



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

**AUDIT YEAR 2013-14**

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**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

AP	Advance Para
ADP	Annual Development Programme
APRs	Actual Payee Receipts
CPWA code	Central Public Works Account code
CPWD code	Central Public Works Department Code
CSR	Composite Schedule of Rate
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DG	Director General
DDO	Drawing and Disbursing Officer
DHQ	District Headquarter
EDO	Executive District Officer
E&SE	Elementary and Secondary Education
F&P	Finance and Planning
FIR	First Incident Report
GFR	General Financial Rules
IPSAS	International Public Sector Accounting Standard
MS	Medical Superintendent
MB	Measurement Book
NBP	National Bank of Pakistan
NPIW	National Programme for Improvement of Watercourses
PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PC-I	Planning Commission Proforma I
RDA	Regional Directorate of Audit
RHC	Rural Health Centre
TS	Technical Sanction
W&S	Works and Services
WS&S	Water Supply and Sanitation
APR	Actual Payee receipt

## **Preface**

Articles 169 &170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, Section-115 of the Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended) and Section 168 of Local Government Act 2012 require the Auditor General of Pakistan to conduct audit of the receipts and expenditure of District Fund and Public Account of District Government.

The report is based on audit of the accounts of various offices of District Government, Nowshera for the financial year 2011-12 & 2012-13. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2013-14 on test check basis with a view to reporting significant findings to the stakeholders.

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

The observations included in this Report have been finalized in the light of written responses of the Departments. Requests for convening of DAC meeting were made which were not convened till finalization of this report.

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

Islamabad  
Dated:

**(Muhammad Akhtar Buland Rana)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

The Director General District Governments Audit, Khyber Pakhtunkhwa carries out the audit of 25 District Governments. Regional Directorate of Audit (RDA) Peshawar, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out the audit of one City District Government and two District Governments namely Peshawar, Charsadda and Nowshera, respectively. The Regional Directorate has a human resource of 11 officers and staff, a total of 3636 man days. The annual budget amounting to Rs9.019 million was allocated to this office during financial year 2012-13. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programmes/ projects.

District Government, Peshawar conducts its operations under Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended) and Local Government Act 2012. It comprises one Principal Accounting Officer (PAO) covering seven groups of offices i.e. Finance & Planning, Revenue, Works & Services, Education, Health, Community Development & Agriculture. Financial provisions of the Ordinance describe the Government as District Local Fund and Public Account for which Annual Budget Statement is authorized by the District Nazim/Administrator in the form of budgetary grants as per Government of Khyber Pakhtunkhwa, Local Government and Rural Development Department Notification No. SO(E-I)E &AD/0-49/2010 dated 20<sup>th</sup> February 2010.

Administratively, District Nowshera comprises only one Tehsil i-e Nowshera. District Administration comprises Zilla Nazim/District Administrator and District Coordination Officer.

## **Audit Objectives**

Audit was conducted with the objectives to ensure that:

1. Moneys shown as expenditure in the accounts were authorized for the purpose for which they were spent.
2. Expenditure incurred was in conformity with the law, rules and regulations framed to regulate the procedure for expending the public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government for expending the public money.
4. Public money was not wasted.
5. The assessment, collection and accountal of revenue were done in accordance with the law and there was no leakage of revenue which legally should come to Government.

### **a. Audit Methodology**

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

The selection of the audit formations i.e. DDOs was made keeping in view the significance and risk assessment, samples were selected after prioritizing risk areas by determining significance and risk associated with identified key controls. Sample size selected in the audited formations ranged between 29% to 55%.

### **b. Expenditure audited**

Total expenditure of the District Government Nowshera for the financial year 2012-13, was Rs3,509.615 million covering one PAO and 136 formations. Out of this Regional Directorate of Audit (RDA) Peshawar audited an expenditure of Rs1,010.856 million, which in terms of percentage, is 29% of

auditable expenditure. Four formations were planned in Audit Plan and 100% achievement against the planned activities was made.

**c. Receipts audited**

The receipts of District Government Nowshera for the financial year 2012-13, was Rs15.770 million. Out of this, RDA Peshawar audited receipt of Rs 8.670 million which, in terms of percentage, is 55% of auditable receipt.

**d. Recoveries at the instance of audit**

Recovery of Rs122.964 million was pointed out during the audit. However, no recovery was affected till the finalization of this report. Out of the total recoveries pointed out, Rs99.567 million was not in the notice of the executive before audit.

**e. Desk Audit**

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

**f. Changes in Rules, Practices and Systems**

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

### **g. The key audit findings of the report**

- i. Non production of auditable record was noted in two cases amounting to Rs699.305 million.
- ii. Irregularity/ non-compliance of rules was noted in four cases amounting to Rs118.616 million<sup>1</sup>.
- iii. Internal control weakness was noted in nine cases amounting to Rs151.787 million.

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

### **Recommendations**

- i. Disciplinary action need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- iii. All sectors of District Government need to strengthen internal controls to ensure that reported lapses are pre-empted and fair value for money is obtained from public spending.
- iv. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.
- v. Deduction of taxes on supplies and contracts needs to be ensured.
- vi. Unspent balances/lapsed deposits need to be deposited into treasury.
- vii. Decisions taken in the DAC meetings need to be implemented.

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<sup>1</sup> Para 1.2.1.1 to 1.2.1.2

<sup>2</sup> Para 1.2.2.1 to 1.2.2.4

<sup>3</sup> Para 1.2.3.1 to 1.2.3.9



## SUMMARY TABLES & CHARTS

**Table 1: Audit Work Statistics (Rs in million)**

S.No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	01	*3,525.385
2	Total formations in audit jurisdiction	136	3,525.385
3	Total Entities(PAO) Audited	01	#1,010.856
4	Total formations Audited	04	1,010.856
5	Audit & Inspection Reports	04	1,010.856
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

\*Included receipt of Rs15.770 million.

#Included receipt of Rs8.670 million.

**Table 2: Audit observations Classified by Categories (Rs in million)**

S.No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	-
2.	Weak financial management	118.616
3.	Weak Internal controls relating to financial management	151.787
4.	Others	699.305
<b>Total</b>		<b>969.708</b>

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	404.65	18.015	15.77	572.421	1,010.856	608.009
2.	Amount Placed under Audit Observations /Irregularities of Audit	-	1.865	8.291	959.552	969.708	207.396
3.	Recoveries Pointed Out at the instance of Audit	-	1.865	-	121.099	122.964	11.785
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	110.563
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	1.055

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, principle of propriety and probity in public operation	118.616
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3.	Accounting Errors (accounting policy departure from NAM <sup>2</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4.	Quantification of weaknesses of internal control systems.	142.342
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	9.445
6.	Non-production of record	699.305
7.	Others, including cases of accidents, negligence etc.	0
	<b>Total</b>	<b>969.708</b>

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

## CHAPTER-1

### 1.1 District Government Nowshera

#### 1.1.1 Introduction of Departments

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

1. District Coordination Officer (DCO)
2. Executive District Officer (Finance & Planning)
3. Executive District Officer (Revenue)
4. Executive District Officer (Works & Services)
5. Executive District Officer (Education)
6. Executive District Officer (Health)
7. Executive District Officer (Community Development)
8. Executive District Officer (Agriculture)

Under Section 29(k) of the Khyber Pakhtunkhwa LGO 2001, Executive District Officer (EDO) act as Departmental Accounting Officer for his respective group of offices and he is responsible to the District Accounts Committee of the Zilla Council. All departments perform functions / activities under provisions of LGO, 2001, Khyber Pakhtunkhwa District Government Rules of Business, 2001 and provisions of Local Government Act 2012.

#### 1.1.2 Brief comments on Budget and Expenditure (variance analysis)

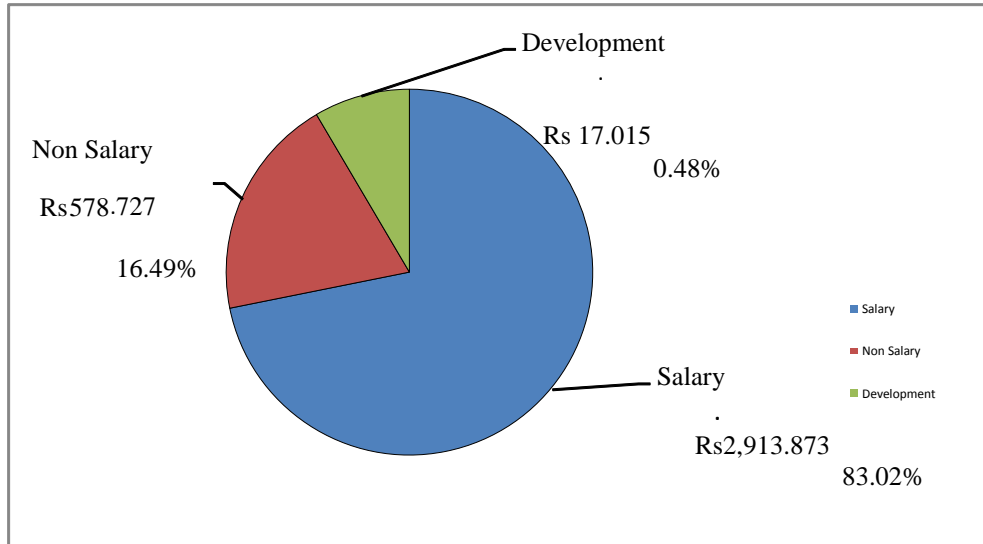
(Rs in million)

2012-13	Budget	Expenditure	Excess/ Saving	%age Excess/Saving
Salary	2995.335	2913.873	81.462	2.719
Non-salary	595.265	578.727	16.538	2.778
Developmental	24.161	17.015	7.146	29.576
<b>Total</b>	<b>3614.761</b>	<b>3509.615</b>	<b>105.146</b>	<b>2.908</b>

A budget of Rs3,614.761 million was allocated, against which an expenditure of Rs3,50.915 million incurred by the District Government, Nowshera with a saving of Rs105.146 million during 2012-13.

### EXPENDITURE 2012-13

(Rs in million)



Detail is given in Annex-B

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

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

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

## **1.2 AUDIT PARAS**

### **1.2.1 Non-production of record**

#### **1.2.1.1 Non production of Auditable record Rs-699.309 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.

District Coordination Officer Nowshera incurred an expenditure of Rs496.255 on account of various developmental schemes during 2012-13 but failed to produce record as per detail in annex C.

Similarly the expenditure statement of Executive District Officer Health Nowshera for the year 2012-13, revealed that Rs 70,667,432 was spent under the head 6195-Mian Rashid Hussian Shaheed Memorial Hospital Pabbi and Rs132,387,020 under the head 6195-Basic Health Units (BHUs) but no record in support of expenditure was produced to Audit and thus the authenticity of the expenditure remains unverified.

Audit observed that non production of record occurred due to weak internal control.

When reported in July & August 2013, Management stated that detail reply would be submitted after complete scrutiny of our record. Reply was not convincing as no justification was submitted till finalization of this report.

Requests for convening of DAC meeting were made on 19.07.2013, 16.08.2013, 01.10.2013 and 05.11.2013. DAC meeting was not convened till finalization of this report.

Audit suggests further verification and actions under AGP Ordinance for non production of record with the recommendations to produce the same for scrutiny verification by the Audit under the ordinance.

AP 07 & 31(2012-13)

## **1.2.2 Irregularity/Non compliance**

### **1.2.2.1 Unauthentic Payment of Stipend fund-Rs 31.999 million**

According to Para 89(4) (iii) of GFR the head of department / Accountant General will jointly be responsible for the reconciliation of figure given in the accounts maintained by head of department.

Deputy District Officer Female, Nowshera paid Rs31,998,959 as stipend fund during 2011-12, however neither actual payee receipts (APRs) were produced to audit nor reconciliation was carried out with the Post Offices to verify the actual disbursement to students.

Audit observed that non reconciliation of stipend fund and non maintenance of APRs occurred due to weak internal control which resulted in non verification of the disbursed and undisbursed amount.

When reported in April 2013, Management stated that reconciliation would be carried out with the post office concerned and APRs/Acknowledgement of disbursed and undisbursed amount would be shown to audit. Reply was not convincing as no progress was shown to audit till finalization of this report.

Request for convening of DAC meeting was made on 06.05.2013. DAC meeting was not convened till finalization of this report.

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

AP 142(2011-12)

### **1.2.2.2 Unauthentic distribution of mitigation package– Rs36.480 million**

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

During audit of District Officer Agriculture Extension, Nowshera it was revealed that a sum of Rs36,480,000 was released to his office by the DCO vide cheque No. 454926 dated 16.05.2011 as mitigation package for flood affected area in District Nowshera @ Rs2,400 per acre amongst the enlisted farmers/beneficiaries, however no record of APRs was shown regarding actual distribution.

Audit observed that unauthentic distribution of mitigation package occurred due to weak internal control.

When reported in April 2012, Management stated that the matter would be investigated and reply would be submitted to concerned. Reply was incorrect, as no progress was submitted to Audit till finalization of this report.

Request for convening of DAC meeting was made on 06-05-2013. DAC meeting was not convened till finalization of this report.

Audit suggests production of APRs of distributed amount and crediting of the balance into government treasury and action against the person(s) at fault

AP 146(2011-12)



**1.2.2.3 Irregular and un-authorized payment of pay & allowances-  
Rs4.578 million**

According to Para 10 (i) of General Financial Rules Volume 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.

Executive District Officer (Health) Nowshera paid Rs4, 577,974 during 2012-13 to the absent staff from various health units instead of taking disciplinary actions taking against them as per detail in annex D.

When reported in July 2013, Management stated that detail reply would be submitted after complete scrutiny of our record. Reply was not convincing as no justification was submitted till finalization of this report.

Audit observed that irregularity was occurred due to weak internal control resulted in loss to government.

Requests for convening of DAC meeting were made on 16-08-2013, 01-10-2013 and 05-11-2013. DAC meeting was not convened till finalization of this report.

Audit suggests immediate recovery of pay and allowances from the concerned besides disciplinary actions against the person(s) at fault.

AP 16(2012-13)

#### **1.2.2.4 Blockage of Government funds-Rs45.555 million**

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

During scrutiny of the Bank Statement of the designated bank account (A/c No: 6880-5 NBP Cantt Branch Nowshera) of Executive District Officer ( Health) Nowshera for the year 2012-13, it was revealed that Rs 45,555,400 was laying unspent in the bank as on 30.06.2013. Moreover the purpose of retention was also not justified by the department.

Audit observed that blockage of government was occurred due to weak internal control.

When reported in July 2013, Management stated that detail reply would be submitted after complete scrutiny of our record. Reply was not convincing as no justification was submitted till finalization of this report.

Request for convening of DAC meeting were made on 16-08-2013, 01-10-2013 and 05-11-2013. DAC meeting was not convened till finalization of this report.

Audit suggests immediate deposit of retained amount into the Government treasury.

AP 17(2012-13)

### 1.2.3 Internal control weakness

#### 1.2.3.1 Non recovery of overpayment from contractor-Rs1.865 million

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

Executive Engineer Public Health Engineering Nowshera recovered Rs5,850,227 from M/S Naseer Khan Construction Company against item of work "Sewerage/Drainages Scheme Nowshera Kalan, Sub Head: RCC Sewer Zone-II" vide voucher No. 9-N-1 dated 27.12.2012, but 20% premium Rs1,170,045 and 9.90% above on CSR-2009 rates Rs690,065 were not recovered from the contractor as per detail below.

S#	Item of work	Total Payment (Rs)
1.	Supply & laying of RCC Sewer 36" id	2,229,305
2.	Supply & laying of RCC Sewer 48" id	3,300,660
3.	Supply & laying of RCC Sewer 18" id	304,650
4.	Refilling of available earth	15,612
<b>Total</b>		<b>5,850,227</b>
Add: 20% premium		1,170,045
Add: 9.90 % above		690,065
<b>Total overpayment</b>		<b>1,865,051</b>

Audit observed that non-recovering of overpayment occurred due to weak internal control resulted in loss to government.

When reported in September, 2013, Management stated that detail reply would be submitted after detail scrutiny of our office available record. Reply was not convincing as no justification was submitted till finalization of this report.

Request for convening of DAC meeting were made on 02-09-2013, 01-10-2013 and 05-11-2013. DAC meeting was not convened till finalization of this report.

Audit suggests recovery besides fixing responsibilities on person(s) at fault.

AP 78(2012-13)

### **1.2.3.2 Loss to Government due to missing Machinery and equipment worth-Rs1.260 million**

According to Para 20 of GFR Vol-1, embezzlement when discovered be immediately reported to higher authority as well as DG Audit except if the loss has been made good by the party responsible for it.

The accounts records of the Executive Engineer Public Health Engineering Nowshera for the financial year 2012-13 revealed that Machinery and equipments amounting to Rs1,260,000 was stolen from different water supply schemes. Local office neither lodged any FIR nor was loss reported to Accountant General. Detail below:

S. No	Name of Schemes	Status	Amount (Rs)
80	WSS Spin Khak-III	Transformer Stolen	380,000
87	WSS Pushton Ghari.	Transformer Stolen	380,000
89	WSS Dag Basood-II	Transformer Stolen	380,000
94	WSS Jaroba.	Pipe Line Theft	120,000
<b>Total</b>			<b>1,260,000</b>

Audit observed that missing of machinery was occurred duet to weak internal control.

When reported in September, 2013, Management stated that Detail reply would be submitted after detail scrutiny of our office available record. Reply was not convincing as no justification was submitted till finalization of this report.

Requests for convening of DAC meeting were made on 02-09-2013 ,01-10-2013 and 05-11-2013. DAC meeting was not convened till finalization of this Report.

Audit suggests inquiry and recovery besides fixing responsibilities on person(s) at fault.

AP 88(2012-13)

### **1.2.3.3 Non-credit of lapsed deposit into government revenue-Rs4.780 million**

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

Executive Engineer Public Health Engineering Nowshera did not credit Rs 4,779,666 to government revenue as lapsed deposit which was lying in deposited-II for more than three accounting years. Detail at Annex E.

Audit observed that non crediting of lapsed deposits into government treasury occurred due to weak internal control resulted in loss to government.

When reported in September 2013, Management stated that detail reply would be submitted after detail scrutiny of our office available record. Reply was not convincing as no justification was submitted till finalization of this report.

Request for convening of DAC meeting were made on 02-09-2013,01-10-2013 and 05-11-2013. DAC meeting was not convened till finalization of this Report.

Audit suggests immediate credit of the lapsed deposit into the Government treasury besides fixing responsibility on person(s) at fault.

AP 92(2012-13)

### **1.2.3.4 Non recovery of water user charges-Rs109.111 million**

According to Para 8 and 26 of GFR Vol-1, each administrative department to see that the dues of the government are correctly and promptly assessed collected and paid into Government Treasury.

Executive Engineer Public Health Engineering Nowshera did not recover Rs1,0911,107 on account of water charges from the 17152 consumers which were outstanding against them up to June 2013.

Audit observed that non recovering of water charges occurred due to weak internal control resulted in loss to government.

When reported in September 2013, Management stated that detail reply would be submitted after scrutiny of our office record.

Request for convening of DAC meeting were made on 02-09-2013, 01-10-2013 and 05-11-2013. DAC meeting was not convened till finalization of this Report.

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

AP 97(2012-13)

#### **1.2.3.5 Overpayment of stipend fund-Rs1.154 million**

According to Para 23 of the General Financial Rules 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 his part.

Deputy District Officer Female, Nowshera overpaid Rs1,154,400 on account of stipend during financial year 2011-12. Detail is in Annex F.

Audit observed that overpayment occurred due to weak internal control which resulted in loss to Government.

When reported in April 2012, Management stated that proper reply would be submitted after detail scrutiny of our office available record.

Request for convening of DAC meeting was made on 06-05-2013 DAC meeting was not convened till finalization of this report.

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

AP 140(2011-12)

### 1.2.3.6 Non- deposit of profit into Govt Treasury-Rs 5.456 million

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

District Coordination Officer Nowshera accrued profit of Rs2,758,531 on the Government funds in various designated bank accounts during the year 2012-13, but same was not deposited into the Government Treasury detail below:

S. No	Bank and Account No.	Profit Amount (Rs)
1	NBP Cantt branch NSR-NIDA 1-9	2,579,492
2	UBL Aziz Bhatti Road Nowshera Branch- No 203381034	9,513
3	Bank Of Khber Account No.03046-00-1	89,135
4	Bank Of Khber Account No 04070-00-3	80,391
<b>Total</b>		<b>2,758,531</b>

Similarly Executive District Officer (Health) Nowshera during 2012-13, accrued profit of Rs2,697,778 on the designated bank account No: (A/c No: 6880-5 NBP Cantt Branch Nowshera) but the local authority failed to deposit the same into government treasury.

Audit observed that non deposit of profit into government treasury occurred due to weak internal control.

When reported in July & August 2013, Management stated that detail reply would be submitted after complete scrutiny of our record. Reply was not convincing as no justification was submitted till finalization of this report.

Request for convening of DAC meeting was made on 19-07-2013, 16-08-2013, 01/10/2013 and 05/11/2013. DAC meeting was not convened till finalization of this report.

Audit suggests deposit of Rs5,456,309 into Govt Treasury under intimation to Audit.

AP 5 & 15(2012-13)

### **1.2.3.7 Suspected misappropriation of-Rs25.238 million**

According to Para 10 (i) of General Financial Rules Volume 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.

During scrutiny of the Bank Statement of the designated bank account (A/c No: 6880-5 NBP Cantt Branch Nowshera) of Executive District Officer (Health) Nowshera for the year 2012-13, it was revealed that a sum of Rs 25,237,514 was drawn but the local office failed to produce its further disbursements and audit observed that the amount seems to be misappropriated by the dealing hands.

Audit observed that irregular withdrawal occurred due to weak internal control which resulted misappropriation of government money.

When reported in August 2013, Management stated that detail reply would be submitted after complete scrutiny of our record. Reply was not convincing as no justification was submitted till finalization of this report.

Request for convening of DAC meeting were made on 16-08-2013, 01-10-2013 and 05-11-2013. DAC meeting was not convened till finalization of this report.

Audit suggests investigation and recovery besides disciplinary action against the person(s) at fault.

AP 17(2012-13)

### **1.2.3.8 Irregular appointment and un-authorized payment of salary-Rs2.124 million**

According to Rule-10 of GFR volume 1, public money should be carefully and most economically spent in the public interest.



Executive District Officer (Health) Nowshera during the year 2012-13 made appointments on various posts as per detail given in annex-G. Audit observed that:

1. Vacancies were not advertised in any newspaper.
2. Open merit system was not adopted for the said appointments.
3. There was no screening process.
4. No appointment criterion was observed.
5. Vacant posts were not available on the strength of local office as most staff of lower cadre was already drawing pay and allowances against these posts.
6. Audit also observed from the available record that most of the appointments have been made on Political basis.

Audit observed that irregular appointment occurred due to weak internal control which resulted loss to government.

When reported in August 2013, Management stated that detail reply would be submitted after complete scrutiny of our record. Reply was not convincing as no justification was submitted till finalization of this report.

Request for convening of DAC meeting were made on 16-08-2013, 01-10-2013 and 05-11-2013. DAC meeting was not convened till finalization of this report.

Audit suggests investigations and strict disciplinary action besides recovery from un-authorized appointees.

AP 33(2012-13)

## ANNEXURE

### Detail of MFDAC Paras

#### Annex- A

S. No	AP No	Department	Title of Para	Amount (Rs)
1.	1	DCO	Un-authorized and irregular award of cash bonus	282,980
2.	2		Miss-appropriation Entertainment Charges and	310,000
3.	3		Doubtful and unauthorized expenditure on account of polio campaign	2,350,000
4.	4		Un-authorized and irregular expenditure on account of POL	1,157,000
5.	10		Irregular expenditure on account of purchase of food/ non food items-	1,762,000
6.	11		Un-authorized expenditure from PDMA fund	857,470
7.	12		Miss-appropriation-	102,900
8.	13		Non-surrendering of balance amount of developmental fund	12,427,000
9.	18	EDO( H)	Irregular expenditure on account of repair of vehicles	247,331
10.	19		Irregular expenditure on account of repair of machinery & equipments	227,639
11.	20		Doubtful withdrawal on account of transportation of goods	246,179
12.	21		Loss to government due to non-depositing of ambulance receipts	250,000
13.	22		Excess expenditure over and above Sanctioned/ authorized budget	484,466
14.	24		Irregular advance withdrawal	12,566,000
15.	25		None/ late supply of medicines worth-Rs 3.399 million and non-imposition of penalty from the suppliers	169,961
16.	26		Loss to government due to non-utilization of medical and laboratory machinery	52,800,000
17.	27		Loss to Govt. due to non recovery of house rent Rs546,084 and conveyance allowance	1,549,440
18.	28		Suspected miss-appropriation on account of hot & cold weather charges.	143,500
19.	29		Suspected miss-appropriation on account of purchase of other store	310,025
20.	30		Unauthorized payment	89,622,000
21.	32		Unauthorized payment on account of non-practicing allowance	762,905
22.	34		Irregular/Excess drawl of posts	1,970,000
23.	35		Blockage of fund	4,350,000
24.	36		Non supply of equipment	335,300
25.	40		Non supply of medicines	14,860,000

26.	41		Irregular retention of fund	10,700,000
27.	42		Unauthorized payment of Non-Practicing Allowance	576,000
28.	43		Un-authorized payment of salary	4,450,000
29.	44		Irregular purchase of Machinery and Furniture-	899,990
30.	46		Irregular advance withdrawal-	12,000,000
31.	37	MS DHQ	Non deposit of health receipts	604,290
32.	38		Non deposit of ambulance receipts	369,732
33.	76	PHE	Overpayment to Contractor-	7,408,947
34.	77		Overpayment to Contractor-	1,259,084
35.	79		Irregular advance payment to contractor-	55,199,000
36.	80		Overpayment to Contractor	2,616,000
37.	81		Overpayment to Contractor	140,846
38.	82		unauthorized payment to contractor	13,606,000
39.	87		Non-deposit of Govt. receipts	537,677
40.	88		Loss to Government due to missing Machinery and equipment worth	1,260,000
41.	89		Suspected misappropriation-	1,500,000
42.	90		Less recovery of Stamp duty	101,200
43.	91		Irregular/unverified Expenditure on account of submersible pumps.	12,120,000
44.	93		Unauthorized retention of government money in deposit-III	3,125,920
45.	94		Non Deposit of Disable Person Rehabilitation fund	531,301
46.	95		Over payment due to higher rates	120,000
47.	96		Unauthorized/unverified Expenditure out of developmental fund.	745,755
			<b>Total</b>	<b>329,422,858</b>

**EDO wise Expenditure Summary**  
**District Nowshera 2012-13**

S. No	Description	Expenditure			
		Salary (Rs)	Non salary (Rs)	Total (Rs)	Percentage
1	District Coordination Officer (DCO)	273696938	60079816	333776754	9.51%
2	Executive District Officer (Agriculture)	56723614	11618090	68341704	1.94%
3	Executive District Officer (Community Development)	38654865	7917262	46572127	1.32%
4	Executive District Officer (Education)	1980141305	405571111	2385712416	67.97%
5	Executive District Officer (Finance & Planning)	16483118	3376060	19859178	0.56%
6	Executive District Officer (Health)	362056029	74156054	436212083	12.42%
7	Executive District Officer (Revenue)	25591216	5241574	30832790	0.87%
8	Executive District Officer (Works & Services)	142173382	29119849	171293231	4.88%
<b>Total Current Expenditure</b>		<b>2,913,873,467</b>	<b>578,727,816</b>	<b>3,492,601,283</b>	<b>99.51%</b>
Percentage		83.02%	16.49%	99.51%	
<b>Developmental Expenditure</b>				<b>17,015,000</b>	<b>0.48%</b>
<b>Grand Total</b>				<b>3,509,615,283</b>	<b>100.00</b>

**Annex-C****Detail of Non-production of Record**

<b>S#</b>	<b>Non-production of auditable record</b>	<b>Amount (Rs)</b>
1	Tobacco Development Cessed	7,251,295
2	District ADP	1,552,356
3	Tameer Khyber Pakhtunkhwa -I	498,500
4	Tameer Khyber Pakhtunkhwa -II	54680302
5	CMD/FMD/ADP	292,805,957
6	Developmental expenditure under Head-NR 5096	139,467,005
7	PLA Register and PLA reconciled figures	0
8	Log book of Generator	0
9	Reconciled expenditure statement (salary/ non salary)	0
<b>Total</b>		<b>496,255,415</b>

**Annex D****Detail of Absent Staff**

<b>Name</b>	<b>Designation</b>	<b>Absent period</b>	<b>Total months</b>	<b>Pay p/m (Rs)</b>	<b>Total pay drawn(Rs)</b>
Dr. Mansoor Ahmad Qureshi	Medical Officer	31.12.2011 to July, 2013	19	64,634	1,228,046
Dr. Saddiqullah	-do-	07.05.2011 to July, 2013	27	66,215	1,787,805
Mst. Shaista Tasleem	Charge Nurse	25.04.2013 to July, 2013	03	46,725	140,175
Dr. Sadaf Shoakat	Medical Officer	04.11.2012 to July, 2013	09	64,634	581,706
Dr. Nasreen Akhtar	Medical Officer	01.12.2012 to July, 2013	08	64,634	517,072
Dr. Zafarullah	Medical Officer	11.03.2013	05	64,634	323,170
<b>Total</b>					<b>4,577,974</b>

## Annex-E

### Detail of 2<sup>nd</sup> Deposit

S.No	Item No	Month	Name of Contractor	Name of Scheme	Amount (Rs)
1	1/17	Not mentioned	Mansoor Khan	D/S WSS Dheri Khattak	24408
2	2/18	-do-	-do-	D/S WSS Kahi	14706
3	3/26	-do-	M/S Fluid System Inti (FSI)	WSS Kahi P/M	29500
4	4/32	-do-	Mr. Farman Ali	VDO WSS Dag Basood	10198
5	5/33	-do-	Haji Hazrat Akbar	WSS Ziarat Kaka Sahib	7232
6	6/37	-do-	Haji Faqir Muhd & Sons	VDO WSS Taru I&II	7942
7	7/38	-do-	Al-Taj United	Regulator WSS Misri Banda	6440
8	8/39	-do-	-do-	Regulator WSS Ziarat Kaka Sahib	6440
9	9/40	-do-	-do-	Regulator WSS Khair Abad	6440
11	11/42	-do-	M/S Rehman & Brothers	Voltage Regulator WSS Jalojai	6440
12	12/43	-do-	-do-	Voltage Regulator WSS Dag Basood	6440
13	13/44	-do-	-do-	Volt: Regulator WSS Behram Kalli	6440
14	14/45	-do-	-do-	Voltage Regulator WSS Spin Khak-I	6440
15	15/46	-do-	-do-	Volt: Regulator WSS Spin Khak-II	6440
16	16/47	-do-	-do-	Voltage Regulator WSS Rashakai-II	6440
17	17/48	-do-	-do-	Volt:Regu: WSS Jabba Mandhori	6440
18	18/49	-do-	-do-	Voltage Regulator WSS Pir Pai	5440
19	19/50	-do-	Sahib Zada	D/St at Namal Bala	1200
20	20/51	-do-	Mr. Muzaffar Khan	D/St at Gandheri	15250
21	21/53	-do-	Irshad Ahmad P/L	D/St Camp koroona/Asori	4100
22	22/54	-do-	Fayaz Khan	WSS Dag Ismail Khel P/House	6000
23	23/55	-do-	M/S Shuja-ud-Din	VDO Scheme Zindi Shei Khan	6109
24	24/56	-do-	-do-	VDO Scheme Behram Killi	2300
25	25/58	-do-	Haji Faqir Muhd & Sons	WSS Gandheri D/System	78904
26	26/59	-do-	Shahid Khan P/L	D/St at Zakhai	2000
27	27/60	-do-	Haji Hazrat Akbar	WSS Khesri Lakrri D/System	84780
28	28/62	-do-	Fakhr-e-Alam	WSS Bakhtai D/S, S/R	123300
29	29/63	-do-	M/S Sarwar Const: Co	WSS Z.K.k D/S 205/31339 10 Nos	85854
30	30/64	-do-	Haji Hamid Gul & Sons	WSS Shagai D/System	220660
31	31/65	-do-	Sheryar Khan	D/St U/C Badhrashi	6000
32	32/66	-do-	M/S Sarwar Const: Co	WSS Bahadar Khel R/M ADP205	54311
33	33/67	-do-	Shoukat Ali P/L	D/St Jalojai	3200
34	34/68	-do-	Haji Faqir Muhd & Sons	AM&R WSS (S/Work)	974
35	35/69	-do-	MAK Pumps Co	WSS Fazal Gunj P/M	24000
36	36/70	-do-	Muhammad Asif P/L	D/St U/C Manki Sharif	8000
37	37/71	-do-	Imtiaz Ali P/L	D/St U/C Nizam Pur	10000
38	38/72	-do-	Haji Hamid Gul & Sons	SS U/C Mohib Banda	20000
39	39/73	-do-	Haji Hazrat Akbar	WSS Jarroba	102527
40	40/74	-do-	Zar Muhammad	WSS Misri Banda D/System	52726
41	41/75	-do-	Haji Hamid Gul & Sons	WSS Darwazgai D/System	249000
42	42/76	-do-	Fayaz Khan	WSS Adam Zai	30589
43	43/77	-do-	-do-	WSS Rashakai	33118
44	44/78	-do-	MIK G/C	WSS Spin Khak (Cherat)	33508
45	45/79	-do-	Haji Hamid Gul & Sons	WSS Kotli Khurd	215486
46	46/80	-do-	Fayaz Khan	WSS Akorra Khattak	32976
47	47/81	-do-	M/S MAK Pumps Co	S/Installation of P/M	5750

48	48/82	-do-	Zar Muhammad	S/T U/C Misri Banda (20000 Geln)	48423
49	49/83	-do-	Haji Hamid Gul & Sons	WSS Darwazgai (S/T20000 Geln)	66985
50	50/84	-do-	Mansoor Khan	WSS Kotli Khurd (S/T)	67569
51	51/85	-do-	Arif Hussain P/L	D/St Akbar Pura	20000
52	52/86	-do-	Yahya Khan P/L (TSP)	D/St Tarkanan Qasaban Zando Banda U/C PirPai	1000
53	53/87	-do-	Azhar Ali P/L	D/St Pav at Duran Abad	7997
54	54/88	03/2009	Muhammad Raza Khan	Imp: of Road Madina Khattak Colony Kati River	20000
55	55/89	04/09	Amanullah P/L	WSS 3 i/d PVC Pipe at Badrashi	9988
56	56/90	05/09	Iftikhar Ali P/L	D/St Par U/C Misri Banda	10000
57	57/91	05/09	Malik Dilawar Khan	D/St P Jandar Khel Gaju Khel	10000
58	58/92	06/2009	MAK Pump Co	DW&SS Saleh Khana-I	47500
59	59/93	-do-	-do-	DW&SS Saleh Khana-II	47500
62	62/99	-do-	Fayaz Khan	WSS Ziarat Kaka Sahib P/C	24000
63	63/103	-do-	Kosar Ali G/C	Const: of 100 T/W WSS (Ali Baig)	49613
64	64/104	-do-	KSB Pumps Co	Supply of S/Pump Dag Ismail Khel	30000
66	66/106	-do-	MAK Pump PVT	Supply of S/Pump Gandheri	24750
68	68/108	-do-	Hazrat Akbar	WSS Pabbi-II D/System ADP No.239/806	70605
69	69/109	07/2009	Arshed Anwar P/L	U/C Jehangira	30000
70	70/110	-do-	Farhanullah Khan P/L	D/St Moh: NASU Khel Anzeri	31243
71	71/111	-do-	Muhammad Dayan	Drainage/Sewrage Pabbi	22800
72	72/112	-do-	Hazrat Akbar	WSS Pabbi-II P/Chamber	13435
74	74/114	-do-	Kosar Ali	P/C at WSS Ali Baig(246) ADP 234/70633	16704
75	75/115	-do-	-do-	WSS Ali Baig D/System	320218
77	77/117	-do-	-do-	D/W WSS Kahi	72214
79	79/119	-do-	-do-	P/H WSS Pabbi-II (236/80638)	20106
80	80/120	-do-	MAK Pumps Co i)	WSS Misri Banda	67150
81	-do-	-do-	-do- ii)	WSS Pabbi	56000
82	-do-	-do-	-do- iii)	WSS Kahi	62000
83	81/121	-do-	KSB Pumps Co i)	8 Nos Pumps PF-12	22400
84	-do-	-do-	-do- ii)	8 Nos Pumps PF-13	22400
85	-do-	-do-	-do- iii)	8 Nos Pumps PF-16	22400
88	83/123	-do-	M/S Sajjad Ahmad Jan	Cnst: of 10 T/W(236) D/S Sheikhan	8844
89	84/124	-do-	Hazrat Akbar G/C	Inst: of H/Pump at Z.Kaka Sahib	4800
90	85/125	-do-	Safi Ullah P/L	Drain,St,Pav Akbar Pura	14144
91	86/126	08/2009	Junaid Group & Co	WSS Jalbi Khel Kahi(NSR) D/System	118028
93	88/128	-do-	Norooz Khan	WSS Mera Misri Banda D/System	283915
94	89/129	-do-	Sajjad Ahmad Jan G/C	WSS Sheikhan D/System 236/80638	220392
95	90/130	-do-	Khan Sadiq P/L	Cnst: D/S/Pav R/W at Moh:Yakeen Shah to Ayandin Khewaja Khel Kai	39790
96	91/131	09/2009	Mian Sajjad Ali Shah P/L	D/St Pav:R/W at Aman Pura to Mandhori Road (CMD-15)	48999
97	92/132	11/2009	M/S Sajjad Ahmad Jan&Co	Const: of 10 WSS in District NSR WSS Sadu Khel(D/S) (205/313319)	285693
98	93/133	-do-	M/S Junaid & Co	Const: of 10 WSS in District NSR WSS Sadu Khel(R/Main)	344053
99	94/134	-do-	Abd-ul-Fayaz P/L	Imp: of Road at Sohrab Koroona Dr: Haroon Sherin Kotay U/C B/Banda	2000
100	95/135	-do-	MAK Pumps Co i)	WSS Sheikhan P/M	11150
101	-do-	-do-	-do- ii)	WSS Jalbi Khel Kahi P/M	11150
103	97/139	12/2009	Mian Sajjad Ali Shah	R/W Aman Pura CMD PF-15	10000
104	98/140	-do-	Zada & Co G/C	Const: of R/W at Hakim Abad U/C Dheri Kati Khel	3200
107	101/143	01/2010	Jehangir Shah P/L	R/W S/Pav at Moh: Noor Badshah House to Kaka Khel(Kahi)CMD-15	22000
108	102/144	-do-	Israrullah P/L	S/Pav Pir Khan Lara To U/C Kahi	23959



109	103/145	-do-	Dad Muhammad G/C	Const: of P/Chamber (WSS Sheikhan)	8800
110	104/146	-do-	M/S Qamar Ayaz & Brother	Ext: & Reliving of Existing (FHA) Pipe line at WSS Manki Sharif	15138
111	105/147	-do-	Haji Faqir Mohd: & Sons	Extra & Reliving of Ext: P/Line at WSS Malik Abad (FHA)	41173
112	106/148	-do-	Ifrahim P/L	Salater House at khair Abad U/C U.Abad	13150
113	107/149	-do-	Anwar Khan P/L	Drain various Placed U/C C/Town	8000
114	108/150	-do-	Amir Zaib P/L	D/St Pav Installation of P/line Mughal Kahi TSP PF-16	2342
115	109/152	2/2010	Sardar Ali P/L	D/Culverts at Gujar Khas Kandar	8000
118	112/157	3/2010	Attaullah P/L	Ext: of G.I.Pipe Line at Durs Hasartang U/C Mandhori (TSP)	40000
119	113/158	-do-	Arshed Anwar P/L	D/S/P D.I.Khan Koroona U/C Jehangira (TSP PF-15)	8000
120	114/159	-do-	Zahid Murad P/L	PCC Verious Places U/C D/Basood	8000
121	115/160	-do-	Arif Hussain P/L	D/S/P U/C Dag Ismail Khel	2000
122	116/161	-do-	Mirza Zafar Ali P/L	D.S/P at Hassan Abad near Kal Pan	6558
123	117/162	-do-	M. Najeebullah G/C	WSS Asho Khel Sadu Khel (P.H)	8648
124	118/164	-do-	Fayaz Khan G/C	WSS Z.K.K.Sahib P/House 100 Nos T/Well Nowshera.	9358
125	119/165	-do-	Junaid Group	D/S/P U/C Pabbi-I Phase-II PF-12	59434
127	121/170	-do-	Farman Ali G/C	Inst: of P/Pumps at U/C D.K.Khel	1250
128	122/171	-do-	TSK Engg: Bushra Gohar i)	P/M WSS D.I.K Ghazi Abad	40000
130	123/175	-do-	Haji Hameed Gul G/C	Drain/RCC Pipe Pir Shims Rehman Kheski Payan	15250
131	124/182	-do-	Mehtab Anwar P/L	Drain Faqir Abad Misal Khan Koroona Niazm Pur. TSP(PF-15)	8000
132	125/183	-do-	Sardar Ali P/L	D/S Filling at Gujar Khas Knadar	1250
133	126/184	-do-	Sartaj P/L	Drain at Kandar (CMD PF-16)	1250
<b>Total</b>					<b>4,779,666</b>

**Annex-F****Detail of Overpayment of Stipend Fund**

S. No	Name of School	Enrolment shown by school	Enrolment shown DDO (F)	Difference	Rate (Rs)	Overpayment (Rs)
1	GGHS Azakhel	478	481	3	2,400	7,200
2	GGHS Shaidu	669	757	88	2,400	211,200
3	GGHS No.2 Nowshera Kalan	551	587	36	2,400	86,400
4	GGHSS D.I.Khel	247	278	31	2,400	74,400
5	GGHSS Khair Abad	387	395	8	2,400	19,200
6	GGHSS Akora Khattak	808	832	24	2,400	57,600
7	GGHS Bara Band	205	210	5	2,400	12,000
8	GGHS Manki Sharif	133	136	3	2,400	7,200
9	GGHSS Pirpai	378	415	37	2,400	88,800
10	GGHS Nowshera Cantt	725	728	3	2,400	12,000
11	GGHS Kotli Kalan	350	363	13	2,400	31,200
12	GGHSS Nowshera kalan No.1	759	802	43	2,400	103,200
13	GGHS Badrashi	293	459	166	2,400	398,400
14	GGMS Amankot	60	62	02	2,400	4,800
15	GGMS Manduri	67	68	01	2,400	2,400
16	GGMS Jabbi Paya	67	69	02	2,400	4,800
17	GGMS Jaba Thar	50	53	03	2,400	7,200
18	Spain Kani	64	65	01	2,400	2,400
19	Makin Abad	39	49	10	2,400	24,000
<b>Total</b>						<b>1,154,400</b>

## Annex-G

## Detail of Irregular Appointment

S#	Name of Employee	Appointment Date	Amount (Rs)P.M	Pay upto 30/6/13 (Rs)
1	Mr.Noman Razzaq	07/02/2012	13537	230129
2	Mr.Inzar Gul	07/02/2012	11666	198322
3	Mr.Imran Khan	06/09/2012	11281	112810
4	Mr.Ibrahim	19/10/2012	11666	93328
5	Mr.Shaishtha Taskin	19/10/2012	11462	91696
6	Mr.Uzair Ali	14/01/2012	11661	209898
7	Mr.Barkat Ullah	30/11/2012	11462	80234
8	Mr.Mosa Khan	31/01/2012	11761	211698
9	Mr. Muh Sadceq	31/07/2012	11281	124091
10	Mr.Naseem Bibi	07/02/2012	11666	198322
11	Mr.Tanvir	Not available on record	11461	194837
12	Mr.Naseem	Not available on record	11461	194837
13	Mr.Adnan	31/07/2012	11481	183696
14	Mr.Ghulam Haider	05/04/2013	Pay roll not available	0
15	Mr.Bakht Shair	03/04/2013	Pay roll not available	0
16	Mr.Azim Khan	14/01/2013	Pay roll not available	0
17	Mr.Muh Zakir	15/04/2013	Pay roll not available	0
<b>Total</b>				<b>2123898</b>