



**AUDIT REPORT
ON
THE ACCOUNTS OF
LOCAL GOVERNMENTS
DISTRICT BATTAGRAM**

AUDIT YEAR 2018-19

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
Preface.....	iii
EXECUTIVE SUMMARY	iv
SUMMARY TABLES & CHARTS	viii
I: Audit Work Statistics.....	viii
II: Audit observations Classified by Categories.....	viii
III: Outcome Statistics	ix
IV: Table of Irregularities pointed out	x
V: Cost Benefit Ratio.....	x
CHAPTER-1	1
1.1 Local Governments	1
1.1.1 Introduction.....	1
1.1.2 Comments on Budget and Accounts (Variance Analysis)	5
1.1.3 Comments on the status of compliance with DAC / TAC Directives.....	7
1.2 DISTRICT GOVERNMENTS	9
1.2.1 Misappropriation and Fraud	10
1.2.2 Non Production of Record.....	12
1.2.3 Irregularity/Non-compliance	14
1.2.4 Internal Control Weaknesses	22
1.3 TMAs Battagram/Allai.....	33
1.3.1 Irregularity/Non-compliance	33
1.3.2 Internal Control Weaknesses	35
1.4 AD LGE&RDD & VCs/NCs Battagram.....	39
1.4.1 Irregularity/Non-compliance	39
1.4.2 Internal Control Weaknesses	42
ANNEXURES.....	44
Annex-1 Detail of MFDAC Paras	44
Annexure – 2 Detail of HRA and CA.....	47

Annexure – 3	Detail of non deduction of compulsory funds – DEO Male	65
Annexure – 4	Detail of non deduction of compulsory funds – DEO Female	71
Annexure – 5	Detail of purchase of medicines at higher rates.....	76
Annexure – 6	Detail of non functional schools	77
Annexure – 7	Detail of outstanding loan	78
Annexure – 8	Detail of less recovery of shop’s rent.....	79
Annexure – 9	Detail of non imposition of penalty	83
Annexure – 10	Detail of contracts awarded on expired registration	84
Annexure – 11	Detail of current accounts.....	85
Annexure – 12	Detail of wasteful expenditure.....	86
Annexure – 13	Detail of expenditure without TS.....	87

ABBREVIATIONS AND ACRONYMS

AC	Assistant Commissioner
AAC	Additional Assistant Commissioner
AD	Assistant Director
ADP	Annual Development Plan
AIR	Audit and Inspection Report
AG	Accountant General
B&R	Building & Roads
BHUs	Basic Health Units
BOK	Bank of Khyber
C&W	Communication & Works
CRC	Classroom Consumables
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DCO	District Coordination Officer
DDMA	District Disaster Management Authority
DEO	District Education Officer
DG	Director General
DHO	District Health Officer
DO	District Officer
GFR	General Financial Rules
GGPS	Government Girls Primary School
IPSAS	International Public Sector Accounting Standards
KPPPRA	Khyber Pakhtunkhwa Public Procurement Regularity Authority
LGA	Local Government Act
LGE&RDD	Local Government Election & Rural Dev Department
MCC	Medical Coordination Cell
MFDAC	Memorandum for Departmental Accounts Committee
M&R	Maintenance and Repair
NAM	New Accounting Model
NBP	National Bank of Pakistan
NOC	No Objection Certificate
PAC	Public Accounts Committee

PAO	Principal Accounting Officer
PTC	Parent Teacher Council
RDA	Regional Directorate of Audit
SDEO	Sub Divisional Educational Officer
SIDB	Small Industries Development Board
TMA	Tehsil Municipal Administration
TS	Technical Sanction
VCs/NCs	Village Council/Neighborhood Council
ZAC	Zilla Accounts Committee

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 Khyber Pakhtunkhwa Local Government Act 2013 require the Auditor General of Pakistan to conduct audit of the receipts and expenditure of Local Governments of each District of the Khyber Pakhtunkhwa.

The report is based on audit of the accounts of various Local Governments i.e offices of District Government, Tehsil Municipal Administrations and Assistant Director Local Government Elections and Rural Development, Village Councils and Neighborhood Councils in district Battagram for the financial year 2017-18. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2018-19 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 Annex-1 of the Audit Report. The audit observations listed in the Annex-1 shall be pursued with the Principal Accounting Officers at the DAC level. In all cases where PAO's do not initiate appropriate action, the audit observations will be brought to the notice of appropriate forum 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 a few cases certain departments did not submit written replies. DAC meetings were not convened despite 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:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit District Governments, Khyber Pakhtunkhwa carries out the audit of Local Governments of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) Abbottabad, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carried out the audit of Local Governments of seven districts namely Abbottabad, Haripur, Mansehra, Battagram, Kohistan Upper, Kohistan Lower and Tor Ghar.

The Regional Directorate has a human resource of eleven officers and staff with a total of 2750 person days. The annual budget amounting to Rs 20.670 million was allocated to the office during financial year 2018-19. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audits of programs/ projects.

Local Governments of district Battagram consist of three tiers which perform their functions under Khyber Pakhtunkhwa Local Government Act 2013. Tier-1, the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District government, who is Officer in charge of nine departments devolved to local governments. 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. The second tier- Town/Tehsil Municipal Administrations have one PAO i.e. Tehsil Municipal Officer for each administration. There are two tehsil administrations in district Battagram. The third tier- Village and Neighborhood Council have one PAO i.e. The Assistant Director Local Government, Elections and Rural Development for development funds of these councils. There are 90 VCs/NCs in district Battagram.

a. Scope of audit

There are ten offices in District government Battagram, two Tehsil Municipal Administrations, one AD LGE&RDD and 90 VC/NC's out of which the accounts of 10 offices of district government, two TMA's, one AD LGE

&RDD and 09 VC/NC's were examined in detail. These entities were selected for detailed audit keeping in view the materiality and auditable man days.

The total expenditure of District Government Battagram for the Financial Year 2017-18 was Rs 2,411.409 million against available budget of Rs 2,597.797. Out of this, RDA Abbottabad audited an expenditure of Rs 722.698 million which, in terms of percentage, was 30% of auditable expenditure. The total expenditure of two TMA's was Rs 309.844 million against available budget of Rs 329.510 million. Out of this, RDA Abbottabad audited an expenditure of Rs 46.478 million which, in terms of percentage, was 15% of auditable expenditure. The total expenditure of AD LGE & RDD Battagram for the Financial Year 2017-18 was Rs 473.385 million against available budget of Rs 859.511 million. Out of this, RDA Abbottabad audited an expenditure of Rs 109.047 million which, in terms of percentage, was 23% of auditable expenditure.

The receipts of the District Government Battagram, for the Financial Year 2017-18 were nil as the receipts were deposited in Provincial Account-I. The receipts of two TMA's were Rs 37.430 million, out of which Rs 37.430 were audited which in terms of percentage was 100% of the auditable receipts. The total receipt of 09 VC/NC's was Rs 0.259 million which, in terms of percentage, was 23% of auditable.

b. Recoveries at the instance of audit

Recovery of Rs 65.698 million was pointed out during the audit. Recovery of Rs 1.145 million was made till finalization of this report.

c. Audit Methodology

Audit was conducted after understanding the business processes of Local Governments Abbottabad 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 and substantive testing.

d. Audit Impact

Audit pointed out various irregularities of serious nature. Cases related to weak internal controls were also pointed out to which management has been sensitized. In certain cases management has taken action which may further be verified. However, no tangible 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 and proper legislative forum.**

e. Comments on 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; 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 local Governments Abbottabad.

f. Key audit findings of the report

- i. Misappropriation was noted in 02 cases amounting to Rs 15.887 million.¹
- ii. Non production of auditable record was noted in 01 case amounting to Rs 283.969 million.²
- iii. Irregularities & Non-Compliance were noted in 13 cases amounting to Rs 244.992 million.³
- iv. Weak Internal Control was noted in 17 cases amounting to Rs 409.657 million.⁴

Minor irregularities/ weaknesses pointed during the audit are being pursued separately with the authorities concerned, as detailed in **Annex-1**.

¹ Para 1.2.1.1, 1.2.1.2

² Para 1.2.2.1

³ Para 1.2.3.1 to 1.2.3.8, 1.3.1.1, 1.3.1.2, 1.4.1.1 to 1.4.1.3

⁴ Para 1.2.4.1 to 1.2.4.12, 1.3.2.1, 1.3.2.2, 1.3.2.3, 1.3.2.4, 1.4.2.1

g. Recommendations

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

SUMMARY TABLES & CHARTS

I: Audit Work Statistics

(Rs in million)

S. No.	Description	No.	Budget		
			Expenditure	Receipts	Total
1.	Total Entities (PAO) in Audit Jurisdiction	04	3,194.638	37.689	3,232,327
2.	Total formations in audit jurisdiction	153	3,194.638	37.689	3,232,327
3.	Total Entities (PAO) Audited	04	1,141.589	37.698	1,179.287
4.	Total formations Audited	22	1,141.589	37.698	1,179.287
5.	Audit & Inspection Reports	13	1,141.589	37.698	1,179.287

II: Audit observations Classified by Categories

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	0
2.	Weak financial management	260.879
3.	Weak Internal controls	409.657
4.	Others – Non production of record	283.969
	Total:	954.505

III: Outcome Statistics**(Rs in million)**

S. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year (2017-18)	Total last year (2016-17)
1.	Outlays Audited	15.000	329.949	37.689	796.640	1,179.278	881.878
2.	Amount Placed under Audit Observations /Irregularities of Audit	12.943	502.874	18.185	420.503	954.505	927.656
3.	Recoveries Pointed Out at the instance of Audit	1.514	2.819	18.185	43.180	65.658	45.354
4.	Recoveries Accepted /Established at the instance of Audit						0.694
5.	Recoveries Realized at the instance of Audit			1.145		1.145	0.433

IV: 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	244.992
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	15.887
3.	Accounting Errors (accounting policy departure from NAM ⁵ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	
4.	Quantification of weaknesses of internal control systems.	409.657
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	
6.	Non-production of record	283.969
7.	Others, including cases of accidents, negligence etc.	
	Total	954.505

V: Cost Benefit Ratio

(Rs in million)

S.No	Description	Amount
1.	Outlays Audited (item 1 of Table 3)	1,179.278
2.	Expenditure on audit	0.574
3.	Recoveries realized at the instance of audit	1.145
	Cost-Benefit Ratio	1:2

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

CHAPTER-1

1.1 Local Governments

1.1.1 Introduction

Under Khyber Pakhtunkhwa Local Government Act 2013 (LGA 2013), activities of District Government are managed through offices of Deputy Commissioner and District Officers. Each group of District Offices is headed by a District Officer (DO). The DO, according to Rules of Business of District Government, 2015, 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), District Officers Agriculture, Education, Health, Water Management, Fisheries, Population Welfare, LG & RDD, Sports, Live Stock & DD, Soil Conservation, Cooperation, Social Welfare and Municipal Services.

District Battagram has two Tehsils i.e. Battagram and Allai. The office of a Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by Tehsil officer Finance, Tehsil Accounts Officer and a Tehsil officer technical.

According to section 22 of Local Government Act, 2013 the functions and powers of TMAs are as under:-

- (a) Monitor and supervise the performance of functionaries of Government offices located in the Tehsil and hold them accountable by making inquiries and reports to the district government or, as the case may be, Government for consideration and action;
- (b) Prepare spatial plans for the Tehsil including plans for land use and zoning and disseminate these plans for public enquiry;
- (c) Execute and manage development plans for improvement of municipal services and infrastructure;
- (d) Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including for

agriculture, industry, commercial markets, shopping centers; residential, recreation, parks, entertainment, passenger and freight transport and transit stations;

- (e) Enforce municipal laws, rules and bye-laws;
- (f) Prevent and remove encroachments;
- (g) Regulate affixing of sign-boards and advertisements;
- (h) Provide, manage, operate, maintain and improve municipal services;
- (i) Prepare budget, long term and annual municipal development programmes;
- (j) Maintain a comprehensive data base and information system on services in the Tehsil municipal record and archives and provide public access to it on nominal charges;
- (k) Collect taxes, fines and penalties provided under this Act;
- (l) Organize sports, cultural, recreational events, fairs and shows;
- (m) Organize cattle fairs and cattle markets;
- (n) Co-ordinate and support municipal functions amongst village and neighborhood councils;
- (o) Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof;
- (p) Manage municipal properties, assets and funds;
- (q) Develop and manage schemes, including site development in collaboration with district government;

There is an Assistant Director Local Government Election & Rural Development Department and 90 VCs/NCs. Each VCs/NCs has a Administrator and Secretary. Assistant Director Local Government Election & Rural Development Department is Drawing and Disbursing Officer (DDO) for his office and Administrator for VCs/NCs of the District Abbottabad.

Functions and Powers of Assistant Director, Local Government Election and Rural Development Department.

- i. Providing secretarial support to the Council
- ii. Matters relating to Local Government Commission
- iii. Matters relating to local taxes and local rate

- iv. Coordination and supervision of village and neighborhood councils
- v. Grants, establishment and budget of village and neighborhood councils
- vi. Coordination of activities relating to local council elections, population census and surveys in the district
- vii. Rural Development Works including water supply, rural access roads, embankment and drainage works
- viii. Overseeing registration of births, deaths and marriages in village and neighborhood councils
- ix. Working as interface for knowledge management and communication on local governance issues in the district
- x. Review, evaluation and assessment of local government system, processes and procedures in the district particularly at the village and neighborhood level
- xi. Collection, compilation and dissemination of primary data Training and research in the areas of local governance

Functions and Powers of the Village Council or Neighborhood Council:

- i. Functions of the village council and neighborhood council, as the case may be, shall be to:
- ii. Monitor and supervise the performance of functionaries of all government offices located in the area of the respective village council or neighborhood council, including education, health, public health engineering, agriculture, livestock, police and revenue, and hold them accountable by making inquiries and reports to the Tehsil municipal administration, district government or, as the case may be, the Government for consideration and action;
- iii. Provide effective forum for out of court amicable settlement of disputes and, for this purpose, constitute panels of members as conciliators;
- iv. Register births, deaths and marriages;
- v. Implement and monitor village level development works;
- vi. Improve water supply sources, maintain water supply distribution system and take measures to prevent contamination of water;

- vii. Maintain village level infrastructure, footpaths, tracks, streets, prevent and abate nuisances and encroachments in public ways, public streets and public places.
- viii. Maintain and improve collective property including playgrounds, graveyards, funeral places, eid-gah, parks, public open spaces and community centers;
- ix. Identify development needs of the area for use by municipal administration and district government in prioritizing development plans;
- x. Make arrangements for sanitation, cleanliness, disposal of garbage and carcasses, drainage and sewerage system;
- xi. Display land transactions in the area for public information;
- xii. Mobilize community for maintaining public ways, public streets, culverts, bridges and public buildings, de-silting of canals and other development activities;
- xiii. Develop sites for drinking and bathing of cattle;
- xiv. Organize cattle fairs and agriculture produce markets;
- xv. Organize sports teams, cultural and recreational activities;
- xvi. Organize watch and ward in the area;
- xvii. Promote plantation of trees, landscaping and beautification of public places;
- xviii. Regulate grazing areas, establish cattle ponds and provide protection against stray animals and animal trespass;
- xix. Consider and approve annual budget presented by the respective Nazim, village council or neighbourhood council;
- xx. Facilitate formation of voluntary organizations for assistance in functions assigned to it;
- xxi. Facilitate the formation of co-operatives for improving economic returns and reduction of poverty;
- xxii. Elect an Accounts Committee and review its recommendations on the annual statement of accounts and audit reports; and
- xxiii. Report cases of handicapped, destitute and of extreme poverty to district government.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

District Government

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	Excess /(Saving)	%age
Salary	588.875	566.560	(22.316)	(3.790)
Non-salary	99.790	99.515	(0.275)	(0.276)
Developmental	65.771	56.623	(9.148)	(13.908)
Total	754.436	722.698	(31.739)	(4.207)
Receipts	0	0	0	0

TMAs

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	Excess /(Saving)	%age
Salary	43.925	42.812	(1.113)	(2.53)
Non-salary	41.610	25.742	(15.868)	(38.14)
Developmental	243.975	241.290	(2.685)	(1.10)
Total	329.510	309.844	(19.666)	(41.77)
Receipts	40.955	37.43	(3.525)	(8.61)

AD LGE&RDD

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	Excess /(Saving)	%age
Salary	55.73	53.24	(2.49)	(4.47)
Non-salary	27.398	23.771	(3.627)	(13.24)
Developmental	186.514	32.036	(154.478)	(82.82)
Total	269.642	109.047	(160.595)	(59.56)
Receipts	0	0.259	0.259	

Grant Total Expenditure and Receipts (Distt Govt, TMAs, AD LGE&RDD & Developmental Authority)

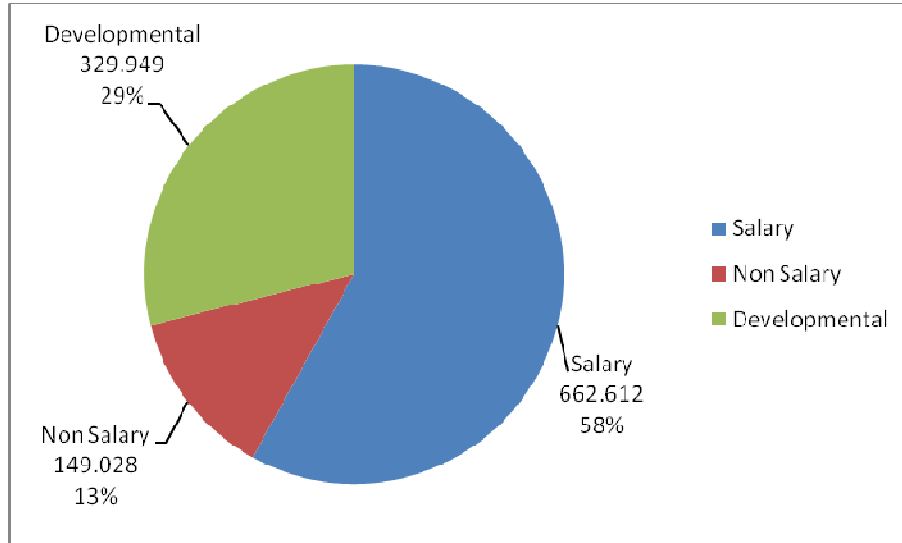
(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	Excess /(Saving)	%age
Salary	688.53	662.612	(25.919)	(3.76)
Non-salary	168.798	149.028	(19.77)	(11.71)
Developmental	496.26	329.949	(166.311)	(33.51)
Total	1353.588	1141.589	(212)	(15.66)
Receipts	40.955	37.689	(3.266)	(7.97)

The savings and less receipt of Rs 212 million and Rs 3.266 million respectively indicate inefficiency in the capacity of Local Government Departments to utilize the amount allocated.

EXPENDITURE 2017-18

(Rs in million)



1.1.3 Comments on the status of compliance with PAC / DAC / TAC Directives

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

Sr. No.	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	2016-17	Not Convened
13	2017-18	Not Convened

DISTRICT GOVERNMENTS

1.2.1 Misappropriation and Fraud

1.2.1.1 Fraudulent withdrawal of money on fake invoices – Rs 15.376 million

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

District Health Officer Battagram withdrew Rs 15,376,265 on account of purchase of medicines during 2017-18. During physical verification of medicines store, it was observed that the medicines were not supplied.

Fraudulent drawal on fake invoices occurred due to weak internal controls which resulted in loss.

When pointed out in July 2018, management stated that supply orders were issued to vendors listed in MCC in June 2018. The matter was discussed with Director Procurement and after his instructions drawn amount was converted into Demand draft to avoid lapsing of mentioned amount. Demand drafts would be issued to vendors after receiving of medicines and verification by the inspection committee. The reply is not cogent as amount was drawn in advance without receipt of medicines and medicines were also not supplied till 31-07-2018.

Request for convening DAC meeting was made in August 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation fixing responsibility and disciplinary action besides recovery of penalty from defaulting firms.

AIR Para # 16/DHO/2017-18

1.2.1.2 Fraudulent appointment of computer operator on fake documents – Rs 511,164

According to S No 10 of austerity measures for financial year 2017-18 issued vide Government of Khyber Pakhtunkhwa Finance Department No BO.I/FD/5-8/2017-18 dated 30-06-2017, no appointment will be made against vacant posts (except Class IV) without obtaining NOC from the concerned surplus pool.

District Education Officer Female Battagram appointed Miss Gulnaz Feroz to the post of computer operator for SDEO (Female) office Allai during 2017-18. DEO Female was not authorized for appointment of computer operator being post of BPS-16. Moreover, the appointee was a regular student of Institute of Education & Research University of Punjab for the period 2012-14, however obtained one year diploma in Computer Sciences from National Institute of Sciences Mardan during 2013. According to undated certificate of attendance, the candidate was regular student of National Institute of Sciences Nishtar Abad Peshawar for the session 2012-13. It is concluded that appointment was made on fake documents.

Appointment on fake documents and without obtaining NOC from surplus pool occurred due to non compliance which resulted in loss of Rs 511,164.

The irregularity was reported in August 2018, management stated that detailed reply would be furnished after verification of record. However, no reply was furnished.

Request for convening DAC meeting was made in August 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation fixing responsibility and disciplinary action against persons at fault besides recovery of salaries paid under intimation to audit.

AIR Para # 01/DEO(F)/2017-18

1.2.2 Non Production of Record

1.2.2.1 Non Production of Auditable Record – Rs 283.969 million

According to Section 14(1-b) & (3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 the Auditor General has the authority to require any accounts, books to which his duties in respect of audit extend hence any person or authority hindering the auditorial functions regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

District Education Officer Male Battagram did not produce the following auditable record during 2017-18. The dealing clerks of establishment refused to produce record stating that DEO has directed not to produce record to audit. The dealing clerk of PTC stated that AGP is not authorized to audit accounts relating to PTC, conditional grants, provision of basic facilities.

1. Appointment record – The dealing official refused to produce record stating that he was directed by DEO not to produce record to audit team.
2. Petty repair and CRC fund record – Rs 6,615,000
3. Conditional Grant record – Rs 25,669,000
4. Play area project record – Rs 24,000,000
5. Vehicle logbooks – Rs 400,000
6. Enrollment campaign - Rs 284,720
7. Biometric Attendance record
8. Annual Physical Verification report of store and stock.

Record was not produced in violation of Government instructions and expenditure remained unverified.

The irregularity was pointed out on 28-07-2018. Management neither submitted reply nor was exit meeting convened till the finalization of the report despite request.

Request for convening DAC meeting was made in August 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation fixing responsibility and disciplinary action against persons at fault.

AIR Para # 15/DEO(M)/2017-18

1.2.3 Irregularity/Non-compliance

1.2.3.1 Unauthorized transfer of developmental funds _ Rs 150.596 million

According to Government of Khyber Pakhtunkhwa LGE&RD Department notification issued vide No CPO/LGE&RDD/Dev: Schemes/VCs & NCs/2017 dated 13-09-2017, the office of Assistant Director LG&RD in Khyber Pakhtunkhwa will not serve as an executing agency for the execution of developmental schemes under District ADP and Provincial ADP.

Deputy Commissioner Battagram transferred Rs 150,596,250 to Assistant Director LG&RDD Battagram on account of development fund for execution of various schemes out of District ADP during 2017-18 in violation of Government instructions.

Unauthorized transfers of developmental funds occurred due to non compliance.

When pointed out in August 2018, management stated that detailed reply would be furnished after consulting relevant record and concerned staff.

Request for convening DAC meeting was made in August 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation and action under intimation to audit.

AIR Para # 02/DC/2017-18

1.2.3.2 Unauthorized opening of bank accounts and placement of funds in current account – Rs 17.509 million

According to Para 3 of Government of Khyber Pakhtunkhwa Finance Department letter No 2/3-(F/L)-FD/2007-2008/Vol-IX dated 10-02-2014, no funds shall be placed in any banks without prior approval of Finance Department. Para 2 of the letter ibid states that current accounts should be converted to PLS

mode and the profit earned be deposited in Government treasury under relevant head of account immediately.

Deputy Commissioner Battagram opened 07 bank accounts in different banks without approval of Finance Department KP. Moreover, funds were placed into current accounts in violation of Government instructions. Balances were Rs 17,509,062 at the close of financial year 2017-18. Detail is as under:

S. No	Title of account	Account No	Name of Bank	Balance as on 30-06-2018
1	DCO Battagram	CD 00160-00-4	BOK Battagram	4,423,207
2	DCO (DDMA)	CD 00159-00-2	-do-	7,995,949
3	DCO (Red Cross)	4093515732	NBP Battagram	27,446
4	DCO Battagram	4093498127	-do-	4,998,500
5	DCO Btg Estab	4093516973	-do-	63960
6	DCO Battagram	5093525178	-do-	0
7	DC Battagram	5093532070	-do-	0
			Total	17,509,062

Operation of accounts without approval and placement of funds into current accounts occurred in violation of Government instructions resulted in loss of profit to the Government.

When pointed out in August 2018, management stated that detailed reply would be furnished after consulting relevant record and concerned staff.

Request for convening DAC meeting was made in August 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends withdrawal of funds and deposit into treasury in compliance of Government instructions.

AIR Para #08/DC/2017-18

1.2.3.3 Unauthorized payment of HRA and CA – Rs 13.945 million

According to S No III of Accountant General, Khyber Pakhtunkhwa memo No Computer/HR-Lab/CIC/203 Date 04.08.2011, House Rent Allowance and Conveyance Allowance is not allowed to Government servants residing in the official accommodations within the office premises.

District Health Officer Battagram paid Rs 13,945,462 to various employees of BHUs, RHCs and Category-D Hospital on account of House Rent Allowance and Conveyance Allowance during 2017-18 in violation of Government instructions. Payment of HRA and CA with designated accommodations resulted in loss to Government. Detail is given at annexure - 2.

Unauthorized payment of allowances with designated accommodations occurred due to non compliance which resulted in loss.

When pointed out in July 2018, management stated that District account Officer would be requested for recovery of mentioned amount. The reply is not tenable as documentary evidence was not produced.

Request for convening DAC meeting was made in August 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends stoppage of allowances and recovery of unauthorized paid amount.

AIR Para # 28/DHO/2017-18

1.2.3.4 Non recovery of compulsory funds – Rs 3.908 million

According to Government of Khyber Pakhtunkhwa Benevolent Fund Department orders dated 26-12-2016, compulsory deduction of Benevolent Fund at enhance rate should be made from the salaries of Government employees w.e.f. January 2017.

District Education Officer Male Battagram did not deduct compulsory funds amounting to Rs 1,168,770 from salaries of various employees during 2017-18 in violation of Government instructions. Detail is given at annexure – 3.

Similarly, District Education Officer Female Battagram did not deduct compulsory funds amounting to Rs 2,739,256 from salaries of various employees during 2017-18 in violation of Government instructions. Detail is given at annexure – 4.

Compulsory funds were not deducted due to non compliance of rules which resulted in loss to government.

The irregularity was pointed out on 28-07-2018. Management neither submitted reply nor was exit meeting convened till the finalization of the report despite request.

Request for convening DAC meeting was made in August 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends deduction of compulsory funds and recovery of non deducted amount.

AIR Para # 01/DEO(M)/2017-18 & AIR Para # 10/DEO(F)/2017-18

1.2.3.5 Non deduction of KP tax on supply services – Rs 3.612 million

According to S No 26 of 2nd Schedule of KP Finance Act 2013, supplies made are chargeable to KP Tax on services @ 15%.

District Education Officer Male Battagram awarded contracts of supply worth Rs 24,084,075 to various firms under different heads of accounts during 2017-18. However, KP sales tax @ 15% amounting to Rs 3,612,611 was not recovered from suppliers. Detail as under:

S. No	Particular	Name of Supplier	Amount	15% KP Tax
1	Purchase of IT equipments	Malik Medical	990,000	148,500

2	Purchase of Science equipments	Darul Fanoon	5,855,000	878,250
3	Purchase of furniture	SIDB	17,239,075	2,585,861
		Total	24,084,075	3,612,611

Non deduction of KP tax on supplies occurred due to non compliance of Finance Act.

The irregularity was pointed out on 28-07-2018. Management neither submitted reply nor was exit meeting convened till the finalization of the report despite request.

Request for convening DAC meeting was made in August 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation for fixing responsibility, recovery of taxes and immediate deposit into treasury.

AIR Para # 08/DEO(M)/2017-18

1.2.3.6 Unauthorized retention of Government money into current account – Rs 1.734 million

According to Para 3 of Government of Khyber Pakhtunkhwa Finance Department letter No 2/3-(F/L)-FD/2007-2008/Vol-IX dated 10-02-2014, no funds shall be placed in any banks without prior approval of Finance Department. Para 2 of the letter ibid states that current accounts should be converted to PLS mode and the profit earned be deposited in Government treasury under relevant head of account immediately.

District Education Officer Male Battagram retained Government money into current account No 4093497477 National Bank of Pakistan Battagram branch during 2017-18 in violation of Government instructions. Transactions of Rs 3,757,328 were carried out during the financial year with closing balance of Rs 1,733,719 on 30-06-2018. However, no profit was earned due to maintenance of current account.

Audit was of the view that current account was not converted to PLS mode due to non compliance of Government instructions which resulted into loss of Rs as detailed below:

Balance as on 30-06-2018	Rate of interest	Amount
1,733,719	3.75%	65,014

The irregularity was pointed out on 28-07-2018. Management neither submitted reply nor was exit meeting convened till the finalization of the report despite request.

Request for convening DAC meeting was made in August 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation and conversion of account to PLS mode besides recovery of interest from persons at fault.

AIR Para # 09/DEO(M)/2017-18

1.2.3.7 Unauthorized advance payment and non supply of science equipments – Rs 5.855 million & Non recovery of penalty – Rs 117,100

Terms and conditions of Contract Agreements signed with suppliers and supply orders issued says that 100% supplies shall be completed upto 10.06. 2018 and payment be made after delivery of the supplies to the respective schools as per supply. If the supplies were not completed in stipulated period of time a penalty @ 2 % per month will be imposed and deducted from the suppliers.

District Education Officer Male Battagram awarded contract of supply of science equipments worth Rs 5,855,000 to M/S Darul Fanoon Mardan during 2017-18. The following discrepancies were observed:

- Comparative statement did not include name of items to be supplied.
- Supply order did not included names and quantities of items to be supplied.

- Payment was made on the basis of undated bills of supplier.
- Sales Tax invoices did not bear any number and dates
- Physical verification report of the committee was not found on record.

Amount was drawn in advance and paid to supplier, however supply was not made till the dates of audit 27-07-2018. Advance payment without supply is held unauthorized. Moreover, penalty @ 2% amounting to Rs 234,200 was neither imposed nor recovered.

Advance payment without supply and non recovery of penalty occurred due to non compliance of rules which resulted in loss to Government.

The irregularity was pointed out on 28-07-2018. Management neither submitted reply nor was exit meeting convened till the finalization of the report despite request.

Request for convening DAC meeting was made in August 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation, disciplinary action and recovery of penalty.

AIR Para # 16/DEO(M)/2017-18

1.2.3.8 Less imposition of fines – Rs 1.013 million

According to Government of KP, Food Department notification issued vide No SOF(FOOD DEPTT)2-29/829 dated 30-07-2013, minimum rate of fine to be imposed for violation shall be Rs 5,000.

Assistant Commissioners working under the administrative control of Deputy Commissioner Battagram imposed fines while checking of various markets during 2017-18. Fine imposed was less than the minimum amount of fine ordered by provincial government. Detail as under:

S. No	Name of Officer	No of violators	Fine @ Rs5000 each	Fine actually collected	Less collection
1	AC Battagram	181	905,000	287,900	617,100
2	AAC – I	135	675,000	279,500	395,500
3	AAC – II	Record not produced			
4	AC Revenue	Record not produced			
5	AC Allai	Record not produced			
	Total		1,580,000	567,400	1,012,600

Less imposition of fine occurred due to non compliance which resulted in loss of Rs 1,012,600.

The irregularity was reported in August 2018, management stated that detailed reply would be furnished after consulting relevant record and concerned staff.

Request for convening DAC meeting was made in August 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends compliance of orders and recovery.

AIR Para # 05/DC/2017-18

1.2.4 Internal Control Weaknesses

1.2.4.1 Non deposit of bank profit into treasury – Rs 1.782 million

According to Government of Khyber Pakhtunkhwa Finance Department letter No 2/3-(F/L)-FD/2007-2008/Vol-IX dated 10-02-2014, profit earned on PLS account shall be deposited in Government treasury.

District Health Officer Battagram deposited Government funds into bank account in the National Bank of Pakistan Battagram during 2017-18. According to Bank statement, profit of Rs 1,781,914 was earned on the deposits during the period. However, the amount was not deposited into Government treasury.

Unauthorized retention of bank profit occurred due weak internal control which resulted in loss to Government.

When pointed out in July 2018, management stated that statement from bank would be obtained and profit earned would be deposited in government treasury with intimation to audit team. The reply is not tenable as no progress was reported.

Request for convening DAC meeting was made in August 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends immediate deposit of profit into treasury.

AIR Para # 19/DHO/2017-18

1.2.4.2 Overpayment on account of purchase of medicines – Rs 1.270 million

Government of MCC Khyber Pakhtunkhwa notified rates for purchase of medicines vide notification issued vide No 884/DD (Perq/REg/Drugs) dated 13-07-2017.

District Health Officer Battagram purchased various medicines from local market worth Rs 1,270,132 during 2017-18 out of emergency medicines fund.

Medicines were purchased at higher rates compared to MCC approved rates, resulting in overpayment of Rs 1,270,132. Detail is given at annexure-5.

Purchase of medicines at higher rates occurred due to weak internal control which resulted in loss.

When pointed out in July 2018, management stated that medicines were not available in the MCC list. These medicines were procured in less quantity hence rates were high. The reply is not cogent as all the medicines were available in MCC list and purchase at higher rates resulted in loss to Government.

Request for convening DAC meeting was made in August 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation and recovery.

AIR Para # 30/DHO/2017-18

1.2.4.3 Loss to Government due to award of contract of local purchase of medicines at higher rates – Rs 1.199 million

Para 23 of GFR Vol-1 states that every officer should realize fully that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his own part or any other person subordinate to him.

District Health Officer Battagram awarded contract of local purchase of medicines to M/S Hilal Medicos and payment of Rs 3,748,374 was made during 2017-18. Contract was awarded at 3% discount offer. Another supplier M/S Standard Pharmacy offered 35% discount, however the offer was withdrawn resulting in loss of Rs 1,199,480 as detailed below:

Discount Offered		Diff	Amount	Loss
Standard Pharma	Hilal Medicos			
35%	3%	32%	3,748,374	1,199,480

Award of contract at higher rates occurred due to weak internal control which resulted in loss.

When pointed out in July 2018, management stated that Standard Pharma refused to supply medicines on 35% and withdrew their quotation, CDR of standard pharma withheld and would be deposited in government treasury. The reply is not cogent as CDR was returned to Standard Pharma. Moreover another supplier offered 15% discount, which was also not considered.

Request for convening DAC meeting was made in August 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation for fixing responsibility and disciplinary action besides recovery.

AIR Para # 34/DHO/2017-18

1.2.4.4 Irregular expenditure without supporting vouchers and actual payee's receipts – Rs 20.221 million

Rule 174 of CTR Vol-I states, that all payment must be supported with acknowledgement. Rule 205 ibid states that vouchers for the withdrawal of money from the government account be submitted setting forth clear and full particulars for the withdrawal.

District Health Officer Battagram incurred expenditure of Rs 20,220,613 during July, August 2017 as per entries in Cashbook. Abstract Contingent Bills, invoices, supporting vouchers and actual payee's receipts were not available on record. The expenditure remained unverified, misappropriation of which can also not be ruled out.

Month	Expenditure
July 2017	8,133,982
August 2017	12,086,631
Total	20,220,613

Payment without supporting vouchers occurred due to weak internal control, misappropriation of which can also not be ruled out.

When pointed out in July 2018, management stated that due to non availability of accountant from last one year office of the DHO faced hardships in maintaining record. The reply is not tenable as maintenance of record was the responsibility of DDO concerned. However, vouchers were not available in the local office.

Audit recommends investigation fixing responsibility and disciplinary action besides provision of complete record in support of payments.

AIR Para # 36/DHO/2017-18

1.2.4.5 Non imposition and recovery of penalty for delay in supply of furniture – Rs 1.397 million

According to Para 5 of contract agreement with supplier, supply should be completed upto 31-05-2018. In case 100% supply of the ordered items not completed within timeline, 2% penalty per month shall be imposed.

District Education Officer Male Battagram awarded contract of supply of furniture worth Rs 17,239,075 to SIDB Mansehra vide work order No (B&A).453 dated 11-01-2018 during 2017-18. The contractor could not complete supply upto the dates of audit ie 24th July 2018, however penalty @ 2% amounting to Rs 1,397,126 was not recovered. Detail as under:

Amount paid	Penalty	No of months	Penalty amount
17,239,075	2%	2 months	1,397,126

Penalty was not imposed in violation of agreement which resulted in loss to Government.

The irregularity was pointed out on 28-07-2018. Management neither submitted reply nor was exit meeting convened till the finalization of the report despite request.

Request for convening DAC meeting was made in August 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation, completion of supply and recovery of penalty.

AIR Para # 02/DEO(M)/2017-18

1.2.4.6 Wasteful expenditure on account of non functional schools – Rs 9.586 million

According to Job Description of DEO Male & Female, it is the responsibility of DEO to monitor the schools under their jurisdiction and rationalize posting of teachers according to enrollment.

Two schools under the administrative control of District Education Officer Male Battagram were non functional with zero enrollment during 2017-18, however pay & allowances amounting to Rs 1,454,108 were regularly paid to teachers without performance of duty.

Similarly, 17 schools under the administrative control of District Education Officer Female Battagram were non functional with zero enrollment during 2017-18, however pay & allowances amounting to Rs 8,132,112 were regularly paid to teachers without performance of duty. Expenditure without performance of duty resulted in wastage of public money. Detail at annexure - 6.

Wastage of public money occurred due to weak internal control which resulted in loss to Government.

The irregularity was pointed out on 28-07-2018. Management neither submitted reply nor was exit meeting convened till the finalization of the report despite request.

Request for convening DAC meeting was made in August 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation, fixing responsibility and disciplinary action against persons at fault besides merger of schools and utilization of services of teaching staff.

AIR Para # 18/DEO(M)/2017-18 & AIR Para # 09/DEO(F)/2017-18

1.2.4.7 Loss to Government due to purchase of furniture at higher rates – Rs 5.574 million

Para 23 of GFR Vol-1 states that every officer should realize fully that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his own part or any other person subordinate to him.

District Education Officer Male Battagram purchased furniture worth Rs 17,239,075 from SIDB Mansehra through direct contracting during 2017-18. DEO Male Mansehra purchased furniture under the same project from Mardan Traders Mardan through open tender system at lesser rates compared to that of SIDB Mansehra. Purchase at higher rates resulted in loss of Rs 5,574,191 as detailed below:

S. No	Item of supply	SIDB Rate	Mardan Traders Rate	Difference	Quantity	Amount
1	Tablet Chair	4150	2633	1516	1500	2,274,000
2	Teacher Chair	2575	2320	191	501	95,691
3	2 seater desk bench	8800	5900	2900	1105	3,204,500
					Total	5,574,191

Purchase of furniture at higher rates occurred due to weak internal control which resulted in loss to Government.

The irregularity was pointed out on 28-07-2018. Management neither submitted reply nor was exit meeting convened till the finalization of the report despite request.

Request for convening DAC meeting was made in August 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation fixing responsibility and disciplinary action besides recovery.

AIR Para # 19/DEO(M)/2017-18

1.2.4.8 Irregular recommendation of upgradation of middle school to high level on fake feasibility report – Rs 21.255 million

According to S No 3 of Government of KP E&SE Department notification No CPO/SPO-1/PO/Planning criteria/2015-16/Vol-1 dated 14-09-2015, A girls middle school will qualify for upgradation to high level if minimum number of students enrollment of proposed and feeding schools is atleast 20.

District Education Officer Female Battagram prepared PC-I for upgradation of GGMS Bilandkot to high level for Rs 21.255 million during 2017-18. Enrollment in class 8th of the proposed school was 12. According to the feasibility three schools were shown as feeder schools with total enrollment of 17 students in class 8th. Detail as under:

S. No	Name of school	Enrollment
1	GGMS Gidri Khair Abad	02
2	GGMS Pora	10
3	GGMS Kuza Banda	05
	Total	17

Physical verification revealed that no feeder school existed for the proposed school and the aforementioned schools did not serve as feeder schools for the proposed school due to existence of GGHSS Tikri Kherari whereas the distance of aforementioned schools from proposed school is long and tough than GGHSS Tikri Kherari as the proposed school is situated at top of the hills.

Recommendation for upgradation on fake feasibility report occurred due to weak internal controls which will result in wastage of public money.

The irregularity was reported in August 2018, management stated that detailed reply would be furnished after verification of record. However, no reply was furnished.

Request for convening DAC meeting was made in August 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation, disciplinary action and shifting of site to feasible location.

AIR Para # 24/DEO(F)/2017-18

1.2.4.9 Unauthorized operation of bank account and retention of Government money – Rs 2.938 million

According to S NO 3 (ii) of Government of KP Finance Department instructions issued vide No 2/3 (F/L)/FD/2016/Vlo-X dated 14-07-2017, No funds should be kept in any bank account by any drawing & disbursing officer unless expressly authorized by Finance Department. All funds lying in banks should be drawn and credited to Government treasury immediately.

District Director Agriculture Battagram operated bank account No 3093467741 in National Bank of Pakistan with closing balance of Rs 2,938,395 as on 30-06-2018. Approval of the Finance Department was not available on record. Moreover, the amount lying in the account pertained to various closed projects and was required to be transferred to Government treasury, which was not done.

Unauthorized operation and retention of balance occurred due to non compliance which resulted in blockade of money.

When pointed out in August 2018, management stated that the amount pertained to Farm Mechanization project and would be utilized as per instructions of Director General Agriculture (Extension). The reply is not cogent as approval for opening of account of the Finance Department was not available. Moreover,

the amount was lying unutilized since 2016 and were required to be deposited into Government treasury.

Request for convening DAC meeting was made in September 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends concurrence of Finance Department and transfer of balance to treasury.

AIR Para # 01/Agri/2017-18

1.2.4.10 Wasteful expenditure due to inefficient delivery of services – Rs 18.201 million

According to S No 2 of the Second Schedule of KP Rules of Business 2015, duties and responsibilities of the District Agriculture Office include raising, promotion and protection of landscapes of local and district significance, promotion of social and farm forestry in private lands and encouragement and facilitation of flowers and fruit nurseries.

District Director Agriculture Battagram incurred expenditure of Rs 18,201,206 on salaries and contingencies during 2017-18, however, the local office did not provide any services to the farmers and community in the aforementioned fields during 2017-18.

Moreover, no production target for the district was fixed to encourage better production and yield per acre of the district was below average. No activity related to fruit nurseries and orchards was taken.

Inefficient delivery of services and less achievement of production occurred due to non compliance which resulted in wastage of public money.

When pointed out in August 2018, management stated that farmers would be mobilized and educated for adoption of modern scientific techniques for achievement of better yield per acre. The reply is not tenable as it was the

primary duty of the District Agriculture Department provide and encourage use of modern farming techniques to the farmers, which was not done.

Request for convening DAC meeting was made in September 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation and corrective action under intimation to audit.

AIR Para # 05/Agri/2017-18

1.2.4.11 Wasteful expenditure due to non delivery of services - Rs 21.082 million

According to S No 3 of the KP District Government rules of business 2015, it is the duty and responsibility of the Livestock department to provide facilities and encourage poultry and dairy farming, Enforcement of livestock and poultry related laws and rules, Livestock census, communication and extension services, Improvements of cattle markets, milk and meat safety measures, modernization of public sector slaughter houses and promotion of private sector investment, Support services for small livestock farmers , technical support to private enterprises investing in livestock, Conducting livestock census in the district, its analysis, compilation and publication.

District Director LS&DD Department Battagram incurred expenditure of Rs 21,082,233 on account of salary and non salary during 2017-18. However the management did not provided any services in the aforementioned fields during 2017-18.

Non delivery of services occurred due to non compliance.

When pointed out in August 2018, management stated that community had regularly been contacted and encouraged to invest in poultry and dairy farming. Progress would be shown to audit. However, no documentary evidence in support of reply was produced.

Request for convening DAC meeting was made in September 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation and corrective action for better services delivery and promotion of livestock farming under intimation to audit.

AIR Para # 05/LS&DD/2017-18

1.2.4.12 Non recovery of outstanding loan Rs. 7.983 Million

Para 13 of GFR every controlling officer must satisfy himself not only that adequate provision exist within the departmental origination for systematic internal checks collocated to prevent and detect errors and irregularities of its subordinate officers and guard against waste and loss of public money.

Assistant Registrar Cooperative societies Battagram paid Rs 4,940,224 on account of loan to 14 cooperative societies. The cooperative society charged markup of Rs.2,998,750 up to June 2018. The amount was outstanding till the dates of audit. **Detail is given at annexure - 7**

Audit is of the view that a heavy amount of Rs.7.938 million is outstanding since long which shows the negligence and mismanagement.

Non recovery of outstanding loans occurred due to weak internal control which resulted in loss to Government.

When pointed out in November 2018, the management stated that detail reply would be furnished after consultation of record. Reply was not cogent as the loans granted are still outstanding.

Request for convening DAC meeting was made in December 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation and recovery.

AIR Para # 01/Coop/2017-18

1.3 TMAs Battagram/Allai

1.3.1 Irregularity/Non-compliance

1.3.1.1 Non-recovery of penalty for late completion of works - Rs 2.819 million

According to clause 2 of the conditions of contract agreement, 1% should be deducted from the contractor's bill for every day delay. The penalty is subject to maximum of 10%.

Tehsil Municipal Officer TMA, Allai awarded contracts of various developmental schemes with estimated cost of Rs. 46,190,000 during 2016-17. The schemes were not completed in stipulated period and even till the dates of audit, however penalty @ 10% amounting to Rs. 2,819,000 was not imposed/recovered. Detail is given at annexure - 9

Penalty was not imposed in violation of contract agreement, which resulted in loss to Government.

When pointed out in November 2018, it was stated that detail reply would be submitted later on. No progress was intimated till finalization of this report.

Request for convening DAC meeting was made in December 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends imposition of penalty and immediate recovery under intimation to audit.

AIR Para # 07/TMA Allai/2017-18

1.3.1.2 Irregular execution of works without Technical Sanction – Rs 5.545 million

Para 2.4 of B&R Department Code requires that no work shall be started without administrative approval, technical sanction and allotment of funds

Tehsil Municipal Officer TMA Allai paid Rs 5,544,773 to M/s Muhammad Iqbal Khan Trand & Co for execution of developmental scheme under CMD during 2017-18 without obtaining technical sanction.

Technical sanction was not obtained due to non compliance which resulted in irregular expenditure.

When pointed out in November 2018, it was stated that detail reply would be submitted later on. No progress was intimated till finalization of this report.

Request for convening DAC meeting was made in August 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation for fixing responsibility and disciplinary action against person(s) at fault besides obtaining technical sanction.

AIR Para # 10/TMA Allai/2017-18

1.3.2 Internal Control Weaknesses

1.3.2.1 Less recovery on account of rent of shops and cabins – Rs 2.110 million

Para 8 and 26 of the General Financial Rules Volume I require each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

Tehsil Municipal Officer TMA Battagram realized Rs 3,869,590 on account of rent of shops and cabins against demand of Rs 6,006,840 during 2017-18 resulting in less recovery of Rs 2,110,500. Rent was outstanding against the tenants since long, however no action was taken by the management for recovery or vacation of shops and re-auction. Detail is given at annexure – 8.

Less recovery of rent of shops and cabins occurred due to weak administrative and financial management which resulted in loss to Government.

The Irregularity was pointed out in November 2018, management replied that detail reply would be furnished after consultation of record. Reply was not convincing as proper reply was not furnished.

Request for convening DAC meeting was made in December 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends vacation of shops/cabins and auction on current market rate besides strict disciplinary action against the persons at fault and recovery of outstanding rent.

AIR Para # 03/TMA Btg/2017-18

1.3.2.2 Non recovery of advances - Rs 1.685 million

As per GFR-13 Every controlling officer must satisfy himself not only that adequate provisions exist within the departmental organization for systematic internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of its subordinate officers and to guard against waste and loss of public and stores.

Tehsil Municipal Officer, TMA Battagram paid Rs 1,685,000 on account of advances to various employees during last financial years as detailed below. The amount was not recovered till the dates of audit.

S No.	Year	Name of payee	Designation	Amount
1	2015	AD Battagram	Assistant Director	840,000
2	2015	Mr. Naveed	Sub Engineer	200,000
3	2016	Iftikhar	Sub Engineer	100,000
4	2018	Aurangzeb	Computer Operator	35,000
5	2018	Bashir Ahmed	Tax Superintendent	100,000
6	2018	Dost Raheem	Sub Engineer	100,000
7	2017	Bashir	Prosecuting Asstt	10,000
8	2017	Alam	Computer Operator	250,000
9	2017	Bashir	Prosecuting Asstt	20,000
10	2017	Dost Raheem	Sub Engineer	30,000
		Total		1,685,000

Unauthorized advance payment and non recovery occurred due to weak internal control which resulted in loss to Government.

The Irregularity was pointed out in November 2018, management replied that detail reply would be furnished after consultation of record. Reply was not convincing as no proper reply was furnished.

Request for convening DAC meeting was made in December 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends fixing of responsibility and early of advances.

AIR Para # 14/TMA Btg/2017-18

1.3.2.3 Blockade of developmental funds – Rs.38.734 million

According to Government of Khyber Pakhtunkhwa Local Government & Rural Development Department letter No AD (IT) LG/60-16/ADP/2017 dated 03-07-2017, Chief Minister KP has taken serious notice of the poor utilization of developmental funds and inquired detailed reasons for the dismal performance and corrective measures taken for improvement within a week time.

Tehsil Municipal Officer TMA Allai received Rs. 38.734 millions from the Provincial Finance Department for execution of developmental schemes during 2017-18. Detail is given below:

Particulars	Amount	Utilized (M)	Balance (M)
ADP 2017-18 (1st and 2nd quarter)	35.400	NIL	35.400
Chief Minister Directive	26.870	23.536	3.334
Total:	62.27	23.536	38.734

The management utilized an amount of Rs. 23.536 million, whereas remaining amount of Rs. 38.734 million could not be utilized till the dates of audit i.e. November 2018. These grants were released to the concerned TMA during the year but no progress regarding its utilization has yet been made. As a result the government money remained blocked and the community deprived of the basic facilities.

Non-utilization of funds was due to inefficiencies on the part of the management resulted in blockage of fund and deprivation of the community.

When pointed out in November 2018, management stated that the funds could not be utilized due to ban for elections of 2018 and would be utilized in near future. No progress was intimated till finalization of this report.

Request for convening DAC meeting was made in December 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends expedited utilization besides fixing responsibilities against the persons at fault.

AIR Para # 03/TMA Allai/2017-18

1.3.2.4 Irregular award of contracts – Rs.21.602 million

According to Rule 41 of LGA, 2013, every official or servant of a local Government, every member of a local council, and every person charged with administration and management of property of a local Government shall be personally responsible for any loss or waste, financial or otherwise, of any property belonging to a local government.

Tehsil Municipal Officer, Allai awarded various developmental contracts aggregating to Rs. 21.602 million to contractor M/s Muhammad Iqbal Khan Trand & Co during the year 2017-18. Detail is given at annexure- 10

Scrutiny of tender documents revealed that the enlistment of the contractor was expired on 30-06-2016 with Local Council Board, Khyber Pakhtunkhwa Peshawar and PEC (Pakistan Engineering Council).

Audit is of the view that acceptance of tender against expired enlistment and PEC registration was undue favour and against the spirit of transparency.

When pointed out in November 2018, it was stated that detail reply would be submitted later on. No progress was intimated till finalization of this report.

Request for convening DAC meeting was made in December 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry into the matter and strict disciplinary action against the person(s) at fault.

AIR Para # 05/TMA Allai/2017-18

1.4 AD LGE&RDD & VCs/NCs Battagram

1.4.1 Irregularity/Non-compliance

1.4.1.1 Irregular transfer/deposit of funds in current account –Rs. 4.732 million

According to letter No. BO (PFC-III)/FD/1-6/VCs.NCs/2015-16 dated 28.04.2016 read with letter No. BO (PFC-III)/FD/1-6/ADP/15-16 and BO (PFC-III)/FD/1-6/Zilla Tax/2015-16 dated 15.01.2016 and 28.03.2016 respectively, the funds are meant for VCs/NCs of each District and shall be transferred /credited to their respective designated Bank accounts (PLS mode) by the Accountant General/District Accounts Officer through internal transfer entries.

Nazim/Secretaries of 09 selected NCs/VCs received Rs 60,890,083 from AD LG&RDD Battagram on account of remuneration, operating and developmental expenditure during financial year 2015-17. Detail is given at annexure - 11. The management transferred/deposited the funds in current bank account instead of PLS mode, which is against the spirit of above-mentioned rules.

Irregularity occurred due to weak financial management, which resulted in violation of rules and loss of profit to the Government.

When pointed out in December 2018, management stated that accounts were opened on the direction of Finance Department KPK. Competent authority would be approached for conversion of accounts in PLS mode. Reply is not tenable because funds were required to be kept in PLS accounts as directed.

Request for convening DAC meeting was made in December 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends transfer of funds to PLS mode immediately and recovery of expected profit for persons at fault.

AIR Para # 11/ADLG/2017-18

**1.4.1.2 Wasteful expenditure due to non-performance of councils -
Rs. 4.322 million**

Annexure 6 of guidelines issued by Government of Khyber Pakhtunkhwa Planning & Development Department vide letter No.C/RD/P&DD/6-8/1850-1970/W/E dated 19/10/2015, elaborates functional jurisdiction of village/neighborhood councils as

- i. Maintenance of play grounds, Eid Gahs, Parks, Public open spaces, Community Centres.
- ii. Organization of sports, cultural & recreational activities.
- iii. Regulating grazing areas, establish cattle ponds and protection against stray animals and animals trespass.

Nazim/Secretary of 09 selected NCs/VCs under the administrative control of AD LGE & RDD Battagram incurred expenditure of Rs 4,322,101 on account of honoraria and operational expenditure of councils during 2015-18. Audit held the expenditure wasteful as the local office did not perform its functions as per P&DD guidelines. Detail is given at annexure -12.

Non delivery of services occurred due to non compliance of P&DD guidelines which resulted in wasteful expenditures.

When pointed out in December 2018, management stated that the council is providing facilities to the general public at door step and performing in light of responsibilities provided in LGA 2013. Reply is not cogent as the responsibilities were not performed as envisaged in LGA 2013.

Request for convening DAC meeting was made in December 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends compliance of LGA and regularization under intimation to audit.

AIR Para # 12/ADLG/2017-18

1.4.1.3 Irregular execution of works without Technical Sanction – Rs. 29.285 million

Para 2.4 of B&R Department Code requires that no work shall be started without administrative approval, technical sanction and allotment of funds

Secretary/Nazim of 09 selected NCs/ VCs of District Battagram paid Rs.29,285,055 to various contractors on account of execution of developmental schemes during the year 2017-18 without obtaining technical sanction. Detail is given at annexure – 13.

Expenditure without technical sanction occurred due to non compliance which is held irregular.

When pointed out in December 2018, management stated that TS would be obtained and shown to audit. No progress was intimated till finalization of this report.

Request for convening DAC meeting was made in December 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation for fixing responsibility and disciplinary action against person(s) at fault.

AIR Para # 14/ADLG/2017-18

1.4.2 Internal Control Weaknesses

1.4.2.1 Blockade of funds due to inefficiency – Rs 233.038 million

According to Government of Khyber Pakhtunkhwa Local Government & Rural Development Department letter No AD (IT) LG/60-16/ADP/2017 dated 03-07-2017, Chief Minister KP has taken serious notice of the poor utilization of developmental funds and inquired detailed reasons for the dismal performance and corrective measures taken for improvement within a week time.

Assistant Director LG&RDD Battagram received Rs 456.482 million on account of developmental funds during 2016-17 and 2017-18. Funds to the tune of Rs 223.444 million only could be utilized till the dates of audit, resulting in blockade of Rs 233.038 million. Detail is as under:

(Rs in Million)

Particulars	Amount	Utilized	Balance
Developmental Budget 2017-18	129.734	0	129.734
NC ADP 2016-17 / 90VCs, NCs	216.311	157.890	58.421
District ADP	110.437	65.554	44.883
Total	456.482	223.444	233.038

Inefficient utilization of Government money occurred due to weak financial and management control which resulted in blockade of developmental fund and deprivation of community of the expected benefits of schemes.

When pointed out in December 2018, management stated that funds were received in May 2018 just before closing of financial year 2017-18. 80 % of the released amount has been utilized and work is in progress on the running schemes. Delay was due to court cases. Reply is not tenable as funds released in 2016-17 could also not be utilized due to inefficiency of the management.

Request for convening DAC meeting was made in December 2018. However meeting of DAC could not be convened till finalization of this report.

Audit recommends detailed inquiry regarding non utilization of funds besides action against person(s) at fault.

AIR Para # 01/ADLG/2017-18

ANNEXURES

Annex-1

Detail of MFDAC Paras

(Rs in million)

S. No	AIR No	Department	Title of the Para	Amount
1.	06	DC	Unauthorized payment of Executive Allowance	0.137
2.	07	-do-	Unauthorized payment of Special Allowance	0.012
3.	12	-do-	Overpayment due to payment of excess increment and allowances	0.068
4.	13	-do-	Non deduction of HRA and conveyance allowance	0.388
5.	14	-do-	Overpayment on account of compensation charges	0.710
6.	01	DHO	Unauthorized expenditure on account of transportation of medicines	0.154
7.	10	-do-	Double drawal on account of repair of vehicle	0.091
8.	11	-do-	Loss due to expiry of medicines	0.021
9.	13	-do-	Unauthorized payment of HPA and conveyance allowance during leave	0.309
10.	21	-do-	Unauthorized payment of conveyance allowance	0.240
11.	24	-do-	Non deposit of OPD fee	0.170
12.	26	-do-	Loss to Government due to expiry of medicines	0.130
13.	32	-do-	Non-imposition and recovery of penalty for late supply of medicines	0.762
14.	41	-do-	Unauthorized payment of TA/DA for mandatory training	0.431
15.	03	DEO Female	Non deduction of conveyance allowance during earned leave	0.225
16.	08	-do-	Non-merger of schools with less enrollments	0
17.	11	-do-	Loss to Government due to purchase of IT equipments at higher rates	0.120
18.	15	-do-	Suspected misappropriation of PTC fund	0.174
19.	16	-do-	Loss to Government due to substandard execution of work	0.385
20.	21	-do-	Fraudulent drawal of PTC fund	0.355
21.	23	-do-	Irregular expenditure on account of POL	0.459
22.	05	DEO Male	Non deduction of sales tax	0.497
23.	06	-do-	Loss to Government due to purchase of IT	0.350

			equipments at higher rates	
24.	10	-do-	Unauthorized expenditure out of scout fund	0.257
25.	11	-do-	Non deposit of Scouts Registration and Affiliation Fee	0.505
26.	02	Agriculture	Non deposit of bank profit into treasury	0.552
27.	03	-do-	Irregular payment and non availability of soil sample analysis	0.200
28.	04	-do-	Non deduction of compulsory fund	0.039
29.	04	Livestock	Non deduction of compulsory fund	0.117
30.	03	Cooperative	Irregular execution of land agreement	0.108
31.	05	-do-	Doubtful purchase of charcoal	0.050
32.	06	-do-	Un Justified expenditure TA/DA	0.092
33.	07	-do-	Un authorized placement of pubic funds in bank	0.038
34.	01	Fisheries	In efficiency due to non achievement of target	0.227
35.	07	-do-	Irregular expenditure on account of rent of office building	0.144
36.	08	-do-	Un authorized placement of pubic funds in banks	0.033
37.	10	-do-	Unjustified expenditure of PTCL	0.027
38.	02	Sports	Irregular payment of cash awards	0.895
39.	03	-do-	Irregular expenditure	0.20
40.	04	-do-	Irregular Expenditure	0.149
41.	03	Population Welfare	Irregular payment of rent of Office Building	0.584
42.	04	-do-	Irregular purchase of medicines	0.400
43.	05	-do-	Irregular payment of TA.DA	0.136
44.	07	-do-	Non conducting of physical verification of Assets	0
45.	01	Social Welfare	Irregular Payment on account of TA/DA	0.120
46.	02	-do-	Irregular Expenditure	0.090
47.	03	-do-	Irregular expenditure	0.100
48.	04	-do-	Wasteful expenditure on account Training Center Banna Allai	0.840
49.	05	-do-	Loss due to non deduction of taxes	0.845
50.	02	AD Local Govt	Non maintenance of check measurement book	0
51.	03	-do-	Non conducting of physical stock taking	0
52.	06	-do-	Unauthorized payment of conveyance allowance	0.060
53.	07	-do-	Non deduction of securities form contractor's bills	0.551
54.	09	-do-	Irregular expenditure	0.200

55.	13	-do-	Non deposit of government dues	0.208
56.	15	-do-	Unauthorized expenditure	0.289
57.	16	-do-	Irregular execution of works	0.293
58.	02	TMA Battagram	Non-recovery of annual fee from cellular companies	0.690
59.	04	-do-	Loss due to non-imposition of new taxes	0.090
60.	13	-do-	Irregular excess expenditure	0.205
61.	15	-do-	Unjustified expenditure on refreshment	0.079
62.	04	TMA Allai	Loss due to less recovery of license fee	0.126
63.	09	-do-	Non deduction of below rate offered by contractor	0.033
64.	14	-do-	Unauthorized retention of government taxes	0.422
Total				16.182

Annexure – 2
Para # 1.2.3.3

Detail of HRA and CA

Personal No	Name of Employee	Job Title	Cost Center	Wage Type Description	Total
587331	Muhammad Khan	District Health Officer	BM6011	House Rent Allowance	70,848
355742	SIRBULAND KHAN	CASUALTY MEDICAL OFFICER	BM6013	Convey Allowance	120,000
811387	MAJID AQEEL	MEDICAL OFFICER	BM6015	Convey Allowance	100,000
811388	MUHAMMAD ADNAN	MEDICAL OFFICER	BM6016	Convey Allowance	100,000
792016	Abida Gul	Gynecologist	BM6013	Convey Allowance	120,000
792016	Abida Gul	Gynecologist	BM6013	House Rent Allowance	70,920
804542	SABAHAT AZMI	JUNIOR CLINICAL TECHNICIA	BM6015	Convey Allowance	56,196
203509	Mumtaz Hussain	Chief PHC Tech	BM6013	Convey Allowance	120,000
203509	Mumtaz Hussain	Chief PHC Tech	BM6013	House Rent Allowance	43,632
315263	Muhammad Younas	Clinical Tech	BM6013	Convey Allowance	68,544
315266	Saif Ullah	Chief PHC Tech	BM6013	Convey Allowance	120,000
315266	Saif Ullah	Chief PHC Tech	BM6013	House Rent Allowance	43,632
315385	Rabia Arbab	Clinical Tech	BM6013	Convey Allowance	68,544
317059	Muhammad Hanif	Charge Nurse	BM6013	Convey Allowance	120,000
492773	NOOR PRAST SHAH	CHOWKIDAR	BM6013	Convey Allowance	21,420
492773	NOOR PRAST SHAH	CHOWKIDAR	BM6013	House Rent Allowance	11,304
657383	Iftikhar Ahmed	Medical Officer	BM6013	Convey Allowance	60,000
657383	Iftikhar Ahmed	Medical Officer	BM6013	House Rent	35,460

				Allowance	
704138	Ghulam Ishaq	CHOWKIDAR	BM6013	Convey Allowance	21,420
704138	Ghulam Ishaq	CHOWKIDAR	BM6013	House Rent Allowance	11,304
707834	GUL NISA	DAI	BM6013	House Rent Allowance	11,664
707834	GUL NISA	DAI	BM6013	Convey Allowance	21,420
709028	MUHAMMAD ZAHIR	CHOWKIDAR	BM6013	Convey Allowance	21,420
709028	MUHAMMAD ZAHIR	CHOWKIDAR	BM6013	House Rent Allowance	11,304
712191	LATIF KAHAN	JUNIOR CLINICAL TECHNICIA	BM6013	Convey Allowance	68,544
226532	HABIB UR RAHMAN	JUNIOR PHC TECHNICIAN (MU	BM6015	House Rent Allowance	28,754
226532	HABIB UR RAHMAN	JUNIOR PHC TECHNICIAN (MU	BM6015	Convey Allowance	68,544
315326	MUHAMMAD GHANI	JUNIOR PHC TECHNICIAN (MU	BM6015	Convey Allowance 2005	34,272
315326	MUHAMMAD GHANI	JUNIOR PHC TECHNICIAN (MU	BM6015	House Rent Allowance	15,684
315483	MUHAMMAD SHAFIQ	CHOWKIDAR	BM6015	Convey Allowance 2005	21,420
315483	MUHAMMAD SHAFIQ	CHOWKIDAR	BM6015	House Rent Allowance	11,664
315583	CHAND BIBI	JUNIOR PHC TECHNICIAN (MC	BM6015	Convey Allowance 2005	34,272
316997	HABIB REHMAN	CHIEF PHC TECHNICIAN (MUL	BM6015	Convey Allowance 2005	120,000
316997	HABIB REHMAN	CHIEF PHC TECHNICIAN (MUL	BM6015	House Rent Allowance	43,632
317007	MAHBOOB ILLAHI	CHIEF PHC TECHNICIAN (MUL	BM6015	House Rent Allowance	120,000
317007	MAHBOOB	CHIEF PHC	BM6015	Convey	43,632

	ILLAHI	TECHNICIAN (MUL		Allowance 2005	
338464	SHAHIDA BIBI	JUNIOR PHC TECHNICIAN (MC	BM6015	Convey Allowance 2005	68,544
338464	SHAHIDA BIBI	JUNIOR PHC TECHNICIAN (MC	BM6015	House Rent Allowance	31,368
346798	HAYAT MOHAMMAD	JUNIOR CLINICAL TECHNICA	BM6015	House Rent Allowance	31,368
346798	HAYAT MOHAMMAD	JUNIOR CLINICAL TECHNICA	BM6015	Convey Allowance 2005	68,544
359732	SAIRA SARWAR	JUNIOR PHC TECHNICIAN (MC	BM6015	Convey Allowance 2005	68,544
375212	SYED MANSOOR SHAH	CLINICAL TECHNICIAN (PATH	BM6015	Convey Allowance 2005	68,544
375212	SYED MANSOOR SHAH	CLINICAL TECHNICIAN (PATH	BM6015	House Rent Allowance	31,368
659187	ZIAULLAH SHAH	JUNIOR CLINICAL TECHNICA	BM6015	Convey Allowance 2005	68,544
659187	ZIAULLAH SHAH	JUNIOR CLINICAL TECHNICA	BM6015	House Rent Allowance	31,368
704129	MUHAMMAD SADIQ	CHOWKIDAR	BM6015	Convey Allowance 2005	21,420
704129	MUHAMMAD SADIQ	CHOWKIDAR	BM6015	House Rent Allowance	11,304
704164	MAZULLAH KHAN	CHOWKIDAR	BM6015	House Rent Allowance	11,304
704164	MAZULLAH KHAN	CHOWKIDAR	BM6015	Convey Allowance 2005	21,420
712190	MUHAMMAD SHABIR	JUNIOR CLINICAL TECHNICA	BM6015	Convey Allowance 2005	68,544
712190	MUHAMMAD SHABIR	JUNIOR CLINICAL TECHNICA	BM6015	House Rent Allowance	31,368
717698	NISAR AHMAD	JUNIOR PHC TECHNICIAN	BM6015	Convey Allowance 2005	68,544

		(MU			
717698	NISAR AHMAD	JUNIOR PHC TECHNICIAN (MU	BM6015	House Rent Allowance	31,368
777394	HAFEEZ ULLAH	JUNIOR PHC TECHNICIAN (MU	BM6015	House Rent Allowance	31,368
777394	HAFEEZ ULLAH	JUNIOR PHC TECHNICIAN (MU	BM6015	Convey Allowance 2005	39,984
791998	ADIL NAWAZ	MEDICAL OFFICER	BM6015	Convey Allowance 2005	110,000
791998	ADIL NAWAZ	MEDICAL OFFICER	BM6015	House Rent Allowance	65,010
811384	SHAHZAD AHMAD	MEDICAL OFFICER	BM6015	Convey Allowance 2005	100,000
840851	MARYAM PERVAIZ	DENTAL SURGEON	BM6015	Convey Allowance 2005	70,000
840851	MARYAM PERVAIZ	DENTAL SURGEON	BM6015	House Rent Allowance	41,370
846555	Muhammad Rooh Ullah	Medical Officer	BM6015	Convey Allowance 2005	70,000
848510	Bushra Yousaf	Medical Officer	BM6015	Convey Allowance 2005	70,000
848510	Bushra Yousaf	Medical Officer	BM6015	House Rent Allowance	41,370
873246	Amraiz Khan	Clinical Technician	BM6015	Convey Allowance 2005	34,272
873246	Amraiz Khan	Clinical Technician	BM6015	House Rent Allowance	15,684
875970	Amjad	Clinical Technician	BM6015	Convey Allowance 2005	34,272
875970	Amjad	Clinical Technician	BM6015	House Rent Allowance	15,684
878637	Fazal Hadi	Clinical Technician	BM6015	Convey Allowance 2005	34,272
878637	Fazal Hadi	Clinical Technician	BM6015	House Rent Allowance	15,684
879103	Ilyas Rahman	Clinical Technician	BM6015	Convey Allowance 2005	34,272
879103	Ilyas Rahman	Clinical Technician	BM6015	House Rent Allowance	15,684
879926	Islam Ullah	Clinical Technician	BM6015	Convey Allowance 2005	34,272
879926	Islam Ullah	Clinical	BM6015	House Rent	15,684

		Technician		Allowance	
879927	Inam Ul Haq	Clinical Technician	BM6015	Convey Allowance 2005	34,272
879927	Inam Ul Haq	Clinical Technician	BM6015	House Rent Allowance	15,684
216078	MUMTAZ BEGUM	JUNIOR PHC TECHNICIAN (MC	BM6016	Convey Allowance 2005	68544
227628	ABDUR REHMAN	JUNIOR PHC TECHNICIAN (MU	BM6016	Convey Allowance 2005	68544
227628	ABDUR REHMAN	JUNIOR PHC TECHNICIAN (MU	BM6016	House Rent Allowance	31368
286938	HIDAYAT ULLAH	JUNIOR PHC TECHNICIAN (MU	BM6016	House Rent Allowance	31368
286938	HIDAYAT ULLAH	JUNIOR PHC TECHNICIAN (MU	BM6016	Convey Allowance 2005	68544
314907	SYED AFZAL HUSAIN SHAH	JUNIOR PHC TECHNICIAN (MU	BM6016	Convey Allowance 2005	51408
314907	SYED AFZAL HUSAIN SHAH	JUNIOR PHC TECHNICIAN (MU	BM6016	House Rent Allowance	23526
315199	SAHIRA BIBI	DAI	BM6016	Convey Allowance 2005	46368
315231	GUL AFSHAN	DAI	BM6016	Convey Allowance 2005	46368
315236	BAKTHAIR MUHAMMAD	CHOWKIDAR	BM6016	Convey Allowance 2005	42840
315236	BAKTHAIR MUHAMMAD	CHOWKIDAR	BM6016	House Rent Allowance	23328
315238	MUHAMMAD AYAZ	CHOWKIDAR	BM6016	Convey Allowance 2005	42840
315238	MUHAMMAD AYAZ	CHOWKIDAR	BM6016	House Rent Allowance	23328
315260	ROHUL ISLAM	JUNIOR PHC TECHNICIAN (MU	BM6016	House Rent Allowance	43632
315260	ROHUL ISLAM	JUNIOR PHC TECHNICIAN (MU	BM6016	Convey Allowance 2005	120000
315267	MUSHARAF	JUNIOR PHC	BM6016	Convey	68544

	KHAN	TECHNICIAN (MU)		Allowance 2005	
315267	MUSHARAF KHAN	JUNIOR PHC TECHNICIAN (MU)	BM6016	House Rent Allowance	35424
315268	FAZAL RAHIM	DISPENSER	BM6016	House Rent Allowance	31368
315268	FAZAL RAHIM	DISPENSER	BM6016	Convey Allowance 2005	68544
315298	SHAGUFTA GUL	DAI	BM6016	Convey Allowance 2005	46368
315300	BIBI GHAZALA	DAI	BM6016	Convey Allowance 2005	46368
315304	MUSARAT RAHIM	JUNIOR PHC TECHNICIAN (MC)	BM6016	Convey Allowance 2005	68544
315312	ATTA UR REHMAN	JUNIOR PHC TECHNICIAN (MU)	BM6016	House Rent Allowance	31368
315312	ATTA UR REHMAN	JUNIOR PHC TECHNICIAN (MU)	BM6016	Convey Allowance 2005	68544
315322	MUHAMMAD AFSAR	JUNIOR PHC TECHNICIAN (MU)	BM6016	Convey Allowance 2005	68544
315322	MUHAMMAD AFSAR	JUNIOR PHC TECHNICIAN (MU)	BM6016	House Rent Allowance	31368
315348	TAJ BAR KHAN	JUNIOR PHC TECHNICIAN (MU)	BM6016	Convey Allowance 2005	68544
315348	TAJ BAR KHAN	JUNIOR PHC TECHNICIAN (MU)	BM6016	House Rent Allowance	31368
315353	ABDUL WAKIL	DISPENSER	BM6016	House Rent Allowance	35424
315353	ABDUL WAKIL	DISPENSER	BM6016	Convey Allowance 2005	68544
315356	SYED JAVED SHAH	JUNIOR PHC TECHNICIAN (MU)	BM6016	Convey Allowance 2005	68544
315356	SYED JAVED SHAH	JUNIOR PHC TECHNICIAN (MU)	BM6016	House Rent Allowance	31368
315359	SAID	JUNIOR PHC	BM6016	Convey	68544

	MUHAMMAD	TECHNICIAN (MU)		Allowance 2005	
315359	SAID MUHAMMAD	JUNIOR PHC TECHNICIAN (MU)	BM6016	House Rent Allowance	31368
315362	SAID AHMED	JUNIOR PHC TECHNICIAN (MU)	BM6016	Convey Allowance 2005	42666
315362	SAID AHMED	JUNIOR PHC TECHNICIAN (MU)	BM6016	House Rent Allowance	14544
315374	SULTAN MUHAMMAD	JUNIOR PHC TECHNICIAN (MU)	BM6016	Convey Allowance 2005	68544
315376	KHAYAL MUHAMMAD	DISPENSER	BM6016	House Rent Allowance	31368
315376	KHAYAL MUHAMMAD	DISPENSER	BM6016	Convey Allowance 2005	68544
315378	RAJ MUHAMMAD KHAN	JUNIOR PHC TECHNICIAN (MU)	BM6016	Convey Allowance 2005	120000
315378	RAJ MUHAMMAD KHAN	JUNIOR PHC TECHNICIAN (MU)	BM6016	House Rent Allowance	43632
315395	MUHAMMAD ZUBAIR	JUNIOR PHC TECHNICIAN (MU)	BM6016	Convey Allowance 2005	120000
315395	MUHAMMAD ZUBAIR	JUNIOR PHC TECHNICIAN (MU)	BM6016	House Rent Allowance	43632
315400	ALI ZAR KHAN	DISPENSER	BM6016	Convey Allowance 2005	68544
315416	SALEEM YOUSAF	JUNIOR PHC TECHNICIAN (MU)	BM6016	Convey Allowance 2005	68544
315416	SALEEM YOUSAF	JUNIOR PHC TECHNICIAN (MU)	BM6016	House Rent Allowance	31368
315427	MUHAMMAD IDREES	DISPENSER	BM6016	Convey Allowance 2005	68544
315454	BIBI MAGHAI	DAI	BM6016	Convey Allowance 2005	7728
315456	SHAH FEROZ KHAN	CHOWKIDAR	BM6016	House Rent Allowance	23328
315456	SHAH FEROZ	CHOWKIDAR	BM6016	Convey	42840

	KHAN			Allowance 2005	
315462	MUHAMMAD ZAREEN KHAN	JUNIOR PHC TECHNICIAN (MU)	BM6016	Convey Allowance 2005	68544
315478	BUKHAT NISA	DAI	BM6016	Convey Allowance 2005	46368
315502	MUHAMMAD IQBAL	CHOWKIDAR	BM6016	Convey Allowance 2005	42840
315502	MUHAMMAD IQBAL	CHOWKIDAR	BM6016	House Rent Allowance	23328
315542	ZANIB BIBI	DAI	BM6016	House Rent Allowance	24048
315542	ZANIB BIBI	DAI	BM6016	Convey Allowance 2005	46368
315550	BIBI DILAWER IANA	DAI	BM6016	House Rent Allowance	24048
315550	BIBI DILAWER IANA	DAI	BM6016	Convey Allowance 2005	46368
315561	FAQIR MUHAMMAD KHAN	CHOWKIDAR	BM6016	Convey Allowance 2005	42840
315561	FAQIR MUHAMMAD KHAN	CHOWKIDAR	BM6016	House Rent Allowance	23328
315563	SYED ZAHIR SHAH	CHOWKIDAR	BM6016	House Rent Allowance	21384
315563	SYED ZAHIR SHAH	CHOWKIDAR	BM6016	Convey Allowance 2005	39270
315566	GHULAM RABBI	CHOWKIDAR	BM6016	Convey Allowance 2005	42840
315566	GHULAM RABBI	CHOWKIDAR	BM6016	House Rent Allowance	23328
315586	UZMA BIBI	JUNIOR PHC TECHNICIAN (MC)	BM6016	Convey Allowance 2005	68544
315601	FAZAL RAHIM	CHOWKIDAR	BM6016	Convey Allowance 2005	42840
315601	FAZAL RAHIM	CHOWKIDAR	BM6016	House Rent Allowance	23328
315612	SHAD MUHAMMAD KHAN	CHOWKIDAR	BM6016	House Rent Allowance	23328
315612	SHAD MUHAMMAD KHAN	CHOWKIDAR	BM6016	Convey Allowance 2005	42840

315617	MUHAMMAD AZAM KHAN	CHOWKIDAR	BM6016	Convey Allowance 2005	42840
315617	MUHAMMAD AZAM KHAN	CHOWKIDAR	BM6016	House Rent Allowance	23328
315630	GUL ZAMIN	CHOWKIDAR	BM6016	Convey Allowance 2005	42840
315630	GUL ZAMIN	CHOWKIDAR	BM6016	House Rent Allowance	23328
315643	SHAFI ULLAH	DISPENSER	BM6016	Convey Allowance 2005	68544
315643	SHAFI ULLAH	DISPENSER	BM6016	House Rent Allowance	31368
315650	BIBI IRSHAD	DAI	BM6016	House Rent Allowance	24048
315650	BIBI IRSHAD	DAI	BM6016	Convey Allowance 2005	46368
315668	SAFIULLAH	DISPENSER	BM6016	Convey Allowance 2005	68544
315668	SAFIULLAH	DISPENSER	BM6016	House Rent Allowance	31368
315672	NISAR MUHAMMAD	DISPENSER	BM6016	Convey Allowance 2005	68544
315672	NISAR MUHAMMAD	DISPENSER	BM6016	House Rent Allowance	31368
315979	ARSHAD KHAN	DISPENSER	BM6016	Convey Allowance 2005	68544
315979	ARSHAD KHAN	DISPENSER	BM6016	House Rent Allowance	31368
317015	FAUZIA BIBI	JUNIOR PHC TECHNICIAN (MU	BM6016	Convey Allowance 2005	39984
317056	TAZIM BIBI	DAI	BM6016	House Rent Allowance	24048
317056	TAZIM BIBI	DAI	BM6016	Convey Allowance 2005	46368
317141	NOOR JEHAN	DAI	BM6016	House Rent Allowance	24048
317141	NOOR JEHAN	DAI	BM6016	Convey Allowance 2005	46368
342344	JAN MOHAMMAD SHAH	CHOWKIDAR	BM6016	Convey Allowance 2005	42840
342344	JAN MOHAMMAD SHAH	CHOWKIDAR	BM6016	House Rent Allowance	23328

342377	NISAR MOHAMMAD	DISPENSER	BM6016	Convey Allowance 2005	68544
342377	NISAR MOHAMMAD	DISPENSER	BM6016	House Rent Allowance	31368
342388	ROBINA SHAHEEN	JUNIOR PHC TECHNICIAN (MC	BM6016	Convey Allowance 2005	68544
342436	KHURSHEED AHMED	JUNIOR PHC TECHNICIAN (MU	BM6016	House Rent Allowance	18298
342436	KHURSHEED AHMED	JUNIOR PHC TECHNICIAN (MU	BM6016	Convey Allowance 2005	68544
342459	JAVERIA SABIR	JUNIOR PHC TECHNICIAN (MC	BM6016	Convey Allowance 2005	68544
342484	HAMRZAI	JUNIOR PHC TECHNICIAN (MC	BM6016	Convey Allowance 2005	5712
343918	MUHAMMAD HAMAYUN	DISPENSER	BM6016	Convey Allowance 2005	68544
346786	CHAN BIBI	DAI	BM6016	House Rent Allowance	24048
346786	CHAN BIBI	DAI	BM6016	Convey Allowance 2005	46368
346806	SUHBAT KHAN	CHOWKIDAR	BM6016	Convey Allowance 2005	42840
346806	SUHBAT KHAN	CHOWKIDAR	BM6016	House Rent Allowance	23328
346873	RAFI ULLAH	JUNIOR PHC TECHNICIAN (MU	BM6016	House Rent Allowance	26140
346873	RAFI ULLAH	JUNIOR PHC TECHNICIAN (MU	BM6016	Convey Allowance 2005	68544
350005	PERVAIZ BIBI	DAI	BM6016	Convey Allowance 2005	46368
350005	PERVAIZ BIBI	DAI	BM6016	House Rent Allowance	24048
350021	ALAM TAJ	DAI	BM6016	Convey Allowance 2005	46368
350021	ALAM TAJ	DAI	BM6016	House Rent Allowance	24048
350026	SAJIDA BIB	DAI	BM6016	House Rent Allowance	24048

350026	SAJIDA BIB	DAI	BM6016	Convey Allowance 2005	46368
350086	MUHAMMAD ALTAF	DISPENSER	BM6016	House Rent Allowance	31368
350086	MUHAMMAD ALTAF	DISPENSER	BM6016	Convey Allowance 2005	68544
362816	ALAM ZAIB		BM6016	House Rent Allowance	23328
362816	ALAM ZAIB		BM6016	Convey Allowance 2005	42840
362818	FAZAL RAHIM		BM6016	Convey Allowance 2005	42840
362818	FAZAL RAHIM		BM6016	House Rent Allowance	23328
362819	GUL SHAD	CHOWKIDAR	BM6016	Convey Allowance 2005	42840
362819	GUL SHAD	CHOWKIDAR	BM6016	House Rent Allowance	23328
362823	MUSHTAQ AHMED	CHOWKIDAR	BM6016	Convey Allowance 2005	42840
362824	ABDUL KARIM	CHOWKIDAR	BM6016	House Rent Allowance	23328
362824	ABDUL KARIM	CHOWKIDAR	BM6016	Convey Allowance 2005	42840
362832	GUL NISA	DAI	BM6016	Convey Allowance 2005	46368
362832	GUL NISA	DAI	BM6016	House Rent Allowance	24048
498548	LUBNA ANSAR	JR PHC TECHNICIAN (MCH)	BM6016	Convey Allowance 2005	68544
498548	LUBNA ANSAR	JR PHC TECHNICIAN (MCH)	BM6016	House Rent Allowance	31368
657461	ROBINA ZAMAN	JUNIOR PHC TECHNICIAN (MC	BM6016	House Rent Allowance	28754
657461	ROBINA ZAMAN	JUNIOR PHC TECHNICIAN (MC	BM6016	Convey Allowance 2005	68544
697070	AMJAD KHAN	CLINICAL TECHNICIAN (MULT	BM6016	House Rent Allowance	5228
697070	AMJAD KHAN	CLINICAL TECHNICIAN	BM6016	Convey Allowance 2005	11424

		(MULT			
697778	MOHAMMAD AMJAD	CLINICAL TECHNICIAN (MULT	BM6016	House Rent Allowance	5228
697778	MOHAMMAD AMJAD	CLINICAL TECHNICIAN (MULT	BM6016	Convey Allowance 2005	11424
704089	BIBI KHATOON	DAI	BM6016	House Rent Allowance	23328
704089	BIBI KHATOON	DAI	BM6016	Convey Allowance 2005	42840
704092	SAIMA BIBI	DAI	BM6016	Convey Allowance 2005	42840
704093	RANGEELA BIBI	DAI	BM6016	House Rent Allowance	23328
704093	RANGEELA BIBI	DAI	BM6016	Convey Allowance 2005	42840
704095	TAJ NISA	DAI	BM6016	House Rent Allowance	23328
704095	TAJ NISA	DAI	BM6016	Convey Allowance 2005	42840
704096	FARZANA BIBI	DAI	BM6016	Convey Allowance 2005	42840
704096	FARZANA BIBI	DAI	BM6016	House Rent Allowance	23328
704097	SHAKEELA	DAI	BM6016	Convey Allowance 2005	42840
704097	SHAKEELA	DAI	BM6016	House Rent Allowance	23328
704098	AKHTAR BIBI	DAI	BM6016	House Rent Allowance	23328
704098	AKHTAR BIBI	DAI	BM6016	Convey Allowance 2005	42840
704142	HAMEED ULLAH	CHOWKIDAR	BM6016	Convey Allowance 2005	42840
704142	HAMEED ULLAH	CHOWKIDAR	BM6016	House Rent Allowance	22608
704143	ATTA ULLAH	CHOWKIDAR	BM6016	Convey Allowance 2005	42840
704143	ATTA ULLAH	CHOWKIDAR	BM6016	House Rent Allowance	22608
704144	MUHAMMAD RAFIQUE	CHOWKIDAR	BM6016	Convey Allowance 2005	42840
704144	MUHAMMAD RAFIQUE	CHOWKIDAR	BM6016	House Rent Allowance	22608

704146	NIAZ MUHAMMAD	CHOWKIDAR	BM6016	House Rent Allowance	22608
704146	NIAZ MUHAMMAD	CHOWKIDAR	BM6016	Convey Allowance 2005	42840
704148	UBAID ULLAH	CHOWKIDAR	BM6016	Convey Allowance 2005	42840
704148	UBAID ULLAH	CHOWKIDAR	BM6016	House Rent Allowance	22608
704151	SALEH MOHAMMAD	CHOWKIDAR	BM6016	Convey Allowance 2005	42840
704151	SALEH MOHAMMAD	CHOWKIDAR	BM6016	House Rent Allowance	22608
704153	RIAZ-UD- DIN	CHOWKIDAR	BM6016	House Rent Allowance	22608
704153	RIAZ-UD- DIN	CHOWKIDAR	BM6016	Convey Allowance 2005	42840
704155	ABDUL LATIF	CHOWKIDAR	BM6016	Convey Allowance 2005	42840
704155	ABDUL LATIF	CHOWKIDAR	BM6016	House Rent Allowance	22608
705018	SAMINA	DAI	BM6016	Convey Allowance 2005	3570
705018	SAMINA	DAI	BM6016	House Rent Allowance	1944
705026	CHAN BIBI	DAI	BM6016	House Rent Allowance	23328
705026	CHAN BIBI	DAI	BM6016	Convey Allowance 2005	42840
709030	SADIA BIBI	JUNIOR PHC TECHNICIAN (MC	BM6016	Convey Allowance 2005	68544
709033	SHABANA MANZOOR	JUNIOR PHC TECHNICIAN (MC	BM6016	Convey Allowance 2005	68544
709035	SAIRA BIBI	JUNIOR PHC TECHNICIAN (MC	BM6016	Convey Allowance 2005	68544
709054	SEEMA	DAI	BM6016	House Rent Allowance	1944
709054	SEEMA	DAI	BM6016	Convey Allowance 2005	3570
710117	NAZRANA MAQSOOD	JUNIOR PHC TECHNICIAN (MC	BM6016	Convey Allowance 2005	68544
710120	NAZ PAREEN	DAI	BM6016	Convey	3570

				Allowance 2005	
710120	NAZ PAREEN	DAI	BM6016	House Rent Allowance	1944
712178	NIAZMIN BIBI	JUNIOR PHC TECHNICIAN (MC	BM6016	Convey Allowance 2005	68544
712179	NABEELA IMRAN	JR PHC TECHNICIAN (MCH)	BM6016	House Rent Allowance	31368
712179	NABEELA IMRAN	JR PHC TECHNICIAN (MCH)	BM6016	Convey Allowance 2005	68544
712180	ASMAT ARA	JUNIOR PHC TECHNICIAN (MC	BM6016	Convey Allowance 2005	68544
712180	ASMAT ARA	JUNIOR PHC TECHNICIAN (MC	BM6016	House Rent Allowance	31368
712181	NAILA TAJ	JUNIOR PHC TECHNICIAN (MC	BM6016	Convey Allowance 2005	68544
712181	NAILA TAJ	JUNIOR PHC TECHNICIAN (MC	BM6016	House Rent Allowance	31368
712182	KOMAL KHUSHAL	JUNIOR PHC TECHNICIAN (MC	BM6016	Convey Allowance 2005	68544
712183	KANWAL FAYYAZ	JUNIOR PHC TECHNICIAN (MC	BM6016	Convey Allowance 2005	68544
712186	SAMINA RAFIQ	JUNIOR PHC TECHNICIAN (MC	BM6016	Convey Allowance 2005	68544
712186	SAMINA RAFIQ	JUNIOR PHC TECHNICIAN (MC	BM6016	House Rent Allowance	26140
712187	RUBINA RAFIQ	JUNIOR PHC TECHNICIAN (MC	BM6016	House Rent Allowance	31368
712187	RUBINA RAFIQ	JUNIOR PHC TECHNICIAN (MC	BM6016	Convey Allowance 2005	68544
717677	TAZEEM BIBI	JUNIOR PHC TECHNICIAN (MC	BM6016	Convey Allowance 2005	68544

729459	FOZIA PARVEEN	LADY HEALTH VISITOR	BM6016	Convey Allowance 2005	68544
729459	FOZIA PARVEEN	LADY HEALTH VISITOR	BM6016	House Rent Allowance	2614
769104	SADAM ALI SHAH	JUNIOR PHC TECHNICIAN (MU	BM6016	Convey Allowance 2005	66696
769104	SADAM ALI SHAH	JUNIOR PHC TECHNICIAN (MU	BM6016	House Rent Allowance	13070
773462	FAIZ ULLAH	CHOWKIDAR	BM6016	Convey Allowance 2005	42840
773462	FAIZ ULLAH	CHOWKIDAR	BM6016	House Rent Allowance	23206
777364	NASEER AHMAD	JUNIOR PHC TECHNICIAN (MU	BM6016	Convey Allowance 2005	66696
777364	NASEER AHMAD	JUNIOR PHC TECHNICIAN (MU	BM6016	House Rent Allowance	23526
777365	SYED MUALLIM SHAH	JUNIOR PHC TECHNICIAN (MU	BM6016	Convey Allowance 2005	66696
777366	MUHAMMAD AMIR	JUNIOR PHC TECHNICIAN (MU	BM6016	House Rent Allowance	13070
777366	MUHAMMAD AMIR	JUNIOR PHC TECHNICIAN (MU	BM6016	Convey Allowance 2005	66696
777367	AMJID UR REHMAN	JUNIOR PHC TECHNICIAN (MU	BM6016	Convey Allowance 2005	66696
777367	AMJID UR REHMAN	JUNIOR PHC TECHNICIAN (MU	BM6016	House Rent Allowance	18298
777368	ABID HUSSAIN SHAH	JUNIOR PHC TECHNICIAN (MU	BM6016	Convey Allowance 2005	66696
777368	ABID HUSSAIN SHAH	JUNIOR PHC TECHNICIAN (MU	BM6016	House Rent Allowance	2614
777369	ATTA MUHAMMAD	JUNIOR PHC TECHNICIAN (MU	BM6016	Convey Allowance 2005	66696
777370	ABDUR	JUNIOR PHC	BM6016	Convey	68544

	REHMAN	TECHNICIAN (MU		Allowance 2005	
777371	FAIZ UR REHMAN	JUNIOR PHC TECHNICIAN (MU	BM6016	House Rent Allowance	18298
777371	FAIZ UR REHMAN	JUNIOR PHC TECHNICIAN (MU	BM6016	Convey Allowance 2005	66696
777396	ZAHEER ABBAS	DISPENSER	BM6016	Convey Allowance 2005	39984
777396	ZAHEER ABBAS	DISPENSER	BM6016	House Rent Allowance	31046
804245	Mr. SULEMAN	CLINICAL TECHNICIAN (MULT	BM6016	Convey Allowance 2005	43848
804245	Mr. SULEMAN	CLINICAL TECHNICIAN (MULT	BM6016	House Rent Allowance	20590
804269	HAZRAT UMAR	CLINICAL TECHNICIAN (MULT	BM6016	House Rent Allowance	20590
804269	HAZRAT UMAR	CLINICAL TECHNICIAN (MULT	BM6016	Convey Allowance 2005	43848
804498	IHSAN ULLAH	CLINICAL TECHNICIAN (MULT	BM6016	Convey Allowance 2005	43848
804498	IHSAN ULLAH	CLINICAL TECHNICIAN (MULT	BM6016	House Rent Allowance	20590
804510	BIBI MARYAM	JUNIOR PHC TECHNICIAN (MC	BM6016	Convey Allowance 2005	43848
804520	RAZIA REHMAN	JUNIOR PHC TECHNICIAN (MU	BM6016	Convey Allowance 2005	43848
804531	NASEEB ULLAH	CLINICAL TECHNICIAN (MULT	BM6016	House Rent Allowance	20590
804531	NASEEB ULLAH	CLINICAL TECHNICIAN (MULT	BM6016	Convey Allowance 2005	43848
804563	BIBI ASMA	JUNIOR PHC TECHNICIAN (MC	BM6016	Convey Allowance 2005	43848

838924	MUHAMMAD NASEER KHAN	CHOWKIDAR	BM6016	Convey Allowance 2005	7140
838924	MUHAMMAD NASEER KHAN	CHOWKIDAR	BM6016	House Rent Allowance	3564
842381	SARAFEEN NAZAR	DAI	BM6016	House Rent Allowance	3768
842381	SARAFEEN NAZAR	DAI	BM6016	Convey Allowance 2005	7140
843106	SUMAIRA BIBI	DAI	BM6016	House Rent Allowance	1884
843106	SUMAIRA BIBI	DAI	BM6016	Convey Allowance 2005	3570
846135	ISRAR MUHAMMAD	CLINICAL TECHNICIAN	BM6016	House Rent Allowance	2614
846135	ISRAR MUHAMMAD	CLINICAL TECHNICIAN	BM6016	Convey Allowance 2005	5712
735080	ASHFAQ AHMED	MEDICAL OFFICER	BM6016	House Rent Allowance	29,550
735080	ASHFAQ AHMED	MEDICAL OFFICER	BM6016	Convey Allowance 2005	50,000
792038	GUL SHAHZADA	MEDICAL OFFICER	BM6016	House Rent Allowance	29,550
792038	GUL SHAHZADA	MEDICAL OFFICER	BM6016	Convey Allowance 2005	50,000
798778	BILAL AHMAD	MEDICAL OFFICER	BM6016	Convey Allowance 2005	45,000
811388	MUHAMMAD ADNAN	MEDICAL OFFICER	BM6016	Convey Allowance 2005	40,000
826344	Mr SANDEEP	MEDICAL OFFICER	BM6016	House Rent Allowance	29,550
826344	Mr SANDEEP	MEDICAL OFFICER	BM6016	Convey Allowance 2005	50,000
831896	OBAID UR REHMAN	MEDICAL OFFICER	BM6016	House Rent Allowance	29,550
831896	OBAID UR REHMAN	MEDICAL OFFICER	BM6016	Convey Allowance 2005	50,000
831897	MUHAMMAD SANA ULLAH	MEDICAL OFFICER	BM6016	Convey Allowance 2005	20,000
831897	MUHAMMAD SANA ULLAH	MEDICAL OFFICER	BM6016	House Rent Allowance	11,820
842382	AJEEB UR REHMAN	MEDICAL OFFICER	BM6016	Convey Allowance 2005	10,000
842382	AJEEB UR REHMAN	MEDICAL OFFICER	BM6016	House Rent Allowance	29,550
842384	MURAD ALI	MEDICAL	BM6016	Convey	50,000

		OFFICER		Allowance 2005	
842384	MURAD ALI	MEDICAL OFFICER	BM6016	House Rent Allowance	29,550
842390	MUSHTAQ AHMAD	MEDICAL OFFICER	BM6016	Convey Allowance 2005	50,000
842390	MUSHTAQ AHMAD	MEDICAL OFFICER	BM6016	House Rent Allowance	29,550
842392	MUHAMMAD QASIM	MEDICAL OFFICER	BM6016	Convey Allowance 2005	50,000
842392	MUHAMMAD QASIM	MEDICAL OFFICER	BM6016	House Rent Allowance	29,550
842393	RIAZ ALI KHAN	MEDICAL OFFICER	BM6016	House Rent Allowance	50,000
842393	RIAZ ALI KHAN	MEDICAL OFFICER	BM6016	Convey Allowance 2005	50,000
842398	ARSHAD ALI	MEDICAL OFFICER	BM6016	Convey Allowance 2005	50,000
842398	ARSHAD ALI	MEDICAL OFFICER	BM6016	House Rent Allowance	29,550
842401	MUHAMMAD SALAH UD DIN	MEDICAL OFFICER	BM6016	Convey Allowance 2005	50,000
842401	MUHAMMAD SALAH UD DIN	MEDICAL OFFICER	BM6016	House Rent Allowance	29,550
846169	ALI SALEEM	MEDICAL OFFICER	BM6016	Convey Allowance 2005	50,000
846171	MEHBOOB ALI	MEDICAL OFFICER	BM6016	Convey Allowance 2005	50,000
846172	ASGHAR KHAN	MEDICAL OFFICER	BM6016	Convey Allowance 2005	50,000
				Total	13,945,462

Annexure – 3
Para # 1.2.3.4

Detail of non deduction of compulsory funds – DEO Male

Personal No	Name of Employee	Designation	Particulars	Amount
576025	Kifayat Ullah	Physical Edu Teacher	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
657528	Saeed Ullah Shah	Certified Teacher	GP Fund	17,340
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
700358	Saeed	Drawing Master	R Benefit & D Comp	6,312
			Employee Edu Fund	750
700356	Muhammad Tayyab	Certified Teacher	R Benefit & D Comp	6,312
701729	Gul Nawab	Theology Teacher	R Benefit & D Comp	6,312
701748	Tahir Muhammad	Senior English Teacher	R Benefit & D Comp	6,534
			Employee Edu Fund	900
700356	Muhammad Tayyab	Certified Teacher	R Benefit & D Comp	6,312
701729	Gul Nawab	Theology Teacher	R Benefit & D Comp	6,312
701730	Aman Ullah	Theology Teacher	R Benefit & D Comp	6,312
701748	Tahir Muhammad	Senior English Teacher	R Benefit & D Comp	6,534
703723	Haq Nawaz	Senior English Teacher	R Benefit & D Comp	6,534
707829	Sajid Ullah	Certified Teacher	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
707829	Parestan Khan	Drawing Master	R Benefit & D Comp	6,312

713273	Muhammad Ishfaq	Theology Teacher	R Benefit & D Comp	6,312
714799	Zahoor Hassan	Arabic Teacher	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
742038	Ajmal Shahid	Physical Edu Teacher	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
747311	Fazl Ur Rahman	Certified Teacher	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
747324	Faiz Ali Shah	Drawing Master	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
747329	Sami Ullah	Certified Teacher	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
747346	Tahir Mehmood	Drawing Master	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
751108	Zia Ur Rahman	Certified Teacher	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
751181	Zeeshan Muhammad	Certified Teacher	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
769094	NawabZada	Certified Teacher	GP Fund	17,340

			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
769097	Muhammad Mushtaq	Drawing Master	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
777375	Sher Hassan	Theology Teacher	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
769094	NawabZada	Certified Teacher	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
792059	Zakir Ullah	Drawing Master	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
792193	Zakir Ullah	Senior English Teacher	GP Fund	20,040
			Benevolent Fund	4,800
			Employee Edu Fund	900
			R Benefit & D Comp	6,534
792310	Saeed Nawaz	Certified Teacher	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
811402	Hafiz Musannif Shah	Arabic Teacher	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
853091	Bakht Zada	Certified Teacher	GP Fund	17,340
			Benevolent Fund	3,600

			Employee Edu Fund	750
			R Benefit & D Comp	6,312
853092	Syed Munaf Shah	Certified Teacher	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
853094	Saleh Muhammad	Arabic Teacher	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
853117	Muhammad Hazar	Phy Education Teacher	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
853118	Fakhrul Islam	Phy Education Teacher	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
858012	Abdul Wali Khan	Arabic Teacher	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
858216	Muhamamd Liaqat	Arabic Teacher	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
858562	Amir Sohail	Certified Teacher	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
858563	Sohail Ahmed	Certified Teacher	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750

			R Benefit & D Comp	6,312
858564	Muhammad Wali	Arabic Teacher	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
858568	Shafiq Ur Rahman	Drawing Master	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
859962	Syed Abdus Samad	Phy Education Teacher	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
865566	Hafiz Zulfiqar	Theology Teacher	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
865567	Muhammad Afzal	Arabic Teacher	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
865568	Zakir Ali Khan	Phy Education Teacher	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
867089	Saif Ullah	Senior English Teacher	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
867092	Faiz Muhammad	Senior English Teacher	GP Fund	20,040
			Benevolent Fund	4,800
			Employee Edu Fund	900

			R Benefit & D Comp	6,534
867679	S Altaf Hussain Shah	Arabic Teacher	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
872552	Zia Ullah	Arabic Teacher	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
882680	Muhammad Shahid	Arabic Teacher	GP Fund	17,340
			Benevolent Fund	3,600
			Employee Edu Fund	750
			R Benefit & D Comp	6,312
			Total	1,168,770

Annexure – 4
Para # 1.2.3.4

Detail of non deduction of compulsory funds – DEO Female

Personal No	Name of Employee	Designation	Particulars	Amount
708147	Nazish Bibi	Certified Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
718731	Sobia Fida	Senior English Teacher	GP Fund	40080
			Benevolent Fund	9600
			Employee Edu Fund	1800
			R Benefit & D Comp	13068
719209	Shehneela	Phy Education Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
719215	Riffat Shaheen	Subject Specialist	GP Fund	40080
			Benevolent Fund	9600
			Employee Edu Fund	1800
			R Benefit & D Comp	13068
719216	Saima Naz	Subject Specialist	GP Fund	40080
			Benevolent Fund	9600
			Employee Edu Fund	1800
			R Benefit & D Comp	13068
719217	Aneela Ishaq	Senior English Teacher	GP Fund	40080
			Benevolent Fund	9600
			Employee Edu Fund	1800
			R Benefit & D Comp	13068
719218	Nazia Bibi	Seionr English Teacher	GP Fund	40080
			Benevolent Fund	9600
			Employee Edu Fund	1800
			R Benefit & D Comp	13068
719213	Shahzia Mukhtar	Certified Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
721055	Yasmeen	Phy Education Teacher	GP Fund	34680
			Benevolent Fund	7200

			Employee Edu Fund	1500
			R Benefit & D Comp	12624
721062	Shahana Jalil	Senior English Teacher	GP Fund	40080
			Benevolent Fund	9600
			Employee Edu Fund	1800
			R Benefit & D Comp	13068
743994	Sadaf Naz	Phy Education Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
745191	Bibi Ruqia	Certified Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
745192	Zainab Bibi	Certified Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
745193	Sadia Swati	Arabic Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
745194	Razia Bibi	Arabic Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
745195	Tasleema Afsar	Arabic Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
745196	Shabnam Tahseen	Theology Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
745201	Mehwish Bibi	Certified Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
745203	Mst Sumayya	Certified Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500

			R Benefit & D Comp	12624
745205	Nosheen Bibi	Phy Education Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
745210	Gul Jabeen	Phy Education Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
745227	Ambreen Khan	Certified Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
745237	Saira Bibi	Arabic Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
745258	Mst Waheeda	Theology Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
745279	Mst Salma	Theology Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
747337	Kalsoom Bibi	Phy Education Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
747363	Sadaf Bibi	Phy Education Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
749080	Ayesha Mukhtar	Certified Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
749088	Saeeda Seema	Certified Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500

			R Benefit & D Comp	12624
780229	Gul Naz	Certified Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
780230	Fozia Nawaz	Certified Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
780236	Sabreen Maqsood	Certified Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
780240	Naseem Akhter	Certified Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
783076	Safeena Begum	Drawing Master	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
784852	Shakira	Phy Education Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
784854	Rait Sultan	Phy Education Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
784862	Sumaira Qureshi	Drawing Master	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
784863	Sahrish Safdar	Certified Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
784866	Rubbya Bibi	Certified Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624

784868	Bibi Bushra	Certified Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
784878	Attia Hamadia	Certified Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
798160	Hajra Zahir	Arabic Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
811403	Talat Jabeen	Drawing Master	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
822361	Ruqia Iqbal	Certified Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
848513	Uzma Qayum	Arabic Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
857989	Kainat Qazi	Drawing Master	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
858565	Saddiqa Anwar	Drawing Master	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
858571	Ubaida	Arabic Teacher	GP Fund	34680
			Benevolent Fund	7200
			Employee Edu Fund	1500
			R Benefit & D Comp	12624
				2739456

Annexure – 5**Para # 1.2.4.2****Detail of purchase of medicines at higher rates**

S. No	Name of medicine	Paid Rate	Approved Rate	Diff	Quantity	Amount
1	Inj Salumendrol	2323	1039.77	1283.23	6	7,700
2	IV Canula 16G	125	43.90	81.1	100	8,110
3	Disposable Syringe 50 cc	89	24.60	64.4	250	16,100
4	Cruches	2250	2000	250	50	12,500
5	Surgical Gloves 7.1/2	70	3.59	66.41	12000	664,100
6	Syp Zinc Sulphate	60	20.74	39.26	4500	176,670
7	Inj Cefrixone 1 gm	672	47	625	50	31,250
8	Inj Cefrixone 500 mg	350	35	315	50	15,750
9	Infusion set	25	20	5	10000	50,000
10	Catgut 2-0	235	115	120	1843	221,160
11	Inf Ciprofloxacin 200mg	164	21.21	142.79	300	42,837
12	Inf Metronidazole 100 ml	98	18.15	79.85	300	23,955
					Total	1,270,132

Annexure – 6
Para # 1.2.4.6

Detail of non functional schools

Male Schools

S. No	School Name	Total Enrollment	No of teachers posted	Total salaries
1	GPS KANSHAI	0	2	993,980
2	GPS SHER	0	1	460,128
			Total	1,454,108

Female Schools

S. No	School Name	Total Enrollment	No of teachers posted	Total salaries
1	GGPS GHARI NAWAB SAID CHARKAMAR	0	01	451,784
2	GGPS KAKTAI	0	01	451,784
3	GGPS ASHAR BAGH	0	01	451,784
4	GGPS DOKAKAH KINJBORI	0	01	451,784
5	GGPS BARAY SYED YOUSAF SHAH	0	01	451,784
6	GGPS KARA NARA	0	01	451,784
7	GGPS KULAL SERI	0	01	451,784
8	GGPS AKBAR ABAD	0	02	903,568
9	GGPS QUNTARGAT	0	01	451,784
10	GGPS KANAI	0	01	451,784
11	GGPS Hotal Kalay	0	01	451,784
12	GGPS PARA Zardad	0	01	451,784
13	GGPS Kocho Maidar Mola	0	01	451,784
14	GGPS Mir Ali Qalla	0	01	451,784
15	GGPS Tibet	0	01	451,784
16	GGPS Gangwaal	0	01	451,784
17	GGPS Kiramot	0	01	451,784
			Total	8,132,112

Annexure – 7
Para # 1.2.4.12

Detail of outstanding loan

S.No	Name of society	Principle Amount	Markup	Total
01	Behari u/c cooperative M/P Society	624195	683034	1307229
02	Rashang	371248	359969	731217
03	Kashkar rashing	602213	365187	967400
04	Buzwall	633608	419301	1052909
05	Kanai	796431	682237	1478668
06	Jangri Rashang	460716	325122	785838
07	Hotel piazza	101314	-	101714
08	Rashang Jangri shamali	202654	28000	230654
09	Bandi rashang	150819	23000	173819
10	Manduar walli	376400	43200	819600
11	Battagram C/S	372106	32000	404106
12	Shamlai Bansar	106700	17700	124400
13	Hill M/P	131620	20000	151620
14	Batkool	9800	-	9800
	T O T A L	4940224	2998750	7938974

Annexure – 8
Para # 1.3.2.1

Detail of less recovery of shop’s rent

S. No	Name	Monthly rent	Arrears	Demand	Receipts	Balance
1	Sharif Ullah	2200	10000	36400	23600	12800
2	Faiz Muhammad	2200	10000	36400	32000	4400
3	Altaf	2200	14000	40400	40400	0
4	Amjid	2200	10000	36400	21000	15400
5	Ahmad Gul	2200	10000	36400	21000	15400
6	Muhamamad Qayum	2200	10000	36400	21000	15400
7	Sabir	2200	10000	36400	8000	28400
8	Faresh Gulab	2200	12000	38400	23000	15400
9	Zabir	2450	8800	38200	33100	5100
10	Yousaf	2200	14000	40400	35200	5200
11	Yousaf	2200	26000	52400	21600	30800
12	Akhtar Gul	2200	12000	38400	12000	26400
13	Akhtar Munair	2200	16000	42400	32200	10200
14	Hanif Khan	2200	46400	72800	0	72800
15	Sultan	2200	16000	42400	38000	4400
16	Fath Muhammad	2200	16000	42400	0	42400
17	Muhammad Arif	2200	33600	60000	0	60000
18	Muhammad Pervaz	2200	12000	38400	25200	13200
19	Muhammad Naeem	2200	16000	42400	33600	8800
20	Khurshaid	2200	45600	72000	0	72000
21	Muhammad Imran	1650	3000	22800	17850	4950
22	Noor Islam	2200	40000	30400	19400	11000
23	Jafir	2200	16000	42400	38000	4400
24	Khawaja Muhammad	2200	8000	34400	30000	4400
25	Noor Muhammad	2200	24000	50400	24000	26400

26	Khayal Muhammad	2200	10000	36400	18800	17600
27	Bashir	2200	5930	32330	28000	4330
28	Taj Muhammad	2200	24000	50400	24000	26400
29	Karim Shah	2200	24000	50400	27000	23400
30	Khalil	1650	15000	34800	0	34800
31	Shehzada	2200	24000	50400	16000	34400
32	Marwan	2200	10000	36400	18400	18000
33	Niaz Ali	2200	14000	40400	27200	13200
34	Hidayat Ullah	2200	24000	50400	0	50400
35	Gul Zada	2200	18000	44400	26800	17600
36	Muhammad Pervaz	2200	8000	34400	32200	2200
37	Taj Muhammad	2200	24000	50400	0	50400
38	Gul Muhammad	2200	17950	44350	0	44350
39	Sar Zamin	2200	24000	50400	24000	26400
40	Muhammad Ismail	2200	22000	48400	0	48400
41	Tasleem	2200	4000	30400	26000	4400
42	Imran	2200	6000	32400	28000	4400
43	Abdul Hakim	1650	4500	24300	22650	1650
44	Zakira Hussain	2200	6000	32400	23600	8800
45	Shah Khalid	2200	6000	32400	19200	13200
46	Shoukat Ali	2000		24000	10000	14000
47	Wajid Iqbal	1500		18000	6000	12000
48	Wajid Iqbal	2200	24000	50400	0	50400
49	Dosti Rehman	2750	20000	53000	28250	24750
50	Abdul Waheed	2750	21200	54200	40000	14200
51	Muhammad Shafi	2750	25800	58800	35000	23800
52	Liyakat Ali	2750	41600	74600	36000	38600
53	Bawar Khan	2750	11900	44900	29000	15900
54	Bakht Zareen	2750	17500	40500	38000	2500
55	Arhsid Ali	2750	25000	58000	37000	21000
56	M. Naeem	2750	0	33000	22000	11000
57	Khurshaid	2750	21200	54200	40750	13450
58	Noor Ul Islam	2750	5000	38000	24250	13750
59	Saeed Ullah	2750	21500	54500	26250	28250
60	Tahir Din	2750	5300	38300	24050	14250

61	Khawaja Muhammad	2750	10000	43000	37500	5500
62	Mousa	2750	10000	43000	26600	16400
63	Noor Muhammad	2750	20000	53000	35000	18000
64	Khayal Muhammad	2750	17500	50500	28500	22000
65	Muhammad Bashir	2750	12940	45940	40000	5940
66	Ayaz	2750	15100	48100	28600	19500
67	Taj Muhammad	2750	28500	61500	50500	11000
68	Shehzada	2750	30000	63000	30000	33000
69	Muhammad Umar	2750	49400	82400	45000	37400
70	Faiz Muhammad	2750	68400	101400	0	101400
71	Shafi Ur rehman	2750	10000	43000	5000	38000
72	Niaz Ali	2750	17500	50500	20000	30500
73	Hidayat Ullah	2750	25000	58000	30000	28000
74	Syed Karim Shah	2750	24000	57000	0	57000
75	Gul Zada	2750	22500	55500	41750	13750
76	Pervaiz	2750	27600	60600	27600	33000
77	Khan Muhammad	2750	12500	45500	12500	33000
78	Gul Muhammad	2750	12500	45500	18000	2750
79	Muhammad Nazir	2750	7500	40500	37750	2750
80	Sar Zamin	2750	25000	58000	14500	43500
81	Muhammad Ismail	2750	52800	85800	55000	30800
82	Tasleem	2750	7500	40500	33000	5500
83	Aman Gul	2750	7500	40500	29500	11000
84	Bar Khaman	2750	7500	40500	29500	11000
85	Abdul Hakim	2200	6000	32400	30200	2200
86	Shah Ahmad	2750	41000	74000	0	74000
87	Shoukat Ali	2750	10000	43000	26500	16500
88	Bakht Munair	2200	14000	40400	31800	8600
89	Hamid Khan	2750	10000	43000	10000	33000
90	Naveed	1900	11900	34700	27300	7400

91	Sadiq Ullah	2000	0	24000	18000	6000
92	Abdul Majid	2000	0	24000	18000	6000
93	Habib Ur Rehan	2860	2600	36920	28340	8580
94	Shafi Ur Rehman	2860	2600	36920	22620	14300
95	Saleh Rehman	2860	2600	36920	22620	14300
96	Fazal Karim	2860	2600	36920	22620	14300
97	Abdul Satar	2860	2600	36920	22620	14300
98	Saleh Rehan	1900	1700	24500	15000	9500
99	Mujeeb Ur Rehan	1900	1700	24500	15000	9500
100	Safdar Rehman	1900	1700	24500	15000	9500
	Total		872,240	4,447,220	2,309,970	2,110,500

Annexure – 9
Para # 1.3.1.1

Detail of non imposition of penalty

S. No	Name of Work	Estimated Cost	Expenditure	Date of Commencement	Required date of completion	Penalty @ 10%
1.	Package-02/2016-17	5,250,000	4,245,430	December 2017	June, 2018	525,000
2.	Package-03/2016-17	2,400,000	2,387,186	December 2016	June, 2017	240,000
3.	Package-14/2015-16	2,850,000	2,838,847	-DO-	-DO-	285,000
4.	Package-19/2015-16	1,900,000	1,900,000	December 2016	June, 2017	190,000
5.	Package-21/2016-17	3,000,000	2,993,962	December 2016	June, 2017	300,000
6.	Package-25/2015-16	2,450,000	2,450,000	-DO-	-DO-	245,000
7.	Package-24/2015-16	20,000,000	2,000,000	-DO-	-DO-	200,000
8.	Package-26/2015-16	3,440,000	3,142,929	July, 2017	Dec, 2017	344,000
9.	Package-20/2015-16	4,900,000	3,301,450	June, 2017	Dec, 2017	490,000
Total:						2,819,000

Annexure – 10
Para # 1.3.2.4

Detail of contracts awarded on expired registration

S. No	Name of Scheme /Package	Est Cost in million	Date of award	Rate Quoted
1.	Package No. 01 CMD 2017-18	7.400	10-01-2018	42.00 % Below
2.	Package No. 02 CMD 2017-18	3.00	10-01-2018	40.00 % Below
3.	Package No. 03 CMD 2017-18	6.70	10-01-2018	42.00 % Below
4.	Package No. 05 CMD 2017-18	6.20	10-01-2018	42.00 % Below
5.	Package No. 06 CMD 2017-18	2.30	10-01-2018	42.00 % Below
6.	Package No. 07 CMD 2017-18	1.40	10-01-2018	42.00 % Below
7.	Package No. 08 CMD 2017-18	12.10	10-01-2018	40.00 % Below
8.	Package No. 09 CMD 2017-18	2.80	10-01-2018	40.00 % Below
9.	Package No. 10 CMD 2017-18	4.50	10-01-2018	40.00 % Below
10.	Package No. 12 CMD 2017-18	3.00	10-01-2018	40.50 % Below
11.	Package No. 13 CMD 2017-18	1.40	10-01-2018	40.00 % Below
12.	Package No. 14 CMD 2017-18	1.10	10-01-2018	41.00 % Below
13.	Package No. 15 CMD 2017-18	0.90	10-01-2018	32.00 % Below
14.	Package No. 16 CMD 2017-18	1.50	10-01-2018	42.00 % Below
	Total	54.30		

Annexure – 11**Para # 1.4.1.1****Detail of current accounts**

S. No	Name of NCs/VCs	Amount credited during 2015-17	Total Expenditure	Closing Balance
1.	NC Thakot	7,322,183	5,065,797	2,786,385
2.	VC Chanjil	5,511,219	4,039,568	1,474,651
3.	VC Gijbori	10,039,622	6,181,414	3858214
4.	VC Hothel Deshan	6,471,567	1,767,737	4,703,780
5.	NC Ajmera Kuz Paw	4,248,058	1,774,470	2,473,588
6.	VCGantar	8,153,019	4,721,444	3,431,575
7.	VC Nogram	7,315,049	4,810,023	2,505,026
8.	VC Bojri	5,419,157	3,477,503	1,942,653
9.	VC Bateela	6,410,209	4,379,832	2,030,377
Total		60,890,083	36,217,788	25,206,249

Annexure – 12
Para # 1.4.1.2

Detail of wasteful expenditure

S. No	NCs/VCs (Tehsil Battagram)	Salary expenditure	S. No	NCs/VCs (Tehsil Allai)	Salary expenditure
1	NC Thakot	452,730	6	VCGantar	476,639
2	VC Chanjil	517,284	7	VC Nogram	473,139
3	VC Gijbori	535,268	8	VC Bojri	475,139
4	VC Hothel Deshan	476,719	9	VC Bateela	476,719
5	NC Ajmera Kuz Paw	438,464	-		-
Total Rs		2,420,465			1,901,636
Grand total Rs					4,322,101

Annexure – 13**Para # 1.4.1.3****Detail of expenditure without TS**

S. No	Name of NC/VC	No. of scheme executed	Estimated Cost	Expenditure
1.	NC Thakot	20	3,000,000	2,707,861
2.	VC Chanjil	13	3,017,280	2,997,419
3.	VC Gijbori	33	6444580	5240067
4.	VC Hothel Deshan	24	4,000,000	3,459,888
5.	NC Ajmera Kuz Paw	26	3,600,000	3,001,997
6.	VC Gantar	08	3,500,000	2,939,439
7.	VC Nogram	08	3,000,000	2,538,859
8.	VC Bojri	02	3,000,000	2,939,439
9.	VC Bateela	03	7,170,665	3,460,086
Total			36,732,525	29,285,055