



**AUDIT REPORT**  
**ON**  
**THE ACCOUNTS OF**  
**DISASTER MANAGEMENT ORGANIZATIONS**  
**KHYBER PAKHTUNKHWA**  
**AUDIT YEAR 2016-17**

**AUDITOR GENERAL OF PAKISTAN**



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## **ABBREVIATIONS & ACRONYMS**

AA	Administrative Approval
AC	Air Conditioners
AC	Assistant Commissioner
ADP	Annual Development Plan
AVL	Automatic Vehicle Location
C & W	Communication & Works
CBP	Capacity Building Project
CTR	Central Treasury Rules
DAC	Departmental Accounts Committee
DDMO	District Disaster Management Officer
DDO	Drawing and Disbursing Officer
DG	Director General
DHQ	District Headquarter
DMO	District Emergency Officer
DOR & E	District Officer Revenue & Estate
Dy	Deputy
ERS	Emergency Rescue Service
FAP	Foreign Aid Project
FATA	Federally Administered Tribal Areas
FTR	Federal Treasury Rules
GoP	Government of Pakistan
Km	Kilometer
KP	Khyber Pakhtunkhwa
Kv	Kilovolt
MB	Measurement Book
NAB	National Accountability Bureau
NADRA	National Database Registration Authority
NBP	National Bank of Pakistan
NDMA	National Disaster Management Authority
NIC	National Identity Card
NIT	Notice Inviting Tender
NWA	North Waziristan Agency
NWFP	North West Frontier Province
P&D	Planning & Development
PC-I	Planning Commission Proforma
PDMA	Provincial Disaster Management Authority
PM	Prime Minister

PMC	Provincial Monitoring Cell
POL	Petrol & Oil Lubricant
PPRA	Public Procurement Regulatory Authority
PRO	Public Relation Officer
TDP	Temporarily Dislocated Person
TR	Treasury Rules
TS	Technical Sanction
UBL	United Bank Limited
USAID	States Agency for International Development

## **PREFACE**

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan read with Sections 8 and 12 of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, require the Auditor General of Pakistan to conduct audit of receipts and expenditure of the Federation and the Provinces or the accounts of any authority or body established by the Federation or a Province.

The report is based on audit of the accounts of Provincial Disaster Management Authority (PDMA), Deputy Commissioners (DC) and Rescue 1122 in Khyber Pakhtunkhwa (KP) for the financial year 2010-11 to 2015-16. The Directorate General Audit (Disaster Management) conducted audit during 2015-16 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs 1 million or more. Relatively less significant issues are listed in the Annexure-I of the Audit Report. The audit observations listed in the Annexure-I shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAOs do not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

Most of the audit observations in this report were finalized in the light of replies received from the department; however no DAC meeting could be arranged by the management till finalization of this report.

The Audit Report is submitted to the Governor of Khyber Pakhtunkhwa in pursuance of the Article 171 of the Constitution of the Islamic Republic of Pakistan 1973 for causing it to be laid before Provincial Assembly.

Dated:

(Rana Assad Amin)  
**Auditor-General of Pakistan**





## **EXECUTIVE SUMMARY**

The Director General Audit Disaster Management Islamabad conducts the audit of receipts and utilization of funds of Disaster Management organizations in the Federal as well as in Provincial and District Government level. This office is mandated to conduct regularity audit, financial attest, compliance with authority audit, audit of sanctions and propriety and performance audit. Regional Directorate of Audit Disaster Management Abbottabad on behalf of DG Audit Disaster Management Islamabad conducted audit of Provincial Disaster Management Authority (PDMA), Deputy Commissioners (DC) and KP Emergency Rescue Service (Rescue 1122).

Disaster Management has two Principal Accounting Officers (PAO) and 28 formations. Audit Plan for 2016-17 includes audit of expenditure of these formations. Out of 28, 08 formations were planned for audit during the year 2015-16 and all these formations were audited accordingly.

### **a) Scope of audit**

Disaster Management Audit conducted audit of 08 organizations as planned during 2015-16.

### **b) Recoveries at the instance of audit**

Recoveries of Rs 462.455 million were pointed out. Since it is the 1<sup>st</sup> audit by this office and no DAC / PAC meetings have been held so far. Therefore, no recoveries reported.

### **c) Audit Methodology**

The financial audit of PDMA, DCs and Rescue 1122 was carried out in accordance with the regularity frame work provided by relevant laws. This financial audit was conducted by examining permanent files, computer generated data and other related documents along with the policies and rules followed. This facilitated the understanding of system, procedures and audit entity. In addition risk assessment was carried out performing the analytical procedures, testing controls, substantive testing and evaluating the results.

**d) Comments on Internal Control and Internal Audit Department**

There existed no formal Internal Audit units and the Internal Control Mechanism was found to be weak in the organizations.

**e) Key audit findings of the report**

- i. Irregular/ unauthorized payments/ violation of rules in 66 cases involving Rs 5,315.12 million.<sup>1</sup>
- ii. Recoveries were pointed out in 26 cases amounting to Rs 462.455 million.<sup>2</sup>
- iii. There were 21 cases of inappropriate/ irregular asset management amounting to Rs 336.155 million.<sup>3</sup>
- iv. There were 06 cases of weak internal control involving Rs 626.522 million.<sup>4</sup>
- v. There were 04 cases of fraud / misappropriation amounting to Rs 198.825 million.<sup>5</sup>

**f) Recommendations**

The Principal Accounting Officers PAOs needs to take necessary steps to evaluate the financial management and strengthen and institutionalize the internal controls.

The corrective measures required are:

- i. Irregular/ un-authorized payments made needs to be investigated and got regularized/ recovered from the defaulters.
- ii. System and procedure may be upgraded so that the chances of payments on the basis of fake/ false documents could be eliminated.
- iii. Internal Control weaknesses may be removed.
- iv. Effective steps may be taken to make good the recoveries and deposited in the Government treasury.

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<sup>1</sup>Para 1.2.3, 1.2.5, 2.2.4, 2.2.5, 2.2.6, 2.2.7, 2.2.8, 2.2.9, 2.2.10, 3.2.3, 3.2.4, 3.2.5, 3.2.6, 3.2.8, 3.2.10, 4.2.1, 4.2.3, 4.2.4, 4.2.5, 4.2.6, 4.2.7, 5.2.1, 5.2.2, 5.2.3, 5.2.4, 5.2.6, 6.2.2, 6.2.3, 6.2.5, 6.2.6, 6.2.7, 7.2.2, 7.2.3, 7.2.6, 7.2.7, 7.2.8, 8.2.4, 8.2.6, 8.2.7, 8.2.8, 8.2.9, 8.2.11, 8.2.12, 8.2.13, 8.2.15, 8.2.17, 8.2.18, 8.2.19, 8.2.22, 8.2.23, 8.2.24, 8.2.25, 8.2.26, 8.2.27, 8.2.29, 8.2.30, 8.2.31, 8.2.33, 8.2.34, 8.2.35, 8.2.37, 8.2.38, 8.2.41, 8.2.42, 8.2.43, 8.2.44,

<sup>2</sup> Para 1.2.2, 2.2.4, 2.2.5, 2.2.6, 2.2.7, 2.2.8, 2.2.10, 3.2.3, 3.2.5, 3.2.6, 3.2.7, 3.2.8, 4.2.4, 4.2.5, 4.2.6, 5.2.1, 6.2.4, 6.2.6, 7.2.4, 7.2.5, 8.2.5, 8.2.09, 8.2.13, 8.2.17, 8.2.37, 8.2.39

<sup>3</sup> Para 1.2.4, 8.2.4, 8.2.8, 8.2.09, 8.2.10, 8.2.11, 8.2.12, 8.2.13, 8.2.14, 8.2.17, 8.2.20, 8.2.22, 8.2.23, 8.2.24, 8.2.26, 8.2.27, 8.2.30, 8.2.31, 8.2.34, 8.2.35, 8.2.37

<sup>4</sup> Para 2.2.3, 4.2.2, 5.2.5, 8.2.16, 8.2.21, 8.2.32

<sup>5</sup> Para 6.2.4, 7.2.4, 7.2.5, 8.2.5

- v. The inventory control system needs to be strengthened.
- vi. The mechanism leading to payments made contrary to the logical sequence of occurrence needs to be eradicated.
- vii. Deduction and deposit of taxes on supplies and contracts needs to be ensured.

## SUMMARY TABLES & CHARTS

**Table 1            Audit Work Statistics**

(Rs in million)

S. No.	Description	No.	Budget
1	Total Entities (Ministries/PAO's) in Audit Jurisdiction	02	16,286.480
2	Total formations in audit jurisdiction	28*	16,286.480
3	Total Entities(Ministries/PAO's) Audited	08	11,493.044
4	Total formations Audited	08	11,493.044
5	Audit & Inspection Reports	08	11,493.044
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

\*Out of 28 formations, 8 formations were selected for audit during 2015-16 while remaining 20 formations were not planned due to first audit by this Directorate in addition to already assigned entities.

**Table 2            Audit observations regarding Financial Management**

S. No.	Description (Areas)	Amount Placed under Audit Observation (Rs in million)
1	Asset management	335.678
2	Financial management (specific)	1,836.544
3	Internal controls relating to financial management	3,963.186
4	Others	813.528
	Total	6,948.936

**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	-	-	-	-	16,286.480	Nil*
2	Amount Placed under Audit Observations /Irregularities of Audit	217.474	-	-	6,731.462	6,948.936	Nil
3	Recoveries Pointed Out at the instance of Audit	-	-	-	462.455	462.455	Nil
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

**\*Disaster Management Audit has conducted the audit of these formations first time.**

**Table 4**      *Table of Irregularities pointed out*

(Rs in million)		
<b>S.No.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of rules and regulations, violation of principle of propriety and probity in public operations.	5,315.12
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	198.825
3	Accounting errors (accounting policy departure from IPSAS, 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	Weaknesses of internal control systems.	626.522
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public money	3.042
6	Non-production of record.	795.955
7	Others, including cases of accidents, negligence etc.	9.473
	Total	6,948.36

**Table 5**      *Cost-Benefit*

<b>S. No.</b>	<b>Description</b>	<b>Amount (Rs in million)</b>
1	Outlays Audited (Items 1 of Table 3)	16,286.480
2	Expenditure on Audit	13.570
3	Recoveries realized at the instance of Audit	-
	Cost-Benefit Ratio	-

## **Chapter - 1**

### **Provincial Disaster Management Authority (PDMA), Peshawar**

#### **1.1 Introduction of Authority**

Due to worldwide geographical changes, Pakistan was hit by several natural disasters such as earthquake on 8<sup>th</sup> October 2005 and 26<sup>th</sup> October 2015 in areas of province of Khyber Pakhtunkhwa and state of AJ&K and floods in Punjab, Sindh and different parts of Pakistan. Furthermore, Military operation in North Waziristan Agency caused millions of people to lose their life and property. To alleviate the suffering of affected people by earthquake, floods and military operations, there was need to establish a system of relief, reconstruction and rehabilitation of affected persons for future natural disasters and calamities. In this regard an Act No.XXIV of 2010 was promulgated for establishment of National Disaster Management Authority by the Parliament. In compliance of Serial No. 15 of the said Act, Provincial Government of Khyber Pakhtunkhwa established Provincial Disaster Management Authority to deal with natural disasters and calamities occurring in Khyber Pakhtunkhwa and to make a plan annually to take measures for prevention and mitigation of natural disasters. For the purpose of relief measures and expenditure, a fund was created called Provincial Disaster Management Fund (PDMF). The Federal and Provincial Government made provisions for the said fund in their annual budgets for the carrying out the activities and programs set out in its disaster management plans. PDMA has established District Disaster Management Unit in each district of KP. Initially Assistant Commissioner (main) was designated as District Disaster Management Officer (DDMO) who is supplied with funds and relief goods.

Since inception of PDMA authority, this was first audit by the Director General Audit Disaster Management Islamabad.

## **1.2 AUDIT PARAS**

### **Non production/concealment of record**

#### **1.2.1 Non-Production of Record – Rs 650.00 Million**

Section 14 of Auditor General Functions and Powers 2001 provided that:

1. The officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with request for information in as complete a form as possible and with all reasonable expedition.
2. Any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules applicable to such person.

In Provincial Disaster Management Authority (PDMA) Peshawar, following record was requested vide requisition No. 1 & 2 dated 02 & 04.08.2016 but the same was not provided to audit:

- i. Relevant record amounting to Rs 347.919 million (Rs 308.759 million + Rs 39.16 million) of two ADP schemes projects i.e. Reconstruction and Rehabilitation of disaster affected infrastructure in KP and ADP scheme for purchase of land for flood damage center in KP was not produced to audit.
- ii. An amount of Rs 302.00 million was released to various departments and Deputy Commissioners for onward disbursement to affectees. (Annexure-II). However, the same departments and DCs didn't submit adjustment accounts or disposal of release funds despite lapse of long time.

Audit is of the view that the funds for compensation were released during November 2015 to January 2016. Despite lapse of considerable time, the concerned Deputy Commissioners and departments did not produce account of disbursement and other expenditure which is serious irregularity.



The irregularity was pointed out on 18.10.2016. The department replied that the record is being collected and will be provided to audit. No compliance was furnished by the department.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that non-production of record is serious lapse on the part of management which needs to be probed to fix responsibility as per rules / regulations under intimation to audit.

(PDP No. 04, PDMA 2015-16)

### **Irregularity & Non compliance**

#### **1.2.2 Un-authorized Payment to Temporary Displaced Persons (TDPs) of North Waziristan Agency (NWA) by the United Bank Limited- Rs 2.102 Million**

According to Sr.No 2.3 of Disbursement Services Agreement dated 11.07.2014 between UBL and PDMA, PDMA shall ensure that they provide UBL with minimum mandatory data of the beneficiaries in the agreed format including Name, CNIC, mobile number and complete address with amount.

Further Sr. No. 2.4 (Duties and Obligation) states that PDMA shall provide UBL with afresh list of beneficiaries for fund disbursements electronically on prescribed format at least two (2) working days before the disbursements begins. Beneficiary list may be subject to change provided that PDMA notifies that change in writing to UBL any time prior to the processing of disbursement of funds. Sr. No. 3.3 (Duties & Obligations of UBL) includes that once the disbursement instruction and funds are received from PDMA, UBL shall upload the beneficiary's details on the UBL Omni system for disbursement.

PDMA Peshawar disbursed an amount of Rs 993.315 million to 58,000 Temporary Displaced Persons (TDPs) of North Waziristan Agency (NWA) under Esaar Pakhtunkhwa Program during 2014-15 through United Bank Limited (UBL) on certain instructions. Under the agreement with UBL, PDMA was required to provide detailed NADRA verified list of TDPs to UBL for disbursement. UBL was required to keep the

detailed record of digital /online disbursement and provide it to PDMA for adjustment of funds.

Scrutiny of both the reports i.e. NADRA verified list of PDMA and disbursement data by UBL, it was noted that UBL had paid Rs 2.102 million to at least 294 persons (Annexure-III) whose CNICs / names were not appearing in the verified detailed list of PDMA. This payment was made to un-recognized / un-verified CNICs. CNIC of these (294) persons found by audit, appears in disbursement data of UBL but does not appear in NADRA verified list of PDMA sent for disbursement earlier.

Furthermore, during the year 2015-16, an amount of Rs 12,665.000 million was released to Deputy Commissioners (DCs) of Khyber Pakhtunkhwa for further disbursement to affectees of earthquake. The offices of Deputy Commissioners provided hard copies of details to PDMA but did not provide soft copy. Therefore, audit could not scrutinize the record of relief payment for the year 2015-16 for duplicate payments. The chances of duplicate and unverified payment cannot be ruled out.

The irregularity was pointed out on 18.10.2016. The department replied that they were working on it and as soon as they finalized the position, it would be intimated to audit. The department changed their stance vide reply dated 02.01.2017 and stated that all the CNICs are available in the NADRA verified list of 294 payments for 169 beneficiaries and can be checked by the audit.

The reply was not satisfactory as no evidence regarding payment to unverified CNICs holders was provided to audit.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit recommends that:

- i. Payment to un-verified CNICs holders may be recovered from the concerned TDPs or UBL and matter may be investigated as to how these affectees were paid while their names were not mentioned in verified list of PDMA and responsibility be fixed.

- ii. An inquiry may also be conducted to fix the responsibility for non-obtaining of details of digital disbursement data in softcopy from the concerned Deputy Commissioners.

(PDP No. 01, PDMA 2015-16)

### **1.2.3 Hiring of Services of United Bank Limited Without Tender for Disbursement – Rs 993.315 Million**

According to Disbursement Services Agreement dated 11.07.2014 between UBL and PDMA, at Sr.No 2.8, the services charges are inclusive of any/all taxes, levies or duties applicable.

As per Rule 11 (1& 2) of KP PPR 2014, all procurement opportunities over Rs 2.50 million shall be posted on the procuring entities website or Authority's website or both. All purchases shall be advertised in print media, appearing in at least one national English and one Urdu newspaper with nationwide circulation.

DG PDMA Peshawar disbursed an amount of Rs 993.315 million to 58,000 TDPs of North Waziristan Agency (NWA) under Esaar Pakhtunkhwa Program during 2014-15 through United Bank Limited. The services of UBL were hired to facilitate and transfer the grant to TDPs. However, it was noted that PDMA hired the services of UBL to disburse such huge amount without calling tender in open market to avail the economical rates. The agreement between UBL and PDMA was provided without annexure of schedule of charges. Therefore, audit could not ascertain the rate / amount of services charges, taxes and duties or levies.

Audit is of the view that hiring of services of bank for disbursement of huge amount without open tender was violation of KP PPR 2014.

The irregularity was pointed out on 18.10.2016. The department replied that they were working on it and as soon as they finalized the position, it would be intimated to audit. The reply was revised on 02.01.2017 wherein it was stated that services of UBL were hired due to emergency under section 32 of NDMA Act 2010. No charges were taken by the UBL from the beneficiary on the transaction.

The reply is not satisfactory as no evidence in support of reply regarding non-payment of services charges was produced. Further hiring of bank did not fall under

emergency in this case as the operation started during 2013 while the payment was made in 2014-15 to TDPs in Jalozai camp Nowshera.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that the inquiry may be conducted to fix responsibility for not adopting prescribed procedure for procurement and agreement.

(PDP No. 02, PDMA 2015-16)

#### **1.2.4 Unknown Whereabouts of 91 Laptops and 9 Desktops – Rs 6.685 Million (Approx)**

As per Rule 148 of GFR Vol-I, 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.

Rule 155 states that a reliable list, inventory or account of all stores in the custody of Government officers should be maintained to enable a ready verification of stores and check of accounts at any time and transactions must be recorded in it as they occur.

In the office of DG PDMA Peshawar, the scrutiny of stocks records and correspondence files showed that Keith Smith, a representative of M/s DAI, a USAID contractor under project FATA Capacity Building Project (CBP) gave all physical possession /rights of 91 laptops (Intel Core 2 Duo) to Secretary to Govt /DG PDMA NWFP on 18 February 2010. However, the same were not recorded in any stock register nor their whereabouts were made known to audit. The approximate value of laptops is Rs 6,370,000 (Rs 70,000 x 91). In addition to that, 9 desktop computers were also received by DG PDMA from FATA CBP valuing Rs 315,000 (Rs 35,000 x 9) but the whereabouts were also not known. The record of issuance to employees was not made available to audit as well. Furthermore several other items such as 01 TV, 10

printers and 10 Nokia mobile phones were also handed over by M/s DAI to the project but the record on stock register was not produced to audit.

Irregularity was pointed out on 18.10.2016. The department replied that no expenditure was incurred on the procurement of laptops from the Provincial Govt/ PDMA funds. USAID funds were annually audited by the FAP system of D.G. Audit KP. The same record was available to previous audit teams who did not raise any observation during the period from the year 2010 onward i.e. 2010-2014. The Department in its reply to PDP dated 02.01.2017, provided simple un-signed list of distribution of laptops and computers without acknowledgement / signature of receivers. No copy of stock register showing entry of mentioned items was provided.

The reply of the department was not satisfactory because assets of auditee organization are checked every year by audit to ascertain physical existence to prevent theft and fraud. All the assets and stores (obtained through procurement or donations) must be recorded in assets register till their final disposal. Their proper handing/ taking over must be recorded which was not done in the instant case.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit recommends that inquiry may be conducted to fix responsibility under intimation to audit.

(PDP No. 05, PDMA 2015-16)

### **1.2.5 Irregular Payment on Account of Transportation of Goods without Tender – Rs 10.250 Million**

As per Rule 11 (1 & 2) of KP PPR 2014, all procurement opportunities over Rs 2.50 million shall be posted on the procuring entities website or Authority's website or both. All purchases shall be advertised in print media, appearing in at least one national English and one Urdu newspaper with nationwide circulation.

PDMA Peshawar paid an amount of Rs 10.250 million during 2015-16 to M/s Dawazai & Company for transportation charges of tents, food packages and blankets to earthquake and flood affected areas i.e. Chitral, Swat, Malakand and other districts of KP. However, the services of this transporter were hired by obtaining three

quotations from local market instead of tender to obtain economical rates. Huge payment of Rs 10.250 million was paid during one year on different occasion but each time his services were obtained on three quotations basis.

Moreover, the rates were obtained on the basis of locations instead of distance (Km). There was sufficient time throughout the year to invite open tender in newspaper as per KP PPR2014 but the management continued quotation based operation instead of open tender which deprived Government of economical rates.

This irregularity was pointed out on 18.10.2016. The management replied that services of transporters were hired “during emergencies” in light of Sec 32 of NDMA Act 2010 wherein “the standard procedures requiring inviting the tenders shall be deemed to be waived off”. Three quotations were obtained from market and rates of M/s Dawazai & Co were found the lowest.

The reply was not tenable because services of one transporter were hired throughout the year on quotations basis without even shortlisting the potential service providers instead of tender.

The Proposed Draft Para was issued to management letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

It is recommended that an inquiry may be conducted to fix responsibility for hiring one service provider without constituting panel of the pre-qualified suppliers despite sufficient time throughout the year under intimation to audit.

(PDP No. 06, PDMA 2015-16)

## **Chapter – 2**

### **District Disaster Management Units (DDMUs)**

#### **2. Introduction to the DDMUs**

As per Sr. No 18, Chapter IV of NDMA (amended) Act 2012, establishment of District Disaster Management Unit is required in each district of respective province i.e. Khyber Pakhtunkhwa. In compliance of this Act, Provincial Government of Khyber Pakhtunkhwa established District Disaster Management Units in each District of KP. DDMU consist of:

- (a) Head of the local council at the district level (by whatever name called) or the Administrative Head of the district who shall be Chairperson, ex-officio,
- (b) the District Co-ordination Officer;
- (c) the District Police Officer, Ex-Officio; (c-i)1 the Executive Engineer (Communication & Works); (c-ii)2 the Executive District Officer (Education);
- (d) the Executive District Officer, Health; and
- (e) such other district level officers, to be appointed by the District Government.

District Unit shall be District Planning, Coordinating and implementing body for Disaster Management and take all measures for the purposes of disaster management in the district in accordance with the guidelines laid down by the National Authority and the Provincial Authority. Six DDMUs (DCs) were audited during 2015-16 as follows:

## **DDMU / Deputy Commissioner Chitral**

### **2.1 AUDIT PARAS**

#### **Irregularities / non-compliance**

##### **2.2.1 Non-Maintenance of Cash Book and Accounts Records**

According to Rule 77 of CTR Vol-I, a cashbook should be maintained for money received on behalf of Government All monetary transactions should be entered in cashbook duly attested by the head of the office and therein certify the closing balance at the end of each month. The cash book should be closed regularly and completely checked. At the end of each month, the head of the office should verify cash balance in cash book and record a signed and dated certificate to that effect.

According to Para 6.3.4.1 of Accounting Policy & Procedures Manual, a monthly reconciliation of bank accounts is a necessary part of financial management and is also an effective measure for detecting and deterring fraud and irregularities.

Rule 89(4) (iii) of GFR Vol-I provided that each head of Department will be responsible for the reconciliation of figure given in the accounts maintained by department. The reconciliation should be made monthly.

District Disaster Management Officer (DDMO) /Dy. Commissioner Chitral paid an amount of Rs 2,624.370 million for relief activities during the period 2014-15 and 2015-16. It was observed that cash book was maintained upto 30.09.2015 while no entry as to receipts and payments has been recorded after that date. Following further irregularities were observed:

- i. Cheque Book Register and cheque issuance register were not maintained.
- ii. Vouchers were not maintained properly as cheque number& date was not mentioned. No pass order was recorded on vouchers
- iii. Monthly accounts were not prepared and submitted to PDMA office for post audit purposes as required.
- iv. Reconciliation with banks was also not carried out.



In absence of above mentioned record the payment cannot be termed authentic. As such non-maintenance of cash book and accounting record was serious lapse on the part of management.

The irregularity was reported to management on 17.11.2016 but no reply was produced.

The Proposed Draft Para was issued to management letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

The matter may be investigated to fix responsibility on the persons at fault for non-maintenance of accounts record under intimation to audit.

(PDP No. 07, DC Chitral 2015-16)

### **2.2.2 Non-Maintenance of Stock Register for Relief Items**

According to Rule 148 of GFR Vol-I, all material received should be examined, counted, measured, weighed as the case may be, when delivery is taken and they should be taken on charge by a responsible government officer who should see that quantities are correct and their quality is good, and record a certificate to that effect. Rule 151 provides that the officer entrusted with stores should take special care for arranging for their safe custody. He should maintain suitable accounts and inventories and prepare correct returns in respect of the stores in his charge with a view to prevent losses through theft, fraud etc.

DDMO Chitral received various food and non-food items for distribution among affectees of flood and earthquake 2015. During audit, stock register was demanded vide requisition No. 1 dated 05.09.2016 which was not provided instead a statement was produced which revealed the receipt and issuance of relief items as detailed below:

S #	Relief Items	Received	Issued	Balance
1	Tents	8534	7340	1194
2	Blankets	13568	9435	4133
3	Plastic Mats	7550	7519	31
4	Mattress	159	0	159
5	Tarpaulin	500	0	500
6	Rope	500	0	500
7	Quilts	7022	0	7022
8	Beddings	425	0	425
9	Mix Warm clothing	49	0	49
10	Socks	6007	0	6007
11	Gloves	1200	0	1200
12	Shawl	1200	0	1200
13	Family Pack Garments	300	25	275
14	Towels	5	0	5
15	Generators	8	2	6
16	Over bag	15	0	15

The whereabouts of items in balance was not made known to audit. Moreover PDMA KP and PDMA Punjab provided various items but the detail /statement provided by management for relief items shows following discrepancies:

S #	Description	Qty. Dispatched	Qty. Received	Short receipt Qty.	Source
1	Mats	400	0	400	PDMA KP Peshawar
2	Foams	200	0	200	
3	Aqua Tablets	100,000	0	100,000	
4	Jerry Can	200	0	200	
5	Food packages	1,500	1,410	90	
6	Food Hampers	5,000	0	5,000	PDMA Punjab
7	Blankets	6,000	3,578	2,422	
8	Medicine	Various	00	Various	

In addition to above, a huge quantity of relief items was also received from other districts / sources as well as purchased locally for distribution amongst the affectees but no such detail was available.

Audit holds that non-maintenance of stock register for relief items procured / received from various sources was serious irregularity on the part of management. Chances of mis-utilization / misappropriation could not be ruled out and risk of theft, damage and deterioration increases with passage of time.

The irregularity was reported to management on 17.11.2016 but no reply was received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

The matter may be investigated to fix responsibility on the persons at fault under intimation to audit.

(PDP No. 08, DC Chitral 2015-16)

### **2.2.3 Unjustified Release to District Council without Supporting Documents – Rs 143.200 Million**

According to Rule 15 of GFR Vol-I, every officer whose duty it is to prepare and render any accounts or returns in respect of public money or stores is personally responsible for their completeness and strict accuracy and their dispatch within the prescribed date.

DDMO Chitral paid Rs 143.200 million vide Cheque No. 810423 dated 27.09.2015 to Chief Coordination Officer District Council Chitral for execution of various schemes. However, the relevant record i.e. detail of schemes / projects executed, PC-Is, MBs, TS, AAs etc. was not available / produced to audit. Moreover, the District Council has not rendered the account of expenditure. It could not be ascertained whether this amount was utilized for the purpose or held without any cogent reason as no surrender was forthcoming from record.

In absence of relevant record, the payment so made was held irregular.

The irregularity was reported to management on 17.11.2016 but no reply received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that irregular payment / releases without fulfillment of codal formalities and non-utilization/ surrender of funds may be justified.

(PDP No. 09, DC Chitral 2015-16)

#### **2.2.4 Double Payment Against Same CNICs - Rs 62.680 Million**

According to Rule 10 (ii) of GFR Vol-I the expenditure should not be prima facie more than the occasion demands.

Commissioner Malakand vide letter No. 976-983/CMD dated 08.11.2015 directed all the assessment committees to make sure that the forms are complete based on facts, verified, coupled with photographs of affectees and duly signed. Duplication should be avoided and the same should be crossed checked by the Assistant Commissioner.

During scrutiny of record of Dy. Commissioner Chitral regarding compensation paid to the affectees of flood and earthquake 2015, it was observed that a total payment of Rs 62.680 million on account of fully and partially damaged houses was made to various earthquake affectees twice against one CNIC. Total 249 cases of such double payment against same CNIC were observed which were required to be restricted to one cheque to one affectee as per compensation policy *ibid*. Detail is given in Annexure-IV.

Audit holds that no efforts were made to avoid such duplication which resulted into double payment of Rs 62.680 million.

The irregularity was reported to management on 17.11.2016 but no reply was provided.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit recommends that investigation may be carried out to fix responsibility on the persons at fault beside recovery of double payment under intimation to audit.

(PDP No. 10, DC Chitral 2015-16)

#### **2.2.5 Irregular Payment without CNICs - Rs 112.22 Million**

According to proforma for assessment of damages, separate columns for recording of information of affectees i.e. name, father's name, CNIC number etc. was provided.

DDMO Chitral made payments to various affectees of flood and earthquake during 2015 on account of compensation for damages i.e. injuries, houses etc. It was observed that an amount of Rs 112.22 million was paid without CNICs. The payment was required to be made against CNIC numbers / token number obtained from NADRA. The same were not obtained even after lapse of considerable time.

Similarly CNIC numbers of 413 affectees (389 E.Q + 24 Flood) to whom Rs 45.940 million were paid were found incorrect. Due to incorrect recording of CNICs, chances of double payment cannot be ruled out.

This creates doubts about transparency of whole payment process. The detail is attached as Annexure-V.

The irregular payment was reported to management on 17.11.2016 but no reply was received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit recommends that matter may be investigated to fix responsibility on the persons at fault and payment without CNIC be recovered under intimation to audit.

(PDP No. 11, DC Chitral 2015-16)

## **2.2.6 Double Payment on Account of Compensation for Damaged Houses During Flood 2015 and Earthquake 2015 - Rs 6.800 Million**

According to Relief, Rehabilitation & Settlement Department, Government of KP Notification No. SO (A)/RR&SD/2-1/2015 dated 30.12.2015, the District House Damage Assessment Committee will ensure that applicants are real owners of houses (either fully or partially damaged) and did not receive any compensation from the government in the last ten years.

According to PDMA letter No. PDMA/AD(R)/DC/15-16 dated 28.10.2015, the compensation to affectees for houses damaged during earthquake of October 2015 in KP was approved @ Rs 200,000 and Rs 100,000 for fully and partially damaged houses respectively through committees constituted for the purpose.

DDMO Chitral paid an amount of Rs 4.140 million to 55 affectees on account of compensation for houses damaged during the flood of July 2015. The entire payment was made on 30.10.2015 at different rates. It was observed that these affectees were also paid Rs 6.800 million for houses damaged during the earthquake of 26<sup>th</sup> October 2015. The compensation amount for earthquake was paid during November 2015. Thus payment was made twice to same person(s) in violation of policy ibid which resulted into double payment of compensation money for flood as well as earthquake. The detail is provided in Annexure-VI.

Audit holds that payment of Rs 6.800 million for earthquake affectees to the persons already paid for flood damages was double payment as no evidence of twice damage of same houses in flood and again in earthquake was provided / available.

The double payment was reported to management on 17.11.2016 but no reply was received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit is of the opinion that double payment may be recovered beside investigation to fix responsibility on the persons at fault under intimation to audit.

(PDP No. 12, DC Chitral 2015-16)

### **2.2.7 Unjustified Payment on Account of Food Items, Transportation Charges and Water Supply – Rs 2.053 Million**

According to Sr. No. 22(e) of NDMA Act 2010, for the purpose of assisting, protecting or providing relief to the community in response to any disaster, the District Unit may provide shelter, food, drinking water, essential provision, health care and services.

Dy. Commissioner Chitral paid Rs 800,000 to Commandant Chitral Scouts vide cheque No. 810426 dated 16.09.2015 on account of purchase and distribution of food items to the affectees of flood during July 2015. Similarly Rs 806,935 were paid to DPO Chitral vide cheque No. 810425 dated 16.09.2015 against vouchers for food charges, hiring of vehicles and POL etc. However, neither any approval / permission from District Administration regarding provision of food and transport facilities to the

affectees were produced nor any detail of affectees, acknowledgements receipts etc. were available on record.

Moreover, Rs 446,080 was paid to M/s Sarhad Sanitary Store / Government Contractor & General Order Supplier on account of purchase of 650 feet pipe, 8 water tanks (500 gallons) and hiring of vehicles 3 vehicles for four days @ Rs 10,000 / per day). No relevant record, work order, acknowledgement, CNIC numbers of beneficiaries, name of drivers, vehicle numbers etc. was produced to audit. The whereabouts of eight water tanks and 650 ft pipe was also unknown.

Audit holds that the distribution of food items, provision of transportation charges and water supply was the duty of District Administration and in absence of relevant record the entire payment Rs 2.053 million (Rs 800,000 + Rs 806,935 + Rs 446,080) was held irregular.

Unjustified payment was reported to management on 17.11.2016 but no reply received so far.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Unjustified payments may be investigated for appropriate action under intimation to audit.

(PDP No. 13, DC Chitral 2015-16)

#### **2.2.8 Doubtful Payment for House Compensation Without Classification of Damages - Rs 11.900 Million**

According to PDMA letter No. PDMA/AD(R)/DC/15-16 dated 28.10.2015, the compensation to affectees for houses damaged during earthquake of October 2015 in KP was approved @ Rs 200,000 and Rs 100,000 for fully and partially damaged houses respectively through committees constituted for the purpose.

DDMO Chitral paid an amount of Rs 11.900 million as compensation for 62 houses fully / partially damaged during the earthquake of October 2015. The payment was required to be made after classification / categorization of damages i.e. partial or full damage by committee comprising of school teacher, halqa patwari, local imam

masjid and MPA or his representative. However, no classification as to fully or partially damage was made on proforma prescribed for such assessment reports as the relevant column was kept blank. Non-categorization of damages leads to the suspected misappropriation by favoring the non-entitled and unauthorized persons to receive compensation. The detail is given as Annexure-VII.

This resulted into irregular payment of Rs 11.900 million without classification of damages.

The irregularity was reported to management on 17.11.2016 but no reply was received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Doubtful payment may be investigated to fix responsibility on the persons at fault beside recovery under intimation to audit.

(PDP No. 15, DC Chitral 2015-16)

## **2.2.9 Unjustified Payment to Commander Malakand Army Division - Rs 2.762 Million**

According to Commissioner Malakand vide letter No. 976-983/CMD dated 08.11.2015, the verified forms completed in all respects and dully singed by the members of committee will be attested by the Assistant Commissioner of the area and Commanding Officer of Pak army or Pak army officer not below the rank of Major. All the subordinates were strictly directed to make sure that the forms are complete based on facts, verified, coupled with photographs of affectees and duly signed.

DDMO Chitral released an amount of Rs 2.762 million to Commander Malakand Army Division on account of expenses of stationary / photographs printing & logistic support charges during joint survey of damaged houses of earthquake with the District Administration (Rs 150/ per house). It was observed that:

- i. The assessment committees constituted by Dy. Commissioner Chitral did not have any army personnel.



- ii. In few areas the assessment reports were found signed by army official of the rank of soldier/ Lance Naik / Havaldar. The cases verified by the committee alongwith army personnel were re-verified by the DC and many cases were deleted due to wrong assessment. A few reports are as below:

Name of village	Fully damaged Houses		Partially damaged Houses	
	1 <sup>st</sup> assessment	Re-verification	1 <sup>st</sup> assessment	Re-verification
Pakhtori Oweer	55	14	106	49
Awi Oweer	08	08	61	23
Long Oweer	18	15	78	34
Doke Tech Lisht	0	0	57	36
Booni-1 Payee	8	2	28	17
RechTorkhow	0	0	79	21
BorumOweer	115	15	81	42
	204	54	490	222

- iii. The above assessment reports were not signed by any army officer / official even below the ranks of Major.
- iv. Relevant record i.e. detail of survey carried out by army, survey forms, photographs etc. were also not produced to audit.

In view of above the payment made was unjustified.

The irregularity was reported to management on 17.11.2016 but no reply was produced.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Unjustified payment may be investigated for appropriate action and recovery under intimation to audit.

(PDP No. 16, DC Chitral 2015-16)

### **2.2.10 Non-Recovery of Wrong Payment Despite Recommendation - Rs 1.700 Million**

According to Tehsildar Mastoog Inquiry Report dated 10.12.2015, the amounts paid on account of houses damaged to 11 persons were recommended for recovery due to wrong payment.

DDMO Chitral paid Rs 1.700 million on account of compensation for damaged houses. The payments were made on the basis of wrong assessment. An inquiry was carried out by the Tehsildar and recommended recovery from following persons. However no recovery has been made till date of audit. The detail is as below:

S #	Name	Father Name	Amount paid (Rs)
1	Sher Dola Khan	Sharab Khan	200,000
2	Muhammad Dola Khan		200,000
3	Muhammad Nawaz Khan		200,000
4	Mumtaz	Miq Qowat	200,000
5	Mir Ajab	Rehmat	200,000
6	Zubari Wali Khan	Muhammad Wali Khan	200,000
7	Hameed Akhtar	Wali Shah	100,000
8	Dad Pinah	Hussain Pinah	100,000
9	Muhammad Alam	Jammat Pinah	100,000
10	Muhammad Zafar		100,000
11	Mir Wali Khan	Ali Noor Khan	100,000
<b>Total</b>			<b>1,700,000</b>

The non-recovery was reported to management on 17.11.2016 but no reply was received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit recommends that recovery may be made immediately besides inquiry under intimation to audit.

(PDP No. 17, DC Chitral 2015-16)

### **2.2.10 Loss Due to Non-Distribution and Expiry of Food Items**

According to Rule 23 of GFR Vol-I, every Government officer should realize fully and clearly that he would be held personally responsible for any loss sustained by

Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer.

DDMO Chitral received various food items for distribution amongst the affectees of earthquake 2015. During the audit it was observed that following foods items were not distributed among the affectees and were still lying in store as on 30.06.2016. The detail is as under:

S #	Item name	Qty:
1	Food Packages	784packets
2	Rice (20kg)	03 Bags
3	Atta (20kg)	600 Bags
4	Atta (5kg)	350 Bags
5	Milk Pack	14(Carton)
6	Mix Ration	1,226 Packets
7	Mix Ration Family Pack	152 Packets
8	Mix Pkt	24 Packets
9	Cold Drinks (unit not provided)	5,400

The stacked items includes milk, cold drinks and flour etc. having definite expiry period after which they become useless. Audit holds that food items being perishable may have been expired which resulted into loss.

The loss was reported to management on 17.11.2016 but no reply was received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit recommends that investigation may be carried out to determine responsible(s) for non- distribution of food items leading to expiry / loss under intimation to audit.

(PDP No. 18, DC Chitral 2015-16)

## Chapter - 3

### DDMU / Deputy Commissioner Malakand

#### 3.1 Introduction of entity

District Disaster Management Unit / DC Chitral is a District Planning, Coordinating and Implementing body for Disaster Management and taking all measures for the purposes of disaster management in the district in accordance with the guidelines laid down by the National Authority and the Provincial Authority.

#### 3.2 AUDIT PARAS

##### Non- production / concealment of record

##### 3.2.1 Non-Production of Record - Rs 10.078 Million

Section 14 (3) of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that any person or authority hindering the auditorial functions of the Auditor-General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person and as per Rule 17 of GFR Vol-I, it is the duty of every departmental and controlling officer to see that the Auditor General is afforded all reasonable facilities in the discharge of his functions and furnished with the fullest possible information for which he may ask, for the preparation of any account or report, which it is his duty to prepare. No such information nor any books or other documents to which the Auditor General has a statutory right of access may be withheld.

DDMO Malakand paid an amount of Rs 9.340 million to various individuals on account of compensation for natural calamities during 2013-14 to 2015-16. The relevant vouchers / bills showing cheque number & date, name of recipient, acknowledgments etc. were not maintained / produced to audit rather the correspondence record was produced which do not serve the purpose. Moreover these payments were made on individual case basis. Audit is of the view that these payments do not fall under the definition of "Disaster".

Similarly perusal of bank statement revealed that an amount of Rs 738,742 was drawn by DDO from relief account during the year 2015-16. However, relevant record

i.e. approval, vouchers, entry in cash book, purpose of drawl etc. was not produced to audit. In this way record relating to various transactions could not be scrutinized to ascertain the utilization of funds for the purpose for which these were released. The detail is provided in Annexure-VIII.

The matter was reported to management on 17.11.2016 but no reply received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that non-production of record is serious lapse on the part of management which needs to be probed to fix responsibility as per rules / regulations under intimation to audit.

(PDP No. 21, DC Malakand 2015-16)

### **Irregularities / Non - compliance**

#### **3.2.2 Improper / Non-Maintenance of Cash Book and Accounts Records**

According to Rule 77 of CTR Vol-I, a cashbook should be maintained for money received on behalf of the government. All monetary transactions should be entered in the cashbook duly attested by the head of the office therein certify the closing balance at the end of each month. And should verify the cash balance in the cash book and record a signed and dated certificate to that effect.

Rule 89(4) (iii) of GFR Vol-I provided that each head of Department will be responsible for the reconciliation of figure given in the accounts maintained by department. The reconciliation should be made monthly. According to Para 6.3.4.1 of Accounting Policy & Procedures Manual, a monthly reconciliation of bank accounts is a necessary part of financial management and is also an effective measure for detecting and deterring fraud and irregularities.

In the office of Dy. Commissioner Malakand, it was noticed that cashbook was not maintained properly. Huge difference in receipts and payments (during 2015-16) as per cash book and bank accounts was observed. The detail is given as below:

	As per Bank Account			Cashbook	Difference
	BOK	NBP	Total		
Receipt	115,960,628	559,953,763	675,914,391	7,000,000	668,914,391
Payment	117,701,204	550,315,441	668,016,645	5,329,510	662,687,135

Similarly a disagreement in bank statements and cashbook regarding opening and closing balances (as on 01.07.2015 and 30.06.2016 respectively) was found. The detail is as under:

	As per Bank Account			Cashbook	Difference
	BOK	NBP	Total		
Opening balance	2,323,190	847,405	3,170,595	13,317,250	(10,146,655)
Closing balance	582,614	10,485,727	11,068,341	8,419,005	2,649,336

It was further observed that an amount of Rs 619.00 million was received from PDMA, DC Swat and DC Shangla while Rs 614.20 million have been disbursed to earthquake affectees of 2015 but no entry as to these transactions was recorded in cash book.

Moreover following further irregularities were noticed:

- i. Monthly accounts were not prepared and submitted to PDMA office for post audit purposes.
- ii. The record of relief Account was found scattered in various offices maintained by different officials.
- iii. Bank statements for the year 2013-14 and 2014-15 were not produced to audit.
- iv. Reconciliation with banks was also not carried out.
- v. Vouchers were not maintained.

Audit holds that in absence of proper cash book and accounts record, the accounts of DDMO Malakand did not depict true picture of financial position and rendered the payment so made un-authentic which was serious lapse on the part of management.

The irregularity was reported to management on 17.11.2016 but no reply received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

The matter may be investigated to fix responsibility on the persons at fault.

(PDP No. 20, DC Malakand 2015-16)

### **3.2.3 Overpayment on Account of Multiple House Compensation to Same Affectee – Rs 7.200 Million**

According to Rule 10 (ii) of GFR Vol-I the expenditure should not be prima facie more than the occasion demands.

Commissioner Malakand vide letter No. 976-983/CMD dated 08.11.2015 directed all the assessment committees to make sure that the forms are complete based on facts, verified, coupled with photographs of affectees and duly signed. Duplication should be avoided and the same should be crossed checked by the Assistant Commissioner.

DDMO Malakand paid Rs 7.200 million to various affectees of earthquake 2015 on account of fully and partially damaged houses more than once against one / same CNIC. In these cases multiple cheques have been granted / issued to one affectee e.g. Mr. Muhammad s/o Amir Ghaffar Khan was paid Rs 1.000 million against CNIC No. 15402-6811454-7 vide five cheques bearing No. 5541751, 5541758, 5541769, 5541747, 5541748 dated 14.11.2015 @ Rs 200,000 each. 25 cases were observed during audit. The detail is given as Annexure-IX.

This shows flaws in survey, scrutiny and payment of compensation. No control whatsoever was exercised to avoid such lapses. This resulted into overpayment of Rs 7.200 million.

The irregularity was reported to management on 17.11.2016 but no reply received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit recommends that investigation may be carried out to fix responsibility on the persons at fault beside overpayments be recovered under intimation to audit.

(PDP No. 22, DC Malakand 2015-16)

### **3.2.4 Unjustified Payment as House Compensation against Minor Damages i.e. 5 to 10% -Rs 19.300 Million**

According to PDMA letter No. PDMA/AD(R)/DC/15-16 dated 28.10.2015, the compensation to affectees for houses damaged during earthquake of October 2015 in KP was approved @ Rs 200,000 and Rs 100,000 for fully and partially damaged houses respectively through committees constituted for the purpose.

DDMO Malakand paid an amount of Rs 19.300 million to 193 affectees @ Rs 100,000 each as compensation for houses partially damaged during earthquake 2015. The perusal of assessment report revealed that the committees constituted for assessment of damages have categorized the losses of these affectees as 5 to 10 percent only. It was further observed that:

- i. In most of the cases, the damage was assessed as normal cracks only.
- ii. Payment was also made against minor damage i.e. one door fall, main gate fall, damage to 3 feet boundary wall, minor cracks in boundary wall etc.
- iii. Photographic evidence to ascertain the physical damage was not available on record.

As such compensation for minor damages to the houses was not covered in the policy *ibid*. The detail is given in Annexure-X.

Audit holds that payment of compensation for houses having minor damages i.e. 5 to 10 percent was unjustified.

The irregularity was reported to management on 17.11.2016 but no reply received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.



Audit recommends that unjustified payment may be recovered under intimation to audit.

(PDP No.23, DC Malakand 2015-16)

### 3.2.5 Overpayment Due to Cutting & Overwriting and Compensation for Poultry Farms - Rs 2.20 Million

According to PDMA letter No. PDMA/AD(R)/DC/15-16 dated 28.10.2015 the compensation to affectees for houses damaged during earthquake of October 2015 in KP was approved @ Rs 200,000 and Rs 100,000 for fully and partially damaged houses respectively through committees constituted for the purpose.

In DDMO Malakand following irregularities in payment of compensation for earthquake 2015 were observed:

- a. An amount of Rs 3.00 million was paid to various affectees. Perusal of assessment report revealed that assessment committees have categorized the houses of these affectees as partially damaged and were required to be paid Rs 100,000 each. However, cutting and overwriting was made and compensation for completely damaged houses @ Rs 200,000 each was paid to them. In this way an amount of Rs 1.500 million was overpaid as detailed below:

S. No.	Assessment Report		Name of beneficiary	Amount paid (Rs)	Damage Assessment Report
	Page No.	Sr. No.			
1	6	2	Alamgir	200,000	3 rooms have minor damage out of 4
2	7	8	Muhammad Abbas	200,000	2 rooms have minor cracks out of 4
3	8	2	Abdul Wahid	200,000	3 rooms have cracks out of 4
4	11	1	Gul Amin	200,000	1 room collapsed out of 6
5	13	8	Dolat Khan	200,000	1 room collapsed out of 8
6	21	5	Hazat Rehman	200,000	Veranda collapsed, cracks in one room
7	29	1	Khaista Khan	200,000	1 room collapse out of 5
8	31	9	Qamar Ali Khan	200,000	1 room have cracks out of 4
9	35	1	Tariq Ahmed	200,000	2 rooms and B.Wall have cracks
10	37	2	Mukarram Khan	200,000	1e room collapsed out of 4
11	38	7	Abdul Basir	200,000	Cracks in 3 rooms out of 4
12	UC Koper	Tehsil Dargai	Noor Badshah	200,000	1 room partially damaged out of 3
13			Gul Karim	200,000	1 room partially damaged
14			Sardar Hussain	200,000	1 room out of 5 & veranda partially damaged
15	UC Gunyar	Batkhela	Ali Muhammad	200,000	1 room collapsed out of four, crack in wall
<b>Total</b>				<b>30,000,000</b>	

- b. Compensation of Rs 600,000 was paid against damages of three poultry farms. Compensation for commercial property was not included in the disbursement policy.
- c. Another amount of Rs 200,000 was paid to Mr. Rawayat Khan vide cheque No. 5541557 dated 16.11.2015 as compensation for fully damaged house against boundary wall. No detail of damage to house / room was mentioned. Thus payment of Rs 200,000 instead of Rs 100,000 for boundary wall as partial damage was unjustified.

Thus a total overpayment of Rs 2.200 million (Rs 1,500,000 + Rs 600,000 + Rs 100,000) due to cutting & overwriting, compensation for commercial property and payment for full damage instead of partial damage as full damage was made. This made the entire transaction doubtful and chances of personal interest could not be ruled out.

The matter was reported to management on 17.11.2016 but no reply received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that investigation may be carried out to fix responsibility beside overpayment be recovered under intimation to audit.

(PDP No.24, DC Malakand 2015-16)

### **3.2.6 Unjustified Payment as Compensation for Houses Damaged During Earthquake 2015 (Phase –III) - Rs 3.200 Million**

According to PDMA letter No. PDMA/AD(R)/DC/15-16 dated 28.10.2015, assessment of all compensation cases in the districts was required to be started by Dy. Commissioner and the process to be completed and verified within 72 hours.

DDMO Malakand paid an amount of Rs 3.200 million to 30 cases / persons on account of compensation for houses damaged during earthquake of October 2015. It was observed that the assessment for Phase-III was carried out during December 2015 & January 2016 after cutoff date i.e. within 72 hours of 28 October 2015. Moreover, no approval from competent authority for payment of compensation for houses damaged at belated stage was produced to audit. In some cases, the signature of members of assessment committees were also found missing.

In view of the above, entire payment was held unjustified on the grounds that payment was made on unapproved assessment after cutoff date / time i.e. 72 hours after earthquake dated 26.10.2015 and that too through malafide record.

The irregularity was reported to management on 17.11.2016 but no reply received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Unjustified payment may be investigated besides recovery under intimation to audit.

(PDP No. 25, DC Malakand 2015-16)

### **3.2.7 Non-Deposit of Wrongly Paid Recovered Amount - Rs 1.400 Million**

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

In Dy. Commissioner / DDMO Malakand office an amount of Rs 1.400 million was recovered from 08 persons (through L/Hav Muhammad Ishfaq Pak Army Malakand, Bank draft of Rs 1.100 million and Rs 300,000 in cash) due to wrong payment for house compensation. The amount was handed over to PS to Deputy Commissioner Malakand for deposit into designated bank Account No 831-4 NBP Malakand. However, the recovered amount was not deposited as deposit challan was not produced to audit nor the amount was found reflected in bank statement upto June 2016. The money is still at large and whereabouts are not known till date.

Audit holds that the amount may have been misappropriated as no evidence of deposit was made available.

The irregularity was reported to management on 17.11.2016 but no reply received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit recommends that non-deposit of Government money may be investigated besides recovery under intimation to audit.

(PDP No. 26, DC Malakand 2015-16)

### **3.2.8 Doubtful Payment Due to Overwriting - Rs 23.00 Million**

According to Rule 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.

DDMO Malakand paid Rs 23.00 million in UC Garhi Usman Khail Tehsil Dargai for compensation for fully and partially damaged houses during earthquake of October 2015. The perusal of assessment report revealed that the signature of two members of assessment committee i.e. Representative of Revenue Department and Technical Expert of C&W Department do not coincide at various pages. Moreover over writing / doubling of signature was also observed which made the entire payment as doubtful. The detail of payment is as under:

S #	Category	No. of cases	Payment made @ (Rs)	Total (Rs)
1	Fully Damaged	45	200,000	9,000,000
2	Partially damaged	140	100,000	14,000,000
<b>Total</b>				<b>23,000,000</b>

Audit holds that the total payment was doubtful as record was manipulated to extend undue benefits to avail personal benefits.

The doubtful payment was reported to management on 17.11.2016 but no reply provided.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Doubtful payment may be investigated besides recovery under intimation to audit.

(PDP No. 28, DC Malakand 2015-16)

### **3.2.9 Missing 10,000 Kg Flour, other Relief Items and Improper Maintenance of Stock Registers**

According to Rule 148 of GFR Vol-I, all material received should be examined, counted, measured, weighed as the case may be, when delivery is taken and they should be taken on charge by a responsible government officer who should see that quantities are correct and their quality is good and record a certificate to that effect. Rule 151 provides that the officer entrusted with stores should take special care for arranging for their safe custody. He should maintain suitable accounts and inventories and prepare correct returns in respect of the stores in his charge with a view to prevent losses through theft, fraud etc.

DDMO Malakand received various relief items i.e. tents, food hampers and blankets etc. from different donors. However, no proper stock register was maintained showing receipt and distribution of these items. A few stances are given below:

- i. 1,000 bags of flour (10 Kg each) were received from PDMA Peshawar through truck No E-6461 on 05.11.2015 as confirmed vide Assistant Commissioner Malakand letter dated 07.01.2016. However no record i.e. entry in stock register and detail of distribution to affectees was available. As such the whereabouts of 10,000 kg flour was unknown.
- ii. Following relief items received from various sources were not accounted for and found missing:

<b>S. No.</b>	<b>Description</b>	<b>Received</b>	<b>Issued</b>	<b>Missing</b>
1	Food packages	9,230	7,180	2,050
2	Tents	3,579	3,400	179
3	Blankets	15,215	10,090	5,125
4	Life Rings	65	-	65
5	Life Jackets	127	-	127
6	Mates	200	-	200

- iii. PDMA Punjab had dispatched 15,000 blankets vide letter dated 26.10.2015 and 27.10.2015 (10,000 + 5,000). The DDMO Malakand has shown receipt of 10,000 blankets only while whereabouts of 5,000 blankets was unknown.
- iv. PDMA Peshawar dispatched 1500 tents as acknowledged vide DDMO Malakand letter dated 07.01.2016 but receipt of 1400 tents has been shown. The whereabouts of 100 tents was unknown.
- v. Stock entry regarding receipt and distribution of following items was not made as such the whereabouts of these items was also unknown:

S #	Item	Qty:	Received from
1	Food Packages	800	PDMA Peshawar
2	Plastic Mats	200	
3	Life Jackets	127	DCO Sheikhpura
4	Life Rings	65	

A large quantity of food items, tents and blankets was received from PDMA Peshawar and Punjab but no acknowledgement was available on record. The acknowledgements of items dispatched from DDMO Malakand to other districts was also not received/ demanded. As such non-maintenance of receipt, issue and acknowledgment thereof resulted into unauthorized issuance, suspected mis-utilization / mis-appropriation and missing of huge quantity.

Audit holds that missing relief items and non-maintenance of stock register for relief items was negligence and serious lapse on the part of management.

The irregularities were reported to management on 17.11.2016 but no reply received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

An inquiry may be conducted against the person(s) at fault with recovery of missing items or cost thereof under intimation to audit.

(PDP No. 29, DC Malakand 2015-16)

### **3.2.10 Irregular Payments Through Bearer Cheques Instead of Cross Cheques - Rs 15.450 Million**

According to Para 2.3.2.8 of Accounting Policies & Procedures Manual, to minimize the risk of fraud and corruption, payments shall be made through direct bank transfer and cheques.

According to Rule 157 (2) of FTR cheques drawn in favor of corporate of local bodies, firms or private persons for payments shall be crossed.

In DDMO Malakand, perusal of bank statements revealed that an amount of Rs 15.450 million was paid to various persons during 2013-14 to 2015-16 on account of compensation for natural calamities at various rates i.e. Rs 30,000, Rs 100,000, Rs 200,000 & Rs 300,000. It was observed that all these payments have been made through bearer cheques instead of cross cheques. This was clear violation of government instructions and involvement of personal interest could not be ruled out.

Audit holds that payments were required to be made through cross cheques to avoid the chances of wrong payment.

Irregular payment was reported to management on 17.11.2016 but no reply received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit recommends that an inquiry may be conducted to fix responsibility under intimation to audit.

(PDP No. 30, DC Malakand 2015-16)

## Chapter – 4

### DDMU / Deputy Commissioner Swat

#### 4.1 Introduction of entity

District Disaster Management Unit / DC Swat is a District Planning, Coordinating and Implementing body for Disaster Management and taking all measures for the purposes of disaster management in the district in accordance with the guidelines laid down by the National Authority and the Provincial Authority.

#### 4.2 AUDIT PARAS

##### Irregularities / Non-compliance

##### 4.2.1 Non-Maintenance of Cash Book for the Transactions - Rs 891.60 Million

Rule 77 of CTR Vol-I provides that a cashbook in the form TR 04, should be maintained for money received on behalf of the government. All monetary transactions should be entered in the cashbook duly attested by the head of the office and therein certify the closing balance at the end of each month.

Rule 77(ii) of CTR provides “The cash book should be closed regularly and completely checked.”

Rule 77(iv) of CTR Vol-I provides that “At the end of each month, the head of the office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. The certificate should also be recorded on the monthly cash account; primary abstract on current is required to be submitted to the Accountant General. Such certificates must be signed by the head of the office who should invariably date the signature”.

Dy. Commissioner Swat released an amount of Rs 891.60 million during the year 2015-16 on account of compensation to fully/partially damaged houses in district Swat to the affectees of earthquake 2015. The detail is given as under:



S No	Name of Tehsil	Nature of Compensation	Total affectees	Amount per house	G. Total
1	Barikot	Fully damaged houses	785	200,000	157,000,000
2		Partially damaged houses	901	100,000	90,100,000
3	Behrain	Fully damaged houses	282	200,000	56,400,000
4		Partially damaged houses	1343	100,000	134,300,000
5	Matta	Fully damaged houses	279	200,000	55,800,000
6		Partially damaged houses	1268	100,000	126,800,000
7	Babuzai	Fully damaged houses	970	200,000	194,000,000
8		Partially damaged houses	2518	100,000	2,518,000,00
Total					891,600,000

The cash book against the transactions of Rs 891.60 million was demanded from management which was not produced on the plea that same was not available. This was clear violation of the instructions of treasury rules.

The matter was reported to management on 17.11.2016 but no reply was received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that responsibility may be fixed on the persons at fault beside separate cash book of the above transactions may be prepared under intimation to audit.

(PDP No. 31, DC Swat 2015-16)

#### **4.2.2 Non-Surrender of Unspent Funds by Tehsildar - Rs 2.280 Million**

Rule 95 of GFR Vol-I provides that 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.

Dy. Commissioner Swat, Tehsildar Babuzai received Rs 353.680 million from Assistant Commissioner Babuzai. The payment of fully and partially damaged houses amounting to Rs 348.600 million was released to affectees during November 2015 leaving Rs 5.080 million as unspent balance. Out of which an amount of Rs 2.80 million was surrendered to AC Babuzai and balance amount of Rs 2.280 million is still lying with Tehsildar Babuzai since November 2015.

Audit is of the view that Tehsil office Babuzai was required to surrender the amount of Rs 2.280 million to DC office Swat which was not done.

The irregularity was reported to management on 17.11.2016 but no reply was received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit recommends that the amount may be surrender to DC office Swat for onward transmission to PDMA Peshawar under intimation to audit.

(PDP No. 32, DC Swat 2015-16)

#### **4.2.3 Irregular/Unjustified Payment due to Non-Submission of Record of Death Compensation - Rs 9.600 Million**

As per PDMA Khyber Pakhtunkhwa letter dated 9.03.2016, DDMO Swat was requested to furnish data of disbursement of cheques to dead/injured persons in following format:

S. No.	Name	Father name	CNIC	Contact number	Damaged details	Address	Date of compensation	Cheque received by	CNIC

DC Swat released an amount of Rs 9.60 million to the legal heirs of 16 deceased persons at the rate of Rs 600,000 each who died during earthquake of October 2015. The detail of deceased persons was provided by the office of Assistant Commissioner Babuzai Swat.

DC Swat vide letter dated 23.08.2016 directed Assistant Commissioner, Babuzai and other to provide acquaintance roll in respect of deceased/ injured person(s) during earthquake 2015. An amount of Rs 9.600 million was released to legal heirs of deceased persons during October 2016 but even after lapse of one year acquaintance roll was not provided by the office of Assistant Commissioner Babuzai Swat.

Audit is of the view that in the absence of acquaintance roll the payment of Rs 9.60 million on account of 13 dead persons was held irregular/unjustified.

The matter was reported on 17.11.2016 but no reply has been furnished by department.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit recommends that responsibility may be fixed on the person(s) at fault under intimation to audit.

(PDP No. 33, DC Swat 2015-16)

#### **4.2.4 Unauthorized Payment to the Tenants of 20 Damaged Houses - Rs 3.100 Million**

According to PDMA letter No PDMA/ADR/Swat/15-16 dated 21.03.2016 Deputy Commissioner Swat was directed that house damage compensation be restricted only for those owners of the damaged houses who are the occupants at the time of damage. Owners of rented damaged houses or its tenant are not authorized to receive such compensation.

Contrary to above, Deputy Commissioner Swat vide letter dated 30.06.2016 directed Asstt: Commissioner Babuzai to issue 20 cheques to tenants. Accordingly AC Babuzai released an amount of Rs 3.100 million to tenants (11 fully damage @ Rs 200,000 each and 09 partially damaged @ 100,000 each).

Audit holds that payment to the tenants was unauthorized and was clear violation of the instructions of PDMA.

The irregularity was reported to management on 17.11.2016 but no reply has been received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit recommends that responsibility may be fixed on the person(s) at fault beside recovery under intimation to audit.

(PDP No. 36, DC Swat 2015-16)

#### **4.2.5 Unjustified Transfer of Funds Without Approval - Rs 1.822 Million**

According to Rule 13 of GFR Vol-I, every controlling officer must satisfy himself not only the adequate provision exists within the department for systematic internal checks calculated to prevent and detect errors or irregularities in the financial proceedings of its subordinate officer and to guard against waste and loss of public money or stores, but also that the prescribed checks are effectively applied.

According to Commissioner Malakand vide letter No. 976-983/CMD dated 08.11.2015, the verified forms completed in all respects and dully signed by the members of committee will be attested by the Assistant Commissioner of the area and Commanding Officer of Pak army or Pak army officer not below the rank of Major. All the subordinates were strictly directed to make sure that the forms are complete based on facts, verified, coupled with photographs of affectees and duly signed.

Deputy Commissioner Swat transferred an amount of Rs 1.822 million to Commissioner Malakand Division (A/c No. 3896-4) on account of survey charges of earthquake damaged houses to Pak Army. The approval of PDMA for transfer of funds to Pak Army was demanded which was not produced on the plea that the same was not available. The funds of earthquake were released by PDMA to Deputy Commissioner Swat for disbursement to the affectees in the district.

Audit is of the opinion that transfer of funds without approval of PDMA was unjustified.

The irregularity was reported to management on 17.11.2016 but no reply has been received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit recommends that responsibility may be fixed on the person(s) at fault under intimation to audit besides regularization of the transfer of funds.

(PDP No. 37, DC Swat 2015-16)

#### 4.2.6 Unjustified Payment Without Proper Record – Rs 7.50 Million

According to Rule 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.

Data Management Officer PDMA Peshawar vide letter dated 9.03.2016 requested DDMOs / ACs to furnish data of disbursed cheques and details of compensated persons as per following details:

- a. for fully & partially damaged houses,

S. No.	Name	Father name	CNIC	Contact number	Damage details	Address	Date of compensation

- b. for injured and dead peoples

S. No	Name	Father name	CNIC	Contact number	Damage details	Address	Date of compensation	Cheque received by	CNIC

In DC Swat during scrutiny of compensation record of earthquake for the year 2015-16, following shortcomings were noticed:

- Tehsildar Babuzai released a sum of Rs 3,000,000 to the owners of fully damaged houses without essential information like CNIC, signature / thumb impression, signature of committee member and contact number.
- Similarly, an amount of Rs 1,900,000 was paid on account of 19 partially damaged houses @ Rs 100,000 each in Tehsil Babuzai without signature and thumb impression.
- Assistant Commissioner Office, Khwazakhela District Swat also disbursed an amount of Rs 2,600,000 to the owners on account of fully damaged houses and got thumb impressions instead of signatures as indicated in their NICs were not obtained from concerned affectees. The detail is provided in Annexure-XI.

Audit is of the opinion that payment of Rs 7.50 million (Rs 3.00 million + Rs 1.90 million + Rs 2.60 million) to owners of fully / partially damaged houses without completing the prescribed essential information was unjustified.

The irregularity was reported to management on 17.11.2016 but no reply has been received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

It is recommended that responsibility may be fixed on persons at fault for non-observing codal formalities under intimation to audit.

(PDP No. 38,42 & 43 DC Swat 2015-16)

#### **4.2.7 Irregular Payment in Cash Instead of Cheques – Rs 2.263 Million**

As per Rule 79(1)(a) of FTR, at places where the cash business of the treasury is conducted by the Bank, cheques on local and outstation banks may be accepted in payment of Government dues, or in settlement of other transactions with the Government, if the cheques have been crossed by the drawer or the acceptance of uncrossed cheques in that class of transactions has been permitted by the Government.

Dy. Commissioner Swat paid an amount of Rs 2.263 million to the following Assistant Commissioners in cash instead of cross cheques / bank accounts as under:

S.No.	Name of ACs	Date	Amount (Rs)
1	AC Babuzai	26-10-15	300,000
2	AC Charbagh	29-10-15	200,000
3	AC Babuzai	26-10-15	600,000
4		10-11-15	300,000
5		20-11-15	100,000
6		27-11-15	200,000
7		10-12-15	150,000
8		18-12-15	413,178
Total			2,263,178

Audit is of the opinion that DC Swat was required to issue cheques in favor of concerned officers instead of cash payments which was not done in violation of the instructions of treasury rules.

The irregularity was reported to management on 17.11.2016 but no reply has been received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Responsibility may be fixed on the person(s) at fault under intimation to audit.

(PDP No. 39, DC Swat 2015-16)

## **Chapter -5**

### **DDMU / Deputy Commissioner Shangla**

#### **5.1 Introduction of entity**

District Disaster Management Unit / DC Shangla is a District Planning, Coordinating and Implementing body for Disaster Management and taking all measures for the purposes of disaster management in the district in accordance with the guidelines laid down by the National Authority and the Provincial Authority.

#### **5.2 AUDIT PARAS**

##### **Irregularities / Non-compliance**

##### **5.2.1 Non-Recovery from the Owners of Fully/ Partially Damaged Houses - Rs 5.000 Million**

According to Rule 13 of GFR Vol-I, every controlling officer must satisfy himself not only the adequate provision exists within the department for systematic internal checks calculated to prevent and detect errors or irregularities in the financial proceedings of its subordinate officer and to guard against waste and loss of public money or stores, but also that the prescribed checks are effectively applied.

Deputy Commissioner Shangla released an amount of Rs 5.000 million to the 29 affectees as compensation for fully and partially damaged houses during 2015-16 after survey by committee comprising of following members:

- i. Representative of the district administration concerned.
- ii. Local elected representative.
- iii. Representative of Pak Army.

Later on Assistant Commissioner Alpuri, District Shangla after investigation of various complaints, inspected various houses and recommended recovery of Rs 5.000 million vide letter dated 20.11.2015 to DC Shangla as detailed in Annexure-XII.

Audit is of the opinion that proper survey was not carried out and payment made to ineligible persons. Recommended recovery has also not been made till date.



The irregularity was reported to management on 17.11.2016 but no reply has been received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that responsibility may be fixed on the person at fault beside recovery of recommended amount under intimation to audit.

(PDP No. 47, DC Shangla, 2015-16)

### **5.2.2 Non-Maintenance of Cash Book for the Transactions - Rs 1,648.700 Million**

Rule 77 of CTR Vol-I provides that a cashbook in the form TR 04, should be maintained for money received on behalf of the government. All monetary transactions should be entered in the cashbook duly attested by the head of the office and therein certify the closing balance at the end of each month.

Rule 77(ii) of CTR provides “The cash book should be closed regularly and completely checked.”

Rule 77(iv) of CTR Vol-I provides that “At the end of each month, the head of the office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. The certificate should also be recorded on the monthly cash account; primary abstract on current is required to be submitted to the Accountant General. Such certificates must be signed by the head of the office who should invariably date the signature”.

Deputy Commissioner Shangla during the year 2015-16 released compensation amounting to Rs 1,648.700 million to fully / partially damaged houses in District Shangla to the affectees of earthquake 2015. The detail is given as under:

S. No.	Name of Tehsil	Nature of Compensation	Total affectees	Amount per house	G. Total
1	Alpuri	Fully damaged houses	2248	200,000	44,9600,000
2		Partially damaged houses	3123	100,000	312,300,000
3	Chakisar	Fully damaged houses	934	200,000	186,800,000
4		Partially damaged houses	1668	100,000	166,800,000
5	Besham	Fully damaged houses	648	200,000	129,600,000
6		Partially damaged houses	854	100,000	85,400,000
7	Puran	Fully damaged houses	636	200,000	127,200,000
8		Partially damaged houses	1910	100,000	191,000,000
Total					1,648,700,000

The cash book against the transactions of Rs 1,648.700 million was demanded from management which was not produced on the plea that same was not available, which was clear violation of the instructions of treasury rules.

The irregularity was reported to the department on 17.11.2016 but no reply has been received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Responsibility may be fixed a person a fault beside separate cash book of the above transactions may be prepared under intimation to audit.

(PDP No. 48, DC Shangla 2015-16)

### **5.2.3 Unjustified Payment of Compensation to Deceased and Injured Persons - Rs 30.90 Million**

As per PDMA Khyber Pakhtunkhwa letter dated 9.03.2016, DDMO was requested to furnish data of disbursement of cheques to dead/injured persons in following format:

S. No.	Name	Father name	CNIC	Contact number	Damaged details	Address	Date of compensation	Cheque received by	CNIC

Assistant Commissioner Alpuri and Puran District Shangla released an amount of Rs 1.500 million to 15 injured persons @ Rs 100,000 without any valid documents of legal heirs. CNICs of injured persons with their legal heirs were not produced.

Similarly an amount of Rs 29.400 million was paid to legal heirs of 49 diseased persons @ Rs 600,000 each in Tehsil Puran & Alpuri but acquaintance roll provided by management does not indicate the relation of legal heirs with the deceased. The CNICs of 49 deceased alongwith CNICs of their legal heirs and succession certificates were not produced.

Audit is of the opinion that payment was required to be made after completion of prescribed requirements *ibid*. In absence of these essential requirements like CNICs

of deceased & their legal heirs and without succession certificates the payment to legal heirs was unjustified.

The irregularity was reported on 17.11.2016 but no reply has been received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Responsibility may be fixed on persons at fault beside recovery may be made under intimation to audit.

(PDP No. 49 & 55 DC Shangla 2015-16)

#### **5.2.4 Unjustified Payment to Pak Army without Approval of PDMA - Rs 1.709 Million**

According to Commissioner Malakand vide letter No. 976-983/CMD dated 08.11.2015, the verified forms completed in all respects and duly signed by the members of committee will be attested by the Assistant Commissioner of the area and Commanding Officer of Pak army or Pak army officer not below the rank of Major. All the subordinates were strictly directed to make sure that the forms are complete based on facts, verified, coupled with photographs of affectees and duly signed.

According to Rule 13 of GFR Vol-I “every controlling officer must satisfy himself not only the adequate provision exists within the department for systematic internal checks calculated to prevent and detect errors or irregularities in the financial proceedings of its subordinate officer and to guard against waste and loss of public money or stores, but also that the prescribed checks are effectively applied”.

The special package for earthquake affectees of October 2015 was announced by Prime Minister of Pakistan in high level meeting held in Governor House on 28<sup>th</sup> October 2015. It was decided to compensate the earthquake affectees at the following rates:

S. No.	Nature of Loss	Rate of compensation (Rs)
1	Dead	600,000
2	Major Grievous injury	100,000
3	Loss of limb/permanently disability	200,000
4	Fully damaged house	200,000
5	Partially damaged house	100,000

Deputy Commissioner Shangla, transferred an amount of Rs 1.709 million to Commissioner Malakand Division for onward payment to Pak Army on account of photographs, stationary and logistic support carried out during survey of damaged houses. Approval from PDMA Peshawar for payment to Pak-Army was demanded from management, which was not produced. It was astonishing to note that the affectees have provided photographs themselves but payment was made to Pak army for this task.

Further this amount includes overpayment of Rs 259,650 (11,395 – 9,664 x Rs 150) to Pak-Army as payment of 9,664 cases was required but 11,395 cases @ Rs 150 each was actually paid.

Audit is of the view that release of Rs 1.709 million to Pak Army without approval from the PDMA and without provision of photographs was irregular.

The irregularity was reported to the department on 17.11.2016 but no reply has been received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Responsibility may be fixed on person(s) at fault beside recovery of overpayment under intimation to audit.

(PDP No. 51, DC Shangla 2015-16)

#### **5.2.5 Irregular Payment for Partially Damaged Houses - Rs 313.00 Million**

According to Rule 13 of GFR Vol-I, every controlling officer must satisfy himself not only the adequate provision exists within the department for systematic internal checks calculated to prevent and detect errors or irregularities in the financial proceedings of its subordinate officer and to guard against waste and loss of public money or stores, but also that the prescribed checks are effectively applied.

As per PDMA Khyber Pakhtunkhwa letter dated 9.03.2016, DDMO was requested to furnish data of disbursement of cheques to fully and partially damaged houses on following format:

S.No	Name	Father name	CNIC	Contact number	Damaged details	Address	Date of compensation

Dy. Commissioner Shangla released an amount of Rs 9.500 million to the 69 affectees of fully/partially damaged houses in different Tehsils and got thumb impressions instead of full signature as printed on their CNICs. Detail is given in Annexure-XIII.

Similarly, an amount of Rs 303.500 million was paid to 2,317 affectees of fully/partially damaged houses in different Tehsils of district Shangla without proper record i.e. copies of CNICs and contact numbers of affectees. This record was required to be obtained under the instructions of PDMA KP Peshawar but nothing was available with acquaintance roll. The detail is given in Annexure-XIV.

Audit is of the view that proper signatures of the affectees were compulsory as per on copies of CNICs and contact number before release a payment of Rs 313.00 million to affectees of earthquake 2015, which was not done and held irregular.

The irregularity was reported on 17.11.2016 but no reply has been received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Responsibility may be fixed on person at fault under intimation to audit.

(PDP No. 54 & 57 DC Shangla 2015-16)

### **5.2.6 Irregular Payment in Cash Instead of Crossed Cheques - Rs 1.782 Million**

As per Rule 79 of FTR At place where the cash business of the treasury is conducted by the Bank, cheques on local and outstation banks may be accepted in payment of Government dues, or in settlement of other transactions with the Government, if the cheques have been crossed by the drawer or the acceptance of uncrossed cheques in that class of transactions has been permitted by the Government.

Assistant Commissioner Alpuri, Shangla released an amount of Rs 1.782 million in cash instead of cheques to different drivers transported the relief goods for earthquake of 26<sup>th</sup> Oct, 2016.

Cash payment of Rs 1.782 million to drivers was clear violation of the instructions of Federal Treasury rules.

Audit is of the view that management was required to make heavy payment of Rs 1.782 million through crossed cheques instead of cash payments.

The irregularity was reported to the department on 17.11.2016 but no reply has been received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Responsibility may be fixed on person(s) at fault under intimation to audit.

(PDP No. 58, DC Shangla 2015-16)

### **5.2.7 Non-Maintenance of Proper Record of Stock Register**

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

The stock register of store was demanded from the Storekeeper of Deputy Commissioner Shangla. In response, a list of stock for the year 2015-16 was provided which is given as under:

<b>S. No.</b>	<b>Name of items</b>	<b>Quantity</b>
1	Tents	213
2	Quilts	978
3	Plastic mats	142
4	Sleeping bags	50
5	Laltain	89
6	Blankets	75
7	Gas Cylinder	3
8	Jackets	110
9	Mix Cloths	40
10	Shawl	1,050
11	Socks	4,000
12	Gloves	1,050
13	Oil Burner	40

Audit observed that improper / rough register was produced instead of proper stock register on the plea that the same was not maintained.

Similarly, Naib Tehsildar Makhozi Tehsil Puran provided a list of stock for the year 2015-16. The detail is as under:

S. No.	Name of items	Quantity	Issued
1	Tents	400	400
2	Blankets	834	834
3	Food Package	253	253

The stock register of store was demanded from management which was not produced on the plea that the same is not available.

Audit is of the view that non-maintenance of proper stock register was clear violation of the instruction of Rule 148 of GFR.

The irregularity was reported to the department on 17.11.2016 but no reply was received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit recommends that responsibility may be fixed on person(s) at fault beside proper stock register may be produced to Audit as per rules.

(PDP No. 60, DC Shangla 2015-16)

## Chapter – 6

### DDMU / Deputy Commissioner Upper Dir

#### 6.1 Introduction of entity

District Disaster Management Unit / DC Upper Dir is a District Planning, Coordinating and Implementing body for Disaster Management and taking all measures for the purposes of disaster management in the district in accordance with the guidelines laid down by the National Authority and the Provincial Authority.

#### 6.2 AUDIT PARAS

##### Non-production/ concealment of record

##### 6.2.1 Non-Production of Record

Section 14 of Auditor General Functions and Powers 2001 provided that:-

1. The officer in charge of any office or department shall afford all facilities and provide record for audit inspection and comply with request for information in as complete a form as possible and with all reasonable expedition.
2. Any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules applicable to such person.

During audit of DC Upper Dir for the financial year 2015-16, following record was requested vide requisition No. 1, 2 and 3 dated 22, 24 & 31 August 2016 respectively but either not provided or was not maintained in prescribed format:

- i. Duly approved/verified forms of earthquake affectees and acquaintance rolls (which were in custody of NAB).
- ii. Bank statement of account No. 2725-0 earthquake affectees for the relevant months were not provided. The error full cashbook could not be compared.
- iii. Bank reconciliation was not carried out between cash book and bank statement.
- iv. Cheque register showing issuance of cheque for Rs 1,796 million.



- v. Cheque book register for recording how many cheque books were obtained from bank as there were three big size shoppers full of counter folios. There is a chance that bank may have issued cheque books of same number by just a difference of letter A or B.
- vi. PDMA released funds of Rs 19.00 million during 2014-15 but their expenditure vouchers were not provided to audit. Cashbook and bank statement and released order were also not available to audit.
- vii. Copies of funds release order and appropriation order from were not provided to audit.

The irregularity was pointed out to the management on 18.11.2016 and reminder dated 29.11.2016 but no reply has been received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that non-production of record is serious lapse on the part of management which needs to be probed to fix responsibility as per rules / regulations under intimation to audit.

(PDP No. 68, DC Upper Dir 2015-16)

### **Irregularities / Non compliance**

#### **6.2.2 Irregular Payment of Compensation to Deceased Persons in Earthquake - Rs 9.60 Million**

As per PDMA Khyber Pakhtunkhwa letter dated 9.03.2016 DDMO was requested to furnish data of disbursement of cheques to dead/injured persons in following format:

S.No.	Name	Father name	CNIC	Contact number	Damaged details	Address	Date of compensation	Cheque received by	CNIC

As per Secretary, Ministry of Finance Islamabad, vide letter dated 02.11.2015, compensation package of Rs 600,000 to deceased persons each in earthquake dated 26<sup>th</sup> October 2015 was approved.

According to Rule 157 (2) of FTR cheques drawn in favor of corporate of local bodies, firms or private persons for payments shall be crossed.

Deputy Commissioner Upper Dir paid Rs 9.60 million to 16 persons on account of death compensation during 2015-16. However, the relevant record of deceased persons i.e. death certificate from union council or civil surgeon on the day of earthquake and heir ship certificate of receiving person was not produced to audit.

The authenticity of payment could not be ascertained as certified reason/ occasion of death, cause of death, place and time was required for compensation from relief funds for earthquake of October, 2015.

Secondly it was noted that all the cheques were open cheques instead of cross cheque payable into a bank account.

In absence of death certificates, heir ship record and issuance of open cheques instead of cross, the payment so made was termed irregular.

The irregularity was pointed out to the management on 18.11.2016 and reminder dated 29.11.2016 but no reply has been received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that inquiry may be conducted to fix responsibility at the person(s) at fault under intimation to audit.

(PDP No. 63, DC Upper Dir 2015-16)

### **6.2.3 Irregular Payment of Compensation to Injured Persons in Earthquake - Rs 12.00 Million**

As per Secretary, Ministry of Finance Islamabad, vide letter dated 02.11.2015, compensation package of Rs 100,000 to injured persons each in earthquake dated 26<sup>th</sup> October 2015 was approved.

As per PDMA Khyber Pakhtunkhwa letter dated 09.03.2016, DDMO was requested to furnish data of disbursement of cheques to dead/injured persons in following format:

S. No.	Name	Father name	CNIC	Contact number	Damaged details	Address	Date of compensation	Cheque received by	CNIC

DC Upper Dir paid an amount of Rs 12.00 million to 120 injured persons @ Rs100,000 each during 2015-16 but no file or documents of injured persons who received the compensation was made available to audit. The authenticity of the disbursement could not be ascertained due to non-availability of record showing the injury, place and time of event.

This hindered the scrutiny of record to determine whether the injury was caused during earthquake 2015 or otherwise. The nature and impact of injury could also not be confirmed. Hence chances of favor / personal interest could not be ruled out.

This resulted into irregular expenditure of Rs 12.00 million due to non-maintaining the relevant record i.e. medical certificate of injured persons from civil surgeon and guardian / heir ship certificate.

The irregularity was pointed out to the management on 18.11.2016 and reminder dated 29.11.2016 but no reply has been received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that investigation may be carried out to fix responsibility at the person(s) at fault under intimation to audit.

(PDP No. 64, DC Upper Dir 2015-16)

#### **6.2.4 Double Payment of House Compensation against Same CNIC/ Without CNIC and Issuance of Same Cheque Twice – Rs 154.700 Million**

According to PDMA Khyber Pakhtunkhwa letter dated 09.03.2016, DDMO was requested to furnish data of disbursement of cheques to fully and partially damaged houses on following format:

S. No.	Name	Father name	CNIC	Contact number	Damaged details	Address	Date of compensation

As per letter No. PDMA/account/4-1/2015-16 dated 01.12.2015 all Deputy Commissioners of Khyber Pakhtunkhwa were directed to provide PDMA detailed information of those who have been paid compensation for damages.

According to Rule 157 (2) of FTR cheques drawn in favor of corporate of local bodies, firms or private persons for payments shall be crossed.

In DC Upper Dir for the year 2015-16, during scrutiny of the detail list of compensation paid to earthquake affectees (soft & hard data sent to PDMA), following irregularities were noticed:

- i. 354 persons were paid an amount of Rs 47.200 million. However, computerized national ID card number was found duplicate in 318 cases. While payment to 36 affectees were made without CNIC. Detailed list attached at Annexure-XV.
- ii. 796 persons were paid an amount of Rs 107.500 million. However, cheque numbers shown against affectees were found duplicate as per attached list as Annexure-XVI.

Audit is of the view that every CNIC / cheque number is unique number and cannot be paid twice as is the case in above referred data. Secondly it was noted that all the cheques were open cheques instead of cross cheque payable into a bank account. It was also noted that PDMA had required providing information of telephone /mobile number of affectees vide letter mentioned above. However, none of the affectees provided contact number in the compensation data sent to PDMA. In fact, the column was not included in the list due to which recipient affectees cannot be contacted for confirmation. A vacuum was created intentionally or otherwise to accommodate the ineligible persons against ibid policy.

Audit is of the opinion that data sent to PDMA was inaccurate, defective and double payments were made. This was done to balance the total amount released and hide the unauthorized issuance of cheques/ payment to ineligible persons.

The irregularity was pointed out to the management on 18.11.2016 and reminder dated 29.11.2016 but no reply has been received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that third party inquiry may be conducted to find the duplicate payments to compensation affectees and responsibility may be fixed on person at fault besides recovery of double payment under intimation to audit.

(PDP No. 65, DC Upper Dir 2015-16)

#### **6.2.5 Doubtful Payments Due to Willful Omission in Cash Book and Wrong / Doubtful Entries of Compensation - Rs 130.40 Million**

Rule 77 of CTR Vol-I provides that a cashbook in the form TR 04, should be maintained for money received on behalf of the government. All monetary transactions should be entered in the cashbook duly attested by the head of the office and therein certify the closing balance at the end of each month. Moreover, Rule 77(ii) of CTR states that the cash book should be closed regularly and completely checked.

During audit of DC Upper Dir for 2015-16, following errors were noted in cash book provided for audit scrutiny:

- i. In cash book of bank account 2725-0, an amount of Rs 21.80 million was shown paid to 121 persons through cheques. However, cheque numbers were not recorded in relevant column of cash book. The counter folio was also left blank. The detailed list attached as Annexure-XVII. All cheque payment was required to be entered properly in the cash book which was not done. The recording of cheque / amount without cheque number in cash book was serious negligence.
- ii. Similarly an amount of Rs 108.60 million was shown paid on account of compensation to 810 persons. However, same cheque numbers were recorded in cashbook twice on different pages as detailed at Annexure-XVIII. Recording one cheque number twice in the cash book was serious error and shows misdeeds /negligence as every cheque is a unique and payable to only one person.

Audit holds that non-maintenance of cashbook with accuracy and correctness shows serious negligence on the part of management. Resultantly, chances of double payment or concealment of actual position could not be ruled out.

The irregularity was pointed out to the management on 18.11.2016 and reminder dated 29.11.2016 but no reply has been received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

It is recommend that inquiry may be conducted to fix the responsibility on person at fault for willful omissions and entering cheques twice to balance the accounts under intimation to audit.

(PDP No. 66, DC Upper Dir 2015-16)

#### **6.2.6 Non-Deposit of Recovered Amount – Rs 4.800 Million**

According to Rule 26 of GFR Vol-I, the departmental / controlling officer should see that all sums due to government are regularly and promptly assessed, realized and credited into public account.

As per Rule 7(i) of CTR, 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.

DC Upper Dir recovered an amount of Rs 4.800 million from 42 persons who were paid earlier / granted compensation. The reasons for recovery were not mentioned as why this recovery was ordered after paying compensation through survey by assessment committee. The recovered amount was required to be deposited in the PDMA bank account No. 2725-0 on the same day or on the next day but deposit challan of the same was not provided to audit to ascertain the deposits or otherwise.

Audit is of the view that recovered amount is still lying with unauthorized person as no deposit is confirmed till date.

The irregularity was pointed out to the management on 18.11.2016 and reminder dated 29.11.2016 but no reply has been received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that responsibility may be fixed on person at fault beside deposit of recovered amount without further delay to avoid misappropriation under intimation to audit.

(PDP No. 67, DC Upper Dir 2015-16)

#### **6.2.7 Irregular Payment on Account of Transportation Charges – Rs 1.574 Million**

Rule 205 of Federal Treasury Rules provides that “a government officer entrusted with the payment of money shall obtain for every payment he makes, including repayment of sums previously lodged with the Government, a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts. Every voucher must bear, or have attached to it, and acknowledgement of the payment signed by the person by whom or in whose behalf, the claim is put forward. The acknowledgment shall be taken at the time of payment”.

Furthermore, Rule 206 of CTR, provides that in all cases in which it is not possible or expedient to support a payment by a voucher or by the payees receipt, a certificate of payment prepared in manuscript, signed by the disbursing officer and countersigned by his superior officer, together with a memorandum explaining the circumstances, should invariably be placed on record. Full particulars of the claims should invariably be set forth: and where this necessitates the use of a regular bill for the certificate itself may be recorded thereon.

DC Upper Dir paid an amount of Rs 1.574 million during 2015-16 on account of miscellaneous expenditure from Relief Account to various parties without observing codal formalities mentioned against each as follows:

S #	Particular	Cheque No & date	Amount (Rs)	Remarks
1	Latif ur Rehman Mgr. Dir coach co	587491 dated 17.11.2015	480,000	No evidence about items/material and distance from one location to another, was found attached. No acknowledgement from driver found attached. There was no detail of truck time (departure, arrival, loading and unloading) and handing/taking certificate.
2	Manager Dir Coach Company	0943210 dated 14.12.2015	415,000	183 vehicles were engaged for supply of 413 No tents at different locations from Dir upper. As per record attached with voucher it is evident that 400 tents instead of 413 were transported. It is not understood what was the size of tent that 183 Dynas vehicle (loader) for 400 tents were hired. The Time of departure and arrival, distance covered/travelled was not mentioned in the statements. The same may be produced.
3	AC Wari	0943216 dated 22.01.2016	144,000	For transporting constituted committee for re-verification of proformas. Statement showing detail like distance from one place to another place with per Km charges may be provided. Minutes of committee Constituted may to be provided.
4	Asstt. Commissioner Wari	0943217 dated 02.03.2016	360,000	Further payment to 78 numbers vehicles drivers/owners engaged for transportation of relief activities. Detail did not did not show any information about the distance covered by each vehicle from main store (Dir upper) upto stated location.
5	Asstt. Commissioner	943212 dt 22.12.2015	103,000	For transportation charges but acknowledgment receipts from driver except for Rs 10,000 was not found attached with vouchers.
6	Driver Ismail	587486 dt 10.11.2015	16,000	Swat to Dir upper and Rs 40,000 to Muzaffar Khan driver vide 587485 dt 10.11.2015, Veh # GLT 5505 from Swat Matta to Dir Upper No detail of distance, time etc. found attached.
7	HQ 26 Bgd	587489 dated 11.11.2015	56,105	on account of transportation charges, generator fuel & repair, stationery charges and food/meal to drivers for the expenditure incurred during relief activities but no detail of expenditures incurred found attached with vouchers
<b>Total Rs</b>			<b>1,574,105</b>	

The irregularity was pointed out to the management on 18.11.2016 and reminder dated 29.11.2016 but no reply has been received.



The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds responsibility may be fixed on persons at fault and the irregular payment may be justified alongwith relevant documents.

(PDP No. 72, DC Upper Dir 2015-16)

## Chapter - 7

### DDMU / Deputy Commissioner Lower Dir

#### 7.1 Introduction of entity

District Disaster Management Unit / DC Lower Dir is a District Planning, Coordinating and Implementing body for Disaster Management and taking all measures for the purposes of disaster management in the district in accordance with the guidelines laid down by the National Authority and the Provincial Authority.

#### 7.2 AUDIT PARAS

##### Non-production/ concealment of record

##### 7.2.1 Non-Production of Record

Section 14 of Auditor General Functions and Powers 2001 provided that:

- i. The officer incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with request for information in as complete a form as possible and with all reasonable expedition.
- ii Any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules applicable to such person.

In District Disaster Management Officer (DDMO ) Lower Dir for the year 2015-16, following record was requested vide memo dated 1 , 2 and 3 dated 19 and 26 September 2016, but either not provided or was not maintained in prescribed format:

- i. Incomplete Bank statement was provided in which month of December 2015 was missing while there was huge payments made in that month.
- ii. Cheque register was not produced to audit which shows issuance of cheque and its particulars as it was necessary for payment of Rs 1,609.600 million to keep record of issued cheque.

- iii. Cheque book register for recording how many cheque books were obtained from bank as there were several big size shoppers full of counter folios. There is a chance that bank may have issued cheque books of same number by just a difference of letter A or B.
- iv. Bank reconciliation was not carried out between cash book and bank statement.
- v. Copies of funds release order and appropriation order from PDMA were not provided to audit.

Non production of record was serious lapse on the part of management

The irregularity was pointed out to the management on 18.11.2016 and reminder dated 29.11.2016 but no reply has been received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that non-production of record is serious lapse on the part of management which needs to be probed to fix responsibility as per rules / regulations under intimation to audit.

(PDP No. 77, DC Lower Dir 2015-16)

### **Irregularities / Non compliance**

#### **7.2.2 Irregular Payment of Compensation to Deceased Persons in Earthquake - Rs 15.00 Million**

As per PDMA Khyber Pakhtunkhwa letter dated 09.03.2016, DDMO was requested to furnish data of disbursement of cheques to dead/injured persons in following format:

S.No.	Name	Father name	CNIC	Contact number	Damaged details	Address	Date of compensation	Cheque received by	CNIC

As per letter of Secretary, Ministry of Finance Islamabad dated 2<sup>nd</sup> November 2015, compensation of Rs 600,000 to dead persons each died in earthquake dated 26 October 2015 was approved.

According to Rule 157 (2) of FTR cheques drawn in favor of corporate of local bodies, firms or private persons for payments shall be crossed.

In DDMO Lower Dir for the year 2015-16, it was observed that 25 persons were paid Rs 15.00 million on account of death compensation. However, the relevant record of death of persons i.e. death certificate from union council or civil surgeon on the day of earthquake and heir ship certificate of compensation receiving person was not produced to audit.

Secondly it was noted that all the cheques were open cheques instead of cross cheque payable into a bank account. As such authenticity of payment could not be confirmed.

Audit is of the view that payment was made without ascertaining the deaths due to earthquake as no relevant record was available certifying therein the case of death caused by earthquake. This resulted into irregular payment of Rs 15 million.

The irregularity was pointed out to the management on 18.11.2016 and reminder dated 29.11.2016 but no reply has been received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that inquiry may be conducted to fix responsibility at the person(s) at fault under intimation to audit.

(PDP No. 73, DC Lower Dir 2015-16)

### **7.2.3 Irregular Payment of Compensation to Injured Persons in Earthquake - Rs 5.40 Million**

As per Secretary, Ministry of Finance Islamabad vide letter dated 02.11.2015, compensation of Rs 100,000 to injured persons each in earthquake on 26 October 2015 was approved.

As per PDMA Khyber Pakhtunkhwa letter dated 09.03.2016 DDMO was requested to furnish data of disbursement of cheques to dead/injured persons in following format:

S.No.	Name	Father name	CNIC	Contact number	Damaged details	Address	Date of compensation	Cheque received by	CNIC

In the office of DDMO Lower Dir, the scrutiny of record of earthquake affectees during the year 2015-16 showed that an amount of Rs 5.40 million was paid to 54 injured persons @ Rs100,000 each but no certificate of civil surgeon or documents of injured persons who received the compensation was made available to audit. The authenticity of the disbursement could not be ascertained due to non-availability of record showing the injury, place and time of event.

This resulted into doubtful expenditure of Rs 5.40 million due to non-maintaining the relevant record i.e. medical certificate of injured persons from civil surgeon and guardian / heir ship certificate.

The irregularity was pointed out to the management on 18.11.2016 and reminder dated 29.11.2016 but no reply has been received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that investigation may be carried out to fix responsibility at the person(s) at fault under intimation to audit.

(PDP No. 74, DC Lower Dir 2015-16)

#### **7.2.4 Un-Authorized Payment of Multiple House Compensation to Single Owner – Rs 4.800 Million**

As per Secretary, Ministry of Finance Islamabad vide letter dated 02.11.2015, compensation of Rs 200,000 and Rs 100,000 to affectees of earthquake for full and partial damaged houses in earthquake dated 26 October 2015 was approved.

According to PDMA letter No PDMA/ ADR/ Swat/ 15-16 dated 21.03.2016 Deputy Commissioner lower Dir was directed that house damage compensation be

restricted only for those owners of the damaged houses who are the occupants at the time of damage. Owners of rented damaged houses or its tenant is not authorized to receive such compensation. An owner of rented house cannot be compensated because rented house comes under income generation category. A tenant cannot be compensated for the reason that compensation is for the structure of house which does not belongs to him / her.

Contrary to above DC Lower Dir paid an amount of Rs 4.800 million against 36 cases in which one affectee was paid as many as eight times. Detail is attached at Annexure-XIX. Several affectees were paid even three times. Several affectees registered themselves twice by minor change in name but CNIC was same in all times/cases.

Audit is of the view that these affectees have managed to get compensation many times more than the entitlement. Some affectees may have more than one house and they got compensation three times against policy *ibid*.

The irregularity was pointed out to the management on 18.11.2016 and reminder dated 29.11.2016 but no reply has been received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that the inquiry may be conducted and recovery be made under intimation to audit.

(PDP No. 75, DC Lower Dir 2015-16)

#### **7.2.5 Double Payment of Compensation to Affectees Against Same CNIC – Rs 17.800 Million**

As per Secretary, Ministry of Finance Islamabad vide letter dated 02.11.2015, compensation of Rs 200,000 and Rs 100,000 to affectees of earthquake for full and partial damaged houses in earthquake dated 26 October 2015 was approved. Furthermore, as per letter No. PDMA/account/4-1/ 2015-16 dated 01.12.2015, all Deputy Commissioners of Khyber Pakhtunkhwa were directed to provide PDMA detailed information (CNIC, contact No, name etc.) of those who have been paid compensation for damages.

DC Lower Dir paid an amount of Rs 1,609.60 million to 13,433 affectees of earthquake of 26 October 2015 in compliance of the directions of KP Government / PDMA, during 2015-16. The scrutiny of the acquaintance roll of affectees / list of compensation showed that 133 persons were paid an amount of Rs 17.800 million against same CNIC and contact numbers. Detail is attached in Annexure-XX.

The survey conducted by committee including army personnel and assessment reports thereof showed double entries of the same person in 133 cases. This jeopardized the accuracy of survey conducted by army.

Audit is of the view that affectees/persons indicated in attached list have fraudulently got registered twice with army survey team and were paid two times. Resultantly double payment of Rs 17.800 million was made.

The irregularity was pointed out to the management on 18.11.2016 and reminder dated 29.11.2016 but no reply has been received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that responsibility may be fixed on person at fault beside recovery of undue payment under intimation to audit.

(PDP No. 76, DC Lower Dir 2015-16)

#### **7.2.6 Unjustified Transfer of Funds Without Approval - Rs 82.697 Million**

Rule 205 of FTR provides that “a government officer entrusted with the payment of money shall obtain for every payment he makes, including repayment of sums previously lodged with the Government, a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts. Every voucher must bear, or have attached to it, and acknowledgement of the payment signed by the person by whom or in whose behalf, the claim is put forward. The acknowledgment shall be taken at the time of payment”.

Furthermore, according to Rule 206 of FTR, in all cases in which it is not possible or expedient to support a payment by a voucher or by the payees receipt, a certificate of payment prepared in manuscript, signed by the disbursing officer and

countersigned by his superior officer, together with a memorandum explaining the circumstances, should invariably be placed on record and submitted to the Accountant General, where necessary. Full particulars of the claims should invariably be set forth: and where this necessitates the use of a regular bill fork the certificate itself may be recorded thereon.

DDMO Lower Dir transferred Rs 80 million from Relief account to DC Upper Dir during December 2015 on the instruction of Commissioner Malakand without approval of PDMA and Secretary Relief & Rehabilitation and Settlement Peshawar. Another amount Rs 2.697 million on account of survey charges to Army for assessment of damaged houses was transferred to Commissioner Malakand. However, copy of agreement approved at the competent forum regarding survey by Pak Army was not found attached.

Audit is of the view that transfer of funds without re-appropriation/approval of competent forum (PDMA) was un-authorized and irregular.

The irregularity was pointed out to the management on 18.11.2016 and reminder dated 29.11.2016 but no reply has been received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that unauthorized transfer of funds may be inquired under intimation to audit.

(PDP No. 78, DC Lower Dir 2015-16)

#### **7.2.7 Missing Bank Statement and Difference in Number of Cheques Between Bank Statement and Acquaintance Roll - Rs 459.1 Million**

According to Rule 23 of General Financial Rule Volume-I, every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.



In DC Lower Dir, an amount of Rs 1,589.200 million was shown paid on account of house compensation from bank account No. 3039774243 NBP Lower Dir. During audit, bank statement was demanded vide 1, 2 and 3 dated 19.09.2016, 26.09.2016. The management produced bank statement for the period 27.10.2015 to 01.12.2015 and 15.12.2015 to 27.10.2016. It was noted that bank statement for 14 days of December 2015 i.e. 02.12.2015 to 14.12.2015 was missing / not produced while huge payments were made during this period.

The comparison of acquaintance roll and available bank statement revealed huge difference in number of cheques issued and presented to bank as detailed below:

Particulars	Bank Statement		Acquaintance Roll		Diff:	Difference Amount (Rs)
	No. of Cheques presented	Amount (Rs)	Number of cheques shown disbursed	Amount (Rs)		
Fully damaged house @ Rs200,000 each	2021	404.2	2459	491.8	438	87.6
Partially damaged house @Rs 100,000 each	7463	746.3	10974	1097.4	3511	351.1
Total	9484	1150.5	13433	1589.2	4028	459.1

It is clear from above that only 9,484 cheques amounting to Rs 1150.50 million were presented to bank which were ultimately paid. The acquaintance roll was overstated or wrong as it shows disbursement of 13,433 cheques amounting to Rs 1,589.200 million whereas only 9,489 cheques were presented to bank for payment. As such 4018 cheques amounting to Rs 459.10 million were not presented to bank. Thus this amount was required to be shown in bank account as balance on certain dates. In fact, actually only Rs 167.914 million are available in bank account instead of Rs 459.10 million. Question arises that if 4,018 cheques valuing Rs 459.10 million are presented now in bank, then how the bank will pay to these affectees against already expired cheques and balance of Rs 167.914 million only.

Audit is of the view that actually 9,484 cheques amounting to Rs 1150.50 million have been paid as per bank statement. The figures provided to audit and shown in acquaintance roll of 13,433 cheques amounting to Rs 1,589.20 million are misleading and incorrect.

The irregularity was pointed out to the management on 18.11.2016 and reminder dated 29.11.2016 but no reply has been received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that high level inquiry may be conducted to find the whereabouts of 4018 un-presented cheques valuing Rs 459.10 million and short bank balance of Rs 291.186 million (Rs 459.100 – Rs 167.914) in bank statement on 30.09.2016 under intimation to audit.

(PDP No.79, DC Lower Dir 2015-16)

#### **7.2.8 Irregular Payment on Account of Transportation of Relief Items – Rs 1.071 Million**

Rule 205 of FTR provides that “a government officer entrusted with the payment of money shall obtain for every payment he makes, including repayment of sums previously lodged with the Government, a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts. Every voucher must bear, or have attached to it, and acknowledgement of the payment signed by the person by whom or in whose behalf, the claim is put forward. The acknowledgment shall be taken at the time of payment”.

Furthermore, Rule 206 of FTR provides that in all cases in which it is not possible or expedient to support a payment by a voucher or by the payees receipt, a certificate of payment prepared in manuscript, signed by the disbursing officer and countersigned by his superior officer, together with a memorandum explaining the circumstances, should invariably be placed on record and submitted to the Accountant General, where necessary. Full particulars of the claims should invariably be set forth: and where this necessitates the use of a regular bill fork the certificate itself may be recorded thereon.

DC Lower Dir paid an amount of Rs 1.071 to various transporters/ suppliers/ vendors for miscellaneous expenditure from relief account during 2014-15 and 2015-16 without observing codal formalities mentioned against each as follows:

S. #	Particular	Cheque # and date	Amount (Rs)	Remarks
1	AC Lal Qilla for payment to drivers for transportation of relief items	762895 dated 27.02.2016	128,500	Statement showing quantity of items supplied per vehicles, type of vehicle, capacity and distance from one location to another, capacity of vehicle, quantity loaded, arrival and departure time was not found attached. Certificate showing issuance and receiving of items were also not found available.
2	Manager Dir Kohistan goods agency for supply of tents to DC Chitral	564819 dated 21.08.2015	74,000	Issuance/receiving certificate not found attached with vouchers Rs 35000/vehicle were paid without bidding (three quotations from different suppliers).
3	Paid to AC Lal Qilla for payment to transporters on account of survey charges	762895 dated 27.02.2016	220,000	No detail like distance covered, statement/ progress report showing total number of houses surveyed was found attached with vouchers. No criteria for hired vehicles i.e. minutes of committee alongwith the approval of competent authority were found attached.
4	Paid on account of survey charges	762897 Dated 08.03.2016	107,350	Report showing number of houses surveyed was not found attached. Moreover payment has been made for supply of tents without handing/taking over reports. Verified statements with requisite particulars were not found attached, like quantity of items delivered, vehicle type, capacity, distance etc.
5	Paid on account of hiring charges and survey	762893	24,000	Reports showing detail of surveyed houses not found attached.
6	AC Timergara	762899 dated 16.03.2016	92,000	Reason for re-verification was not found attached. Vehicle-wise progress report showing number of houses surveyed, location, distance covered was not found attached.
7	AC Samarbagh	762900	64,972	Statement showing particulars like vehicle type, location, distance covered in km, items received by whom not found attached.
8	AC Lal Qila AC S.bagh AC A.zai on account of relief activities	Payment made in cash to ACs.	290,000	No detail/brief of the relief activities performed was found attached with the receipts
	AC Chakdara on account of fare of food & non-food items		70,700	No detail of quantity of items transported per vehicle and distance covered was mentioned in the statement. Receiving certificate was also not found attached.
<b>Total</b>			<b>1,071,522</b>	

Audit is of the view that payment made on account of transportation charges without details and survey of particulars as mentioned above was irregular.

The irregularity was pointed out to the management on 18.11.2016 and reminder dated 29.11.2016 but no reply has been received.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that payment thus made on account of transportation charges may be justified.

(PDP No. 80, DC Lower Dir 2015-16)

## **Chapter- 8**

### **Khyber Pakhtunkhwa Emergency Rescue Service (Rescue 1122) Peshawar**

#### **8.1 Introduction to the Department**

The Khyber Pakhtunkhwa Emergency Rescue Service (Rescue 1122) was initiated under ADP Scheme since 1<sup>st</sup> January 2010 on the pattern of modern and tested model of Emergency Rescue Service in Punjab. The pilot project was initially started at Peshawar where it has successfully launched its activities and has been able to respond to and help in emergencies cases i.e. as a rescue of acts of terrorism, fire incidents, road traffic accidents, building collapse and medical emergencies such as heart attacks, delivery cases etc.

The Emergency Rescue Service (ERS) Rescue 1122 was regularized under the Act of KP Assembly during July 2013. The ERS KP has expanded its projects / activities and established in other districts of KP i.e. Mardan, Swat, D.I.Khan and Abbottabad with further extensions to Buner, Upper Dir and Rustam & Katalung etc.

#### **8.2 AUDIT PARAS**

##### **Non-production / concealment of record**

##### **8.2.1 Non-Production of Record**

According to Section 14 of Auditor General Functions and Powers 2001:

- i. The officer incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with request for information in as complete a form as possible and with all reasonable expedition.
- ii. Any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules applicable to such person.

During audit of DG ERS Rescue 1122 Peshawar HQrs record was requisitioned vide various requisitions and reminder but following record was not produced:

- i. PC-Is/Revised PC-Is of ERS Peshawar (HQ).
- ii. Bank Reconciliation statements
- iii. Project wise year wise Reconciliation statements of expenditure
- iv. Stock taking reports / inspection reports of items purchased.
- v. Stock register of vehicles
- vi. Logbooks of vehicles (Developmental expenditure)
- vii. SOEs of developmental expenditure District wise
- viii. Tender issue register
- ix. Detail of income tax deducted and deposited.
- x. Recommendation of selection / recruitment / appointments committee.
- xi. Internal audit / inspection report of store / stock carried out vide office order dated 09.04.2013.
- xii. Bank reconciliation statement (June 2016)

Audit holds that non-production of record was serious lapse on the part of management.

The matter was reported on 21.10.2016. It was replied by management that the record was produced during audit. Rescue 1122 establishment was of infancy stage and record was not maintained properly.

The reply was not satisfactory as requested record was not provided. It was required to be maintained and provided as & when demanded by any agency of government.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Non-production of record may be inquired and disciplinary action taken against responsible under intimation to audit.

(PDP No. 126, Rescue 1122 KP- 2010-16)

### **8.2.2 Concealment of Vouchers Pertaining to Purchase of Vehicles, Store and Uniform - Rs 135.604 Million**

According to Section 14 (ii) of Auditor General Functions, Powers and Terms & Conditions of Service 2001, any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules applicable to such person.

In ERS Rescue 1122 Peshawar HQrs vouchers for Rs 132.967 million (developmental expenditure) were not available on record / not produced to audit. Similarly vouchers for Rs 2.637 million (current expenditure) pertaining to the year 2013-14 to 2015-16 out of total expenditure of Rs 48.120 million were also found missing / not available on record.

Audit is of the view that concealment of auditable record was serious lapse on the part of management / officials which leads to suspected misappropriation.

Concealment of record was brought into the notice of management on 21.10.2016. Department replied that record is available.

Reply is not acceptable because copies of vouchers for developmental expenditure of Rs 97.062 million incurred on procurement of vehicles etc. were provided while no record of expenditure of Rs 35.914 million was produced. Copies of vouchers for Rs 472,712 only were produced against missing vouchers of Rs 2.637 million of current expenditure. Moreover, the record was concealed during audit as well as with reply to hide the misdeeds and misappropriations.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Concealment / non-production of auditable record may be inquired for disciplinary actions against person(s) at fault under intimation to audit.

(PDP No. 118, Rescue 1122 KP- 2010-16)

## **Irregularities / Non compliance**

### **8.2.3 Non-Confirmation of Appointments of Officers and Staff of Rescue 1122**

As per Rule 5 of NWFP Civil Service Act 1973, appointment to a civil service of the Province or to a civil post in connection with the affairs of the Province shall be made in the prescribed manner by the Governor or by a person authorized by the Governor in that behalf. As per Rule 3 of the NWFP Civil Servants (Appointment, Promotion & Transfer) rules, 1989, appointment to posts shall be made (b) by initial recruitment in accordance with the provisions contained in Part-III of these rules.

Khyber Pakhtunkhwa Emergency Rescue Service (Rescue 1122) Peshawar HQrs was established during January 2010 as a project by Government of KP and various trainees were enlisted on conditional and provisional basis for training on following terms and conditions:

- i. Successful completion of Emergency Training at Punjab Emergency Training Academy, Lahore.
- ii. Compulsory hospital attachment.
- iii. Temporary appointment against posts as per project policy.
- iv. Payment of stipend equal to minimum of one basic pay in respective scale during training period.

During audit following irregularities were observed:

- i. As per Government policy appointments in projects are made on contract basis for a definite period on fixed pay whereas neither any contract agreements were signed nor selection was made against fixed pay.
- ii. Certificates regarding successful completion of training were not obtained.
- iii. No certificate of attachment with hospitals was obtained.
- iv. The probations period has also not been terminated.
- v. No appointment order of successful trainees was issued, nor any contract agreement were signed and extension in contract accorded by the competent authority.



The Emergency Rescue Service (Rescue 1122) was regularized under the Act of KP Assembly during July 2013. It was required to regularize the selection of trainees by issuing appointment order of each individual against relevant post as well as confirmation of service after fulfillment of codal formalities i.e. medical certificates, confirmation of degrees etc. but no such requirement was fulfilled.

All these trainees are being paid pay and allowances of regular Government servants along with other perks and privileges from the date of enlistment as trainee till date of audit. Audit holds that since no appointment order has been issued nor any confirmation of service has been made as such the trainees are not entitled for the benefits of regular Government employees and pay & allowances already paid are held irregular.

The irregularity was reported on 21.10.2016. It was replied by management that appointments were made on contract basis and upon signing of terms laid down in appointment orders. The certificate from ERS Academy Lahore were requested time and again but not provided. All the recruited rescuers were attached with major teaching hospitals of Peshawar. Regarding, regularization orders, the Rescue Council regularized the service of BPS- 17 to 18 whereas BPS- 01 to 16 was subjudiced in court of law.

The reply is not convincing as compulsory successful training certificates, hospital attachment certificates and report of ERS Academy Lahore, notification regarding regularization of Rescue staff and detail of court cases was not produced. Moreover, codal formalities were also not fulfilled.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

The matter may be investigated to fix responsibility beside regularization under intimation to audit.

(PDP No. 81, Rescue 1122 KP- 2010-16)

#### **8.2.4 Irregular Purchases Without Approval and Procurement Without Inspection by Purchase Committee - Rs 107.436 Million**

According to Rule 32 of KP PPRA 2013, (i) each procuring entity shall constitute committees, in accordance with delegation of financial powers, (ii) the committees shall have a representative each from the accounts or finance or planning sections of the procuring entity apart from others, (iii) a technical member shall be inducted from the relevant line department.

In DG ERS Rescue 1122 Peshawar, a purchase / procurement committee was constituted under the Chairmanship of Secretary P&D Government of KP for procurement of vehicles etc. The meeting of the committee was held on 07.07.2010 and tenders of M/s Meraj & Co for purchase of vehicles were approved in the absence of Chairman. A member representative of DG Punjab ERS was also not present in the said meeting. It was further observed that the offer of single bidder was accepted. The work order was issued by DG without office No and date and payments of Rs 107.436 million was made to supplier as detailed below:

<b>S #</b>	<b>Cheque #</b>	<b>Date</b>	<b>Amount</b>	<b>Remarks</b>
1	A047108	12.08.201	12,000,000	Purchase of vehicles
2	A047109	12.08.201	12,000,000	
3	A047110	12.08.201	82,200,000	
4	A047111	12.08.201	1,236,375	
<b>Total</b>			<b>107,436,375</b>	---

Moreover, the relevant record i.e. NIT, comparative statement, work order, detail of vehicles, delivery challan, inspection report, deduction of sales/ income tax etc. was not available.

This resulted into irregular purchases without approval of purchase committee and non-production of record.

The irregularity was pointed out on 21.10.2016. It was replied that Chairman Purchase Committee constituted a sub-committee on 08.03.2010, the purchases were made accordingly and all the record is available.

The reply is not acceptable as the sub-committee was constituted for tenders opened on 06.03.2010 to submit its report along with recommendations. The tenders in

question were opened on 6<sup>th</sup> May and 7<sup>th</sup> of July 2010 without Chairman of purchase committee and rates thereof were accepted. As such no recommendations of sub-committee were forthcoming from record.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

The matter may be investigated under intimation to audit.

(PDP No. 82, Rescue 1122 KP- 2010-16)

#### **8.2.5 Non / Less Deduction of Sales Tax - Rs 21.525 Million**

As per Rule Sales Tax Special Procedure (Withholding) Rules, 2007 a withholding Agent, shall deduct 1/5 of sales tax amount and deposited into treasury besides intimation to the concerned Tax Office regarding the recovery of the balance amount of tax from the concerned.

In ERS (Rescue 1122) Peshawar HQrs sales tax was not deducted/ less deducted from various suppliers as detailed in Annexure-XXI.

This resulted into loss of Rs 21.525 million to Government.

The matter was pointed out on 21.10.2016. The department produced Revenue Division SRO No. 549 / 2008, SRO No. 492 / 2009 and SRO No. 163 /2010 and replied that all the items mentioned in Para were exempted of sales tax in the year of purchase.

The reply was not tenable as these items were not found exempted. Moreover, exemption certificates of supplier from Custom / Sales Tax Department were also not produced.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Loss due to non / less deduction of sales tax may be investigated to fix responsibility on the persons at fault besides recovery under intimation to audit.

(PDP No. 83, Rescue 1122 KP- 2010-16)

### **8.2.6 Unjustified Payment Without Completion of Work - Rs 3.492 Million**

According to DG ERS Peshawar HQrs letter No. Rescue-1122/ Proc:/2013/16 dated 04.03.2013, the work order for “Establishing & commissioning of Provincial Monitoring Cell (PMC) at Rescue 1122 Peshawar Head Quarters” was awarded for cost of Rs 3.492 million with following terms:

- i. Establishing and commissioning of Provincial Monitoring cell
- ii. Installation of IP cameras monitoring system covering control room in KP and having capability to integrate all the new control rooms in other districts,
- iii. Live call screening, features Management/ reporting module, dispatch module etc.
- iv. Installation of Automatic Vehicle Locator (AVL) system in at least 30 vehicles of Rescue 1122 with statistical reporting including vehicle driven distance repots, fuel measurement of vehicles etc.
- v. The system must have minimum life of three years with free repair & maintenance period of one year.
- vi. The time limit for supply, testing and commissioning is 45 days which will be reckoned from the 3<sup>rd</sup> day of issuance of work order.

Contrary to above, payment of Rs 3.492 million was made to M/s Inter Networking Development Services vide cheque No. 158056 during May 2013 without installation and commissioning of PMC. The supplier provided 3 IP Cameras, software CD, and 5 Desktop computers and furniture but PMC could not be installed and commissioned as per work order till date of audit i.e. August 2016. Following further irregularities were observed:

- i. The supplier provided software on 17.04.2013 which remained in store till 03.02.2015.
- ii. No AVL system in vehicles was installed.
- iii. No report was found generated by PMC.
- iv. Only two IP Cameras were installed covering control room and District Mardan office only.
- v. 5 Computers, chairs and tables were provided as per inspection report but these were found not entered in stock register.

Audit holds that payment of whole amount to supplier without completion of job was clear favor to supplier and loss to Government

The irregularity was reported to management on 21.10.2016. It was replied that that Provincial Monitoring Cell is completely functional having connectivity with existing control rooms in other districts. Installation of AVL system was kept pending for the approval of the competent authority to install all in vehicles but now the installation as per work order 18 ambulances has been done.

The reply was not convincing as payment was required to be made after completion of job / work which was not done.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

The matter may be investigated to fix responsibility on the persons at fault under intimation to audit.

(PDP No. 84, Rescue 1122 KP- 2010-16)

#### **8.2.7 Irregular Payment on Account of Civil Works and Land Compensation - Rs 349.496 Million**

According to Para 4 of Assignment Accounts Operational Procedure, the drawing authorities will submit monthly account of expenditure with copies of paid vouchers to the concerned AG/DAO for post audit purpose by 15th of each month who will carry out 100% post audit

DG ERS Peshawar (HQ) paid an amount of Rs 267.24 million on account of civil works to various Divisions of C&W Department. However the supporting documents i.e. PC-I, administrative approval, demand bill, detail of civil works etc. were not available with payment vouchers.

Similarly an amount of Rs 20.896 million was released to DOR&E Mardan and Peshawar for acquisition of land for Emergency Rescue Service (Rescue 1122) unit offices. The relevant record i.e. award, detail of land acquired, compensations made to owners, acquaintance rolls, measurement, mutations on the name of ERS etc. was not

produced which shows that payment was released without acquisition of land / award and attestation of mutation on the name of department.

The respective departments have not rendered the accounts against these releases. Moreover, sanction of competent authority for release of payment was also not available / produced to audit. The detail of payment is given below:

S #	Date	Cheque #	Amount (Rs)	Paid to
1	05.05.11	99414	152.000	C&W Division Peshawar
2	06.06.12	156443	61.357	C&W Division Mardan
3	28.04.14	202528	14.000	XEN Building Division 2 Peshawar
4	18.12.14	202578	10.000	C&W Division Mardan
5	11.03.15	202588	20.000	C&W Division Mardan
6	23.04.15	202596	20.000	C&W Division Mardan
7	26.06.15	277374	22.712	C&W Division Swat
8	22.01.16	298772	10.000	C&W Division Swat
9	11.03.16	307638	18.031	C&W Division Mardan
10	20.06.16	381015	0.500	C&W Division Swat
11	21.05.12	A 156405	6.428	DOR&E Mardan
12	05.06.12	A 156431	10.00	DC Peshawar
13	22.01.16	A 298772	4.468	DC Peshawar
<b>Total</b>			<b>349.496</b>	

Audit holds that in absence of relevant record and without fulfilling the codal requirements, the payment so made was irregular.

The irregularity was reported on 21.10.2016. It was replied that being his mandate, C&W has prepared PC-1s, approved the schemes from competent forum and completed all the codal formalities. Releases were made for early completion of works. Payments to DOR &E were made to acquire land and record will be produced as soon it will be available.

The reply was not convincing because the accounts of expenditure has not been rendered. Moreover, payments were made for land during 2012 but till date land has not been acquired. The relevant record was also not produced to audit.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

It is recommended that irregular payment may be justified under intimation to audit.

(PDP No.86& 85, Rescue 1122 KP- 2010-16)

### **8.2.8 Irregular Purchases of Rs 1.819 Million Without Tender and Loss of Rs 63,665 Due to Non-Deduction of Sales Tax**

As per Rule 6 of KP PPR 2014, procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs 100,000 (rupees one hundred thousand).

As per Rule Sales Tax Special Procedure (Withholding) Rules, 2007 a withholding Agent, shall deduct 1/5<sup>th</sup> of sales tax amount and deposited into treasury besides intimation to the concerned Tax Office regarding the recovery of the balance amount of tax from the concerned.

DG Rescue 1122 Peshawar (HQ) paid an amount of Rs 1.818 million during June 2010 vide cheque No. AO-64460 to M/s Falcon Business Peshawar on account of purchases of computers and IT equipment. It was observed that:

- i. The work was awarded without open competition.
- ii. NIT in at least two daily leading newspapers as well as advertisement on authority's website was not published.
- iii. The minutes of purchase committee / approval was not produced.
- iv. Sales tax was not deducted from supplier which resulted into loss of Rs 63,665 to Government exchequer.
- v. No inspection report regarding quality and quantity of items received was available.

This resulted into irregular procurement of Rs 1.8919 million without competition and non-deduction of taxes of Rs 63,665.

The irregularity was reported to management on 21.10.2016. It was replied that the work was awarded to M/S Falcon in light of second advertisement and the only firm offering complete requirements. The sale tax was not deducted as the information technology items were exempted of the sales tax in 2010.

The reply was not convincing as minutes of purchase committee and advertisement in leading newspapers were not produced. Moreover, the list of participants in bid evaluation committee dated 25.05.2010 revealed that six firms have participated in bidding process while the comparative statement has been prepared for only Falcon Enterprises which creates doubts. SRO showing exemption of sales tax on IT equipment was also not produced.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that the matter may be inquired to fix responsibility on the person(s) at fault beside recovery of sales tax under intimation to audit.

(PDP No. 87, Rescue 1122 KP- 2010-16)

### **8.2.9 Doubtful Purchase of Uniform - Rs 6.754 Million**

As per Rule 148 of GFR Vol-I, 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.

In DG Rescue 1122 Peshawar (HQ) various payments of Rs 6.754 million were made on account of purchase of uniform. Following irregularities were observed:

- a. An amount of Rs 2,979,200 was paid during June 2010 to M/s DAR Enterprises Lahore. The comparison of delivery challan dated 17.06.2010 with stock register shows that various items costing Rs 2.144 million were not found recorded in stock register as detailed below:



S #	Particulars	Units purchased	Units entered in stock register	Diff:	Unit cost (Rs)	Total Cost (Rs)	Page No of stock register
1	Reflecting vests	500	23	477	490	233,730	50
2	Belts	150	20	130	490	63,700	120
3	Bulk	50	0	50	490	24,500	Nil
4	Safety helmets	800	489	311	490	152,390	140
5	Safety shoes	500	472	28	490	13,720	90
6	Uniform shirts & trousers	930	34	896	1470	1,317,120	1
7	Jersey	600	148	452	490	221,480	160
8	Socks	120	0	120	980	117,600	124
<b>Total</b>						<b>2,144,240</b>	---

- b. Rs 3,353,700 were paid vide cheque No. AO99481 during June 2011 against simple computer generated bill which do not indicate the name of supplier, address, contact numbers etc. The counter folio of cheque was also not produced to ascertain the payee. Purchase was made without floating NIT. It was further observed that 1960 shirts and 980 trousers were purchased against available strength of 453 personal. Stock entry for 980 trousers & shirts costing Rs 1,460,200 was not found recorded in stock register.
- c. An amount of Rs 1,256,746 was paid to M/s Chiragh Din & Sons vide cheque No. 277369 during June 2015. No entry / record of purchases in stock register could be produced.

In all the cases, supporting documents i.e. NIT, tender form, comparative statement, inspection reports / stock inward reports etc. were also not available on record.

Audit holds that the entire purchases were doubtful.

The irregularity was reported to management on 21.10.2016. The department replied that:

- (a) uniform was provided to rescue cadets who were at training at ERS Academy Punjab and produced photocopies of pages No. 1, 120, 124, 140, 150 and 160 of stock register. The record produced shows that alterations have been made which rendered the entire record as doubtful.

- (b) 02 set of uniform are issued to each rescuer. The counter foil of cheque could not be traced as it is very old record. The reply was not convincing as name of supplier was not mentioned anywhere on delivery challan, stock entry for 980 shirts & trousers was also not found. Copy of advertisement provided did not contain uniform item.
- (c) department produced photocopies of register No. 1 page 50 & 56 and replied that due to clerical mistake the store keeper took it on irrelevant register. The reply was not tenable as no entry / record as to safety helmets for Rs 778,500 was produced.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that doubtful purchases may be investigated to fix responsibility on the person(s) at fault under intimation to audit.

(PDP No. 88, 89 & 120 Rescue 1122 KP- 2010-16)

#### **8.2.10 Loss Due to Vehicle Accidents and Non-Recovery From Responsible Despite Recommendations – Rs 1.388 Million**

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

In DG ERS Peshawar HQrs it was observed that an ambulance bearing No. PA-13 (Toyota Hiace) met with accident. A departmental inquiry was conducted and 50% of repairing cost was directed to be recovered from driver for carelessness and negligence vide office order dated 12.07.2012. An amount of Rs 786,820 was incurred on repair as such Rs 393,410 were required to be recovered which was not done.

Similarly three other vehicles met with accident and Rs 146,197 were incurred on repair. The responsibility was fixed on drivers concerned and competent authority directed for recovery of Rs 61,998 as detailed below. However no recovery was shown to audit.

Vehicle No.	Cost of repair	Penalty imposed	Amount required to be recovered
A 2539	72,292	50%	36,146
PA 02	36,905	50%	18,452
PA 12	37,000	20%	7,400
<b>Total</b>	<b>146,197</b>	<b>--</b>	<b>61,998</b>

Audit holds that entire amount was required to be recovered from concerned which was not done and loss was given to Government Ex-chequer.

The matter was pointed out on 21.10.2016. It was replied that Direct General waived off the balance recovery of Rs100,748 out of Rs 150,000.

The reply was not correct as DG vide letter dated 12.07.2012 directed to recover 50% of total cost of repairing as a result of inquiry which comes to Rs 393,410 (Rs 786,820 x 50%). No reply as to recovery of Rs 61,998 and record / authority under which the already recommended/ imposed recovery waived off was produced.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

The matter may be investigated for non-recovery of already imposed penalty under intimation to audit.

(PDP No. 90, Rescue 1122 KP- 2010-16)

#### **8.2.11 Unjustified Purchase of Vehicles Without Provision in PC-I and Concurrence From Government - Rs 75.748 Million**

According to Government of KP Delegation of Powers and Re-appropriation Rules 2001, (Second Schedule ) 3 (b), all cases involving purchase of vehicles/ Motor Cycles shall have prior concurrence of Provincial Planning, & Development and Finance Departments even if it is approved as part of PC-I.

According to Rule 96 of GFR Vol-I, it is contrary to the interest of the State that money should be spent hastily or in an ill-considered manner merely because it is available.

DG ERS (Rescue 1122) Peshawar purchased various vehicles without provision in respective PC-Is. The detail is as under:

- a. Three vehicles were purchased for Rs 59.475 million during June 2013 without provision in PC-I for establishment of Emergency Services (Rescue 1122) at Peshawar. The detail is as under:

S #	Item	Cost (Rs)
1	Dumper truck	13,500,000
2	Recovery vehicle	21,000,000
3	Excavator Hitech	24,975,000
<b>Total</b>		<b>59,475,000</b>

- b. Two vehicles for Rs 5.369 million were purchased without provision in PC-I for Enhancement of Capacity Building of District Peshawar & Mardan. The detail is as under:

Cheque No.	Date	Supplier	Amount	Specification
307652	Apr-2016	Toyota Motors	3,833,840	Toyota VIGO
307658	Apr-2016	Honda Atlas Pak	1,535,000	Toyota Altis Car
<b>Total</b>			<b>5,368,840</b>	

- c. Four vehicles were purchased for Rs 10.905 million without provision in PC-I for Rescue 1122 at District Mardan. The detail is as under:

S #	Make Model	Qty	Cost (Rs)	Name of supplier
1	Dihatsu Terrios 4x4	3	9,231,000	Toyota Frontier Motors
2	Hilux Pickup 4x2	1	1,674,691	Toyota Frontier Motors
<b>Total</b>			<b>10,905,691</b>	---

Following further irregularities were observed:

- Approval from P&D and Finance Department for purchase of vehicles was not obtained / produced.
- Provision of funds in budget for procurement of mentioned vehicles was not produced.
- The relevant record of purchases i.e. NIT, comparative statement, work order, delivery report, inspection report etc. was not produced.
- No stock entry for vehicles purchased was shown.
- Vehicles purchased out of PC-I of District Mardan are being used in Peshawar HQrs while whereabouts and use of Toyota Hilux (Pickup 4x2) was not made known to audit.

The irregularities were reported to management on 21.10.2016. It was replied that two VIGO vehicles were purchased after approval from the Secretary RR & SD for staff visit to North Districts of Khyber Pakhtunkhwa as the Rescue-1122 was initiating the expansion. Being approved PC-I for District Mardan, approval from Finance was not required. The category of vehicles to be purchased was also not mentioned in PC-I. The use of vehicles is matter of internal adjustment.

The reply was not acceptable as these vehicles were purchased without provision in PC-I and without approval of Provincial Planning & Development and Finance Departments. No reply as to purchase of dumper truck, recovery vehicle, excavator and Honda Atlas Car was produced. The vehicles purchased are being used in other district which shows that these were purchased without actual requirements.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

The matter may be investigated to fix responsibility on the persons at fault under intimation to audit.

(PDP No. 91, 101 & 102 Rescue 1122 KP- 2010-16)

#### **8.2.12 Unjustified Purchase of Fire Hose and Hose Binding Machine - Rs 1.674 Million**

According to Rule 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.

DG ERS issued work order for supply of foam compound, fire hose, hose binding machine etc. to M/s Meraj Ltd. Karachi for Rs 3.999 million for ERS Mardan. It was observed that foam compound 5000 liters amounting to Rs 2.325 million was issued to ERS Mardan whereas other items for Rs 1.674 million were retained in Peshawar HQrs

Moreover, all fire vehicles of ERS are equipped with Fire hose (1.5” dia and 2.5” dia) and hose binding machine. The purchases of these items were made without determining the requirement and damage assessment to keep optimum inventory. As

such unnecessary purchase without determination of requirements resulted into unjustified expenditure of Rs 1.674 million.

The irregularity was reported to management on 21.10.2016. It was replied that purchase of fire hose was made to replace the damaged hoses during the firefighting operations. The fire hose binding machine is required for binding the fire hose on the metal coupling.

The reply is not convincing as the fire hose was purchased for District Mardan which were retained in Peshawar and no evidence for damage of fire hose was produced. No reply as to purchase of fire hose binding machine was produced.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that wasteful expenditure on unnecessary purchases may be investigated to fix responsibility and recovery under intimation to audit.

(PDP No. 92, Rescue 1122 KP- 2010-16)

#### **8.2.13 Non-Recovery of Loss Due to Missing of Hydraulic Cutter and Motorcycles - Rs 1.182 Million**

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

In ERS (Rescue 1122) Peshawar HQrs, a hydraulic cutter purchased for Rs 1.078 million was misplaced / lost from rescue vehicle on 30.08.2012. An inquiry was conducted to probe the matter and the DG vide letter dated 23.09.2012 held 8 officials responsible for misplacement of the item and directed to recover the actual cost i.e. Rs 1.078 million with immediate effect.

Similarly, two allotted motorcycles were stolen away from the concerned officials. In departmental inquiries, the officials were held responsible for the loss and

competent authority vide letters dated 11.12.14 and 26.05.2014 directed to recover an amount of Rs 104,294 (Rs 52,147 each). However no recovery was shown to audit.

This resulted into loss of Rs 1.182 million (Rs 1.078 million + Rs 0.104 million) to Government exchequer.

The irregularity was pointed out on 21.10.2016. It was replied that the cutter was lost during rescue operation after a massive bomb blast. Recovery for missing motorcycles has been initiated.

The reply is not tenable as the report of DRS and inquiry report reveals that hydraulic cutter was lost somewhere at Yousafabad Canal and Naguman, District Charsadda on 30.08.12 during rescue operations of two consecutive drowning cases. No documentary evidence in support of recovery of Rs 104,294 was produced.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that recommended recovery may be affected under intimation to audit.

(PDP No.93, Rescue 1122 KP- 2010-16)

#### **8.2.14 Loss Due To Award of Work to 2<sup>nd</sup> Lowest and Irregular Purchases Beyond PC-I Limit - Rs 6.125 Million**

According to Rule 19 (vi) of GFR Vol-I, whenever practicable and advantageous, contract should be placed only after tenders have been openly invited and in cases where the lowest tender is not accepted reasons should be recorded

According to NWFP (KP) FP Rules 2008, the procurement Rules 2003 were superseded by new Rules wherein no single source procurement under rule 36 (b) was allowed. The FP Rules 2008 have been repealed by KP PPR 2014.

DG ERS Peshawar HQrs invited tender for supply of five fire trucks. Three bidders participated in the bidding process. The bid evaluation committee rejected 1<sup>st</sup> lowest bid offered by M/s Ahmed Medix for Rs 47.870 million on the plea that call deposit attached with bid was on the name of M/s Bangish Enterprises. They also referred Para 36 (b) of NWFP procurement rules 2003 about procurement from single

source regarding additional supplies for the standardization with earlier supplies. The work was awarded to 2<sup>nd</sup> lowest M/s Meraj Limited for Rs 53.995 million. The work was required to be re-tendered which was not done, hence a loss of Rs 6.125 million was given to Government exchequer. The relevant record i.e. call deposit register, photocopy of call deposit of 1<sup>st</sup> lowest etc. was demanded which was not produced.

Following further irregularities were also observed:

- i. In PC-I provision for purchase of vehicle was made for Rs 45.00 million while the contract was awarded for Rs 53.995 million which exceeds PC-I limit.
- ii. Work was awarded during May 2012. Delivery was required to be made within 90 days while the vehicles were provided during May 2013. No clause for penalty was incorporated in agreement to safeguard Government interest. Thus benefits were extended twice and chances of personal interest could not be ruled out.

The irregularity was reported to management on 21.10.2016. It was replied that in order to safeguard the interest of the department the Ahmad Medix bid was rejected as the call deposit attached was on behalf of Bangish Enterprises.

The reply was not convincing as relevant record was not produced during audit as well as with reply. Moreover work was awarded to 2<sup>nd</sup> lowest instead of re-tendering.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that loss due to award of contract to 2<sup>nd</sup> lowest bidder instead of 1<sup>st</sup> lowest and excess expenditure beyond approved PC-I may be investigated under intimation to audit.

(PDP No. 95, Rescue 1122 KP- 2010-16)



### **8.2.15 Unjustified Payment Due to Supply of Generator of Below Specification - Rs 2.616 Million**

According to DG ERS (Rescue 1122) Peshawar letter No. Rescue-1122/Proc:/2012 dated 07.06.2012, supply order for 50 KVA generator diesel engine preferably Perkins, Caterpillar, Cummins etc. was issued to M/s Business Enterprises Peshawar.

DG ERS (Rescue 1122) Peshawar HQs paid Rs 2.616 million for supply of 50 KVA generators to M/s Falcon Business Enterprises for ERS Mardan station. The scrutiny of inspection report revealed that the supplier had provided generator of 45 KVA instead of 50 KVA. Moreover, the inspection committee did not have any technical member to check other specifications. It was observed that full payment was released to supplier. Supply order was itself vague as no specific originator country or company was mentioned as well as choice for three engine types were allowed to the supplier instead of specific make/model of a certain company.

In view of the above, accepting and payment for below specification generator was a clear favor to supplier at the cost of Government exchequer.

The matter was reported on 21.10.2016. It was replied that the generator supplied is of 50 KVA.

The reply is not tenable because the inspection report revealed that generator installed was of 45-KVA.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that investigation may be carried out to fix responsibility at the person(s) at fault beside appropriate recovery under intimation to audit.

(PDP No. 97, Rescue 1122 KP- 2010-16)

### **8.2.16 Wasteful Expenditure of Rs 1.490 Million Due to Purchase of Unnecessary Items and Overpayment of Rs 52,530 to Supplier**

According to Rule 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. Rule 148 provides 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 record a certificate to that effect.

DG ERS (Rescue 1122) Peshawar HQrs purchased mechanical / electrical workshop kits for Rs 1,498,198 vide cheque No. 158099 during June 2013 from M/s Nawaz & Co. It was observed that no workshop exists in Rescue HQrs nor any mechanical staff is available. All types of repair works i.e. electrical, mechanical etc. of vehicles is being carried out from market.

Moreover, full payment has been made to supplier for two trolleys costing Rs 52,350 without stock entry which shows that these were not provided by supplier.

Audit holds that purchase of workshop items without availability of workshop was wastage of public money and mere utilization of funds so available.

The irregularity was reported to management on 21.10.2016. It was replied that mechanical electrical kits were procured for routine maintenance of Rescue fleet at Districts Peshawar and Mardan where full fledged maintenance sections with sub-engineer, mechanics and supporting staff are available. The contractor has supplied the missing trolleys.

The reply is not tenable as no electrical & mechanical workshop was found in District Peshawar. No record / recovery for missing trolleys was produced.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

It is recommended that wasteful expenditure may be investigated and recovery be made under intimation to audit.

(PDP No. 98, Rescue 1122 KP- 2010-16)

### **8.2.17 Irregular Appointment of Legal Counsel and Payment - Rs 1.381 Million**

According to Sr. No. 5(xviii) of Delegation of Powers Rules 2001, the appointment of legal counsel and payment is subject to availability of funds and clearance of Law and Finance Departments is essential.

DG ERS (Rescue 1122) Peshawar HQrs appointed and paid Rs 1.381 million to various legal counsels. During scrutiny of record it was observed that:

- i. Approval from Law Department for appointment was not obtained.
- ii. No record of appointment, personal files, detail of cases perused, terms& conditions of appointment etc. was produced during audit.
- iii. All the payments were paid in cash / drawn on the name of DDO instead of payment through cross cheque.
- iv. Six (06) legal counsels were paid Rs 140,000 during June 2015 simultaneously for 19 cases only.
- v. Rs 210,000 were paid to Mr. Sabah ud Din Advocate but no detail was produced.
- vi. The payment was misclassified under object head “unforeseen” as no provision for law charges was available in budget and PC-I. Expenditure was booked against PC-Is of other Districts to manipulate the allotted budgets.

The irregularities were reported to management on 21.10.2016. It was replied that legal advisors were hired in light of cases against Rescue -1122. All the payments were made in the name of lawyers. Six legal counsels were not appointed at a time. Rs 210,000 were paid to clear arrears accumulated due to paucity of funds. The payment is made out of object head unforeseen as no allocation was allowed in the classified account.

The reply was not convincing as appointment of legal counsel was made without provision in budget and approval / clearance from Law and Finance Department. The entire payment was made / drawn by DDO by mis-classification and irrelevant expenditure booking. Moreover six legal counsels were paid during the month June 2015 whereas total number of cases was 19. No detail of payment against Rs 210,000 was produced to audit.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

The matter may be investigated to fix responsibility on the persons at fault under intimation to audit.

(PDP No. 99, Rescue 1122 KP- 2010-16)

#### **8.2.18 Irregular Appointments of Contingent Paid Staff and Payment - Rs 1.592 Million**

According to Rule 11 of GFR Vol-I, each head of a department is responsible for enforcing financial order and strict economy at every step.

DG ERS Peshawar appointed contingent paid staff and paid Rs 1.592 million on account of salary. Following irregularities were observed:

- i. Delegation of power under which the contingent staff was hired was not produced to audit.
- ii. The relevant record i.e. appointments, CNIC, job performed, attendance, personal files, acknowledgment receipts were also not available.
- iii. The payment of salaries was made through cash / drawn by DDO instead of payment through cross cheque.
- iv. A large work force is available on the strength of DG ERS Peshawar HQrs and ERS District Peshawar being accommodated in one building.

In view of above irregularities, the appointment of contingent staff was held irregular and payment made was doubtful.

The irregularity was reported to management on 21.10.2016. It was replied that appointment was made to ensure the cleanliness of Rescue -1122 headquarters / station 55.

The reply is not convincing as appointment was made without any power delegated in rules. The cleanliness job was required to be performed by staff already appointed for the purpose. The entire payment was made in cash / drawn by DDO which creates doubts.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

The matter may be investigated to fix responsibility on the persons at fault besides recovery under intimation to audit.

(PDP No. 100, Rescue 1122 KP- 2010-16)

### **8.2.19 Unjustified Payment and Release of Security Without Installation of Essential Equipment in Rescue Vehicles- Rs 19.410 Million**

According to Rule 23 of GFR Vol-I, every Government officer should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part and on the part of any other Government officer.

As per inspection of fabrication dated 17.10.2012 of DG ERS (Rescue 1122) regarding handing/ taking over of rescue vehicles from M/s Ahmed Medix, certain imported item like Thermal Imaging Camera, Concrete Cutting Rescue Chain Saw and SCUBA with full face Mask was not installed as per work order.

DG ERS (1122) Peshawar HQrs, work order for supply of two Rescue vehicles alongwith accessories for District Mardan was awarded to M/s Ahmed Medix. An amount of Rs 17.350 million was released as advance payment to supplier vide Cheque No. 158028 dated 29.06.2012. These vehicles were provided by supplier on 17.10.2012. The inspection report revealed that following essential equipment were not installed in these vehicles:

<b>S #</b>	<b>Name of item / accessories</b>	<b>Qty.</b>
1	Thermal Imaging Camera (ISG UK)	02
2	Concrete Cutting Rescue Chain Saw (UNIFIR SAW USA)	02
3	SCUBA with full face Mask (Imported)	02

The receipt / installation of above items in rescue vehicles was not made known to audit. Moreover, security amounting to Rs 2.060 million was also released to supplier vide cheque No. 158082 during June 2013.

Audit holds that receipt of vehicle and release of security without installation of essential equipment was clear favor to contractor at the cost of Government exchequer.

The irregularity was reported to management on 21.10.2016. It was replied that the items in question are imported items which was subject to clearance by security

agencies. The same were received, taken on stock and later on issued to the relevant vehicles.

The reply is not tenable as full payment was made without completion of job / work. Moreover relevant record viz import invoices, clearance certificate from concerned agencies, inspection report, installation report etc. was not produced.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

The matter may be investigated to fix responsibility on the persons at fault beside the loss may be made good from responsible under intimation to audit.

(PDP No. 103, Rescue 1122 KP- 2010-16)

#### **8.2.20 Doubtful Purchases and Non-Deduction of Sales Tax - Rs 2.426 Million**

According to Rule 10 (iv) of GFR Vol-I, public moneys should not be utilized for the benefit of a particular person.

DG ERS Rescue 1122 Peshawar HQs made payment for Rs 1.932 million to M/s Express Technologies& Enterprises Peshawar for purchase / supply of various items i.e. medicine, stationary, printing & publication and provision of tent services. The entire purchases were made through quotations from a firm dealing in IT products & services. The detail is as under:

<b>Cheque #</b>	<b>Date</b>	<b>Amount</b>	<b>Payment made for</b>
298782	Jan-16	997,100	Medicine
298731	Dec 15	181,898	Medicine
307613	Mar-16	63,600	Stationery
298728	Dec-15	178,450	Tent services
298728	Dec-15	151,700	Printing of banners
298728	Dec-15	95,500	Tent services
298731	Dec-15	98,500	Tent services
298734	Dec-15	151,710	Invitation Cards, posters banners
277363	June-15	13,410	No detail provided
<b>Total</b>		<b>1,931,868</b>	---

Following further irregularities were observed:

- i. Medicines for Rs 1.179 million were purchased on quotation basis instead of inviting tender. No other record i.e. work order, certificate of quantity and quality etc. was available.
- ii. A cheque No. 298734 for Rs 151,700 was paid to supplier. Rs 100,000 were paid for printing & publication while no detail against payment of Rs 51,700 was available.
- iii. No stock entry for printed material of Rs 251,700 and stationary costing Rs 63,600 was found recorded in stock register.
- iv. Rs 372,450 were paid during December 2015 vide three separate cheques. However no detail i.e. purpose of tent services, date & place, list of participants etc. was available.
- v. Rs 12,000 were paid as transportation charges despite availability of fleet of Government vehicle (pickup) with ERS Peshawar. No detail for Rs 13,400 (cheque No. 277363) was available.
- vi. NOC from Government printing press for printing from market was not obtained.
- vii. 1/5<sup>th</sup> Sales tax amounting to Rs 25,597 (Sr. No. 3 to 7) was also not deducted. (Rs 752,870 x 17% x 1/5).
- viii. The quotations and supplier bills were also found doubtful / self-made.

Similarly, Rs 495,000 were paid to M/s Millat Advertisers for supply of 1,000 dead body sheets vide cheque No. 202549 dated June 2014. It was observed that advertisement was made for purchase of “different emergency equipment” during March 2014 wherein no clear detail for purchase of dead body sheets was mentioned to achieve economical & competitive rates. The work order was issued to advertisement agency which has no concern with supply of dead body sheets. As such chances of personal interest could not be ruled out, this made the entire process doubtful.

In view of the above entire payment made was held doubtful.

The irregularity was reported to management on 21.10.2016. It was replied only procurement exceeding Rs 25.00 million needs to be advertised. Dead body sheets were included in the wide parameter of different emergency equipment. As the printing of “Rescue-1122” was involved and only 1,000 sheets were to be supplied therefore no whole sale/ retailers applied for the said tender documents.

Reply was not acceptable because procurement of more than Rs 100,000 was required to be made as per KP PPRA 2014. Purchase of dead body sheets was not clearly mentioned in advertisement to defeat the potential participants. Other observations were not replied instead submitted irrelevant comments.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Doubtful payment may be investigated to fix responsibility on the persons at fault besides recovery under intimation to audit.

(PDP No. 104& 96, Rescue 1122 KP- 2010-16)

### **8.2.21 Unauthorized Expenditure on Costly and Luxury Vehicles - Rs 11.075 Million**

According to Government of KP Delegation of Powers and Re-appropriation Rules 2001 (Second Schedule ) 3 (b), all cases involving purchase of vehicles/ Motor Cycles shall have prior concurrence of Provincial Planning, & Development and Finance Departments even if it is approved as part of PC-I.

DG ERS (Rescue 1122) purchased various vehicles for Rs 12.086 million. It was observed that these vehicles were purchased without provision in PC-I and without prior concurrence of Provincial Planning & Development and Finance Departments. The detail is as under:

<b>S #</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Make / type of vehicle</b>	<b>Model</b>	<b>Qty</b>	<b>Amount (Rs)</b>
1	202536	May 2014	Toyota Fortuner	2014	1	5,776,500
2	202517	Jan 2014	Honda Civic 1799cc	2014	1	2,532,000
3	202538	May 2014	Honda City I-Vtec	2014	1	1,520,000
4	202521	Feb 2014	Suzuki Swift DX 1328cc	2014	1	1,246,000
<b>Total</b>						<b>11,074,500</b>

Following further irregularities were observed:

- i. Vehicles were purchased on the plea that sufficient funds are available while detail of available fund was also not worked out on record.



- ii. Minutes of purchase committee, approval, demand certificate etc. were not produced.
- iii. The vehicles were purchased directly instead of floating tender in leading newspapers.
- iv. Ex-factory rate was not mentioned on vouchers of supplier.
- v. Delivery challan and inspection reports were not available.
- vi. No stock entry was shown to audit.

This resulted into incurrence of unnecessary and unauthorized expenditure without provision in approved PC-I, prior approval and without actual requirements was serious irregularity on the part of management.

The irregularity was pointed out on 21.10.2016. It was replied that the vehicle were purchased after the re-appropriation authorized by the competent authority. The Direct General being category-I officer does not need to form committee for purchase of vehicle.

The reply is not tenable as the vehicles were purchased without provision in approved PC-I and approval/c concurrence from Planning & Development and Finance Departments.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

The matter may be investigated to fix responsibility on the persons at fault under intimation to audit.

(PDP No. 105, Rescue 1122 KP- 2010-16)

#### **8.2.22 Irregular Purchase of Six Official Vehicles Despite Availability of Fleet of Official Vehicles - Rs 15.166 Million**

According to Government of KP Delegation of Powers and Re-appropriation Rules 2001, (Second Schedule) 3 (b), all cases involving purchase of vehicles/ Motor Cycles shall have prior concurrence of Provincial Planning, & Development and Finance Departments even if it is approved as part of PC-I.

DG ERS Rescue 1122 Peshawar HQrs paid Rs 15.166 million for purchase of six official vehicles as detailed below out of PC-I of Capacity Building of Allied districts:

Chq #	Date	Paid to	Amount Paid	Type of vehicle	Qty.
381016	Jun-16	Toyota Frontier Motors	8,132,324	VIGO	2
381017	Jun-16	Toyota Frontier Motors	4,382,980	Toyota Corolla Altis	2
381018	Jun-16	Pak Suzuki Motors	2,650,666	Suzuki Cultus	2
<b>Total</b>			<b>15,165,970</b>	<b>--</b>	<b>6</b>

Following irregularities were observed:

- i. Prior approval / concurrence of Provincial Planning, & Development and Finance Departments was not produced.
- ii. Approval/ minutes of purchase committee were not produced.
- iii. DG ERS have a fleet of official vehicles and purchase of additional vehicles is not understood.
- iv. No NIT floated in newspapers as required under PPRA 2004 instead vehicles have been purchased directly from agent instead of manufacturer.
- v. The correspondence with supplier has not been produced to audit.
- vi. The delivery challan, inspection report was also not produced to audit.

This resulted into irregular expenditure of Rs 15.166 million on account of unnecessary procurement of vehicle without requirement and that too in presence of large fleet already available for the purpose as per Annexure-XXII.

The irregularity was reported to management on 21.10.2016. It was replied that PC-I was approved by competent forum and being member, approval from Finance Department was not required.

The reply was not tenable as approval/ concurrence from Provincial Planning & Development and Finance Departments was not obtained.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

It is recommended that purchase of vehicles without actual requirement may be investigated under intimation to audit.

(PDP No. 106, Rescue 1122 KP- 2010-16)

### **8.2.23 Loss of Rs 1.017 Million Due to Cancellation of Bid and Doubtful Award of Work for Rs 1.467 Million to Single Bidder**

According to Rule 19 (vi) of GFR Vol-I, whenever practicable and advantageous, contract should be placed only after tenders have been openly invited and in cases where the lowest tender is not accepted reasons should be recorded.

In office of the DG Rescue 1122 Peshawar, it was observed that lowest bids of M/s Tecniks International for Rs 450,000 and Rs 459,000 for supply of Audio Sensor were rejected twice by bid evaluation committees on 19.03.2012 and 17.04.12. The work was re-advertised for 3rd time. Only single bidder M/s Ahmad Medix (Pvt.) Ltd Lahore participated and work was awarded to him for Rs 1.467 million. Hence a loss of Rs 1,017,000 (Rs 1,467,000 – Rs 450,000) was given to Government exchequer.

Moreover, tender form of M/s Ahmad Medix (Pvt.) Ltd Lahore was filled with pencil which was later on altered with ink pen. Thus over writing in tender form was also observed which was held doubtful.

The irregularity was reported to management on 21.10.2016. Department in its reply affirmed that last tender was for the 4<sup>th</sup> time.

The reply was not tenable as lowest offers in response to two consecutive advertisements were rejected and work was awarded to single bidder at very high rate after 3<sup>rd</sup> advertisement. No record of 4<sup>th</sup> advertisement was provided.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit recommends that matter may be investigated to fix responsibility on the persons at fault beside recovery of loss, under intimation to audit.

(PDP No. 108, Rescue 1122 KP- 2010-16)

#### **8.2.24 Unjustified Purchases Due to Splitting Below Rs 100,000 Through Doubtful Quotations - Rs 6.296 Million**

According to Rule 6 of KP PPRA 2013, a procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs 100,000.

Rule 30 provides that 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. Rule 31 provides that a procuring entity shall announce in an appropriate manner, all proposed annual procurements and shall proceed accordingly without any splitting or regrouping of the procurements so planned.

Similarly as per Rule 32, each procuring entity shall constitute committees in accordance with delegation of financial powers, separately for procurement of good, works and services.

DG ERS Rescue 1122 Peshawar HQrs purchased various equipment i.e. laptops, computers, color printers, electric water coolers, LCDs, air conditioners, I.Pads, electric items, furniture etc. for Rs 6.296 million for District Swat, D.I.Khan, Nowshera, Abbottabad and Mardan.

- i. The entire purchases were made on single item basis splitting below Rs 100,000 through doubtful /self-generated quotations.
- ii. Annual procurement plan was not prepared.
- iii. No consolidated tender notice was published in leading newspapers to achieve economical rates.
- iv. Huge purchase for Rs 1.498 million and Rs 1.842 million were made during the months of June 2015 and June 2016 respectively to utilize the funds and avoid surrender.
- v. Quotations were obtained for single item and for each district separately.
- vi. Photocopied bills of selected suppliers were used as quotations. No sales tax registration number, voucher number etc. were mentioned on bills which shows that quotations were not called instead self-generated bills were used for the purpose.

- vii. Comparative statements with quotations were also found photocopied.
- viii. Original sanction order of competent authority attached with vouchers were found signed without mentioning / recording thereon account head, serial number of delegation of powers, amount in words and figures, items to be purchased and date etc.

In view of the above irregularities, entire purchases were held unjustified and doubtful.

The irregularity was pointed out on 21.10.2016. It was replied that no such purchase was made to avoid tender/procurement procedure.

The reply was not tenable as purchases were made on fake quotations and that too in piece meal by splitting below Rs 100,000.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

The matter may be investigated at higher level to fix responsibility on the persons at fault under to audit.

(PDP No. 109, Rescue 1122 KP- 2010-16)

### **8.2.25 Loss Due to One Missing and Two Non-Installed Generators- Rs 6.243 Million**

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

DG ERS (Rescue 1122) Peshawar HQrs purchased three generators costing Rs 6.243 million from M/s Quick Technology Pvt. Ltd during June 2016 for District Swat, D.I.Khan and Abbottabad. Out of three, one generator was issued to D.I.Khan but was not installed and one was found lying in store at Peshawar HQrs. The stock register shows that third generator has been handed over to District Emergency Officer Peshawar and placed at Control Room at station 11. During site visit of said office, no

such generator was found available. On query from incharge it came to notice that no such generator was shifted to said station.

In view of the above, audit holds that the generator was misplaced and loss of Rs 2.081 million was given to Government Exchequer. Following further irregularities were observed:

- i. The relevant record of purchase i.e. NIT, comparative statement, tender form register, call deposit register, agreement, delivery challan, inspection report etc. were not produced to audit.
- ii. The generators were purchased much in advance of actual requirements.
- iii. The supply was required to be made at respective districts to avoid extra transportation charges. The generator of D.I.Khan was transported by the department which resulted into extra cost.
- iv. An amount of Rs 163,200 on account of installation and earthing etc. of two generators was also made to supplier without performing the job.
- v. 100 % payment has been made to supplier without deduction of security / work not done.

Audit is of the view that loss of Rs 2.081 million was given to Government due to missing of generator, Generators were procured without actual requirements and full amount was released to supplier without installation and commission as required.

The irregularity was pointed out on 21.10.2016. It was replied that the missing generator is stacked in Rescue-1122 Peshawar station 11 behind the under construction building.

The reply is not acceptable as copies of advertisements attached with reply do not include generators. Moreover the purchase was made during May 2015 whereas installation at respective stations is still awaited.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit recommends that matter may be investigated to fix responsibility on the person(s) at fault beside recovery of missing generator under intimation to audit.

### **8.2.26 Doubtful Expenditure on Account of Fabrication of 4 Ambulances - Rs 8.584 Million**

According to Rule 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.

DG ERS Peshawar HQs paid Rs 8.584 million to M/s Ahmed Medix Pvt. Ltd. Lahore vide cheque No. 202568 dated June 2014 for fabrication of four (04) ambulances received as donation from Association of North American Pakistani Doctors through Prime Minister House Islamabad. During scrutiny of record it was observed that:

- i. No detail of ambulances received i.e. ambulatory equipment already installed, additional work required, handing / taking over, inspection reports, make, model of vehicles etc. was produced to audit / available on record.
- ii. The work order was issued during June 2013 with completion period of 60 days while whole payment was made to supplier during June 2014 i.e. after one year which was not understood.
- iii. No handing / taking over reports of vehicles before and after completion of work were available.
- iv. Date of inspection was not recorded on inspection report by any member of inspection committee.
- v. An item of work “installation of Defibrillator with Monitor & External pacemaker & printer (USA/Europe/Japan) was provided in work order but no such equipment was installed in any ambulance. The inspection committee recommended waiver for non-installation of equipment. No deduction from supplier was made on this account, thus extended undue favor to the contractor.
- vi. Full payment was released to supplier and no deduction as security was made for any defect / shortcoming during maintenance period.
- vii. The whereabouts / use of these ambulances was also not made known to audit.

In view of the above irregularities, the entire payment was held doubtful.

The irregularity was reported to management on 21.10.2014. It was replied that the ambulances received from PM via KP government and were only equipped with stretcher and were hearse vehicle. In order to upgrade these ambulances work was awarded. All the ambulatory items are in place as per BOQ including defibrillators. The supply was made in time with exception to defibrillator which was fixed later.

The reply was not convincing as relevant record of ambulances, i.e. condition with equipment at receipt from KP Government, handing-over of vehicles to supplier for fabrication, date of return and record relating to installation of defibrillators was not produced. Delay beyond 60days was not replied.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that doubtful payment may be investigated to fix responsibility on the persons at fault under intimation to audit.

(PDP No. 111, Rescue 1122 KP- 2010-16)

#### **8.2.27 Non-Retrieval of Assets from Ex-Director General and Irregular Retention of Office Equipment by PRO**

According to Rule 13 of GFR Vol-I, every controlling officer must satisfy himself that not only adequate provisions exist within the departmental organization for systematic internal checks to prevent and to guard against waste and loss of public money and stores but also that the prescribed and effective system of internal check exists for securing regularity and propriety in the various transactions including receipt and issue of stores.

In ERS (Rescue 1122) Peshawar HQrs, it was observed that various items, including split AC, laptop, PC, Generator, refrigerator, cameras and furniture etc. were handed over to the Director General who was transferred to another department. The same were not returned back till date of audit viz August 2016.



Similarly, various items / assets including AC, generator, six gas heaters, tents, furniture etc. were issued from store to PRO for unauthorized personal use. The same were still lying with the officer. The detail is provided in Annexure-XXIII.

Audit holds that unjustified retention of Government assets, non-retrieval thereof from Ex-Director General after lapse of considerable time and issuance of Government assets for personal use was serious lapse on the part of management.

The irregularity was reported to management on 21.10-.2016. It was replied that items have been received back from Ex. DG. The other items are in office use and not in the personal use.

The reply was not tenable as no evidence of retrieval of assets was produced. Physical verification of assets of concerned offices was also carried out during audit but no such items were found in office.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit recommends that the matter may be investigated besides all the assets may immediately be returned back or cost thereof may be recovered and deposited in Government treasury under intimation to audit.

(PDP No. 112, Rescue 1122 KP- 2010-16)

#### **8.2.28 Unjustified / Doubtful Payments to Various Suppliers / Vendors Through Cash Instead of Cross Cheques - Rs 1.283 Million**

According to Rule 157 (2) of FTR cheques drawn in favor of corporate of local bodies, firms or private persons for payments shall be crossed.

According to Para 2.3.2.8 of Accounting Policies & Procedures Manual, to minimize the risk of fraud and corruption, payments shall be made through direct bank transfer and cheques.

The DG ERS Rescue 1122 Peshawar HQrs paid Rs 1.283 million to various suppliers / vendors during 2014-15 & 2015-16. All the cheques were drawn by DDO and paid in cash to suppliers. Actual payee receipts / acknowledgments were also not available on record. The detail is given in Annexure-XXIV.

Audit holds that payments made in cash instead of cross cheques was clear violation of rules ibid and held irregular / doubtful.

The irregularity was pointed out on 21.10.2016. It was replied that the cash payments were made upon the request of the venders as these vendors do not operate bank accounts.

The reply was not tenable because payment was required to be made through cross cheques / bank accounts. No evidence in support of reply produced.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Unauthorized / doubtful payment may be investigated to probe the facts under intimation to audit.

(PDP No. 113, Rescue 1122 KP- 2010-16)

#### **8.2.29 Doubtful Expenditure on Purchases in Piecemeal Without Tender and Non-Accountal Thereof - Rs 12.285 Million**

As per Rule 6 of KP PPRA 2014, procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs 100,000 (rupees one hundred thousand).

As per Rule 148 of GFR Vol-I, 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 ERS (Rescue 1122) Peshawar HQrs, it was observed that various items i.e. furniture, stationary, IT equipment, medicine, crockery and motorcycles etc. were purchased for Rs 10.473 million out of developmental budget. These purchases were made in piece meal through quotations for single item for various districts and entry of complete purchases was not recorded in stock register rather a few items were recorded leaving others unrecorded or otherwise. For instance, 3 sofa sets

for Rs 99,800 each were purchased for District Abbottabad, D.I.Khan and Swat but only one was found recorded in stock register.

Similarly furniture for Rs 946,880 was purchased during 2013-14 to 2015-16 out of current budget. The entry against these items was also not found in stock register.

In another transaction, 14 ACs for Rs 865,320 were purchased vide cheque No. 202569 dated 14.06.2014 from M/s Adil Enterprises. No justification / requirement for purchase of above items as well as entry in stock register was produced. Purchases were made on quotation basis instead of NIT. Deposit of 1/5<sup>th</sup> sales tax Rs 44,729 was also not forthcoming from record.

Audit holds that the payment / purchase for Rs 12.285 million (Rs 10.473 million + Rs 0.947 million + Rs 0.865 million) of items not entered in stock register was doubtful and chances of mis-appropriation cannot be ruled out (Annexure-XXV).

The irregularity was pointed out on 21.10.2016. It was replied that record showing entry in stock register is submitted for perusal. All the 14 Air conditioners are fixed in offices.

The reply was acceptable as no record was produced in support of reply.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

It is recommended that the matter may be inquired to fix responsibility on the persons at fault beside retrieval of missing items or recovery of cost thereof under intimation to audit.

(PDP No. 129 & 114, Rescue 1122 KP- 2010-16)

#### **8.2.30 Doubtful Expenditure on Repair & Maintenance of Vehicles, Non-Deduction / Deposit of Sales Tax and Income Tax - Rs 1.174 Million**

As per Rule 6 of KP PPRA 2013, procuring entity shall use open competitive bidding as the principal method of procurement over the value of Rs 100,000 (rupees one hundred thousand).

Rule 96 of GFR Vo-I provides that a rush of expenditure particularly in the closing months of the financial year will ordinarily be regarded as a breach of financial regularity.

DG ERS Rescue 1122 incurred Rs 1,174,036 during the month of June 2016 on repair & maintenance of vehicles out of PC-I for enhancement of capacity of ERS in KP. It was observed that NIT clearly mentioning therein vehicle Nos. and nature of repair work required / items to be purchased was not published in newspapers to achieve economical rates as required under rules. The detail is as below:

Cheque	Date	Paid to	Amount (Rs)
376565	June-16	Ittefaq Diesel workshop	47,570
376566	June-16		57,500
376567	June-16		86,604
376568	June-16	Umer Surgical Store	49,800
376599	June-16	Ittefaq Diesel workshop	30,460
381068	June-16	Nasuraalh Tyres	98,000
381069	June-16	Ittefaq Diesel workshop	115,900
381070	June-16		51,174
381071	June-16	DG Rescue 1122	29,674
381075	June-16	Ittefaq Diesel workshop	229,400
381903	June-16	Waheed autos	97,650
381902	June-16	Ittefaq Diesel workshop	96,700
381904	June-16	Waheed autos	85,300
381905	June-16		98,304
Total			1,174,036

Following further irregularities were observed:

- i. An amount of Rs 232,700 was also incurred on repair & maintenance of vehicles, in addition to above, out of current budget for the year 15-16.
- ii. All types of repair works i.e. repair of ambulatory items, ACs, electrical, mechanical, seat cushions installation of alarm and police lights etc. was carried out by diesel mechanic workshop.
- iii. Various items i.e. surgical, decoration, electrical, mechanical, oil filters, front screen etc. for Rs 621,306 were also purchased from diesel mechanic workshop.

- iv. Rs 281,254 were paid to M/s Waheed Autos for purchase 22 batteries etc. No justification for purchase as well as whereabouts of these batteries was made known to audit. No adjustment for salvage value was made and a separate loss of Rs 44,000 (approx.) was given to Government Exchequer. (22 x Rs 2,000 approx. value of unserviceable battery)
- v. Vouchers for Rs 294,748 were not produced for scrutiny during audit as well as with reply.
- vi. Sales tax for Rs 166,770 (Rs 621,306 + Rs 281,254) and income tax Rs 76,312 (Rs 1,174,036 x 6.5%) was not deducted / deposited in Government treasury.
- vii. Log books of vehicles were also not provided during audit.
- viii. Whereabouts of replaced parts and dead stock register was not known.

In view of above, audit holds that entire expenditure seems doubtful and mere drawal of Government money for mis-appropriation.

The irregularity was reported to management on 21.10.2016. It was replied that N.I.T was not lodged as the same was uploaded on Rescue-1122 website and later on removed.

The reply was not tenable as no evidence was provided. The entire expenditure incurred on repair and maintenance during month of June 2016 was doubtful.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit recommends that doubtful expenditure may be investigated to fix responsibility on the persons at fault beside recovery under intimation to audit.

(PDP No. 115, Rescue 1122 KP- 2010-16)

### **8.2.31 Blockage of Public Money Due to Unnecessary Purchases - Rs 163.00 Million**

According to Rule 96 of GFR Vol-I, it is contrary to the interest of the State that money should be spent hastily or in an ill-considered manner merely because it is available or that the laps of a grant could be avoided. According to Rule 145 of GFR

Vol-I, care should be taken not to purchase stores much in advance of actual requirements, if such purchase is likely to prove unprofitable to Government.

DG Rescue 1122 purchased various items for Rs 163.00 million (during 2015-16) including vehicles, IT equipment, medicine and stationary etc. for five Districts. The Rescue service has not been started in these districts and items like medicine, computes, call monitoring systems, crockery, stationery etc. were found stacked at Peshawar HQrs. The detail is provided in Annexure-XXVI.

It was further observed that:

- i. The medicine was lying in store at Peshawar HQrs since December 2015 in cartons which may get expired with lapse of expiry dates, harsh weather conditions, handling damages and improper stacking. No proper storage system for medicine was available.
- ii. Stationery purchased was being issued to other districts. This also camouflaged the expenditure of the relevant districts.
- iii. Deduction and deposit of sales tax Rs 212,857 and income tax Rs 75,126 was not forthcoming from record.

Audit holds that purchases for such a huge amount were unnecessary and resulted into blockage of money. On the other hand chances of loss due to wear & tear and misappropriation could not be ruled out.

The irregularity was pointed out on 21.10.2016. The management replied that purchases were made in light of government directives for starting rescue service in other districts on war footing basis and availability of budget. Medicine and stationery is stacked in the store and utilized in other operational districts.

The reply was not convincing as no directives of Government were produced to audit. The department accepted the stance of audit regarding purchase without requirement for mere utilization of fund.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

It is recommended that un-necessary expenditure resulting blockage of public money may be investigated to fix responsibility on the persons at fault under intimation to audit.

(PDP No. 116 & 117 Rescue 1122 KP- 2010-16)

### **8.2.32 Irregular Purchase of Call Monitoring Cell - Rs 2.410 Million**

According to Rule 145 of GFR Vol-I, care should be taken not to purchase stores much in advance of actual requirements, if such purchase is likely to prove unprofitable to Government.

DG ERS Rescue 1122 Peshawar purchased call monitoring cell for District Nowshera for Rs 2,410,000 from M/s InterNetworking Development Peshawar vide cheque No. 298743 dated December 2015. The rescue service has not been started in Nowshera till date of audit i.e. August 2016 and the said system was lying in store since December 2015. The free maintenance period has almost expired. The supplier was required to produce surety on Rs 50 stamp paper for one year standing warranty against any manufacturing defect but no such surety was available on record.

Similarly, three other call monitoring systems were purchased and received in Peshawar HQrs on 05.05.2015. Full payment was released to supplier without commissioning of system. No security deposit was retained. These systems were issued to respective districts during May 2016 i.e. after expiry of free repair & maintenance period. The detail is as under:

<b>District</b>	<b>Date of receipt in stock</b>	<b>Date of issue</b>	<b>Cost (Rs)</b>
D.I.Khan	05.05.2015	02.05.16	2,480,000
Swat	05.05.2015	02.05.16	2,480,000
Abbottabad	05.05.2015	03.05.16	2,480,000

Audit is of the view that call monitoring cell was purchased without actual requirements to utilize available funds and chances of personal interest cannot be ruled out.

The irregularity was reported to management on 21.10.16. It was replied that maintenance period of one year will be counted from the date of installation of the specialized software.

The reply is not tenable as no evidence in support of reply was produced. Moreover call monitoring cell purchased for District Nowshera was lying at Peshawar till finalization of this Report.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that unnecessary purchase before actual requirement, payment without commissioning and installation of system after lapse of free repair & maintenance period may be investigated to under intimation to audit.

(PDP No. 119, Rescue 1122 KP- 2010-16)

### **8.2.33 Unnecessary Purchase of Uniform Items Without Actual Requirements and Concealment of Record - Rs 17.971 Million**

According to Rule 96 of GFR Vol-I, it is contrary to the interest of the State that money should be spent hastily or in an ill-considered manner merely because it is available.

In DG ERS Rescue 1122 Peshawar HQrs, during visit of store a large numbers of uniform items were found stacked. The supplier bills / delivery challans revealed that these items were not recorded in stock register. Date of receipt was also not made known to audit nor mentioned on bills. The detail is provided in Annexure-XXVII.

The relevant record i.e. NIT, comparative statement, work order, inspection report as to quality & quantity of items received, payment vouchers etc. was not produced during audit. Following further irregularities were noticed:

- i. Certain incomplete uniform items for Rs 9.450 million were purchased during June 2016 for three districts where rescue service was not started.
- ii. 983 safety shoes and 115 T-shirts have been purchased for District Swabi but no other uniform items. 1000 belts and sweater each and only 161 T-shirts have been purchased for District Lower Dir without other items.
- iii. Rs 4.260 million were paid to M/s F & U Enterprise Lahore upto June 2016 as per voucher. Out of this amount Rs 2.283 million were released



vide cheque No. 381023 during June 2016. The payment of Rs 1.997 million was not found recorded in cash book upto 30.06.2016.

Audit holds that purchase of incomplete uniform items for districts where no rescue service exists and concealment of record was serious irregularity on the part of management.

The irregularity was reported to management on 21.10.2016. It was replied that procurement was made as the recruitment process was initiated to launch Rescue-1122 on war footing in three Districts and uniform has to be provided to Rescue cadets at Emergency Rescue Academy Lahore during training. The payment to M/s F&U Enterprise was made vide 2 different bills.

The reply was not tenable as no Government instruction regarding establishment of Rescue at Lower Dir, Swabi and Swat and detail of recruitment was produced. Incomplete uniform was purchased without actual requirements. No reply as to payment of 1.997 million produced.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

The matter may be investigated to fix responsibility on the persons at fault under intimation to audit.

(PDP No. 121, Rescue 1122 KP- 2010-16)

#### **8.2.34 Irregular Purchases of Vehicles from Dealers Without NIT - Rs 33.497 Million**

According to Rule 18 & 20 of NWFP FP Rules 2008, procurement from Rs 300,000 and above shall be advertised on procuring entities web site or NWFP PPRA or both. These procurement opportunities may also be advertised in print media i.e. one national English and one Urdu newspaper with wide circulation.

As per Rule 6 of KP PPRA 2014, procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs 100,000 (rupees one hundred thousand).

DG ERS Rescue 1122 Peshawar HQrs purchased following vehicles from different suppliers directly instead of NIT:

<b>Cheque #</b>	<b>Date</b>	<b>Paid to</b>	<b>Type of vehicle</b>	<b>Qty.</b>	<b>Amount</b>
151664	17.04.12	Toyota Frontier Motors	Hilux Pickup 4x2	01	1,674,691
156445	08.06.12	Toyota Frontier Motors	Daihatsu Terrios 4x4	03	8,976,325
156446	08.06.12	Tayyab Motors	Jimny Jeep	01	2,084,434
202521	Feb-14	Tayyab Motors	Suzuki Swift	01	1,246,000
307652	Apr-16	Toyota Frontier Motors	Toyota VIGO 4x4	01	3,723,207
381016	Jun-16	Toyota Frontier Motors	Toyota VIGO 4x4	02	7,896,000
381017	Jun-16	Toyota Frontier Motors	Toyota VIGO 4x4	02	7,896,000
<b>Total</b>					<b>33,496,657</b>

The above dealers were not manufacture or sole distributor of vehicles. This resulted into irregular expenditure of Rs 33.497 million on account of direct procurement from dealers instead of manufacturer/assembler without tendering to get economical rates.

The matter was reported on 21.10.2016. The management replied that purchase was made directly without NIT is in accordance with KPPRA Rule 2014 rule 10C (vii) attached for ready reference.

The reply was not tenable because NIT was required to be published in leading newspapers.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Irregular purchase of vehicles without NIT needs investigation to fix responsibility on the persons at fault under intimation to audit.

(PDP No. 122, Rescue 1122 KP- 2010-16)

### **8.2.35 Unnecessary Purchases and Irregular Retention of Various Equipment / Items at Peshawar Purchased for Other Districts**

According to Rule 145 of GFR Vol-I, purchases must be made in the most economical manner in accordance with the definite requirements of the public service. At the same time, care should be taken not to purchase stores much in advance of actual requirements. Rule 10(i) provides that every public officer is expected to exercise 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.

In DG ERS Rescue 1122 Peshawar HQrs, various items were purchased during 2010 onward without actual requirements and these items like computers, multimedia, walky talkies, walk through gate, metal detectors, base antenna and safety shoes etc. were lying in store since long.

It was further noticed that various items / equipment i.e. Apple laptops, digital camera, heavy duty generators, masting towers, various uniform items, reflectors, delivery hose etc. were purchased for the districts Rescue offices at D.I.Khan, Swat and Abbottabad. Out of these, a few items were issued to concerned district while various items were retained in store at HQrs un-necessarily beside excessive quantity has been issued to officials in HQrs which shows that the purchases were made in excess of actual requirements.

Audit is of the view that non-utilization and retention at of assets at HQrs was due to unnecessary purchases without actual requirement which resulted into loss / blockage of Government funds and waste of assets.

The irregularity was pointed out on 21.10.2016. It was replied that item purchased were for backup in case of breakdown of the item/equipment. The item purchased are ever appreciating rather depreciating. The ERS at District Swat, Abbottabad and D.I.Khan are new establishments and personal strength is short. The maximum uniform items will be issued as soon as the personal strength is complete. Some items like walky talkies, generators, digital cameras etc. are held for replacing any malfunction equipment till their repair

The reply is not acceptable as items purchased during 2010 are still lying in store which may become absolute and depreciating their value beside this. A huge quantity of items purchased for other districts was found lying in store. No reply / record to 24 rain coats issued to PA was produced.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that loss due to unnecessary purchases may be determined and responsibility may be fixed besides recovery under intimation to audit.

(PDP No. 124 & 125, Rescue 1122 KP- 2010-16)

### **8.2.36 Loss Due to Procurement of Excavator at Higher Rates after Cancelling the Bid and Non-Deduction of Sales Tax – Rs 8.08 Million**

According to Rule 19(vi) of GFR Vol-I, whenever practicable and advantageous, contract should be placed only after tenders have been openly invited and in cases where the lowest tender is not accepted reasons should be recorded

As per Sales Tax Special Procedure (Withholding) Rules, 2007 sales tax charged on the goods supplies at the rate of 1/5 of total shall be deducted by the withholding agent making payment and deposited into Government treasury besides intimating the tax office concerned regarding sales tax deductions and payment to supplier.

In Rescue 1122 Peshawar, it was observed that M/s RIKHANS International Ltd. has submitted the lowest bid for provision of two excavators for Rs 17.154 million. The bid evaluation committee rejected / cancelled the bid on the plea that the rates offered for South Korean made excavator seems to be higher recommended that the equipment may be purchased directly from the authorized dealer.

Later on these excavators were purchased directly for Rs 20.499 million from the same supplier i.e. M/s RIKANS. This resulted into loss of Rs 6.69 million to public exchequer.

Moreover sales tax @ 1/5 of total tax amounting to Rs 1.39 million was not deducted. Sales tax invoice as required has not been obtained from the supplies. Hence a separate loss of Rs 1.390 million was given to Government exchequer.

The irregularity was pointed out on 21.10.2016. It was replied that M/s RIKHANS quoted the rate for below specification machine which was rejected and specified machine was purchased which is of higher cost. The sales tax and income tax was not deducted as the importers and sole distributor of Dosoon products in Pakistan provided the undertaking with SRO that at time of import all the relevant taxes were deducted.

The reply was not tenable as the purchase was made directly at higher rates from the same supplier with same specification. No record for deposit of Sales tax was provided.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

It is recommended that inquiry may be conducted to fix responsibly against defaulters beside recovery under intimation to audit.

(PDP No. 127, Rescue 1122 KP- 2010-16)

### **8.2.37 Unjustified Payment of Dress Allowance - Rs 4.691 Million**

According to Rule 10(v) of GFR Vol-I, the amount of allowances granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole a source of profit to the recipients.

DG Rescue 1122 KP Peshawar paid an amount of Rs 4,691,589 on account of Dress allowance to the employees during January 2010 to July 2013. It was observed that huge amount on purchase of uniform was incurred and two sets of complete uniform were issued to each employee. It is to worth mention here that the ERS service was started as a project and after regularization by Act of assembly during July 2013, the payments of salaries are being made by AG KP Office. The payment of dress allowance was discontinued by AG office.

Audit holds that the amount already paid on account of dress allowance was required to be recovered which was not done till date.

The irregularity was pointed out on 21.10.2016. It was replied that Rescue 1122 was incepted in Khyber Pakhtunkhwa following the foot print of Rescue 1122 Punjab and PC-I approved was same as that of Recue 1122 Punjab which was inclusive of dress allowance. After regularized and upon the direction of AG office, payment of dress allowance was discontinued.

The reply was not tenable as complete uniform at the cost of Government was also being issued regularly. Moreover, no documentary evidence was produced in support of reply.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

It is recommended that recovery may be made under intimation to audit.

(PDP No. 128, Rescue 1122 KP- 2010-16)

### **8.2.38 Overpayment on Account of Hotel Charges and Non-Production of Record / Vouchers – Rs 1.213 Million**

As per TA DA rules, the payment of Daily Allowance is categorized on special and ordinary rates according to pay scales for specified and unspecified stations. Similarly the hotel charges are paid as two dailies on specified stations in lieu of hotel receipts and no hotel charges are admissible without actual hotel receipt / bills for unspecified cities.

DG Rescue 1122 Peshawar HQrs paid TA-DA to various officers / officials. It was observed that four (04) DAs were paid regularly in lieu of hotel charges without production of actual receipt and irrespective of specified and non-specified cities. This resulted into overpayment of Rs 940,102 as detailed below:

<b>Sr. #</b>	<b>Year</b>	<b>Amount over paid</b>	<b>Remarks</b>
1	Jan 2010 to June 2013	539,752	Developmental Expnd:
2	2014-15 & 2015-16	257,550	Developmental Expnd:
2	July 2013 to June 2016	142,800	Current Expnd:
<b>Total</b>		<b>940,102</b>	<b>---</b>

Moreover Rs 822,011 has been paid during 2013-14 to 2015-16 on account of TA-DA, out of this amount, vouchers for Rs 548,620 were presented for audit while vouchers for Rs 273,391 were not found available on record as detailed below:

<b>Year</b>	<b>Payment made as per S.O.E</b>	<b>Vouchers presented for audit</b>	<b>Vouchers missing</b>
2013-14	323,011	196,760	126,251
2014-15	249,000	142,660	106,340
2015-16	250,000	209,200	40,800
<b>Total</b>	<b>822,011</b>	<b>548,620</b>	<b>273,391</b>

The supporting documents viz approved tour program, list of participants, attendance certificate etc. were not found attached / available with claims / vouchers. This resulted into overpayment of Rs 1.213 million (Rs 940,102 + Rs 273,391).

The irregularity was pointed out on 21.10.2016. It was replied that the notification regarding 4-DA is attached, however no such document found attached with reply.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that overpayment may be recovered and non-production of record requires disciplinary action against responsible under intimation to audit.

(PDP No. 130, Rescue 1122 KP- 2010-16)

#### **8.2.39 Illegal Use of Office Buildings as Families Residence of Two Officers and Unjustified Payment of Utility Bills and House Rent Allowance**

According to Rule 11 of GFR Vol-I, each head of a department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

DG ERS Rescue 1122 Peshawar HQrs provided only one bill of electricity charges amounting to Rs 29,794 for the month of April 2016 to audit. This bill pertains to Emergency Rescue 1122 station near Children Hospital Peshawar. On query it was stated that a key point of Rescue 1122 was established in the said building. During site visit of the said office it was observed one fire vehicle, one ambulance and one excavator was parked in the buildings and few staff members were present while a complete portion is being used as family residence of two officers i.e. DEO Peshawar and PRO HQrs.

Rescue 1122 occupies almost nine buildings at different location in Peshawar and pays utility charges for electricity, gas, water and telephone regularly. All utility bills except one mentioned above was concealed to facilitate the illegal residence. Further scrutiny of payroll revealed that House Rent allowance @ Rs 4,433 p.m. is

being paid regularly to both the officers who are enjoying official furnished residence as well as house rent allowance with other perks.

Audit holds that illegal use of Government building as residence, payment of utility bills and house rent allowance was gross negligence on the part of management and undue favor to the officers at the cost of Government exchequer.

The irregularity was pointed out on 21.10.2016. It was replied that the old Headquarters Rescue building 1122 has long being used as rescue stations where active emergencies are handle.

The reply was not acceptable as complete portion was still being used and family residences of two officers.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

An inquiry may be conducted for illegal use of Government buildings and disciplinary action be taken besides recovery of HRA and appropriate recovery of utility bills under intimation to audit.

(PDP No. 131, Rescue 1122 KP- 2010-16)

#### **8.2.40 Irregular Retention of Vehicles and Laptop by Secretary Relief and Rehabilitation Peshawar - Rs 2.782 Million**

According to Para 9 (i) of Government of {Khyber Pakhtunkhwa} Government Staff Vehicles (Use & Maintenance) Rules 1997, all the Government officers irrespective of their ranks / status shall be entitled to use only one vehicle for official duty.

According to Para 11 of GFR Vol-I, each head of a department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

In ERS (Rescue 1122) Peshawar vehicle No. AA 4868 (Honda Civic Model 2016) costing Rs 2,532,000 was shown allotted to Secretary Relief & Rehabilitation Government of KP. No record as to handing over, purpose, registration book, log book,



payment of POL etc. was produced to audit. Moreover a laptop Apple Mack book was issued to the said officer during June 2016.

The irregularity was pointed out on 21.10.2016. It was replied that the rescue vehicle has been handed over to Secretary RR&SD as chairman of the rescue council for visits to rescue installations and operations. A simple laptop is issued as the Secretary has to check PC-I.

The reply was not acceptable as the vehicle and laptop has been issued irregularly. The incumbent officers are provided such facility by KP Government for performing / controlling affairs of the subordinate offices.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that matter may be inquired to fix responsibility beside retrieval of Government assets under intimation to audit.

(PDP No.132, Rescue 1122 KP- 2010-16)

#### **8.2.41 Unjustified Use of Two Vehicles by DG ERS and Irregular Expenditure on POL & Repair - Rs 1.292 Million**

According to Rule 9 (i) of Government of {Khyber Pakhtunkhwa} Government Staff Vehicles (Use & Maintenance) Rules 1997, all the Government officers irrespective of their ranks / status shall be entitled to use only one vehicle for official duty.

According to Rule 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.

In DG ERS (Rescue 1122) Peshawar HQrs, the record revealed that that vehicle No. AA 1122 was allotted to DG ERS Another vehicle bearing No. AA 3866 (Toyota Fortuner) was shown allotted for special duty while no detail / record of special duty was produced. The scrutiny of log book revealed that the said vehicle was also being used by DG ERS Hence two vehicles remained in use of DG ERS during July 2013 to

June 2016. Use of two vehicles simultaneously by one officer was irregular. The expenditure of POL and repair & maintenance of these vehicles is as under:

Vehicle No.	POL (Rs)	Repair & Maintenance (Rs)	Total (Rs)
Toyota Corolla AA-1122	649,120	245,290	894,410
Toyota Fortuner 3866	397,948	--	397,948
<b>Grand Total</b>			<b>1,292,358</b>

In addition to above, expenditure on POL and repair has also been incurred from PC-I for enhancement of capacity to camouflage the unauthorized dual use.

The irregularity was pointed out on 21.10.2016. It was replied that only one vehicle No. 3866 (Toyota Fortuner) remained in use of Director General.

The reply was not acceptable as the detail of allotment of vehicles as well as logbooks shows that two vehicles remained in use of DG.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit is of the opinion that unauthorized use of two vehicles may be justified beside recovery under intimation to audit.

(PDP No. 134, Rescue 1122 KP- 2010-16)

#### **8.2.42 Irregular Payment on Account of Health Professional Allowance and Non-Practicing Allowance - Rs 1.142 Million**

According to Rule 10 (ii) of GFR Vol-I the expenditure should not be prima facie more than the occasion demands.

According to Government of KP, Finance Division (Regulation Wing) Notification No.FD(SOSR-II) 8-18/2015-16 dated 15.04.2016, Health Professional Allowance is admissible to paramedic and nursing staff of health department @ Rs 10,000/p.m. The HP allowance will not be admissible to the employees posted / deputed outside the health department.

ERS (Rescue 1122) Peshawar paid an amount of Rs 938,436 and Rs 204,200 on account of Health Professional Allowance and Non - Practicing Allowance respectively

to DG Rescue, District Emergency Officers and Emergency Officers holding qualification of MBBS in violation of policy ibid. The detail of payment is as under:

Year	HPA (Rs)	NPA (Rs)	Total (Rs)
2013-14	180,667	54,200	234,867
2014-15	540,000	60,000	600,000
2015-16	217,769	90,000	307,769
<b>Total</b>	<b>938,436</b>	<b>204,200</b>	<b>1,142,636</b>

Audit is of the opinion that non-practicing allowance is admissible to professional doctors practicing in Government hospitals subject to provision of non-practicing certificate. This resulted into unjustified payment of Rs 1,412,636 (Rs 938,436 + Rs 204,200).

The irregularity was reported to management on 21.10.2016. No reply was furnished.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that unjustified payment may be stopped hence forthwith, inquiry may be conducted to fix responsibility besides recovery of already paid amount under intimation to audit.

(PDP No. 135, Rescue 1122 KP- 2010-16)

#### **8.2.43 Unjustified Expenditure on Account of POL and Repair & Maintenance of Vehicles Against Posts Lying Vacant - Rs 1.783 Million**

According to Rule 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.

In DG ERS (Rescue 1122) Peshawar HQrs, one vehicle each was shown allotted to Director (Admn) and Director (Operational). It was found that these posts were lying vacant as no officer remained posted against these posts during the said period while the expenditure for POL and repair & maintenance of vehicles was drawn regularly

which shows that vehicles were used unauthorized. It was further observed that these vehicles were actually purchased for District Mardan and are being used in Peshawar office. The detail is as under:

<b>Vehicle No.</b>	<b>Allotted to</b>	<b>Repair &amp; maintenance</b>	<b>POL paid during (06/13 to 06/16)</b>	<b>Total (Rs)</b>	<b>Vehicle type</b>
AA 2539	Director (Admn)	216,502	690,992	907,494	(Daihatsu Terrios)
AA 2530	Director (Opt.)	133,582	742,391	875,973	--do--
<b>Grand Total</b>				<b>1,783,467</b>	<b>---</b>

Moreover the total available strength of officers in ERS Peshawar HQrs was five while 10 official vehicles (03 Honda Cars, 02 Toyota cars, 02 Daihatsu Terrios, 01 Toyota Fortuner and 01 Suzuki Swift) were being used. This shows that five official vehicles were being used un-authorized.

The irregularity was pointed out on 21.10.2016. It was replied that the work / positions of Director Admin and Director Operations are being looked after by senior most officers.

The reply is not acceptable as all officers posted at Rescue 1122 are already in possession of vehicles allotted with POL & repairs on government exchequer.

The Proposed Draft Para was issued to management vide letter dated 22.12.2016 with the request to convene the DAC meeting. No DAC meeting was arranged till finalization of this Report.

Audit holds that un-authorized use of the Government vehicles may be inquired besides recovery under intimation to audit.

(PDP No. 136, Rescue 1122 KP- 2010-16)

## Annexures

### MFDAC

#### Annexure – I

S #	PDP #	FY	Name of formation	Subject
1	3	2015-16	PDMA Peshawar	Unauthorized payment of salary and allowance to employees due to non-availability of record Rs 9.45 million
2	14		DC Chitral	Doubtful payment on account of house compensation without verification of assessment committee - Rs 52.700 million
3	19		DC Chitral	Double payment on account of transportation charges Rs 1.326 million
4	27		DC Malakand	Irregular payment to Malakand Army Division Rs 0.642
5	34		DC Swat	Irregular / unjustified payment of Rs 834,630
6	35		DC Swat	Doubtful distribution of daily users products and over payment of Rs 0.864 million
7	40		DC Swat	Non-observance of codal formalities on account of purchase of miscellaneous food items worth Rs 297,752
8	41		DC Swat	Unjustified payment of Rs 4.90 million without signatures
9	44		DC Swat	Irregular payment without copies of NICs Rs 7.200 million
10	45		DC Swat	Unjustified / irregular expenditure and excess expenditure of Rs 0.917 million
11	46		DC Swat	Irregular payment to fully and partially damaged houses without signature Rs 3.200 million
12	50		DC Shangla	Non-observance of codal formalities on account of purchase of miscellaneous food items - Rs 2.867 million
13	52		DC Shangla	Doubtful issuance of stock to Pak Army without record of Acquaintance Roll – Rs 0.500 million (approx.)
14	53		DC Shangla	Irregular payment to owners of property occupied by Pak Army Rs 1.890 million
15	56		DC Shangla	Doubtful distribution of million of rupees relief goods
16	59		DC Shangla	Irregular retention of Rs 507,684
17	61		DC Shangla	Irregular transfer of tents to education department
18	62		DC Shangla	Non surrender of relief funds Rs 456.427 million
19	77		DC Lower Dir	Non-production of record
20	68		DC Upper Dir	Non-production of record
21	69		DC Upper Dir	Irregular / unjustified expenditure on account of entertainment charges Rs 937,000
22	71		DC Upper Dir	Irregular / unjustified payment on account of procurement of food items Rs 2.595 million
23	94		Rescue 1122 Peshawar	Unjustified Purchase of Six I.Pads Without Provision in Pc-I Through Separate Quotations for Single Item During June 2015 - Rs 0.477 Million
24	107		Rescue 1122 Peshawar	Mis-appropriation - Rs 0.480 million
25	123		Rescue 1122	Doubtful expenditure / concealment of record Rs 0.501

			Peshawar	million
26	133		Rescue 1122 Peshawar	Unjustified expenditure on repair of vehicles Rs 6.915 million
27	137		Rescue 1122 Peshawar	Non-maintenance of stock register
28	138		Rescue 1122 Peshawar	Un-necessary purchase of arms and ammunition Rs 2.993 million

## Annexure II (1.1.2, PDP No. 04)

S. No.	Department /DCO	Cheque No.	Date	Amount in million	Remarks
1	DG health	A260342,	7-7-2014	50,000,000	For providing medicine to IDPs
2	DC Peshawar	260376	18-8-2014	15,000,000	Special package for dead, injured due to intense rain
3	Commissioner Malakand, Saidu shareef, swat	260377	25-8-2014	4,483,396	Rent of building occupied by army
4	DG (Ext:) live stock	264001	15-9-2014	12,600,000	For vaccination of IDPS of Waziristan
5	DC Haripur	264016	23-9-2014	1,500,000	Compensation package
6	DC Mansehra	264037	21-10-2014	4,488,000	Compensation
7	DC Bannu	264039	24-10-14	27,069,000	Compensation
8	DC Upper Dir	264045	5-11-2014	5,000,000	compensation
9	DC Bannu	264061	26-12-2014	1,100,000	Compensation
10	DC Peshawar	264067	1-1-2015	10,095,000	Relief activities
11	DG Health Services	264078	12-1-2015	44,000,000	Relief activities medicine
12	Chairman, Dept. of Civil Eng. UET	264085	23-2-2015	1,000,000	Research
13	DC	264086-100	27-2-2015	60,100,000	Compensation
14	DC Kohistan lower	270520	13-4-2014	4,000,000	Relief activities
15	DC Abbottabad	270528	28-4-15	14,027,000	Compensation
16	DC Peshawar, Nawshehra, Charsadda	270529, 31, 32	29-4-15	36,500,000	compensation
17	DC Bannu	270536	26-5-15	3,140,000	Damage relief
18	DC Haripur	270537	26-5-15	3,000,000	Relief activities
19	DC Mansehra	270545	5-6-2015	5,000,000	compensation
<b>Total</b>				<b>302,102,396</b>	

**Annexure III (1.2.2 PDP No 01)**

**Statement of payment to unauthorized CNIC holders by UBL- PDMA Peshawar**

S. No	Name	Father Name	CNIC	FDMA batch	Disbursement amount	Transaction Date & time	Transaction channel	Location
1	Nasir Abbassi	Muhammad Akram	1110114467175	Batch 07	8,000	22/10/2014	AGENTSYS	PESHAWAR
2	Nasir Abbassi	Muhammad Akram	1110114467175	Batch 07	6,000	24/01/2015		BANNU
3	Malik Shah Nawaz	NULL	1110115300657	NULL	8,000	06/07/2014		LAKKI MARWAT.
4	Malik Shah Nawaz	NULL	1110115300657	NULL	6,000	29/11/2014		BANNU
5	Syed Ibrahim Shah	NULL	1110116175695	NULL	8,000	06/07/2014		LAKKI MARWAT.
6	Syed Ibrahim Shah	NULL	1110116175695	NULL	6,000	28/11/2014		BANNU
7	Muhammad Ijazat	Niaz	1110116794655	Batch 07	8,000	25/07/2014		BANNU
8	Umar Muhammad	bahader kan	1110121147445	Batch 05	6,000	25/11/2014		PESHAWAR
9	Umar Muhammad	NULL	1110121147445	NULL	8,000	13/07/2014		BANNU
10	Malik Zafar Ali Khan	NULL	1110150091573	NULL	8,000	09/07/2014		
11	Malik Zafar Ali Khan	NULL	1110150091573	NULL	6,000	26/11/2014		
12	Sher Khan	Sher Ali	1110159517421	Batch 03	6,000	27/11/2014		
13	Sher Khan	NULL	1110159517421	NULL	8,000	16/07/2014		
14	Hafiz Abdullah	Hafiz Azad Mir	1110163904577	Batch 01-02	6,000	29/11/2014		
15	Hafiz Abdullah	NULL	1110163904577	NULL	8,000	14/07/2014		
16	Ehsan ullah khan	Hifz Gul Wali	1110164061733	Batch 01-02	6,000	26/11/2014		
17	Ehsan ullah khan	NULL	1110164061733	NULL	8,000	14/07/2014		
18	Malik Khalid Khan	NULL	1110164961195	NULL	8,000	07/07/2014		LAKKI MARWAT.
19	Malik Khalid Khan	NULL	1110164961195	NULL	6,000	08/12/2014		BANNU
20	Hashim Ullah	Rahim khan	1110167467133	Batch 04	6,000	10/12/2014		
21	Hashim Ullah	NULL	1110167467133	NULL	8,000	12/07/2014		
22	Malik Amir Nawaz Khan	NULL	1110169205675	NULL	8,000	08/07/2014		
23	Malik Amir Nawaz Khan	NULL	1110169205675	NULL	6,000	25/11/2014		
24	Younes	Pardat	1110172743195	Batch 04	8,000	19/07/2014		MANSEHRA
25	Zaheer abbas	Deen Muhammad	1110176646157	Batch 05	6,000	29/12/2014		LAKKI MARWAT.
26	Zaheer abbas	NULL	1110176646157	NULL	8,000	14/07/2014		BANNU
27	iiiiiiii iii	iiiiiiii iiiii	1110182998085	Batch 04	6,000	25/11/2014		
28	iiiiiiii iii	NULL	1110182998085	NULL	8,000	12/07/2014		
29	Sir Faraz Khan	NULL	1110184038083	NULL	8,000	17/07/2014		
30	Malik Gohar Ayub	NULL	1110190054461	NULL	8,000	17/07/2014		
31	Malik Gohar Ayub	NULL	1110190054461	NULL	6,000	28/11/2014		PESHAWAR
32	Shahidullah	NULL	1110192840301	Batch 07	8,000	23/07/2014		
33	Abdul samad	Muhammad Ayaz	1110196753233	Batch 04	6,000	24/11/2014	AGENTSYS	BANNU
34	Abdul samad	NULL	1110196753233	NULL	8,000	12/07/2014		LAKKI MARWAT.
35	iiiiiiiiiiii	iiii ii	1120173699309	Batch 04	6,000	30/11/2014		LAKKI MARWAT.
36	iiiiiiiiiiii	NULL	1120173699309	NULL	8,000	17/07/2014		LAKKI MARWAT.
36	Hikmat ullah	Ghayus khan	1120203455675	Batch 06	8,000	02/08/2014		LAKKI MARWAT.
38	Hikmat ullah	Ghayus khan	1120203455675	Batch 06	6000	11/12/2014		SARAI NAURANG
39	iiii iiiii	iiii iiiii iiiii	1120203542577	Batch 04	6000	02/12/2014		MOHMAND

								AGENCY
40	۰۰۰۰ ۰۰۰۰	NULL	1120203542577	NULL	8000	12/07/2014		LAKKI MARWAT.
41	Irfan Sadiq	M.sadiq	1210106749995	Batch 06	8000	01/08/2014		BANNU
42	Irfan Sadiq	M.sadiq	1210106749995	Batch 06	6000	09/12/2014		PESHAWAR
43	۰۰۰۰ ۰۰۰۰	۰۰۰۰ ۰	1210118879945	Batch 04	6000	26/11/2014		BANNU
44	۰۰۰۰ ۰۰۰۰	NULL	1210118879945	NULL	8000	13/07/2014		BANNU
45	Zahid Ullah	Itwar Gul	1210173242575	Batch 04	6000	24/11/2014		PESHAWAR
46	Zahid Ullah	NULL	1210173242575	NULL	8000	12/07/2014		BANNU
47	Qadir Gul	H. Rasool Khan	1210193120301	Batch 07	8000	19/07/2014		DI KHAN.
48	Wajid Hamayoon	NULL	1210194515085	NULL	8000	12/07/2014		DI KHAN.
49	Qasimullah	M gull khan	1210503589783	Batch 07	8000	23/07/2014		KARAK
50	N/A	N/A	1220118845103	NULL	8000	14/07/2014		DI KHAN.
51	N/A	N/A	1220143438795	Batch 04	6000	25/11/2014		BANNU
52	N/A	N/A	1220143438795	NULL	8000	12/07/2014		BANNU
53	N/A	N/A	1220184995955	NULL	8000	15/07/2014		DI KHAN.
54	Mudda Khan	Daraz Gul	1420266951155	Batch 07	8000	26/07/2014		KARAK
55	Majid	Saleem	1730113878791	Batch 04	6000	24/11/2014		PESHAWAR
56	Majid	NULL	1730113878791	NULL	8000	13/07/2014		BANNU
57	Waseem ullah	NULL	1730114523883	NULL	8000	17/07/2014		BANNU
58	Akmal khan	Abdul Qayyum	1730117292035	Batch 05	8000	20/07/2014		PESHAWAR
59	Akmal khan	Abdul Qayyum	1730117292035	Batch 05	6000	10/12/2014		PESHAWAR
60	Subhan u din	Shafi Ullah	1730126905809	Batch 04	6000	25/11/2014		FR LAKKI MARWAT
61	Subhan u din	NULL	1730126905809	NULL	8000	15/07/2014		BANNU
62	Abdul wahid	abdul nasir	1730137264103	Btatch 01-02	6000	26/11/2014	ATM	ATM
63	Abdul wahid	N/A	1730137264103	NULL	8000	12/07/2014		BANNU
64	N/A	N/A	1730150825345	Batch 04	6000	25/11/2014		PESHAWAR
65	N/A	N/A	1730150825345	NULL	8000	15/07/2014		BANNU
66	N/A	N/A	2130322475791	Batch 04	8000	24/08/2014		PESHAWAR
67	Bilal Khan	N/A	2150106227535	NULL	8000	06/07/2014		LAKKI MARWAT.
68	Bilal Khan	N/A	2150106227535	NULL	6000	25/11/2014		LAKKI MARWAT.
69	Malik Nasrullah	N/A	2150112654061	NULL	8000	06/07/2014		
70	Malik Nasrullah	N/A	2150112654061	NULL	6000	03/12/2014		
71	Gul Ahmad Khan	Azad Khan	2150130336005	Btatch 01-02	6000	25/11/2014	AGENTSYS	BANNU
72	Gul Ahmad Khan	NULL	2150130336005	NULL	8000	12/07/2014		
73	Wahab khan	Dilawar Khan	2150139140931	Btatch 01-02	6000	26/11/2014		
74	Wahab khan	NULL	2150139140931	NULL	8000	12/07/2014		
75	Inam ullah	Muhammad gul khan	2150145988809	Batch 04	6000	24/11/2014		DI KHAN.
76	Inam ullah	NULL	2150145988809	NULL	8000	16/07/2014		DI KHAN.
77	Aziz Ullah	Shera Jan Khan	2150147077027	Batch 05	8000	22/07/2014		PESHAWAR
78	Aziz Ullah	Shera Jan Khan	2150147077027	Batch 05	6000	26/11/2014		KOHAT
79	Naik Daraz Khan	NULL	2150155200933	NULL	8000	26/07/2014		BANNU

79 cases out of 294 Total amount Rs 2.102 million



# Annexure- IV (PP 2.2.4, PDP 10)

Double Payment of Rs 62.680 million (DC Chitral)

Sr No.	Name	Fathers name	CNIC No.	Amount paid	Cheque No.	Date
21	Mushahid Ul Amin	Mushtaqul Amin	15201-9001458-5	100,000	814156	02.11.15
4555	Basharat Amin	Musharaf Amin	15201-9001458-5	100,000	817281	6.11.15
200	Janah Bahader	Fazal Khaliq	15201-5859560-3	100,000	527413	03.11.15
728	Izatullah shah	ibrahim Shah	15201-5859560-3	100,000	815113	03.11.15
206	MujeeburREhman	Syed Ahmad	15201-0605776-7	100,000	527419	03.11.15
839	Mujeb Ur Rehman	Saeed Ahmad	15201-0605776-7	100,000	815244	05.11.15
254	Nizam Uddin	Mirza Matti	15201-0554984-9	100,000	528319	03.11.15
255	Isalah Uddin	Mirza Matti	15201-0554984-9	100,000	528320	03.11.15
268	Wazir Ahmad	Amir Khan	15201-6695456-3	100,000	528339	03.11.15
356	Wazir Khan	Amir Khan	15201-6695456-3	100,000	812893	03.11.15
318	Fazal Hadi	Fazal Ahmad	15201-0588267-3	100,000	812835	03.11.15
322	Bazurak Ahmad	Wali Mohd	15201-0588267-3	100,000	812840	03.11.15
285	Zaffar Ahmad	Sayed Ahmad	15201-3648765-3	100,000	528357	03.11.15
11965	Zafar Ahmad	Saeed Ahmad	15201-3648765-3	100,000	57567834	18.11.15
873	Amir Azeem	Rahmat Azeem	15201-2537785-7	100,000	815345	05.11.15
301	Mir Aziz	Sher Nawaz	15201-2537785-7	100,000	812816	03.11.15
311	Maqsood Ahmad	Mahmood Khan	15201-0558449-5	100,000	812828	03.11.15
868	Mansoor Ahmad	Murad Khan	15201-0558449-5	100,000	815338	05.11.15
332	Zakirullah	Nasratullah	15201-0599141-9	100,000	812851	03.11.15
398	Zakir Ullah	Nasir Ullah	15201-0599141-9	100,000	813290	03.11.15
380	Qazi Ahmad Saeed	Qazi Saeed Muhammad	15201-9429253-5	100,000	813270	03.11.15
11254	Ahmad Saeed	Saeed Ahmad	15201-9429253-5	100,000	61253884	16.11.15
542	Haji Akbar	Zama Khan	15201-0601727-3	100,000	814555	03.11.15
454	Haji Akbar	Gujur Khan	15201-0601727-3	100,000	814087	03.11.15
460	M Issa Khan	Ghazab Khan	15201-0397686-7	100,000	814093	03.11.15
461	Sadiqullah	Gulsambar Khan	15201-0397686-7	100,000	814094	03.11.15
801	Altaf Hussain	Mohd Hussain	15201-2419393-1	100,000	815192	03.11.15
587	Umar Khan	Sharafat khan	15201-2419393-1	100,000	814701	04.11.15
654	Abdul Shakir	Abdul Wahid	15201-4268487-3	100,000	814812	03.11.15
979	Abdul Karim	Abdul Wahid	15201-4268487-3	100,000	817983	10.11.15
762	Amiruddin	Miftahuddin	15201-1416154-5	100,000	815148	03.11.15
796	Aftab Hussain	Ghulam Rashid	15201-1416154-5	100,000	815187	03.11.15
866	Khalid Azam	Muhammad Azam	15201-4325407-9	100,000	815335	05.11.15
4274	Khalid Azam	Mohd Azam	15201-4325407-9	100,000	526704	6.11.15
891	Amir Gulab Khan	Zar Murad Khan	15202-0841159-7	100,000	815379	05.11.15
1105	Gulab Khan	Zar Muhammad	15202-0841159-7	100,000	61249597	12.11.15
935	Azamul Haq	Asmatullah	15201-0596245-9	100,000	815644	04.11.15
4120	Azamul Haq	Asmatullah	15201-0596245-9	100,000	526342	6.11.15
1190	Israr ur Haq	Toor Lali	15201-0596262-5	200,000	814041	10.11.15
1228	Noor ul Haq	Toor Lali	15201-0596262-5	200,000	815801	04.11.15
1194	Farid Ahmad	Sultan Room	15201-9482572-7	200,000	814045	10.11.15
1925	Fardid Ahmad	Sultan Room	15201-9482572-7	100,000	815804	04.11.15

1974	Dr Shuja	Mir Ghayas	15201-2670641-7	100,000	815877	04.11.15
1196	Mir Shuja uddin	Mir Ghayas Uddin	15201-2670641-7	200,000	814047	10.11.15
1212	Mustana Khan	Sher Guly Khan	15201-0590714-9	200,000	814319	03.11.15
1798	Mastana Khan	Guly Khan	15201-0590714-9	100,000	814672	03.11.15
1234	Shahzada Farhat Aziz	Azizur Rehman	15201-3479756-1	200,000	61250209	10.11.15
1875	Farhad Aziz	Azizur Rehman	15201-3479756-1	100,000	815701	04.11.15
1254	Musarat	Rehmat	15201-5635542-9	100,000	438406	06.11.15
1255	Muhd Nazir	Nizar	15201-5635542-9	100,000	438407	06.11.15

Detail of double payment during flood 2015					
Chitral					
Name	Father Name	CNIC No.	Cheque No.	Date	Amount paid
Ismail Khan	Haji	15201-0140785-3	813210	30.10.2015	50,000
Mutabar Khan	Haji	15201-0140785-3	813225	30.10.2015	50,000
Fazal Rahim	Ahmad Faqir	15201-6237395-3	813226	30.10.2015	50,000
Akhtar Nabi	Muhammad Khan	15201-6237395-3	813236	30.10.2015	50,000
Shahzada Wiqarul Mulk	Shahzada Mataul Mulk	15201-4826899-3	813117	30.10.2015	100,000
Wiqar Ul Mulk	Mutaa Ul Mulk	15201-4826899-3	814127	30.10.2015	100,000
Wazir	Jamroz	15201-NIL	813953	30.10.2015	50,000
Wazir	Jamroza		813998	30.10.2015	50,000
<b>Sub Division Mastuj</b>					
Amir Khan	Ali Ghulam	1520208413059	813641	30.10.15	100,000
Amir Khan	Ali Ghulam	1520208413059	812308	30.10.15	100,000
Jangi Khan	Aziz Murad Khan	1520288977045	812350	30.10.15	100,000
Bahader Khan	Nadir Khan	1520288977045	812349	30.10.15	100,000
Sharaf Dil	Zar Mast	1520208402279	813417	30.10.15	100,000
Wali Khan	Sher Wali Khan	1520208402279	813418	30.10.15	100,000
Manzoor Hussin	Ahmad Hussain	1520288780353	813451	30.10.15	100,000
Rehmat Wazir	Pachambe Khan	1520288780353	813454	30.10.15	100,000
Khairun Nisa	w/o Sher Nawaz Khan	1520208218041	812463	30.10.15	100,000
Gul Nawaz	Mohd Din	1520208218041	812464	30.10.15	100,000
Rehamt Nizar	Abdul Sattar	1520298230115	812467	30.10.15	100,000
Rehmat Nazir	Abdul Sattar	1520298230115	813562	30.10.15	50,000
Mir Murad	Mir Habib	1520105637675	812761	30.10.15	80,000
Panjarash Khan	Ghanimat Khan	1520105637675	812762	30.10.15	80,000
Ghazi Khan	Shokoor Qazi	1520278879759	813780	30.10.15	30,000
Ghazi Khan	Wali	1520278879759	813888	30.10.15	30,000
Mir Jahat	Sher Alam Khan	1520208146899	813757	30.10.15	30,000
Mir Jahat Khan	Sher Alam Khan	1520208146899	812742	30.10.15	80,000
<b>Total</b>					<b>1,980,000</b>

4 Pages out of 21 (38 cases out of 249) Total Rs 62.680 million

**Annexure – V (2.2.5 PDP No. 11)**

Payment without CNICs

S. No	Name of Affectee	Father's Name	CNIC	Type of Damages (Please provide Complete information)	Amount	Cheque#	Date
1	Younus			Injury	100,000	814141	02.11.2015
2	Zahir Ullah	Ghulam Shah		Injury	100,000	814142	02.11.2015
3	Ashraf Aman	Ashraf Wali		Injury	100,000	814145	02.11.2015
4	Yasmin	Mirza Ghulam		Injury	100,000	814148	02.11.2015
5	Bashir			Injury	100,000	814149	02.11.2015
6	Ibad Ullah			Injury	100,000	814150	02.11.2015
7	Habiba	w/o Akbar Wali		Injury	100,000	814153	02.11.2015
8	Esha BiBi			Injury	100,000	814154	02.11.2015
9	Sabila			Injury	100,000	814155	02.11.2015
10	Khonza	Sardar Wali Shah		Injury	100,000	814187	02.11.2015
11	Bilal Haider	Ghulam Haider		Injury	100,000	814188	02.11.2015
12	Aryan	Minhaj Yousaf		Injury	100,000	56959602	11.11.2015
13	BiBi Raihan	Salah Uddin		Injury	100,000	56959604	11.11.2015
14	Saliha BiBi	Mir Akbar Shah		Injury	100,000	56959605	11.11.2015
15	Rutba BiBi	Najeeb Ullah		Injury	100,000	56959606	11.11.2015
16	Ashraf Wali	Adina Khan		Injury	100,000	56959607	11.11.2015
17	Hussun Banu	Fahim Murad		Injury	100,000	56959608	11.11.2015
18	Walija Nawaz	Shah Nawaz		Injury	100,000	56959609	11.11.2015
19	BiBi Sirajia	Muhammad Khan		Injury	100,000	56959611	11.11.2015
20	BiBi Jamal	Muhammad Khan		Injury	100,000	56959612	11.11.2015
21	Shagufta	Gul Khan		Injury	100,000	56959613	11.11.2015
22	Saliha	Khalil Ullah		Injury	100,000	56959614	11.11.2015
23	Akbar Ali	Massatal		Injury	100,000	56959616	11.11.2015
24	Saqlain Akbar	Aman Akbar Khan		Injury	100,000	56959623	11.11.2015
25	Pari Zaad	patakhin		Injury	100,000	56959624	11.11.2015
26	Muhammad Nisar	Muhammad Shafiq		Injury	100,000	56959626	11.11.2015
27	Jamal Nisa	Kamal uddin		Injury	100,000	56959627	11.11.2015
28	Nighat BiBi	Amin Ur Rehman		Injury	100,000	56959631	11.11.2015
29	Mansoor Shahab	Shahab Uddin		Injury	100,000	56959634	11.11.2015
30	Sher Khan	Muhammad Akbar		Injury	100,000	56959636	11.11.2015
31	Gul Baig	Sher		Injury	100,000	56959637	11.11.2015
32	Ibrahim Zar	Ibad Ullah		Injury	100,000	56959638	11.11.2015
33	Dowlat Baig	Abdul hakim		Injury	100,000	57565423	11.11.2015
34	Shani bai	Dowlat Bai		Injury	100,000	57565424	11.11.2015
36	Rehamat Wali	Muhammad Afzal	15201-	F.D	200,000	812948	03.11.15
37	Rasheed Ahmad	Noor Muhamamd	15201-	F.D	200,000	812951	03.11.15
38	Muhamamd Azeem	Umar Hayat		F.D	200,000	812952	03.11.15

39	Umair Abbas	Haji Khan		F.D	200,000	812959	03.11.15
40	Shah Nawaz	Shah Nasim		F.D	200,000	812961	03.11.15
41	Muhammad Sareer	Mir Azam		F.D	200,000	814169	02.11.15
42	Muhammad Tahir	Mir Azam		F.D	200,000	814170	02.11.15
43	Asghar Khan	Hayat Khan		F.D	200,000	814171	02.11.15
44	Khair Azam	Rehmat Shah		F.D	200,000	814172	02.11.15
45	Abdul Karim	Abdur Rahim		F.D	200,000	814173	02.11.15
46	Abdul Ghaffar	Abdu Tahir Khan		F.D	200,000	814174	02.11.15
47	Israr	Yormas		F.D	200,000	814176	02.11.15
48	Zaffar	Yormas		F.D	200,000	814177	02.11.15
49	Mubarak Uddin	Mirza Din		F.D	200,000	814178	02.11.15
50	Aslam	Abdul Salm	15201-	F.D	200,000	814179	02.11.15
51	Umat Nabi	Ghulam Nabi		F.D	200,000	814335	02.11.15
52	Khosh Rab	Rehmat Noor		F.D	200,000	814336	02.11.15
53	Mujeeb Ur Rehman	Sher Azam Khan		F.D	200,000	814337	02.11.15
54	Sardar Hussain	Jalal Uddin		F.D	200,000	814338	02.11.15
55	Muslima BiBi	Namdar Khan		F.D	200,000	814339	02.11.15
56	Fazal Elahi	Abdul Haseb		F.D	200,000	814340	02.11.15
57	Masroor Ahmad Baig	Muhamamd Ghulam Baig		F.D	200,000	814341	02.11.15
58	Ghulam Yasrab	Ghulam Hussain		F.D	200,000	814344	02.11.15
59	Sher Mulk	Muhammad Khan		F.D	200,000	814345	02.11.15

2 pages out of 58 pages Total amount Rs 112.22 million + Rs 45.90 million

## Annexure – VI (2.2.6 PDP 12)

Double payment for flood & Earthquake

Name	Father's Name	CNIC No.	Amount	Cheque No.	Date	Disaster
Abdul Aziz	Namakin	15201-4022056-3	100,000	56959972	11.11.15	E.Q
Abdul Aziz	Namakin	15201-4022056-3	100,000	813001	30.10.2015	Flood
Muhammad	Shokor Mast	15201-8576502-3	100,000	56959974	11.11.15	E.Q
Muhammad Khan	Shokor Mast	15201-8576502-3	100,000	813004	30.10.2015	Flood
Sikander Khan	Muhammad Sahib	15201-0595695-7	200,000	814020	03.11.15	E.Q
Sikandar	Mir Sahib Khan	15201-0595695-7	100,000	813012	30.10.2015	Flood
Rahmatullah	Rahmat Hussain	15201-5119360-1	100,000	56959982	11.11.15	E.Q
Rehmatullah	Rehmat Hussain	15201-5119360-1	100,000	813013	30.10.2015	Flood
Rafiq Azam	Purdil Azam	15201-6420297-3	100,000	56959975	11.11.15	E.Q
Rafiq Azam	Purdil Azam	15201-6420297-3	100,000	813014	30.10.2015	Flood
Amir Hayat	Purdum Wali	15201-8919747-7	100,000	56959983	11.11.15	E.Q
Amir Hayat	Purdum	15201-8919747-7	50,000	813018	30.10.2015	Flood
Sardar Wali Shah	Gul Muhd	15201-0588800-9	100,000	56959977	11.11.15	E.Q
Sardar Wali Shah	Gul Muhammad Shah	15201-0588800-9	50,000	813019	30.10.2015	Flood
Muhammad Saghir	Muhammad Islam	15201-9453960-3	100,000	56959967	11.11.15	E.Q
Muhammad Sabir Shah	Islam Khan	15201-9453960-3	50,000	813024	30.10.2015	Flood
Mohd Hussain	Akbar Khan	15201-5559671-7	100,000	61249614	10.11.15	E.Q

Muhammad Hussain	Akbar Khan	15201-5559671-7	50,000	813047	30.10.2015	Flood
Inam Ur Rehman	Abdul Qayum Baig	15201-3665125-1	100,000	814824	03.11.15	E.Q
Inam Ur Rehman	Abdul Qayum Baig	15201-3665125-1	100,000	812503	30.10.2015	Flood
Rafiq Ahmad Baig	Abdul Qayum Baig	15201-0563065-5	100,000	56959397	10.11.15	E.Q
Rafiq Ahmad Baig	Abdul Qayum Baig	15201-0563065-5	100,000	812505	30.10.2015	Flood
Noor Wali	Sher Muhammad	15201-0553201-9	100,000	817980	10.11.15	E.Q
Noor Wali	Sher Muhammad	15201-0553201-9	100,000	812506	30.10.2015	Flood
Rahmat Hussain	Rehmat Wali	15201-0561215-5	100,000	814835	03.11.15	E.Q
Rehmat Hussain	Rehmat Wali	15201-0561215-5	100,000	812508	30.10.2015	Flood
Noor Saeed	Biloor Khan	15201-0582412-7	100,000	815623	04.11.15	E.Q
Noor Saeed Khan	Biloor Khan	15201-0582412-7	100,000	812512	30.10.2015	Flood
Adina Khan	Izat Khan	15201-0554772-9	100,000	815657	04.11.15	E.Q
Adina Khan	Izat Khan	15201-0554772-9	100,000	812514	30.10.2015	Flood
Shahabuddin	Gulab Khan	15201-1680261-5	100,000	815656	04.11.15	E.Q
Shahab Uddin	Gulab Khan	15201-1680261-5	50,000	812515	30.10.2015	Flood
Ahmaduddin	Anwaruddin	15201-0556407-3	100,000	528557	05.11.15	E.Q
Ahmad Uddin	Anwar Uddin	15201-0556407-3	50,000	812517	30.10.2015	Flood
Gul zar khan	Gul zad khan	15201-9086662-5	100,000	527773	05.11.15	E.Q
Gulzar Khan	Gul Izat Khan	15201-9086662-5	100,000	812522	30.10.2015	Flood
Ghulam Mohyuddin	Aminuddin	15201-0574332-9	200,000	814043	10.11.15	E.Q
Ghulam Mohyuddin	Amin Uddin	15201-0574332-9	100,000	812524	30.10.2015	Flood
Buzurk Khan	Gul Feroz	15201-0563313-7	100,000	61252081	07.11.15	E.Q
Buzurug Khan	Gul Faraz Khan	15201-0563313-7	50,000	812528	30.10.2015	Flood
M Ali Shah	Momin Shah	15201-0554888-1	100,000	815765	04.11.15	E.Q
Muhammad Ali Shah	Momin Shah	15201-0554888-1	100,000	812532		Flood
Mujeeb Sarwar	Ghulam Sarwar	15201-9778365-9	200,000	814304	03.11.15	E.Q
Mujeeb Sarwar	Ghulam Sarwar	15201-9778365-9	50,000	812539		Flood

2 pages out of 10 Total amount Rs 6.80 million

## Annexure – VII (2.2.8 PDP No. 15)

Detail of compensation paid without classification of damage

S #	Name	Fater Name	CNIC	Category	Payment made	Cheque No	Date
1	Ali Madad	Shah Nadir	1520203960637	Fully Damaged	200,000	61253465	13.11.15
2	Jaffar Ali Shah	Ali Madad Shah	1520299282869		200,000	61253466	13.11.15
3	Sher Ghazi	Hunarman Shah	1520208307017		200,000	61253467	13.11.15
4	Sher Wali Shah	Rahim Shah	1520208084093		200,000	61253468	13.11.15
5	Siraj Uddin	Mohd Aman Shah	1520224364457		200,000	61253469	13.11.15
6	Sher Ghazab Shah	Mir Azam Khan	1520203136861		200,000	61253470	13.11.15
7	Abdul Fateh Shah	Baber Shah	1520208406321		200,000	61253471	13.11.15
8	Shafiq Ahmad	Sher Panah	1520208415213		200,000	61253472	13.11.15
9	Mohd Karam Shah	Farasat Shah	1220208452361		200,000	61253473	13.11.15
10	Noor Qadir	Maqsood Baig1	1520287935793		200,000	61253474	13.11.15
11	Majid Khan	Qurban Khan	1520247408883		200,000	61253475	13.11.15
12	Noor Nizar Baig	Mir Azam Baig	1520249040275		200,000	61253476	13.11.15

13	Roziman Shah	Zurmrad Shah	1520208370441		200,000	61253477	13.11.15
14	Mohd Afzal	Mir Afzal	1520247437557		200,000	61253478	13.11.15
15	Mir Ghayas Uddin	Musharaf Khan	1520278038309		200,000	61253479	13.11.15
16	Ibrahim Khan	Fasi Khan	1520208343819		200,000	61253480	13.11.15
17	Umara Khan	Afsar Khan	1520208419851		200,000	61253481	13.11.15
18	Mir Dullah Khan	Mir Khan	1520208333111		200,000	61253482	13.11.15
19	Amir Ahmad Khan	Mir Dullah Khan	1520283672723		200,000	61253483	13.11.15
20	Rehmat Ullah	Amir Baik	15202117646891		200,000	61253484	13.11.15
21	Niat Jan	Deqan Jan	1520257847163	Fully Damaged	200,000	61253485	13.11.15
22	Gul Sifat	Khan	1520285764601		200,000	61253486	13.11.15
23	Shamso Wali	Zarbali	15202082003947		200,000	61253487	13.11.15
24	Akber Wali	Zarbali	1520247189591		200,000	61253488	13.11.15
25	Mirza Wali	Zarbali	1520208203953		200,000	61253489	13.11.15
26	Nan Bibi	w/o Dinar Khan	1520208037280		200,000	61253490	13.11.15
27	Mohd Yaqub	Haidar Ali	1520260673151		200,000	61253491	13.11.15
28	Ghulamudin	Murad Khan	1520252323181		200,000	61253492	13.11.15
29	Mohd Ali	Zhan Daq Ali	1520291021887		200,000	61253493	13.11.15
30	Nasir Ullah Khan	Babo Khan	1520234112251		200,000	61253494	13.11.15
31	Gul Hawa	Basat Khan	1520298536406		200,000	61253495	13.11.15
32	Ruhul Amin	Mohd Amin	1520208279185		200,000	61253496	13.11.15
33	Nasir Uddin	Syed Aman	1520220565752		200,000	61253497	13.11.15
34	Bulbul Nisa	w/o Sahib Zarin	1520243095583		200,000	61253498	13.11.15
35	Inayatur Rehman	Abdur Rehman	1520208096203		200,000	61253499	13.11.15
36	Mehmood Ghazi	Sultan Murad	15202082131605		200,000	61253500	13.11.15
37	Shafiuddin	Nuhran Uddin	1520208264000		200,000	61252533	14.11.15
38	Mohd Nadir	Mohd Riza	1520208266287		200,000	61252534	14.11.15
39	Shamsur Rehman	Mir DostKhan	1520270840837	Fully Damaged	200,000	61252535	14.11.15
40	Izazuddin	Nazimuddin	1520284212637		200,000	61252536	14.11.15
41	Syed Ghulam	Sher Gulab	1520208154603		200,000	61252537	14.11.15
42	Mohd Nizar	Dinar Khan	15202299034399		200,000	61252538	14.11.15
43	Amir Khan	Murad Khan	1520208398603		200,000	61252614	14.11.15
44	Jan Mohd	Abdul Jalal	1520208233741		200,000	61252615	14.11.15
45	Nabiur Rehman	Purdom Wali Khan	1520223823081	Fully Damaged	200,000	61252616	14.11.15
46	Gulab Khan	Zadi Khan	1520208091837		200,000	61252617	14.11.15
47	Rehmat Wali	Swat Khan	1520208186659		200,000	61252618	14.11.15
48	Mohd Akbar	Mohd Ashraf	152027218357		200,000	57322628	17.11.15
49	Ghulam Sarwar	Faraz Khan	1520208176627		200,000	57322629	17.11.15
50	Rehmat Amil Shah	Abdul Karim	1520208400675		200,000	57322631	17.11.15
51	Faizul Azam	Mirza Azam	1520276522231		200,000	57322632	17.11.15
52	Abdur Rehman	Abdul Karim	1520208328957		200,000	57322633	17.11.15

53	Rehmat uddin	Gul	1520299814121	Partially Damaged	200,000	57322618	17.11.15
54	Akbar Faramuz	Sorum Khan	1520226642321		200,000	57322619	17.11.15
55	Sultan Ghazi	Yousuf Khan	1520263189665		200,000	57322620	17.11.15
56	Bibi Bazigha	w/o Haibat Khan	1520298246370		200,000	57322621	17.11.15
57	Qadir Shah	Rehmat Wakil Shah	1520210886725		200,000	57322622	17.11.15
58	Purdom Wali	Shah Nadir	1520210909671		100,000	57322681	17.11.15
59	Musa Wali Khan	Rahim Shah	1520208083077		100,000	57322682	17.11.15
60	Tahir Ahmad	Maqsd Dost	1520282527699		100,000	57322683	17.11.15
61	Ali Nawaz	Shah Nadir	1520208141125		100,000	57322684	17.11.15
62	Abdul Karim	Meherban Shah	1520276529071		100,000	57322685	17.11.15
Total					11,900,000		

### Annexure –VIII (3.2.1 PDP 21)

Non-production of record (DC Malakand)

2013-14 & 2014-15								2015-16			
S.No	Cheque No	Date	Amount	S.No	Cheque No	Date	Amount	S. No	Cheque No	Date	Amount
1	241154	23.11.13	50,000	62	1894392	9.06.14	30,000	1	5538647	01.10.15	30,000
2	241155	11.11.13	30,000	63	1894393	9.06.14	30,000	2	5538648	01.10.15	30,000
3	463747	17.12.13	100,000	64	1894394	9.06.14	30,000	3	5538649	01.10.15	30,000
4	463748	17.12.13	50,000	65	1894395	9.06.14	30,000	4	5538650	01.10.15	30,000
5	463750	17.12.13	30,000	66	1894396	9.06.14	30,000	5	5538651	01.10.15	30,000
6	463741	17.12.13	10,000	67	1894397	9.06.14	30,000	6	5538652	01.10.15	30,000
7	463742	17.12.13	10,000	68	1894398	9.06.14	30,000	7	5538653	01.10.15	30,000
8	463743	17.12.13	10,000	69	1894399	9.06.14	30,000	8	5538654	01.10.15	30,000
9	463744	17.12.13	30,000	70	1894400	9.06.14	30,000	9	5538655	01.10.15	30,000
10	463745	17.12.13	10,000	71	1894401	9.06.14	30,000	10	5538656	01.10.15	30,000
11	463751	17.12.13	10,000	72	1894402	9.06.14	30,000	11	5538657	01.10.15	30,000
12	473753	17.12.13	10,000	73	1894403	9.06.14	30,000	12	5538658	01.10.15	30,000
13	463754	17.12.13	30,000	74	1894404	9.06.14	30,000	13	5538659	01.10.15	30,000
14	463755	17.12.13	10,000	75	1894405	9.06.14	30,000	14	5538660	01.10.15	30,000
15	463756	17.12.13	10,000	76	1894406	9.06.14	30,000	15	5538661	01.10.15	30,000
16	463757	17.12.13	10,000	77	1894407	9.06.14	30,000	16	5538662	01.10.15	30,000
17	463758	17.12.13	100,000	78	1894408	25.07.14	30,000	17	5538663	01.10.15	30,000
18	463759	19.12.13	50,000	79	1894409	25.07.14	100,000	18	5538664	01.10.15	30,000
19	463760	4.03.14	100,000	80	1894411	18.08.14	30,000	19	5538665	01.10.15	30,000
20	463821	20.03.14	100,000	81	1894412	18.08.14	30,000	20	5538666	01.10.15	30,000
21	1894351	7.04.14	30,000	82	1894413	18.08.14	30,000	21	5538667	01.10.15	30,000
22	1894352	7.04.14	30,000	83	1894414	18.08.14	30,000	22	5538668	01.10.15	30,000
23	1894353	7.04.14	30,000	84	1894415	18.08.14	30,000	23	5538669	01.10.15	30,000
24	1894354	7.04.14	30,000	85	1894416	18.08.14	30,000	24	5538670	01.10.15	30,000
25	1894355	7.04.14	30,000	86	1894417	18.08.14	30,000	25	5538671	01.10.15	30,000
26	1894356	7.04.14	30,000	87	1894418	18.08.14	30,000	26	5538672	01.10.15	30,000
27	1894357	7.04.14	30,000	88	1894419	18.08.14	30,000	27	5538673	01.10.15	30,000
28	1894358	7.04.14	30,000	89	1894420	18.08.14	30,000	28	5538674	01.10.15	30,000
29	1894359	7.04.14	30,000	90	1894421	18.08.14	30,000	29	5538675	01.10.15	80,000
30	1894360	7.04.14	30,000	91	1894422	18.08.14	30,000	30	5538676	01.10.15	100,000
31	1894361	7.04.14	30,000	92	1894423	18.08.14	50,000	31	5538677	01.10.15	30,000
32	1894362	7.04.14	30,000	93	1894424	18.08.14	30,000	32	5538678	01.10.15	50,000
33	1894363	7.04.14	30,000	94	1894425	18.08.14	30,000	33	5538679	01.10.15	30,000
34	1894364	7.04.14	30,000	95	1894426	18.08.14	30,000	34	5538680	01.10.15	30,000
35	1894365	7.04.14	30,000	96	1894427	18.08.14	30,000	35	5538681	01.10.15	30,000

36	1894366	7.04.14	30,000	97	1894428	18.08.14	30,000	36	5538682	01.10.15	30,000
37	1894367	7.04.14	30,000	98	1894429	18.08.14	30,000	37	5538683	01.10.15	80,000
38	1894368	7.04.14	30,000	99	1894430	23.10.14	70,000	38	5538684	01.10.15	100,000
39	1894369	7.04.14	30,000	100	21996826	16.02.15	30,000	39	5538685	01.10.15	30,000
40	1894370	7.04.14	30,000	101	21996827	16.02.15	30,000	40	5538686	01.10.15	30,000
41	1894371	7.04.14	30,000	102	21996828	16.02.15	30,000	41	5538687	01.10.15	30,000
42	1894372	7.04.14	30,000	103	21996829	2.04.15	30,000	42	5538688	01.10.15	30,000
43	1894373	7.04.14	30,000	104	21996830	2.04.15	30,000	43	5538689	01.10.15	100,000
44	1894374	7.04.14	30,000	105	21996831	2.04.15	30,000	44	5538690	01.10.15	100,000
45	1894375	7.04.14	30,000	106	21996832	2.04.15	30,000	45	5538693	29.10.15	200,000
46	1894376	21.5.14	30,000	107	21996833	2.04.15	30,000	46	798408	22.03.16	300,000
47	1894377	21.5.14	50,000	108	21996834	2.04.15	30,000	47	798409	22.03.16	300,000
48	1894378	21.5.14	30,000	109	21996835	2.04.15	30,000	48	798410	22.03.16	300,000
49	1894379	21.5.14	30,000	110	21996836	2.04.15	30,000	49	798411	22.03.16	300,000
50	1894380	21.5.14	30,000	111	21996837	2.04.15	30,000	50	798412	22.03.16	300,000
51	1894381	21.5.14	30,000	112	21996838	2.04.15	30,000	51	798413	22.03.16	300,000
52	1894382	21.5.14	30,000	113	21996839	2.04.15	30,000	52	798414	22.03.16	300,000
53	1894383	21.5.14	30,000	114	21996841	28.05.15	30,000	53	798415	03.04.16	300,000
54	1894384	21.5.14	30,000	115	21996842	28.05.15	30,000	54	798401	03.04.16	300,000
55	1894385	21.5.14	30,000	116	21996843	28.05.15	30,000	55	798402	03.04.16	100,000
56	1894386	9.06.14	50,000	117	21996844	28.05.15	30,000	56	798403	03.04.16	50,000
57	1894387	9.06.14	30,000	118	21996845	28.05.15	30,000	57	798404	03.04.16	50,000
58	1894388	9.06.14	30,000	119	21996846	28.05.15	30,000	58	798405	03.04.16	100,000
59	1894389	9.06.14	30,000	120	21996847	28.05.15	30,000	59	798406	03.04.16	100,000
60	1894390	9.06.14	30,000	121	21996848	28.05.15	30,000	60	798407	03.04.16	100,000
61	1894391	9.06.14	30,000	122	21996849	28.05.15	30,000	61	798416	10.04.16	100,000
			2,030,000	123	21996850	28.05.15	30,000	62	798417	11.04.16	100,000
				Total (2013-15)			4,060,000			Total	5,320,000
									2015-16		5,320,000
									2013-15		4,020,000
									Grand Total		9,340,000



**Annexure-IX** (3.2.3 PDP No. 22)

Overpayment Rs 7.200 million (DC Malakand)

S . No.	Name	Father Name	CNIC No.	Cheque No.	Date	Amount
53	Muhammad Afzal	Muhammad Ayaz Khan	15402-1418174-3	5544454	19/11/2015	100,000
120	Muhammad Afzal	Muhammad Ayaz Khan	15402-1418174-3	5543980	19/11/2015	100,000
517	Muhammad Afzal	Muhammad Ayaz Khan	15402-1418174-3	5542649	18/11/2015	100,000
82	Muhammad Shahid	Muhammad Shafiq	15402-8144609-1	5544483	19/11/2015	100,000
115	Muhammad Shahid	Muhamamad Shafiq	15402-8144609-1	5543975	19/11/2015	100,000
1618	Salah Ud Din	Fazal Hakim	15402-7004986-5	5544256	19/11/015	100,000
138	Salah Ud DIN	Fazal Hakim	15402-7004986-5	5543998	19/11/2015	100,000
567	Asghar Khan (Owner) Bakhtawar Said (Tenant)	Abdul Ghaffar	15402-2814779-7	5542699	18/11/2015	100,000
568	Asghar Khan (Owner) Wasim Akram (Tenant)	Abdul Ghaffar	15402-2814779-7	5542700	18/11/2015	100,000
549	Asghar Khan	Abdul Ghaffar Khan	15402-2814779-7	5542681	18/11/2015	100,000
551	Ahmad Khan	Behram Shahzada	15402-1399029-1	5542683	18/11/2015	100,000
553	Ahmed Khan (Owner) Ubaid ur Rehman (Tenant)	Behram Shahzada Hafiz Sher Muhammad	15402-1399029-1	5542685	18/11/2015	100,000
564	Said Attur Rehman (Owner) Ibrahim (Tenant)	Said Aziz ur Rehman	15402-1521077-1	5542696	18/11/2015	100,000
565	Said Attur Rehman	Said Aziz ur Rehman	15402-1521077-1	5542697	18/11/2015	100,000
586	Muhammad Ilyas	Muhammad Shoaib	15402-8588968-1	5543019	18/11/2015	100,000
575	Muhammad Ilyas	Muhammad Shoaib	15402-8588968-1	5543007	18/11/2015	100,000
585	Shahiran	Wali Muhammad	15402-3351782-9	5543018	18/11/2015	100,000
588	Shahiran	Wali Muhammad	15402-3351782-9	5543021	18/11/2015	100,000
1405	Qasim Said	Gulab Said	15402-1402889-1	797278	20/11/015	100,000
624	Qasim Said Khan	Gulab Said Khan	15402-1402889-1	5542316	16/11/015	100,000
645	Rehman Said	Zor Mast Khan	15402-1416834-3	5542337	16/11/015	100,000
713	Rehman Said	Zor Mast Khan	15402-1416834-3	5542437	16/11/015	100,000
819	Fazal Ali	Muhammad Zarin	15402-3298584-5	5542752	18/11/015	100,000
786	Fazal Ali	Muhammad Zarin	15402-3298584-5	5542719	18/11/015	100,000
805	Abdul Wali	Umar Band	15402-1449627-7	5542738	18/11/015	100,000
820	Abul Wali	Umer Band	15402-1449627-7	5542753	18/11/015	100,000
847	Zafar Khan	Mash Hoor Khan	15402-1449627-7	5542780	18/11/015	100,000
830	Muhammad Zair	Mian Faqir	15402-1401480-3	5542763	18/11/015	100,000
834	Muhammad Zubair	Mian Faqir	15402-1401480-3	5542767	18/11/015	100,000
850	Samin Khan	Nooroz Khan	15402-1421492-5	5542783	18/11/015	100,000
872	Sameen Khan	Nooroz Khan	15402-1421492-5	5543031	18/11/015	100,000
888	Mir Afzal	Muhaib Ullah	15402-1393664-5	5543047	18/11/015	100,000
911	Said Afzal	Mohaib Ullah	15402-1393664-5	5543070	18/11/015	100,000
976	Amshil	w/o Aurangzeb	15402-1382238-6	5541849	17/11/015	100,000
977	Roohi Mena	w/o Abdullah Shah	15402-1382238-6	5541850	17/11/015	100,000
1111	Nek Muhammad	Ziar Gul	15402-8710196-1	5543284	17/11/015	100,000

1166	Nek Muhammad	Zair Gul (Late)	15402-8710196-1	5541939	17/11/015	100,000
1178	Ihsan Ullah	Akbar DIN	15402-6511185-1	5541951	17/11/015	100,000
1179	Reham Gul	Sawab Gul	15402-6511185-1	5541952	17/11/015	100,000
1352	Sahib Gul	Umar Shah	15402-1429688-7	797224	20/11/015	100,000
1482	Sahib Gul	Umar Shah	15402-1429688-7	797153	20/11/015	100,000
1503	Musdhtaq Ahmad	Habib Jamal	15402-1755836-9	797174	20/11/015	100,000
1429	Mushtaq Ahmad	Habib Jamal	15402-1755836-9	797066	20/11/015	100,000
1455	Sher Gulab	Gul Sher	15402-7391440-3	797126	20/11/015	100,000
1471	Sher Gulab	Gul Sher	15402-7391440-3	797142	20/11/015	100,000
1490	GPS Kurkh Khanoray		Nil		20/11/015	100,000
1899	Niaz Muhammad	Khista khan	15402-1400301-5	5544112	11/11/2015	100,000
1950	Niaz Muhammad	Khaista Khan	15402-1400301-5	5544163	11/11/2015	100,000
239	Muhammad Amin	Rahmat Khalid	15402-8763575-5	796900	12/11/2015	200000
858	Muhammad Amin	Rehmat Khaliq	15402-8763575-5	796438	11/11/2015	200000
248	Muhammad Nisar khan	Zortalb khan	15402-1398949-9	5541743	14/11/2015	200000
251	Muhammad Nisar khan	Zortalb khan	15402-1398949-9	5541746	14/11/2015	200000
254	Abdul Kabir khan	Taza khan	15402-1408518-9	5541749	14/11/2015	200000
255	Abdul Kabir khan	Taza khan	15402-1408518-9	5541787	14/11/2015	200000
276	Muhammad Nisar khan	Zortalb khan	15402-1398949-9	5541770	14/11/2015	200000
257	Muhammad Hassan khan	Amir ghaffar khan	15402-6811454-7	5541751	14/11/2015	200000
264			15402-6811454-7	5541758	14/11/2015	200000
275			15402-6811454-7	5541769	14/11/2015	200000
252			15402-6811454-7	5541747	14/11/2015	200000
253			15402-6811454-7	5541748	14/11/2015	200000
Total						72000000

#### Annexure- X (3.2.4 PDP No. 23)

Unjustified payment of Rs 19.300 million for minor damages

S. No.	Name	Father's Name	CNIC	Cheque No.	Amount	Damage %
1	Alamgir Shezad	Ghufran Ali Khan	15401-0716630-7	5544234	100,000	5% Boundary wall only
2	Mushtaq Ali	Amra Ali khan	15402-1895466--1	5544158	100,000	5
3	Sher Ali Khan	Habib Khan	15401- 0712338-9	5541626	100,000	10
4	Pervaiz Khan	Mazar Khan	15401- 1291383-7	5541631	100,000	10
5	Muhammad Saeed	Gul Nawab	15401- 8534880-9	5541632	100,000	10
6	Kalim Ullah	Zarif Khan	15401- 3501559-7	5541637	100,000	10
7	Mehruban Shah	Barakat Shah	15401- 3787851-5	5541638	100,000	10
8	Basit Ali	Muhammad Sharif	15401- 6173988-7	5541639	100,000	10
9	Falak Niaz	Amir Muhammadf	15401- 1376763-1	5541640	100,000	10
10	Pervaiz Khan	Sardar	15401- 6565158-9	5541644	100,000	10
11	Karim Dad	Noor Ahmed	15401- 3937189-1	5541645	100,000	10
12	shahab u Deen	Sheer zada	15602-5121404-1	5541647	100,000	10
13	Shakir ullah	Noor Muhammad	15401- 0697083-1	5541651	100,000	10
14	Qadar Parri	Sultan Mehmood	15401-0196494-6	5541660	100,000	10
15	Mutiullah	Aslat Khan	15401- 4541510-7	5541677	100,000	10
16	Amir Tawab	Gul Zada	15401- 0708227-9	5541685	100,000	10
17	Amir Zaman	Fazal Zaman	15401-9098201-5	5541686	100,000	10

18	Abdul Wahid	Akram khan	15401- 0709041-9	5541690	100,000	10
19	Irfan ullah	Gul Akbar	15402-4538369-9	5541698	100,000	10
20	Fahim Khan	Sayed Muhammad	15402-4729045-1	5541700	100,000	10
21	Fazal Khan	Feroz Khan	15401- 1820715-5	797863	100,000	10
22	Irshad Badshah	Derawadan	15401- 0699488-7	797864	100,000	10
23	Saidullah	Fateh Faqir	15401- 4611575-1	797866	100,000	10
24	Dilawar Khan	Gul Roz	15401- 0669702-9	797867	100,000	10
25	Adil Muhammad	Gul Muhammad	15401- 0697606-7	797868	100,000	10
26	Siad Ali Jan	Nadar Jan	15402-1400462-9	797873	100,000	10
27	Farooq Ahmad	Noor Ahmad	15401-5298058-9	797874	100,000	10
28	Fazal Zaman	Rehman Shah	15402-1404607-3	797822	100,000	10
29	Hayat Khan	Muhammad Amin	15401- 1915359-7	797823	100,000	10
30	Khan Badshah	Toor Lali	15401- 6692274-9	797824	100,000	10
31	Khaista Rehman	Aqal Zarin	15401- 6221709-7	797825	100,000	10
32	Asar Khan	Samandar Khan	15401- 6818903-7	797833	100,000	10
33	Ghulam Haider	Musafir	16102-2570665-7	797834	100,000	10
34	Muhammad Zaman	Shah Tamas	15401- 7324094-1	797835	100,000	10
35	Shehzad Ali	Gul Nawab	15401- 8764102-5	797836	100,000	10
36	Imtiaz Ali	Gul Nawab	15401- 9683889-3	797837	100,000	10
37	Naik Ali Khan	Abdul Haq	15401- 0711128-9	797843	100,000	10
38	Fazal Rehman	Sher Zaman	15401- 5312629-5	797844	100,000	10
39	Mustamar Khan	Ashraf Khan	15401-0384519-9	797847	100,000	10
40	Sher Alam	Ashraf Khan	15401- 3183843-3	797848	100,000	10
41	Naveed Khan	Muzafar Khan	15401- 3393844-7	797849	100,000	10
42	Mohib Gul	Izbt Gul	15401- 491749-1	797851	100,000	10
43	Awal Kher	Said Rehman	15401- 9632820-	797852	100,000	10
44	Irshad Ali	Fazeer Gul	15401- 1162217-1	797855	100,000	10
45	Habib Ur Rehman	Muhammad Noor	15402-5768265-9	5544001	100,000	10
46	Ali Rehman	Seed Ur Rehman	15402-9734474-3	5544004	100,000	10
47	Gul zamin	Nasib Khan	15402-2411966-9	5544305	100,000	10
48	Mursalin	Gul Zaman	15402-1251691-5	5544313	100,000	10
49	Abdul Kabir	Nosherawan	15402-7136819-9	5544318	100,000	10
50	Farhat Ullah	Rozatullah	15402-5351845-9	5544321	100,000	10
51	Jahangir Khan	Saltanat Khan	15402-4314038-5	5544325	100,000	10
52	Shah Zeb	Saltanat Khan	15402-1420241-9	5544328	100,000	10
53	Azghar Khan	Nadar Khan	15402-3312389-5	5544329	100,000	10
54	Shakir ullah	Banaras Khan	15402-8355012-3	5544330	100,000	10
55	Ihsan Ullah	Rahmat Ullah	15402-0615846-3	5544331	100,000	10
56	Mehbob Ali	Munir Khan	15402-1399596-5	5544334	100,000	10
57	Muhammad Zeb	Jan Zeb	15402-5624712-3	5544335	100,000	10
58	Sardar Ahmad	Mian Bacha	15402-1419327-5	5544339	100,000	10
59	Arshad	Amir Shahzada	15402-1420017-5	5544340	100,000	10
60	Abdul Kabir	Tamash Khan	15402-5805542-9	5544345	100,000	10
61	Sahah Jaha	Muhammad Shoaib	15402-1448102-9	5544346	100,000	10

Pages 2 out of 8, 61 cases out of 193, Total amount Rs 193.00 million

**Annexure – XI (4.2.6 PDP No 38 DC Swat)**

S. No.	Name of owners	Amount Rs	NIC No.	Short coming/documents required
1	Mr.salim	200,000	15602-0370812-3	NIC/Contact No./Signature thumb
2	Mr.saifulmalook	200,000	15602-0419998-9	
3	Mr.Fazal Khaliq	200,000	15602-8484680-7	
4	Mr.Muhammad Ishaq	200,000	15602-0365978-9	
5	Mr.Rehmani Gul	200,000	15602-0104225-7	
6	Mr. Fazal Wahab	200,000	15602-0496140-5	NIC/signature of Nazim
7	Mr.Mohsin Gul	200,000	15602-4628867-1	
8	Mr.Akhtar Ali	200,000	15602-0389542-9	
9	Mr.Dost Muhammad	200,000	15602-0429693-7	
10	Mr. Zarminosh	200,000	15602-0394037-9	
11	Mr. Malak Assad	200,000	15602-0302397-3	NIC/Contact No.
12	Mr. Imran Khan	200,000	15602-0532909-1	
13	Mr. Farman Ali	200,000	15602-9821873-9	
14	Mr. Sahib Zar	200,000	15602-1943194-3	
15	Miss husna	200,000	15602-0261694-4	
<b>Total</b>		<b>3,000,000</b>		

S.No	Name of receiver	NIC No.	Cheque NO.	Remarks
1	Muqam	15602-6866458-9	24447965	Signature/thumb impression not available
2	Muhammad Saleem	15602-0491623-1	24447966	
3	Muqam	15602-0488035-7	24447967	
4	Fazal Wahid	15602-4060903-9	24447957	
5	Bacha Room	15602-9112933-7	24447958	
6	Hazrat Jan	15602-2354634-7	24447959	
7	Malooka Bibi	15602-8425727-6	24447960	
8	Akbar Ali	15602-8039709-7	24447961	
9	Habib ur Rehman	15602-0432980-7	24447951	
10	Akbar Sultan	15602-0466548-7	24447952	
11	Faizul Haq	15602-1610855-5	24447953	
12	Khaista Khan	15602-8773461-7	24447954	
13	Akbar Bashir	15602-5353725-9	2444956	
14	Najeeb Ullah	15602-2335128-1	24406499	
15	Usman	15602-4162210-5	24406500	
16	Farooq Khan	15602-4713622-7	24406701	
17	Aftab Ali	15602-0377656-1	24406702	
18	Asif Khan	15602-0367095-5	24406703	
19	Shah Hussain	15602-3542430-7	24406704	

S.No	Name of Affectees	NIC No	Amount	Remarks
1	Karim Dad	15602-4449572-3	200,000	Receivers signatures not available
2	Zahid Khan	15602-0486558-9	200,000	
3	Kachkol	15602-3036108-3	200,000	
4	Rozi Khan	15602-8573434-7	200,000	
5	Gul Umar Khan	15602-9902517-7	200,000	

6	Sher Rehman	15602-6214350-1	200,000	
7	Dawood Khan	15602-5538311-1	200,000	
8	Muhammad Kamal	15602-5628846-9	200,000	
9	Mohabbat Khan	15602-0330315-5	200,000	
10	Saif Ur Rehman	15602-4855963-3	200,000	
11	Gharzi Khan	15602-6469222-5	200,000	
12	Muhammad Faraz Khan	15602-7276040-3	200,000	
13	Abdul Qayyom Khan	15602-0339429-5	200,000	
Total			<b>2,600,000</b>	

## Annexure – XII 5.2.1 (PDP 47 DC Shangla)

S No	Name with parentage	Address	Reported as fully / partially	Verification	Required to be paid	Excess
1	Ahmad Zeb s/o Mohammad Hayat	Bbunr khawar gai	Fully	The roof of one room was collapsed partial damaged	100,000	100,000
2	Mohammad Hanif s/o Mohammad Hayat	-do-	Fully	The front wall was damaged partial damaged	100,000	100,000
3	Shahid Iqbal s/o Noor Rahman	-do-	Fully	The cattle sheet was found collapsed partial damaged	100,000	100,000
4	Miraj Khan s/o Mohammad Hayat	-do-	Fully	The roof of one room was collapsed but non-residential house partial damaged	100,000	100,000
5	Dsaid Wahab s/o Mian Bashar	Matta Aghwan	Reported as full	Both brothers live in same house and the house was partially damaged	100,000	100,000
6	Sofaid s/o Mian Bashar	-do-		Both brothers live in same house and the house was partially damaged	200,000	100,000
7	Sardar Hussain s/o Mian Bashar	-do-		Partially damaged	100,000	100,000
8	Said Mohammad s/o Zulfaqar	-so-		The minor crakes were found not fall any category	200,000	200,000
9	Said Arsala khan s/o Zulfaqar	-so-	Fully	Partially damaged	200,000	100,000
10	Umar Zada s/o Sabar	Dehrai	Fully	Not damaged	200,000	200,000
11	Iftikhar Hussain s/o Biladar	-do-	Fully		200,000	200,000
12	Said Ghufraan s/o Mahmandar	-so-	Fully		200,000	200,000
13	Muhammad Sakhi Jan s/o Qalanadar	Nori Peza Khwar khwar kalay	Fully	Received illegal cheque	200,000	200,000
14	Zahir shah s/o Shamozyay	Tangay lilownai	Fully		200,000	200,000
15	Sher Alam s/o Taj Rahman	V/C khwarkalay	Fully		200,000	200,000
16	Fazal Amin s/o	-do-	Fully		200,000	200,000

	Shahzad Gul					
17	Rahmat Ali s/o Niaz Mohammad	-do-	Fully		200,000	200,000
18	Muhammad Rafiq s/o Ashraf gul	-d0-	Fully		200,000	200,000
19	Muhammad perviz s/o Jan Mohammad	-do-	Fully		200,000	200,000
20	Salim s/o Namir	-do-	Fully		200,000	200,000
21	Kamran ullah	Nori peza	Fully		200,000	200,000
22	Nisar ullah	Nori peza	Fully		200,000	200,000
23	Shah jee	Nori peza	Fully		200,000	200,000
24	Said wali shah s/o sardar	Kandawgay Sheshan lilownai	Fully		200,000	200,000
25	Liaqat Ali s/o Malang	Banjay Sheshan	Fully		200,000	200,000
26	Mohammad Farid	-do-	Fully		200,000	200,000
27	Ibrar shah s/o Rahim shah	Shalkho sheshan	Fully		200,000	200,000
28	Abdul Yameen s/o kheran	Karin sheshan	Fully		200,000	200,000
29	Taj Wali Khan s/o Mohammad farid	Sheshan	Fully		200,000	200,000
<b>Total</b>					<b>5,000,000</b>	

### Annexure – XIII (5.2.5 PDP-54 DC Shangla)

#### 1. Tehsil office Alpuri

S#	Name	CNIC #	Cheque #	Amount paid (Rs)
1.	Jamluddin	15501-2261392-1	343244	200,000
2	Jehan Badshah	15501-5763066-3	345801	100,000
3	Muhammad Zar	15501-2257318-3	345810	100,000
4	Gul Shahzada	15501-7368739-1	345811	100,000
5	Umar Ali	15501-9500853-7	345815	100,000
6	Muhammad Islam	15501-8204389-9	345833	100,000
7	Mehmood Shah	15501-6116196-5	345835	100,000
8	Bakht Rahman	15501-2277577-7	345836	100,000
9	Behroz	41204-8399980-3	346147	100,000
10	Firdos Khan	15501-2242283-3	346148	100,000
11	Muhammad Imran	15501-8261019-9	347461	100,000
12	Kiramat Ali	15501-4074871-1	347304	200,000
13	Muhammad Ali	15501-2253770-7	347303	200,000
14	Sultan Mehmood	155012-235630-1	347302	200,000
15	Aftab Ahmad	15501-7572571-9	347301	200,000
16	Sahib Zada	15501-6595085-9	345654	200,000
<b>Total</b>				<b>2,200,000</b>

#### 2. Tehsil office Besham

S#	Name	CNIC #	Cheque #	Amount paid (Rs)
1.	Muhammad Riaz	15502-2010976-3	782601	100,000
2	Sardar Alam	42101-1797160-3	782602	100,000

3	Attiquallah	15502-2273769-3	444389	100,000
4	Shakil Ahmad	15502-8328205-9	444396	100,000
5	Feroz Khan	42201-4417534-3	444338	100,000
6	Saeedullah	15502-7331064-3	782043	100,000
7	Wahidullah	15502-5718276-9	782454	100,000
8	Rafiuddin	15502-9212128-7	782386	100,000
9	Ihsanullah	15501-2239731-7	444237	100,000
10	Muhammad Salam	15502-3905108-3	782211	100,000
<b>Total</b>				<b>1,000,000</b>

### 3. Tehsil office Besham

S#	Name	CNIC #	Cheque #	Amount paid (Rs)
1.	Muhammad Riaz	15502-2010976-3	782601	100,000
2	Sardar Alam	42101-1797160-3	782602	100,000
3	Attiquallah	15502-2273769-3	444389	100,000
4	Shakil Ahmad	15502-8328205-9	444396	100,000
5	Feroz Khan	42201-4417534-3	444338	100,000
6	Saeedullah	15502-7331064-3	782043	100,000
7	Wahidullah	15502-5718276-9	782454	100,000
8	Rafiuddin	15502-9212128-7	782386	100,000
9	Ihsanullah	15501-2239731-7	444237	100,000
10	Muhammad Salam	15502-3905108-3	782211	100,000
<b>Total</b>				<b>1,000,000</b>

### 4. Tehsil office Besham

S#	Name	CNIC #	Cheque #	Amount paid (Rs)
1.	Bakht Zada	15502-0335916-3	349955	200,000
2	Muhammad Sadique	15501-3527364-7	349940	200,000
3	Asmatullah	42301-8392101-7	444213	200,000
4	Asif Khan	15502-3041508-7	781775	200,000
5	Sayed Ali	15502-3251013-5	781786	200,000
6	Shir Afzal	15502-1541063-7	781793	200,000
7	Abdul Wahid	155027-091379-9	350593	200,000
8	Taj Muhammad	15502-2005189-9	781790	200,000
9	Ahmad Shah	15502-2950836-9	340825	200,000
10	Fazal Mabood	15501-2268779-5	340803	200,000
11	Muhammad Ismail	15502-4594691-5	340870	200,000
12	Yar Qadeer	15502-7044439-1	781738	200,000
13	Said Jan	15502-1717619-3	781745	200,000
14	Muhammad Afzal	15502-9597919-7	782101	200,000
15	Shir Rahman	15502-98528231-1	781975	200,000
16	Muhammad	15502-1475960-9	781970	200,000
17	Attaullah	15502-0399240-3	781979	200,000
18	Niaz ur Rahman	15502-1612768-3	350575	200,000
<b>Total</b>				<b>3,600,000</b>

### 5. Tehsil office Chakaiser Union council Bonairwal

S#	Name	CNIC #	Cheque #	Amount paid (Rs)
1.	Qasim Khan	15501-1565177-3	4709559	100,000
2	Mohammad Tahir	15503-6271690-5	4709104	100,000

3	Sahib-ud-Din	11503-2107371-7	4709053	100,000
4	Zahid shah	15501-0509310-9	4709056	100,000
5	Pir Mohammad	15503-0521235-9	4709064	100,000
6	Gulkitab	15501-2279617-1	4708760	100,000
7	Muntazir	54400-943497-4	4708765	100,000
8	Sarnawaz Khan	15501-2256591-3	4709388	100,000
9	Shamas-ul-umar	15503-6088176-5	4709394	100,000
10	Muhammad Sadiq	15503-3925002-1	4709400	100,000
11	Muhammad Zaman	15501-2265302-9	4709630	100,000
12	Abdul Farooq	15503-2103127-3	4709634	100,000
13	Sarfraz	15501-2273536-9	4709635	100,000
14	Saifullah	15503-2107078-7	4707976	200,000
15	Nazirgul	15503-9281097-1	4707978	200,000
Total				1,700,000

#### Annexure – XIV (5.2.5 PDP-57 DC Shangla)

##### 1. Tehsil office Alpuri

S#	Name	CNIC #	Cheque #	Amount paid (Rs)
1	Bakhtzeb	15501-9488783-3	343254	200,000
2	Akbar Khan	15501-8172945-7	346123	100,000
3	Mohammad Shah	15501-7714562-6	346126	100,000
4	Dil Sher	42201-4384009-3	345863	100,000
5	Muhammad Imran	15501-8261019-9	347461	100,000
6	Sultan Mehmood	15501-2283179-5	347462	100,000
7	Umar Ali	15501-3953809-9	347464	100,000
8	Irfanullah	15501-6821505-5	343094	200,000
9	Sabar Deen	15501-2235686-1	339758	200,000
10	Gul Hasir	15501-4514406-1	339762	200,000
11	Mani Gul	15501-0166050-7	343089	200,000
Total				1,600,000

##### 2. Tehsil office Chakaiser

S#	Name	CNIC #	Cheque #	Amount paid (Rs)
1.	Mst; Zaitoon	15503-7584149-4	341303	200,000
2	Noor Muhammad	15501-8354742-3	341304	200,000
3	Shir Zada	15503-9771340-7	4708295	200,000
4	Nayab	15503-8984911-1	4708308	200,000
5	Saiful Islam	15503-9390342-5	4707906	200,000
6	Muzafar	15501-2282455-9	4708816	200,000
7	Jehanzeb	15503-7385707-9	4708030	100,000
8	Rashid Ahmad	15503-5235351-5	4708031	100,000
9	Jauhar Ali	15503-6368228-9	4708037	100,000
10	Farmanul Haq	15503-1576562-1	4709038	100,000
11	Saifullah	15503-374002-1	4709039	100,000
12	Nasrin	15503-5554967-6	4709004	100,000
13	Faqir Mohammad	15503-3733815-9	4709005	100,000
14	Muhammad Rome	15501-3958929-9	9474527	200,000



15	Rahim	15503-1079263-3	9474928	200,000
16	Alif Haider	15501-3985934-9	9474729	200,000
17	Abdul Basir	15501-6758039-7	9474530	200,000
18	Mian Umer	15501-0921605-3	9474636	200,000
19	Saeedullah Jan	15503-6068417-9	9474537	200,000
20	Subhandar	42401-969391-1	9474540	200,000
<b>Total</b>				<b>3,300,000</b>

### 3. Tehsil office Mortang

S #	Patwar Halqa	No. of fully damaged houses	No. of partially damaged houses
1	Kuzkalay	179	181
2	Kabalgram	79	120
3	Aalmibanda	111	102
4	Tilwalal	20	100
5	Beihar	94	99
6	Hasimkhel 38	38	21
7	Dadial Kamoch	21	130
<b>Total</b>		<b>542</b>	<b>753</b>
542 fully damaged houses paid @ Rs 200,000			Rs 108,400,000
753 partially damaged houses paid @ Rs 100,000			Rs 75,300,000
<b>Total</b>			<b>Rs 183,700,000</b>

### 4. Tehsil office Makhozai

S #	Patwar Halqa	No. of fully damaged houses	No. of partially damaged houses
1	Sonaila	50	215
2	Sundvi	13	121
3	Chagam	35	139
4	Bingalai	31	126
5	Aloach	13	94
6	Nimkalay	15	140
<b>Total</b>		<b>157</b>	<b>835</b>
157 fully damaged houses paid @ Rs 200,000			Rs 31,400,000
835 partially damaged houses paid @ Rs 100,000			Rs 83,500,000
<b>Total</b>			<b>Rs 114,900,000</b>

## Annexure – XV (6.2.4 PDP 65)

List of payment to affectees holding duplicate / NIL CNIC

Name	Father Name/ Husband Name	Union Council	CNIC No	Cheque No.	dated	Amount
Bibar Muhammad	Ezool Khan	Barwal Bandi	NIL	587070	11/03/15	200,000
Nadeem	Namroz Khan	Dir Urban	NIL	588412	14/11/2015	100,000
Islam	Habib ul Hassan	Sheringal	NIL	592210	20-11-2015	100,000
Mohd Said khan	Sardar Ali khan	Sheringal	NIL	592212	20-11-2015	100,000
Sahib Zada	Gulab Khan	Bibyaware	NIL	587723	11/11/2015	200,000
Inamud Din	Habibur Rahman	Dir Urban	NIL	593167	21/11/2015	100,000
Badshah	Azim khan	Sheringal	NIL	592204	20-11-2015	100,000
Tajbar	Iqbal	Sheringal	NIL	592213	20-11-2015	100,000

Aziz ur Rahman	Toti Rehamn	Sheringal	NIL	592216	20-11-2015	100,000
Suliman	Abdullah	Sheringal	NIL	592233	20-11-2015	100,000
Khani Gul	Nazar Gul	Sheringal	NIL	592726	20-11-2015	100,000
Sahibzada Mohd Tahir	Sahibzad Inayat urahman	Dir Urban	15000-1880095-1	588100	23/11/2015	200,000
Tahir Shah	Inayat Ur Rehman	Dir Urban	15000-1880095-1	588415	14/11/2015	100,000
Muhammad Sultan	Bahadar Said	Qulandai	15701-	587260	03/11/2015	200,000
Manasib khan	Fatih rahman	Bibyawar	15701-	588668	14-11-2015	100,000
Khursheed ud Din	Salih Muhammad	Qulandai	15701-	591664	22/11/2015	100,000
Nasib Zada	Mohd Rahim Khan	Palam	15701-	944094	23-11-2015	100,000
LIAQAT KHAN	MUNAWAR KHAN	Dir Urban	15701-	946283	23/11/2015	100,000
Hazrat Umar	Habib Ullah	THALL	15701-	947987	23-11-2016	100,000
Muhammad Naeem	Ghani Rahman	Qulandai	15701-0244483-9	587204	03/11/2015	200,000
Mohd Naeem	Ghani Rahman	Qulandai	15701-0244483-9	593068	23/11/2015	200,000
Shafiullah	Taza Gul	Darora	15701-0587262-3	589689		200,000
Shafiullah	Taza Gul	Ganori	15701-0587262-3	595977	23-11-15	200,000
Muhammad ismail	Dawa khan	Bibyawar	15701-0655011-9	587767	11/11/2015	200,000
Muhammad ismail	Dawa khan	Bibyawar	15701-0655011-9	588894		100,000
Umar zada	Noor said	Bibyawar	15701-0694854-7	588655	14-11-2015	100,000
Umar zada	Nurshid	Darora	15701-0694854-7	946027	23-11-2015	100,000
Amir Dawod Khan	Mohammad Hussain	Tarpatar	15701-0725848-9	589790	17-11-2015	100,000
Amir dawood khan	Mohd hussain	Tarpatar	15701-0725848-9	592778	20-11-2015	200,000
Abdul Kareem	Badshah Rehamn	Darora	15701-0812241-9	589503	16-11-2015	100,000
Abdul Karim	Bacha Rahman	Darora	15701-0812241-9	591093	19-11-2015	200,000
Fairodin	Faiz Muhammad Khan	Barwal Bandi	15701-0865539-1	587061	11/03/2015	200,000
Ferodin	Faiz Mohammad Khan	DariKand	15701-0865539-1	589982		100,000
Sher wali khan	Ahmad khan	Tarpatar	15701-0910346-5	592101	20-11-2015	200,000
Sher wali khan	Ahmad khan	Tarpatar	15701-0910346-5	594323	23-11-2015	100,000
Mst. Bacha Haram	Sher Bahadaq	Doag	15701-1014171-6	944164	23-11-2015	100,000
Bacha Haram	Sher Bahadar	Dara	15701-1014171-6	970545	13-11-2015	200,000
Said Amir Jan	Hazrat Amir	Dir Urban	15701-1028239-1	587305	03/11/2015	200,000
Syed Ameer Jan	Hazarat Ameer	Dir Urban	15701-1028239-1		23/11/2015	100,000
Arjumand	Tooti Mohammad	Darora	15701-1159770-5	589870	16-11-2015	100,000
Arjumond Khan	Fati Mohd	Darora	15701-1159770-5	593498	20-11-2015	100,000
Hazrat Yousaf	Rehman Gul	Dir Urban	15701-1159922-1	588429	14/11/2015	100,000

2 pages out of 11 pages, Total amount Rs 47.200 million

## Annexure – XVI (6.2.4 PDP 65)

### List of duplicate cheques issued

S. no	Name	Father Name/ Husband Name	Union Council of Dist. Upper Dir	CNIC No	Cheque No.	dated	Amount	Type of Damag e
1	Imran	Abdul Aziz Khan	Darikand	15701-8160883-9	587004		200,000	FD
2	Imran	Abdul Aziz Khan	Barwal Bandi	15701-8160883-9	587004	11.03.15	200,000	FD
3	Lal Badshah	Mohd Rahim	Darikand	15704-8876706-5	587006		200,000	FD
4	Lal badshah	Muhammad Rahim	Barwal Bandi	15704-8876706-5	587006	11.03.15	200,000	FD
5	Muhamamd Hussain	Khwaja Muhamamd	Barwal Bandi	15702-2478426-1	587024	11.03.15	200,000	FD
6	Mohd Hussain	Khawaja Mohd	Darikand	15702-2478426-1	587024		200,000	FD
7	Akhun Jan	KHuwaja Muhamamd	Barwal Bandi	15704-8229515-3	587026	11.03.15	200,000	FD
8	Akhun Jan	Khawaja Mohd	Darikand	15704-8229515-3	587026		200,000	FD
9	Suliman	Wali Akbar Khan	Barwal Bandi	15701-2591149-4	587051	11.03.15	200,000	FD
10	Suliman	Wali Akbar Khan	Darikand	15701-2591149-4	587051		200,000	FD
11	Irshad Ali	Amir Aman Khan	Qulandai	15701-6361441-1	587298	11.03.15	200,000	FD
12	Saeed ur Rahman	Sabarali khan	Qulandai	15701-8101327-5	587298	22.11.15	200,000	FD
13	Hadyat ullah	Bakht Muhammad	Palam	15701-1164109-9	587385	14.11.15	100,000	PD
14	Khaista Muhammad	Nisar Muhammad	Palam	15701-1167575-5	587385		100,000	PD
15	Moh. Zada	Safdar khan	Kotkay	15702-24973137	587509	19.11.15	200,000	FD
16	Mohammad Zada	Safdar	Kotkay		587509	19.11.15	200,000	FD
17	Muhammad dost khan	Aman khan	bandai	15702-1004991-3	587583	19.11.15	200,000	FD
18	Muhammad dost khan	Aman khan	Kotkay	15702-1004991-3	587583	18.11.15	100,000	PD
19	Shams Urrahman	Mohd Sherin	Qulandai	15701-8489313-7	587826	23.11.15	200,000	FD
20	Shamsu Rehman	Mohd Sherin	Akhgram	15705-84893137	587826	19.11.15	200,000	FD
21	Baz Khan	Yar Mula	Doag Darra	15701-1183471-9	587956	13.11.15	200,000	FD
22	Mohammad Shafiq	Rahman Shafiq	Doag Darra	15701-5086427-7	587956	13.11.15	200,000	FD
23	Mohd Wazir	Qadar Khan	Gualdai	15701-8129472-5	589396	23.11.15	200,000	FD
24	Bakht bahadar	Sher bahadar	Akhgram	15702-6047623-5	589396	23.11.15	100,000	PD
25	Umar zahid	Noora jan	Akhgram	15702-9940452-5	590292	18.11.15	100,000	PD

26	Umar Zahid	Noora jan	Nehag	15702-9940452-5	590292	18.11.15	100,000	PD
27	Jabar Khan	Bakhtiar Mian	Bibyawar	15701-9365010-3	590950	19.11.15	200,000	FD
28	Dilawar Khan	Zarin Khan	Thall	15702-2491733-5	590950	23.11.15	200,000	FD
29	Sutan zari	W/O habib Urrahman	Darora	15701-5095774-4	591071	19.11.15	200,000	FD
30	Rizwanullah	moh.Afzal	Akhgram	15702-9447710-9	591071	18.11.15	100,000	PD
31	Muh. Khan	Yaqoub khan	Bandai	15702-0562110-1	591798	19.11.15	100,000	PD
32	Moh. Khan	Yaqoob khan	chaper	15702-0562110-1	591798	21.11.15	100,000	PD
33	Sherin zada	Gul khan	Sheringal	16102-8966198-9	592264		100,000	FD

33 cases out of 796 cases, Total amount Rs 107.500 million

### Annexure – XVII (6.2.5PDP 66)

Recording of transactions in cashbook without cheque nos.

primary key	date	cheque	name	fathers name	residence	cheque amount
204	23/11/2015	NIL	rahmat Ali	firdos Khan	Kalsho	200,000
405	23/11/2015	NIL	Syed Ameer Jan	Hazarat Ameer	Collage Colony Mattaka	100,000
535	21/11/2015	NIL	Asad Durani	Mumtaz Durani	Ambar Cham	100,000
906	23/11/2015	NIL	Umar Rahman	Sardar Khan	karmargai	100,000
1594	03/11/2015	NIL	Mr. Mohammad Aziz	Mohammad Nawaz	Qashaqaray Bala	200,000
1673	NIL	NIL	Gul qadir	faqir	Sadiq Banda	200,000
1674	NIL	NIL	Haram ud Din	Amanat Khan	QulandiPayeen	200,000
1675	NIL	NIL	Umer Rahman	Bakht Ahmad	QashqariPayeen	200,000
2475	NIL	NIL	Mohd Ghulam	Fardos Khan	Chukiatan	200,000
2935	NIL	NIL	Shah Jehan Khan	Mubarak Khan	Baghkaly	200,000
2952	NIL	NIL	Irfanullah	Jehan Zaib Khan	Hatan	200,000
2982	NIL	NIL	Alam Zaib Khan	Hakeem Jan	Baghkaly	200,000
2984	NIL	NIL	Shahzullah	Ghazi Khan	Baghkaly	200,000
2991	NIL	NIL	Khan Shehzada	Nasibur Rahman	Baghkaly	200,000
2994	NIL	NIL	Toti Rahman	Akhun Zada	Baghkaly	200,000
2996	NIL	NIL	kifayatullah khan	Khan shehzada	Baghkaly	200,000
3020	NIL	NIL	pervaiz  Khan	Gul Arif K han	Sarko	200,000
3027	NIL	NIL	Mohd da Haq	Mohd Ishaq	sarko	200,000
3087	11/11/2015	NIL	Nasib Ur Rahman	Akhood Zada	"	200,000
3169	21-11-15	NIL	payeen khan	sardarali khan	salamkot	100,000
3280	NIL	NIL	Mohd Athar	Mla gul Jan	Ganori	100,000
3402	NIL	NIL	Abdur Rahim	umara Khan	Hattan	100,000
3430	NIL	NIL	Rahmanud Din	Shezul Khan	Sarko	100,000
3449	NIL	NIL	S.Fazal Wahid Jan	Fazal Subhan	Ganori	100,000
3523	NIL	NIL	Hizbullah	Rahmanullah Jan	sarko	100,000
3564	23-11-15	NIL	Muhd Zahid	Mohd Dost Khan	Salamkot	100,000
4055		NIL	Gulzar Alam	Gul Ahmad Khan	Darora	200,000

27 cases out of 121 cases, Total amount Rs 21.08 million

**Annexure – XVIII** (6.2.5 PDP 66)

Double entry of same cheque no in cashbook

Primary key	date	Cheque No.	name of payee	fathers name	residence	cheque amount
3620	11/03/2015	587004	Imran	Abdul Aziz Khan	Shekhchand	200,000
3744		587004	Imran	Abdul Aziz Khan	Shaikhchan	200,000
3621	11/03/2015	587006	Lal badshah	Muhammad Rahim	Shekhchand	200,000
3745		587006	Lal Badshah	Mohd Rahim	Shaikhchan	200,000
3746		587024	Mohd Hussain	Khawaja Mohd	Dando Khwar	200,000
3640	11/03/2015	587024	M. Hussain	Khawaja Muhamamd	Dando Khuwar	200,000
3642	11/03/2015	587026	Akhun Jan	KHuwaja Muhamamd	Dando Khwar	200,000
3747		587026	Akhun Jan	Khawaja Mohd	Dando Khwar	200,000
3613	11/03/2015	587051	Suliman	Wali Akbar Khan	Dando Khawar	200,000
3743		587051	Suliman	Wali Akbar Khan	Dando Khwar	200,000
1572	03/11/2015	587298	Irshad Ali	Amir Aman Khan	Qulandi Payeen	200,000
1670	22/11/2015	587298	Saeed ur Rahman	Sabarali khan	Dobando	200,000
14325		587342	Talha	Mohd Raiz	Belanzai	100,000
2337	03/11/2015	587342	Talha	Muhammad Raiz	Belanzi	100,000
14322		587343	Fateh Rahman	yaqoob Rahman	karmgai	100,000
1199	23/11/15	587343	Fatih Rahman	Mohd Yaqoob Khan	Kamargi	100,000
5410	14/11/2015	587385	Hadyat ullah	Bakht Muhammad	“	100,000
5391		587385	Khaista Muhammadz	Nisar Muhammad	“	100,000
13711	19/11/2015	587509	Moh. Zada	Safdar khan	-do-	200,000
13651	19/11/2015	587509	Mohammad Zada	Safdar	-do-	200,000
14137	19-11-15	587583	Muhammad dost khan	Aman khan	Bandai	200,000
13780	18/11/2015	587583	Muhammad dost khan	Aman khan	Pataw	100,000
14328		587787	Fazal Naz	Said Rahman	Rehankot	100,000
1198	23/11/15	587787	Falak Naz	Said Rahman	rehankot	100,000
13017	19/11/2015	587826	Shamsu Rehman	Mohd Sherin	Guli Bagh Payeen	200,000
1685	23/11/2015	587826	Shams Urrahman	Mohd Sherin	Dobando	200,000
9459	13-11-2015	587956	Baz Khan	Yar Mula	-do-	200,000

27 cases out of 810 cases, Total amount Rs 108.600 million

**Annexure – XIX** (7.2.4 PDP 75)

House Compensation paid to owner of many houses multiple times

S.No.	Name	Father	CNIC	Contact	cheque no	date	amount
1	Khan Bahadar (Owner) (Bakhat Nazir Khan)	Rehmat Shah	1530208655665	0346-9840337	0760532	01.12.2015	100,000
2	Khan Bahadar (Owner) (Bakhat Naseeb)	Rehmat Shah	1530208655665	0346-9840337	0760531	01/12/2015	100,000
3	Riazul Islam (Owner)	Shariyar Khan	1530209475867	0346-8001857	837635	14/11/2015	200,000

4	Riazul Islam (Owner) (Bahadar Zeb)	Shariyar Khan	1530209475867	0346-8001857	837631	14/11/2015	200,000
5	Ahmad Zeb Khan (Owner) (Izhar Zeb)	Mubarak Zeb Khan	1530237180089	0300-5749257	0764437	26/11/2015	200,000
6	Ahmad Zeb Khan (Owner) (Redi Gul)	Mubarak Zeb Khan	1530237180089	0300-5749257	0764439	26/11/2015	100,000
7	Ahmad Zeb Khan (Owner) (Muhammad Akbar Khan)	Mubarak Zeb Khan	1530237180089	0300-5749257	837867	16/11/2015	200,000
8	Ahmad Zeb Khan (Owner) (Rehman Said)	Mubarak Zeb Khan	1530237180089	0300-5749257	837885	16/11/2015	100,000
9	Ahmad Zeb Owner (Khalida)	Mubarak Zeb Khan	1530237180089	0300-5749257	837865	16/11/2015	200,000
10	Ahmad Zeb Owner (Muhammad Anwar Khan)	Mubarak Zeb Khan	1530237180089	0300-5749257	837864	16/11/2015	200,000
11	Ahmad Zeb Owner (Mumtaz Khan)	Mubarak Zeb Khan	1530237180089	0300-5749257	837863	16/11/2015	200,000
12	Ahmad Zeb Owner (Sohail Muhammad)	Mubarak Zeb Khan	1530237180089	0300-5749257	837862	16/11/2015	200,000
13	Syed Ismail Jan	Syed Jehangir Khan	1530261226213	0301-3033371	0762885	04/01/2016	200,000
14	Syed Ismail Jan	Syed Jehangir Jan	1530261226213	0301-3033371	762885		200,000
15	Syed Ismail Jan	Syed Jehangir Jan	1530261226213	0346-9390093	0764407	26/11/2015	200,000
16	Bacha Rahman	Gul Ahmad Khan	1530385630419	0307-5973882	761756		100,000
17	Bacha Rahman	Gul Ahamd Jan	1530385630419	0307-5973882	V 505644		100,000
18	Badshah Rahman	Gul Ahmad Jan	1530385630419	0307-5973882	V 505657		100,000
19	Said Roz Khan	Shahroz Khan	1530423139493	0307-8780116	T 662995		100,000
20	Said Roz Khan	Shoroz Khan	1530423139493	0307-8780116	T 0838449		100,000
21	Habib	Khaista Khan	1530435048493	0300-9245392	x0764036		100,000
22	Najeeb	Khaista Khan	1530435048493	0301-8882796	T 663706		100,000
23	Aman Ullah	Badar	1570225207863	0312-4117806	506343	26-11-2015	100,000
24	Aman Ullah	Badar Halil	1570225207863	0312-4117806	506371	26-11-2015	100,000
25	Hayatulalh Khan	Gul Haroon	1570234176363	0312-6523622	V-506185	26/11/2015	100,000
26	Hayat Ullah Khan	Gul Haroon	1570234176363	0312-6523622	506321	26-11-2015	200,000
27	Amanullah	Shahimullah Jna	NIL	NILL	762644		100,000
28	Badshah Zada	Khan Zada	nil	0301-2251901	X 0761142		100,000
29	Gul Faraz Khan	Gul Baz Khan	nil	nil	X 0761372		100,000
30	Gul Numan	Amir Zada	nil	0301-2233324	X 0761324		100,000
31	Hazrat Shah	Taj Muhammad	Nil	0306-3046066	x 0746227		100,000
32	Ihsanullah	Fazal Subhan	NIL	0302-4970028	762036		100,000
33	Majar Khan	Abdur Rahman	nil	nil	X 0760208		100,000
34	Muhammad Din	Abdur Rahim	nil	0301-2745876	X 0761168		100,000
35	Sabir Khan	Mateen Khan	nil	nil	X 0761377		100,000
36	Shabina Bibi	W/o Jan Bacha	nil	0305-9771281	X 0760773		100,000
Total							4.800

**Annexure – XX** (7.2.5 PDP No. 76)

<b>Duplicate payment same CNIC</b>					
Union council of Adenzai	Name	Father Name	CNIC No	Contact No	amount
ouch	Jehan Ullah	Raza Muhammad	1530208738417	3459291425	100000
tazagram	Jehan Ullah	Raza Muhammad	1530208738417	3459291425	100000
ouch	Saeed Ur Rehman	Hamid Ullah Khan	1530208981459	3449600628	100000
ouch	Said Ur Rehman*	Hamdullah Khan	1530208981459	3449600628	100000
asbnar	Bakhat Zaman	Noorhawas Khan	1530209156569	3465370625	100000
asbnar	Dost M Khan	Noorhawas Khan	1530209156569	3465370625	200000
badwan	Shah Hussain	Mian Badshah	1530209312025	3449819835	200000
badwan	Muheeb Rahman	Saeed Rahman	1530209312025	3464491479	200000
badwan	Ali Ur Rehman	Fateh Rehman	1530702853790		100000
badwan	Sani Bibi	Amin Ullah	1530702853790	3421947751	200000
ouch	Safdar Ali	Sher Khan	1540203998269	3438995731	100000
tazagram	Safdr Ali	Sher Khan	1540203998269	3438995731	100000
tazagram	Fazal Muhammad	Amir Sultan (Late)	1540282544795	3449724742	100000
tazagram	Mukhtair	Syed Azam	1540282544795	3451961994	200000
			<b>14 Nos</b>	<b>Total</b>	<b>1900000</b>
<b>Sub div</b>	<b>Name</b>	<b>Father Name</b>	<b>CNIC #</b>	<b>Cheque No</b>	<b>Amount</b>
Lal Qilla	Saltanat Khan	Noor Bahadar Khan	1530209076868	662713	200,000
Lal Qilla	Saltanat Khan	Noor Bahadar Khan	1530209076868	762398	100000
Lal Qilla	Rehmat Jan	Nimat Jan	1530209399609	124335	200,000
Lal Qilla	Rehmat Jan	Nimat Jan	1530209399609	837130	200,000
Lal Qilla	Noor Zaman Khan	Mamur Khan	1530505728007	124582	100,000
Lal Qilla	Noor Zaman Khan	Mamur Khan	1530505728007	505725	100,000
Lal Qilla	Salam ud Din	Shah zareen	1530522428375	762366	100000
Lal Qilla	Salam ud Din	Shah zareen	1530522428375	839809	200,000
Lal Qilla	Buhadar Said	Fiza Jan	1530529048681	124581	100,000
Lal Qilla	Buhadar Said	Fiza Jan	1530529048681	505724	100,000
Lal Qilla	Qasim Ullah	Shahab Din	1530560474531	506693	100,000
Lal Qilla	Qasim Ullah	Shahab Din	1530560474531	839832	200,000
Lal Qilla	Nizam Ud Din	Shah Zareen	1530579562043	762365	100000
Lal Qilla	Nizam Ud Din	Shah Zareen	1530579562043	839808	200,000
			<b>14 Nos</b>	<b>Total</b>	<b>2000000</b>
Samarbagh					
<b>S. No.</b>	<b>address</b>	<b>cnic homogenous</b>	<b>type</b>	<b>amount</b>	<b>cheque no</b>
405	Miankali Shah	1530119382925	Fully	200,000	T 0839874
267	Kamarsir	1530119382925	Fully	200,000	X0760824
3299	Banr Shah	1530119459473	Partially	100,000	T 0839468
3300	do	1530119459473	Partially	100,000	T 0839469
2689	Ghwara Banda	1530119478143	Partially	100,000	838198
2690	Ghwara Banda	1530119478143	Partially	100,000	838199
2814	Sadbarkalay	1530119532531	PARTIALLY	100,000	764289
31	Hakim Abad	1530119532531	Fully	200,000	834932
2467	ALI SHEER	1530119563241	PARTIAL	100,000	762076
191	ALI SHEER	1530119563241	FULLY	200,000	762078
2727	Qandara	1530119574579	Partially	100,000	838004

2851	do	1530119574579	Partially	100,000	T 663658
3352	Shalkandai	1530119641073	Partially	100,000	v505540
3354	do	1530119641073	Partially	100,000	v505542
2590	Sheena	1530209148831	Partially	100,000	838092
2297	Shena Tangy	1530209148831	partially	100,000	x 0762959
140	Takwaro	1530209361395	Fully	200,000	835906
437	Takwara	1530209361395	DO	200,000	T0838954
34	Dag Qilla	1530316471115	Fully	200,000	834935
410	do	1530316471115	Partially	100,000	T 0838889
155	-do-	1530321286835	Fully	200,000	834004
2378	Bokrai	1530321286835	Partially	100,000	X0760841
1095	Tangi Payen	1530330650653	partially	100,000	761249
1923	do	1530330650653	Partailly	100,000	V 505480
2852	Badin	1530335933003	Partially	100,000	T 663648
1246	Qandhary	1530335933003	Partially	100,000	T 663649
2387	Gola	1530343783249	Partially	100,000	T0836542
1979	do	1530343783249	Partially	100,000	V 505044
284	Ashar Kor	1530344347261	Partially	100,000	58926488
125	Ashar Kor	1530344347261	Fully	200,000	x 0746177
3373	do	1530348340057	Partially	100,000	v505560
3947	Barikab	1530348340057	Partially	100,000	X0764246
2645	Mayar	1530353003743	Partially	100,000	838152
2320	Mayar	1530353003743	partially	100,000	x 0762982
1758	Damtal	1530356218459	Partial	100,000	764447
873	Likor Kambat	1530356218459	partially	100,000	X 0760067
42	Banai	1530367303839	Fully	200,000	762824
1417	hatan	1530367303839	Partialy	100,000	x 0761479
2947	Haji Abad Mayar	1530391872317	Partially	100,000	839303
2180	Mayar	1530391872317	Partially	100,000	x 0746225
214	Tangla	1530401566741	Fully	200,000	T 0838901
3927	Mandezo	1530401566741	Partially	100,000	T 663789
3492	Arif	1530423139493	Partially	100,000	T 0838449
3835	Arif	1530423139493	Partially	100,000	T 662995
3846	do	1530435048493	Partially	100,000	T 663706
3219	gosam	1530435048493	Partially	100,000	x0764036
2781	sheikh abad	1530437611099	Partially	100,000	761408
3944	Sheikh Abad	1530437611099	Partially	100,000	X0764243
419	Dopa	1530453771267	Do	200,000	T 0838936
4015	DO	1530453771267	Partial	100,000	X 0762667
3356	do	1530454324589	Partially	100,000	v505544
3482	do	1530454324589	Partially	100,000	X0764753
3970	Dag Gosam	1530468630139	Partially	100,000	T 0836590
287	Gosam	1530468630139	Fully	200,000	T0834944
1821	Sabarshah	1530517352177	Partially	100,000	58926362
2136	Sabar Shah	1530517352177	partiall	100,000	X 0762436
			<b>Total</b>	<b>6,900,000</b>	
Timergar					
Uc name	Father Name	CNIC #	Cheque No	Date	Amount
Uc rabat	Bahadur khan	1530208923123	V506446	26/11/2015	200000



Uc rabat	Sodagar	1530208923123	T662187	20/11/2015	200000
Nora khel 1	Fazal Shah	1530209217351	T662232	20/11/2015	100000
Uc lajbook	Fazal Shah	1530209217351	V506458	26/11/2015	100000
Nora khel 1	Nadar Khan	1530235099473	X0764676	26/11/2015	200000
Uc rabat	Nadar Khan	1530235099473	T662338	19/11/2015	100000
Bandagai	Bahadur Zaib	1530621346349	T662268	20/11/2015	200000
Uc lajbook	Nadir Khan	1530621346349	V506432	26/11/2015	100000
Bandagai	Bakhtwar Khan	1530648098293	T662426	20/11/2015	200000
Bandagai	Bakhtawar Khan	1530648098293	V506167	26/11/2015	100000
Toormang 3	Bakhat Rawan	15302086107877	0838674	17/11/2015	100000
Toormang1 list 1	Abdullah	15302086107877	0838675	17/11/2015	100000
Bandagai	Syed Najeeb Ahmed	1530206934103	0764302	26/11/2015	100000
Khungi	Syed Najeeb Ahmed	1530206934103	42334	764302	100000
Bandagai	Rehmat Shah	1530208655665	0760531	01/12/2015	100000
Nora khel 1	Rehmat Shah	1530208655665	0760532	01/12/2015	100000
Bandagai	Khan Bahadar	1530208768677	0760534	01/12/2015	100000
Khungi	Khan Bahadar	1530208768677	0760534	01/12/2015	100000
Uc rabat	Gul Bahadar	1530209102905	0760578	01/12/2015	100000
Uc rabat	Gul Bahadar	1530209102905	0760578	01/12/2015	100000
Uc rabat	Shariyar Khan	1530209475867	Dated 14/11/2015	837631	200000
Bagh dushkhel	Shariyar Khan	1530209475867	Dated 14/11/2015	837635	200000
Uc rabat	Hazrat Wali	1530209909575	0760577	01/12/2015	100000
Uc hayaserai	Hazrat Wali	1530209909575	0760577	01/12/2015	100000
Bagh dushkhel	Jehangir Jan	1530236313403	Dated 14/11/2015	0837610	100000
Uc rabat	Ulfat Hussain	1530236313403	0764415	26/11/2015	100000
Nora khel 1	Mubarak Zeb Khan	1530237180089	0764437	26/11/2015	200000
Nora khel 1		1530237180089	16/11/2015	837862	200000
Uc munjai		1530237180089	16/11/2015	837863	200000
Nora khel 1		1530237180089	16/11/2015	837864	200000
Uc rabat		1530237180089	16/11/2015	837865	200000
Nora khel 1		1530237180089	Dated 16/11/2015	837867	200000
Toormang 3		1530237180089	Dated 16/11/2015	837885	100000
Uc rabat		1530237180089	0764439	26/11/2015	100000
Bandagai	Mehar Zaib	1530257533609	505158	25/11/2015	100000
Khungi	Sultan Zeb	1530257533609	123874	26/11/2015	100000
Munjai 2	Syed Jehangir Khan	1530261226213	0762885	04/01/2016	200000
Uc lajbook	Syed Jehangir Jan	1530261226213	762885	42461	200000
Uc lajbook	Syed Jehangir Jan	1530261226213	0764407	26/11/2015	200000
Bandagai	Fati Gul	1570526262123	124868	26-11-2071	200000
Nora khel 1	Feteah Gul	1570526262123	761643	30-11-2056	200000
Khungi	Kaki	1570549163637	124848	26-11-2052	200000
Khungi	W/O Muhamamd Ibdar	1570549163637	761607	30-11-2021	200000
Uc rabat	Zeer Mohammad	1570563654797	834340	42227	200000
Uc rabat	Zeer Mohammad	1570563654797	834341	42227	200000
Shalpalam	Taza Khan	1570584241355	663801	23-11-2015	100000

Shalpalam	Taza Khan	1570584241355	837553	14-11-2037	100000
Toormang 3	Shamshad Khan	4240119468055	0760575	01/12/2015	100000
Toormang acq roll 2	Shamshad Khan	4240119468055	0760575	01/12/2015	100000
			49 Nos.	Total	7100000
				<b>G. Total</b>	<b>17.800</b>

**Annexure – XXI (8.2.5 PDP 83)**  
**Non-deduction / less deduction of Sales Tax**

Cheque #	Date	Paid to	Procurement	Amount paid	S. Tax due	S.Tax deducted	Diff:
A0 47118	19.10.10	Ahmes Medix.	Equipment	4,401,420	748,241	0	748,241
66455	Jun-10	Ahmad Medix.	Equipment	2,066,750	351,348	175,674	175,674
66460	Jun-10	FALCON Business	computers etc	1,818,997	309,229	0	309,229
66461	Jun-10	Majeed & Sons	Equipment	1,568,750	266,688	16,452	250,236
66463	Jun-10	Meraj Engineering	Equipment	865,500	147,135	73,568	73,568
66464	Jun-10	Allied Engineering (advance payment)	Generator	728,250	123,803	0	123,803
66470	Jun-10	JB Enterprise	Pedestal Fan 10	35,312	6,003	3,002	3,002
66471	Jun-10	JB Enterprise	Refrigerator	35,500	6,035	3,018	3,018
66476	Jun-10	FALCON Business	Laser Jet Printer 18 PPH + ups	31,049	5,278	2,639	2,639
66484	Jun-10		Fax Machine	20,800	3,536	1,768	1,768
66493	Jun-10	Meraj Engineering Karachi	Hydraulic cutter	1,640,000	278,800	0	278,800
47108	Aug-10	Meraj Ltd	Rescue vehicles	12,000,000	2,040,000	0	2,040,000
47109	Aug-10	Meraj Ltd	Water bowser/tanker	12,000,000	2,040,000	0	2,040,000
47110	Aug-10	Meraj Ltd	Fire fighting vehicles	82,200,000	13,974,000	0	13,974,000
47111	Aug-10	Meraj Ltd	equipment	1,236,375	210,184	0	210,184
47112	Aug-10	Al JabranEnterprises	Motorcycles	679,200	115,464	0	115,464
47137	Sep-10	JB Enterprises	AC	35,113	5,969	2,985	2,985
47150	Oct-10	Allied Engg:	Generator	677,272	115,136	0	115,136
47166	Oct-10	Meraj Engineering Karachi	Berathing operates, 10 Nos.	1,500,000	255,000	0	255,000
47118	Oct-10	Ahmad Midix	software	2,161,946	367,531	183,765	183,765
49525	Aug-10	MeerajEng:	Firefighting suits 45 Nos. etc	2,472,750	420,368	79,128	341,240
AO 49553	24.01.11	Meraj Eng:	Firefighting foam	2,010,000	341,700	64,320	277,380
<b>Total</b>							<b>21,525,132</b>

**Annexure XXII (8.2.22)**  
**Detail of official vehicles of Rescue 1122**

Sr No.	Vehicle No.	Registration No.	Model	District
<b>Peshawar HQrs</b>				
1	Honda Civic Car	AA-4868	2016	Secretary R&R
2	Toyota Car	A 1122	2010	DG
3	Diahtsu Terrios 4x4	AA 2539	2012	Dir (Admn)

4	Diahtsu Terrios 4x4	AA 2530	2012	Dir (Operation)
5	Honda City 2016	APL	2016	DD (Operation)
6	Hilux VIGO	APL	2016	DD R&M
7	Suzuki Swift	AA 3951	2014	MTO
8	Toyota Fortuner	AA 3866	2014	DG
9	Honda Civic 2014	AA 3393	2014	AD (Operation)
10	Toyota Cara	APL	2016	Admn Officer
11	Toyota Hilux Pickup	AA 2073	2011	Dispatch Duty
	Motorcycles			9
<b>District Peshawar</b>				
12	Diahtsu Terrios 4x4	AA 2521	2012	DEO
13	Toyota Hilux D-Cabin	AA 1470	2010	Special Duty of DEO
14	Suzuki Jimny	AA 1530	2010	Emergency Officer
15	Suzuki Jimny	AA 1531	2010	Emergency Officer
16	Suzuki Jimny	AA 1533	2010	Emergency Officer
17	Suzuki Cultus	AA 9949	2010	PRO
18	Toyota Hilux Pickup	AA 2069	2010	Dispatch Duty
	Honda Motorcycles			2
<b>District Mardan</b>				
19	Honda city Car	AA 3750	2014	DEO
20	Toyota Hilux D-Cabin	AA1469	2010	Special Duty
21	Suzuki Jimny	AA 1632	2013	Emergency Officer
22	Suzuki Jimny	AA 1532	2010	Emergency Officer
23	Suzuki Jimny	AA 9948	2010	Emergency Officer
24	Toyota Hilux Pickup	APL	2015	Station 22 Mardan
	Motorcycle			8
<b>District Swat</b>				
25	Suzuki Cultus	APL	2016	DEO
26	Suzuki Cultus	APL	2016	Emergency Officer
27	Pickup	APL	2016	Station 11 Swat
<b>District Abbottabad</b>				
28	Suzuki Cultus	APL	2016	DEO
29	Suzuki Cultus	APL	2016	Emergency Officer
30	Pickup	APL	2016	Station 11 Swat
<b>District D.I.Khan</b>				
31	Suzuki Cultus	APL	2016	DEO
32	Suzuki Cultus	APL	2016	Emergency Officer
33	Pickup	APL	2016	Station 11 Swat

**Annexure – XXIII** (8.2.27 PDP 112)

<b>Assets lying with Ex-DG</b>		
<b>S #</b>	<b>Name of item</b>	<b>Qty</b>
1	Split AC	1
2	Desktop Computer along with Accessories	1
3	Laptop	1
4	Generator	2
5	Cannon Camera	1
6	Sony TV	1
7	Stabilizer	2
8	Webcam	1
9	Sony Handy Cam	1
10	Refrigerator	1
11	UPs for computers	2
12	Ceiling Fans	1
13	Telephone sets	2
14	Sofa sets	2
15	Office chairs	10
16	Office Table	1
17	Revolving chair	2
18	Cupboard	1
19	Center table	2
20	Side tables	2
21	Office chair	1
22	Koshan	10
23	Computer Chair	3
24	Executive chair	1

<b>Assets lying with PRO</b>		
<b>S #</b>	<b>Particulars</b>	<b>Qty:</b>
1	LG AC 1.5 Ton	1
2	I.PAD (64 MB Latest Model)	1
3	Generator	1
4	Sofa set	1
5	Center table	1
6	Dining Table	1
7	Bed (Single) with foam	2
8	Racks	2
9	Side Racks	2
10	Side table	1
11	File Cabinet	1
12	Gas Heater	6
13	Tents	2
14	Side table (Executive)	2
15	Computer table	1
16	Telescopic ladder	1
17	Cup boards	4
18	Mirror	1
19	Battery 180-AMP	1
20	Laptop	1

**Annexure – XXIV** (8.2.28 PDP No. 113)

**Payment through cash instead of cross cheque**

Name of District	Cheque No.	Date	Payee	Amount	Particular
Peshawar & Mardan	202579	Jan-15	DG Rescue 1122	79,680	Medicine umer surgical
Peshawar & Mardan	202580	Jan-15	DG Rescue 1122	26,000	Heater
Peshawar & Mardan	202591	Mar-15	DG Rescue 1122	10,200	Survey of Pakistan
Peshawar & Mardan	202593	Apr-15	DG Rescue 1122	9,400	Mate
Peshawar & Mardan	271737	May-14	DG Rescue 1122	35,050	crockery,
Peshawar & Mardan	271778	Jun-15	DG Rescue 1122	14,535	cable, M card, card cutter, breaket
Peshawar & Mardan	277334	Jun-15	DG Rescue 1122	13,146	General Items
	298729		DG Rescue 1122	49,738	General items
	298749	Jan-16	DG Rescue 1122	30,560	
Rustam & Katlang	298760	Jan-16	DG Rescue 1122	56,250	crockery and other
	298773	Jan-16	DG Rescue 1122	26,950	
	298795	Feb-16	DG Rescue 1122	48,000	Salary of contingent staff

	307643	Mar-16	DG Rescue 1122	30,000	
Enhancement Capacity	307644	Mar-16	DG Rescue 1122	30,000	Not made known
ATD	307700	Apr-16	DG Rescue 1122	19,920	crockery
ATD	376503	Apr-16	DG Rescue 1122	48,000	coffee machine
ATD	376504	Apr-16	DG Rescue 1122	12,750	doors
	376505	Apr-16	DG Rescue 1122	25,000	Postage & Stamps
	376507	Apr-16	DG Rescue 1122	25,000	Repair
Enhancement Capacity	376520	May-16	DG Rescue 1122	97,700	Repair
	376521	May-16	DG Rescue 1122	32,300	Repair
D.I.Khan	376523	May-16	DG Rescue 1122	54,129	Repair
Enhancement Capacity	376541	Jun-16	DG Rescue 1122	47,300	Steel Almarah
D.I.Khan	376558	Jun-16	DG Rescue 1122	32,590	Repair
Enhancement Capacity	376569	Jun-16	DG Rescue 1122	29,725	Repair of equipments
D.I.Khan	376584	Jun-16	DG Rescue 1122	22,390	General items
ATD	376587	Jun-16	DG Rescue 1122	50,261	crockery
swat	376592	Jun-16	DG Rescue 1122	50,952	General items
swat	376594	Jun-16	DG Rescue 1122	12,100	USB 64 TF Card Samsung
Swat	381026	Jun-16	DG Rescue 1122	44,640	othrs
Enhancement Capacity	381040	Jun-16	DG Rescue 1122	26,500	others
Enhancement Capacity	381071	Jun-16	DG Rescue 1122	29,674	Repair of vehicle
Enhancement Capacity	381077		DG Rescue 1122	30,000	Not mentioned
	381092		DG Rescue 1122	50,952	
Enhancement	381907		DG Rescue 1122	43,750	Machine
Enhancement	381907		DG Rescue 1122	38,000	Plants
<b>Total</b>				<b>1,283,142</b>	

#### Annexure "XXV (8.2.29)"

No entry in stock register						
PC-I of District	Chq #	Date	Paid to	Amount	Particulars	Qty.
Peshawar & Mardan	156406	21.05.12	Quick Tech	638,851	Laptop, HP Printer, Fax machine	HP printer M1132 = 6, Fx 2, Laptop 5 Dell
Peshawar & Mardan	156497	25.06.12	Ahmed medix	638,489	10	10
Peshawar & Mardan	202559	Jun-14	F&N Enterprises	250,000	Apple MACBOOK AIR 1	2
Peshawar & Mardan	202569	Jun-14	Adil Enterprises	865,320	Acc	14
Peshawar & Mardan	202579	Jan-15	DG Rescue 1122	79,680	Medicine umer surgical	various
Peshawar & Mardan	202580	Jan-15	DG Rescue 1122	26,000	Heater	2
Peshawar & Mardan	202586	Mar-15	Choice Internation	18,500	Printer	1
Abbottabad	271728	May-14	Arib Light House	49,900	LED flood lights	14
swat	271731	May-14	Arib Light House	49,500	LED flood lights	8
D.I.Khan	271734	May-14	Arib Light House	49,700	Misc electric items, 3 roll 7/29, 25 sheets etc	various
Peshawar & Mardan	271737	May-14	DG Rescue 1122	35,050	crockery,	various
swat	271740	May-14	M/s Arshad Nursary	53,600	gamlay	various

swat	271741	May-14	New Pak Electronics	88,000	Air cooler	8
swat	271752	May-14	Habib Ullah Metal Work	18,406	6 name bross	6
Abbottabad	271759	May-14	Chiragh Din & Sons	506,089	Uniform	various
Peshawar & Mardan	271778	Jun-15	DG Rescue 1122	14,535	cable, M card, card cutter, breaket	1
D.I.Khan	271782	Jun-15	Adil Enterprises	99,550	LED TV	1
Abbottabad	271784	Jun-15	Adil Enterprises	96,147	LED TV	1
Abbottabad	271794	Jun-15	Bangash Process Peshawar	100,000	Pina flex	35
Swat	271796	Jun-15	Bangash Process Peshawar	100,000	Pina flex	40
D.I.Khan	271798	Jun-15	Bangash Process Peshawar	100,000	Pina flex	40
Abbottabad	277303	Jun-15	Manager Printing	100,000	Misc stationary	various
Swat	277307	Jun-15	Manager Printing	100,000	Printing	various
D.I.Khan	277310	Jun-15	Manager Printing	100,000	Printing	various
Peshawar & Mardan	277311	Jun-15	A Raar Stationers	49,800	High pressure washer, dispenser set,	1+ 2
Peshawar & Mardan	277312	Jun-15	Butt Shaheen	39,000	portrate of Quide Aam	2
Swat	277317	Jun-15	Adil Enterprises	99,500	cannon camera	1
Abbottabad	277320	Jun-15	Arshad Nursary	23,067	Plants	
Swat	277322	Jun-15	Khalid Brothers	99,800	Furniture sofa set	1
Swat	277323	Jun-15	Habib ullah Metal	100,000	steel alfa and monogram	various
D.I.Khan	277326	Jun-15	Khalid Brothers	99,500	Furniture sofa set	1
Abbottabad	277329	Jun-15	Khalid Brothers	99,000	Furniture sofa set	1
Abbottabad	277346	Jun-15	Ahmed Medix	2,285,000		1
Mardan	298715		A Radak Stationers	47,824	Stationary	various
Mardan	298715			100,000	Brushere 3, Pumphlet 2, banner 112	various
Mardan	298715		Express Techonolgies	100,000	LED TV	1
Rustam & Katlang	298760	Jan-16	DG Rescue 1122	56,250	crockery and other	various
ATD	298798	Mar-16	A Radak Stationers	86,000	Color printer EpSion	2
swat	307603	Mar-16	Khalid Brothers	23,500	Furniture	1
swat	307625	Mar-16	Exact Associates	73,200	Stationary	various
D.I.Khan	307629	Mar-16	Exact Associates	73,200	electric items	various
D.I.Khan	307630	Mar-16	Exact Associates	73,200	electric items	various
ATD	307632	Mar-16	Exact Associates	73,200	electric items	various
Rustam & Katlang	307641	Mar-16	A Radak Stationers	65,007	stationary	35 rime etc
swat	307697		Swat Sanatory Store	70,595	sanatory items	various
swat	307698		Swat Sanatory Store	38,045	others	6 distemper, 3 gallon paint,etc

ATD	307700	Apr-16	DG Rescue 1122	19,920	crockery	various
ATD	376502	Apr-16	Sardar wood Works	38,200	sanatory items	plaster paras 140, Angle iron 16
D.I.Khan	376522	May-16	Altas Honda Ltd	64,135	Motorcycle	1
ATD	376536	Jun-16	A Radak Stationers	49,923	Stationary	various
Enhancement Capacity	376540	Jun-16	Khalid Creative	79,500	Generl items	tissue paper 50, tolile roll, 50. AF 24, viper 12 insect killer 24, sweep 24
Enhancement Capacity	376541	Jun-16	DG Rescue 1122	47,300	Steel Almarah	1
swat	376548	Jun-16	Riaj Karakari	28,000	crockery	various
swat	376550	Jun-16	Swat Sanatory Store	16,670	sanatory items	various
swat	376551	Jun-16	Tariq Electric Store	19,913	electric items	various
D.I.Khan	376584	Jun-16	DG Rescue 1122	22,390	General items	various
ATD	376587	Jun-16	DG Rescue 1122	50,261	crockery	various
ATD	376590	Jun-16	Atlis Honda	384,810	Motorcycle	6
swat	376592	Jun-16	DG Rescue 1122	50,952	General items	various
swat	376594	Jun-16	DG Rescue 1122	12,100	USB 64 TF Card Samsung	1 USB, 1 Card
D.I.Khan	376595	Jun-16	Atlis Honda	448,945	Motorcycle	7
Swat	381026	Jun-16	DG Rescue 1122	44,640	othrs	various
Enhancement Capacity	381076	Jun-16	Khalid Creaters	63,000	Golden plates	50
Capacity building of Allied	381084	Jun-16	EVO Traders	100,000	Split AC	1
Capacity building of Allied		Jun-16	EVO Traders	100,000	LED 43"	1
Capacity building of Allied		Jun-16	EVO Traders	100,000	LED 43"	1
Capacity building of Allied		Jun-16	EVO Traders	100,000	LED 43"	1
Capacity building of Allied		Jun-16	EVO Traders	100,000	LED 43"	1
Enhancement	381901	Jun-16	Eligent Printers	85,500	Printing & publication	225
Enhancement	381907	Jun-16	DG Rescue 1122	43,750	Machine	1
Enhancement	381907	Jun-16	DG Rescue 1122	38,000	Plants	50
<b>Total</b>				<b>10,473,393</b>		

Detail of missing furniture items (Current budget)

a. Missing vouchers / no entry in stock

Year	Total purchases	Vouchers available	Vouchers not available
2013-14	299,000	208,000	91,000
2014-15	499,920	102,300	397,620

2015-16	147960	129,920	18,670
<b>Total</b>	<b>946,880</b>	<b>440,220</b>	<b>507,290</b>

b. Vouchers produced but no entry in stock register

S #	Cheque #	Date	Particular	Qty	Amount (Rs)
1	1335147	20.06.16	Executive chairs	2	26,000
2	1351877	24.06.16	Executive chairs	7	91,000
3	1351878	24.06.16	Executive chairs	7	91,000
4	1141451	21.04.15	Computer carrel	4	40,000
5	1141451	21.04.15	Computer carrel	4	46,000
6	918286	--	Chair revolving	1	20,000
7	918282	--	Curtains	-	10,290
8	997150	--	Visitors chairs	18	99,000
				<b>Total</b>	<b>423,290</b>

#### Annexure – XXVI (8.2.31PDP No. 116 &117)

#### Blockage of money Rs 163.001 million

District	Cheque #	Date	Paid to	Amount (Rs)	Detail of purchases
Nowshera	298731	Dec-15	Express Technologies	181,898	Medicine
Nowshera	298731	Dec-15	Express Technologies	100,000	LED TV
Nowshera	298743	Dec-15	InterNetwork Development Services	2,410,000	Call monitoring & recording software system
Nowshera	307682	Apr-16	Express Technologies	1,216,600	Computers
Nowshera	376528	May-16	Collaborative Heavy	16,981,743	Water Rescue van
Nowshera	376573	Jun-16	Sipka	776,930	Wireless equipments
Nowshera	376580	Jun-16	A Radak Stationers	79,090	Stationary
<b>Total (a)</b>				<b>21,746,261</b>	
Rustam & Katlang	298760	Jan-16	DG Rescue 1122	56,250	crockery and other
Rustam & Katlang	298782	Jan-16	Express Technologies	997,100	Medicine
Rustam & Katlang	307641	Mar-16	A Radak Stationers	65,007	stationary
Rustan & Katlang	376576	Jun-16	Sipka	1,199,040	Wireless equipments
Rustan & Katlang	381098	16-Jun	Collaborative Heavy	11,994,900	Rescue vehicle
<b>Total (b)</b>				<b>14,312,297</b>	
Bannu	381047	Jun-16	Ahmed Medix	11,450,000	Rescue vehicle
Bannu	381048	Jun-16	Hino Pak	13,900,000	Fire Bridge
<b>Total (c)</b>				<b>25,350,000</b>	
Lower Dir	381051	Jun-16	Ahmed Medix	11,450,000	Rescue vehicle
Lower Dir	381052	Jun-16	Hino Pak	25,972,649	
Lower Dir			Hino Pak	12,850,000	Water browser
<b>Total (d)</b>				<b>50,272,649</b>	
Mansehra	381055	Jun-16	Ahmed Medix	11,450,000	Rescue vehicle
Mansehra	381056	Jun-16	Hino Pak	25,972,649	
Mansehra			Hino Pak	13,900,000	Fire Bridge



<b>Total (e)</b>	<b>51,322,649</b>	
<b>Grand total (a+b+c+d+e)</b>	<b>163,003,856</b>	

**Annexure – XXVII** (8.2.33 PDP No. 121)

**Purchase of uniform items**

Purchased for	Name of item								Name of supplier	Total Payment
	Shirts	Trouser	T Shirts	Reflecting Vest	Berrat Cap	Belt	Sweater	Safety shoes		
Bannu	1000	1000	724	1000	781	0	0	0	M/s Chiragh Dina & Sons	4,000,000
L. Dir	0	0	161	0	0	1000	1000	0		2,500,000
Swabi	0	0	115	0	0	0	0	983		2,950,000
<b>Total</b>	<b>1000</b>	<b>1000</b>	<b>1000</b>	<b>1000</b>	<b>781</b>	<b>1000</b>	<b>1000</b>	<b>983</b>		<b>9,450,000</b>
Peshawar	900	900	0	0	10	500	0	0	M/s F&U Enterprise Lahore	2,409,250
Mardan	0	0	0	370	990	0	500	0		1,630,950
Nowshera	0	0	271	130	0	0	0	0		219,929
<b>Total</b>	<b>900</b>	<b>900</b>	<b>1271</b>	<b>500</b>	<b>1000</b>	<b>500</b>	<b>500</b>	<b>0</b>		<b>4,260,129</b>
<b>G. Total</b>	<b>1900</b>	<b>1900</b>	<b>2271</b>	<b>1500</b>	<b>1781</b>	<b>1500</b>	<b>1500</b>	<b>983</b>		<b>17,970,258</b>