



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

AUDIT YEAR 2017-18

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
Preface	iii
EXECUTIVE SUMMARY	iv
SUMMARY TABLES & CHARTS	vii
I: Audit Work Statistics.....	vii
II: Audit Observations classified by Categories.....	vii
III: Outcome Statistics.....	viii
IV: Irregularities pointed out.....	ix
V : Cost benefit	ix
CHAPTER-1	1
1.1 District Government Charsadda	1
1.1.1 Introduction.....	1
1.1.2 Comments on Budget and Expenditure/Reciept (Variance analysis) ..	1
1.1.3 Comments on the status of compliance with ZAC/PAC Directives	2
1.2 AUDIT PARAS.....	3
1.2.1 Misappropriation & Fraud	3
1.2.2 Irregularities/non compliance.....	16
1.2.3 Internal control weaknesses	62
ANNEXURES.....	97
Annex-1 Detail of MFDAC Paras.....	97
Annex-2 Fraudulent payment to contractor	99
Annex-3 Construction & Blacktopping of road	101
Annex-4 Detail of Penalty.....	102
Annex -5 Irregular Purchase of Medicine	103
Annex- 6 Non-imposition of penalty on late supply of medicines MHSDP	105
Annex-7 Expenditure without TS	106
Annex – 8 Non imposition of penalty	109
Annex -9 Details of Cash Payment of Salaries to DC staff	111
Annex 10 Irregular retention of fund and improper maintenance of Cash Book	112

Annex -11 Non disbursement & non maintenance of Cash Book	113
Annex-12 Irregular and unauthentic expenditure.....	114
Annex-13 Illegal and unauthorized release on account of Transformers.....	115
Annex -14 Expenditure on PTC funded schools.....	116
Annex-15 Doubtful withdrawal of Provincial ADPs fund.....	117
Annex-16 Detail OF 2 nd Deposit.....	118
Annex-17 Irregular award of lighting system	122
Annex -18 Doubtful withdrawal of pay and allowances.....	123
Annex-19 Doubtful appointment of overage class-IV staff.....	127
Annex-20 Irregular appointment of class-IV staff	129

ABBREVIATIONS AND ACRONYMS

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

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

Preface

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

The report is based on audit of the accounts of various offices of District Government, Charsadda for the financial year 2016-17. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2017 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes the systemic issues and significant audit findings. Relatively less significant issues are listed in the Annexure-1 of the Audit Report. The audit observations listed in the Annexure-1 shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observation will be brought to the notice of District Accounts Committee through the next year's Audit Report.

Audit findings indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities.

The observations included in this Report have been finalized in the light of written replies of the departments, however in some observations department did not submit written replies. DAC meetings were convened only on the audit paras for the financial year 2015-16 of education department.

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

Dated:
Islamabad

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

The Regional Directorate has a human resource of ten officers and staff, with 2500 mandays. The annual budget amounting to Rs 17.508 million was allocated to the office during financial year 2017-18. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programs/ projects.

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

Administratively, District Charsadda is sub divided into three Tehsils namely Charsadda, Shabqadar and tangi. District Administration comprises District Nazim and Deputy Commissioner.

a. Scope of audit

There are eighteen devolved departments in District Charsadda out of which the accounts of six departments were examined in detail. These departments were selected for detailed audit keeping in view the available man days.

The total expenditure of District Government Charsadda for the Financial Year 2016-17, was Rs 6248.144 million. Out of this, RDA Peshawar audited an expenditure of Rs 2424.003 million which, in terms of percentage, was 39% of auditable expenditure.

The receipts of District Government Charsadda for the financial year 2016-17, were Rs 11.232 million. Out of this, RDA Peshawar audited receipts of Rs 5.841 million which, in terms of percentage, was 52 % of auditable receipts.

The total of expenditure and receipts of District Government Charsadda for the financial year 2016-17 was Rs 6259.376 million. Out of this, RDA Charsadda audited transactions of Rs 2429.844 million which, in terms of percentage, was 38.82% of auditable amount.

b. Recoveries at the instance of audit

Recovery of Rs 202.457 million was pointed out during the audit. Out of the total recoveries pointed out, Rs 186.788 million was not in the notice of the executive before audit. However no recovery was made till finalization of this report.

c. Audit Methodology

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

d. Audit Impact

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

e. Comments on Internal Control System

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

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

f. Key audit findings of the report;

- i. Misappropriation noted in eleven cases amounting to Rs 244.358 million¹.
- ii. Irregularities and non compliance was noted in forty one cases amounting to Rs 1425.837 million².
- iii. Internal control weaknesses were noted in thirty one cases amounting to Rs 679.468 million³.

i. Recommendations:

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

¹ Para 1.2.1.1 to 1.2.1.11

² Para 1.2.2.1 to 1.2.2.41

³ Para 1.2.3.1 to 1.2.3.31

SUMMARY TABLES & CHARTS

I: Audit Work Statistics

(Rs in million)

Sr. No.	Description	No.	Budget		
			Expenditure	Receipts	Total
1	Total Entities (PAO) in Audit Jurisdiction	01	6,248.144	11.232	6,259.376
2	Total formations in audit jurisdiction	18	6,248.144	11.232	6,259.376
3	Total Entities (PAO) Audited	01	2,424.003	5.841	2,429.844
4	Total formations Audited	04	2,424.003	5.841	2,429.844
5	Audit & Inspection Reports	04	2,424.003	5.841	2,429.844

II: Audit Observations classified by Categories

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	0
2.	Weak financial management	856.901
3.	Weak Internal controls	679.468
4.	Others	813.294
	Total	2,349.663

III: Outcome Statistics

(Rs in million)

S. No	Description	Expenditure on Acquiring Physical Assets Procurement	Civil Works	Receipts	Others	Total For the year 2016-17	Total for the year 2015-16
1.	Outlays Audited	102.585	2085.78	5.841	235.638	2,429.844	1,983.146
2.	Amount Placed under Audit Observation /Irregularities of Audit	80.144	1872.217	2.440	394.862	2,349.663	1,734.043
3.	Recoveries Pointed Out at the instance of Audit	-	188.085	-	14.372	202.457	241.850
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

IV: Irregularities pointed out

(Rs in million)

S. No	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation	872.78
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	244.358
3	Accounting Errors (accounting policy departure from NAM ⁴ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal control systems.	679.468
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	377.967
6	Non-production of record	0
7	Others, including cases of accidents, negligence etc.	175.057
	Total	2,349.63

V : Cost benefit

(Rs in million)

S #	Description	Amount
1	Outlays Audited (item 1 of Table 3)	2,429.844
2	Expenditure on audit	17.508
3	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	1:0

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

CHAPTER-1

1.1 District Government Charsadda

1.1.1 Introduction

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

1.1.2 Comments on Budget and Expenditure/Receipt (Variance analysis)

(Rs in million)

2016-17	Budget	Expenditure/Receipt	Excess (+)/ Saving (-)	%age Excess/Saving
Salary	5578.962	5442.906	(136.056)	(2.439%)
Non-salary	580.811	515.569	(65.242)	(11.233%)
Developmental	333.057	289.670	(43.387)	(13.027%)
Total	6492.830	6248.145	(244.685)	(26.699%)
Receipt	-	11.232	11.232	100%

The savings of Rs 244.685 million indicates inefficiency of District Government Departments to utilize the allocated budget.

EXPENDITURE 2016-17

(Rs in million)



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

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

S #	Audit Year	PAC/ZAC meeting convened /Not convened
1	2002-03	ZAC convened
2	2003-04	Not convened
3	2004-05	Not convened
4	2005-06	Not convened
5	2006-07	Not convened
6	2007-08	Not convened
7	2008-09	Not convened
8	2009-10	Not convened
9	2010-11	Not convened
10	2011-12	PAC convened
11	2012-13	Not convened
12	2013-14	Not convened
13	2016-17	Not convened

1.2 AUDIT PARAS

1.2.1 Misappropriation & Fraud

1.2.1.1 Fraudulent expenditure without work execution -Rs 4.693 million.

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

Executive Engineer, Communication and Works, Charsadda paid Rs 4,693,302 in a work "Establishment of Government Girls Degree College Tangi," during the year 2016-17. During site visit of the college by audit team along with Sub-Engineer during November 2017, it was noticed that various items of work were not executed on site for which payment of Rs 4,693,302 was made to contractor on the basis of fake measurement despite the fact that the work completion time was exhausted in June, 2017. Detail is given at annexure-2.

The fraudulent payment occurred due to weak financial management.

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

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

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

AIR Para No 11 (2016-17)

1.2.1.2 Fraudulent expenditure without work execution Rs 0.863 million

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

The Executive Engineer Communication & Works Charsadda paid Rs 291,245 and Rs 571,630 for barbed wire & sand filling respectively to contractor M/s Kausar Ali & Brothers during June, 2017 on fake measurement in a work “Establishment of Government Girls Degree College Shabqadar”. However during site visit of the audit team with sub engineer and representative of the consultant on 22.11.2017 it was noticed that said items were not executed on site as only raft in foundation and bricks work from raft to DPC level was in progress.

The fraudulent payment occurred due to weak financial management.

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

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

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

AIR Para No 13 (2016-17)

1.2.1.3 Fraudulent expenditure without work execution Rs 13.214 million

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

The Executive Engineer Communication & Works Charsadda paid Rs 13,214,140 to contractor for two items of work i.e. bituminous prime coat and asphalt wearing course in the work ‘Construction & blacktopping of road from (a) Shabqadar Chowk to Matta including bridge’ (b) Hajizai to Yaghi band via Tarkha & Mashal Qilla to Road via Mia Essa. However Audit observed that:

1. During site visit of the audit team of first portion i.e Shabqadar Chowk to Matta including bridge with sub engineer concerned and representative of

the consultant on 22.11.2017, it was noticed that said items were not executed on site. Audit noticed that the work was in the stage of sub base course and water bound macadam. The bituminous prime coat and asphalt wearing course were not executed on site despite lapse of more than five months after payment of said items. Hence payment was made on the basis of fake measurement.

2. The second and third portion of the work i.e. Hajizai to Yaghi band via Tarkha & Mashal Qilla to Road via Mia Essa has not been started till date of visit of audit team. The sub engineer concerned told that second and third portion of the work has been separated from the work, re-tender have been called and evaluation of bids is in progress.
3. The consultant was paid Rs 2,541,826 up to 30.06.2017 and up to 3rd running bill vide voucher No. 91-R despite recommending the payment to contractor of non executed items.

The fraudulent payment occurred due to weak financial management.

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

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

Audit stresses upon carrying out the said work, imposing penalty on consultant besides fixing responsibility on the person (s) at fault.

AIR Para No 15 (2016-17)

1.2.1.4 Where about of trees-Rs 18.600 million

Para 220 and 221 of CPWA Code, the Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the rates are correctly entered and that all the calculations have been checked arithmetically and para 10 (i) of GFR Vol-I states that every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

The Executive Engineer Communication & Works Charsadda made a provision of 1,880 trees of various mm with cutting charges of Rs 2,510,452 in the PC-I and work order of the work 'Construction & blacktopping of road from (a) Shabqadar Chowk to Matta including bridge' (b) Hajizai to Yaghi band via Tarkha & Mashal Qilla to Road via Mia Essa. However no cutting charges was paid up to 2nd running bill paid in June, 2017 but where about of trees was not known to audit. Audit held that either the cost was overstated by including cutting charges of the trees or trees were removed by the contractor without deduction of price of trees.

Trees	Qty of trees	Rate	Cost (Approx)
Trees 150 mm to 300 mm	300	6,000	1,800,000
Trees 300 mm to 600 mm	980	8,000	7,840,000
Trees above 600 mm	600	15,000	9,000,000
Approximate cost			18,640,000

The irregularity occurred due to weak financial management.

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

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

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

AIR Para No 16 (2016-17)

1.2.1.5 Fraudulent tender process -Rs 33.240 million

According to Rule 30 of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services 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. According to "Post bid negotiation clause, negotiations shall not seek changes in

the rates quoted by the bidder”. According to Submission of bids and bid opening clause, all announcements pertaining to public procurement shall specify the last date for submission of bids as well as the public bid opening which shall be the same. According of Mis-procurement clause of KPPRA rules--Any breach of these rules shall account to mis-procurement and the person responsible for such breach shall be liable to be proceeded under the relevant law.

The Executive Engineer Communication & Works Charsadda tendered a work Up gradation of blind school, Charsadda from primary to middle level on 11.12.2016. Audit observed that:

1. The component of work i.e civil work of Rs 32.48 million was not mentioned in the advertisement and ‘internal and external sui gas’ mentioned in the advertisement with very clear words was not available in the work order issued to contractor on 16.02.2017.
2. The pen used for writing and handwriting of contractors in bids and BOQ did not tally each others and were dubious.
3. The rebate of contractor was irregularly increased from 1.25% below on MRS 2016 to 2% below on MRS-2016 in violation of KPPRA rules.

The irregularity occurred due to weak financial management.

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

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

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

AIR Para No 19 (2016-17)

1.2.1.6 Fraudulent award of work-Rs 158.230 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.

According to Pre-qualification process clause, the procuring entity shall promptly notify each contractor or consultant submitting an application to pre-qualify whether or not it has been pre-qualified and shall make available to any person directly involved in the pre-qualification process, upon request, the names of all contractors or consultants who have been pre-qualified. Only contractors or consultants who have been pre-qualified shall be entitled to participate.

The Executive Engineer Communication & Works Charsadda awarded a work 'Establishment of Government Girls Degree College Shabqadar, amounting to Rs 158.230 million to a contractor during 2016-17. Audit observed that:

1. The technical bids were opened on 20.08.2015 and list of prequalified contractors were finalized on 28.12.2016, after lapse of more than 16 months. Accordingly NIT for financial bid was called on 06.01.2017 after lapse of more than one year after closing date of technical bids. However, name of the successful bidder contractor was neither available in the evaluation report nor in the NIT for financial bids.
2. The contractor did not qualify in the technical evaluation report submitted by the consultant. The other two contractors M/s Syed Yaqoob Shah & Sons and M/s Qalandar Bux Abro & Co were qualified in the evaluation report but not included in prequalified list in NIT. The unqualified contractor was declared qualified on 16.01.2017 (after lapse of 17 months after closing date of technical bids) and contract was irregularly awarded to said contractor by ignoring 24 (22+2) pre qualified contractors.
3. The attendance sheet was not signed by the chairman of Bid Evaluation Committee.
4. The record indicate that the contractors sued the matter of poor prequalification process in court of law but summon, court decision etc were not shown to audit.

The fraudulent award of contract occurred due to weak financial management.

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

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

Audit stresses upon detail inquiry under intimation to audit.

AIR Para No 23 (2016-17)

- 1.2.1.7**
- i. Loss to Government due to fraudulent tendering of work-Rs 2.546 million**
 - ii. Irregular expenditure due to excess than TS-Rs 2.105 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.

According to Rule 30 of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services 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.

The Executive Engineer Communication & Works Charsadda paid Rs 19.00 million to a contractor M/s Abdul Kabir in the work Construction & Blacktopping of road from Utmanzai road to Tariq Ahamd Khan House vide voucher No. 19-D dated 15.06.2017. The BOQ was prepared on items rate based on MRS-2015 but quantity of those items was increased in the bill against which the successful bidder quoted higher rate as compared to other contractors. Had the BOQ prepared realistically then the work would have been awarded to other contractor M/s Kausar Ali & Sons and loss to Government of Rs 2,546,291 could have been avoided.

Moreover, a component 'solar street light' amounting to Rs 5.920 million available in the BOQ was not executed. A non BOQ component of work i.e ancillary work was shown executed and paid in the bill. Detail is given at annexure-3.

Further the expenditure of Rs 2.105 million (19.00-16.895) was 12.46% excess and above than approved technical sanction.

The loss to Government occurred due to weak financial management.

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

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

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

AIR Para No 24 (2016-17)

1.2.1.8 Fraudulent payment of Rs 0.212 million and overpayment of Rs 1.037 million

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

According to clause 5 of the work order, Sub Divisional officer incharge shall be responsible for the inspections, quantities, units as indicated in BOQ. According to clause 17 of the work order, each payment will be supported by material test result.

Executive Engineer, Communication and Works, Charsadda awarded a work "Const: of rural Roads at District Charsadda" and paid an amount of Rs 6749174 upto 34d R/Bill vide voucher No. 25-R dated 19.05.2017. The following shortcomings were noticed:

1. An amount of Rs 231,768 was overpaid for item of work Formation of embankment @ Rs. 710.43/M3 due to non deducting the quantity of

302.97 M3 available at site by "Excavation in Common Material".
($302.97 \times 710.43 - 31\% \text{ below} = 148,515$).

2. An amount of Rs 212,702 was fraudulently drawn by showing execution of an item of work "S/F of Mild steel reinforcement" was paid for a quantity of 1.15 ton @Rs 103,529.94/Ton. However, no item of RCC 1:2:4 was executed.
3. An overpayment of Rs. 805,146 was made in structure work by allowing a quantity of 243.93 M3 @ Rs 5861.65 for an item of work P:C:C 1:3:6 in excess of BOQ quantity of 44.86 M3. ($243.93 - 44.86 \times 5861.65 - 31\% \text{ below}$).
4. The Road work was awarded for Blacktopping, however the bill revealed that payment was made for PCC Road which was irregular.

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

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

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

AIR Para No 34 (2016-17)

1.2.1.9 Fraudulent expenditure due to non-execution of work-4.492 million

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

Executive Engineer Building & Road Charsadda paid Rs. 4,491,589 in a work "Establishment of Children and Maternity Hospital Charsadda, Sub Head: Internal Road and Footpath, Levelling Dressing of Lawns" during 2016-

17.during physical verification of the site it was observed that no work was executed till November 2017. Detail is as under:

Sno.	Item	Quantity	Rate	Total Amount
1	Formation of Embankment	1737.268 M3	404.16	702134.23
2	Filling in lawns earth from outside	3640.19 M3	438.80	1597315
3	P/F Tuff Tiles	1264.99	734.49	929123
4	Levelling and dress and making of lawn	1354.37	31.69	42920
5	Turfing of lawn with Dacca Grass	1354.37	103.30	139906
6	Plantation of seasonal trees	150	300	45000
Total				3456398
Add 29.95% above				1035191
Total				4,491,589

Fraudulent drawl of money occurred due to weak financial management.

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

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

Audit stresses upon inquiry besides recovery of fraudulent drawl and action against the person(s) at fault.

AIR Para No 35 (2016-17)

1.2.1.10 Misappropriation in execution of work-1.132 million

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

According to PC-I and revised Technical Sanction, the item of CSR 2009 Chapter 16 code 16-11-c, nomenclature “Densed Graded Hot Bitumen (Mobile Asphalt Mixer) 2” thick was approved at the rate of Rs 377.74 per metre square

or M2, whereas a wrong item of CSR 2009 chapter 16 code 16-12-b with nomenclature “Asphalt wearing course (Asphalt Batch Plant Hot Mixed) at the rate of 12081.18 per Metre Cube M3 was paid.

Executive Engineer Building & Road Charsadda paid a wrong item of code 16-12-b in stead of 16-11-c in the work “Establishment of Children and Maternity Hospital Charsadda, Sub Head: Internal Road during 2016-17. It was observed that payment of such item for Rs 2184398.16 resulted in loss of Rs 1,131,801. Moreover, the local office was required to pay the quantity of prime coat and densed graded hot bitumac (Mobile Asphalt Mixer) 2” in equal quantities as shown in approved PC-I and revised TS but the quantity was paid in excess of 85.39 M2 as detailed below:

Prime Coat paid	Densed Graded Hot bitumac 2” paid	Excess quantity paid
3477.12 M2	3562.51 M ²	85.39 M ²

The above mentioned excess quantity and difference in rate resulted in misappropriation of Rs. 1,131,811 as detailed below:

Item	Quantity	Rate	Actual required payment	Payment made	Difference	Add 29.95% above	Misappropriated amount
Densed Graded Hot Bitumen	3477.12 M2	377.74	1313447.31	2184398.16	870,951	260,850	1,131,801

Audit observed that misappropriation occurred due to weak financial management.

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

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

Audit stresses upon inquiry besides recovery of misappropriated amount and action against the person(s) at fault.

AIR Para No 36 (2016-17)

1.2.1.11 Suspected misappropriation of PTC fund -Rs 6.311 million

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

During audit of accounts of DEO (Female) Charsadda it was observed that Rs 6,311,000 was transferred to schools and misappropriated as detail below:

1. Rs 1,209,000 and Rs 22,000 during 2014-15 and 2015-16 respectively was transferred to the PTC account of closed and non functional GGPS Ajmir Shah.
2. Rs 1,693,000 during 2014-15 and Rs 39,000 during 2015-16 were transferred to the PTC of GGMS Mulyano Killi but record of expenditure was not available.
3. As per statement provided by DEO (F) Charsadda office, Rs 800,000 was provided to GGPS Battagram-2 but Rs 700,000 was credited to the school accounts. The difference of Rs 100,000 seemed misappropriated by the dealing hands. Rs 235,000 was provided as DFID fund as per statement provided by DEO (F) Charsadda office. However, no such amount was credited into the PTC account of the school.
4. A report vide No. F.No/1890 dated 10-08-2016 was submitted stating that Rs 1,200,000 drawn from PTC account of GGPS Noorani account No. 4109829478 NBP Shabqadar branch on different date by a feeder teacher provided by NCHD but no work was carried out on site and the amount was misappropriated.
5. Rs 1,813,000 under CRC and petty repair was shown transferred to the PTC accounts of closed schools.

The irregularity occurred due to weak financial management.

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

During DAC meeting held in November 2017, it was decided that inquiries be conducted and provide inquiry report to audit but no progress was intimated till finalization of this report.

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

AIR Para No 13, 24, 26&29 (2015-16)

1.2.2 Irregularities/non compliance

1.2.2.1 Irregular expenditure on account of purchase of machinery & equipments under ADP – Rs 30.821 million

According to Director General Health Services Khyber Pakhtunkhwa Peshawar office order No. 1727-76/Proc-Cell/Dated 16-11-16 Clause-5 upon receipt of supply, concerned office shall arrange inspection of the supplies. And Clause-6, payment should not be made without submission of contract execution certificate. Clause-8, the successful bidders shall submit performance security @8% in the shape of bank guarantee of the amount of supply order.

According to Director General Health Services Khyber Pakhtunkhwa Peshawar office order No. 7465-7568/DD (Reg/Preq/Drugs) dated 08/10/2011: Clause-4) Supply of the Medical Equipments/Instruments and other Misc: items be accepted on proper delivery challans, warranties and bills with written assurance from the suppliers/ importers / manufacturers on stamp papers that all the instruments / equipments supplies are according to the required specifications, standard and are not refurbished. Clause-6) All payments to the importers / manufacturers / suppliers are to be made after making it sure that all the items supplied are in working conditions and declared are of standard quality by the Inspection Committee.

During audit of the District Health Officer Charsadda for the year 2016-17, it was observed that Rs 30,821,143 was paid to suppliers for purchase of machinery and medical equipments for THQs Hospitals Shabqadar and Tangi and for up-gradation of BHU Muhammad Nari into RHC. Audit observed the following irregularities:

1. DHO failed to receive from the suppliers' warranty cards and written assurance from the suppliers on stamp papers that all the equipments were according to the required specifications and are not refurbished.
2. The successful bidders failed to submit Performance Security @ 8%.
3. During visit of these centers, it was observed that the precious medical and surgical equipment were dumped in dirty places.
4. Machinery & equipments were purchased without obtaining the demand of the end users.

5. One Hematology Analyzer was purchased for Rs 369,000 for THQ Shabqadar and the Inspection Committee has reported, but the store keeper of THQ Shabqadar has not reported its availability in his report.
6. All the payments were made to suppliers without submission of contract execution certificate duly signed by DG Health.
7. The Inspection Committees/End Users did not provide the working certificate of the equipments as it was admitted the machinery was not energized due to load shedding.
8. The bidder failed to provide training as per clause 6 of the agreement.
9. Contract Agreements, advertisement and PC-1 of the scheme were not available on record.
10. The DHO failed to recover penalty amounting to Rs382,590 from the late suppliers of these medical equipments. Detail is given at annexure-4
11. The Inspection Committee during physical verification pointed out the model of Binocular Microscope as “Binocular Microscope G380 LED China of Binocular Microscope G380 LED UNIQO.

The irregularity occurred due to weak financial management.

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

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

Audit stresses upon inquiry and appropriate action besides fixing responsibilities on person(s) at fault

AIR Para No 02&3 (2016-17)

1.2.2.2 Non-depositing Health Receipts into Government treasury Rs3.387 million.

According to Treasury Rule-7 (i), all the money received by or tendered to government officers on account of the revenue shall without undue delay be paid in full into a treasury.

During audit of the District Health Officer Charsadda for the year 2016-17, it was observed that all BHUs in District Charsadda failed to deposit Health Receipts amounting to Rs3,386,742 into Government Treasury as per detail given below.

Source: Aggregated PHC Facility Monthly Report of BHUs		
S #	Source of Revenue/ Health Receipts	Amount not deposited
1	OPD	3,226,650
2	Indoor	8,278
3	Laboratory	70,244
4	ECG	54,750
6	X-Ray	11,160
7	Ultra Sound	15,660
Total		3,386,742

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

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

Audit stresses upon appropriate action and depositing of Rs 3,386,742 into Government treasury besides fixing responsibilities on person(s) at fault

AIR Para No 05 (2016-17)

1.2.2.3 Irregular expenditure on account of Purchase of Emergency medicine Rs 27.725 million

According to clause-E of DG Health KPK letter No. 1508-1608/MCC dated 20.08.16, the purchasing entity shall submit quarterly reports regarding clinical efficacy of the government approved brand of medicine and in case of failure disciplinary action may be initiated against the head of purchasing entity.

And Clause-F, payment shall not be release to the firms without the submission of Contract Execution Certificate duly authenticated /signed by the MCC authority.

Clause-6 of the agreement of Govt. MCC rate contract agreement, the procuring entity shall arrange to obtain samples from each batch of the supplied drugs/medicine through notified Drug Inspectors concerned and send to the concerned Drug Testing Laboratory (DTL) for test/Analysis.

According to clause-7(1) of Notification issued by the Health Department KPK Peshawar vide No. SO (Drugs)/HD/2-43/2017 dated May 9, 2017, the premises of medicines store have proper and adequate facility.

During audit of the District Health Officer Charsadda for the year 2016-17, it was observed that Rs 18,810,000 paid for the purchase of “Emergency Medicines for 24 BHUs under Grant No. 039 and Fund No. 21049, Rs 479,906 for purchase of Drugs for Civil Dispensaries and Rs 951,877 for purchase of Drugs for Rural Health Centers. Audit observed the following irregularities:

1. The purchase of medicines was made without obtaining demand of Civil Dispensaries and RHCs.
2. Few of the Delivery Challans of medicines were found fake as a challan of Brooks pharma, The Office Utilities, Mactor International, Danas Pharmaceuticals Pvt, Limited, ZAFa Pharceuticals etc were found blank, self-made through computer.
3. Most of Delivery Challans of medicines were not on original printed pads of the suppliers and were not originally stamped by the suppliers.
4. During physical verification of RHCs, and two THQ hospitals it was observed that the medicines were dumped in dark, small and dirty stores.
5. The funds were withdrawn through DDO from Government Exchequer in June, 2017and deposited in the designated account.
6. Payments were made to the firms without the submission of Contract Execution Certificate duly authenticated /signed by the MCC.
7. The local office failed to submit quarterly reports regarding “Clinical Efficacy” of the Government approved brand of medicine.

8. Payments were made without testing of samples of medicines from Government Drug Testing Laboratory (DTL)

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

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

Audit stresses upon inquiry and appropriate action besides fixing responsibilities on person(s) at fault

AIR Para No 07 (2016-17)

1.2.2.4 Irregular and doubtful purchase of medicine and equipments under MSHDP Rs 24.179 million

According to clause-E of DG Health KPK letter No. 1508-1608/MCC dated 20.08.16, the purchasing entity shall submit quarterly reports regarding clinical efficacy of the Government approved brand of medicine and in case of failure disciplinary action may be initiated against the head of purchasing entity. And Clause-F, payment shall not be release to the firms without the submission of Contract Execution Certificate duly authenticated /signed by the MCC authority.

Clause-6 of the agreement of Govt. MCC rate contract agreement, the procuring entity shall arrange to obtain samples from each batch of the supplied drugs/medicine through notified Drug Inspectors concerned and send to the concerned Drug Testing Laboratory (DTL) for test/Analysis.

According para 12 (1) the procuring entity is required to ask the bidder to furnish bid security of 2%.

During audit of District Health Officer Charsadda for the financial year 2016-17 it came to notice that Rs. 21,839,921 was paid on account of purchase of medicine and Rs 2.34 million for the purchase of machinery and equipment for various health centers. Detail is given at annexure-5. Audit observed the following irregularities:

1. Payments were made to the firms without the submission of Contract Execution Certificate duly authenticated by the MCC authority.
2. Payments were made without clearance of samples of medicines from Government Drug Testing Laboratory (DTL)
3. Out of 08 the CDR,s of only two firms were correct however the DHO issued supply orders to all the firms for the supply of equipments in violation of rules and undue favour was extended to the non responsive choice suppliers

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

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

Audit stresses upon enquiry besides fixing responsibilities on person(s) at fault.

AIR Para No 18&20 (2016-17)

1.2.2.5 Irregular expenditure on Purchase of Malaria Insecticides Rs-2.394 million and non-imposition of penalty Rs. 0.167 million.

Clause-6 of the agreement of Govt. MCC rate contract agreement, the procuring entity shall arrange to obtain samples from each batch of the supplied drugs/medicine through notified Drug Inspectors concerned and send to the concerned Drug Testing Laboratory (DTL) for test/Analysis.

Clause 18(ii) of the MCC notification states that upon delay in the supply from (46 to 60 days), a lump sum total penalty amounting to 7% of the total amount of the supply order for total number of items ordered in the same supply order issued to the supplier, shall be levied KPRRA rules 2014 regarding valid justification/documentary support about rejecting lowest bid.

During audit of District Health Officer Charsadda for the financial year 2016-17 it came to notice that Rs. 2,394,390 was paid on account of purchase of

insecticides for various health centers. Audit observed the following irregularities:

1. Different Supply orders were issued to M/S Alaptageen Enterprises Peshawar on one date i.e. 22-06-2017 and the bill was processed and cheque issued by DAO office on 23-06-2017 vide No.0636819 dated 23-06-2017 in the name of DDO instead of supplier.
2. Payment was made without clearance of samples of insecticides from Government Drug Testing Laboratory (DTL).
3. Date not mentioned on the invoices submitted by the firm.
4. The 3rd lowest firm was selected with the remarks that its samples were according to specification but no specification was mentioned in tender nor there was any justification for the rejection of lowest firms.
5. The process was suspicious as sealed financial bid was dispatched by the firm on 22-04-2017 and call deposit prepared in the name of Bank of Khyber Peshawar on 24-04-2017.
6. Penalty was not imposed on the firm on late supply @ 7% amounting to Rs. 167,607.

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

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

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

AIR Para No 22 (2016-17)

1.2.2.6 Irregular payment for Supply /Installation of Hybrid Solar System at PHC level Hospitals, Rs 4.60 million

According to Director General Health Services Khyber Pakhtunkhwa office order No. 7465-7568/DD(Reg/Preq/Drugs) dated 08/10/2011:Clause-4) Supply of the Medical Equipments/Instruments and other Misc: items be accepted on proper delivery challans, invoices, warranties and bills with written assurance from the suppliers/ importers / manufacturers on stamp papers that all

the instruments / equipments supplies are according to the required specifications, standard and are not refurbished. Clause-6) All payments to the importers / manufacturers / suppliers are to be made after making it sure that all the items supplied are in working conditions and declared are of standard quality by the inspection committee.

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.

During audit of accounts of District Health Officer Charsadda for the year 2016-17, it was revealed that an amount of Rs. 3,570,118 was drawn from Government treasury in the name of M/S Shuraim Enterprises, for supply/ installation of Hybrid Solar System at different RHC level Hospitals of District Charsadda. Audit has the following observations:

1. The firm failed to complete the scheme and DHO withdrew amount on the basis of fake entries in stock register.
2. Cheque No.0635825 dated 29-06-2017 for Rs. 625,587 drawn on the invoices of M/S Shuraim Enterprises in the name of DHO Charsadda and not paid till date of Audit.
3. No agreement on stamp paper was signed with the firm.
4. 8% Performance guarantee was also not obtained from the firm.
5. Schemes were not cleared by the Technical persons from DGHS.
6. No penalty was imposed on the firm due non-completion of scheme on time.

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

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

Audit stresses upon inquiry and actions besides fixing responsibilities on person(s) at fault

AIR Para No 24 (2016-17)

1.2.2.7 Non-imposition of penalty on late supply of medicine & equipment MHS DP–Rs 1.603 million

Clause 18(ii) of the MCC notification states that upon delay in the supply from (46 to 60 days), a lump sum total penalty amounting to 7% of the total amount of the supply order for total number of items ordered in the same supply order issued to the supplier, shall be levied through deduction the total amount of penalty from the total pre-tax payable billed amount by the purchasing entity irrespective of the number of items supplied late.

During audit of accounts of DHO Charsadda for the year 2016-17, it was revealed that payment of Rs 21,839,921 was made to suppliers for supply of medicines & Rs. 1,064,996 on account of purchase of equipment from DGHS qualified bidders. However, medicine and equipment were not supplied in the stipulated time. The management failed to impose penalty amounting to Rs 1,603,343 on suppliers. Detail is given at annexure-6.

Non imposition of penalty occurred due to weak financial management.

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

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

Audit stresses upon imposition of penalty on the firms due to late supply.

AIR Para No 25 (2016-17)

1.2.2.8 Unauthorized execution of work- Rs 4.314 million

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

Executive Engineer C&W Charsadda paid Rs 4,313,591 for items which were neither approved in PC-I nor in the BOQ in the work “Establishment of Children and Maternity Hospital Charsadda” sub head: Casualty, Diagnostic, Administration Block during 2016-17. Detail is given below:

S#	Name of item	Quantity	Rate	Overpayment
1.	P/L of Gutka Tile	1225.30	2900	3553370
2.	P/L of Multani Tiles	767.90	990	760221
Total				4,313,591

The irregular payment occurred due to weak financial management.

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

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

Audit stresses upon recovery and detail inquiry under intimation to audit.

AIR Para No 39 (2016-17)

1.2.2.9 Loss due to unauthorized payment of transportation- Rs. 2.17 million

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

Executive Engineer Building & Road Charsadda during 2016-17, paid Rs 2,171,169 as transportation charges in the work “Establishment of Children and Maternity Hospital Charsadda, Sub Head: Casualty Diagnostic Admin Block”. It was observed that ample space was available on site to adjust the available earth and could be utilize as per requirement. Detail is given below:

Name of item	Quantity	Rate	Total loss
Transportation of earth upto 8 KM	4972.54	336	1670773
Add 29.95% above			500,369
Total			2,171,142

Loss occurred due to weak financial management.

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

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

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

AIR Para No 37 (2016-17)

1.2.2.10 Non-recovery of service tax from consultancy firms-Rs 3.651 million

According to second schedule of KP Finance Act 2013, S.No. 29, 15% services tax may be recovered from services provided by technical, scientific and engineering consultants.

Executive Engineer, Communication and Works, Charsadda paid an amount of Rs. 24,342,696 upto June 2017 to three consultancy firms. However, service tax @15% amounting to Rs.3,651,404.4 was not deducted. Detail is given below:

Firm	name of work	Vr # and date	Uptodate payment	Tax not deducted
M/S Planner Consultants Engineer	Const: of BT Shabqadar chowk to Matta	91-R/22.06.2017	2,541,826	381,273.9
M/S Shaz Consultants	Const: of Judicial Complex	98-B/19.06.2017	21203278	3,180,491.7
Techno Engineer Services	Const: of road from	15-R/10.04.2017	597,592	89,638.8

	Shabqadar Naguman to Shabqadar Battagram			
Total			24,342,696	3,651,404.4

Non-recovery of sale tax on service occurred due to weak financial management.

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

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

Audit stresses upon recovery and fixing responsibility on the person (s) at fault.

AIR Para No 32 (2016-17)

1.2.2.11 Loss due to unauthorized payment of escalation- Rs 13.786 million

According to Clause-7 of Work & Services Department, Government of Khyber Pakhtunkhwa Notification No. SOG/W&S/11-129/2005 dated 30.06.2005, “no escalation shall be allowed to the contractor in respect of the period extended for completion of the work due to his own fault.

Executive Engineer C&W Charsadda paid escalation in the work “Establishment of Children and Maternity Hospital Charsadda” during 2016-17. It was observed that the payment of escalation was unauthorized due to inordinate delay of work as the work order was issued on 24.08.2012 with the completion period of 18 months and no evidence of contractor not being at fault. However, the work was not completed in stipulated period and in progress upto November 2017 and could not be handed over to Health Department. Moreover the payment of Rs 5,230,720 for escalation of labour could not be justified and also needs recovery.

Loss occurred due to weak financial management.

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

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

Audit stresses upon recovery of loss under intimation to audit.

AIR Para No 41 (2016-17)

1.2.2.12 Loss to Government due to less deduction of Income Tax-Rs 41.380 million

According to Deputy Commissioner Inland Revenue, FBR Peshawar letter No.WHU-II/RTO-PR/2015-16/396 dated 12.11.2015, Income tax from non-filer contractor shall be deducted @ 10% on the execution of contracts.

The Executive Engineer Communication & Works Charsadda incurred expenditure of Rs 1,957.258 million on various developmental works during 2016-17. However, income tax of Rs 136.552 million @ 7.5% was deducted from contractor's bills instead of Rs 177.932 million @ 10%. Hence Government exchequer was put to loss of Rs 41.380 million (177.932-136.552). The contractors were non filers as NTN and National Identity card numbers were not provided to audit despite several requests to check with Active Taxpayers (ATP) list available in the website of FBR.

Fund	Expenditure incurred Including 7.5% Income tax	Income tax required to be deducted @ 10%	Income Tax deducted	Less Deduction
ADP Provincial	1871.289	170.117	130.555	39.562
ADP District	85.969	7.815	5.997	1.818
Total	1957.258	177.932	136.552	41.380

Less deduction of income tax occurred due weak financial management.

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

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

Audit stresses upon recovery of the income tax from the contractors and crediting into Government treasury under intimation to audit.

AIR Para No. 28 (2016-17)

1.2.2.13 Non transparent tendering process-Rs 64.590 million

According to KPPRA rules “Post bid negotiation.---Procuring entity may negotiate with the highest ranked bidder regarding methodology, work plan, staffing and special conditions of the contract. In case of consulting services the procuring agency shall not permit substitution of key staff, unless both parties agree that undue delay in selection process makes such substitution unavoidable. Similarly, negotiations shall not seek changes in the rates quoted by the bidder. In case of failure of negotiations, the procuring agency may invite the second ranked bidder as per the evaluation report”.

The Executive Engineer Communication & Works Charsadda awarded the balance work Establishment of Government Girls Degree College Dargai for Rs 64.590 million during 2016-17 to a contractor M/s Iqbal & Sons @ 9.75% above on MRS-2016. The contractor rate was 22% above CSR-2009 which was negotiated with the contractor and reduced to 9.75% above on CSR-2009. The reduction in rate once tender was opened was irregular and gross violation of Government rules. Moreover, 15 contractors were prequalified out of which 4 contractors were shown participated in tender. However, not a single tender form was signed by the Executive Engineer which indicates that tendering process was not transparent.

Irregularity occurred due to weak financial management.

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

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

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

AIR Para No 02(2016-17)

1.2.2.14 Irregular payment of escalation to contractor-Rs 10.505 million

According to Clause-7 of Work & Services Department, Government of Khyber Pakhtunkhwa Notification No. SOG/W&S/11-129/2005 dated 30.06.2005, "No escalation to be allowed to the contractor in respect of the period extended for completion of the work due to his own fault.

The Executive Engineer Communication & Works Charsadda irregularly paid escalation of Rs 10,504,678 to the contractor of work Establishment of Government Girls Degree College Dargai, sub work "Academic block". The record revealed that inquiry was conducted by the NAB KP and recovery of Rs 2,618,053 was made from contractor due to substandard work in said project. The recovery from contractor by NAB indicated that the work was delayed due to fault on the part of contractor and technical staff of the local office. Hence payment of escalation on work which was delayed due to fault on the part of contractor was irregular and gross violation of Government standing orders. Moreover, notice issued by the Superintendent Engineer Circle Peshawar vide No.60/8-SE dated 23.02.2016 indicated that the work was delayed by the contractor.

Audit further observed that all escalation was paid only to one contractor M/s Akhonzadda Zaidullah despite the fact that seven (05) other contractors were also involved in civil work in the said project.

Irregular payment of escalation occurred due to weak financial management.

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

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

Audit stresses upon recovery from contractor besides fixing responsibility.

AIR Para No 04 (2016-17)

1.2.2.15 Irregular tender of work 218.059 million

According to “Post bid negotiation clause of KPPRA rules, negotiations shall not seek changes in the rates quoted by the bidder”.

According to “Response time clause of KPPRA rules, the procuring entity may decide the response time for receipt of bids or proposals including proposals for pre-qualification from the date of publication of an advertisement or notice, keeping in view the contract’s complexity, and urgency. However, under no circumstances the response time shall be less than fifteen days for national competitive bidding and thirty days for international competitive bidding from the date of publication of advertisement or notice in the national newspaper.

The Executive Engineer Communication & Works Charsadda awarded a work ‘Establishment of Government Degree College PK-21 to a contractor during 2016-17. Audit observed that:

1. The contractor quoted rebate i.e 0.07% below on MRS 2016 was irregularly increased to 1% below on MRS 2016.

2. Financial proposal were called on 11.04.2017. The response time was less than 15 days as submission of bids date was fixed as on 20.04.2017. Resultantly only seven out of 36 prequalified contractors participated in financial bids.
3. The bids were opened on 27.04.2017 after lapse of seven days after closing day of bids submission without corrigendum for extension in newspapers.

The irregularities occurred due to weak financial management.

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

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

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

AIR Para No 22 (2016-17)

- 1.2.2.16**
- i. Abnormal delay in tendering-Rs 126.068 million**
 - ii. Irregular increase in consultancy charges-Rs 1.10 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.

According to Rule 30 of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services 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.

The Executive Engineer Communication & Works Charsadda tendered a work 'Establishment of Government Degree College Shabqadar' during 2016-17 and awarded to the contractor on 14.03.2017. Audit observed that

1. Agreement was signed on 28.08.2014 with M/s Global consultant for the consultancy. The PC-I was submitted by the consultant was for Rs 311.588 million which was not realistic and overstated. Then the cost was decreased to Rs 214.561 million which was also incorrect and overstated as actual cost of work as per BOQ was Rs 185.520 million. Resultantly the work could not be approved in PDWP till 04.06.2015. The cost was overstated due to wrong multiplication of various quantities of items of work which indicated inefficiency of the consultant and negligence of management of the local office.
2. The abnormal delay and defective PC-I resulted approval of the work on MRS-2015 which was on higher side as compared to MRS-2013.
3. Consultancy charges were increased for Rs 1.10 million (12.00-10.90) from bid of consultant to letter of acceptance instead of imposing of penalty for submission of exaggerated PC-I.
4. The agreement of consultant was defective as time frame for submission of PC-II, initial design of the project and PC-I was not mentioned.
5. The administrative approval for the work was issued on 15.06.2015 and prequalification of contractors was made during August, 2015. However, tender for financial bids was called in January, 2017 after lapse of almost one and half year to include an unqualified contractor in the financial bid.
6. Due to delay in execution of the project, the college was running in a private building on monthly rent of Rs 40,000 from 01.08.2014. Audit held that if the project was well planned and executed timely then expenditure on rent of Rs 1,600,000 (40,000*40) could have been avoided.

Audit held that over costing of the work, defective agreement indicate inefficiency and negligence on the part of management and consultant which resulted time overrun and may lead to cost overrun due to escalation in rate.

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

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

Audit stresses upon imposition of penalty on consultant besides fixing responsibility on the person (s) at fault.

AIR Para No 14 (2016-17)

1.2.2.17 Irregular expenditure-Rs 471.068 million

According to para-56 of CPWA code, the work should not be started/ executed without technical sanction.

The Executive Engineer Communication & Works Charsadda incurred expenditure of Rs 471.068 million during 2016-17 on various works. However, technical sanction was not accorded till 30.06.2017. The expenditure without according technical sanction was irregular. Detail is given at annexure-7

The irregularity occurred due to weak financial management.

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

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

Audit stresses upon appropriate action besides fixing responsibility on the person (s) at fault.

AIR Para No 27 (2016-17)

1.2.2.18 Non imposition of late penalty-Rs 49.460 million

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

The Executive Engineer Communication & Works Charsadda failed to impose late penalty of Rs 49.460 million during 2016-17 on various contractors who abnormally delayed the work amounting to Rs 494.603 million. Detail is given at annexure.8

Non imposition of penalty occurred due to weak financial management.

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

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

Audit stresses upon recovery of penalty from contractors under intimation to audit.

AIR Para No 25 (2016-17)

1.2.2.19 Irregular purchase of transport amounting to Rs 10.942 million

According to LG&RDD letter No. SO(Dir) LG/Purchase of Vehicle/Charsadda/2016/636/ dated 15th November 2016 addressed to Deputy commissioner Charsadda sanction for purchase of vehicle was accorded subject to the condition, that the existing old/condemn vehicles should be auctioned and sale proceeds be deposited in to government treasury through challan.

The Deputy Commissioner Charsadda paid Rs 10,942,500 to M/S Toyota Mardan Motors for the purchase of three vehicles during the financial year 2016-17.

S.No	Name of Vehicle	Cost	remarks
1	Toyota G.L.I	1,808,000	Supply order issued on 01-09-2017 vide No.DC(CHD)DN/Vehicle.4817
2	Toyota Furtuner	5,283,500	Supply order issued on 17-05-2017 vide No.DC(CHD)DN/Vehicle.3318
3	Toyota Rivo	3,851,000	Supply order issued on 17-05-2017 vide No.DC(CHD)DN/Vehicle.3318
Total		10,942,500	

Audit noticed the following irregularities: -

1. Purchase was made from Toyota Mardan Motors instead of auctioning the existing old vehicles & depositing the sales proceeds in Government treasury as required vide the letter referred above.
2. The provincial Government issued N.O.C for only one vehicle where as three vehicles were purchased.
3. Funds were not released by the provincial Govt under the head but instructed the local office to purchase the vehicle from own sources .
4. The District Finance Office made a provision of Rs 2,000,000 in original budget against which supply order for Rs 1,808,000 for the purchase of vehicle was issued to Toyota Mardan Motors on 1st September 2017. However, on 17th May 2017 a second supply order for Rs 9,134,500 was issued to Toyota Mardan for the purchase of another two vehicles against which a revised budget of Rs 8,000,000 was allocated by the Finance Office in the revised budget from non salary head, which was unauthorized as funds cannot be allocated from non salary contingency head for the purchase of vehicle. Details of the revised allocation of funds were not available on record which made the allocation doubtful.
5. Entitlement & Designation of the officers/individuals for whom these luxury vehicles were purchased was not available on record.
6. An expenditures of Rs 942,500 was incurred in excess of the released amount which needs recovery (allocation 10,000,000 – expenditures 10,942,500 =942,500)

Irregular purchase of vehicles occurred due to weak financialmanagement.

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

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

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

AIR Para No. 08 (2016-17)

- 1.2.2.20**
- i. Irregular release of Rs 19.134 million,**
 - ii. Overpayment of Rs 2.369 million&**
 - iii. Non deduction of Sales tax-Rs-3.252 million**

According to Chapter-11 “Maintenance of Accounts of census funds placed at the disposal of Provincial Government”, the following points must be kept under consideration:

1. Maintain an Accounts register for the authenticity of census expenditure and finally its submission to audit.
2. Maintain a separate cash book of census funds, Disbursement registers of hired vehicles and POL etc. for audit purpose.
3. After inviting tender and making agreement with a Contractor earnest money / security be kept with CDO and in case of failure of the agreement his earnest money may be forfeited.

According to Section 3 of the Sale Tax Act 1990, Sales Tax @17% from the non registered firms and 15% from the registered firms may be recovered.

The Deputy Commissioner Charsadda drew Rs 19,135,000 from Government treasury and shown paid to District Police Officer for further payment to the contractor of Tent & Catering Service Charsadda for the feeding charges of police staff on duty for census as per detailed below.

S#	Supplier	Cheque No	Payment	17 % Sales Tax
1	Haji Shafi Ullah Tent & Catering Service	73871089 dated 10-04-2017	14,669,966	2,493,894
2	Haji Shafi Ullah Tent & Catering Service	73871090 dated 10-04-2017	4,464,772	759,011
Total				3,252,905

Audit observed the following irregularities.

1. Tender process was not observed and all the payments were made on short tender and on simple quotation basis.

2. Acquaintance rolls in support of payments were not available on record.
3. Excess payment of Rs 2,369,880 was made to the supplier as high rate of Rs 468 (Lunchper head) was paid to Mr. Shafi Rajar, the contractor offered rate of Rs 410 to DPO CHD vide Quotation Dated 13.04.17(for polio) which resulted into Loss of Rs 2,369,880(468-410=58*1362*30)
4. Sales Tax @ 17% for Rs 3,252,950 was not deducted from the contractor, which resulted in loss to Govt.

The irregularity occurred due to weak financial management.

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

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

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

AIR Para No. 07 (2016-17)

1.2.2.21 Irregular drawl of Pay and Allowances -Rs 10.575 million

According to Rule-157 of Treasury Rules Vol-I the cheques for more than Rs 200/- drawn in favor of local bodies, firms private persons or Government servants (in respect of their personal Claims) shall be crossed “ Payees A/C Only”. This Rule will however not apply to Federal Govt. Servants in r/o pay and allowances up to Rs. 2000/- per month.

According to Chief Minister Directive and Government of Khyber Pakhtunkhwa Admn Deptt: (Cabinet Wing) letter No. SO (Imp)AD/CMD/2-24/2013/General Dated Peshawar October 2013, ”Salaries of All Provincial Government Department employees be issued through Cheques, to be deposited in their respective Bank Accounts.”

During Audit of Deputy Commissioner Charsadda for the financial year 2016-17 it was observed that an amount of Rs **10,575,158** was drawn from Government Treasury and paid in cash to the employees on account of pay & allowances in violation of government instructions. Detail is given at- annexure-9.

Moreover, service books, acquaintance roles and sanctioned and available strength were not available on record, thus veracity of the expenditure could not be made.

Irregular payment of salaries occurred due to violation of government orders

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

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

Audit stresses upon immediate transfer of salaries from DDO to bank accounts and inquiry into the matter for fixing responsibility on the person(s) at fault.

AIR Para No. 01 (2016-17)

1.2.2.22 Irregular and unverified payment on account of Hiring Charges –Rs 2.713 million

According to Chapter-11 “Maintenance of Accounts of census funds placed at the disposal of Provincial Government”, the following points must be kept under consideration:

1. Maintain an Accounts register for the authenticity of census expenditure and finally its submission to audit.
2. Maintain a separate cash book of census funds, Disbursement registers of hired vehicles and POL etc. for audit purpose.

3. Census District Officers through their District Coordination Officers and Deputy Commissioners will hire vehicles and where applicable through open tenders, in order to avoid audit objection
4. After inviting tender and making agreement with a Contractor earnest money / security be kept with CDO and in case of failure of the agreement his earnest money may be forfeited
5. CDO officer will maintain log books and petrol/Gas accounts / vouchers of all hired vehicles as well as petrol. Vouchers have to be countersigned by respective DCO/CDO.

Record of the Deputy Commissioner Charsadda for the year 2016-17 revealed that an amount of Rs 2,713,000 was paid on account of Hiring of vehicles to the District Police Officer for the national census 2017. The following irregularities were observed:

1. Accounts register for the authenticity of census expenditure was not maintained..
2. separate cash book of census funds, disbursement register of hired vehicles and POL etc. was not maintained..
3. Census District Officers failed to hire vehicles through their District Coordination Officers and Deputy Commissioners .
4. log books and petrol/Gas accounts / vouchers of all hired vehicles as well as petrol. Vouchers have to be countersigned by respective DCO/CDO was not available on record.
5. Agreement was not available on record and neither specific areas assigned to the transporters nor was the number of vehicles for each area available on record.
6. The transporters claims were not available on record.
7. The payment was made to DPO directly at flat rate of Rs 4500&9500 per vehicle per day without considering the type of vehicle the transporters provided i.e. Pickup, flying coach, wagon etc. and the area they performed duty regarding the consumption.
8. CNIC and Registration of vehicles were not obtained from the drivers.
9. The acquaintance role for the payment was not available on record.

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

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

Audit stresses upon inquiry and action against persons at fault.

AIR Para No. 05 (2016-17)

1.2.2.23 Irregular retention of fund and improper maintenance of Cash Book- Rs33.459 million

According to Finance Department Khyber Pakhtunkhwa letter No. SOR.III (FD) 6-1/90/XIII dated 29.06.1991 and No. 5/24/FD/SOR-III/1983 dated 22.11.1983, no amount should be kept in any commercial bank by any Drawing and Disbursing Officer unless expressly authorized by the Finance Department. Such amount lying in commercial banks should be drawn and credited to Government immediately. Failure to comply with these instructions shall be taken seriously and stern disciplinary action will be taken

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

During scrutiny of the Bank Statements of the 04 designated bank accounts of Deputy Commissioner Charsadda for the year 2016-17, it was observed that balance of Rs 33,459,966 was lying in the banks as on 30.06.2016 without any pending demands. Detail is given at annexure-10

Audit further observed that:

1. The local office opened the Bank accounts without the prior approval of Finance Department and also ignored the above-mentioned instructions issued by the Finance Department.
2. Cash books of the said accounts were not properly maintained .

Irregular retention of money occurred due to weak financial management.

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

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

Audit stresses upon the credit of Rs 33.459 million in to Government treasury in the absence of proper claims.

AIR Para No. 06 (2016-17)

1.2.2.24 Non disbursement & non maintenance of Cash Book for Rs 7.351 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.

According to Finance Department Khyber Pakhtunkhwa letter No. SOR.III (FD) 6-1/90/XIII dated 29.06.1991 and No. 5/24/FD/SOR-III/1983 dated 22.11.1983, no amount should be kept in any commercial bank by any Drawing and Disbursing Officer unless expressly authorized by the Finance Department. Such amount lying in commercial banks should be drawn and credited to Government immediately. Failure to comply with these instructions shall be taken seriously and stern disciplinary action will be taken.

During audit of the accounts record of Deputy Commissioner Charsadda for the financial year 2016-17 it was observed that an unspent balance of Rs 7,350,861 was lying as on 30-06-2017 in the designated accounts of 03 Tehsildars. Detail is given at annexure-11. When inquired about the fund from

the local office it was stated that the amount was maintained for compensation payment of “bomb blast victims and for other relief activities” however neither detailed account of the funds nor payment made to the victims on behalf of whom funds were received was available on record. Further more cash book on proper format and other supporting documents were also not available on record.

The irregular retention of money with disbursing occurred due to weak financial management.

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

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

Audit stresses upon the credit of Rs 7,350,861 in to Government treasury.

AIR Para No. 09 (2016-17)

1.2.2.25 Irregular and unauthentic expenditure of Rs 3.779 million

According to para 6(1) of Khyber Pakhtunkhwa Public Procurement Regulatory Authority Act, 2014, Procurement of Goods over the value of Rs 100,000 requires to be tendered.

According to Rule-157 of Treasury Rules Vol-I the cheques for more than Rs 200/- drawn in favor of local bodies, firms private persons or Government servants (in respect of their personal Claims) shall be crossed “ Payees A/C Only”. This Rule will however not apply to Federal Govt. Servants in r/o pay and allowances up to Rs. 2000/- per month.

Para 9 of GFR Vol.-I states that as general rule 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

During the scrutiny of the Expenditure Statement of Deputy Commissioner for the financial year 2016-17 it was revealed that Rs 3,779,710 was incurred on account of various heads. Detail is given at annexure-12. Audit observed the following irregularities.

1. Tendering process was not observed and purchases were made on piecemeal basis to avoid the tender process.
2. The purchases were made on quotation basis and all the quotation were filled by one individual (Same hand writing), which revealed that the quotations were fake.
3. All the money was drawn on cash basis instead of through cross cheque
4. Stock register was also not available on record
5. APRs were not received from the suppliers

Irregular expenditure occurred due to weak financial management.

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

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

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

AIR Para No. 11 (2016-17)

**1.2.2.26 Illegal and unauthorized release on account of Transformers-
Rs 3.445 million**

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

Moreover the consumer shall be solely responsible for and shall pay for any loss of or damage to any electric supply lines, main fuses meters and /or other apparatus belonging to the authority on the consumer premises whether caused maliciously or through culpable negligence or default on the part of the consumer or any of his employees or whether arising out, theft or any other cause beyond the control of the authority, always accepting reasonable wear and tear and loss or damages.

Deputy Commissioner Charsadda released Rs 3,445,045 from Developmental Fund to Assistant Director LG&RDD for repair of PESCO Electricity Transformers at various union councils during 2016-17 (Detail is given at annexure-13), which was the responsibility of WAPDA/PESCO after its testing at their work shop and its repair in private work Shops was illegal and unauthorized and violation of abridge condition of WAPDA Act 1958. The repair cost was also liability of PESCO if the causes of damage of transformers were not due to fault of the consumers or any of PESCO/WAPDA employees; otherwise the loss was recoverable from the concerned defaulters.

The irregular release of funds occurred due to weak financial management.

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

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

Audit stresses upon inquiry and actions against persons at fault.

AIR Para No. 13 (2016-17)

1.2.2.27 Irregular payment due to un-authentic pipes-Rs 11.420 million

Para # 06 of the instructions issued by the Secretary PHE Department vide No. SO (T)/PHED/2-1/2016-17 dated 17th may 2017, requires that a standard quality mechanism shall be ensured and pipes weight and thickness should be

properly checked, each superintending Engineer shall be responsible to verify that pipes are only arranged from the standard firms and are of the standard weight and thickness.

The Executive Engineer Public Health Engineering Charsadda during the financial year 2016-17, paid an amount of Rs 11,420,947 on account of P/L of G.I pipes of different sizes. However, pipes weight & thickness were not checked as required. Therefore, public interest was not secured & payment was made to contractor at the risk & cost of Govt. Detail is below

S#	Name of scheme	Contractor	Voucher No & date	Payment
1	Water Supply Scheme at Dang Qilla	Muhammad Yousaf	16/T 23-05-2017	2,355,380
2	Water Supply Scheme at Jani Abad	Muhammad Yousaf	15/T 23-05-2017	2,392,566
3	Water Supply Scheme at Dang Qilla	Muhammad Yousaf	16/T 09-06-2017	6,673,001
Total				11,420,947

The lapse occurred due to weak financial management.

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

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

Audit stresses upon detail investigation, and corrective action under report to Audit

AIR Para No. 04 (2016-17)

1.2.2.28 Non imposition of late penalty-Rs 2.925 million

Clause-2 of the conditions of the Contract Agreement provides that in the event of contractors failing to complete the work within the stipulated

period, he shall be liable to pay as compensation an amount equal to 1% or such smaller amount as the superintending engineer may decided on the said estimated cost of the whole work for every day that the due quantity of work remains incomplete: provided always that the entire amount of the compensation to be paid shall not exceed 10% of the estimated cost of the work as shown in the tender.

Executive Engineer Public Health Engineering Charsadda awarded a work “Sanitation Scheme & Distribution system in Tehsil Tangi Package -1” to a contractor Mr.Habib Ullah with estimated cost of Rs 29,252,784, work order was issued on dated 12-10-2015 with completion period up to 30-06-2016. However, the work was still in progress (10th running bill was paid vide voucher# 8/T dated 6-10-2017). A penalty of Rs 2,925,278 @ 10% of the estimated cost was neither imposed nor recovered from the contractor during 2016-17.

Non imposition of penalty occurred due to weak financial managment.

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

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

Audit stresses upon early completion of schemes, imposition of penalty besides action against the person (s) at fault.

AIR Para No.07 (2016-17)

**1.2.2.29 Unauthorized award of contracts to defaulter contractor-
Rs 2.450 million**

According to Rule 30 of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services 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.

The Executive Engineer Public Health Engineering Charsadda during the financial year 2016-17, awarded three contracts to a defaulted contractor M/S Madeena, for being left the “Water Supply Scheme Dosehra” incomplete as was evident from letter No.G-3/09 dated 25.3.2013 of the SDO Charsadda, requesting the contractor for completion of the said work. However, instead of black listing, the local office awarded new works and executing contracts with the contractor at the risk & cost of Govt. Detail is given below

S#	Name of scheme	Work order number & date	Estimated cost
1	Sanitation Scheme at Khubai, Union Council Hassan Zai under DDF	G-3/10 dated 03-07-2017	1,000,000
2	Sanitation Scheme at Behram Dheri under DDF	G-3/11 dated 03-07-2017	730,000
3	Sanitation Scheme at Khubai, Union Council Hassan Zai under DDF	G-3/02 dated 12-07-2017	720,000
Total			2,450,000

The lapse occurred due to weak financial management.

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

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

Audit stresses upon detail investigation, and corrective action under report to Audit

AIR Para No. 09 (2016-17)

1.2.2.30 Un-authentic expenditure on account of supply of G.I pipe Rs10.194 million

Para 209 of the CPWA Code requires that detailed measurements should be recorded neatly in Measurement Book (MB) by the Engineer In charge.

The Executive Engineer Public Health Engineering Charsadda paid Rs10,194,359 to a contractor on account of G.I pipe in 4 water supply schemes during the financial year 2016-17. However, from scrutiny of MB# 180/Tangi, it was observed that location & particulars of the different size of GI pipes distribution were not recorded in the measurement book only lengths were recorded in the MB, therefore, the exact quantity & length was not traceable therefore, in absence of the detail measurement with full particulars, the payment on its distribution remained unauthentic which needs justification. Detail is below:

S#	Name of scheme	Vr# & date	Contractor	MB # & Page#	Size of pipe	Qty	Rate	Amount				
1	WSS Kangra	15/T 9-6-17 -do-	M.Yousaf	180 55-66 -do-	6" pipe	213.34	3600	768,024				
					4" pipe	347.25	2000	694,500				
					Flanges 3-6"	50	11,000	<u>55,000</u> 1,517,524				
	WSS Kandary				4" pipe	262.12	2,000	524,240				
					3" pipe	512.04	1,600	819,264				
					2" pipe	594.33	1,000	594,330				
					fluges	60	1,100	<u>66,000</u> <u>2,003,834</u>				
	2	WSS Khobay	16/T	M.Yousaf	180 67-71	4" pipe	579.08	2038	1,180,165			
						3" pipe	609.56	1488	907,025			
						2" pipe	1097.22	965	1,058,817			
Fluges						80	3000	<u>240,000</u> 3,386,008				
WSS Mardana					4" pipe	822.88	2038	1,677,029				
					3" pipe	387	1488	575,856				
					2" pipe	822.91	965	794,108				
					fluges	80	3000	<u>240,000</u> <u>3,286,993</u>				
					Grand total							10,194,359

The un-authentic occurred due to weak financial management.

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

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

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

AIR Para No. 11 (2016-17)

1.2.2.31 Unauthorized payment of pay and allowances to non-sanctioned posts Rs82.744 million.

According to Clause-10(3) of Civil Servant Act-1973, A candidate for initial appointment to a post must possess the educational qualification or technical qualifications and experience and except as provided in the rules framed for the purpose of relaxation of age limit, must be within the age limit as laid down for the post.

District Education Officer (Female) Charsadda irregularly paid Rs 82,744,752 as pay and allowances to non-sanctioned posts of teaching staff in High and Higher Secondary Schools of district Charsadda during 2015-16 as per detail given below.

S#	Nature of post	BPS	Sanctioned (B/Book)	Avialble Posts (MIS)	Difference /Surplus	Salary p/m (Rs)	Total withdrawal during 2015-16 (6 x 7 x 12)
1	2	3	4	5	6	7	8
1	Subject Specialist	18	0	1	1	77,304	927,648
2	Senior Certified Teacher	16	78	91	13	53,829	8,397,324
3	Certified Teacher	15	38	47	09	37,657	4,066,956
4	Senior Drawing Master	16	30	34	04	53,829	2,583,792
5	Drawing Master	15	12	14	02	37,657	903,768
6	Senior Theology Teacher	16	13	17	04	53,829	2,583,792
7	Senior Phy. Edu. Teacher	16	18	22	04	53,829	2,583,792
8	Senior Arabic Teacher	16	19	22	03	53,829	6,459,516
9	Senior English Teachers	16	61	103	42	53,829	27,129,816
10	Senior English Teachers	17	0	34	34	56,474	23,041,392
11	PET (Middle Schools)	15	30	40	10	37,657	4,066,956
Total							82,744,752

The irregularity occurred due to weak internal controls.

The irregularity was pointed out in March, 2017. Managment did not furnish reply.

DAC Meeting was held in November 2017, DEO(F) failed to provide record to the DAC, DAC directed that DC Charsadda should conduct inquiry within 30 days, but no progress was intimated till finalization of this report.

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

AIR Para No 04 (2015-16)

1.2.2.32 Where about of tablet chairs of-Rs 10.656 million

Para-148 of GFR Vol-I states that all materials received should be examined, counted, measured or weighed as the case may be, when delivery is taken, and they should be taken in charge by a responsible Government officer who should see that the quantities are correct and their quality good, and record a certificate to that effect. The officer receiving the stores should also be required to give a certificate that he has actually received the materials and recorded them in the appropriate stock register.

During audit of accounts of DEO (Female) Charsadda for the year 2015-16 it was observed that Rs 45,831,660 (18340×2499) was paid to supplier M/s Trade Zone International showing supply of 18,340 tablet chairs. However, 14,076 tablet chairs were supplied to various schools in Charsadda during the year. Hence where about of the remaining tablet chairs of Rs 10,655,736 (2,499×4,264) was not known to audit. Audit held that Government money was drawn in advance and paid to supplier before supply of chairs which was lapse on the part of management. Details are as under:

Demand for Tablet chairs	Supplied chairs	Difference	Rate per chair	Amount
18430	14,076	4,264	2,499	10,655,736

The irregularity occurred due to weak financial management.

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

DAC Meeting was held in November 2017, it was decided to provide physical inspection report of the stock by tomorrow, but no progress was intimated till finalization of this report.

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

AIR Para No 16 (2015-16)

1.2.2.33 Irregular & doubtful expenditure of PTC fund-Rs 3.450 million

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

During scrutiny of record of DEO female Charsadda for 2015-16, it was observed that Rs 3,450,000 provided to GGHS Rajjar for construction of additional rooms. Following irregularities were noticed:

1. The amount was paid to a single person (contractor as per verbal statement of Principal of the school). However, no contractor involved in PTC fund utilization. Moreover, vouchers were not verified by the Chairman and secretary PTCs.
2. All procurement of bricks, steel, sand etc were made on single quotation basis. Hence competition was not carried out to get economical rates.
3. There were differences in signature of Chairperson in PTCs meeting minutes held from time to time.
4. No measurement of work done was carried out.

The irregularity occurred due to weak financial management.

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

DAC Meeting was held in November 2017, it was decided to conduct enquiry and provide inquiry report to DC and audit, but no progress was intimated till finalization of this report.

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

AIR Para No 20 (2015-16)

1.2.2.34 Irregular and Doubtful appointment of PET, DM and CT Teachers.

According to Directorate of Elementary and Secondary Education KPK “Instructions Manual for Appointment Process” issued vide No. nil /School based recruitment/Estab dated 12.07.2015, the concerned appointing authority shall ensure that the documents and certificates issued by the Public Sector Universities, BISEs or recognized/affiliated Universities by the Higher Education Commission Islamabad submitted by the candidates are correct in case any document(s) is/are found fake or forged or bogus on such scrutiny or the verification, a case against him/her shall be registered.

District Education Officer (Male) Charsadda appointed on Adhac basis various candidates for PET, DM, Qaris and CT posts. Audit observed that the merit criteria was violated in selection of candidates detail in original para.

More over Final NTS Lists and verified documents from the concerned Boards/Universities or HEC of most appointees were not produced to audit. Further more, appeals/objections about NTS merit lists have been received from the candidates and appointment of many candidates have been rejected by the Appointing Authority due to producing fake and bogus certificates/degrees, but no action was taken by the concerned authority.

The irregular appointments occurred due to weak financial management.

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

In the DAC Meeting held on 17.07.2017, it was decided that detail record to be provided to audit for verification.No progress was intimated till finalization of this report.

Audit stresses upon taking the issue with invistagation agencies for enquiry besides fixing responsibility on person(s) at fault.

AIR Para No 03&05 (2015-16)

1.2.2.35 Unauthorized withdrawal of pay and allowances against non-sanctioned posts Rs34.714 million.

According to Clause-10(3) of Civil Servant Act-1973, A candidate for initial appointment to a post must possess the educational qualification or technical qualifications and experience and except as provided in the rules framed for the purpose of relaxation of age limit, must be within the age limit as laid down for the post.

District Education Officer (Male) Charsadda irregularly paid Rs 34,714,236 as pay and allowances to non-sanctioned posts of teaching staff in High and Higher Secondary Schools of district Charsadda during 2015-16 as per detail given below.

S#	Nature of post	BPS	Sanctioned (B.Book)	Working Posts	Differenc	Salary p/m	Total withdrawa during 2015-16
1	Principal	20	0	1	1	107,600	1,291,200
2	Senior Arabic Teacher	16	48	64	16	53,829	10,335,168
3	Senior Drawing Master	16	43	60	17	53,829	10,981,116
4	Senior Theology Teache	16	43	49	06	53,829	3,875,688
5	Senior Phy. Edu. Teah	16	41	49	08	53,829	5,167,584
6	Senior Clerk	14	14	21	07	36,470	3,063,480
Total							34,714,236

The irregularity occurred due to weak financial managment.

The irregularity was pointed out in January, 2017.Managment did not furnish reply.

In the DAC Meeting held on 17.07.2017, it was decided that sanctioned strength and relevant pages of Budget Book to be provided to Audit for verification. No progress was intimated till finalization of this report,

Audit stresses upon taking the issue with investigation agencies for enquiry besides fixing responsibility on person(s) at fault.

AIR Para No 10 (2015-16)

1.2.2.36 Irregular and Doubtful appointment of Primary School Teachers (PST).

According to Clause-1 of Directorate of Elementary and Secondary Education KPK "Instructions Manual for Appointment Process" issued vide No. nil /School based recruitment/Estab dated 12.07.2015,. The merit list of appointment is prepared keeping in view of the academic qualification, professional qualification, domicile of the candidate, gender, needs based vacancy and special status of the candidate. District Education Officer will convene a meeting of eligible candidates as per the merit list, prepared by the independent firm, to inform them about the requirement of Departmental Selection Committee.

District Education Officer (Male) Charsadda appointed primary school teachers on Adhac basis. Audit observed that grave irregularities were committed in the selection process as detailed in original para.

The irregular appointments occurred due to weak financial management.

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

In the DAC Meeting held on 17.07.2017, it was decided that record regarding each observation may be provided to Audit for verification. No progress was intimated till finalization of this report,

Audit stresses upon taking the issue with investigation agencies for enquiry besides fixing responsibility on person(s) at fault.

AIR Para No 12 (2015-16)

1.2.2.37 Irregular drawl of pay and allowances Rs20.571 million.

According to clause-1 & 8 of Finance Deptt. KPK letter No. BO.1/FD/5-8/2015-16/ Economy Measures dated 26.06.2015, there shall be a complete ban on creation of posts and no appointment shall be made against leave vacancies without prior approval of Finance Department.

As a General Rule, pay and allowances should be drawn against the sanctioned post from Finance Department.

Deputy District Education Officer (Male) Charsadda paid Rs20,571,106 as pay and allowances to Senior Primary School Teachers and Primary School Head Teachers against non-sanctioned posts during 2014-15 and 2015-16 as per detail given below.

Period	Nature of Post	Total sanctioned posts	Total Working Posts as per MIS	No. of surplus working posts	Salary P/month (Rs)	Total salaries paid during 2014-15 2015-16 (Rs)
2014-15	Sr. PST	602	778	176	36,470	6,382,250
	PSHT	412	500	88	42,809	3,731,904
2015-16	Sr. PST	602	778	176	37,450	6,591,200
	PSHT	412	500	88	43,929	3,865,752
Total overpayment						20,571,106

The irregularity occurred due to weak financial management.

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

In the DAC Meeting held on 17.07.2017, it was decided that record may be produced to Audit for verification within 07 days. No progress was intimated till finalization of this report.

Audit stresses upon taking the issue with investigation agencies for enquiry besides fixing responsibility on person(s) at fault.

AIR Para No 14 (2015-16)

- 1.2.2.38**
- i. Irregular expenditure on purchase of furniture-Rs 19.00 million**
 - ii. non imposition of penalty -Rs 1.900 million**

According to Chapter-V of 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 in accordance with section 22 of the Act.

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.

A committee was constituted vide Secretary Education office notification No.CPO/PO-II/E&SE/1-1/ADP/Furniture Project/2014-15 dated 31-12-2014.

During audit of record of DEO (Male) Charsadda for the year 2014-15 it was observed that an expenditure of Rs 19,000,000 was incurred on purchase of Chairs. Audit found the following observations.

1. The financial bids of suppliers were opened on 09-04-2015 in absence of Deputy Commissioner (Chairman of Purchase committee constituted by Secretary Edu.) and two other members i.e. representative of industries department and technical person nominated by DC office.
2. The supplier did not supply the furniture within stipulated time i.e 20-06-2015. The local office failed to impose penalty Rs 1,900,000 (19,000,000*10/100).
3. Record of prequalification of suppliers was not available.

4. The amount of Rs 18,240,000 was irregularly drawn in advance from treasury and deposited into designated account No.2174-4 on 29-06-2015 and shown paid to supplier from designated account on 03-07-2016 vide bank draft No.GD/NBP dated 03-07-2015.

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

In the DAC Meeting held on 17.07.2017, it was decided that inquiry should be conducted by Secretary Elementary & Secondary Education KPK under intimation to audit. No progress was intimated till finalization of this report.

Audit stresses upon inquiry to the matter and recovery of penalty and depositing into Government treasury under intimation to audit.

AIR Para No 27 (2015-16)

1.2.2.39 Loss to Government due to supply of substandard and damaged furniture-Rs 3.809 million

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

During audit of accounts of District Education Officer (M) Charsadda for the 2015-16 it was revealed that 1,492 tablet chairs for Rs 3,728,508 (2,499×1,492) and 34 teacher chairs of Rs 81,430 (2,395×34) were reported as damaged during loading unloading or substandard by the heads of various schools. However, no remedial action was taken by the management till date of audit 16-01-2017.

The damaged or substandard furniture was required to be replaced at risk and cost of supplier or otherwise the suppliers should have blacklisted besides

forfeiture of call deposit of Rs 948,800 and recovery of performance guarantee Rs 4,510,000 issued by an Insurance company.

Loss occurred due to weak financial management.

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

In the DAC Meeting held on 17.07.2017, it was decided that DC Charsadda should probe into the matter. No progress was intimated till finalization of this report,

Audit stresses upon taking the issue with investigation agencies for enquiry besides fixing responsibility on person(s) at fault.

AIR Para No 28 (2015-16)

1.2.2.40 Irregular and doubtful drawl of money from treasury- Rs 3.409 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.

During audit of record of District Education Officer (M) Charsadda for the year 2015-16 it was observed that Rs 3,408,876 was drawn from treasury in the name of District Officer School and Literacy Charsadda. Out of the fund drawn Rs 1,920,000 was shown paid to C&W Charsadda but purpose for which the amount paid was not known to audit. The remaining amount Rs (3,408,876-1,920,000) was either kept in designated account or misappropriated as no entries were made in cash book. Moreover, bank statement along with record of utilization of fund was not provided to audit.

S#	Cheque No	Date	Amount
1	1163575	22.06.2016	1,920,000

2	1163333	16.06.2015	25,626
3	1163749	24.06.2015	1,425,000
4	1163407	17.06.2015	38,250
Total			3,408,876

The irregularity occurred due to weak financial management.

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

In the DAC Meeting held on 17.07.2017, it was decided that DEO and DC office should conduct physical verification of the work executed by C&W Charsadda. Where about of Rs. 1.48 Million may be provided to audit. No progress was intimated till finalization of this report.

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

AIR Para No 37 (2015-16)

1.2.2.41 Irregular cash payment of salaries-Rs 29.337million

According to Chief Minister Directive and Government of Khyber Pakhtunkhwa Admn Deptt: (Cabinet Wing) letter No. SO (Imp)AD/CMD/2-24/2013/General Dated Peshawar October 2013, "Salaries of All Government Department employees be issued through Cheques, to be deposited in their respective Bank Accounts.

The record of Sub Divisional Officer (M) Charsadda for the year 2014-15 and 2015-16 revealed that salaries of staff amounting to Rs 29,337,618 were paid in cash instead of direct credit to their bank accounts. The cash payment of salaries in cash instead of direct credit in bank account was irregular. Details are as under:

S #.	Month	2014-15	2015-16	Total
1	Jul-14	27,194	1,334,387	1,361,581
2	Aug-14	29,676	240,766	270,442
3	Sep-14	173,994	270,103	444,097

4	Oct-14	264,522	92,861	357,383
5	Nov-14	183,990	2,397,638	2,581,628
6	Dec-14	13,038,674	766,676	13,805,350
7	Jan-15	4,200,391	514,069	4,714,460
8	Feb-15	1,064,782	514,352	1,579,134
9	Mar-15	389,137	45,224	434,361
10	Apr-15	261,028	31,609	292,637
11	May-15	2,831,650	18,452	2,850,102
12	Jun-15	514,804	131,639	646,443
		22,979,842	6,357,776	29,337,618

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

In the DAC Meeting held on 17.07.2017, it was decided that practice of cash payment should be stopped immediately from the month of August, 2017. No progress was intimated till finalization of this report.

Audit stresses upon taking the issue with investigation agencies for enquiry besides fixing responsibility on person(s) at fault.

AIR Para No 41 (2015-16)

1.2.3 Internal control weaknesses

1.2.3.1 Costs overrun of Rs 98.854 million due to weak planning and loss to Government due to retender of the work-Rs 3.294 million

According to Rule 30 of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services 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.

The Executive Engineer Communication & Works Charsadda awarded the work Establishment of Government Girls Degree College Dargai (balance work) for Rs 68,040,268 during 2016-17 to a contractor M/s Iqbal & Sons @ 9.75% above on MRS-2016. Audit observed that:

- i. The original works were awarded to contractors in February and March, 2011 without soil investigation, feasibility study and technical sanction as soil investigation report was submitted by University of Engineering and Technology on 26-05-2011. The matter was also pointed by the PDWP forum and directed to fix responsibility on the person (s) at fault.
- ii. The single work was irregularly split up into 13 sub works with 6-18 months completion. However, the contractors failed to complete the works within the stipulated time despite expenditure of Rs 164.00 million against the original cost of Rs146.128 million.
- iii. The local office instead of completion the work at risk and cost of the contractors already involved in the work retendered the work during 2016-17 as balance work for Rs 64.590 million and awarded to that contractor who already failed to complete the original work. Moreover, components of work in balance work were same as already included in original work. Hence duplication of expenditure could not be ruled out. An expenditure of Rs 80.982 million was occurred in balance work in 9th running bill up to 30.06.2017 and work was still in progress. Resultantly the cost of the project was overrun for Rs 98.854 million (146.128 million original cost to Rs 244.982 million up to date expenditure).

- iv. The original works were inquired by the NAB and recovery was made under plea bargain. Hence awarding the works to the contractors who were involved in corrupt practices in the same work was illegal.
- v. The balance work was awarded to the contractor @ 9.75% above on CSR-2009 which was 4.11% (9.75%-5.64%) high as compared to original work. Hence Government was put to loss of Rs 3.294 million ($80.135 \times 4.11 / 100$).
- vi. Rs 15.434 million (5.158, 1.423, 2.265, 0.434 and Rs 6.154 million paid to contractors in running bills during 2016-17 for the original work indicated that both original and balance works were executing simultaneously..
- vii. An underestimated TS for the work was prepared by the local office for Rs 235.481 million (including land cost) and submitted to office of Superintendent Engineer C&W Circle Peshawar on 10.08.2017 despite the fact that expenditure of Rs 244.982 was incurred till 30.06.2017 i.e before submission of the TS to competent authority. The TS was accorded for Rs 233.098 million excluding cost of land on 30.10.2017.
- viii. The project was started in 2011-12 but cost of land of Rs 671,384 out of total cost of Rs 2,540,384 was paid during 2016-17.

The above facts revealed that project was delayed due to weak planning, defective PC-I and split up of expenditure which resulted cost and time over run, loss to Government exchequer and deprived the public from facilities during delayed period.

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

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

Audit stresses upon detail inquiry for fixing responsibility on the person (s) at fault.

AIR Para No 01 (2016-17)

1.2.3.2 Doubtful payment to contractor due to abnormal increase in works- Rs 2.321 million

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

The Executive Engineer Communication & Works Charsadda abnormally increased and paid the quantity of mild steel and RCC 1:2:4 in raft foundation and slab beam by 523% and 341% respectively in the work Establishment of Government Girls Degree College Dargai, sub work “Pumping Chamber” to a contractor M/s Farhad Ali & Sons. Hence extra payment of Rs 2,320,808 due to abnormal increase in quantity in items of works than the approved TS was dubious.

Name of items of work	Qty in Approved TS	Qty Paid in Bill	Difference	Rate paid	Amount	%age Increase
Fabrication of mild steel	3.759	23.415	19.656	82234.56	1,616,403	523
RCC in foundation and Raft	39.281	173.16	133.88	5261.51	704,406	341
Total			153.54		2,320,808	

The dubious payment occurred due to weak internal controls.

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

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

Audit stresses upon for inquiry into the matter and action against persons at fault.

AIR Para No 03 (2016-17)

**1.2.3.3 Overpayment to contractor due to allowing excess steel-
Rs 2.032 million**

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

The Executive Engineer Communication & Works Charsadda overpaid Rs 2,031,594 due to allowing excess steel than formula devised for calculation in approved TS in the work Establishment of Government Girls Degree College Dargai, sub work "Student Hostel". As per formula devised for calculation of steel the mild steel required to be paid was 142.90 ton. However, 166.203 ton mild steel @ 82,234.55 was paid to contractor vide voucher 25-R dated 24.03.2017 resulted in overpayment of Rs 2,131,594. It is worth mentioning here that quantity of steel in approved TS for that particular component of work was 121.324 ton. The abnormal increase up to 166.203 ton was dubious. The overpayment has been calculated according to quantity of RCC paid in the contractor bill.

Item name	Qty in M3	Qty in CFT	Steel as per Formula in Approved TS	Steel paid in the bill	Diff	Rate	Overpayment
RCC in raft foundation	319.25	11247.28	37.51	166.203	23.31	82,234.55	1,916,598
RCC in Roof slab, beam, column	489.29	17237.58	105.39				
Total			142.90				
Add: 6% above in CSR-2009							114,996
Total							2,031,594

The overpayment occurred due to weak internal controls

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

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

Audit stresses upon recovery under intimation to audit.

AIR Para No 06 (2016-17)

1.2.3.4 Cost overrun due to weak planning-Rs 105.594 million and irregular award of work- 262.569 million

According to Rule 30 of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services 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.

The Executive Engineer Communication & Works Charsadda awarded the work “Establishment of Government Girls Degree College Tangi “balance work” for Rs 72.877 million to a contractor M/s Iqbal & Sons during 2015-16. Audit observed that:

1. The same work was originally tendered during 2010-11 for Rs 136.00 million and awarded to the same contractor on 25.03.2011 with the bid cost of Rs 147.284 million without according technical sanction and soil investigation. The completion period of the work was 30 months i.e 25.09.2013. However the work was not completed within stipulated period despite of expenditure of Rs 176.763 million on original work till 30.06.2017. The award of work without planning, soil investigation and technical sanction was irregular and serious lapse on the part of management which resulted in cost and time overrun of the project for Rs 105.594 million.
2. The PDWP approved the revised cost for Rs 262.569 million on 05.08.2016 with the direction to fix responsibility of weak planning of the project on the person (s) at fault but no action was taken by the local office till date of audit. Accordingly revised Administrative approval was issued on 30.08.2016 with the clear direction to complete the work within

six (06) months. However the local office instead of completing the work floated another tender for prequalification of contractors on 17.11.2016 after lapse of 77 days with the name of “balance work”. The financial bids were called on 22.01.2017.

3. The contractor who delayed the original work was again declared prequalified for the balance work and work order was issued on 03.04.2017 with the direction to complete the work up to 30.06.2017 was not realistic and was violation of PDWP directives. However in the agreement (appendix to bid) of balance work the completion time was not mentioned which may defeat the public interest in case of future litigation. Audit held that time of 7 months (30.08.2016 to 03.04.2017) was further wasted by the local office in retendering and prequalification of contractors instead of completing the balance work through the contractor already engaged in the original work.
4. The work was not completed till 30.06.2017 despite expenditure of Rs 252.878 million (176.736 on original work and Rs 76.142 on balance work). Hence cost was over run for Rs 105.594 million (252.878-147.284) up to 30.06.2017 which was 72% increase in initial tender cost. The cost overrun may further increase as the work was still in progress.
5. The inhabitants and public representatives have also highlighted the issue of non completion of college in their resolution in 2014 and requested for temporary arrangement of college in rented building.. The work was not completed till visit of audit team in November, 2017.

Overcosting occurred due to abnormal delay and weak internal control

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

Audit stresses upon fixing responsibility on the person (s) at fault under intimation to audit.

AIR Para No 07 (2016-17)

1.2.3.5 Overpayment to contractor-Rs 5.585 million

Para 220 and 221 of CPWA Code states that the Sub Divisional Officer, before making payments to the contractors is required to compare the quantities

in the bills and see that all the rates are correctly entered and that all the calculations have been checked arithmetically.

The Executive Engineer Communication & Works Charsadda overpaid Rs 5,584,824 to the contractor of the work “Establishment of Government Girls Degree College Tangi” during 2015-16 vide voucher No.19-b dated 17.05.2017 due to allowing an item of work providing and lying of earth for lawn lead up to 5 kilo meter of 18,030.72 m³ instead of utilization of available excavated earth. Audit observed that there was 9,810.48 m³ earth excavated on the site which could have been utilized for filling in lawn. Out of the excavated earth 8,889.76m³ was shown disposed off and Rs 1,903,919 was paid to the contractor as disposal of earth charges resulted an overpayment as per detail given below.

Rate of available earth in CSR 2009/ m ³	Rate of borrowed earth paid in bill/m ³	difference in rate/m ³	Qty of Available earth from excavation in m ³	Overpayment
50.36	375	324.64	9810.48	3,184,874
Add: cost of disposal of earth paid in the bill (1236.19+1183.71+6469.86)*214.17				1,903,804
Total				5,088,678
Add 9.75% above on CSR				496,146
G. Total				5,584,824

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

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

Audit stresses upon detail inquiry into the matter/recovery under intimation to audit.

AIR Para No 08 (2016-17)

1.2.3.6 Loss to Government due to payment on sand filling-Rs 0.980 million

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

The Executive Engineer Communication & Works Charsadda irregularly paid Rs 980,456 for the item sand filling under floor to a contractor M/s Iqbal & Sons in the work Establishment of Government Girls Degree College Tangi. The technical staff of the local office told that inquiry was conducted by NAB authorities recovery was made for using of silt instead of sand in filling under floor. Hence payment of sand filling of Rs 980,456 in 18th running paid in December, 2016 was irregular and undue favor to contractor. The detail measurement for the said item of work was not available in MB No. 522.

The loss to Government occurred due to weak internal controls.

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

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

Audit stresses upon recovery under intimation to audit.

AIR Para No 12 (2016-17)

1.2.3.7 Overpayment to consultant due to irregular increase in consultancy charges-Rs 6.303 million

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

According to Rule 30 of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services 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.

Executive Engineer Communication & Works Charsadda paid Rs 21,203,278 to M/s Shaz Consultant on account of consultancy charges against his bid Rs 14,900,000 in the work Construction of Judicial Complex Charsadda. Audit observed that:

1. The consultancy charges were irregularly increased from Rs 14.900 million (bid of successful bidder) to Rs 19.834 million despite the fact that no additional work was carried out by the consultant as envisaged in the letter No.7443/7M dated 03.06.2016 sent to Superintending Engineer C&W Circle Peshawar.
2. The agreement with consultant was defective as planning and designing @ 1% of the project cost and supervision cost @ 1.49% of the project cost was provided which was contrary to the bidding taken place for getting economical rates from consultant.
3. The project cost was increased by 0.83% ($851.226-844.217*100/844.217$) from original cost of Rs 844.217 million to revised proposal of Rs 851.226 million . However, the consultancy charges were increased by 42% ($21.203-14.900*100/14.900$) indicated that undue favor was extended to consultant at the cost of public exchequer. It is worth mentioning that the last bill paid to consultant up to 30.06.2017 was 9th running bill. Hence further payment will be made to consultant in future.

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

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

Audit stresses upon recovery under intimation to audit.

AIR Para No. 17 (2016-17)

1.2.3.8 Doubtful expenditure of Rs 5.993 million

According to Rule 30 of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services 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.

The Executive Engineer Communication & Works Charsadda paid Rs 5,992,700 to various contractors showing execution of various work components i.e group latrine, boundary wall etc in those three schools to whom fund for the same work components was provided by District Education Officer (Male) Charsadda out of conditional grant during 2014-15 and 2015-16. Hence expenditure on same components by local office through contractors as well as Education department through Parent Teacher Councils (PTCs) was dubious and duplication of expenditure could not be ruled out. Detail is given at annexure-14.

Doubtful payment occurred due to weak financial controls.

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

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

Audit stresses upon clarification and justification with evidences.

AIR Para No. 18 (2016-17)

1.2.3.9 Overpayment to contractors-Rs 0.414 million

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

The Executive Engineer Communication & Works Charsadda overpaid Rs 413,563 due to misapplication of rate in two works during 2016-17. The rate of dry rammed shingle and PCC 1:2:4 was higher than the rate in CSR-2009. Moreover, the rate of RCC 1:2:4 in first floor was Rs 5261.51, where no extra labor rate was admissible as per CSR-2009 as rate of extra labor admissible from 2nd and subsequent floors. Details are as under:

Name of work	Name of sub work	Name of item of work	Rate in CSR	Rate paid	Diff	Qty	Overpayment
Establishment of Government Girls Degree College Dargai,	sub work "Academic block	Dry rammed shingle	789.12	868.65	79.53	825	65,612
do	Staff Hostel block	PCC 1:2:4	4156.4	5900.8	1744.4	133.16	232,280
Establishment of Government Girls Degree College Tangi,		RCC 1:2:4	5261.5	6261.5	1000	115.67	115,670
Total							413,563

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

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

Audit stresses upon inquiry and recovery under intimation to audit.

AIR Para No. 26 (2016-17)

1.2.3.10 Overpayment due to allowing higher rates-Rs. 2.017 million

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

According to clause 5 of the work order, Sub Divisional officer incharge shall be responsible for the specifications, quantities, units as indicated in BOQ.

Executive Engineer, Communication and Works, Charsadda awarded a work "Construction of Sarwarabad Umarzai Road" to a contractor and a payment of Rs 2,449,330 was made upto 7th Running bill vide voucher No. 75-R dated 20.06.2017. The following irregularities were noticed:

An item of work PCC 1:3:6 was paid @Rs 6093/M3 for a quantity of 815.47 M3 instead of contractor quoted rate of Rs 4064/M3 which resulted in overpayment of Rs 1,701,351.04.

An item of work Grooving in existing B/T Road for a quantity of 9714 was paid @Rs32.50/M3 amounting to Rs 315,705 which was not included in the BOQ which also needs to be recovered.

Overpayment occurred due to weak financial management.

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

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

Audit stresses upon recovery and fixing responsibility on the person (s) at fault.

AIR Para No. 29 (2016-17)

1.2.3.11 i. Overpayment due to allowing quantities over and above BOQ-Rs 1.576 million

ii. Non imposition of penalty- Rs. 1.464 million

According to clause 5 of the work order, Sub Divisional officer incharge shall be responsible for the specifications, quantities, units as indicated in BOQ.

According to clause 17 of the work order, each payment will be supported by material test result.

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

Executive Engineer, Communication and Works, Charsadda awarded a work "Construction of SRO Killi Road From Yaka Ghund to Subhan Khwar" to a contractor vide work order No. 7089/HW dated 26.04.2016 at a bid cost of Rs. 14,642,393.64. Scrutiny of 5th Running Bill vide voucher No. 24-R dated 15.03.2017 the following irregularities were noticed.

1. Two items of works were executed over and above the BOQ resulted in overpayment of Rs. 1,576,406 as per detail below:

S#	Item	Qty as per BOQ	Qty executed	Diff	Rate	Over payment
1	PCC 1:3:6	208.8	566.46	352.66	4100	1,445,906
2	Erecting Farm work	174	500.25	326.25	400	130,500
Total						1,576,406

2. The work was required to be completed within stipulated period of 9 months (25.01.2017) but it was in progress till the date of audit i.e. November 2017. However, neither time extension was granted nor penalty @10% amounting to Rs.1,464,239 was imposed.
3. An upto date payment of Rs 14,642,393.64 was made without any material test result due to which quality of work remained suspicious.

Overpayment and non imposition of penalty occurred due to weak financial management.

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

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

Audit stresses upon recovery and fixing of responsibility on the person (s) at fault.

AIR Para No. 30 (2016-17)

1.2.3.12 Overpayment of Rs 4.175 million and non imposition of penalty - Rs 1.539 million

According to clause 5 of the work order, Sub Divisional officer incharge shall be responsible for the inspections, quantities, units as indicated in BOQ. According to clause 17 of the work order, each payment will be supported by material test result. According to Clause-2 of the standard Contract Agreement, the contractor has to pay compensation @ 1 per cent per day or maximum 10% of the estimated cost for the delay in completion of work.

Executive Engineer, Communication and Works, Charsadda overpaid an amount of Rs 72,722 to contractor vide voucher No. 8-C dated 26.04.2017 for "Construction/rehabilitation of road from Mardan Barf Khan U/C Ghunda

Karkana" during the period 2015-16. An amount of Rs 12,072,994 was paid upto 4th R/Bill. The following irregularities were noticed:

1. An amount of Rs 503,311 was paid for item of work Formation of embankment @ Rs670/M3 for a quantity of 751.210 M3 despite the fact that a quantity of 868.700 M3 was available from excavation in foundation which resulted in loss to government .
2. The work was advertised and awarded for Blacktopping of road but the actual payment revealed that payment for PCC road was made due to which the payment was held irregular.
3. An overpayment of Rs. 3,671,374 was made in structure work as per detail given below:

Item of Work	Unit	Qty paid	Qty as per BOQ	Difference	Rate (Rs)	Amount (Rs)
PCC 1:3:6 with 50% boulder	M ³	1111.500	114.30	997.20/872%	3250	3,175,900
Removing of form work	M ²	956.250	95.25	861/903%	450	387,450
PCC 1:4:8	M ³	112.310	86.59	25.72/30%	4200	108,024
Total						3,671,374

4. The work was required to be completed upto 13.01.2017 as per clause 3 of work order. However, the work was not completed till the period of audit i.e. November 2017. However, neither the time extension was granted nor penalty @ 10% of the estimated cost valuing Rs. 1.539 million was imposed.

Overpayment and non imposition of penalty occurred due to weak financial management.

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

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

Audit stresses upon recovery and fixing responsibility on the person (s) at fault.

AIR Para No. 31 (2016-17)

1.2.3.13 Overpayment of Rs 9.466 million and non-imposition of penalty-Rs. 9.591 million

According to clause 5 of the work order, Sub Divisional officer incharge shall be responsible for the inspections, quantities, units as indicated in BOQ.

According to clause 17 of the work order, each payment will be supported by material test result.

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

Executive Engineer, Communication and Works, Charsadda paid an amount of Rs108,818,363 to a contractor in a work "Black topping of road from Jindi Pul to Kakka Khel" vide voucher No. 42-R dated 16.06.2017. The following irregularities were noticed:

1. An item of work "Formation of Embankment" for a quantity of 27442.740M³ was carried out and paid @ Rs 828 in excess of BOQ quantity whereas roadway excavation quantity in the same road was not deducted for 1983.600M³. Non-deduction of available quantity of excavation resulted into overpayment of Rs 1,642,420.8.
2. An amount of Rs. 1,819,904 was paid for two items of work namely "Clearing and Grabbing" and "compaction of natural ground" by extending undue faour to contractor which were not included in the BOQ
3. An overpayment of Rs. 6,003,762 was made in structure work as per detail given below:

Item of Work	Unit	Qty paid	Qty as per TS	Difference	Rate (Rs)	Amount (Rs)
PCC 1:3:6 with 50% boulder	M ³	1566	778.50	787.50/101%	4,000	3,150,000
Removing of form work	M ²	2850	649.75	2200.25/338.63 %	569.49	1,253,020
PCC 1:3:6	M ³	1693.125	1459.21	233.915/16%	6100	1,426,881
Total						6,003,762

4. The work was not technically sanctioned. Moreover, the work was not completed in stipulated period and penalty @10% amounting to Rs. 9.591 was not imposed.
5. The payment was made without any material test result due to which quality of work remained suspicious.

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

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

Audit stresses upon recovery and inquiry under intimation to audit.

AIR Para No 33 (2016-17)

1.2.3.14 Overpayment due to execution of excess quantity-Rs 15.814 million

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

Executive Engineer Building & Road Charsadda overpaid Rs 15,813,963 due to allowing excess quantity than approved in PC-I in the work "Establishment of Children and Maternity Hospital Charsadda, Sub Head: Admin Block" during 2016-17. It was observed that excess execution of work in the

items which were profitable to the contractor resulted in loss as per detail given below:

S#	Name of item	Quantity as per PC-I	Actual Quantity executed	Difference	Rate	Overpayment
	Fabrication of Mild steel	324.505 ton	368.76 ton	44.255 ton	82234.55	3639290
	UPVC Windows	1871.15	2924.50	1053.35	2200	2317370
	Granitto Tiles Flooring	6368.24	7275.13	906.89	2151.63	1951292
	Associate Miller Fibre Tile Ceiling	660.54	2796.24	2135.70	3191.48	6816044
	Sub total					14723996
	Add 29.95% premium on item No. 1					1089967
	Total					15,813,963

Overpayment occurred due to negligence of management.

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

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

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

AIR Para No. 38 (2016-17)

1.2.3.15 Doubtful expenditure on account of Polio Campaign—Rs 5.405 million

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.

According to Para 20 of GFR, embezzlement when discovered be immediately reported to higher authority as well as DG Audit.

During audit of the District Health Officer Charsadda for the year 2016-17, it was observed that Rs 1,801,676 has been withdrawn for payment to polio teams during Polio Vaccination Campaign. When asked about providing the record about further disbursement, the management failed to provide the record. During audit, the audit party asked from polio teams about payment of compensation from DHO Charsadda office, they replied that they have been compensated from Islamabad through SMS No. 3737 @ Rs 2,000 for five days and Rs.300 for every team training/meeting and nothing have been paid to us by the DHO Charsadda office. Audit is of the view that the amount has been miss-appropriated by the dealing hands.

Doubtful expenditure occurred due to weak internal control.

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

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

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

AIR Para No 01 (2016-17)

1.2.3.16 Irregular retention of Government money—Rs 1.619 million

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.

During audit of the District Health Officer Charsadda for the year 2016-17, it was observed that Rs1,619,594 withdrew from Government exchequer for purchase of medicines from Surge Laboratories, Sheikhpura as per detail given below. The supplier failed to supply the medicines and DHO failed to blacklisted the suppliers. The DHO didnot surrender the amount and kept the amount in his designatedBankAccount.

S#	Name & Specification of item according to Supply Order	Name of Supplier	No of item	Amount withdrawn	Nature of Funding
1	Injection Genamicine 80 mg	M/s Surge Laboratories, Sheikhpura	50000	340,000	Emergency fund-BHUs
2.	1. Injection Genamicine 80 mg 2. Metacopromide 3. Lignocame 10 mg	-do-	50000 106933 30040	1,279,594	Integrated/MSHDP Fund
Total				1,619,594	

The irregular retention and nonblacklisting the defaued supplier occurred due to weak internal control.

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

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

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

AIR Para No 08 (2016-17)

1.2.3.17 Doubtful withdrawal of Provincial ADPs fund -Rs 168.520 million

According to Para-Para-88 of General Financial Rules (GFR) Vol-I, the authority administering a grant is ultimately responsible for watching the progress of expenditure on public service under its control and for keeping the expenditure within the grant.

According to Para-12 of the General Financial Rules Volume I, every controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending

units are expended in the public interest and upon objects for which the money was provided.

During audit of the District Health Officer Charsadda for the year 2016-17, it was observed that Rs 168,520,000 was released by the Provincial Government under ADPs. Detail is given at Annexure-15

Audit observed that:

- 1) DHO Charsadda failed to utilize the funds for the purpose for which it was released.
- 2) DHO Charsadda also failed to submit Progress Report to DG, Health Services KP about fund utilization.
- 3) DHO Charsadda also failed to reconcile the monthly expenditure with DAO Charsadda. Audit did not ascertain actual position of fund utilization and balance amount due to non-availability of monthly expenditure statements.
- 4) No PC-I and Contract Agreements were found on the record.

The irregularities occurred due to weak internal control.

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

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

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

AIR Para No 16 (2016-17)

1.2.3.18 Excess expenditure due to changing the scope of work –Rs 4.31 million

According to Para 03 of the Administrative Approval of the scheme accorded vide No. S.O (T) PHED/3-21/2015 dated 8-06-2015, the

expenditures would be incurred only on the items/activities mentioned in the approved PC-1, and would not exceed the allocation for any particular item/activity.

The Executive Engineer Public Health Engineering Charsadda overpaid Rs 4.31 million to a contractor Mr.Shabir Ahmad in a work “Construction/Rehabilitation of water supply scheme in KPK sub head sanitation scheme in PK-22 District Charsadda” vide voucher No.8/T dated 08.02.2017 by exceeding the allocation head wise from the Administrative Approval accorded. Detail is below.

Rs in million

S#	Sub head	Costs as per AA	Technical Sanction cost	Cost enhanced
1	RCC Slabs	0.920	1.620	0.7
2	RCC culverts	0.139	1.970	1.831
3	RCC pipe	0.377	2.156	1.779
Total				4.31

Overpayment occurred due to weak financial management.

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

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

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

AIR Para No. 37 (2016-17)

1.2.3.19 Excess payment due to execution of excess work than BOQ - Rs 2.996 million

According to Chapter III, Procurement of Works and Non Consulting Services, Rule 3(c) sub rule (i) of KPPRA Procurement Rules 2014, a procurement entity shall only engage in alternate method subject to the

conditions of contract, a procuring entity may insure a variation order to a contractor to include works which were outside the original scope of works to ensure interests of Government and for reasons of economy, compatibility and efficiency provided that the value of variation order is not more than 15% of the contract value

Executive Engineer Public Health Engineering Charsadda during the Financial Year 2016-17 awarded a work “Water Supply & Sanitation scheme Asad Abad & Kabli” to a contractor Mr. Habib Ur Rehman at bid cost of Rs 11,472,603 against the estimated cost of Rs 14,900,259. An amount of Rs 10,638,297 was paid up to 6th running bill vide voucher # 26/T dated 15.06.2017. However, it was noticed that the contractor was paid 74% excess than the BOQ quantity for the item of work P/L G,I pipes. Detail is given below

S.No	Item of Work	B.O.Q qty	Paid Qty	Difference	Rate	Overpayment	% excess
1	S/F G.I Pipe 4”	1,066	1,219.13	153.1	2,000	306,260	13 %
2	S/F G.I Pipe 3”	704.06	1,325.79	622	1,400	870,422	47 %
3	S/F G.I Pipe 2”	701.01	2,723.5	2,022	900	1,820,241	74 %
Total						2,996,923	

The overpayment occurred due to weak internal control.

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

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

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

AIR Para No. 39 (2016-17)

1.2.3.20 Non credit of lapsed deposit into government revenue Rs 3.596 million

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

The Executive Engineer Public Health Engineering Charsadda failed to credit Rs 3,592,565 unclaimed balances lying in deposited-II for more than three accounting years as lapsed deposit to government revenue. Detail is given at annexure -16.

Non deposit of lapsed deposit occurred due to weak internal control.

The irregularity was pointed out to the management in November 2017, no reply was furnished.

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

Audit recommends depositing of lapsed deposit into government treasury under intimation to audit.

AIR Para No 55 (2016-17)

1.2.3.21 Irregular award of lighting system for Rs.2.89 million and overpayment of Rs 0.379 million

According to Administrative approval vides Endst: NO 5197-520/PO-14/EW/Vol-VI/CHD-2012 dated 24/11/16, clause 04, schemes must be completed within the approved cost.

The Executive Engineer Public Health Engineering Charsadda awarded 02 contracts of Solar LED Lighting system at UC Rajjar-1(Portion I&II) at a cost of Rs 2.89 million during 2016-17. Detail is given at annexure-17. Audit noticed the following irregularities:

1. Rate analysis was not done in the PC-I.
2. Tender documents were not received through courier and were hand received.
3. The bid amount was neither written in words nor in figures in the tender form.
4. PEC registration certificate and income tax statement were not available violating the Terms & Conditions of Advertisement.
5. Rs 3.26 million (1.73+1.53) was paid to the contractor against the approved tender cost of Rs 2.89 million resulted into overpayment of Rs 0.37 million.
6. Sales tax amounting to Rs 555,862 was not deducted from the contractor.

Irregularities occurred due to weak internal control.

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

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

Audit stresses upon inquiry and appropriate action besides fixing responsibilities on person(s) at fault

AIR Para No 58 (2015-16)

1.2.3.22 Doubtful withdrawal of pay and allowances Rs25.029 million.

According to clause-1 & 8 of Finance Deptt. KPK letter No. BO.1/FD/5-8/2015-16/ Economy Measures dated 26.06.2015, there shall be a complete ban on creation of posts and no appointment shall be made against leave vacancies without prior approval of Finance Department.

During audit of the office of District Education Officer (Female) Charsadda for the year 2015-16, it was observed that Senior English Teachers and Subject Specialists were recommended by the Public Service Commission KPK during 2011, 2013-14 and 2014-15 as per annex-. Despite repeated requests

and informing the selected candidates and their Heads of school by telephone, failed to collect and produce their recommendations from the Commission and verified Certificates/Degrees from the recognized institutions of the candidates.

The irregularity occurred due to weak internal controls.

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

DAC Meeting was held in November 2017, it was decided that the teachers concerned may be directed to produce their recommendations by PSC and degrees KP within 02 days in case of failure their names should be sent to NAB KP for inquiry, but no progress was intimated till finalization of this report.

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

AIR Para No 01 (2015-16)

1.2.3.23 Doubtful appointment of Subject Specialist Teachers.

According to Clause-1 of Directorate of Elementary and Secondary Education KPK "Instructions Manual for Appointment Process" issued vide No. nil /School based recruitment/Estab dated 12.07.2015, the passing of test does not make any candidate eligible for appointment automatically. The merit list of appointment is prepared keeping in view of the academic qualification, professional qualification, domicile of the candidate, gender, needs based vacancy and special status of the candidate. According to Clause-3, the District Education Officer will convene a meeting of eligible candidates as per the merit list, prepared by the independent firm, to inform them about the requirement of Departmental Selection Committee.

District Education Officer (Female) Charsadda paid irregularly Rs462,084 as pay and allowances to newly appointed female SSTs (Mathematics & Physics) BPS-16 during 2015-16. Audit further observed that:

1. Miss. Sarwat Kaseer was appointed by ignoring the top candidates despite the fact that she was at S/No. 12 and scored 109. 54.
2. Miss. Saima was appointed by ignoring the top four candidates despite the fact that she was at S/No. 05 and scored 112. 07.
3. Miss. Madeeha Ali was appointed as Theology Teacher BPS-15 despite the fact that she was at S/No. 19 and scored 124.8. The local office authority ignored top candidates in NTS list.

The irregularity occurred due to weak internal controls.

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

DAC Meeting was held in November 2017, it was decided that credentials of the selected and rejected candidates be provided to audit for verification, but no progress was intimated till finalization of this report.

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

AIR Para No 06 (2015-16)

1.2.3.24 Doubtful appointment of primary school teachers.

According to Clause-1 of Directorate of Elementary and Secondary Education KPK "Instructions Manual for Appointment Process" issued vide No. nil /School based recruitment/Estab dated 12.07.2015, the passing of test does not make any candidate eligible for appointment automatically. The merit list of appointment is prepared keeping in view of the academic qualification, professional qualification, domicile of the candidate, gender, needs based vacancy and special status of the candidate. According to Clause-3, the District Education Officer will convene a meeting of eligible candidates as per the merit list, prepared by the independent firm, to inform them about the requirement of Departmental Selection Committee.

In the office of Deputy District Education Officer (Female) Charsadda it was observed that 103 female Primary School Teachers were appointed during 2014-15 and 2015-16 on Adhoc basis on contract and on fixed pay plus usual allowances. Audit observed that 09 teachers were selected by ignoring the top candidates. Moreover, observations from the Scrutiny Committee on NTS tentative lists were not produced to Audit.

The irregularity occurred due to weak internal controls.

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

DAC Meeting was held in November 2017, it was decided that credentials of selected and rejected candidates be provided within two days, but no progress was intimated till finalization of this report.

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

AIR Para No 11 (2015-16)

1.2.3.25 Un authentic expenditure- Rs 3.244 million

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

During scrutiny of record of in the office of Sub Divisional Education officer Female Charsadda it was observed that expenditure of Rs 3,050,000 was incurred during 2014-15 & 2015-16 through PTCs, however, neither vouchers and nor cash book were signed by the Chairman and secretary of PTC. No measurement of work done was carried out. The signature of chairperson of PTC in the minutes of meeting recorded from time to time did not match. Hence misappropriation of fund could not be ruled out.

The irregularity occurred due to weak internal controls.

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

DAC Meeting was held in November 2017, it was decided that DC Charsadda to nominate an officer to conduct inquiry within 15 days, but no progress was intimated till finalization of this report.

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

AIR Para No 22 (2015-16)

1.2.3.26 Substandard work out of PTC Fund-Rs 2.561 million

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

During audit of accounts of Sub Divisional Education Officer (Female) Charsadda for the year 2014-15 and 2015-16 it was observed that a sum of Rs 2.561 million out of PTC fund was utilized for which a three member committee was constituted to monitor the progress of utilization of PTC fund provided under conditional grant. The committee submitted its report indicating serious irregularities in utilization of PTC fund. However, no disciplinary action was initiated against the person (s) at fault till date of audit.

The irregularity occurred due to weak internal controls.

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

DAC Meeting was held in November 2017, it was decided that inquiry to be conducted within 30 days, but no progress was intimated till finalization of this report.

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

AIR Para No 27 (2015-16)

1.2.3.27 Doubtful withdrawal of pay and allowances Rs33.179 million.

According to clause-1 & 8 of Finance Deptt. KPK letter No. BO.1/FD/5-8/2015-16/ Economy Measures dated 26.06.2015, there shall be a complete ban on creation of posts and no appointment shall be made against leave vacancies without prior approval of Finance Department.

In the office of District Education Officer (Male) Charsadda, it was observed that Senior English Teachers and Subject Specialists were recommended by the Public Service Commission KPK during 2011, 2013-14 and 2014-15. Detail is given at annexure-18. Despite repeated requests and informing the selected candidates and their Heads of school however they failed to collect and produce Recommendations from the Commission and verified Certificates and Degrees from the recognized institutions of the candidates appointed.

The irregularity occurred due to weak internal controls.

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

In the DAC Meeting held on 17.07.2017, it was decided that the concerned Head Masters must be directed to provide the Public Service Commission recommendation letters within a week, otherwise disciplinary action shall be initiated by DC within 15 days against the defaulters. No progress was intimated till finalization of this report.

Audit stresses upon taking the issue with investigation agencies for enquiry besides fixing responsibility on person(s) at fault.

AIR Para No 01 (2015-16)

1.2.3.28 Blockage of Government money due to suspected transfer of fund into the PTC and mismanagement of PTC fund- Rs 1.421 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.

During audit of accounts of DEO (Male) Charsadda it was observed that Rs 349,825 was left saving in the PTC account of GPS palai Qillaa, Instead of utilizing of saving ,Rs 160,000 and Rs 915,000 was transferred to the PTC account of the school for the purpose not known to audit which resulted in blockage of Government money. The excess amount in PTC was due to mismanagement of fund.

Furthermore the expenditure on account of construction of rooms, group latrines and boundary wall was carried out without measurement. There was difference in signature made by the Chairman of PTC in various vouchers.

Blockage of government money occurred due to weak internal controls.

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

In the DAC Meeting held on 17.07.2017, it was decided that Bank statements of accounts of concerned schools to which the funds have been transferred should be provided to Audit for verification within 15 days. No progress was intimated till finalization of this report.

Audit stresses upon taking the issue with investigation agencies for enquiry besides fixing responsibility on person(s) at fault.

AIR Para No 20 (2015-16)

1.2.3.29 Doubtful appointment of overage class-IV staff and doubtful payment of salaries Rs 4.999 million.

According to Para 5 of relaxation of upper age limit rules 2008, the age relaxation under category (iii) specified in rule 3, shall be subject to: (a) full justification in support of the proposal; and (b) a certificate to the effect that no eligible candidates within the prescribed age limits are/were available. The certificate shall be provided by the concerned Departments.

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

District Education Officer (Male) Charsadda paid 4,999,320 as salaries to 59 overage class-IV appointed for Primary, Middle, High and Higher Secondary Schools during 2014-15 and 2015-16. Detail is given at annexure-19. The local office authority directly appointed all the class-IV staff without adopting criteria of appointment.

Doubtful appointment of overage class-IV staff occurred due to weak internal controls.

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

In the DAC Meeting held on 17.07.2017, it was decided that case may be inquired by DC Charsadda in consultation with Audit within 07 days. No progress was intimated till finalization of this report.

Audit stresses upon taking the issue with investigation agencies for enquiry besides fixing responsibility on person(s) at fault.

AIR Para No 07 (2015-16)

1.2.3.30 Irregular appointment of class-IV staff against deceased and land donor quotas.

According to Clause-10(3) of Civil Servant Act-1973, A candidate for initial appointment to a post must possess the educational qualification or technical qualifications and experience and except as provided in the rules framed for the purpose of relaxation of age limit, must be within the age limit as laid down for the post.

District Education Officer (Male) Charsadda appointed 70 Chowkidar, 15 Naib Qasid, 14 Sweepers, 14 Lab Attendants, 07 Lab Assistants, 04 Bahishti, 14 Junior Clerks, 03 Computer Operators and 01 Stenographer for Primary, Middle, High and Higher Secondary Schools during 2014-15 and 2015-16. Detail is given at annexure-20. The following observations were noticed.

1. 100% class-IV and Junior Clerks against “Deceased quotas and Land Donors” were appointed but record was not available.
2. Merit list, attendance sheets and other documents were not signed by any member of Departmental Selection Committee.
3. Verified testimonials of the selected candidates were not available on record.
4. Detail of total vacant posts and reserved for deceased sons quota was also not available on record.
5. Merit criteria was violated in the appointments of Computer Operator and Stenographer.

Irregular appointments occurred due to weak internal controls.

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

In the DAC Meeting held on 17.07.2017, it was decided that the case may be inquired by DC Charsadda in consultation with Audit within 07 days. No progress was intimated till finalization of this report.

Audit stresses upon taking the issue with investigation agencies for enquiry besides fixing responsibility on person(s) at fault.

AIR Para No 08 (2015-16)

1.2.3.31 Suspected duplication of work-Rs 1.5 million

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

During audit of accounts of DEO (Male) Charsadda it was observed that Rs 1,500,000 was transferred to the PTC accounts of GPS Asilo Killi and GPS Zeegai during 2014-15. The record revealed that three and five class rooms respectively were under construction by an NGO IMC (HUMQADAM) in said schools. Transfer of additional fund of Rs 1,500,000 for utilization through PTCs as well as engagement of NGO in same schools was dubious and chance of duplication of expenditure could not rule out.

Name of School	year	Fund for Class Room through PTC	Remarks	Source
GPS ASILO KILLI	2014-15	700,000	3 rooms already been constructed by IMC	DEO office record
GPS ZEEGAI	do	800,000	Five rooms constructed by IMC	Do
Total		1,500,000		

Duplication of work and lack of monitoring occurred due to weak internal controls.

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

In the DAC Meeting held on 17.07.2017, it was decided that detailed inquiry to be conducted within 15 days by the DC Charsadda of all the schools

where different NGOs have intervened. No progress was intimated till finalization of this report.

Audit stresses upon taking the issue with investigation agencies for enquiry besides fixing responsibility on person(s) at fault.

AIR Para No 19 (2015-16)

ANNEXURES

Annex-1

Detail of MFDAC Paras

S.#	A.P. No.	Department	Gist of Para	Amount
1	4	DHO Chd	Un-justified expenditure on account of Salaries and Non-Salary	1.235
2	6	DHO Chd	Non-depositing Health Receipts into Government treasury	0.806
3	12	DHO Chd	Un-authorized payment of Health Professional Allowance	0.679
4	13	DHO Chd	Suspected miss-appropriation	0.159
5	17	DHO Chd	Poor performance and weak Internal Control System	-
6	19	DHO Chd	Suspicious attempt of embezzlement of public money-	0.435
7	21	DHO Chd	Irregular/Suspicious Repair from MHSDP-	0.939
8	23	DHO Chd	Irregular expenditure on purchase of Anti Rab Vaccine	0.530
9				
10	70	DC Charsadda	Unauthentic expenditure and Use of above ceiling of P.O.L	0.318
11	71	DC Charsadda	Non deposit of domicile fee	0.302
12	72	DC Charsadda	Irregular /Unauthorized expenditure on account of Honoraria	1.507
13	78	DC Charsadda	Irregular & un authentic expenditure on repair of vehicle	0.622
14	82	DC Charsadda	Irregular and unverified release of	2.686
15	85	DC Charsadda	Un-authorized Expenditures on account of salaries civil defense/Relief Rehabilitation& Settlement –	1.404
16	87	DC Charsadda	Non conducting physical verification Where about of machinery & equipments	-
17	89	DC Charsadda	Irregular appointment and unauthorized payment of salaries-	0.567
18	42	PHE Charsadda	Non deduction of professional tax-	0.305
19	52	PHE Charsadda	Unauthorized payment to contractor on doubtful work done-	0.545
20	56	PHE Charsadda	Release of lapsed securities instead of crediting into government revenue	0.113

21	57	PHE Charsadda	Excess payment in execution of work-and overpayment due to allowing excess rate-	0.415
22	58	PHE Charsadda	Irregular award of contracts of solar LED lighting system million and overpayment of	0.379
23	59	PHE Charsadda	Overpayment on account of excess quantity-	1.021
24	60	PHE Charsadda	Excess Payment due to allowing unauthorized form work	0.449
25	82	PHE Charsadda	Irregular and unverified expenditure on account of POL and repair of vehicle	0.500
26	64	PHE Charsadda	Blockage of fund - and improper maintenance of Cash Book	0.344
27	65	PHE Charsadda	Irregular expenditure on account of financial assistance	1.00
28	66	PHE Charsadda	Irregular advance payment on account of electricity charges	0.507
29	68	PHE Charsadda	irregular appointment and irregular payment of salaries-	0.619
30	99	C&W Charsadda	Overpayment to contractor-	0.210
31	109	C&W Charsadda	Overpayment due to allowing Non BOQ items-	0.514

Annex-2
Para 1.2.1.1

Fraudulent payment to contractor

Name of component of work	Name of items of work not executed on site	Amount paid in the bills
Day care Center	P/L glazed ceramic tiles	2,422
	P/L single layer tiles	72,341
	Distempering new surface	3,457
Acedemic Block Ground floor	S/F of Steel Almirah	226,222
	Painting of door and windows	127,839
	Distempering 3 coat	341,493
Administration Block	Distempering 3 coat	71,851
	P/F of deodar almirah	127,927
Administration Block water supply	P/F of glazed earthen warre WC	6,442
	S/F WC European type	6,581
	S/F of 3 glans flushing tank	10,388
Student Hostel	S/F florescent tube light	156,195
	S/F AC Ceiling Fan 56" sweep	210,349
	S/F exhaust fan 16" sweep	77,128
	S/F of flood light 14" dia	20,122
Student Hostel Groud floor water supply	P/F of glazed earthen warre WC	18,038
	S/F WC European type	6,582
	S/F of 3 glans flushing tank	23,744
Student Hostel first floor water supply	P/F of glazed earthen warre WC	7,731
	S/F WC European type	19,746
	S/F of 3 glans flushing tank	8,904
Day care Center Electric	S/F florescent tube light	7,849
	S/F AC Ceiling Fan 56" sweep	17,529
	S/F exhaust fan 16" sweep	5,259
Day care Center water supply	P/F of 24*5 shelf plastic	231
	P/F of towel rail	412
	P/F of plastic toilet holders	376
	P/F of soap dish	322
Acedemic Block electric	S/F florescent tube light	211,923

	S/F AC Ceiling Fan 56" sweep	333,052
	S/F exhaust fan 16" sweep	21,035
Acedemic block Ground floor water supply	P/F of glazed earthen warre WC	11,596
	S/F WC European type	6,581
	S/F of 3 glans flushing tank	16,324
Pumping Chamber	S/F florescent tube light	6,279
	S/F AC Ceiling Fan 56" sweep	4,382
	S/F exhaust fan 16" sweep	1,752
Staff Hostel Electric	S/F florescent tube light	76,095
	S/F AC Ceiling Fan 56" sweep	22,400
	S/F exhaust fan 16" sweep	15,714
	S/F best quality ceiling fan	43,823
Site Prreparation	Leveling & dressing and making of lawn	261,925
	turfing of lawn with dacca grass	853,799
Student Hostel G/F Civil	Painting with sonsum	67,279
	Painting of door & window	130,730
	P/L deodar wood almirah	950,026
Student Hostel F/F Civil	P/L deodar wood almirah	81,107
	Total	4,693,302

Annex-3
Para 1.2.1.7

Construction & Blacktopping of road from Utmanzai road to Tariq Ahamd Khan House

Items	Qty	Rate by Abdul Kabir	Amount	Rate by Kausar Ali & Brothers	Amount
Grooving in existing BT Raod	2,800	37.07	103,796	37.07	103,796
Formation of embankment	1,218.58	800	974,864	500	609,290
Granular sub base	836.03	1520	1,270,766	1565	1,308,387
water bound macadam	734.49	2300	1,689,327	2400	1,762,776
Prime coat	6240.8	140	873,712	120	748,896
Asphalt wearing course	312.04	18,200	5,679,128	12,000	3,744,480
carriage	16269.76	5	81,349	7	113,888
Excavation in foundation	429.35	200	85,870	300	128,805
PCC 1:4:8	90.47	5,000	452,350	4,000	361,880
RCC pipe 24"	15.5	3,361.37	52,101	3,361.37	52,101
RCC pipe 18"	28.56	2400	68,544	2000	57,120
RCC pipe 12"	71.14	1,612.62	114,722	1612.62	114,722
PCC 1:3:6	465.58	5,500	2,560,690	5000	2,327,900
PCC 1:3:6 with 50% boulders	239.257	3562	852,233	3562	852,233
mild steel	1.88	108405.11	203,802	108405.1	203,802
RCC 1:2:4	30.45	8070.09	245,734	8070.09	245,734
PCC 1:2:4	403.282	6222.77	2,509,531	6222.77	2,509,531
Erecting removal of form work	219.42	505.05	110,818	505.05	110,818
Ancillary work total cost as was not in the BOQ			1,097,549		1,097,549
Total			19,026,886		16,453,709
Restricted payment			19,000,000		16,453,709
Loss to Government					2,546,291

Detail of Penalty

S#	Name of item	Name of Supplier	No of item	Amount paid	7% Penalty not recovered	Name of Health facility
1	Portable Lamps/Emergency Lights AC/DC	M/s Med Express Lahore	01	545,000	38,150	RHC
2.	Dental mini Autoclave	M/s Ultrasound	01	145,000	10,150	RHC
3	Hydraulic Operating Table	-do-	01	319,000	22,330	-do-
4	Emergency Examination Lights LED-200 series	-do-	01	74,500	5,215	-do-
5	Beds with side table/trolley	M/s Strongman Medifuer Islamabad	20	1,298,000	90,860	THQ Shabqadar
6	Bed side steel stairs	-do-	05	24,500	1,225	-do-
7	Revolving Steel stools	-do-	06	20,700	1,440	-do-
8	Autoclave 100 liters (AC-470)	M/S Delta Plus Islamabad	02	3,046,000	213,220	-do-
Total				5,472,700	382,590	
S#	Name & Specification of item according to Supply Order	Name of Supplier	No of item	Amount paid	Name of Health facility	
1	Echo Cardiography with Standard feature model DC70 Mindray China	M/s Friends Traders	01	3,185,000	THQ Shabqadar	
2.	Binocular Microscope G380 LED UNIQO USA	-do-	01	124,500	RHC	
Total				3,309,500		

Irregular purchase of medicine

S#	Firm Name	Medicine Purchased
1	Benson Pharma	1612000
2	Heal Pharma	1618000
3	Stanlay Pharma	1760000
4	Ffizer Pharma	1188575
5	Brooks Pharma	1339999
6	Mector Pharma	1436518
7	Frontier Dextrose ltd Pharma	649850
8	Rock Pharma	663000
9	Searl Pharma	989373
10	Zafa Pharma	460000
11	Zafa Pharma	650000
12	Zafa Pharma	152400
13	Dr. Raza Pharma	740261
14	Reckitt & Benkiser Pharma	333250
15	Cirrin Pharma	531549
16	Sami Pharma	694002
17	Nabi Qasim Pharma	390000
18	Bosch Pharma	2254900
19	GSK Pharma	518603
20	GSK Pharma	782000
21	Surge lab Pharma	1279594
22	Reckitt & Benkiser Pharma	396400
23	Novartis Pharma	279999
24	Danas Pharma	300000
25	Danas Pharma	520148
26	Danas Pharma	299500
Grand Total		21,839,921

S.No	Name of the firm	CDR Submitted	CDR required	Remarks
1	Zaman Enterprises	15000	18466	Required to be rejected
2	MKJ associates	3000	13610	Required to be rejected
3	Well Come Traders	2500	3917	Required to be rejected
4	The office utilities	3000	3319	Required to be rejected
5	S. Masoom Shah Brothers	3500	15709	Required to be rejected
6	Pharma Network plus	NO CDR	5000	Required to be rejected
7	Haseeb traders	4000	5000	Successful
8	Medi Care Pharma	5000	5000	Successful

Detail of firms and CDRs submitted

S.No	Name of the firm	CDR Submitted	CDR required	Remarks
1	Medi Care Pharma	2000	5800	Required to be rejected
2	MJK associates	3000	6700	Required to be rejected
3	S. Masoom Shah Brothers	2000	6760	Required to be rejected

Annex- 6
Para 1.2.2.7

Detail of non-imposition of penalty on late supply of medicines MHSDP

S. No.	Name of Firm	Date of supply order	Amount of bill (Rs)	Date of delivery	Penalty @ 7%
1	Benson Pharma	29-11-2016	1612000	16-03-2017	112840
2	Heal Pharma	29-11-2016	1618000	27-04-2017	113260
3	Stanlay Pharma	29-11-2016	1760000	19-05-2017	123200
4	Ffizer Pharma	29-11-2016	1188575	31-03-2017	83200
5	Brooks Pharma	29-11-2016	1339999	31-03-2017	93800
6	Mector Pharma	29-11-2016	1436518	28-03-2017	100556
7	Frontier Dextrose ltd	29-11-2016	649850	13-03-2017	45490
8	Rock Pharma	29-11-2016	663000	23-02-2017	46410
9	Searl Pharma	29-11-2016	989373	06-06-2017	69259
10	Zafa Pharma	29-11-2016	460000	05-04-2017	32200
11	Zafa Pharma	29-11-2016	650000	05-04-2017	45500
12	Zafa Pharma	29-11-2016	152400	05-04-2017	10668
13	Dr. Raza Pharma	29-11-2016	740261	01-02-2017	51818
14	Reckitt & Benkiser	29-11-2016	333250	05-04-2017	23328
15	Cirrin Pharma	29-11-2016	531549	06-04-2017	37208
16	Sami Pharma	29-11-2016	694002	30-05-2017	48580
17	Nabi Qasim Pharma	29-11-2016	390000	05-04-2017	27300
18	Bosch Pharma	29-11-2016	2254900	01-06-2017	157843
19	GSK Pharma	29-11-2016	518603	08-06-2017	36302
20	GSK Pharma	29-11-2016	782000	08-06-2017	54740
21	Surge lab Pharma	29-11-2016	1279594	05-04-2017	89572
22	Reckitt & Benkiser	29-11-2016	396400	05-04-2017	27748
23	Novartis Pharma	29-11-2016	279999	05-04-2017	19600
24	Danas Pharma	29-11-2016	300000	05-04-2017	21000
25	Danas Pharma	29-11-2016	520148	05-04-2017	36410
26	Danas Pharma	29-11-2016	299500	10-05-2017	20965
Total			21,839,921		1,528,794
Detail of equipment's late supplied					
1	Qazzafi Surgical	27-03-2017	588,000	15-05-2017	41160
2	Mirza Niaz & Sons	27-03-2017	294000	Not mentioned	20580
3	M/S Professional Hospitals furniture	27-03-2017	182996	Not mentioned	12809
Total			1,064,996		74549
Grand Total					1,603,343

Annex-7
Para 1.2.2.17

Expenditure without TS

S#	Name of work	E/Cost	Date of commencement	Expenditure during 2016-17
1	S.Head: - Sewerage and Repair of House at Christian Colony Shabqadar Charsadda	2.000	13-03-17	1.515
2	Tehsil Tangi	24.395	15-09-16	10.873
3	Construction of Mohafiz Khana / Record Room in District Charsadda			19.000
4	GPS- Tajakai Nisatta (PK-17)	12.941	19-6-15	2.236
5	GGPS Sogaya (PK-20)	12.941	19-6-15	1.595
6	GPS Bahram Dheri (PK-20)	13.541	06-08-15	6.967
7	GGPS U/C Matta Distt: Charsadda (CMD)	15.511		
8	GGPS Sheikhan Bari Band (PK-20)	15.511		12.355
9	GGPS Mahmood Abad Umarzai (PK-19)	15.511		12.367
10	GGPS Babo Kheil Sherpao (PK-21)			8.813
11	GGMS Arenda Haleemzai (PK-22)	2.584	.do.	0
12	GGPS Biro Kally (PK-19)	8.857		
13	GMS Nawa Kally (PK-19) S/T GMS Zarin Abad (PK-17)	13.93		12.93
14	GHS: No.2, Tangi (PK-20) S/T GHS: Gahndheri	3.815	06-12-15	0.721
15	GGHSS: Matta Palanzai (PK-22)	3.815	19-6-15	
16	GGPS Behram Dheri (PK-20)	9.551	06-08-15	
17	GHS Dalazak (PK-22)	27.067		5.657
18	GPS Nimoray Baba (PK-19)	12.946	19-6-15	5.443
19	GHSS Shaheed Rizwan Sareer (High Portion) (PK-18)	31.259		10.317
20	Construction / Renovation of Treasury / District Accounts Offices in Khyber Pakhtunkhwa Sub Head:- Construction of Strong Room at Charsadda	<u>230.00</u> Compact 5.504		1.000
21	Sub Head: Construction of Additional Rooms in DFC's, AFC's Offices at District Charsadda	3.910		1.963
22	Tehsil Head Quarter at Tangi (PK-20)	40.289		2.772
23	Tehsil Head Quarter Catt:III, Hospital at Shabqadar (PK-22)	21.557		2.500
24	Establishment of Government Degree College in (PK-21). Distt: Charsadda	278.309		68.510

25	Establishment of Govt. Girls Degree College at Tehsil Shabqada (PK-22) District Charsadda	243.762	24-4-15	30.000
26	Construction of Boundary Walls / Security Pickets / Court Rooms with Allied Facilities in Selected District of Khyber Pakhtunkhwa S.Head:- District Court Charsadda	22.759		1.600
27	Constn:/Rehab:/Impvt: of Road from Mardan Baraf Khana U/U Ghunda Karkana to Mohsin Abad Station through Malaiz Abad (1.50-Km:) (PK-17)	15.393		5.918
28	Change of site Re-amended Name: a) Constn: of Road from Main Road Umarzai to Haji Abad to Kula Dher Road (8.50-Km:) (PK-19) b) Constn: of Spalmai Road to Tarnab (850-meter) (PK-19) C) Bid Cost balance amount work.(150-M)	15.393		13.752
29	i)-Rehabilitation of Road Kula Dhand to Najeemabad Ghazgi Bazar (1-Km:) ii)-Rehabilitation of Road from Qilla to Ijara Road U/C Sarki Titara (700-M) iii)-Rehabilitation of main Road Banda to Anaro Bagh U/C Sarki Titara (700-M) (PK-19)	20.000		14.604
30	i)-Construction & Rehabilitation of Road from Dhakki Bazar to Ghunda Kheil i/c Link Road to GHS Dhakki & GGHS Dhakki / Construction & Rehabilitation of Road from Amir Abad Shakh No.6 Road from (Sultan Malik) (2.450-M) (PK-20)	20.000		5.044
31	Construction & Rehabilitation of Road from Mirzai to Kotak Tarnab Road (2.00-Km) U/C Hassanzai (PK-21)	20.000		1.220
32	Construction & Rehabilitation of Road from Talao Koroona to Baba Ge Killy U/C Dheri Zardad (PK-17)	9.919		1.138
33	i)-Constn:& B/T of Road from Dhando Pull to Mian Killy ii)-Constn: of PCC Road from Lal Rehman Mosque t Zakir Hous Sarhad Koroon (850-M) iii)-Rehab: of Road from Sokhta to Shabqadar Exchang iv)-Constn: & B/T of Roads from Wasif Khan Machine to Akhtar Ali House (Chalmarai U/C Panj Pao) v)-Rehab:of Road from Rashakai Chowk to Jumma Khan Koroona (500-M) (PK-22)	30.000		11.160
34	Special initiative Programme for District Charsadda	250.00	05-02-17	53.852
35	Construction and Blacktopping of roads i)-Shabqadar chowk to Matta including Bridge, ii)-Haji Zai to Yaqhi Band via tarkha and Masal	150.00 ompact		40.000

	Qila to road via Mian Essa, District Charsadda			
36	F/S, Design and Construction of Link road from Shabqadar Naguman (PKHA) to Shabqadar Battagram road (PKHA) via Attakai, District Charsadda	219.920		76.598
37	Construction & B/T of Road from Mian Qilla to Dhando Pull Tehsil Shabqadar (0.1-KM)	10.000		6.153
38	Yakka Ghund Road to Said Wali Koroona (Gunar Colony)	10.000		7.385
39	Construction & B/T of Road from Ali Khani Qabristan to Kabli Tehsil Shabqadar (0.70-Km:)	7.000		4.422
40	Construction & B/T of Road from Charlai School of Malik Abad Matta Tehsil Shabqadar (1.30-Km)	13.000		8.456
41	Construction of Play Ground at GHS at Muslim Abad Shakoor	2.703		2.232
Total				471.068

Annex – 8
Para 1.2.2.18

Non imposition of penalty

AD P NO	Name of work	Name of contractor	Date of work order	Due date of completion	Cost	Penalty	Actual Date of completion
100 248	Establishment fo GGDC Dargai (Original work, Acedemic block)	M/s Akhonzada Zaidullah	18.02.2011	18.02.2013	58.109	5.811	work was not completed as per letter No.60/8-SE dated 23.02.2016
do	Establishment fo GGDC Dargai (Original work, Staff hostel, cefeteria etc)	M/s Farhad Ali	05.03.2011	05.09.2012	14.522	1.452	work was not completed as per letter No.176/1-N dated 18.02.2014
do	Establishment fo GGDC Dargai (Original work, Admin block, day care center etc)	M/s Usman Gul	12.02.2011	12.08.2012	8.983	0.898	work was not completed as per letter dated 05.01.2016
do	Establishment fo GGDC Dargai (Original work, Category-III residence)	M/s Abdul Ghafar	12.02.2011	12.08.2012	3.951	0.395	work was not completed as per letter No.180/1-N dated 18.02.2014
do	Establishment fo GGDC Dargai (Original work, Student hostel)	M/s Iqbal & Sons	19.02.2011	19.08.2012	29.646	2.965	work was not completed as per letter No.1084/Bldg dated 03.03.2014
100 248	Establishment fo GGDC Dargai (balance work)	M/s Iqbal & Sons	03.04.2017	30.06.2017	68.040	6.804	work was in progress till date of audit i.e 20.11.2017
803 89	Establishment fo GGDC Tangi (balance work)	do	03.04.2017	30.06.2017	72.877	7.288	work was in progress till date of audit i.e 20.11.2017
150 024	Construciton of group latrine in Post graduate college Charsadda	M/s Habibullah	04.05.2016	30.06.2016	3.243	0.324	work was not completed till 20.04.2017 as per letter No.454/I-EC of SDO C&W

519 /13 016 0	GPGC Charsadda Admin Block & Library	M/s Kausar Ali & Brothers	19.06.2015	19.06.20 16	15.000	1.500	work was not completed till 20.04.2017 as per letter No.453/I-EC of SDO C&W
100 248	Establishment fo GGDC Umerzai	M/s Kausar Ali & Brothers	04.12.2012	04.12.20 14	198.250	19.825	not completed till 30.06.2017
Dis t AD P	Re construction of Masjid in District Corut Charsadda/Gate way for DC office	M/s Fida Muhammad & Sons	24.03.2017	24.06.20 17	2.982	0.298	work was in progress as per progress report
do	Construction & blacktopping of road from Utmanzai to Tariq Azam khan house	M/s Abdul Kabir	11.05.2016	23.02.20 17	19.000	1.900	work was in progress as per progress report
	Total				494.603	49.460	

Details of Cash Payment of Salaries to DC staff

S #	Month	Amount
1	July, 2016	1396164
2	August, 2016	1396164
3	September, 2016	1365053
4	October, 2016	1257905
5	November, 2016	1183800
6	December, 2016	902042
7	January, 2017	814073
8	February, 2017	693072
9	March, 2017	629661
10	April, 2017	587446
11	May , 2017	250668
12	June, 2017	99110
Total		10.575,158

Annex 10
Para 1.2.2.23

Irregular retention of fund and improper maintenance of Cash Book

S#	Account #	Bank	Maintained by	Amount on 30/6/17
1	419891723	NBP	Deputy Commissioner	29207
2	419891723	NBP	Deputy Commissioner	279317
3	CD-22246-00-6	BOK	Deputy Commissioner	27067416
4	CD 00306-00-7	BOK	Deputy Commissioner	6084026
Total				33,459,966

Annex -11
Para 1.2.2.24

Non disbursement & non maintenance of Cash Book

S#	Account #	Bank	Maintained by	Amount on 30/6/17
1	CD-22246-00-6	BOK	Tehsildar Shabqaddar	2030287
2	CD 00306-00-7	BOK	Tehsildar Tangi	2461846
3	419891723	NBP	Tehsildar Charsadda	2858728
Total				7,350,861

Irregular and unauthentic expenditure

S#	Particular	Bank
1	Stationary	958893
2	Printing & publication	479748
3	Purchase of Machinery &equipment	1117270
4	Purchase of Furniture	592100
5	Repair of Machinery &equipment	459999
6	Repair of Machinery &equipment	171700
	Total	3,779,710

Illegal and unauthorized release on account of Transformers

S#	Particular	Rs in million
1	Emergency maintenance and repair of Transformer at umerzai	138125
2	Emergency maintenance and repair of Transformer at Dist Charsadda	360000
3	Emergency maintenance and repair of Transformer at umerzai	250000
4	Emergency maintenance and repair of Transformer at umerzai	250000
5	Emergency maintenance and repair of Transformer at Dist Charsadda	732000
6	Emergency maintenance and repair of Transformer at hasan zaiDist Charsadda	214920
7	Emergency maintenance and repair of Transformer at rajjar Dist Charsadda	1500000
Total		3,445,045

Annex -14
Para 1.2.3.8

Expenditure on PTC funded schools

S#	Name of School	Fund provided out of conditional Grant by Education Department	Fund provided by Education for	F. year	Work done by C&W/TS cost	voucher No & date	nature of work	Remarks
1	GPS Zarwar Koroona	800,000	Additional class rooms	2014-15	4,506,432	14-b, 09.06.2015	civil work	Expenditure of Rs 4,654,978 (4506432+148546) by C&W besides provision of fund of Rs 1,000,000 by Education Department was dubious. Moreover, Expenditure of Rs 275,544 was incurred on group latrine vide voucher No 14-b, 09.06.2015
	do	200,000	Group latrine	2014-15	148,546	95-b, 23.06.2015	electrical	
2	GPS Mian Killi No.2	664,000	Boundary wall	2014-15	925,400			Out of total cost, provision of Rs 925,400 for boundary wall and Rs 201,000 for group lavatory was available in approved TS. The work order was issued on 27.08.2012.
	do	160,000	Group latrine	2014-15	201,000	13-b, 09.06.2015		
3	GPS Kabli Koroona	160,000	Group latrine	2015-16	211,322			Expenditure of Rs 211,322 was incurred vide voucher No.13-b dated 09.06.2015
Total					5,992,700			

Annex-15

Para 1.2.3.17

Doubtful withdrawal of Provincial ADPs fund

S#	ADP No	Fund/ Code No	Released vide No & date	Released for the purpose	Amount million (Rs)
1	459	140610	61/SPO-III/ADP/Health/P&D/2016-Dated 28.04,2017	RHC Muhammad Nari	7.502
				THQ Hospital Shabqadar	13.020
				THQ Hospital Tangi	5.590
2.	460	150513	3-58/SPO-II/Health/P&D/2016-17 Dated 13.02,2017	Balance equipments: Up-gradation of BHU Muhammad Nari	16.981
3	468	160549	3-58/SPO-II/Health/P&D/2016-17 Dated 09.02,2017	Standardization of THQ Hospital Shabqadar	43.115
				Standardization of THQ Hospital Tangi	52.312
4	Grant No.58	DDO-CA-5165	SO(Dev-I)FD/2-56/2016-17/Integrat dated 26.09,2016	Revival of Budget for 2016-17	30.000
Total					168.520

Annex-16
Para 1.2.3.20

DETAIL OF 2ND DEPOSIT

S.No	Item No	Month	Name of Contractor	Name of Scheme	Amount
1	1/1/63	9/2010	R/F Shabir Ahmad	W.S.S at Gidar	800
2	2/2/27	9/2010	R/F MAK	S.S at Garhi Kaka Khel	10000
3	3/2/28	9/2010	Muhammad Tariq	Civil Work	37089
4	4/4/31	04/2011	M/S ADK Const: Co	WSS: Battagram	22800
5	5/5/32	04-2011	Fazli Rabi Contractor	WSS: Nahqi	37200
6	5/5/A	04-2011	Muhammad Saleem	WSS: Garhi Kaka Khel	1563
7	6/6/35	06-2011	Raees khan	PHE Laboratory Peshawar	3600
8	7/7/36	06-2011	Abdul Kabir Contractor	S.S at Sherpao	100000
9	8/8/37	06-2011		S.S at Ziam	100000
10	9/9/40	12-2011	M/S Umerzai Const: Co.	WSS: at Mulyano Killi	5000
11	10/10/40	12-2011	M/S Nasrullah Contr:	WSS: Aziz Abad	43500
12	11/12/43	01-2012	M/S ADK	WSS: Gujar Abad'	119899
13.	12/13/43	02-2012	M/S Rehman & Brothers	WSS at Palosa, Haryana Bakayana	12000
14.	13/14/47	03-2012	Mian Massod Shah	WSS: Dildar Garhi	3000
15.	14/15/49	05-2012	Standard Supply Co.	Laboratory	16536
16	15/16/50	--do--	M/S Pioneer Engg: Co	Voltage Regulator	30000

17	16/17/51	--do--	Al-Taj	Voltage Regulator	36000
18	16-A/20	--do--			127813
19	17/18/53	--do--	Rehman & Brothers	V-Regulator WSS: Harichand Mandani	9600
20.	17/22 A	--do--	ADK		17553
21.	18/20/64	06- 2012	M/S Pioneer Engg:	WSS: Sherpao	6000
22.	19/21/66	--do--	Momin Khan	WSS: Ghazi Abad	7563
23.	20/22/67	--do--	Sabih ud Din	Machinery Works	4550
24.	21/23/68	--do--	--do--	Machinery Works Tangi	14250
25.	22/24/69	--do--	Muhammad Yousaf	WSS: Arat Koroona	42813
26.	23/25/71	10- 2012	Pioneer Engg:	WSS: Transformer	6608
27.	24/26/72	--do--	--do--	WSS: Iqbal Abad Transformer	5665
28.	25/27/78	--do--	Shah Jehan	WSS: Iqbal Abad	63999
29.	26/28/84	--do--	Khadim Shah	WSS: Ibrahimzai	42279
30.	27/29/87	--do--	Shah Jehan	WSS: Sukar.	16499
31.	28/30/102	01- 2013	M/S Altaj United Const: Co	WSS: Katozai	9600
32.	29/31/103	--do--	Alam Khan	WSS: Kaptan Koroona	16523
33.	30/32/106	02- 2013	Rehman & Brothers	WSS: V- Regulator Supplied)	32988
34.	31/33/108	--do--	M/S Madeena Const: Co.	WSS: T/W at Behlola	229650
35	32/34/112	--do--	Muhammad Yousaf	WSS: Shaheedan	25207
36	33/36/115	--do--	Sardar Khan	S.S at MC- IV	80000

				Charsadda	
37.	34/37/116	--do--	Abdul Jalil	S.S Mc-I Charsadda	80000
36.	35/39/118	--do--	Ali Haider	S.S at Ocha Wala	80000
37.	36/40/119	--do--	Mr. Javid Khan	S.S Khawaja Wass	80000
38.	37/41/120	--do--	M/S Pioneer Engg:	WSS: Kanewar	12760
39	38/43/127	03- 2013	Madeena Const: Co.	WSS: Zarnbab Garhi	13343
40.	39/44/128	--do--	M/S Rehman & Bro:	WSS: Malakano Killi	30432
41.	40/45/130	--do--	Sabih ud Din	WSS: Bubak Kalyas	1800
42.	41/46/133	--do--	M/S Khadim	WSS: Doshera	80000
43.	42/46/134	--do--	Imran Khan	S.S Dosehra (P-3)	80000
44	43/49/142	04- 2013	Shah Jehan	Ghurambak	7000
45.	44/50/143	--do--	Muhammad Yousaf	WSS: Ghurambak	6200
46.	45/51/145	--do--	--do--	WSS: Matta	22725
47	46/52/147	--do--	Shah Jehan	WSS: Gul Abad	5600
48.	47/53/148	--do--	--do--	WSS: Turlandi	6000
49.	48/54/149	04- 2013	Muhammad Yousaf	WSS: Attakai	12636
50.	49/55/155	--do--	Moon Const: Co.	WSS: Behlola	99120
51.	50/56/157	--do--	Muhammad Ali & Son's	WSS: Nahqi	173643
52	51/57/158	--do--	--do--	WSS: Nahqi	37398
53.	52/58/159	--do--	Muhammad Ali & Sons	WSS: Gul Abad	30000
54	53/59/164	--do--	M/S NSA Const: Co	WSS: Shiekh Sardar Killi	59250
55	54/60/165	--do--	--do--	WSS: Dildar	79865

				Garhi	
56	55/61/168	--do--	Shah Jehan	WSS: Cheena	6182
57	56/62/169	--do--	Habib Ullah	WSS:	6720
58	57/63/170	--do--	--do--	WSS: Shiekhoo	6000
59	58/64/171	--do--	--do--	WSS: Dhakki	4850
60	58-B	--do--	--do--	WSS: Solai Kamar	4134
61	59/65/172	--do--	--do--	WSS: Amir Abad	139257
62.	60/66/179 A	--do--	Muhammad Yousaf & Co	WSS: Dalazak	60479
63.	60/66/179	--do--	Karim Khan	WSS: Dosehra.	0
64.	61/67/180	--do--	M/S Madeena Const. Co.	WSS: Dosehra	211422
65	62/68/185	--do--	Jan Brothers	WSS: at Cheena	69721
66	64/69/188	--do--	Muhammad Israr	WSS: Nazo Killi	70799
67	65/70/189	--do--	M/S ADK Const. Co.	WSS: Nazo Killi	370283
68	66/71/192	--do--	Sabih ud Din	WSS: Haji Abad	0
69	67/72/195	--do--	Akhtar Ayaz	WSS: Maira Killi Essa	80000
70	93/100/276	12- 2013	Shah Jehan	WSS: Cheena	42468
71	94/101/278	--do--	--do--	WSS: Gul Abad	23329
96	95/102/279	02- 2014	ADK Const. Co	WSS: Behlola	27199
97	96/104/334	05- 2014	M/S Habib Ullah	S.S u/c Dhakki	20150
98	97/105/335	--do--	Aurangzeb	S.S Abazai (P-3)	89808
99	98/106/336	--do--	Wisal Muhammad	S.S Showdage (P-3)	7995
100	99/108/350 A	07- 2014	TSK Pumps	WSS: Qilla	15850
					3,592,565

Irregular award of lighting system

S#	Name of work	PC-I cost	Payment	Excess payment
1	Solar LED Lighting system at UC Rajjar-1(Portion I)	1.54	1.731	
2	Solar LED Lighting system at UC Rajjar-1(Portion II)	1.35	1.538	
Total		2.89	3.269	0.379

Annex -18
Para 1.2.3.27

Doubtful withdrawal of pay and allowances

S#	Name	Designation	Place of posting	Date of Appointment	KPK Public Service Commission Recommendation	Total withdrawal during 2015-16 (Rs)
1.	Shahab Ullah	Senior English Teacher	Head Master Government High School	16-10-2012	Not Verified	582,084
2.	Muhammad Shahbir	Senior English Teacher	Govt High School Kula Dher	03-03-2012	Not Verified	582,084
3.	Mohammad Saeed Khan	Senior English Teacher	Govt High School Sro Killi Shabqadar	01-03-2012	Not Verified	582,084
4.	Jamil Ahmad	Senior English Teacher	Head Master Government High School	11-11-2011	Not Verified	582,084
5.	Ilyas	Senior English Teacher	Govt. High school kuladhand	12-11-2011	Not Verified	582,084
6.	Syed Waqar Azim	Senior English Teacher	Principal Government High School No	03-03-2012	Not Verified	582,084
7.	Sakhi Jan	Senior English Teacher	Head Master Government High School	06-05-2014	Not Verified	582,084
8.	Muhammad Yasir Bashir	Senior English Teacher	Principal Government High School Bo	06-05-2014	Not Verified	582,084
9.	Sher Azam	Senior English Teacher	Principal Government High School No	07-05-2014	Not Verified	582,084
10.	Waqar Ahmad	Senior English Teacher	Head Master Government High School	06-05-2014	Not Verified	582,084
11.	Syed Abid Ali Shah	Sub Divisional Officer	Deputy District Officer Water Supply	26-09-2011	Not Verified	582,084
12.	Ishfaq Ahmad	Senior English Teacher	Head Master Ghs Rustam Khan (Ziam)	11-11-2011	Not Verified	582,084

13.	Mohammad Adnan	Senior English Teacher	Principal Government High School No	11-11-2011	Not Verified	582,084
14.	Irshad Ali	Senior English Teacher	Principal Government High School No	11-11-2011	Not Verified	582,084
15.	Zahir Shah	Senior English Teacher	Head Master Government High School	12-11-2011	Not Verified	582,084
16.	Lehaz Gul	Senior English Teacher	Principal Government High School No	02-03-2012	Not Verified	582,084
17.	Sikandar Hayat	Senior English Teacher	Head Master Government High School	10-12-2011	Not Verified	582,084
18.	Sardar Ali	Senior English Teacher	Principal Government High School No	12-11-2011	Not Verified	582,084
19.	Ziad Ullah	Senior English Teacher	Head Master Government High School	03-12-2011	Not Verified	582,084
20.	Kashif Jan	Senior English Teacher	Principal Government Higher Seconda	21-11-2011	Not Verified	582,084
21.	Sheraz Hayat	Senior English Teacher	Head Master Government High School	15-11-2011	Not Verified	582,084
22.	Adnan Ahmad Jan	Senior English Teacher	Principal Government High School No	03-03-2012	Not Verified	582,084
23.	Mosawer Jan	Senior English Teacher	Principal Government High School Ba	03-03-2012	Not Verified	582,084
24.	Munir Khan	Senior English Teacher	Principal Government High School	01-04-2012	Not Verified	582,084
25.	Kausar Ali	Senior English Teacher	Head Master Government High School	10-03-2012	Not Verified	582,084
26.	Muzaffar Shah	Senior English Teacher	Govt. High School Zahid Abad Charsadda	09-03-2012	Not Verified	582,084
27.	Shams Ur Rahman	Senior English Teacher	Govt. High School Shahbaz Khan Kor	10-08-2012	Not Verified	582,084
28.	Shoukat Ali	Senior English Teacher	Head Master Government High School	12-05-2012	Not Verified	582,084

29.	Inam Ul Haq	Drawing Master	District Officer School And Literacy	03-01-2013	Not Verified	582,084
30.	Niaz Ali	Theology Teacher	Head Master Government High School	13-03-2013	Not Verified	582,084
31.	Hussain Khan	Subject Specialist	Principal Government High School	30-04-2014	Not Verified	582,084
32.	Abdul Haq	Senior English Teacher	Head Master Government High School	20-05-2014	Not Verified	582,084
33.	Atta Ullah Jan	Senior English Teacher	Head Master Government High School	06-05-2014	Not Verified	582,084
34.	Bashir Muhammad	Senior English Teacher	Head Master Government High School	02-05-2014	Not Verified	582,084
35.	Arif Shah	Senior English Teacher	Head Master Government High School	02-05-2014	Not Verified	582,084
36.	Mohammad Asif	Senior English Teacher	Head Master Government High School	06-05-2014	Not Verified	582,084
37.	Syed Jamal Shah	Senior English Teacher	Head Master Ghs Turlandi Distt	30-04-2014	Not Verified	582,084
38.	Arab Nawaz	Senior English Teacher	Principal Government High School No	09-05-2014	Not Verified	582,084
39.	Shabir Khan	Senior English Teacher	Head Master Government High School	06-05-2014	Not Verified	582,084
40.	Mohammad Fayyaz	Senior English Teacher	Head Master Government High School	12-05-2014	Not Verified	582,084
41.	Rizwan Ullah	Senior English Teacher	Head Master Government High School	06-05-2014	Not Verified	582,084
42.	Syed Wajahat Karim	Senior English Teacher	District Officer School And Literacy	30-05-2014	Not Verified	582,084
43.	Murad Ali	Senior English Teacher	Head Master Government High School	05-05-2014	Not Verified	582,084
44.	Sohail	Senior English Teacher	Head Master Government High School	30-05-2014	Not Verified	582,084

45.	Aftab Ahmad	Senior English Teacher	Principal Governm Higher Secondaey	01-05-2014	Not Verified	582,084
46.	Musafar	Senior English Teacher	Head Master Government High School	12-05-2014	Not Verified	582,084
47.	Asad Ali	Senior English Teacher	Head Master Government High School	31-05-2014	Not Verified	582,084
48.	Ismail	Senior English Teacher	Govt. High school landi shah	12-08-2014	Not Verified	582,084
49.	Asif Rahim Khan	Subject Specialist	Head Master Government High School	11-11-2014	Not Verified	582,084
50.	Abdur Razaq	Senior English Teacher	Head Master Government High School	20-01-2015	Not Verified	582,084
51.	Murad Ali	Subject Specialist	Principal Government High School No	27-03-2015	Not Verified	582,084
52.	Ahmad Ali	Senior English Teacher	Govt. High school sardar garhi	03-12-2014	Not Verified	582,084
53.	Bilal	Subject Specialist	GHSS Hassanzai	2011	not verified	582,084
54.	Muhammad Ishaq	Subject Specialist	GHSS Dakki	2011	not verified	582,084
55.	Ijaz Hussain	Subject Specialist	GHSS Charsadda No.1	2011	not verified	582,084
56.	Azam Jan	Subject Specialist	GHSS Dakki	2011	not verified	582,084
57.	Abdul Razzaq	Subject Specialist	GHSS Matta Mughal Khel	2015	not verified	582,084
Total						33,178,788

Annex-19
Para 1.2.3.29

Doubtful appointment of overage class-IV staff

S#	Name	D/O Birth	D/O Apptt	Age at the Time of apptt.	Place of posting	Category	Salary p/m (Rs)	Period (2014-15 & 2015-16)	Total Amount (2014-15 & 2015-16)
1.	Mujahid Shah	03.05.1973	16.05.2016	43	GPS Marchaki Rajjar	Chowkidar	14080	24	337,920
2.	Rizwan Ullah	27-08-1969	01.09.2011	42	Govt Girls High School Ali Jan Killi	Chowkidar	15679	24	376,296
3.	Pordil Khan	25-04-1968	18.01.2013	45	District Officer School And Literac	Chowkidar	15641	24	375,384
4.	Anwar Khan	01-01-1968	27.12.2012	44	Deputy District Officer (Male) Primary	Chowkidar	15355	24	368,520
5.	Mohammad Jan	15-09-1972	05.01.2013	41	Deputy District Officer (Female)	Chowkidar	15318	24	367,632
6.	Muqarab Khan	01-01-1969	25.09.2013	44	District Officer School And Literac	Chowkidar	15318	24	367,632
7.	Humayoun Khan	01-07-1972	12.10.2013	41	Head Master Government High School Gul	Chowkidar	15318	24	367,632
8.	Imtiaza	01-01-1974	17.02.2015	41	Deputy District Officer (Female)	Chowkidar	14106	24	338,544
9.	Muhammad Sharif	20-04-1970	01.01.2013	43	Deputy District Officer (Male) Prim	Chowkidar	13335	24	320,040
10.	Farhad Ali	12-12-1972	12.08.2015	43	Principal Government High School	Chowkidar	14048	24	337,152
11.	Sajjad Ahmad	01/01/1970	27/03/2012	42	Deputy District Officer (Female)	Mali	14862	24	356,688
12.	Malka Nareeman	14/11/1969	01/10/2012	43	Deputy District Officer (Female)	Behishti	15641	24	375,384

13.	Ulfat Begum	01/07/1969	19/01/2013	44	District Officer School And Literac	Sweeper	14610	24	350,640
14.	Zarwari	01/01/1969	12/07/2013	44	Head Mistress Government Girls High	Behishti	14994	24	359,856
Total									4,999,320

Annex-20
Para 1.2.3.30

Irregular appointment of class-IV staff

S.No.	Name	D/O Birth	D/O Apptt:	Place of posting	Category	remarks
1	Malang Gul	13.02.1982	16.06.2014	GMS Dab Banda	N/Qasid	Deceased Quota
2	Arif Khan	03.02.1994	19.08.2014	GHS Battagram	Sweeper	Deceased Quota
3	Muhammad Numan	25.02.1993	23.10.2014	GHSS No.01 Chd	Lab: Attendant	Deceased Quota
4	Waris Khan	19.04.1986	07.07.2014	GHS Cheena	N/Qasid	Open Merit
5	Zahid Jan	03.02.1986	08.08.2014	GPS Khat Killi Shulgara	Chowkidar	Open Merit
6	Liaqat Ali	01.01.1991	19.08.2014	GPS Tambulak Chd	Chowkidar	Open Merit
7	Bilal Jan	04.09.1990	19.08.2014	GHSS No.01 Chd	Chowkidar	Open Merit
8	Muhammad Tahseen	01.01.1991	19.08.2014	GPS Sheikhan Dosehra	Chowkidar	Open Merit
9	Muhammad	01.01.1984	19.08.2014	GPS Landi Shah Tangi	Chowkidar	Open Merit
10	Muhammad Ayaz	01.01.1989	19.08.2014	GHSaddar Ghari	Lab: Attendant	Open Merit
11	Naseer Ullah	14.03.1990	19.08.2014	GHSaddar Ghari	Sweeper	Open Merit
12	Haseen Alam	02.04.1994	19.08.2014	GHS Abazai Tangi	Chowkidar	Open Merit
13	Shah Khalid	09.09.1979	19.08.2014	GPS Mahmood Abad SKF	Chowkidar	Open Merit
14	Aurangzeb	05.03.1987	19.08.2014	GHS Kangra	Sweeper	Open Merit
15	Saif Ullah	11.09.1982	19.08.2014	GPS Sokhta No.02 SKF	Chowkidar	Open Merit
16	Amir Khan	01.01.1990	19.08.2014	GPS Sokhta No.01 SKF	Chowkidar	Open Merit
17	Haroon-ur-Rashid	1988	19.08.2014	BHU Nisatta Chd	Chowkidar	Land Donor
18	Nawab Ali	02.04.1991	19.08.2014	GPS Dosehra Chd	C howkidar	Land Donor
19	Imran Zia	13.03.1987	19.08.2014	GMS Dildar Garhi	Sweeper	Land Donor
20	Iftikhar Ali	14.01.1985	19.08.2014	GPS Awal Din Killi	Chowkidar	Land Donor
21	Shahid Khan	25.11.1974	02.09.2014	GPS Shulgara Check Rajjar	Chowkidar	Land Donor
22	Zahid Khan	03.02.1982	26.11.2014	GPS Jangi Kor Shabara	Chowkidar	Land Donor

23	Noor-ul Amin	15.02.1979	03.10.2014	GPS Mian Killi SKF	Chowkidar	Land Donor
24	Fazli Malik	19.08.1989	19.08.2014	GMS Dab Banda	N/Qasid	Retired son 25% Quota
25	Usman Ghani	12.01.1991	19.08.2014	GHS Mani Khela	Sweeper	Retired son 25% Quota
26	Fazli Khuda	26.01.1976	14.01.2015	GHS Ghazgi Chd	N/Qasid	Open Merit
27	Ijaz Ali	18.07.1976	23.01.2015	GMS Shabara Charsadda	Sweeper	Land Donor
28	Nawab Ali	13.01.1977	29.09.2015	GPS Abbas Killi No.01	Chowkidar	Land Donor
29	Asim Khan	11.04.1995	29.08.2015	GPS Bali Koroona Chitral	Chowkidar	Deceased Quota
30	Malak Zawar Khan	02.03.1984	29.08.2015	GPS Haryana No.02	Chowkidar	Deceased Quota
31	Naqqash Hussain	04.04.1993	29.08.2015	GPS Kharakai Chd	Chowkidar	Deceased Quota
32	Amir Wahid	20.03.1995	29.08.2015	GPS Mansooka SKF	Chowkidar	Deceased Quota
33	Taimur Ali	25.04.1996	31.08.2015	GHS Wardaga Sardheri	Lab: Attendant	Deceased Quota
34	Saidan Shah	03.03.1987	31.08.2015	GHS Dildar Garhi	Chowkidar	Deceased Quota
35	Abid Kamal	15.03.1988	06.03.2015	GHSS Dosehra Charsadda	Lab: Assistant	Deceased Quota
36	Mehran Khan	25.03.1991	06.03.2015	GHSS Dosehra Charsadda	Lab: Assistant	Deceased Quota
37	Doulat Khan	12.04.1995	06.03.2015	GHSS Shakoor Charsadda	Lab: Assistant	Deceased Quota
38	Waqas Ahmad	19.03.1996	06.03.2015	GHSS Matta Mughal Khel	Lab: Assistant	Deceased Quota
39	Tahir Sher	15.03.1994	21.02.2015	GMS Baskha Shabqadar	N/Qasid	Deceased Quota
40	Masood Khan	02.01.1980	29.08.2015	GPS Kakar Khel	Chowkidar	Open Merit
41	Shah Saoud	25.30.1992	29.08.2015	GPS Patwari Killi	Chowkidar	Open Merit
42	Hamid Jan	15.03.1975	29.08.2015	GPS Katigan	Chowkidar	Open Merit
43	Taish Khan	01.10.1983	29.08.2015	GPS Haryana No.02	Chowkidar	Open Merit
44	Imad Ullah	25.03.1991	29.08.2015	GPS sarwani	Chowkidar	Open Merit
45	Kashif Ahmad	17.09.1996	29.08.2015	GHSS Matta Mughal Khel	Lab: Attendant	Open Merit
46	Umar Hayat	12.05.1990	29.08.2015	GHSS Matta Mughal Khel	N/Qasid	Open Merit
47	Shahbaz Khan	06.04.1988	29.08.2015	GMS Mahzara	N/Qasid	Open Merit
48	Naeem Khan	01.01.1991	29.08.2015	GMS Mahzara	Sweeper	Open Merit

49	Muhammad Arif	05.12.1980	31.08.2015	GHSS Matta Mughal Khel	Chowkidar	Open Merit
50	Jehan Ullah	1980	31.08.2015	GPS Ocha Wala SKF	Chowkidar	Open Merit
51	Muzammil Shah	1977	17.09.2015	GHSS Umarzau	Behishti	Open Merit
52	Irshad Ali	15.02.1981	29.08.2015	GHS Kuladhand	Sweeper	Open Merit
53	Muhammad Wisal	20.02.1989	29.08.2015	GHS Mirzadher	Behishti	Retired son 25% Quota
54	Bashkir Zaman	03.04.1978	29.08.2015	GMS Qazi Serai	Sweeper	Retired son 25% Quota
55	Sayyar Muhammad	01.10.1980	29.08.2015	GHSS Muhammad Nari	Chowkidar	Retired son 25% Quota
56	Amin-ul-Haq	27.09.1983	29.08.2015	GPS Mian Killi Prang	Chowkidar	Retired son 25% Quota
57	Jamal Shah	15.03.1982	29.08.2015	GPS Stana Gul Killi	Chowkidar	Land Donor
58	Sangeen Shah	10.03.1990	29.08.2015	GPS Mufti Pur	Chowkidar	Land Donor
59	Ahmad Bilal	01.03.1996	29.08.2015	GPS Chambaran	Chowkidar	Land Donor
60	Atta-ur-Rahman	04.01.1983	29.08.2015	GPS Spalmai	Chowkidar	Land Donor
61	Sawar Muhammad	05.04.1984	29.08.2015	GPS Geedar	Chowkidar	Land Donor
62	Kamran Zia	15.03.1982	29.08.2015	GHS Dildar Garhi	Lab: Attendant	Land Donor
63	Muhammad Sayyad	20.04.1983	29.08.2015	GPS Yaghi Band	Chowkidar	Land Donor
64	Farhat Sher	01.04.1991	29.08.2015	GMS Baskha Shabqadar	Sweeper	Land Donor
65	Niamat Khan	07.02.1985	29.08.2015	GHS Shah Baz Khan	Lab: Attendant	Land Donor
66	Muhammad Farooq	03.03.1997	29.08.2015	GHS Shah Baz Khan	Chowkidar	Land Donor
67	Qaisar Ali	1982	29.08.2015	GHS Gonda SKF	Lab: Attendant	Land Donor
68	Aman Sher	01.08.1990	14.09.2015	GPS Aranda	Chowkidar	Land Donor
69	Rooh-ul-Amin	04.03.1990	30.09.2015	GPS Kabali Koroona	Chowkidar	Land Donor
70	Ali Nawaz	10.03.1997	07.05.2016	GHS Sheikho Sardheri	Chowkidar	Land Donor
71	Mehboob Alui	15.03.1998	07.05.2016	GHS Sheikho Sardheri	Lab: Attendant	Land Donor
72	Wajid Ali	01.11.1984	07.05.2016	GPS Muhammad Nari	Chowkidar	Land Donor
73	Sher Rahman	1978	07.05.2016	GHS Landi Shah	Chowkidar	Land Donor
74	Gul Khan	05.02.1980	07.05.2016	GHS Matta No.01 SKF	Chowkidar	Open Merit
75	Bahrullah	01.11.1978	07.05.2016	GHS Zahid Abad	N/Qasid	Retired son 25%

						Quota
76	Masoud Khan	06.06.1994	07.05.2016	GHSS Boobak	Lab: Assistant	Deceased Quota
77	Kamran Khan	04.10.1983	10.05.2016	GHSS Boobak	Lab: Attendant	Land Donor
78	Muhammad Sohail	25.03.1986	10.05.2016	GMS Salih Abad	N/Qasid	Land Donor
79	Zahoor Shah	13.02.1985	10.05.2016	GPS Dhakki Charsadda	Chowkidar	Open Merit
80	Irfan Ullah	04.04.1989	10.05.2016	DEO (M) Office Charsadda	Chowkidar	Open Merit
81	Zia Ullah	08.03.1992	10.05.2016	GHSS Ambadher	Lab: Attendant	Open Merit
82	Muhammad Waseem	09.01.1993	10.05.2015	GPS Abbas Killi Sardheri	Chowkidar	Deceased Quota
83	Arif Jan	01.01.1987	10.05.2016	GPS Khule Charsadda	Chowkidar	Deceased Quota
84	Dfida Hussain	02.04.1991	10.05.2016	GPS Mir Ahmad Gul Killi	Chowkidar	Deceased Quota
85	Kaleem Ullah	12.04.1993	10.05.2016	GPS Tirangzai	Chowkidar	Deceased Quota
86	Fazli Moula	03.01.1980	10.05.2016	GMS Salih Abad	Sweeper	Retired son 25% Quota
87	Muhammad Sohail	09.04.1990	11.05.2016	GHS No.01 Tangi	Behishti	Deceased Quota
88	Hayat Ullah	16.01.1980	13.05.2016	GHSS Ambadher	Chowkidar	Open Merit
89	Rashid Ali	15.03.1988	13.05.2016	GMS Jalal Killi	N/Qasid	Open Merit
90	Saddam Hussain	11.03.1992	13.05.2016	GMS Doulat Pura	Sweeper	Open Merit
91	Zaver Ali	01.09.1977	13.05.2016	GHSS Ambadher	Lab: Attendant	Open Merit
92	Jawad Ali	03.03.1990	13.05.2016	GCMHC Turangzai	Chowkidar	Open Merit
93	Wisal Muhammad	18.03.1986	13.05.2016	GHS Abazai Tangi	Behishti	Open Merit
94	Hilal Khan	13.04.1991	16.05.2016	GHSS Ambadher	Lab: Assistant	Deceased Quota
95	Mujahid Shah	03.05.1973	16.05.2016	GPS Marchaki Rajjar	Chowkidar	Land Donor
96	Hamayoun Khan	13.01.1981	16.05.2016	GHS Sarwani	Lab: Attendant	Open Merit
97	Uzair Ali	20.08.1995	16.05.2016	GCMHC Turangzai	Lab: Attendant	Open Merit
98	Malak Taj	24.12.1976	16.05.2016	GPS Ambadher	Chowkidar	Open Merit
99	M.Abbas Ali Shah	30.08.1994	16.05.2016	GHS Zarbab Ghari	Chowkidar	Deceased Quota
100	Naeem Khan	04.04.1994	16.05.2016	GPS Speena Warai	Chowkidar	Retired son 25% Quota

101	M.Jawad Ali	12.05.1995	17.05.2016	GMS Shodag	N/Qasid	Open Merit
102	Nadeem Ullah	11.01.1979	18.05.2016	GHSS Ambadher	N/Qasid	Open Merit
103	Umar Bahadar	01.01.1984	21.05.2016	GPS Dheri Palosa No.02	Chowkidar	Land Donor
104	Amjad Ali	10.07.1989	21.05.2016	GHS Dildar Garhi	Chowkidar	Deceased Quota
105	Muhammad Askar Raza	03.02.1978	31.05.2016	GPS Shakh No.06	Chowkidar	Deceased Quota
106	Ghulam Ahmad	01.03.1989	25.06.2016	GPS Kabali Koroona	Chowkidar	Deceased Quota
107	Muhammad Yasir	20.08.1997	25.06.2015	GHSS Battagram	Lab: Assistant	Deceased Quota
108	Farooq Hussain	16.05.1992	26.06.2016	GPS Gigi Charsadda	Chowkidar	Open Merit
109	Adil Khan	15.02.1989	28.09.2016	GHS No.02 Turangzai	J/Clerk	Deceased Quota
110	Adnan Khan	05.06.1989	28.09.2016	GHS Mani Khela	J/Clerk	Deceased Quota
111	Izhar-ul-Haq	01.03.1993	28.09.2016	GHS Mian Isa SKF	J/Clerk	Deceased Quota
112	Qasim Jan	02.03.1984	28.09.2016	GHS Dheri Sikandar Khan	J/Clerk	Deceased Quota
113	Zulfiqar Khan	30.03.1991	28.09.2016	GHS Mardhand Chd	J/Clerk	Deceased Quota
114	Faiz-ur-Rahman	03.03.1996	28.09.2016	GHS Sheikho Sardheri	J/Clerk	Deceased Quota
115	Yasir Ali	28.10.1992	28.09.2016	GHS Shaheedan	J/Clerk	Deceased Quota
116	Amin Ullah	1978	20.06.2016	GPS Angar Koroona Rajjar	Chowkidar	Open Merit
117	Jamal Shah	13.03.1986	20.06.2016	GPS Haji Muhammad Gul	Chowkidar	Land Donor
118	Gul Nabi	10.12.1980	20.06.2016	GHSS Boobak	Chowkidar	Open Merit
119	Fazli Rahim	1978	20.06.2016	GHS Sro Killi SKF	Lab: Attendant	Land Donor
120	Rizwan Ullah	1983	20.06.2016	GPS Shahid Gul Koroona	Chowkidar	Land Donor
121	Kamran	01.05.1992	27.06.2016	GHS Aziz Abad	Chowkidar	Deceased Quota
122	Tasbeeh Ullah	1983	27.06.2016	GMS Dheri Hameed Mian	Sweeper	Deceased Quota
123	Naseer Khan	14.02.1992	27.06.2016	GMS Sheikh Killi	Sweeper	Deceased Quota
124	Syed Sarfaraz Hussain	31.03.1987	11.07.2016	GPS Seray Killi Tangi	Chowkidar	Deceased Quota
125	Qaisar Jehan	02.01.1985	02.07.2016	GHS Ziarat Killi	Chowkidar	Land Donor

				Tangui		
126	Gul Nabi	10.12.1980	20.06.2016	GHSS Boobak	N/Qasid	Open Merit
127	Shah Faisal	01.03.1990	15.07.2016	GHSS Battagram	N/Qasid	Retired son 25% Quota
128	Muhammad Faisal	12.01.1994	12.07.2016	GPS Shakh No.06	Chowkidar	Open Merit
129	Kousar Shah	05.05.1984	12.07.2016	GPS Chamrang Abad	Chowkidar	Land Donor
130	Zakir Hussain	15.12.1979	12.07.2016	GMS Dab Banda	N/Qasid	Open Merit
131	Raza Danyal	30.08.1994	03.08.2016	O/O the DEO (M) Chd	Sweeper	Minority 03% Quota
132	Naeem Ullah	1981	16.08.2016	GPS Rafi Ullagh Korona	Chowkidar	Retired son 25% Quota
133	Sulaiman	08.02.1990	10.11.2016	GHS Turlandi Chd	J/Clerk	NTS
134	Ghufran Ullah	01.06.1986	10.11.2016	GHS Shahbaz Khan Killi	J/Clerk	NTS
135	Tariq Jamal	04.04.1990	10.11.2016	GHS Rahmat Ullah Khan	J/Clerk	NTS
136	Tufail Ahmad	01.07.1988	10.11.2016	GHS Gonda SKF	J/Clerk	NTS
137	Khaista Rehman	20.04.1987	10.11.2016	GHSS Hassan Zai	J/Clerk	NTS
138	Adil Hussain	15.04.1991	10.11.2016	O/O the DEO (M) Chd	Comp: Operator	NTS
139	Fawad Gul	10.02.1989	10.11.2016	O/O the DEO (M) Chd	Comp: Operator	NTS
140	Abdul Kabir	21.04.1985	10.11.2016	O/O the DEO (M) Chd	Stenographer	NTS