



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

AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AP	Advance Para
AG	Accountant General
ADO	Assistant District Officer
BHUs	Basic Health Units
C&W	Communication & Works
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDC	District Development Committee
DDO	Drawing & Disbursing Officer
DG	Director General
DHQ	District Headquarter
DO	District Officer
EMIS	Education Management Information System
EDO	Executive District Officer
F&P	Finance and Planning
GG	Girls Guide
GFR	General Financial Rules
MFDAC	Memorandum for Departmental Accounts Committee
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
TST	Triple Surface Treatment
PTC	Parent Teacher Council
WUA	Water User Association
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, Section-115 of the Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended) and Section 168 of Local Government Act 2012 require the Auditor General of Pakistan to conduct audit of the receipts and expenditure of District Fund and Public Account of District Government.

The report is based on audit of the accounts of various offices of District Government, Haripur for the financial year 2011-12 and 2012-13. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2012-14 on test check basis with a view to reporting significant findings to the relevant stakeholders.

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 responses of the Departments and discussions in the DAC meeting.

The Audit Report is submitted to the Governor of Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended), for causing to be laid before the Provincial Assembly of Khyber Pakhtunkhwa.

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General District Governments Audit, Khyber Pakhtunkhwa carries out the audit of 25 District Governments. Regional Directorate of Audit (RDA) Abbottabad, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out the audit of six District Governments namely Abbottabad, Haripur, Mansehra, Battagram Tor Ghar and Kohistan. This Regional Directorate has a human resource of 12 officers and staff, total of 3030 man days. The annual budget amounting to Rs13.221 million was allocated to this office during financial year 2012-13. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programmes / Projects.

District Government, Haripur conducts its operations under Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended) and Local Government Act 2012. It comprises one Principal Accounting Officer (PAO) covering nine groups of offices i.e. Finance & Planning, Revenue, Communication & Works, Public Health Engineering, Municipal Services, Education, Health, Community Development and Agriculture. Financial provisions of the Ordinance describe the Government as District Local Fund and Public Account for which Annual Budget Statement is authorized by the District Nazim/Administrator in the form of budgetary grants as per Government of Khyber Pakhtunkhwa, Local Government and rural Department Notification No. SO(E-I)E&AD/9-49/20110 dated 20th February 2010 .

Administratively, District Haripur is subdivided into two Tehsils namely, Haripur & Ghazi. District Administration comprises Zilla Nazim/District Administrator and District Coordination Officer.

a. Audit Objectives

Audit was conducted to ensure that:

1. Moneys shown as expenditure in the accounts were authorized for the purpose for which they were spent.
2. Expenditure incurred was in conformity with the law, rules and regulations framed to regulate the procedure for expending public money.

3. Every item of expenditure was incurred with the approval of the competent authority in the Government for expending the public money.
4. Public money was not wasted.
5. The assessment, collection and allocation of revenue were done in accordance with the law and there was no leakage of revenue which legally should come to Government.

b. Audit Methodology

Audit was carried out against the standards of financial governance provided under various provisions of the Khyber Pakhtunkhwa LGO, 2001 (as amended), GFR Vol-I, II, Delegation of Financial Powers and other relevant overriding laws, which govern the propriety of utilization of the financial resources of the District Government in accordance with the regularity framework provided by the relevant laws.

The selection of the audit formations i.e. DDOs was made keeping in view the significance and risk assessment, samples were selected after prioritizing risk areas by determining significance and risk associated with identified key controls. Sample size selected in the audited formations ranged between 10% to 45%.

c. Expenditure audited

Out of total expenditure of the District Government, Haripur for the financial year 2012-13, auditable expenditure under the jurisdiction of RDA was Rs3,757.038 million covering 01 PAO and 125 formations. Out of this, RDA audited an expenditure of Rs1,385.704 million which, in terms of percentage, is 36.88% of auditable expenditure. 07 formations were planned in Audit Plan and 71% achievement against the planned activities was made.

d. Receipts audited

The receipts of District Haripur for the financial year 2011-12 were Rs27.386 million. Out of this, RDA Abbottabad audited receipts of Rs15.124 million which, in terms of percentage, is 55.23% of auditable receipts.

e. Recoveries at the instance of audit

Recovery of Rs28.792 million was pointed out during the audit. However, recovery of Rs0.264 million was affected till the finalization of this report. Out of the total recoveries pointed out, Rs14.587 million was not in the notice of the executive before audit.

f. Desk Audit

The audit year 2013-14 witnessed intensive application of desk audit techniques in RDA. This was facilitated through SAP connectivity and review of permanent files which helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field activity. Desk Audit greatly facilitated the identification of high risk areas for substantive testing in the field.

g. Changes in Rules, Practices and Systems

On pointation of audit, the management of the District Government agreed to conduct physical verification of the government assets. The management also agreed to deposit various government dues into government treasury. Audit stressed upon reconciliation of receipts and expenditure with the respective accounts office to which they agreed.

h. Key audit findings of the report;

- i. Irregularities & non-compliance of rules were noted in 04 cases amounting to Rs9.772 million.¹
- ii. Weak internal control was noted in 09 cases amounting to Rs26.011 million.²

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

¹ Para 1.2.1.1, 1.2.1.2, 1.2.1.3, 1.2.1.4

² Para 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.2.2.4, 1.2.2.5, 1.2.2.6, 1.2.2.7, 1.2.2.8, 1.2.2.9

Recommendations

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

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

S.No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	01	*3,784.424
2	Total formations in audit jurisdiction	07	3,784.424
3	Total Entities(PAO) Audited	01	#1,400.828
4	Total formations Audited	05	1,400.828
5	Audit & Inspection Reports	05	1,400.828
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

*Included receipt of Rs27.386 million.

#Included receipt of Rs15.124 million.

Table 2: Audit observations Classified by Categories

(Rs in million)

S.No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	3.899
2	Weak financial management	5.181
3	Weak Internal controls	26.703
4	Others	-
	Total	35.783

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

S.No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year	Total last year
1	Outlays Audited	10.718	729.306	15.124	645.680	1400.828	343.228
2	Amount Placed under Audit Observations /Irregularities of Audit	3.899	16.865	5.545	9.474	35.783	78.926
3	Recoveries Pointed Out at the instance of Audit	-	16.865	5.545	6.382	28.792	76.222
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	3.623	3.623	15.74
5	Recoveries Realized at the instance of Audit	-	-	-	0.264	0.264	0.756

Table 4: Table of Irregularities pointed out**(Rs in million)**

S.No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation	-
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM ³ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	6.382
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	26.309
6	Non-production of record	-
7	Others, including cases of accidents, negligence etc.	3.092
	Total	35.783

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

CHAPTER-1

1.1 District Government Haripur

1.1.1 Introduction

Activities of District Government are managed through offices of District Coordination Officer and Executive District Officers under Khyber Pakhtunkhwa Local Government Ordinance 2001 (LGO 2001) and Local Government Act 2012. Each group of District Offices consists of an Executive District Officer (EDO). The EDO by means of a standing order distributes the work among the officers, branches, and/or sections of each district office. Following is the list of departments which manages the activities of District Government.

1. District Coordination Officer (DCO)
2. Executive District Officer (Agriculture)
3. Executive District Officer (Community Development)
4. Executive District Officer (Education)
5. Executive District Officer (Finance and Planning)
6. Executive District Officer (Health)
7. Executive District Officer (Revenue)
8. Executive District Officer (Works and Services)
9. Executive District Officer (Industries)
10. Under Section 29(k) of the Khyber Pakhtunkhwa LGO 2001, Executive District Officer (EDO) act as Departmental Accounting Officer for his respective group of offices and he is responsible to the District Accounts Committee of the Zilla Council. All departments perform functions / activities under provisions of LGO, 2001, Khyber Pakhtunkhwa District Government Rules of Business, 2001 and provisions of Local Government Act 2012.

1.1.2 Brief comments on Budget and Expenditure 2012-13(Variance analysis)

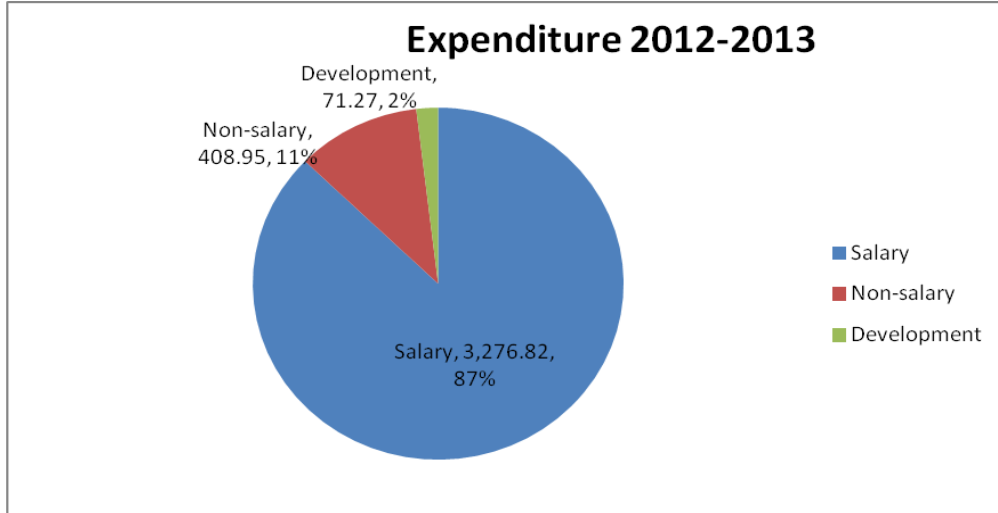
(Rs in million)

2012-13	Budget	Expenditure	Excess/(Savings)	%age Excess/Saving
Salary	3,478.858	3,276.821	(202.037)	5.81%
Non-Salary	421.699	408.946	(12.754)	3.02%
Developmental	71.531	71.272	(0.259)	0.36%
Total	3,972.088	3,757.038	(215.050)	5.41%

A budget of Rs3,972.088 million was allocated, against which an expenditure of Rs3,757.038 million was incurred by the District Government, with a saving of Rs215.050 million during 2012-13.

Expenditure 2012-13

(Rs in million)



Detail at Annex-B

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

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

S. No.	Audit Year	PAC/ZAC meeting convened /Not convened
1	2002-03	ZAC Convened
2	2003-04	ZAC Convened
3	2004-05	ZAC Convened
4	2005-06	ZAC Convened
5	2006-07	ZAC Convened
6	2007-08	ZAC Convened
7	2008-09	Not convened
8	2009-10	Not convened
9	2010-11	Not convened
10	2011-12	Not convened
11	2012-13	Not convened

1.2 AUDIT PARAS

1.2.1 Irregularities & Non Compliance

1.2.1.1 Overpayment due to allowing higher premium - Rs 1.967 million

According to Government of Khyber Pukhtoonkhwa Finance Department Notification No.BO1/FD?1-7/2010-11/CSR dated 29.03.2011, 20% premium over CSR-2009 was allowed on civil works with effect from 1st April 2011.

Executive Engineer Communication & Works Division Haripur overpaid Rs 1,966,708 to contractors in seven (07) schemes due to allowing higher premium on CSR-2009 than allowed by the Finance Department KPK. The higher premium was approved by the concerned Superintendent Engineer/ Executive Engineer for which they were not competent. Detail is given at the attached **Annex-C**.

Audit observed that overpayment was made due to violation of Finance Department Notification which resulted in loss to Government.

When reported in August 2013, Management replied that the premium allowed to contractors in seven (07) schemes was correct. Reply was not convincing as Finance Department allowed only 20% premium.

Request for convening DAC meeting was made in August 2013. DAC meeting could not be convened till finalization of this report.

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

AP 18 A/C-I (2012-13)

**1.2.1.2 Non imposition of penalty on account of late completion of works
– Rs 1.874 million**

According to Government of Khyber Pakhtunkhwa Works & Services Department letter No SO (PAC) DAC/2-2009/Distt Audit W & SD dated July, 20 2009 read with Secretary C & W letter No. WM/General/ W& S/ATD/2008-09/688-98 dated 19.05.2009 and No. SO (A)/ VI/ 3-86/ C& WD/ Vol-XII dated 17.08.1995, at least 2% penalty be levied on defaulting contractors for delayed works.

Executive Engineer Communication & Works Division Haripur awarded a work “Establishment of Degree College Mankarai SH: Academic Block” to M/S Malik Bakht Rawan Government contractors in 04/2010, with the completion period in 04/2012. The work was not completed till date of audit i.e 07/2013 as per 21th running bill showing the work still in progress. Neither further time extension was obtained nor penalty at least 2% amounting to Rs1,873,740 (93,687,000 X 2/100) was imposed on the contractor.

Audit observed that non imposition of penalty occurred due to weak financial control which resulted in loss to the Government.

When reported in August 2013, Management replied that due to non release of funds in time by the Finance Department, the Scheme could not be complete during the stipulated period.

Request for convening DAC meeting was made in August 2013. DAC meeting could not be convened till finalization of this report.

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

AP 16 A/C- I (2012-13)

1.2.1.3 Un-necessary retention of saving of completed schemes – Rs4.205 million

According to Para 95 of General Financial Rules volume-I, all anticipated savings should be surrendered to Government well before close of financial year. No savings should be held in reserve for possible future excesses.

Executive Engineer Public Health Engineering Division Haripur retained Rs 4,205,400 which was lying in PW Deposit-III as saving of schemes completed in 2004-05, 2005-06 and 2006-07. The amount was required to be credited into Government revenue as savings of completed schemes but was not done. Detail is given at the attached **Annex-D**.

Audit observed that undue retention of savings occurred due to weak internal control which resulted in loss to the Government.

When reported in August 2013, Management replied that the case would be taken up with the Deputy Commissioner for decision.

Request for convening DAC meeting was made in August 2013. DAC meeting could not be convened till finalization of this report.

Audit recommends crediting the savings into Government Treasury and action against the person (s) at fault.

AP 2 A/C-I (2012-13)

1.2.1.4 Non-credit of lapsed deposits – Rs1.726 million

According to Rule 635 of the Treasury Rules Vol-I, all balances unclaimed for more than three complete accounting years shall at the close of financial year, be credited to the Government as lapsed deposits.

Executive Engineer Public Health Engineering Division Haripur did not credit Rs 1,725,957 into Government treasury as lapsed deposits which were lying in PW Deposit-II on 30.06.2013 as unclaimed balances of securities of the contractors. The amount unclaimed for more than three complete financial years was required to be credited to Government revenue as lapsed deposit which was not done. Detail is given at **Annex-E**.

Audit observed that non-credit of lapsed deposits occurred due to lack of financial control which resulted in less realization of Government revenues/receipts.

When reported in July 2013, Management replied that the amount would be credited to Government revenue. No further progress was initiated so far.

Request for convening DAC meeting was made in August 2013. DAC meeting could not be convened till finalization of this report.

Audit recommends to credit the amount into Government revenue as lapsed deposits and action against the person (s) at fault.

AP 5 A/C-I (2012-13)

1.2.2 Weaknesses of Internal Control

1.2.2.1 Loss to Government due to unauthorized payment on a/c of escalation–Rs 9.872 million

Para-220 read with para-221&223 of CPWA provides that before the bill of a contractor is prepared, the Sub-Divisional Officer should scrutinize the entries in the measurement book relating to the description and quantities of work of supplies and the calculation of “contents or area” should be checked arithmetically under his supervision. He should compare the quantities in the bill with those recorded in the measurement book and see that all the rates are correctly entered and that all calculations have been checked arithmetically.

Executive Engineer Communication & Works Division Haripur paid Rs 9,872,480 on account of escalation to contractor in a scheme “Establishment of Degree college Mankarai SH: Acadmic Block” during 2012-13. The work was required to be completed up to April, 2012. However, the contractor did not complete the work in stipulated period of time as evident from Voucher No. 68-H dated 20-06-2013 showing the work still in progress. The local office was required to impose penalty for delay in completion of work instead contractor was rewarded with the payment of escalation.

Audit observed that escalation was paid instead imposition of penalty due to weak internal control, which resulted in loss to Government.

When reported in August 2013, Management did not respond to the audit observation.

Request for convening DAC meeting was made in August 2013. DAC meeting could not be convened till finalization of this report.

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

AP 30 A/C-I (2012-13)

1.2.2.2 Non deposit of Income tax and Sales tax – Rs 1.426 million

According to section 153(1)(c) of the Income Tax Ordinance 2001, 6% income tax will be deducted from the payment made to the contractor on execution of contract According to CBR (Sales Tax & Federal Excise Wing) memo No. TB/2007(Pt) dated 03-08-2007, the department while making purchase of goods liable to Sales tax shall withhold 1/5th of the total sales tax and the amount so withhold shall be deposited by the department in the sales tax head of accounts.

Executive Engineer Public Health Engineering Division Haripur deducted Rs 1,136,561 & Rs 289,114 from different contractors on account of Income Tax and Sales tax during 2012-13. The taxes were required to be deposited into proper head of accounts instead the same was kept in PW-V Deposit. Detail is given at **Annex-F**.

Audit observed that non-deposit of income tax and sales tax occurred due to weak internal which resulted in loss to Government.

When reported in July 2013, Management replied that the amount would be paid to concerned department. No further progress was initiated so far.

Request for convening DAC meeting was made in August 2013. DAC meeting could not be convened till finalization of this report.

Audit recommends that the amount under observation be deposited into proper head of accounts under intimation to audit.

AP 9 A/C-I (2012-13)

1.2.2.3 Non collection of Scout Fund amounting to Rs1.083 million

According to the Directorate of Elementary and Secondary Education Khyber Pakhtunkhwa notification dated 25.07.2011, Scout Fund & Girls Guide Fund at prescribed rate per student per annum shall be collected and deposited in to the Government Treasury/ Scout Fund /Girls Guide Fund.

Scout Funds /Girls Guide Funds amounting to Rs1082531 as detailed below was not collected from students and not deposited in to the treasury/ relevant fund account.

SN	Description	Name of office	Amount in Rs
1	Scout Fund	DO (Male) Haripur	797,675
2	Girls Guide Fund	DO (Female) Haripur	284,856
		Total	1,082,531

Audit observed that non-collection of Scout Fund /Girls Guide Fund occurred due to weak internal control which resulted in loss to Government.

When reported in April 2013, Management stated that detailed reply would be furnished after consulting the relevant record.

Request for convening of DAC meeting was made on 21.05.2013.

DAC in its meeting held on 28-11-2013 directed for recovery. No action was taken till finalization of this report.

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

AP 64 & 67 A/C-IV (2011-12)

1.2.2.4 Non deduction of Professional tax and DPR Fund from the contractors – Rs1.340 million

According to Establishment and Administration Department KPK letter No. SORV(E&AD)11-26/96 Vol.-III dated 25-07-2002 endorsed by Government of KPK Directorate of Social Welfare & Women Development Peshawar, vide letter No. DSP/PCRDP/2061-80 dated 27-02-2010, it is the legal responsibility of all Principal Accounting Officers to deduct @Rs 2,000/year from the bills/payment to be made to contractors /firms who have completed business of one million and above in a financial year.

According to letter No. 2233-60 dated 15-03-2013 of the Excise and Taxation Officer Peshawar Professional tax is to be deducted from the contractors at the specified rates with effect from 2011-12.

Executive Engineer Public Health Engineering and works & Services Divisions Haripur were required to deduct Rs1,340,000 on account of Disabled Person Rehabilitation Fund and Professional Tax from contractors at the prescribed rates as mentioned in the above criteria during 2012-13. However, the amount was not deducted from the contractors resulted in loss to Government treasury. Detail is given at **Annex-G**.

Audit observed that non-deduction of DPR Fund and Professional Tax occurred due non-observance of financial rules which resulted in loss to government.

When reported in July/ August 2013, Management of Public Health Department replied that the reply would be furnished after scrutiny of the record and Communication and Works department stated that the recovery was in progress and would be shown to audit.

Request for convening DAC meeting was made in August 2013. DAC meeting could not be convened till finalization of this report.

Audit suggest that the amount may be deducted/collected from the contractors concerned or person (s) responsible and deposited into proper head of account besides action against the person (s) at fault.

AP 1 & 14 A/C-I (2012-13)

1.2.2.5 Non-supply of furniture against advance payment and without agreement – Rs3.899 million

Rule 379 of Federal Treasury Rules Volume 1 prohibits the drawl of money from Government Treasury in advance of the supply.

District Education Officer (Male) Haripur made an advance payment of Rs3,898,988 to Small Industrial Development Board Mansehra for the purchase of furniture without making agreement during 2012-13. Moreover, SIDB did not even start the supply of furniture till the date of audit (September, 2013) after lapse of 9 months of supply order. Audit holds the advance payment was also the violation of the Treasury Rules and without agreement the assets of the Government cannot be safeguarded. Detail is given at **Annex-H**.

Audit observed that non supply of furniture and advance payment without agreement occurred due to weak internal control which resulted depriving the public from basic facility.

When reported in August 2013, Management replied that the concerned firm had been personally contacted for supply for furniture.

Request for convening DAC meeting was made in August 2013. DAC meeting could not be convened till finalization of this report.

Audit recommends immediate supply of furniture and action against the person (s) at fault.

AP 7 A/C-IV (2012-13)

1.2.2.6 Excess drawl on account of Stipends – Rs 2.759 million

According to Para 23 of GFR volume-1, every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part or on the part of his subordinate staff. The amount of Stipend should be drawn according to the number of students in the schools (as per MIS data).

District Education Officer Haripur drew Rs 30,954,530 vide cheque No. 0724317 dated 29-11-2012 on account of student stipends as first installment for 25033 girls students of 6th class to 10th class @ Rs 1235/student for the period from 01.04.2012 to 30-09-2012 (6 months). EMIS data duly signed by the concerned officials revealed that total number of students were 22799 during that period. Hence, the stipends for 2234 girl students were drawn in excess, which resulted in loss to Government of Rs 2,758,990 (2234 X 1235).

Audit observed that excess drawl occurred due to negligence and weak internal controls which resulted in loss to Government.

When reported in August 2013, Management replied that the expenditure of stipend was related to Provincial Audit. Reply was not convincing. Since the Education department being the devolved department must be audited by the District Audit.

Request for convening DAC meeting was made in August 2013. DAC meeting could not be convened till finalization of this report.

Audit recommends that the excess withdrawal of Stipend may be recovered and deposited into Government treasury besides action against the person (s) at fault.

AP 16 A/C-IV (2012-13)

1.2.2.7 Unauthorized payment of salaries relating to staff of non-functional school –Rs3.092 million

According to Government of Khyber Pakhtunkhwa E&A Department Notification No E&A(FDS)2-2/2001 dated 8th August,2001, a civil servant on willful absence shall be subject to Efficiency & Disciplinary Rules 1973.

Deputy District Officer Female Primary Education Haripur paid Rs3,091,667 on account of pay & allowances to teachers posted in various schools during 2012-13. These schools were non-functional as reported by concerned circle in charge ADOs and elders of the local community. The parents were sending their children to nearby boys primary school, but no action was taken by the higher authorities. Detail is given at **Annex-I**.

Audit observed that schools remained closed due to weak internal control, which resulted in loss to Government.

When reported in April 2013, Management replied that the schools were functional. Reply was not convincing as the concerned circle incharge reported these schools as non-functional.

Request for convening of DAC meeting was made on 21.05.2013.

DAC in its meeting held on 28-11-2013 directed for inquiry into the matter. No progress was intimated till finalization of this report.

Audit recommends DAC decision implementation and action against the person(s) at fault.

AP 31 A/C-IV (2012-13)

1.2.2.8 Unauthorized transfer of fund to closed schools –Rs2.540 million

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

Deputy District Officer Female Primary Education Haripur transferred Rs2,540,000 on account of PTC fund to different schools during 2012-13. The schools were closed as reported by ADO circle therefore transfer of funds was unjustified. Detail is given at **Annex-J**.

Audit observed that unauthorized transfer of funds to closed schools was occurred due to weak internal control, which resulted into loss to Government.

When reported in April 2013, Management replied that the schools were functional. Reply was not convincing as the concerned circle incharge reported these schools as non-functional.

Request for convening of DAC meeting was made on 21.05.2013.

DAC in its meeting held on 28-11-2013 directed for recovery. No progress was intimated till finalization of this report.

Audit recommends DAC decision implementation and action against the person(s) at fault.

AP 35 A/C IV (2012-13)

1.2.2.9 Loss to Government due to theft of vehicle

According to Para 20(i) GFR Volume-I, all losses of Government property shall be reported to higher ups as well as to Director General Audit for investigation.

Executive Engineer Communication and Works Division Haripur did not recover the Government vehicle No. A-4136 Peshawar lost on 15.11.2009 from the residence of Mr. Zahoor Elahi Baig Assistant Director. The local officer lodged FIR on 15.11.2009 at Police Station Haripur. The matter was reported to the District Coordination Officer Haripur and Executive District Officer Works and Services vide letter No. 3124 dated 16-11-2009. However, neither any legal action was taken to recover the Government assets nor the matter has been reported to the Director General Audit as required under the rules even after lapse of four years. Moreover, the local office did not maintain the logbook or stock register of the lost vehicle.

Audit observed that non-recovery of lost vehicle occurred due to weak internal/ administrative control which resulted in loss to Government.

When reported in April 2013, Management replied that the matter had been reported to the DCO but no response was received till date

Request for convening of DAC meeting was made in August 2013.

DAC in its meeting held on 28-11-2013 directed for recovery of vehicle. No progress was intimated till finalization of this report.

Audit recommends DAC decision implementation and action against the person(s) at fault.

AP 3 A/C-IV (2012-13)

ANNEXURE

Annex-A

Detail of MFDAC Paras

(Rs in million)

S No	AP No	Department	Gist of para	Amount
1.	01	XEN Public Health Engineering (A/C-IV)	Non deduction of stamp duty on supply of Machinery	0.113
2.	02	-do-	Non-deduction of Income Tax on advertisement charges	0.125
3.	04	XEN Communication & Works (A/C-IV)	Non-deduction of Income Tax on advertisement charges	0.150
4.	05	-do-	Irregular drawl on account of Conveyance Allowance	0.168
5.	06	-do-	Where about of missing Government vehicles	0
6.	08	DEO Male	Non deduction of Excise Duty on supply of Furniture	0.0390
7.	09	-do-	Irregular withdrawal on account of Special Repair	0.500
8.	10	-do-	Overpayment on account of supply of Laptops	0.0427
9.	11	-do-	Non collection of Scout and Red Crescent Funds	0.527
10	12	-do-	Loss to Government due to non utilization of old Text Books	0
11	13	-do-	Non depositing of Provincial Government money	0.177
12	14	-do-	Illegal retention of public money	0.030
13	15	-do-	Excess drawl on account of PTC fund	0.519
14	17	-do-	Overpayment due to wrong fixation	0.0374
15	18	-do-	Overpayment on account of conveyance allowance	0.0565
16	19	-do-	Misappropriation on account of Student Stipends	1.244
17	20	Deputy Commissioner	Unauthorized Payment of Honoraria	0.364
18	21	-do-	Unauthorized payment of Conveyance / HR allowance	0.152
19	22	-do-	Doubtful expenditure	0.200
20	23	-do-	Doubtful expenditure	0.264
21	24	-do-	Non utilization	5.810

22	25	-do-	Doubtful execution of works amounting	0.500
23	26	-do-	Unauthorized execution of Scheme	1.500
24	27	-do-	Overpayment due to unauthorized execution of Scheme	1.900
25	28	-do-	Unauthorized payment of Conveyance allowance	0.092
26	29	-do-	Unauthorized payment of Travelling allowance	0.428
27	30	-do-	Blockage of government money	34.528
28	32	-do-	Unauthorized payment of salaries for absent period	0.115
29	33	-do-	Loss to Government on account of non deduction of conveyance allowance	0.0831
30	34	-do-	Unauthentic expenditure on account of conditional grant -Rs42.350 million	42.350
31	36	-do-	Non production of petty repair & CRC record	17.609
32	37	MS DHQ	Irregular award of contract of conditional grant	14.615
33	38	-do-	Wasteful expenditure out of conditional grant	11.235
34	39	-do-	Unauthorized re-appropriation of funds – Rs7.095 million	7.095
35	40		Non utilization of conditional grant	1.000
36	55	District Health Officer	Unjustified expenditure on account of purchase of Mattress Foam with Rexene Cover	0.0885
37	63	-do-	Improper handing taking of Hospital and irregular expenditure.	17.76
38	03	Public Health Engineering (A/C-I)	Non deduction of stamp duty from Project Leaders	0.0490
39	04	-do-	Non deduction of stamp duty on supply of Water Supply Equipments	0.0664
40	06	-do-	Non-imposition of penalty	0.168
41	07	-do-	Overpayment on account of Sales Tax	0.117
42	08	-do-	Irregular retention of testing charges	0.244
43	10	-do-	Non clearance and non-credit of un-cashed cheques	0.062
44	11	-do-	Irregular execution of works without technical sanction	15.272
45	12	-do-	Non-recovery of imposed penalty	0.0911
46	13	-do-	Unnecessary retention	0.104
47	15	XEN	Non credit of lapsed deposits	1.984

		Communication & Works (A/C-I)		
48	17	-do-	Overpayment due to higher rates	0.121
49	19	-do-	Unnecessary retention in PWP V	0.122
50	20	-do-	Irregular exaction of work without TS	18.837
51	21	-do-	Loss to Government due to non deduction of voids	0.205
52	22	-do-	Loss to government due to non deduction of penalty	0.511
53	23	-do-	Irregular payment to DO (R&E)	4.587
54	24	-do-	Loss to government due to non realization of rent	0
55	25	-do-	Unauthorized expenditure on account of design and drawing	0.532
56	26	-do-	Unauthorized expenditure of non recovery of fine	15.341
57	27	-do-	Loss to government due to less deposit of cost of tender form	0.366
58	28	-do-	Unnecessary retention of savings	0.334
59	29	-do-	Non deduction of DPR	0.142
Total				220.6727

**EDO Wise Expenditure Summary
District Haripur 2012-13**

S.No	Descriptions	Expenditure			Percentage
		Salary (Rs)	Non-Salary (Rs)	Total (Rs)	
1	District Coordination Officer (DCO)	59,122,000	19,014,000	78,136,000	2%
2	Executive District Officer (Agriculture)	32,156,443	17,726,700	49,883,143	1%
3	Executive District Officer (Community Development)	34,425,187	3,598,950	38,024,137	1%
4	Executive District Officer (Education)	1,932,172,274	326,479,791	2,258,652,065	60%
5	Executive District Officer (Finance and Planning)	12,499,214	1,223,743	13,722,957	0%
6	Executive District Officer (Health)	1,023,032,501	19,048,052	1,042,080,553	28%
7	Executive District Officer (Revenue)	83,321,967	10,233,451	93,555,418	2%
8	Executive District Officer (Works and Services)	100,091,501	11,620,837	111,712,338	3%
Total Current Expenditure		3,276,821,087	408,945,524	3,685,766,611	98.10%
Percentage		87.22%	10.88%	98.10	
Developmental Expenditure				71,271,657	1.90%
Grant Total				3,757,038,268	100%

Annex-C

Detail of overpayment due to allowing higher premium

S.No.	Name of scheme	Contractor	Vr. No. & date	Premium paid	Premium admissible	Excess premium paid	Work done (Rs)	Overpayment (Rs)
1.	Up-gradation of GGMS Akhoon Bandi	Nasrullah Khan	<u>81-H</u> 26-06-13	28%	20%	8%	4,586,497	366,920
2.	Prov: in GGDC Sarai Saleh	M. Irshad Khan	<u>69-H</u> 20-06-13	28%	20%	8%	2,232,357	178,589
3.	Estab: of GPS Maria Ali Khan	Khan Afsar	<u>34-H</u> 14-06-13	28%	20%	8%	1,238,591	99,087
4.	Up-gradation of GGMS Kakotri	Ishtiaq Ahmad	<u>42-G</u> 25-06-13	28%	20%	8%	6,315,961	505,277
5.	Masque School Babu Moh:	Al-Syed KS	<u>30-H</u> 13-06-13	28%	20%	8%	1,311,176	104,894
6.	Up-gradation of GGPS Samlan Nager	S. Ashiq Hussain	<u>72-BP</u> 25-06-13	28%	20%	8%	5,685,071	454,806
7.	Repair of Internal Road at Haripur	S. Safdar Rehman	<u>04-H</u> 09-08-12	28%	20%	8%	3,214,185	257,135
Total								1,966,708

Annex-D

Detail showing the savings in PW Deposit-III

S No.	Name of Work/Cheque No./ Date	Date of completion	Allocation (Rs.)	Expenditure (Rs.)	Savings(Rs.)
1	WSS /654104 / 16.3.2004.	Apr-04	5,691,700	5,627,928	63,772
2	WSS/ 654111/09.04.2004	Apr-04	1,352,400	1,206,018	146,382
3	TSP /654113/12.05.2004	May-04	4,544,000	4,046,943	497,057
4	TSP/20134162/15.05.2004	Jun-04	956,000	933,203	22,797
5	WSS/675796/26.03.2004	Aug-04	38,800	35,200	3,600
6	WSS/2321216/24.06.2004	Sep-04	436,643	434,471	2,172
7	-/105662/25.05.2004	Oct-04	1,927,600	1,890,713	36,887
8	-/654030/02.12.2004	Dec-04	625,000	581,875	43,125
9	-/654133/22.12.2004	Jan-05	1,419,000	1,416,473	2,527
11	-/369118/08.03.2005	Mar-05	739,900	707,676	32,224
12	WSS Ghazi/654138/8.3.2005	Mar-05	557,620	556,041	1,579
13	-/36911/8.3.2005	Mar-05	680,000	564,477	115,523
14	TSP/186665/27.4.2005	May-05	1,277,500	755,187	522,313
16	TSP III/654149/2.6.2005	Jun-05	950,000	943,561	6,439
17	TSP/187067/23.6.2005	Jun-05	822,000	815,838	6,162
18	TSP/20.5.2005	Jun-05	3,650,000	3,150,317	499,683
19	TSP/404595/15.9.2005	Sep-05	3,500,000	3,250,011	249,989
22	-/64418/6.1.2006	Jan-06	700,000	691,041	8,959
23	TSP/654173/24.2.2006	Feb-06	900,000	894,670	5,330
24	TSP/654170/24.2.2006	Feb-06	4,882,000	4,744,115	137,885
25	-/399797/6.2.2006	Feb-06	423,423	418,286	5,137
27	TSP/654181/6.5.2006	May-06	2,200,000	2,178,771	21,229
28	TSP/654186/8.6.2006	Jun-06	1,000,000	901,215	98,785
30	TSP/654196/24.6.2006	Jun-06	600,000	371,566	228,434
31	TSP/675356/27.6.2006	Jun-06	15,000,000	14,979,624	20,376
33	-/710403/29.11.2006	Dec-06	460,000	452,783	7,217
35	TSP/710429/29.11.2006	Jan-07	1,670,000	1,612,619	57,381
36	TSP/710409/20.12.2006	Jan-07	1,100,000	937,383	162,617
37	TSP/710419/30.12.2006	Jan-07	14,000,000	13,978,300	21,700
38	TSP/710415/30.12.2006	Jan-07	920,000	819,410	100,590

39	TSP/710416/30.12.2006	Jan-07	2,550,000	2,298,068	251,932
40	TSP/710421/30.12.2006	Jan-07	1,700,000	1,624,311	75,689
41	TSP/710413/	Jan-07	50,000	49,626	374
42	TSP	Jan-07	300,000	230,713	69,287
43	TSP/710424/4.1.2007	Feb-07	2,380,000	2,243,510	136,490
44	-/710432/25.1.2007	Feb-07	770,000	769,650	350
45	-/710442/19.2.2007	Apr-07	1,500,000	1,370,724	129,276
46	TSP/710446/2.3.2007	Apr-07	1,250,000	1,219,671	30,329
48	-/0082151/16.4.2007	May-07	6,000,000	5,961,270	38,730
49	-/710455/6.9.2007	May-07	850,000	848,513	1,487
50	-/710414/20.6.2007	Jun-07	561,000	559,145	1,855
51	-/TSP/710473/21.8.2007	Sep-07	8,400,000	8,058,270	341,730
Total			99,334,586	95,129,186	4,205,400

Annex-E

Detail of lapsed security in PW Deposit-II

S.No	Name of work	Contractor	Period	Item No.	Amount (Rs)
1.	WSS Marofia	Sahibullah Khan	4-2007	¾	9,993
2.	WSS Rehana	KSB Pumps Co.	7-2007	7/11	45,950
3.	WSS Kotnabiullah	Do	Do	8/12	42,750
4.	WSS Bagra	Do	Do	9/13	34,750
5.	WSS Padni	Do	Do	10/14	79,250
6.	Supply of Regulator	Taj United	Do	11/15	24,200
7.	WSS Pathan Colony	Haibat Khan	Do	15/19	15,116
8.	WSS sarai	Asif Ur Rehman	Do	16/20	129,763
9.	WSS Sangian	Do	8/2008	17/21	48,455
10.	WSS Sultan Pur	Amir Zad Khan	Do	19/23	14,540
11.	WSS Fazal Colony	Haji Dildar	9/2007	25/29	16,000
12.	MAK Pumps	-	Do	26/30	80,000
13.	Khan Badshah	Boundary wall	Do	27/37	14,694
14.	WSS Gamiar Ghazi	Sardar Tufail	Do	31/35	12,118
15.	Boundary wall at graveyard	Abdr Razzaq	Do	32/36	19,973
16.	WSS Muradabad	TSK Pumps	Do	35/39	8,750
17.	WSS Dana No 1	Do	Do	36/40	8,750
18.	WSS Sarai Godai	Do	Do	37/41	8,750
19.	T/well for sarian	Rehanullah Khan	Do	38/42	19,200
20.	Completion dobandai	Sardar tufail	10/2007	40/44	119,515
21.	WSS parene	M. Ayoub	Do	41/45	124,350
22.	WSS Chore Sharif	Asif ur Rehman	Do	46/50	2,8068
23.	WSS Hali	Orangzeb	Do	47/51	72,677
24.	WSS Dedan	M. Razaq	Do	54/58	37,302
25.	WSS Darkot	Sahibullah Khan	Do	55/59	193,219
26.	Do	MAK Pumps Co.	Do	56/61	15,704
27.	WSS Hamet	Do	Do	57/62	8,750
28.	Street Ghazi	Ashiq Hussain Shah	Do	64/69	12,000
29.	Street of Kag	Nazakat Hussain	Do	65/70	14,047
30.	PS of Pind Kamal Khan	Sarwar Shah	Do	67/72	11,813
31.	Tameer gali Alulai	Jamshed Khan	Do	68/73	61,381
32.	PS of pind UC sirya	Zawar shah	11/2007	72/77	14,580
33.	Boring of tube well	Strrco Drilling Co.	Do	74/79	44,189
34.	WSS Floring	Ch m ashram	Do	76/81	22,043
35.	PS of shabir house	Shah and co	Do	78/83	17,546
36.	Spavement sirya	RR Brother	Do	79/84	20,177
37.	Spavement of shakih	Jamshed khan	Do	80/85	16,476
38.	S Pavement of Sirya	Zaiwar shah	Do	81/86	24,000
39.	Boring of H pump	M. Razaq	Do	82/87	70,286
40.	S Pavement Tofkair	Shah and co	Do	85/90	35,093
41.	Mian patt chati	Zia ullah khan	Do	93/100	70,089
42.	S Pavement of Manglor	Nazakat Hussain	Do	94/101	21,500
43.	WSS Khadian Bala	MAK Pumps	Do	102/109	38,150
Total					1,725,957

Annex-F (i)**DETAIL OF INCOME TAX DEDUCTED FROM CONTRACTORS DURING 2012-13**

S. No.	Particular	Vr. No. & date	Income tax (Rs)
1.	ARSLAN AHMAD (on A/C of I/Tax WSS Seria)	01-H/ 03-06-2013	58,841
2.	ARSLAN AHMAD (on A/C of I/Tax WSS Panian)	02-H/ 03-06-2013	68,624
3.	ARSLAN AHMAD (on A/C of I/Tax WSS Tofkian)	15-H/ 06-06-2013	60,108
4.	ARSLAN AHMAD (on A/C of I/Tax WSS Gunjian Kamala)	24-H/ 12-06-2013	21,048
5.	IQBAL HUSSAIN SHAH (on A/C of I/Tax WSS Khan Pur)	18-H/ 06-06-2013	41,964
6.	ARSLAN AHMAD (on A/C of I/Tax WSS Pind Julian)	14-H/ 06-06-2013	29,709
7.	ARSLAN AHMAD (on A/C of I/Tax WSS Kot Najeebullah)	16-H/ 06-06-2013	174,140
8.	ARSLAN AHMAD (on A/C of I/Tax WSS Pind Ghakhran)	17-H/ 06-06-2013	52,205
9.	SHAH NAWAZ (on A/C of I/Tax WSS Khido Penjo)	65-H/ 25-06-2013	66,665
10.	SHAH NAWAZ (on A/C of I/Tax WSS Khido Penjo)	48-H/ 21-06-2013	431,635
11.	HAFEZ-UR-RAHMAN (o A/C of I/Tax WSS Utman Abad)	59-H/ 24-06-2013	101,522
12.	AKHTAR NAWAZ on A/C of I/Tax WSS Utman Abad	-	2,100
13.	R.R. BROTHER on A/C of I/Tax WSS Utman Abad	-	2,400
14.	QAZI IMTAIZ (on A/C of I/Tax WSS Serikot)	-	25,600
	Total		1,13,6561

Annex-F (ii)**DETAIL OF 1/5th SALES TAX DEDUCTED FROM CONTRACTORS DURING 2012-13**

S. No.	Particular	Sales tax (Rs)
1.	ABDUS SALAM on A/C of S/Tax WSS Kohala Bala	360
2.	MAK PUMP CO. (on A/C of S/Tax WSS Gahri Mira)	20,741
3.	MAK PUMPS on A/C of S/Tax WSS (WSS Bandi Mian Pir Dad)	18,148
4.	TSK PUMP (on A/C of S/Tax WSS Beer / Gharan)	9,333
5.	MAK PUMP CO. (on A/C of S/Tax WSS Gahri Mira)	24,828
6.	KSB PUMPS CO. (on A/C of S/Tax WSS Malikayer)	192,000
7.	MAK PUMP CO. (on A/c of S/Tax WSS Khido Penjo)	23,704
	Total	289,114

Annex-G (i)
Detail showing non deduction of Professional Tax and DPR

S. No	Name of Contractor	Total Payment (Rs.)	Professional Tax (Rs.)	DPR (Rs.)	Total (Rs.)
1	Ch: Muhammad Ashram	600,000	4,000	-	4,000
2	Amjid Khan	6,206,113	18,000	2,000	20,000
3	Sayed Iqbal Shah	9,693,000	18,000	2,000	20,000
4	Abdus-Sallam	3,676,000	18,000	2,000	20,000
5	Ch: Sajjad	550,000	4,000	-	4,000
6	Zahid Hussein Shah	500,000	3,600	-	3,600
7	Sayed Ali Zawar shah	500,000	3,600	-	3,600
8	Faqeer Muhd. & sons	300,000	3,600	-	3,600
9	Khan Zada Khan	1,850,000	6,000	2,000	8,000
10	Time Engineer&Bulders	500,000	3,600	-	3,600
11	Utman&Co	9,800,000	18,000	2,000	20,000
12	Tayyub Hussein shah	7,200,000	18,000	2,000	20,000
13	Sayed Maqbool Shah	650,000	4,000	-	4,000
14	M.Azam Khan	1,000,000	4,000	2,000	6,000
15	Tanveer Ahmed	800,000	4,000	-	4,000
16	Lal Hussein & Sons	150,000	3,600	-	3,600
17	Ch:Sajjad	470,000	3,600	-	3,600
18	Amjid Zia	15,451,440	25,000	2,000	27,000
19	Jamil Shah	400,000	3,600	-	3,600
20	Shah Nawaz	10,030,000	25,000	2,000	27,000
21	Ch:Muhammad Ashram	1,045,000	6,000	2,000	8,000
22	Taj Muhammad	400,000	3,600	-	3,600
23	Abdur-Rasheed&sons	24,130,000	25,000	2,000	27,000
24	Malik Mehmood khan	5,202,000	18,000	2,000	20,000
25	Muhammad Waseem	2,461,000	6,000	2,000	8,000
26	Arsalan Ahmed Khan	40,092,000	30,000	2,000	32,000
27	Amir Shazad	850,000	4,000	-	4,000
28	Rashid Ali Shah	2,350,000	6,000	2,000	8,000
29	Muhammad Ayub&sons	5,000,000	18,000	2,000	20,000
30	Al Sayed-K.S cont	400,000	3,600	-	3,600

31	M.M.Khan	1,600,000	6,000	2,000	8,000
32	Tameerat Builders	2,000,000	6,000	2,000	8,000
33	Khan Merjan&Brother	28,576,000	30,000	2,000	32,000
34	Work Vision	2,000,000	6,000	2,000	8,000
35	Qazi Imtiaz khan	31,726,000	30,000	2,000	32,000
36	Sher Bahadar	1,827,000	6,000	2,000	8,000
37	Haji Sarwar Jan	3,988,000	18,000	2,000	20,000
38	Muhammad Irshad&sons	3,352,901	18,000	2,000	20,000
39	Akhtar Nawaz	12,825,667	25,000	2,000	27,000
40	Sanaullah Shah	2,881,000	18,000	2,000	20,000
41	Muhammad Rehman	1,820,000	6,000	2,000	8,000
42	M.Aizaz & Co	2,407,825	6,000	2,000	8,000
43	Shahid Qazi	2,240,240	6,000	2,000	8,000
44	Nizakat Hussein	1,413,000	6,000	2,000	8,000
45	Sayed Safder Rehman	265,415	3,600	-	3,600
46	Dewan Enter prises	686,000	4,000	-	4,000
47	R.R.Brothers	16,499,000	25,000	2,000	27,000
48	Muhammad Irshad	2,564,000	18,000	2,000	20,000
49	Haji Mir Aslam	2,500,000	6,000	2,000	8,000
50	Abbasi Builders	6,153,000	18,000	2,000	20,000
51	Saddiq-ur-Rehman	4,300,000	18,000	2,000	20,000
52	rehman ullah	1,300,000	6,000	2,000	8,000
53	Muhammad Zahid Shah	2,912,800	18,000	2,000	20,000
54	sayad iqbal shah	3,000,000	18,000	2,000	20,000
55	Muhammad Ijaz	2,053,000	6,000	2,000	8,000
56	Hafeez-ur-Rehman	3,331,000	18,000	2,000	20,000
57	Mak Pumps Company	9,520,000	18,000	2,000	20,000
58	amjid ali	1,300,000	6,000	2,000	8,000
59	Fawad malik	1,150,000	6,000	2,000	8,000
60	Iqbal shah	291,000	3,600	-	3,600
61	Maqbool Shah	3,476,000	18,000	2,000	20,000
62	Muhammad ilyas	1,800,000	6,000	2,000	8,000
63	Malik Muahmmad Akram	2,230,000	6,000	2,000	8,000
64	KSB Pumps Comp	3,000,000	18,000	2,000	20,000
65	T.S.K pumps company	1,200,000	6,000	2,000	8,000
66	M/S Shengai Constn:	4,187,000	18,000	2,000	20,000
Total		324,632,401	762,600	98,000	860,600

Annex-G (ii)
Detail showing non deduction of Professional Tax

S. No.	Name of Contractor	Amount
1	Mohammad Irshad & Sons.	18000
2	Mohammad Qasim.	6000
3	Shahid Traders.	6000
4	jahangir Khan	6000
5	M.M Khan.	6000
6	Professional Electric	6000
7	Sohail Anjum	6000
8	irshad Hussain	6000
9	Rafaqat Elahi.	6000
10	Fazal-e-Rabi	6000
11	Khan Afsar	6000
12	Mhohammad Sharif & Co.	18000
13	Al Syed K.S	6000
14	Abid Mehmood Khan	6000
15	Saddique Rehman	6000
16	Khaliq Dad Enterprises	6000
17	Zahid Iqbal	6000
18	Mohammad Haroon.	6000
19	Munshif Khan.	6000
20	Ishtiaq Ahmed.	6000
21	Javaid Khan & Sons.	18000
22	Mohammad Sarwar.	6000
23	Abdul Majeed & Sons.	6000
24	Waheed-ud-Din.	6000
25	Dost & Co.	6000
26	Tanoli Enterprises	18000
27	Zahid Bashir	18000
28	Mohammad Rafique	6000
29	Abdul Rashid & Sons	18000
30	Ghazi Builders	18000
31	Utman & co.	6000
32	Masood-ur-Rehman.	18000
33	Abid Zaman.	6000
34	S.Mohammad Shah.	18000
35	Mohammad Kashif Khan.	6000
36	Mohammad Urfan Khan & Co.	18000
37	S.Tayyub Hussain Shah.	18000

38	Nasrullah Khan.	6000
39	Vadhan Business.	6000
40	Naheem Shah & Bros:	6000
41	Mohammad Nawaz Khan.	6000
42	Javaid Iqbal.	6000
43	S.Mohammad Tufail.	6000
44	Fazal-ur-Rehman.	6000
45	Ghulam Mustafa.	6000
46	Mohammad Rehman.	6000
47	Munshi Khan.	18000
48	Zahir Shah	18000
49	Jabroot Khan.	18000
50	Pace Network.	6000
51	Rawab Khan & Co.	6000
52	Sala-ud-Din.	6000
Total		480,000

Annex-H**Detail showing the non-supply of furniture**

S. No.	Name of Scheme	Gross amount (Rs.)	Net amount (Rs.)
1.	ADP scheme No 110434- up gradation of high schools from High schools to Higher secondary	175,000	163,376
2.	ADP scheme No 110431-Estt of 7 Pry schools	100,000	93,362
3.	ADP Scheme No. 100286 Upgradation of 3 Middle schools to high	175,000	163,376
4.	ADP Scheme No 100490- cons of 10 additional classrooms	450,000	420,130
5.	ADP scheme No. 90205- construction of 35 additional classrooms	874,000	815,985
6.	ADP scheme No. 90205- cons of 35 additional classrooms	200,000	186,724
7.	ADP scheme No 90203.- Upgradaion of middle schools	1,499,999	1,400,430
8.	ADP scheme No. 110433- Upgradation of 4 middle schools	124,990	116,694
9.	ADP scheme No. 110433- Upgradation of Pry schools	49,999	46,680
10.	ADP scheme No. 100289- Construction of 10 classrooms	250,000	233,405
Total		3,898,988	3,640,162

Annex-I**Detail of non-functional schools**

S. No	Name of teacher	Personal No.	Name of School	Salary Amount(Rs)
1	Khalida Bibi	251492	GGPS Batangi	418878
2	Shabana Bibi	606923	GGPS Sathana	0
3	Nasreen	660408	GGPS Kangrocha	51793
4	Gul Nasreen	253286	-do-	92980
5	No teaching staff		GGPS Singa	0
6	Asma Nawaz	285978	GGPS Kaneer	124853
7	Fozia Bibi	497765	-do-	170454
8	Abida Shaheen		GGPS Jhandi	314363
9	Nazia Bibi	255175	Balanda	232024
10	Ruqia Bibi	352197	Kanikot	125556
11	Rashida Bibi	251271	Hal Judhal	222918
12	Shazia Bibi PST	282787	Bandi Labial	213327
13	Rukhsana Bibi	282788	-do-	119913
14	Rafia Manzoor	660249	Badhora	185921
15	Ghazala Shaheen		Degra	253514
16	Beenish Bibi		GGPS Mari	125776
17	Tanveer Kausar PST		GGPS Kakotri Krach	439397
Total				3091667

Annex-J

Detail showing the detail of funds transferred to closed schools

S. No	Name of Schools	PTC fund amount (Rs.)	Conditional grant (Rs.)	Total (Rs.)
1.	GGPS Battangi	0	1,030,000	1,030,000
2.	GGPS Balanda	14,000	0	14,000
3.	GGPS Kanikot	14,000	0	14,000
4.	GGPS Hal Judhal	0	235,000	235,000
5.	GGPS Bandi Labial	14,000	0	14,000
6.	GGPS Badhora	4,000	1,185,000	1,189,000
7.	GGPS Degra (SNK)	14,000	0	14,000
8.	GGPS Najab pur	16,000	0	16,000
9.	GGPS Jandi	14,000	0	14,000
Total				2,540,000