



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

AUDIT YEAR 2018-19

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AAC	Additional Assistant Commissioner
ADC	Additional Deputy Commissioner
ADP	Annual Development Programme
AIR	Audit & Inspection Report
BHU	Basic Health Unit
BOQ	Bill Of Quantity
CD	Call Deposit
CMD	Chief Minister Directives
CNG	Compressed Natural Gas
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
C&W	Communication and Works
DAC	District Accounts Committee
DC	Deputy Commissioner
DDO	Drawing and Disbursing Officer
DGHS	Director General Health Services
DHO	District Health Officer
E&SE	Elementary and Secondary Education
GFR	General Financial Rules
HRA	House Rent Allowance
IT	Information Technology
KP	Khyber Pakhtunkhwa
KPPRA	Khyber Pakhtunkhwa Public Procurement Regulatory Authority
LGO	Local Government Ordinance
MFDAC	Memorandum for Departmental Accounts Committee
MFSC	Model Farm Services Centre
NCs	Neighbourhood Councils
NIT	Notice for Inviting Tender
NOC	No Object Certificate

PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PEC	Pakistan Engineering Council
PCC	Plain Cement Concrete
PHE	Public Health Engineering
RDA	Regional Directorate of Audit
RHC	Rural Health Centre
SMO	Senior Medical Officer
SNE	Schedule for New Expenditure
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
UCs	Union Councils
VCs	Village Councils

Preface

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

The report is based on audit of the accounts of various Local Governments i.e. offices of District Government, Tehsil Municipal Administrations, Assistant Director Local Government Elections and Rural Development and Village Councils and Neighborhood Councils in district Hangu 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 Officer at DAC level. In all cases where the PAO does 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, except in few cases mentioned in report. However, in a few cases certain departments did not submit written replies. Except Developmental Authorities 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) Kohat, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carried out the audit of Local Governments of three districts namely Kohat, Karak and Hangu.

The Regional Directorate has a human resource of seven officers and staff with a total of 1,960 man-days. The annual budget amounting to Rs 13.646 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 Hangu 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 the offices 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 Hangu. The third tier- Village and Neighborhood Councils have one PAO i.e. The Assistant Director Local Government, Elections and Rural Development for development funds of these councils. There are 61 NC/VC's in district Hangu.

a. Scope of audit

There are nine offices in District government Hangu, two Tehsil Municipal Administrations, one AD LGE&RDD, 61 VC/NC's out of which the accounts of 08 offices of district government, two TMA's, one AD LGE &RDD and 06 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 Hangu for the Financial Year 2017-18 was Rs 1,865.387 million against available budget of Rs 2,316.074 million. Out of this, RDA Kohat audited an expenditure of Rs 1,119.232 million which, in terms of percentage, was 60% of auditable expenditure. The total expenditure of two TMA's was Rs 355.934 million against available budget of Rs 472.084 million. Out of this, RDA Kohat audited an expenditure of Rs 249.154 million which, in terms of percentage, was 70% of auditable expenditure. The total expenditure of AD LGE & RDD Hangu for the Financial Year 2017-18 was Rs44.509 million against available budget of Rs 56.720 million. Out of this, RDA Kohat audited an expenditure of Rs 26.705 million which, in terms of percentage, was 60% of auditable expenditure.

The receipts of District Government Hangu, for the Financial Year 2017-18 was Rs 0.310 million. Out of this, RDA Kohat audited receipts of Rs 0.310 million which, in terms of percentage, was 100% of total auditable receipts. The receipts of TMAs was Rs 122.00 million out of which Rs 97.600 million were audited which in terms of percentage was 80% of the auditable receipts.

The total expenditure of local governments of district Hangu for the financial year 2017-18 was Rs. 2,265.831 million against which the audit of Rs. 1,395.091 million was conducted which in terms of the percentage was 62%. The total receipts of the local governments of district Hangu were Rs 122.310 million against which a receipt of Rs 97.848 million was audited which in terms of percentage was 80%.

b. Recoveries at the instance of audit

Recovery of Rs 41.323 million was pointed out during the audit. Out of the total recoveries pointed out, Rs 17.712 million was not in the notice of the executive before audit. However an amount of Rs 0.298 million was made till finalization of this report.

c. Audit Methodology

Audit was conducted after understanding the business processes of Local Government Hangu with respect to their functions, control structure and key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting the audit. Audit used desk

audit techniques for analysis of compiled data and review of actual vouchers called for scrutiny and substantive testing.

d. Audit Impact

Audit pointed out various irregularities of serious nature. Cases related to weak internal were also pointed out to which management has been sensitized. In certain cases management has taken action which may further be verified. However, no impact was visible as the management failed to reply and the irregularities could not come to the light in the proper forum i.e. DAC and proper legislative forum.

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, ensure accuracy, timeliness and reliability of financial and accounting information for decision making.

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

e. Key audit findings of the report;

- i. Irregularities/Non Compliance were noted in 30 cases amounting to Rs 454.074 million.¹
- ii. Internal Control Weaknesses were noted in 12 cases amounting to Rs 50.797 million.²
- iii. Miss-appropriation was noted in 1 case amounting to Rs 1.05 million.³

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

¹1.2.1.1 to 1.2.1.24 & 1.3.2.1 to 1.3.2.3 & 1.4.1.1 to 1.4.1.3

²1.2.2.1 to 2.1.2.6 & 1.3.3.1 to 1.3.3.6

³1.3.1.1

f. Recommendations

- i. Corrective actions need to be taken to stop the practice of violation of rules and regulations in spending the public money.
- ii. Departments need to strengthen internal controls i.e. financial, managerial, operational and administrative controls etc.to ensure that reported lapses are preempted and fair value for money is obtained from public spending.
- iii. Inquiries need to be held to fix responsibility for losses, wasteful expenditure and non-production of records.

SUMMARY TABLES & CHARTS

I: Audit Work Statistics

(Rs in million)

S#	Description	No.	Budget		
			Expenditure	Receipts	Total
1	Total Entities (PAO) in Audit Jurisdiction	03	2,265.831	122.31	2,389.141
2	Total departments in audit jurisdiction	61	2,265.831	122.31	2,389.141
3	Total Entities (PAO) Audited	03	1,395.091	97.848	1,495.939
4	Total departments Audited	11	1,395.091	97.848	1,495.939
5	Audit & Inspection Reports	11	1,395.091	97.848	1,495.939
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports	-	-	-	-

II: Audit observations Classified by Categories

(Rs in million)

S#	Description	Amount Placed under Audit Observation
1	Unsound asset management	0
2	Weak financial management	454.074
3	Weak Internal controls relating to financial management	50.797
4	Others	1.05
Total		505.921

III: Outcome Statistics

(Rs in million)

S#	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year 2017-18	Total last year 2016-17
1	Outlays Audited	--	195.264	97.848	1,101.979	1,395.091	1290.854
2	Amount Placed under Audit Observation /Irregularities of Audit	--	106.554	30.642	368.725	505.921	741.499
3	Recoveries Pointed Out at the instance of Audit	--	1.69	32.264	7.369	41.323	122.271
4	Recoveries Accepted /Established at the instance of Audit	--	--	--	--	--	--
5	Recoveries Realized at the instance of Audit	--	--	--	0.298	0.298	-

IV: Table of Irregularities pointed out

(Rs in million)		
S#	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation	454.074
2	Report cases of fraud, embezzlement, thefts and misuse of public resources.	0
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal control systems.	9.474
5	Non-production of record	0
6	Others, including cases of accidents, negligence etc.	0
7	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	42.373
Total		505.921

V: Cost Benefit Ratio

(Rs in million)		
S #	Description	Amount
1	Outlays Audited (item 1 of Table 3)	1395.091
2	Expenditure on audit	0.080
3	Recoveries realized at the instance of audit	0.298
	Cost-Benefit Ratio	1:2.68

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

CHAPTER-1

1.1 Local Government Hangu

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, Population Welfare, LG & RDD, Sports, Live Stock & DD, Soil Conservation, Social Welfare and Municipal Services.

District Hangu has two Tehsil i.e. Hangu and Thall. The office of a Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil officer Finance. A 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 61 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 Hangu.

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 neighborhood 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	1,645.351	1,626.628	(18.723)	(1.14)
Non-salary	345.282	313.763	(31.519)	(9.13)
Developmental	325.440	122.311	(203.130)	(62.42)
Total	2,316.074	2,062.702	(253.372)	(10.94)
Receipts	122.311	97.849	24.462	20.000

TMA's Hangu

(Rs in million)

2017-18	Budget	Actual Expenditure/Receipts	Excess/ (Saving)	%age
Salary	106.679	103.695	(92.984)	(2.80)
Non-salary	82.320	70.684	(11.636)	(14.14)
Developmental	283.085	181.556	(101.529)	(35.87)
Total	472.084	355.935	(116.149)	(24.60)
Receipts	129.419	122.001	(7.419)	5.732

AD LGE&RDD Hangu

(Rs in million)

2017-18	Budget	Actual Expenditure/Receipts	Excess/ (Saving)	%age
Salary	40.308	34.870	(5.438)	(13.49)
Non Salary	16.412	9.639	(6.773)	(41.26)
Developmental	0.000	0.000	0.000	0.00
Total	56.720	44.510	(12.210)	(21.52)
Receipts	0.000	0.000	0.000	0.00

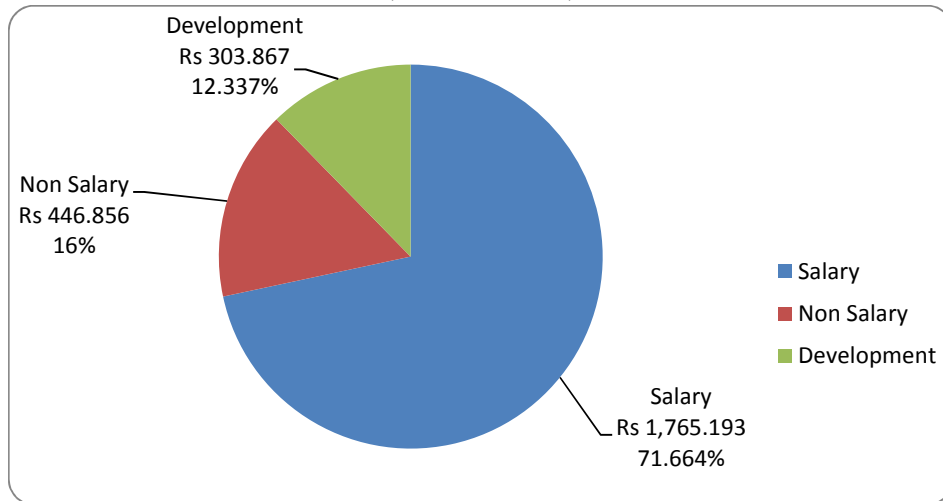
Grant Total Expenditure and Receipts (Distt Govt, TMA's, AD LGE&RDD & Developmental Authority)

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	Excess/ (Saving)	%age
Salary	1,792.338	1,765.193	(27.145)	(1.51)
Non-salary	444.014	394.086	(49.928)	(11.24)
Developmental	608.525	303.867	(304.658)	(50.06)
Total	2,844.878	2,463.147	(381.731)	(13.42)
Receipts	251.730	219.849	31.881	12.665

The savings of Rs 381.731 million indicate inefficiency in the capacity of District Government Departments to utilize the amount allocated.

EXPENDITURE 2017-18
(Rs in millions)



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. Details of PAC/DAC meetings are given below:

Sr. No.	Audit Year	PAC,DAC/TAC 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

1.2 Audit Paras-District Government

1.2.1 Irregularities & Non compliance

1.2.1.1 Non utilization/Non Release of developmental funds –Rs 94.63million

According to Para 12 of GFR Vol.-1, a controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

Deputy Commissioner, Hangu received amount of Rs 83,140,000 from Finance Department KP. The local office failed to utilize the amount through the concerned executing agencies.

Similarly Deputy Commissioner, Hangu was allocated Rs 12,000,000 during 2016-17 for the maintenance and repair of District Roads. Out of the total amount released the local office spent Rs 850,616 on the work “repair and rehabilitation of concrete road chapri waziraan” leaving a balance amounting to Rs 11,149,384 as unspent.

Non utilization of funds occurred due to non-compliance of rules, which resulted in violation of Government rules.

Non utilization of funds was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted 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 to immediately spent the amount for the purpose of which the amount was released and take action against the concerned .

AIR Para No. 05 & 08 (2017-18)

1.2.1.2 Unauthentic expenditure on account of purchase of equipments and medicines-Rs 57.78 million

According to Para 23 of GFR Vol-I, every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which he contributed.

DHO Hangu, incurred expenditure of Rs 15,735,225 under head “Cost of Drugs & Medicine” and Rs 23,431,970 on purchase of equipment. On the other hand, DHO Hangu, incurred Rs 18,614,863 on account of purchase of medicine and equipment under Project “Integration of Health Services” during the same period. The record pertaining to project “Integration of Health Services” was also not produced to audit for verification detail given at annexure-2.

Irregularity occurred due to non-compliance of rules, which resulted in violation of Government rules.

The management stated that the medicines and machinery & equipments purchased via provincial ADP and IHP fund were thoroughly inspected by the inspection committee, thus, no overlapping made, expenditures statement is attached for ready reference. The reply was not tenable as the record was not produced to audit.

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

AIR Para No. 16 (2017-18)

1.2.1.3 Unauthorized retention of money in designated accounts-Rs 40.421 million

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

DHO Hangu drew Rs 40,421,126 from government treasury which was found lying unspent balance as evident from the Bank statement. The amount was drawn in advance from Government Treasury and retained in designated bank account just to avoid lapse of fund

Irregularity occurred due to non-compliance of rules, which resulted in violation of Government rules.

The Irregularity was pointed out to the management in July 2018, management stated the amount Rs 40,421,126 was not paid to the concerned firms due to incomplete supply before 30-06-2018. The reply was not tenable.

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 inquire into the matter by imposing penalty against the firms who failed to complete the supply within the stipulated

AIR Para No. 18 (2017-18)

1.2.1.4 Irregular expenditure on purchase of furniture-Rs 22.992 million

According to Deputy Commissioner letter No 3242/Accounts/DC (H) dated 27-12 2016 the certain observations i.e previous year utilization, criteria for disbursement, demand of schools, status of furniture, enrollment of students etc may be justified before incurring expenditure.

According to Government of Khyber Pakhtunkhwa E&SED letter No. CPO/PO/E&SE/ADP/Furniture project /2017-18 dated 30-3-2018 inspection of furniture may be carried out with guideline mentioned in the prescribed proforma to ensured good quality furniture as per specification.

District Education Officer (M) Hangu spent an amount of Rs 22,992,275 on purchase of Furniture during 2017-18. The following observations were noticed;

- i. Previous years utilization along with stock register showing disbursement amongst the schools were not available on record
- ii. Criteria for disbursement of furniture were not justified as some schools were allotted furniture whereas some schools were deprived of.
- iii. Demands of the schools teachers were not available
- iv. Report regarding previous years status of furniture was also not available whether those were in good condition or otherwise
- v. IMU report for last year in respect of mentioned schools was not based for distribution
- vi. Enrolments of the students of schools were not taken into consideration.
- vii. Further, inspection of the furniture was not carried out as per guideline mentioned in the prescribed proforma for ensuring good quality as per specification.

Irregularity occurred due to non-compliance of rules, which resulted in violation of Government rules.

The Irregularity was pointed out to the management in July 2018, The management stated that reply will be submitted after scrutiny of record, which was not submitted 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 to regularize the expenditure and to take action against person (s) at fault.

AIR Para No. 38 (2017-18)

1.2.1.5 Unauthorized cash withdrawals from designated bank account-Rs 16.254 million

According to 2.3.2.8 of the APPM, the accounting system shall include controls to minimize the risk of fraud and corruption. This objective shall be addressed by issue of payment through direct bank transfer and cheques.

DHO Hangu drew Rs 16,254,945 in cash from designated NBP bank account No 4015253573 during 2017-18 as evident from the bank statement. The relevant auditable record was not provided to audit to justify the cash withdrawals from the designated bank account. Detail given at annexure-3.

Irregularity occurred due to non-compliance of rules, which resulted in violation of Government rules.

The Irregularity was pointed out to the management in August 2018, management stated that All the payment have been paid to the officials copy of the evidence attached. Reply was not tenable as no evidence produced 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 inquire into the matter and stop the practice in future.

AIR Para No. 19 (2017-18)

1.2.1.6 Blockage of government fund of Rs 9.409 million

Irregular transfer of fund to PTC of Rs 4.886 million

As per Serial No. 18.3 and 18.4 of the P & D Guidelines “the respective executing agency shall be responsible for the execution of the development projects as per parameters fixed in the approved PC-I and as per provision of rules/ instructions. Further monitoring of the projects shall be made by District P&D Department as internal monitoring”.

Deputy Commissioner, Hangu failed to execute schemes out of District ADP 2015-16 of Rs 9,409,500 till the last date of Audit and thus general at large was deprived of the benefit of developmental schemes after laps of two Financial Years. Detail given at annexure-4.

Irregularity occurred due to non-compliance of rules, which resulted in violation of Government rules.

The Irregularity was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted 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 inquiring into the matter immediately

AIR Para No. 01 (2017-18)

1.2.1.7 Irregular expenditure on account of purchase-Rs.9.874 million

Loss due to uneconomical purchase-Rs.1.586 million

Overpayment due to non- deduction of sales tax- Rs. 1.690 million

According to Para 8 and 26 of the General Financial Rules Volume I, each administrative department is required to see that the dues of the Government

are correctly and promptly assessed, collected and paid into Government Treasury.

DO Social Welfare Hangu incurred an expenditure of Rs.9,874,750 on account of purchase of Sewing machines with electric motors.

Audit observed that:

1. Lowest bid of Rs.5,875 given by M/s Munsif and Brothers government contractors was rejected and higher bid of Rs 7,000 was accepted resulting in loss of Rs.1,586,250 (1125 x 1410).
2. Second supply order was placed to same contractor for Rs.4.90 million in violation of KPPRA rules instead advertising the purchase
3. Sales tax was included in rate by the supplier but was not deducted at the time of payment to supplier resulting into overpayment of Rs. 1,690,590.
4. The supplies were not taken on stock register.
5. The fund of 4.90million was drawn from government treasury and deposited into designated account instead of direct payment to the supplier.

Particulars	Unit rate	GST Plus Income Tax	Sales Tax @2%	Overpayment (Rs)
Sewing Machines	4940	1260	1062	1062 x 1410= Rs1,497,420
Electric Motors	637	163	137	137 x 1410= Rs 193,170
Total				1,690,590

Irregularity occurred due to non-compliance of rules, which resulted in violation of Government rules.

The Irregularity was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till the 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 to recover the sales tax from the supplier and immediately deposit into govt exchequer and also take action against the concerned for not fulfilling the codal formalities.

AIR Para No. 45 (2017-18)

1.2.1.8 Unauthorized purchase of vehicles-Rs 6.768 million and Loss to Government-Rs 4.00 million

According to Government of Khyber Pakhtunkhwa Administration department (Transport Section) minutes of the transport committee meeting circulated vide No. SOT(AD)/TCR/2015/KC dated 20-10-2017, the provincial Government has imposed complete ban on purchase of vehicle, which can be relaxed by the Chief Minister on case to case basis. However, the case of purchase of vehicle may be moved after obtaining non-availability certificate from Administration Department. Further, the case for purchase of vehicle should be moved only after obtaining condemnation certificate as per procedure laid down S.No 9 of delegation of powers Rules-2001. According to Board of Revenue and Estate Department letter No. Bud:1/Vehicle/BOR/2016/23729-50 dated 28-9-2016 stated that a summary on the ^{purchase} of vehicles for ADC and AACs has been approved for purchase of 4 vehicles of 800cc for Rs 2,768,000.

DC Hangu purchased 2 vehicles for Rs 6,768,000 during 2017-18. The following irregularities were noticed:

- i. The competent authority approved the purchase of four vehicles of 800cc for Rs 2,768,000 for official use of AACs whereas, DC Hangu purchased only two vehicles of 1600cc and 3000 cc for Rs 6,786,000 vide cheque No 0472359 and 0472360 dated 25-10-2017. The Government was put into loss of Rs 4,000,000.
- ii. Relaxation of ban on vehicles was not obtained from Chief Minister as per above criteria.

- iii. Non-availability of vehicles certificate was also not obtained from administration department.
- iv. Condemnation of vehicle certificate as per procedure laid down S.No 9 of delegation of powers Rules-2001 was also not obtained.

Irregularity occurred due to non-compliance of rules, which resulted in violation of Government rules.

The Irregularity was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted 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 inquiry and action against person (s) at fault.

AIR Para No. 03 (2017-18)

1.2.1.9 Irregular expenditure on purchase of furniture-Rs 7.956 million

According to Deputy Commissioner letter No 3242/Accounts/DC (H) dated 27-12 2016 the certain observations i.e previous year utilization, criteria for disbursement, demand of schools, status of furniture, enrollment of students etc may be justified before incurring expenditure. According to Government of Khyber Pakhtunkhwa E&SED letter No. CPO/PO/E&SE/ADP/Furniture project/2017-18 dated 30-3-2018 inspection of furniture may be carried out with guideline mentioned in the prescribed proforma to ensured good quality furniture as per specification.

District Education Officer (F) Hangu spent an amount of Rs 7,956,487 on purchase of Furniture during 2017-18. The following observations were noticed;

- i. Previous years utilization along with stock register showing disbursement amongst the schools were not available on record

- ii. Criteria for disbursement of furniture were not justified as some schools were allotted furniture whereas some schools were deprived of.
- iii. Demands of the schools teachers were not available
- iv. Report regarding previous years status of furniture was also not available whether those were in good condition or otherwise
- v. IMU report for last year in respect of mentioned schools was not based for distribution
- vi. Enrolments of the students of schools were not taken into consideration.
- vii. Further, inspection of the furniture was not carried out as per guideline mentioned in the prescribed proforma for ensuring good quality as per specification.

Irregularity occurred due to non-compliance of rules, which resulted in violation of Government rules.

The Irregularity was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted 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 to inquire into the matter and action against person (s) at fault.

AIR Para No. 30 (2017-18)

1.2.1.10 Irregular expenditure on purchase of Science Equipments- Rs 4.950 million

According to terms and conditions of Agreement duly signed by both parties, payment will be made to the suppliers on production of delivery challan of the items duly signed by the responsible person of the related school with a certificate that the items have been delivered to school, the district purchase

committee will check all items. As per condition of NIT, “Payment will be made to the dealer concerned as and when the inspection report of the items is completed”.

District Officer Education (M) Hangu paid an amount Rs 4,950,200 on account of purchase of science equipment was made to supplier without inspection of items supplied as mentioned NIT..

Irregularity occurred due to non-compliance of rules, which resulted in violation of Government rules.

The Irregularity was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till the 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 to inquiry and action against person (s) at fault.

AIR Para No. 39 (2017-18)

1.2.1.11 Unauthorized dumping of machinery and equipment of Rs-7.446 million

According to directorate General health services Khyber Pakhtunkhwa letter No. 8110-60/Proc-Cell dated 21-7-2017, the DHO offices shall place supply orders to the firms after ensuring.

- i. Availability of human resources
- ii. Availability/completion of infrastructure
- iii. Availability of power (electricity)
- iv. There is no dumping of the said equipment

The suppliers shall be bound to supply their approved items to health institutions under the DHOs jurisdiction as per agreement.

DHO, Hangu purchased the following machinery and equipment for various health institutions for Rs 4,221,050. The machinery and equipment were required to be supplied to the health institutions. Similarly DHO, Hangu purchased machinery and equipment for civil hospital Doaba for Rs 3,725,161. The purchased was made without ensuring the availability of human resources as SNE was not approved neither any appointment of the staff was made. The PC-IV of the newly constructed building was not made due to unsatisfactory construction by C&W department. Further the availability of power was also not ensured to the hospital. Machinery and equipment were dumped in the premises of hospital, as a result deteriorating without utilization.

Irregularity occurred due to non-compliance of rules, which resulted in violation of Government rules.

The Irregularity was pointed out to the management in August 2018, management stated that the SNE of CH Doaba was approved subject to the completion of all codal formalities with effect from July, 2018. Hence, machinery and equipments were purchased in light of SNE approved. Furthermore, Technical and non-Technical staff BPS-12 and below were also advertised “copy attached”, so, all equipments and instruments were purchased in order to functionalize the said hospital in earliest. 85% construction works has also been completed and taken on charge. Moreover, SMO BPS-18 and Medical Officer BPS-17 along with supporting staff have been deputed for partially functionalization of the said hospital. All the supplied equipments and instruments have been handed over to the concerned health facilities. Indent copies attached. Reply was not tenable as no proof produced till finalization of this report.

Audit recommends inquiry and action against person (s) at fault.

AIR Para No. 21& 22 (2017-18)

**1.2.1.12 Irregular and doubtful cash withdrawal from bank account-
Rs 4.165 million**

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

DO Social Welfare Hangu withdrew a sum of Rs 4,165,000 from bank accounts during the year 2017-18 in cash instead of through vender/cross cheques, which is irregular and doubtful and needs proper justification.

Irregularity occurred due to non-compliance of rules, which resulted in violation of Government rules.

The Irregularity was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted 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 inquiry and action against person (s) at fault.

AIR Para No. 42 (2017-18)

**1.2.1.13 Irregular expenditure on purchase of sewing machines-Rs.
3.596 million**

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

District Officer Social Welfare Hangu paid Rs 3,596,000 on purchase of Sewing machines of the brand “ Butterfly” with electric motors. Audit observed that the same brand was rejected by technical and purchase committee during purchase of sewing machines under previous year ADP. Furthermore the supplier

of sewing machines was registered by PEC as constructor of engineering works and was not supplier of goods. Thus the expenditure incurred is held irregular.

Irregularity occurred due to non-compliance of rules, which resulted in violation of Government rules.

The Irregularity was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till the 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 inquiry and action against person (s) at fault.

AIR Para No. 46 (2017-18)

1.2.1.14 Non-Utilization of ADP Fund- Rs 2.955 million

According to Government of Khyber Pakhtunkhwa E&SED letter No. PO-II/E&SE/1-1/ADP/Furniture Project/2017-18/Vol-II dated 2-3-2018 the competent authority released and accorded sanction to the incurrence of the expenditure of Rs 36.862 million on purchase of furniture during 2017-18.

District Education Officer (F) Hangu received an amount of Rs 10,911,500 under Provincial ADP Schemes for purchase of furniture. The department utilized Rs 7,956,487 during 2017-18 whereas Rs 2,955,013 was not utilized and was lapsed. The amount was released well in time but the local office could not utilize and resultantly depriving students at large from the benefit of the ADP fund which needs justification.

Unauthorized retention occurred due to non-compliance of rules, which resulted in violation of Government rules.

Unauthorized retention of fund was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till the 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 utilization of funds and action against person (s) at fault.

AIR Para No. 32 (2017-18)

1.2.1.15 Non-Utilization of ADP Fund- Rs 2.954 million

According to Government of Khyber Pakhtunkhwa E&SED letter No. PO-II/E&SE/1-1/ADP/Furniture Project/2017-18/Vol-II dated 2-3-2018 the competent authority released and accorded sanction to the incurrence of the expenditure of Rs 36.862 million on purchase of furniture during 2017-18.

District Education Officer (M) Hangu received an amount of Rs 25,946,345 under Provincial ADP Schemes for purchase of furniture. The department utilized Rs 22,992,275 whereas Rs 2,954,070 was not utilized and was lapsed. The amount was released well in time but the local office could not utilize and resultantly depriving students at large from the benefit of the ADP fund.

Non-Utilization of fund occurred due to non-compliance of rules, which resulted in violation of Government rules.

Non-Utilization of fund was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till the 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 utilization of funds and action against person (s) at fault.

AIR Para No. 40 (2017-18)

1.2.1.16 Irregular expenditure on purchase of medicines worth Rs 2.885 million

According to Approved list of veterinary medicines for the year 2017-18 all the medicines should be purchase as per approved list and from the approved supplier.

DD Live Stock Hangu spent Rs 2,885,301 on purchase of veterinary medicines / drugs. Audit observed the following:

1. The medicines were neither taken on stock register nor acknowledged from the incharge of these centers available on record.
2. Out of the above an amount of Rs 206,310 was shown paid to Mallard Pharmaceuticals vide cheque No. 0468757 dated 25.06.2018 and Rs 150,000 to unknown under object head A03927 and A03942 respectively, while supporting vouchers/ invoices to justify the claims were not available on record of local office. Audit is of the view that the amount was withdrawn from government exchequer just to nil the available budget allocation;
3. The medicines to the tune of Rs 467,700 (detail enclosed) out of the above mentioned amount were purchased from open market instead from the approved supplier.

Irregularity occurred due to non-compliance of rules, which resulted in violation of Government rules.

The Irregularity was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted.

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

AIR Para No. 52 (2017-18)

1.2.1.17 Irregular and un-authorized disbursement of Rs 2.164 million without pre-audit and supporting vouchers

Section No. 36 (e) states that “District Accounts Officer shall perform pre-audit of all payments from the respective Fund before approving disbursement of monies”.

District Officer Sports Hangu disbursed an amount of Rs 1,824,398 out of District ADP 2015-16 and 2017-18 to Nazims of various U/Cs for sports activities. Detail given at annexure- 5 A.

The following irregularities were noticed:

1. Expenditure was incurred without pre-audit from District Accounts Officer Hangu in contrary to the criteria mentioned above.
2. Expenditure was incurred without DDC, PC-I and Sanction.
3. Officer Sports Hangu paid an amount of Rs 340,000 as per detail below to various councilors and Nazims of Union Councils without provision of supporting documents/ vouchers. Detail given at annexure-5 B.

Irregularity occurred due to non-compliance of rules, which resulted in violation of Government rules.

The Irregularity was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till the 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 inquiry into the matter and action against person (s) at fault.

AIR Para No. 56 & 57 (2017-18)

1.2.1.18 Non Utilization of ADP Fund-Rs 2.075 million

According to Para 12 of GFR Vol.-1, a controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

District Officer Sports Hangu received a huge amount under District ADP 2015-16 and 2016-17 out of which an amount of Rs 2,074,889 (as evident from bank account) was not utilized. The amount was released/ received well in time but the local office could not utilize and resultantly depriving players at large from the benefit of the fund.

Non-Utilization of fund occurred due to non-compliance of rules, which resulted in violation of Government rules.

Non-Utilization of fund was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till the 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 to regularize the expenditure and to take action against person (s) at fault.

AIR Para No. 58 (2017-18)

1.2.1.19 Irregular and unauthorized expenditure on purchase of medicines-Rs.1.538 million

According to Para 9 of GFR Vol-I, no authority may incur any expenditure until the expenditure has been sanctioned by an authority to which power has been duly delegated in this behalf and the expenditure has been provided in the authorized grants and appropriations for the year. According to Treasury Rule 290, no money shall be drawn from the treasury unless it is

required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

District Officer Population Welfare Hangu for the year 2017-18 and 2016-17 it was observed that an expenditure of Rs.848,845 and Rs 639,950 on account of purchase of medicines was incurred. Audit observed that;

1. Sanction for incurrence of expenditure was not obtained from competent authority. Wherein it is provided that the powers for purchase of medicines/drugs shall be exercised by officers of Health department only after approval of single contract rate by Health Department.
2. The fund was drawn from Government exchequer and deposited in designated bank account.
3. The fund was drawn prior to supply of medicines therefore, its chances of misappropriation could not be ruled out.

Irregularity occurred due to non-compliance of rules, which resulted in violation of Government rules.

The Irregularity was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till the 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 regularization of the expenditure and stoppage of such practice in future.

AIR Para No. 64 (2017-18)

1.2.1.20 Irregular expenditure of Rs 1.444 million due to non-maintenance of log book

According to Para 10 (i) of GFR Vol-I, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public

moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Deputy Commissioner Hangu drew Rs 1,444,020, under head POL and Repair of Transport without maintaining log book to show a clear picture of the consumption of POL and repair work carried out.

Irregularity occurred due to non-compliance of rules, which resulted in violation of Government rules.

The Irregularity was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted.

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 regularizing the expenditure and action against person (s) at fault.

AIR Para No. 06 (2017-18)

1.2.1.21 Irregular expenditure on purchase of Science Equipments- Rs 1.350 million

According to terms and conditions of Agreement duly signed by both parties, payment will be made to the suppliers on production of delivery challan of the items duly signed by the responsible person of the related school with a certificate that the items have been delivered to school, the district purchase committee will check all items. According to NIT condition No 11&12, "Payment will be made to the dealer concerned as and when the inspection report of the items is completed".

District Officer Education (F) Hangu spent Rs 1,350,000 on account of purchase of science equipment. Payment was made to supplier without inspection of items supplied and without production of delivery challans of the items supplied in contrary to agreement and NIT.

Irregularity occurred due to non-compliance of rules, which resulted in violation of Government rules.

The Irregularity was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till the 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 inquiry into the matter and action against person (s) at fault.

AIR Para No. 31 (2017-18)

1.2.1.22 Irregular cash withdrawal from bank account-Rs 1.335 million

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

DO Population Welfare Hangu withdrew a sum of Rs 1,335,000/- from National Bank of Pakistan Kohat Account No. 4015264650 in cash instead of cross cheques as evident from the bank statement and the same was not entered in cash book, which created doubt and may lead to misappropriation.

Irregularity occurred due to non-compliance of rules, which resulted in violation of Government rules.

The Irregularity was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record. which was not submitted..

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

AIR Para No. 62 (2017-18)

1.2.1.23 Irregular/ Unauthorized expenditure of Rs 1.275 million on account of Cost of other store

According to para 144 Appendix 9 of GFR Vol-I, Open Tender System should be adopted in order to obtain economical and lowest rates.

District Director Agriculture, Hangu spent Rs 1,275,171 under head Cost of other store. Detail given at annexure-6

The following irregularities were noticed:

1. The amount was spent on purchase of different items like DAP, Urea, Wheat seed etc which were distributed in farmers for demonstration plots without acknowledgement;
2. The purchase was made without adopting open tender system/ quotations; and,
3. Progress report regarding the yield of plots was not found on record of local office, which shows that such a huge expenditure was incurred without care.

Irregularity occurred due to non-compliance of rules, which resulted in violation of Government rules.

The Irregularity was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted 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 inquire the matter and action against person (s) at fault.

AIR Para No. 75 (2017-18)

1.2.1.24 Irregular and un-authorized expenditure on purchase of IT Equipments- of Rs 1.10 million

Serial No. 5(vii) (b) Note 2 of Delegation of Power rules 2001 states that “For purchase of computers or LAN, representative of I.T. Board not having conflict of interest may be associated for expert opinion”. According to NIT condition No 11&12, “Payment will be made to the dealer concerned as and when the inspection report of the items is completed”. According to Para 144 Annexure A (3) GFR Vol-I, all articles purchased shall be subject to inspection before acceptance and the articles for which specifications and tests have been prescribed by the competent authority shall be required to conform to such specification. The appropriate specifications should be annexed to or quoted in the invitation to tender, and it should be stipulated in the conditions of contract that the articles supplied will be subject to inspection and/or tests prescribed in the specifications before acceptance.

District Officer Education (M) Hangu paid an amount of Rs 1,100,000 to Pakistan Traders for purchase of IT Equipments. The expenditure is held irregular and un-authorized due to the following reasons:

1. Representative of I.T. Board was not part of Purchase Committee constituted for the purchase of IT equipments.
2. IT equipments purchased were not taken on stock register;
3. Payment was made to supplier without inspection of items supplied in contrary to NIT condition mentioned above;
4. Demands from schools for supply of IT equipments were not found on record of local office.

Irregularity occurred due to non-compliance of rules, which resulted in violation of Government rules.

The Irregularity was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record which was not submitted till the 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 inquiring the matter and action against person (s) at fault.

AIR Para No. 37 (2017-18)

1.2.2 Internal Control Weaknesses

1.2.2.1 Overpayment of Health Professional Allowance-Rs 3.956 million

According to Government of Khyber Pakhtunkhwa, Finance Department Notification No. FD(SOSR-II)8-18/2016 dated 07.01.2016, Health Professional Allowance is only admissible during their period of posting against the sanctioned posts at health department.

DHO Hangu overpaid Health Professional Allowance amounting to Rs 3,956,000 to the various doctors who were employed on Adhoc basis for which the HPA was not admissible. Detail given at annexure-07.

Overpayment occurred due to non-compliance of rules, which resulted in violation of Government rules.

Overpayment was pointed out to the management in July 2018, management stated that Moreover, machinery and equipments purchased via provincial ADP and IHP fund were thoroughly inspected by the inspection committee, thus, no overlapping made, expenditures statement is attached for ready reference. Reply was not tenable.

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 recovery and action against person (s) at fault.

AIR Para No.17 (2017-18)

1.2.2.2 Loss to government Rs 1.554 million

According to Para 23 of GFR Vol-I, every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which he contributed.

Deputy Commissioner Hangu, failed to conduct facts finding inquiry to fix responsibility for the loss suffered due to fire of one government vehicle GLI 2011 bearing registration No. A-1349 purchased in 2012 for Rs 1,554,001.

Loss to Government occurred due to non-compliance of rules, which resulted in violation of Government rules.

Loss to government was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, but reply was not submitted till the 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 to inquire into the matter and action against person (s) at fault.

AIR Para No. 04 (2017-18)

1.2.2.3 Non-utilization of valuable agriculture machinery amounting to Rs 2.796 million

LGO 2001 provides that (3) The District Government shall be responsible to the people and the Government for improvement of governance and delivery of services within the ambit of the authority decentralized to it under this Ordinance.

District Director Agriculture, Hangu failed to utilize valuable agriculture machinery worth Rs. 2,795,513. The machinery was not utilized and was lying idle in MFSC Hangu since its receipt i.e. 2013. Further the local office decided in its meeting with the Central Management Committee dated 15.04.2015 that these machines are not according to the requirements of District Hangu and requested to their worthy Director General for replacement, however the machinery was lying in the store. Detail given at annexure-08.

Non-utilization of valuable machinery occurred due to non-compliance of rules, which resulted in violation of Government rules.

Non-utilization of valuable machinery was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not tenable till the 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 to utilize the machinery in the interest of the farmers and action against person (s) at fault.

AIR Para No. 70 (2017-18)

1.2.2.4 Blockage of public money and loss to government – Rs 2.874 million

According to Para 95 of GFR Vol-I, “All anticipated savings should be surrendered to Government immediately well before close of financial year. No savings should be held in reserve for possible future expenses.”As per serial No. 7 (e) of the Khyber Pakhtunkhwa Model Farm Services Centres Act 2014, “Management Committee has the power and function to sale surplus inputs in the market on prevailing rates”

District Director Agriculture, Hangu failed to sale out the long outstanding stock of Rs 2,874,265 of DAP and Sona Urea purchased by MFSC Hangu. Detail given at annexure-09

The following irregularities were noticed:

1. DAP and Sona Urea to the tune of Rs 2,874,265 were purchased during 2015, and balance sheet shows that the same was lying in the store till 30th June 2018. As these are perishable items which can't be stored for such a long period of time. Hence it is apprehended that these items have lost their utility and were just shown in the books of accounts to equalize their balance sheets;

2. New stock of DAP and Sona Urea was purchased and sold during these two years, while the old stock remained unchanged.

Loss to Government occurred due to non-compliance of rules, which resulted in violation of Government rules.

Loss to government was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till the 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 to inquire into the matter and action against person (s) at fault.

AIR Para No. 71 (2017-18)

1.2.2.5 Non-deposit of receipt into government treasury –Rs 1.622 million

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

District Director Agriculture, Hangu collected an amount of Rs 1,622,069 on account of Registration fee, profit from inputs, profit from agriculture machinery and other sources through MFSC which was not deposited into government treasury as per detail below.

S. No.	Head of account	MFSC	Amount outstanding
1	Registration	Hangu	360,100
2	Profit from Inputs	Hangu	463,721
3	Profit from Agriculture Machinery	Hangu	720,348
4	Other Source	Hangu	77,900
Total			1,622,069

Non-deposit of receipt occurred due to non-compliance of rules, which resulted in violation of Government rules.

Non-deposit of receipt was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, but reply was not submitted till the 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 immediate recovery and action against person (s) at fault.

AIR Para No. 72 (2017-18)

1.2.2.6 Loss to Government due to non-recovery of house rent and conveyance allowance-Rs 1.501 million

According to the standing orders of the Government of NWFP, the Government servants, who have been provided with official accommodation, are not entitled to draw house rent allowance (HRA).

DHO Hangu, failed to recover HRA and Conveyance allowances of Rs 1,501,524 from various officers/officials residing in Government accommodation located within the premises of the duty stations. Detail given at annexure-10.

Loss to Government occurred due to non-compliance of rules, which resulted in violation of Government rules.

Loss to government was pointed out to the management in July 2018, management stated that the said Para has been communicated to the concerned officers/officials, reply was not tenable as no evidence was provided till the 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 immediate recovery and action against person (s) at fault.

AIR Para No. 14 (2017-18)

1.3 Audit Paras-TMAs Hangu/Thall

1.3.1 Mis-appropriation

1.3.1.1 Fraudulent drawl of Rs 1.050 million

According to Para 23 of GFR Vol-I, every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which he contributed.

TMO Hangu paid an amount of Rs 1,050,216 vide 2nd Running bill for the work “Improvement/ Rehabilitation (pavement etc) of Toghserai Janazgah”. The following irregularities were noticed:

1. The work was executed without Technical Sanction, Work order and contract agreement;
2. Inspection report on note sheet side by Sub Engineer states that the work was in progress & 2nd Running Bill was recommended for payment, however the scheme was shown completed as per completion certificate with estimated cost of Rs 1.167 million & expenditure Rs 1.050 million;
3. Copy of CD was not available on record of local office;
4. Contract was awarded to M/S High Power Transformer Reclamation work shop which is specialized in electrical works.
5. Pictorial proof of the scheme was not available on record of local office.

Irregularity occurred due to non-compliance of rules, which resulted in violation of Government rules.

The Irregularity was pointed out to the management in December 2018, management stated that reply will be submitted after scrutiny of record. which was not submitted 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 inquiring the matter for fixing responsibility.

AIR Para No. 95 (2017-18)

1.3.2 Irregularity/ Non compliance

1.3.2.1 Irregular expenditure amounting to - Rs 2.015

Accordance to miscellaneous provisions in KPPRA Rules 2014, each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders.

TMO Hangu paid an amount of Rs 2,015,000 to various suppliers out of 30% ADP for the year 2016-17 for the work "Sports Activities". The following activities were noticed:

1. The work was executed without adopting open tender system to avail the benefit of economical rates; and
2. Neither rate analysis was conducted nor quotations invited. Payment was made on production of single invoice of the supplier. Thus exaggerated rates were paid to the suppliers and government was put to loss.

Irregular payment due to non-compliance of rules, which resulted in violation of Government rules.

The Irregularity was pointed out to the management in December 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted 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 to inquire the matter and action against person (s) at fault.

AIR Para No. 98(2017-18)

1.3.2.2 Unauthorized expenditure on purchase of vehicles-Rs 1.391 million

According to Government of Khyber Pakhtunkhwa Administration department (Transport Section) minutes of the transport committee meeting circulated vide No. SOT(AD)/TCR/2015/KC dated 20-10-2017, the provincial Government has imposed complete ban on purchase of vehicle, which can be relaxed by the Chief Minister on case to case basis. However, the case of purchase of vehicle may be moved after obtaining non-availability certificate from Administration Department. Further, the case for purchase of vehicle should be moved only after obtaining condemnation certificate as per procedure laid down S.No 9 of delegation of powers Rules-2001.

TMO Hangu purchased a vehicle “Suzuki Cultus VXL 1000 CC” for Rs 1,391,000 during 2017-18. The following irregularities were noticed:

- i. Relaxation of ban on vehicle was not obtained from Chief Minister as per above criteria.
- ii. Non-availability of vehicle certificate was also not obtained from administration department.
- iii. Condemnation of vehicle certificate as per procedure laid down S.No 9 of delegation of powers Rules-2001 was also not obtained and the old available vehicle was not auctioned.

Irregularity occurred due to non-compliance of rules, which resulted in violation of Government rules.

The Irregularity was pointed out to the management in December 2018, management stated that reply will be submitted after scrutiny of record which was not submitted till the 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 action against person (s) at fault.

AIR Para No. 96 (2017-18)

1.3.2.3 Unauthorized purchase of vehicle-Rs 1.391 million

According to Government of Khyber Pakhtunkhwa Administration Department (Transport Section) minutes of the transport committee meeting circulated vide No. SOT(AD)/TCR/2015/KC dated 20-10-2017, the provincial Government has imposed complete ban on purchase of vehicle, which can be relaxed by the Chief Minister on case to case basis. However, the case of purchase of vehicle may be moved after obtaining non-availability certificate from Administration Department. Further, the case for purchase of vehicle should be moved only after obtaining condemnation certificate as per procedure laid down S.No 9 of Delegation of Powers and Re-Appropriation Rules-2001.

TMO Thall purchased vehicle (Suzuki Cultus, VXL-1000 CC) for Rs 1,391,000 without obtaining ban relaxation from Chief Minister as per above mentioned rules. Condemnation certificate of the vehicle as per procedure laid down at S. No. 9 of Delegation of Powers and Re-appropriation Rules-2001 was also not obtained.

Irregularity occurred due to non-compliance of rules, which resulted in violation of Government rules.

The Irregularity was pointed out to the management in December 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted 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 regularization of the expenditure and to take action against person (s) at fault.

AIR Para No. 80 (2017-18)

1.3.3 Internal Control Weaknesses

1.3.3.1 Non-recovery of outstanding Government dues on account of water rates-Rs 17.197 million

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

TMO Hangu failed to recover Rs 17,196,850 on account of water charges from 10800 water user connections as detailed below. This indicates not only the failure of the department to recover previous outstanding dues but also shows the fruitless efforts to recover the current dues.

Total Connections	Annual Outstanding Arrears	Recovery Made	Amount Outstanding for the year 2017-18	Outstanding arrears as on 30.06.2017	Total Outstanding amount
10800	1,944,000	106,150	1,837,850	15,359,000	17,196,850

Non-recovery occurred due to non-compliance of rules, which resulted in violation of Government rules.

Non recovery of outstanding dues was pointed out to the management in December 2018, management stated that detail reply will be submitted after scrutiny of record which was not submitted till finalization of this report.

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

Audit recommends immediate recovery and action against person (s) at fault.

AIR Para No. 94 (2017-18)

1.3.3.2 Loss Due to Less Realization of Revenue-Rs 6.285 million

According to Rules 51(1) of the Revenue Receipts Management of the TMA Budget Rules 2016 the TO(R) shall ensure that all revenue dues is claimed, realized and credited immediately into Tehsil Fund under proper receipt head. According to the instruction issued to all TMOs vide letter No.AO-II/LCB/6-11/2014 dated 13-03-2014 a maximum increase not less than 20% overall in the existing revenue was required to be ensured by creating environment for competition.

TMO, Thall made less recovery of Rs6,285,004 on account of various receipt contracts during the year 2017-18 as per detail attached. The local office failed to collect the receipts after adding 20% increase over the previous year's bids as per model terms and conditions resulting in loss to the Government. Detail given at annexure-11.

Non-recovery occurred due to non-compliance of rules, which resulted in violation of Government rules.

Non-recovery was pointed out to the management in December 2018, management stated that detail reply will be submitted after scrutiny of record. which was not submitted till finalization of this report.

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

Audit recommends immediate recovery and action against person (s) at fault.

AIR Para No. 79 (2017-18)

1.3.3.3 Non-realization of revenue on account of CNG, Petrol Pumps NOC and Annual Renewal Fee-Rs 4.280 million

According to Government of Khyber Pakhtunkhwa, Local Government Department letter No.AO-II/LCB/2-15/2008 dated 07-04-2008 rate of taxes on

the installation of CNG and Petroleum/Diesel filling stations in the jurisdiction of TMA are mentioned below:

Existing Rate of Tax (Rs)		Approved Rate of Tax (Rs)	
NOC Fee	Annual Fee	NOC Fee	Annual Fee
200,000	80,000	200,000	80,000

TMO Hangu failed to recover NOC and annual renewal fee amounting to Rs 4,280,000 on account of fee for issuing of NOC and annual renewal fee for the installation of CNG and Petrol Pumps in the area falling under the jurisdiction of TMA Hangu resulting into loss to the authority. Detail given at Annexure-12.

Non-realization occurred due to non-compliance of rules, which resulted in violation of Government rules.

Non-realization was pointed out to the management in December 2018, management stated that detail reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

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

Audit recommends immediate recovery and action against person (s) at fault.

AIR Para No. 100 (2017-18)

1.3.3.4 Non imposition of penalty due to non-completion of developmental schemes within stipulated time-Rs 3.940 million

According to Clause 6 of the work order and Clause 2 of the Contract Agreement, penalty of 1% per day and up to maximum of 10% of the tender cost may be imposed for delay in completion of work.

TMO, Thall awarded developmental works to various contractors worth Rs 39,856,000 under CMD, Tehsil ADP & District ADP. As per work orders, all works were required to be completed within six months from the date of commencement of the work, which were not completed till date of audit i.e. The

department failed to impose penalty @ 10% of the estimated cost amounting to Rs 3,939,600 from the contractors for delay in completion of work .Detail given at annexure-13.

Non imposition of penalty occurred due to non-compliance of rules, which resulted in violation of Government rules.

Non imposition of penalty was pointed out to the management in December 2018, management stated that reply will be submitted after scrutiny of record which was not submitted till finalization of this report.

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

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

AIR Para No. 83 (2017-18)

1.3.3.5 Non-realization of revenue on account of CNG & Petrol Pumps NOC and Annual Renewal fee-Rs 2.880 million

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

TMO, Thall failed to recover Rs 2,880,000 as fee for issuing NOC and annual renewal fee for the installation of Petrol Pumps falling under the jurisdiction of TMA Thall. Detail given at annexure-14.

Non-realization occurred due to non-compliance of rules, which resulted in violation of Government rules.

Non-realization was pointed out to the management in December 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

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

Audit recommends immediate recovery & action against person (s) at fault.

AIR Para No. 82 (2017-18)

1.3.3.6 Non deduction of HRA & conveyance allowance-Rs 1.912 million

According to Para 4 of the Supreme Court of Pakistan Islamabad orders issued in respect of constitutional petition No 128/2012, the employees who are residing in the residential colonies situated within work premises are not entitled to the facility of the conveyance allowance. According to Para 26 of GFR Vol-I it is the duty of the Departmental controlling officer to see that all the sum due to government are regularly and promptly assessed, realized and duly credited to the public account.

TMO Thall allotted designated accommodation to the following employees within the premises of their duty stations but failed to deduct house rent allowance and conveyance allowances amounting to Rs1,911,960. Detail given at annexure-15.

Non deduction of HRA occurred due to non-compliance of rules, which resulted in violation of Government rules.

Non deduction of HRA was pointed out to the management in December 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

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

Audit recommends immediate recovery and action against person (s) at fault.

AIR Para No. 81(2017-18)

1.4 Audit Paras-ADLGE&RDD& VCs/NCs Hangu

1.4.1 Irregularity/ Non compliance

1.4.1.1 Non Utilization of ADP Fund-Rs 123.158 million

According to Para 12 of GFR Vol.-1, a controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

AD LGE&RDD Hangu did not utilize development fund of Rs 123,158,182. Development fund of Rs 190,030,970 was received during 2016-17 out of which Rs 66,872,788 was spent while Rs 123,158,182 could not be utilized, resultantly deprived the general public at large from the timely benefit of the ADP fund.

Non utilization of fund occurred due to non-compliance of rules, which resulted in violation of Government rules.

Non utilization of fund was pointed out to the management in January 2019, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in January 2019, which could not be convened till finalization of this report.

Audit recommends inquiry and action against person (s) at fault.

AIR ParaNo.103 (2017-18)

1.4.1.2 Unauthorized purchase of vehicles-Rs 5.220 million

According to Government of Khyber Pakhtunkhwa Administration Department (Transport Section) minutes of the transport committee meeting circulated vide No. SOT(AD)/TCR/2015/KC dated 20-10-2017, the provincial Government has imposed complete ban on purchase of vehicle, which can be relaxed by the Chief Minister on case to case basis. However, the case of

purchase of vehicle may be moved after obtaining non-availability certificate from Administration Department. Further, the case for purchase of vehicle should be moved only after obtaining condemnation certificate as per procedure laid down S.No 9 of delegation of powers Rules-2001. According to Board of Revenue and Estate Department letter No. Bud:1/Vehicle/BOR/2016/23729-50 dated 28-9-2016 stated that a summary on the purchase of vehicles for ADC and AACs has been approved for purchase of 4 vehicles of 800cc for Rs 2,768,000.

AD LGE&RDD Hangu purchased 3 Nos of vehicles for Rs 5,220,000 during the year 2017-18. The following irregularities were noticed:

1. Relaxation on ban of vehicles was not obtained from Chief Minister as per above criteria.
2. Certificate of non-availability of vehicles was not obtained from administration department.
3. Condemnation of vehicle certificate as per procedure laid down S. No 9 of delegation of powers Rules-2001 was also not obtained.

Irregularity occurred due to non-compliance of rules, which resulted in violation of Government rules.

The Irregularity was pointed out to the management in January 2019, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in January 2019, which could not be convened till finalization of this report.

Audit recommends enquiry and action against person (s) at fault.

AIR Para No. 104 (2017-18)

1.4.1.3 Unauthorized expenditure without sanction-Rs 1.427 million

According to rule 20 of the Delegation of power & Re-appropriation rules 2001 of the KP, Administrative deptt: and officers in category-1 have full powers in respect of TA claims not more than 3 years and other claims not more than 7 years old.

AD LGE&RDD Hangu incurred an expenditure of Rs 1,427,167 on account of advertisement charges without sanction of the competent authority. Claims were more than three years old for which investigation sanction was not obtained.

Irregularity occurred due to non-compliance of rules, which resulted in violation of Government rules.

The Irregularity was pointed out to the management in January 2019, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in January 2019, which could not be convened till finalization of this report.

Audit recommends regularization of the expenditure and action against person (s) at fault.

AIR Para No. 105 (2017-18)

ANNEXURES

Annex-1

MFDAC

(Rs in million)

S#	AP No	Department	Gist of Para	Amount
1	1	DC	Blocked of government fund and irregular transfer of fund to PTC of	9.409
2	2	-do-	Non deposit of Bank profit into government treasury	0.174
3	7	-do-	Non deduction of House Rent Allowance & Conveyance Allowance	0.296
4	9	-do-	Irregular and doubtful appointment of ministerial staff	--
5	10	-do-	Irregular and unauthorized appointment of class – IV staff	--
6	11	-do-	Non surrender of Savings of Developmental Schemes	1.298
7	13	DHO	Irregular and doubtful appointment of technical staff	--
8	15	-do-	Loss to Government due to payment of Pay and allowances during leave period	323,586
9	20	-do-	Irregular utilization of medicines	15.576
10	23	-do-	Loss to government due to Non collection of Ambulance charges	0.045
11	24	-do-	Irregular posting of the officials on detailment basis.	--
12	25	DEO (M&F)	Non deposit of security	0.134
13	26	-do-	Loss to government due to less deduction of sales tax - Rs	0.239
14	27	-do-	Loss to government due to less deduction of income tax from supplier	0.050
15	28	-do-	Irregular drawl and utilization of fund	16.958
16	29	-do-	Irregular and un-authorized expenditure on purchase of IT Equipments	0.330
17	33	-do-	Non deposit of security	0.484
18	34	-do-	Loss to government due to less deduction of sales tax	0.735
19	35	-do-	Loss to government due to less deduction of income tax from supplier	0.152

20	36	-do-	Irregular drawl and utilization of fund	35.378
21	41	DO Social Welfare	Loss to Government due to less deduction of income tax on account of ADP purchase	0.469
22	43	-do-	Irregular payment	0.570
23	44	-do-	Unauthorized drawl of conveyance allowance.	0.070
24	47	-do-	Unauthorized expenditure beyond powers.	0.381
25	48	-do-	Unauthorized expenditure on TA/DA	0.054
26	49	-do-	Irregular expenditure on POL and M&R	0.046
27	50	DD live Stock	Unauthorized Expenditure on account of repair of Vehicle	0.128
28	51	-do-	Irregular purchase of medicines	2.885
29	53	-do-	Doubtful expenditure under head Rent of building	0.537
30	54	-do-	Overpayment under head TA	0.024
31	55	DO Sports	Loss to government under head taxes	0.292
32	59	-do-	Irregular & Wasteful expenditure on tours	0.820
33	60	-do-	Irregular and un-authorized expenditure without open tender system	0.752
34	61	-do-	Non-maintenance of cash book	--
35	63	DO Population	Non-recovery of tax	0.23
36	65	-do-	Irregular utilization of medicines worth	1.538
37	66	-do-	Irregular payment on account of rent of Building	0.496
38	67	-do-	Unauthorized drawl of conveyance allowance.	0.105
39	68	DD Agriculture	Non Utilization of Fund	4.879
40	69	-do-	Unjustified payment of Conveyance Allowance	0.075
41	73	-do-	Irregular and un-authorized expenditure without estimation	0.183
42	74	-do-	Doubtful payment and suspected misappropriation	0.676
43	76	-do-	Loss to government under head taxes	0.363
44	77	-do-	Non-recovery of long outstanding against Farmers	0.514
45	78	TMA Thall	Non-recovery of Long outstanding Government dues on account of water charges	4.086
46	84	-do-	Irregular and doubtful expenditure	1.772
47	85	-do-	Suspected misappropriation of Rs	0.632
48	86	-do-	Loss to Government due to non deposit of taxes into Government treasury	0.692
49	87	-do-	Overpayment/ Suspected misappropriation	1.717

50	88	-do-	Unnecessary retention of money in designated bank accounts Irregular/Doubtful cash withdrawal from designated bank account and difference in cash book and bank statement	21.555
51	89	-do-	Suspected misappropriation	14.208
52	90	-do-	Unverified receipts of auctions	2.178
53	91	-do-	Non transparent tendering process	5.540
54	92	-do-	Irregular and doubtful payment	0.154
55	93	TMA Hangu	Loss to government due to non deduction of income tax	1.00
56	97	-do-	Unverified expenditure out of PLA	83.741
57	99	-do-	Non-compliance with LGA 2013, Rules of Business 2015 & Budget Rules 2016	--
58	101	-do-	Loss to Government on account of receipt contracts	2.296
59	102	-do-	Fraudulent award of contract due non-transparent tendering of work	1.500

Annex -2
Para 1.2.1.2

Detail of unverified expenditure

DDO Code	Head of Account	Expenditure (Rs)
6076	Cost of Drugs & Medicine	149,790
6052	Cost of Drugs & Medicine	278,695
6053	Cost of Drugs & Medicine	168,400
6051	Cost of Drugs & Medicine	112,000
6038	Cost of Drugs & Medicine	9,746,340
6037	Cost of Drugs & Medicine	2,200,000
6035	Cost of Drugs & Medicine	3,080,000
Total Regular Budget Medicine		15,735,225
District ADP (Equipment)		23,431,970
Integration of Health Services (Project) Medicine & Equipment		18,614,863
Total Un-verified Expenditure		57,780,000

Annex -3
Para 1.2.1.5

Detail of unauthorized cash withdrawal

S.No	Date	Cheque No	Amount (Rs)
1	4-7-17	58896176	543,322
2	5-7-17	58896178	2376,000
3	1-8-17	58896180	1885,587
4	25-8-17	58896181	549,370
5	1-10-17	58896182	59,155
6	13-10-17	58896183	27,000
7	25-10-17	58896186	24,100
8	3-11-17	58896187	380,044
9	14-11-17	58896188	500,000
10	29-11-17	58896189	153,840
11	24-12-17	58896193	24,560
12	4-1-18	58896194	895,550
13	7-2-18	58896199	20,540
14	7-2-18	58896198	60,850
15	14-2-18	62473306	109,290
16	20-2-18	58896195	632,110
17	28-2-18	62473307	41,185
18	7-3-18	62473308	2544,680
19	3-4-18	62473313	643,000
20	3-4-18	62473311	108,160
21	4-4-18	62473312	801,130
22	11-4-18	62473314	281,090
23	19-4-18	62473317	580,010
24	19-4-18	62473315	44,250
25	26-4-18	62473318	40,530
26	31-5-18	62473319	90,927
27	4-6-18	62473320	518,546
28	11-6-18	62473322	463,310
29	11-6-18	62473321	657,000
30	13-6-18	79031003	327,079
31	27-6-18	79031004	647,820
32	27-6-18	79031005	224,910
Total un authorized cash withdrawal			16,254,945

Annex -4
Para 1.2.1.6

Detail of blockade of government fund

S. No.	Name of Scheme	Name of Contractor	Executing Agency	Estimated Cost
1	Installation of Pipe line at Askar Ali Koroona	Musa Ghani	TMA Hangu	340,000
2	Installation of HP at Qari Masood Koroona	Musa Ghani	TMA Hangu	120,000
3	Const; of PCC Road/ street drain Amir Koroona	Musa Ghani	TMA Hangu	350,000
4	Const; of road near Mohammad Shah Banda	Musa Ghani	TMA Hangu	150,000
5	Const; of drain Momin Ali Koroona Ibrahimzai	Musa Ghani	TMA Hangu	200,000
6	WSS & Machine at Haji Sultal Akbar Koroona	Spin Const;	TMA Hangu	400,000
7	Pavement of street drain Molvi khel	Musa Ghani	TMA Hangu	200,000
8	Const; of PCC road at Khanan Gariwal	Musa Ghani	TMA Hangu	127,000
9	Const; of PCC road at Nabiullah Koroona	Musa Ghani	TMA Hangu	500,000
10	PCC Road/ street Hospital Thall	-	TMA Thall	194,000
11	PCC road at Mohala Mursalin Thall	-	TMA Thall	250,000
12	Repair of street at Bazar Khel Darsamand	-	TMA Thall	160,000
13	Pavement of street & drain Noor ul Haq Sarozai	-	TMA Thall	245,000
14	Open well at Haji Ibrahim House	-	TMA Thall	375,000
15	Pavement of street Mufti Din Asghar Zargari	-	TMA Thall	430,000
16	PCC Street Adil Badshah	-	TMA Thall	100,000
17	Installation of pipe line at Madrassa Naryab	-	TMA Thall	212,500
18	Pavement of street Ustad Rehmat Ullah	-	TMA Thall	170,000
19	Solar System, 1 No. Computer, 3 No. Printers at GGHS Zander Khel	Noor Karim	AD LG&RDD	250,000
20	Const;/ Pavement of ground at GGMS Spin Khaw	Mishti Const;	AD LG&RDD	300,000
21	Repair work at GMCH No. 1 Gul Bagh	Badshah Khan	AD LG&RDD	1,362,000
22	Repair work at GGMS Kahi	Saeed Shah	AD LG&RDD	200,000
23	Solar system, purchase 1 No. computer GHS Zander Khel	Habib Ur Rehman	AD LG&RDD	250,000

24	Const; of ablution places at GHS Zandar Khel	Habib Ur Rehman	AD LG&RDD	200,000
25	Solar System, Furniture at GHS Torawari		AD LG&RDD	1,362,000
26	Boundary wall at GHS Bilyamina		AD LG&RDD	337,000
27	Boundary wall at GMS Alwara Mela		AD LG&RDD	400,000
28	Solar System, Boundary Wall raising at Samana		AD LG&RDD	225,000
Total				9,409,500

Irregular transfer of fund to PTC

S. No.	Name of Scheme	Name of Contractor	Executing Agency	Estimated Cost
1	Solar System, 1 No. Computer, 3 No. Printers at GGHS Zander Khel	Noor Karim	AD LG&RDD	250,000
2	Const;/ Pavement of ground at GGMS Spin Khaw	Mishti Const;	AD LG&RDD	300,000
3	Repair work at GMCH No. 1 Gul Bagh	Badshah Khan	AD LG&RDD	1,362,000
4	Repair work at GGMS Kahi	Saeed Shah	AD LG&RDD	200,000
5	Solar system, purchase 1 No. computer GHS Zander Khel	Habib Ur Rehman	AD LG&RDD	250,000
6	Const; of ablution places at GHS Zandar Khel	Habib Ur Rehman	AD LG&RDD	200,000
7	Solar System, Furniture at GHS Torawari		AD LG&RDD	1,362,000
8	Boundary wall at GHS Bilyamina		AD LG&RDD	337,000
9	Boundary wall at GMS Alwara Mela		AD LG&RDD	400,000
10	Solar System, Boundary Wall raising at Samana		AD LG&RDD	225,000
Total				4,886,000

Annex -5 A.
Para No. 1.2.1.17

Detail of irregular and unauthorized disbursement

S .No.	Name of U/C	Expenditure
1	Mehfal-e-Hussan-e-Qirat in District Hangu	750,534
2	Sports event in U/C Karbogha Sharif	124,088
3	Sports event in U/C Doaba	122,430
4	Sports event in U/C Kuch	71,270
5	Sports event in U/C Togh Sarai	124,138
6	Sports event in U/C Thall	124,138
7	Sports event in U/C Darsamand	125,320
8	Sports event in U/C Dallan	382,480
Total		1,824,398

Annex -5 B
Para No. 1.2.1.17

Expenditure without supporting		
S No	Tehsil / U/C	Expenditure
1	Raisan	70,000
2	Ganjano Kaly	50,000
3	Belyamina	50,000
4	Tora Warai	50,000
5	Thall Urban	50,000
6	Thall Rural	50,000
7	Muntaha (Lady Councilor)	20,000
Total		340,000

Annex-6
Para 1.2.1.23

Detail of irregular expenditure on account of other store

S. No.	Item Supplied	Name of Supplier	Amount (Rs)
1	Maiz Seed, DAP & Urea	MFSC, Hangu	30,600
2	Wheat Seed	MFSC, Hangu	96,750
3	DAP & Urea	MFSC, Hangu	96,750
4	Fruit Fly strips	MFSC, Kohat	24,000
5	Apricot	MFSC, Hangu	45,000
6	Plum & Pomegrenate	MFSC, Hangu	70,000
7	Vegetable Seeds	Riaz & Bros	47,000
8	Vegetable Seeds	Riaz & Bros	22,500
9	Palm trees	Modern Zamindar Narsary Farm	70,000
10	Misc. Items	Riaz & Bros	10,500
11	DAP, Urea & Seed	MFSC, Hangu	96,750
12	DAP & Urea	MFSC, Hangu	20,400
13	Misc. Items	Riaz & Bros	12,510
14	Maiz Seed	Riaz & Bros	99,000
15	DAP & Urea	MFSC, Hangu	140,500
16	DAP & Urea	MFSC, Hangu	93,375
17	Maiz Seed	MFSC, Hangu	88,500
18	DAP and Urea	MFSC, Hangu	211,036
	Total		1,275,171

Annex -7
Para 1.2.2.1

Detail of overpayment of HPA allowance

S#	Name of Doctor	Date of Appointment	Date of Regularization	HPA Drawn Before Regularization (Rs)	Total Overpayment (Rs)
1	Dr. M. Asad	16.01.2017	26.5.2017	92,000 x 4	368,000
2	Dr. Anila Naz	18.01.2017	---do---	92,000 x 4	368,000
3	Dr. Zainab saleem	18.01.2017	---do---	92,000 x 4	368,000
4	Dr. Amal Bibi	16.01.2017	---do---	92,000 x 4	368,000
5	Dr. M. Kabir	6.2.2017	---do---	92,000 x 3	276,000
6	Dr. Jibran Ahmed	17.2.2017	---do---	92,000 x 3	276,000
7	Dr. M. Asif	18.2.2017	---do---	92,000 x 3	276,000
8	Dr. Uzma ghafoor	12.1.2017	---do---	92,000 x 4	368,000
9	Dr. Ahmad Tariq	17.2.2017	---do---	92,000 x 3	276,000
10	Dr. Mohib Ullah	12.1.2017	---do---	92,000 x 4	368,000
11	Dr. Sajjad Gul	12.1.2017	---do---	92,000 x 4	368,000
12	Dr. Fahad Aziz	6.2.2017	---do---	92,000 x 3	276,000
Total					3,956,000

Annex-8**Para 1.2.2.3****Detail of non utilization of machinery**

S. No.	Name of officer/ official	Quantity	Rate	Amount outstanding
1	Tractor 75 horse power	1	940,500	940,500
2	Tractor 65 horse power	2	709,500	1,419,000
3	Tractor Trolley	2	476,820	953,640
4	Cultivator	2	47,000	94,000
5	Rotavator	1	79,786	79,786
6	MB Plough	1	43,000	43,000
7	Ridger	1	55,000	55,000
8	Post Hole Digger	1	77,000	77,000
9	Seed Drill Machine	1	70,000	70,000
10	Chisel Plough	1	43,000	43,000
11	Potato Digger	1	183,768	183,768
12	Disc Harrow	1	98,400	98,400
13	Power Sprayer	3	52,000	156,000
Total				2,795,513

Annex-9
Para 1.2.2.4

Detail of blockade of public money

S. No.	Item purchased	Purchase date	Stock Register Page No.	Quantity	Rate	Amount
1	Sona Urea/2000	02.02.2015	28	38	2,000	76,000
2	Sona Urea/2054	09.09.2015	46	443	2,054	909,900
3	Sona Urea/1929			62	1,929	119,598
4	DAP/3797.5	09.09.2015	46	121	3,797.5	459,498
5	DAP/3414	26.10.2015	55	383	3,414	1,309,269
Total						2,874,265

Annex-10
Para 1.2.2.6

Detail of non deduction of HRA & Conveyance

S#	Name of occupant	Accommodation	C A	HRA/ Room Rent	Total Recovery
1	M. Iqbal	BHU Togh Sarai	5,000	1,818	81,816
2	Azmat Ullah	BHU Dalan	2,856	1,307	49,956
3	Hafeez	BHU M. Khwaja	2,856	1,307	49,956
4	Fazal Waheed	BHU Kahi	2,856	1,307	49,956
5	M. Haroon	Type D Thall	2,856	1,307	49,956
6	Abdul Rasheed	Type D Thall	2,856	-	34,272
7	Saira Javed	BHU Karbogha	2,856	1,307	49,956
8	Laila bibi	BHU Togh	2,856	-	34,272
9	Shaheen Begum	BHU Kahi	1,932	-	23,184
10	Saima	BHU Dalan	2,856	-	34,272
11	Dr. Jabran Ahmed	BHU Kahi	5,000	2,955	95,460
12	Dr. Tauqeer Abbas	BHU Ibrahim Zai	5,000	2,955	95,460
13	Dr. Muzaffar Shah	RHC Naryab	5,000	-	60,000
14	Dr. M. Umar	RHC Naryab	5,000	-	60,000
15	Dr. Sawab Gul	Type D Thall	5,000	-	60,000
16	Dr. Saima	Type D Thall	-	2,955	35,460
17	Dr. Wahid Gul	BHU Dalan	5,000	-	60,000
18	Dr. Shafaat Ullah	Type D Thall	5,000	2,955	95,460
19	Dr. Risal Noor	Type D Thall	5,000	2,955	95,460
20	Sahib Ur Rehman	Type D Thall	2,856	1,307	49,956
21	Tahir Shah	Type D Thall	2,856	1,307	49,956
22	Shah Hussain	Type D Thall	2,856	1,307	49,956
23	Asad Ullah	Type D Thall	2,856	1,307	49,956
24	Tariq Zaman	RHC Naryab	2,856	1,307	49,956

25	Fazeelat Bibi	RHC Naryab	1,932	1,146	36,936
26	Qurat Ul Ain	BHU Chamba Gul	2,856	1,307	49,956
27	Sahim Nara	BHU Bilyamina	2,856	1,307	49,956
Total					1,501,524

Annex-11
Para 1.3.3.2

Detail of loss due to less realization of revenue

Particulars	Actual Receipts during 2016-17	Required after 20% increase for 2017-18	Actual Receipts during 2017-18	Difference due to less collection of receipts (Rs)
WCF, Doaba	3,200,000	3,840,000	3,172,564	667,436
Lorry Adda Entry Fee, Doaba	3,033,470	3,640,164	2,399,310	1,240,854
Tehbazari Fee, Doaba	375,000	450,000	395,240	54,760
WCF, Thall	2,100,000	2,520,000	1,644,162	875,838
2% Mutation, Thall	979,000	1,174,800	1,003,062	171,738
Lorry Adda Entry Fee, Thall	6,754,990	8,105,988	4,946,340	3,159,648
Slaughter house, Thall	103,740	124,488	82,620	41,868
Group Latrine, Thall	112,360	134,832	103,670	31,162
Licence Fee, Thall	148,500	178,200	136,500	41,700
Total Loss				6,285,004

Annex-12
Para 1.3.3.3

Detail of non realization of revenue

S#	Name of CNG/Petrol Pump	NOC Fee (Rs.)	Annual Renewal of Registration Fee (Rs.)	Total Outstanding Amount (Rs.)
01	Mr. Malik Ahmed Hussain S/O Haji Gul, R/O CNG Station	200,000	80,000	280,000
02	ZahidaPerveen, CNG Station Near Gul Flour Mill Hang	200,000	80,000	280,000
03	Shah Hussain Khan S/O GhulamHussain Khan, CNG Pump	200,000	80,000	280,000
04	M.Ameen S/O M.Sadeeque Resident of Bahader Banda	200,000	80,000	280,000
05	Abdul Mateen Khan Opposite DCO Office Hangu, CNG Pump	200,000	80,000	280,000
06	Proprietor Al-noor Petrol Pump HanguThall Road	200,000	80,000	280,000
07	Proprietor Qazi Petrol Pump HanguThall Road	200,000	80,000	280,000
08	Proprietor Fuji Filling Station Opposite Alshifa Medical Centre	200,000	80,000	280,000
09	Proprietor Petrol Pump KachaaPakka village KahiHangu	200,000	80,000	280,000
10	Proprietor Shell Petrol Pump Near Alfarooq Masjid	200,000	80,000	280,000
11	Proprietor Shahid Petrol Pump near FC Ground	200,000	80,000	280,000
12	FazalQayum Petrol Pump Opposite PTC Ground Hangu	200,000	80,000	280,000
13	Proprietor Petrol Pump Village Raisaan	200,000	80,000	280,000
14	Kalaya Filling Station Raisaan	200,000	80,000	280,000
15	Proprietor PSO Pump Samana Road Hangu	200,000	80,000	280,000
16	Proprietor Malik CNG station Kohat road Hangu	0	80,000	80,000
Total		3,000,000	1,280,000	4,280,000

Annex-13
Para 1.3.3.4

Detail of non imposition of penalty

S#	Fund Name	Name of Scheme	E. Cost in million	Up-to-date Expenditure in million	Date of work order issued	10% Penalty Amount (Rs)
01	District ADP 2016-17	Inst: of HP at UC Dallan	0.510	Nil	27.12.17	51,000
02	---do---	Pvt: of street etc at Thall Urban	0.700	Nil	---do---	70,000
03	---do---	Pvt: of streets at YousafKhel	0.400	Nil	---do---	40,000
04	---do---	Const: of street at ZaheenBadshahThall	0.730	0.700	---do---	73,000
05	---do---	Const: of community centre at Dallan	0.800	0.395	---do---	80,000
06	---do---	Const: of community centre at Darsamand	0.850	0.652	---do---	85,000
07	---do---	Repair of community hall at Karbogha	0.200	Nil	---do---	20,000
08	---do---	Const: of streets at Naryab-II	0.650	Nil	---do---	65,000
09	---do---	Const: of PCC streets at Naryab-II	1.050	Nil	---do---	105,000
10	---do---	Const: of PCC street at ToraWarai	0.250	Nil	---do---	25,000
11	---do---	Const: of waiting hall at ToraWarai	0.130	Nil	---do---	13,000
12	---do---	Const: of roof in janazgah at Darsamand	1.150	0.726	---do---	115,000
13	---do---	Const: of drain at Moh: jhandi, Darsamand	0.300	0.291	---do---	30,000
14	---do---	Const: of PCC streets at Darsamand	0.487	0.167	---do---	48,700
15	---do---	Pvt: of streets at karbogha	0.500	Nil	---do---	50,000
16	CMD 2017-18	Pvt: of street & drain at Doaba	1.800	0.850	16.2.18	180,000
17	---do---	Pvt; of street & drain at UC Darsamand	1.400	0.134	---do---	140,000

18	---do---	Pvt; of street & drain at UC Darsamand	1.00	0.540	---do---	54,000
19	---do---	Const: of protection walls at Thall	2.500	Nil	---do---	250,000
20	District ADP 2017-18	Const: of PCC street at Darsamand	0.500	Nil	01.3.18	50,000
21	---do---	Const: of PCC street at Dallan	0.294	Nil	---do---	29,400
22	---do---	Dust bin at Naryab	0.150	Nil	---do---	15,000
23	---do---	Passenger Shed at Naryab	0.200	Nil	---do---	20,000
24	---do---	Const; of PCC streets at Dallan	1.00	Nil	---do---	100,000
25	---do---	Open well repair at UC Dallan	0.200	Nil	---do---	20,000
26	---do---	Repair of community centre at Dallan	0.400	Nil	---do---	40,000
27	---do---	Repair of community centre at Dallan	0.450	Nil	---do---	45,000
28	---do---	Const/repair work at CD Nayan Banda	1.361	Nil	-	136,100
29	---do---	Const: of open well at Dallan	0.450	Nil	-	45,000
30	---do---	Const: of open well at Hakeem Jan Dallan	0.310	Nil	-	31,000
31	---do---	Open well repair at Master JavedDallan	0.250	Nil	-	25,000
32	30% TADP 2015-16	Imp: of WSS near GGC Thall	4.465	1.167	16.6.17	446,500
33	---do---	Imp: of WSS at Karbogha	0.475	Nil	---do---	47,500
34	---do---	Imp: of WSS at Moh: ChappriKarbogha	1.215	0.903	---do---	121,500
35	---do---	Imp: of WSS at Thall Rural	0.415	Nil	---do---	41,500
36	---do---	Inst; of HP at Thall	0.550	Nil	---do---	55,000
37	---do---	Open well at ChappriNaryab-II	0.190	Nil	---do---	19,000
38	---do---	Pvt: near M. Umar Khan UC Dallan	0.526	0.304	---do---	52,600
39	---do---	Pvt: of street UC Darsamand	2.045	0.592	28.8.16	204,500
40	---do---	Pvt: of street near SajeedGul at Darsamand	0.267	Nil	---do---	26,700
41	---do---	Pvt: of street & drain at Naryab-II	0.300	Nil	---do---	30,000
42	---do---	Pvt; of street & drain at UC	2.948	1.904	---do---	294,800

		Dallan				
43	---do---	Pvt; of street & drain at Thall	0.860	Nil	---do---	86,000
44	---do---	Pvt; of street & drain at Thall	0.724	0.576	---do---	72,400
45	---do---	Const: of protection wall at Thall	0.435	Nil	---do---	43,500
46	---do---	Pvt; of street & drain at Karbogha Sharif	1.834	1.508	---do---	183,400
47	---do---	Const: of PCC road at Thall Rural Phase-2	1.338	1.055	---do---	133,800
48	---do---	Const: of compound wall at Thall	0.297	0.279	---do---	29,700
Total						3,939,600

Annex-14
Para 1.3.3.5

Detail of non realization of revenue

S#	Name of CNG/Petrol Pump	Outstanding Amount as on 01-07-2017	Annual renewal Fee for the year 2017-18	Outstanding Amount as on 30-06-2018
01	Supper Thall Filling Station Thall	280,000	80,000	360,000
02	PSO Filling Station Tandoro	280,000	80,000	360,000
03	Aithemad Filling Station PSO Thall Cantonment	280,000	80,000	360,000
04	PSO filling Station Mamoon Khwarh	280,000	80,000	360,000
Total		1,120,000	320,000	1,440,000
Outstanding Amount of 2016-17				1,440,000
Total Outstanding Amount				2,880,000

Annex-15
Para 1.3.3.6

Detail of non-deduction of HRA & CA

S#	Name of Officer/Official	Designation	HRA (Rs)	Conveyance (Rs)	Period (Months)	Total HRA & CA (Rs)
01	FarhadAfzal	TMO	4,432	5,000	12	113,184
02	Pervez Hayat	SE	1,852	2,856	12	56,496
03	Saifullah	SE	1,852	2,856	12	56,496
04	Matiullah	TOF	1,852	2,856	12	56,496
05	District & Session Judge Kohat	-	4,432	5,000	12	113,184
06	Noor DarazKhattak	Retired CCO	4,432	5,000	12	113,184
07	Aziz Ur Rehman	TOR B.D Shah	4,432	5,000	12	113,184
08	Laeq Noor	Clerk	1,932	2,856	12	57,456
09	RehmanGul	Pipe fitter	1,932	2,856	12	57,456
10	Kamran Zaheer	A. Sanitory	1,932	2,856	12	57,456
11	ShehzadMasih	Jamadar	1,932	2,856	12	57,456
12	Sabir Khan	---do---	1,932	2,856	12	57,456
13	Zabit Khan	N/Qasid	1,785	2,856	12	55,692
14	Gul Mohammad	Peon	1,785	2,856	12	55,692
15	Zahidullah Shah	Chowkidar	1,785	2,856	12	55,692
16	Shaheedurahman	Mali	1,785	2,856	12	55,692
17	Ashraf Masih	Sweeper	1,785	2,856	12	55,692
18	SarfrazMasih	--do--	1,785	2,856	12	55,692
19	BushraBibi	---do---	1,785	2,856	12	55,692
20	BashiraBibi	---do---	1,785	2,856	12	55,692
21	Abdul Sattar	Chowkidar	1,785	2,856	12	55,692
22	Ayazurahman	N/Qasid	1,785	2,856	12	55,692
23	Danish Masih	Sweeper	1,785	2,856	12	55,692
24	Zahidullah	---do---	1,785	2,856	12	55,692
25	IjazMasih	---do---	1,785	2,856	12	55,692
26	Khalilurahman	S. Worker	1,785	2,856	12	55,692
27	Ashraf masih	Sweeper	1,785	2,856	12	55,692
28	M. Uzair	Fireman	1,785	2,856	12	55,692
29	Mumtaz Khan	Sweeper	1,785	2,856	12	55,692
30	Shah Wali	Retired	1,785	2,856	12	55,692
Total						1,911,960

