138	Khalid Khan	34000
	Total	4,692,000

Annex-10
Para 1.2.3.16

Irregular Payment of House Building Advance of Rs 6.495 million

S. No.	Name	Designation	Advance
1	Nighat Shaheen	Principal	400,000
2	Qazi Farman Ullah	Principal	400,000
3	Gul Sanoober	DPE	300,000
4	Najma Shafiq	Lec:Urdu	150,000
5	Rehaana Nazeer	Lec: Botany	150,000
6	Farzana Shaheen	S.E.T	150,000
7	Hazrat Ullah	A.R.C/J.Clerk	150,000
8	Iftikhar Ahmad	Driver	150,000
9	Farooq Khan	Telephone Operator	150,000
10	Tariq Jamal	Telephone Operator	150,000
11	M. Shafique Kundi	Naib Qasid	150,000
12	Waqas Ali	Dairy Clerk	150,000
13	Sahibzada	Helper	150,000
14	Hamayun Khan	Naib Qasid	150,000
15	Sajjad Ahmad	Naib Qasid	150,000
16	Sher Zaman	Helper	150,000
17	Hayat Ullah	Helper	150,000
18	Zia ud Din	Electricition	150,000
19	Muhammad Hussain	Helper	150,000
20	Muhammad Tariq	T.W.O	150,000
21	Yaseen Khan	Security Guard	150,000
22	Ishfaq Khan	Security Guard	150,000
23	Abaseen Khan	Security Guard	150,000
24	Sheshiti Gul	Security Guard	150,000
25	Ghazala Yasmeen	Teacher	150,000
26	Salma Naila	Arabic Teacher	150,000
27	Bilal Faiz	Junior Clerk	150,000
28	Mohammad Naveed	Chowkidar	150,000
29	Shakeel Ahmad	Naib Qasid	150,000
30	Adnan Sohail	Helper	150,000
31	Jamil Sabir	Sweeper	150,000
32	Shah Faisal	Wireless Operator	150,000
33	Rameez Hussain	Helper	150,000
34	Hamayun Khan	Driver	150,000
35	Mohammad Yar	Helper	150,000
36	Mohammad Shafiq	Driver	150,000
37	Nasir Khan	Mali	35,000
38	Sajjad Khan	Driver	35,000
39	Sattar Khan	Helper	35,000

40	Mohammad Iqbal	Chowkidar	35,000
41	Ahmad Ali	Naib Qasid	35,000
42	Fateh Khan	Chowkidar	35,000
43	Turab Khan	Sweeper	35,000
44	Hafeez ur Rehman	Assistant	35,000
45	Ghulam Farooq	Computer Operator	35,000
46	Mohammad Niaz	Naib Qasid	35,000
47	Ghulam Nabi	Cleaner	35,000
48	Sajjad Ali	Cleaner	35,000
49	Mohammad Salam	Senior	35,000
50	Siraj Mohammad	Driver	35,000
51	Maqsood Ahmad	Cleaner	35,000
52	Yaqoob Masih	Sweeper	35,000
		Total	6,495,000

Annex-11**Para 1.2.3.17****Un-authorized payment on account of donations of Rs 18.906 million**

S. No	Months	Voucher No.	Cheque No.	Donation to	Amount
1	September 2016	18	7210975	Azher	25,000
2	October 2016	43	07907959	Khiyal Muhammad	500,000
3	December 2016	64	07986784	DD social Welfare	70,000
4	December 2016	26	07986737	Cashier	5,000
5	December 2016	46	07986762	Yasmeen Bibi	10,000
6	December 2016	53	07986772	Cashier	2000
7	December 2016	59	07986779	Cashier	2000
8	December 2016	72	07986792	Isam Bibi	15000
9	December 2016	76	07986796	Aziz ullah	20000
10	January 2017	29	08817971	Distribution of certificate	300,90
11	February 2017	18	08817800	Wali ball tournament Niaz Ali	70,000
12	February 2017	29	09074012	Nusrate Bibi	10,000
13	February 2017	30	09074013	Naseer Bibi	15,000
14	February 2017	43	09074027	Abdullah	50,000
15	February 2017	49	09074034	S. Fareed Ullah	50,000
16	February 2017	56	09074017	Fazal Nadeem	25,000
17	February 2017	64	09074056	Abdul Malik .Distt Member	25,000
18	February 2017	71	09074063	Mr. Sharafat khanat Khan	150,000
19	February 2017	104	09074097	Imtiaz Consultant	35,000
20	March 2017	01		Zarshad	500
21	March 2017		09678813		159,000
22	March 2017				50,000
23	March 2017	32	09678832	Mr. Ahmed hussain	130000
24	March 2017	58		Cashier	20,500
25	April 2017	3	09678870	Rohi Sumer Ali	20,000
26	April 2017	21	09678888	Mudasir	371,287
27	April 2017	42	09791012	Khalil	25,000
28	April 2017	53	09791023	Sweeper for Easter	5,000
29	April 2017	58	09791028	Jameela Begum	12,000

30	May 2017	6	09791071	Musrat & Syed Kamal Shah	2,000
31	May 2017	10	09791035	AIMs Diabetes	100,000
32	May 2017	21&23	09528742	Zuhra Bibi & Tariq Majeed-20000	22,000
33	May 2017	49	09528772	Sub Line Welf org.	95,000
34	May 2017	51	09528775	MS Sifat Ghuier Hospital	1,338,102
35	June 2017	11&12	10700522 & 10700523	Nargis and Safia 25000	50,000
36	June 2017	15&16	10700526 & 10700527	Tayyaba & Gul bibi	100,000
37	June 2017	20&24		Cashier	40,000
38	June 2017	26	10700537	Cashier	50,000
39	June 2017	35	10700546	Arshad Khan	50,000
40	June 2017	74	10700590	Zarshad	50,000
41	June 2017	64	10700578	Aziz ullah	30,000
42	June 2017	66	10700581	Tahir Qadir	100,000
43	June 2017	67	10700582	Sher Zada	100,000
44	June 2017	68	10700583	Syed Rasool	100,000
45	June 2017	86	10990703	Shahid Shah	15,000
46	November 2016	-----		-----	193,576
47	December 2016	41	07986756	Town 1	2,500,000
48	February 2017	26	09674009	I ultra sound shrat Riaz	300,000
49	April 2017	26	09678893	Live Stock	2,500,000
50	April 2017	79	095228733	Atlas Honda for Fisheries	916,800
51	May 2017	-----		-----	149,102
52	May 2017	-----		Atlas Honda	32,605
53	June 2017	-----		-----	200,000
54	June 2017	92	0990715	Town 2	4,000,000
55	June 2017	93	0990716	Town 4	4,000,000
Total					18,906,472

Annex-12

Para 1.2.3.18

Detail of loss due to non-enhancement of rent of shops

S. No (1)	Detail of Property (2)	Units (3)	Current Monthly rent (Rs) (4)	Include 25% increase in 2009 (4*25%=5)	Include 25% increase in 2012 (5*25%=6)	Include 25% increase in 2015 (6*25%=7)	Difference (7-4=8)	period FY 2016-17 (9)	Amount (Rs) (3x8x9=10)
1	Chowkbazar	57	1271	1,589	1,986	2,482	1,211	12	828,613
2	Batairbazar	35	1271	1,589	1,986	2,482	1,211	12	508,797
3	Sabzamandi	74	968	1,210	1,513	1,891	923	12	819,291
4	Mochilalra	21	1090	1,363	1,703	2,129	1,039	12	261,804
5	Banjargan	35	1210	1,513	1,891	2,363	1,153	12	484,378
6	sarafan people mandi	10	1029	1,286	1,608	2,010	981	12	117,692
7	attawala people mandi	44	1029	1,286	1,608	2,010	981	12	517,844
8	chanawala people mandi	57	1029	1,286	1,608	2,010	981	12	670,844
9	old gurmandi	51	1029	1,286	1,608	2,010	981	12	600,229
10	wapda complaint office	9	1210	1,513	1,891	2,363	1,153	12	124,554
11	kabli plaza	52	1694	2,118	2,647	3,309	1,615	12	1,007,507
12	old gurmandi plaza	48	726	908	1,134	1,418	692	12	398,574
13	bank square	34	3388	4,235	5,294	6,617	3,229	12	1,317,509
14	Sarajadeed	53	1967	2,459	3,073	3,842	1,875	12	1,192,371
15	bazar dalgran	12	1271	1,589	1,986	2,482	1,211	12	174,445
16	commercial building	61	1991	2,489	3,111	3,889	1,898	12	1,389,096
17	mohallahudadad	12	1390	1,738	2,172	2,715	1,325	12	190,778
18	Karimpura	5	1210	1,513	1,891	2,363	1,153	12	69,197
19	ejerton road qissakhwani	5	1331	1,664	2,080	2,600	1,269	12	76,117
20	beef market qissakhwani	4	1210	1,513	1,891	2,363	1,153	12	55,358
21	Namakmandi	174	1485	1,856	2,320	2,900	1,415	12	2,955,336
22	out sidegunj gate	18	968	1,210	1,513	1,891	923	12	199,287
23	out sideyakatoot	8	968	1,210	1,513	1,891	923	12	88,572
24	kohati gate	44	968	1,210	1,513	1,891	923	12	487,146
25	bajori gate	16	1210	1,513	1,891	2,363	1,153	12	221,430
26	jinnah market pushtqissakhwani	18	1452	1,815	2,269	2,836	1,384	12	298,931
27	khanam market	100	1418	1,773	2,216	2,770	1,352	12	1,621,838
28	kohati plaza	105	1270	1,588	1,984	2,480	1,210	12	1,525,191
29	kachery plaza	81	1931	2,414	3,017	3,771	1,840	12	1,788,951
30	banamari/ramdas/dabgari	12	1356	1,695	2,119	2,648	1,292	12	186,111
31	Jehangirpura	3	726	908	1,134	1,418	692	12	24,911
32	dalazak road	180	1150	1,438	1,797	2,246	1,096	12	2,367,563
33	Sarajan	28	1210	1,513	1,891	2,363	1,153	12	387,503
34	sarafachowkyadgar	28	1575	1,969	2,461	3,076	1,501	12	504,394
35	Ghantagar	1	935	1,169	1,461	1,826	891	12	10,694
36	ghanamandisehan	12	869	1,086	1,358	1,697	828	12	119,270
37	Rati	31	1092	1,365	1,706	2,133	1,041	12	387,182
38	zachqi center	57	1210	1,513	1,891	2,363	1,153	12	788,844
39	zer masjid hashtangri	12	1210	1,513	1,891	2,363	1,153	12	166,073
40	khushal colony flat	40	1320	1,650	2,063	2,578	1,258	12	603,900

41	khusal colony shops	8	1452	1,815	2,269	2,836	1,384	12	132,858
42	faqirabadtanga stand shop/flat	11	1900	2,375	2,969	3,711	1,811	12	239,044
43	under groundchowkyadgar	33	1331	1,664	2,080	2,600	1,269	12	502,369
44	Addanazarbagh	65	2996	3,745	4,681	5,852	2,856	12	2,227,339
45	ram pura	24	1815	2,269	2,836	3,545	1,730	12	498,218
46	abreshamgaran (West)	35	1090	1,363	1,703	2,129	1,039	12	436,341
47	pursht commercial building (Cabin)	47	660	825	1,031	1,289	629	12	354,791
48	asmai gate/Mashid Mahabat khan	7	2722	3,403	4,253	5,316	2,594	12	217,930
49	fruit mandi	1	court case				-	-	0
50	new clother market	30	1815	2,269	2,836	3,545	1,730	12	622,772
51	old kotwali	7	1029	1,286	1,608	2,010	981	12	82,384
52	sarfaabreshamgaran	6	1452	1,815	2,269	2,836	1,384	12	99,644
53	Chowkyadgar	10	2420	3,025	3,781	4,727	2,307	12	276,788
54	ashraf road	34	2995	3,744	4,680	5,850	2,855	12	1,164,681
55	new grain market	107	1392	1,740	2,175	2,719	1,327	12	1,703,547
56	abreshamgaran (East)	34	1633	2,041	2,552	3,189	1,556	12	635,033
57	truck stand shops	24	968	1,210	1,513	1,891	923	12	265,716
58	truck stand flats	8	880	1,100	1,375	1,719	839	12	80,520
59	truck stand plots for shops	13	1650	2,063	2,578	3,223	1,573	12	245,334
60	truck stand plots for addas 99 year	66	lease	0	0	0	0	0	0
61	truck stand plot	1	masjid	0	0	0	0	0	0
62	corporation colony	7	1942	2,428	3,034	3,793	1,851	12	155,481
63	Chowk yadgar head office chungu	16	4852	6,065	7,581	9,477	4,625	12	887,916
64	truck stand plots 33 years lease	14	lease	0	0	0	0	0	0
Total									36,366,831