



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

AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development program
AP	Advance Para
AOM&R	Annual Ordinary Maintenance and Repair
BKMC	Bacha Khan Medical Complex
CTR	Central Treasury Rules
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DFID	Department for International Development
DHO	District Health Officer
DHQ	District Headquarter
DOR	District Officer Revenue
EOL	Extra Ordinary Leave
EDO	Executive District Officer
GFR	General Financial Rules
HRA	House Rent Allowance
MNCH	Maternal New Born and Child Health
MOU	Memorandum of Understanding
NHP	Net Hydel Profit
PC-I	Planning Commission One
PAC	Public Accounts Committee
PHE	Public Health Engineering
POL	Petrol Oil Lubricant
PST	Primary School Teacher
PTC	Parent Teacher Council
RDA	Regional Directorate of Audit
RHC	Rural Health Center
TCD	Tobacco Cess Development Fund
TS	Technical Sanction
TSP	Tameer-e-Sarhad Program
TKP	Tameer-e-Khyber Pakhtunkhwa Program
WRC	Welfare Relief Committee

Preface

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

The report is based on audit of the accounts of various offices of District Government, Swabi for the financial years 2011-12 and 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 relevant stakeholders.

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

The observations included in this Report have been finalized in the light of written responses of the Departments. 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 pursuant 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) Mardan, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out the audit of four District Governments namely Mardan, Swabi, Malakand and Buner. This Regional Directorate has a human resource of 12 officers and staff, a total of 3636 mandays. The annual budget amounting to Rs 11.574 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, Swabi 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, Health, Community Development, Agriculture and Education. 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 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/9-49/2010 dated 20th February 2010.

Administratively, District Swabi is subdivided into three Tehsils namely, Swabi Lahor and Topi. District Administration comprises District Administrator and District Coordination Officer.

a. 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 public money.

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

b. Audit Methodology

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

The selection of the audit formations i.e. DDOs was made keeping in view the significance and risk assessment, samples were selected after prioritizing risk areas by determining significance and risk associated with identified key controls. Sample size selected in the audited formations ranged between 15% to 40%.

c. Expenditure audited

Out of total expenditure of the District Government, Swabi for the financial year 2012-13, auditable expenditure under the jurisdiction of RDA was Rs 4,102.182 million covering 01 PAO and 192 formations. Out of this, RDA audited an expenditure of Rs 2,309.771 million which, in terms of percentage, was 56% of auditable expenditure. 15 formations were planned in Audit Plan and 100% achievement against the planned activities was made.

d. Receipts audited

The receipts of District Swabi for the financial year 2012-13, were Rs 10.976 million. Out of this, RDA Mardan audited receipts of Rs 9.353 million which, in terms of percentage, was 85% of auditable receipts.

e. Recoveries at the instance of audit

Recovery of Rs 17.294 million was pointed out during the audit. However recovery of Rs 0.100 million was affected till the finalization of this report. Out of the total recoveries pointed out, Rs 15.903 million was not in the notice of the executive before audit.

f. Desk Audit

The audit year 2012-13 witnessed intensive application of desk audit techniques in RDA. 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 the identification of high risk areas for substantive testing in the field.

g. Changes in Rules, Practices and Systems

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

h. Key audit findings of the report;

- i. Non production of record was pointed out in one case amounting to Rs 1.762 million¹
- ii. Irregularities/ non compliance of rules Rs 223.527 million were noted in seven cases.²
- iii. Internal control weaknesses of Rs 23.509 million were noted in ten cases.³

1. 1.2.1.1

2. 1.2.2.1,1.2.2.2,1.2.2.3,1.2.2.4,1.2.2.5,1.2.2.6,1.2.2.7

3. 1.2.3.1,1.2.3.2,1.2.3.3,1.2.3.4,1.2.3.5,1.2.3.6,1.2.3.7,1.2.3.8,1.2.3.9,1.2.3.10

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

Recommendations

- i. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. All sectors of District Government need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc to ensure that reported lapses are preempted and fair value for money is obtained from public spending.
- iii. Overpayment pointed out should be recovered.
- iv. Appointments should be made according to Government rules.
- v. Illegal occupation of state land needs to be recovered from the occupants.
- vi. Supply of furniture and equipments needs to be completed.
- vii. Non-mutated land needs to be mutated in the name of Government health department.
- viii. Decisions taken in the DAC meetings need to be implemented.

SUMMARY TABLES & CHARTS

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

S.No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	01	*4,113.158
2	Total formations in audit jurisdiction	192	4,113.158
3	Total Entities (PAO) Audited	01	#2,319.124
4	Total formations Audited	06	2,319.124
5	Audit & Inspection Reports	06	2,319.124
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

*Included receipt of Rs10.976 million.

#Included receipt of Rs9.353 million.

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

S.No	Description	Amount Placed under Audit Observation
1.	Unsound asset management	32.834
2.	Weak financial management	0
3.	Weak Internal controls relating to financial management	11.883
4.	Others	204.081
Total		248.798

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	36.386	0	9.353	2,273.385	2,319.124	531.225
2.	Amount Placed under Audit Observations /Irregularities of Audit	30.976	0	1.391	216.431	248.798	143.388
3.	Recoveries Pointed Out at the instance of Audit	0.125	0	1.391	15.778	17.294	143.388
4.	Recoveries Accepted /Established at the instance of Audit	0	0	0.824	14.392	15.216	83.517
5.	Recoveries Realized at the instance of Audit	0	0	0.100	0	0.100	2.045

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

S.No	Description	Amount Placed under Audit Observation
1.	Violation of Rules and regulations, principle of propriety and probity in public operation	155.091
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	0
3.	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4.	Quantification of weaknesses of internal control systems.	23.509
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public money.	10.121
6.	Non-production of record	1.762
7.	Others, including cases of accidents, negligence etc.	58.315
Total		248.798

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

CHAPTER 1

1.1 District Government Swabi

1.1.1 Introduction

Activities of District Governments are managed through offices of District Coordination Officer and Executive District Officers under Khyber Pakhtunkhwa Local Government Ordinance 2001 (LGO 2001). District Offices are headed by Executive District Officers (EDOs). 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 offices which manage the activities of District Government.

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

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

1.1.2 Brief comments on budget and expenditure 2012-13 (Variance analysis)

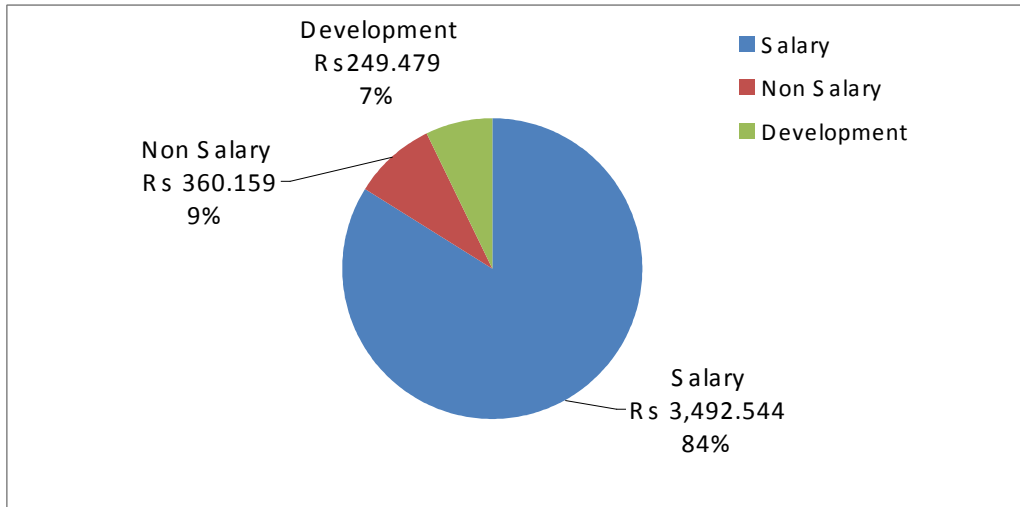
(Rs in million)

2012-13	Budget	Expenditure	(Saving)/Excess	%age Excess/Saving
Salary	3,432.344	3,492.544	60.200	1.753
Non-salary	495.765	360.159	(135.606)	27.352
Developmental	333.603	249.479	(84.124)	25.216
Total	4,261.712	4,102.182	(159.530)	54.321

A budget of Rs 4261.712 million was allocated, against which an expenditure of Rs4102.182 was incurred by the District Government, Swabi with saving of Rs159.530 million during financial year 2012-13.

EXPENDITURE 2012-13

(Rs in million)



Detail is given at Annex-B

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

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

S. No	Audit Year	PAC/ZAC meeting convened /Not convened
1	2002-03	ZAC Convened
2	2003-04	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 record-Rs1.762 million

According to Section 14(1-b) & (3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 the Auditor General has the authority to require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to transactions to which his duties in respect of audit extend hence 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.

The DO agriculture did not produce the following auditable record for the verification to audit.

- i. Expenditure record amounting to Rs1,762,641
- ii. Receipts record
- iii. Machinery record
- iv. Food farm record

Audit observed that non production of record occurred due to weak internal control, which resulted in non authentication of public expenditure.

When reported in April 2013, management stated that the audit of said record had already been conducted by the provincial audit party. Reply was not tenable as no such documentary evidence was provided.

DAC in its meeting held on 05-09-2013, directed to provide complete record within one month. No record was produced till finalization of this report.

Audit recommends fixing responsibility on the person(s) at fault and inquiry under intimation to Audit.

AP 116 (2011-12) A/C-IV

1.2.2 Irregularity/ Non compliance

1.2.2.1 Irregular release of District ADP and Tobacco Cess fund -Rs145.668 million

As per IV (a) of Tameer- Sarhad Program guidelines, MPA concerned will identify the scheme on Form A to the concerned Deputy Commissioner and vide Finance department letter No.SO(DEV-IV)FD/7-26/2012-13 dated 03-10-2012 the funds on account of tobacco development Cess are released constituency wise and funds shall not be released to Mr. Rehman Ullah ex-MPA.

Deputy Commissioner Swabi during financial year 2012-13 irregularly released developmental fund amounting to Rs14,566,800 under district ADP to Tehsil Municipal Administration Swabi and Rs Rs12,964,987 under Tobacco Development Cess were released to PHE Swabi for execution of various schemes identified by a non-elected person i.e., Mr. Rehman Ullah.

The District ADP and Tobacco Development Cess funds, sanctioned and released by the Deputy Commissioner for the schemes identified by a private/non-elected person instead of elected MPA needs justification and action against the person(s) at fault.

Audit observed that irregular release of developmental funds occurred due to weak internal control, which resulted in violation of government rules.

When reported in July 2013, management stated that reply would be given after verification of record. No progress was intimated by the management till finalization of this Report.

Request for the convening of DAC meeting was made on 18-07-2013. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault.

AP 01 (2012-13) A/C-IV

**1.2.2.2 Irregular purchase of Equipment without specifications
-Rs5.630 million**

Para 144 Annexure A (3) GFR Vol-I states that all articles purchased shall be subject to inspection before acceptance and the articles for which specifications and tests have been prescribed by the competent authority shall be required to conform to such specification. The appropriate specifications should be annexed to or quoted in the invitation to tender, and it should be stipulated in the conditions of contract that the articles supplied will be subject to inspection and/or tests prescribed in the specifications before acceptance.

MS DHQ Hospital Swabi purchased various equipment amounting to Rs5,630,000 during the financial year 2012-13. The purchase was held irregular as no detail/complete specification was provided in the advertisement. Rates were quoted by the firms/suppliers with the specifications of their own resulting in ambiguous tender process, substandard equipments and chances of over payment could not be ruled out. Detail is as under:

S. No	Equipment name	Amount (Rs)
01	Waste Incinerator	4,610,000
02	Anesthesia Machine	750,000
03	Oxygen Concentrator (135000X2)	270,000
Total		5,630,000

Audit observed that irregular purchase of equipments occurred due to weak internal control, which resulted in violation of government rules.

When reported in August 2013, management stated that the equipments have been purchased according to specifications on low rates and all was in good conditions and have been checked by verification committee. Reply was not tenable as no documentary proof was provided.

Request for the convening of DAC meeting was made on 29-08-2013. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault.

AP 51 (2012-13) A/C-IV

1.2.2.3 Irregular purchase of various office equipments -Rs3.967 million

Para 23 of GFR vol-1 provides that every Govt officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence.

Deputy Commissioner Swabi purchased various office equipments amounting to Rs 3,966,763 during financial year 2012-13. Detail is at Annex-C. The purchase was held irregular on the following grounds:

1. The equipments were not available on stock register.
2. There was no specification in the advertisement.
3. The cheques were issued in the name of DC instead of suppliers.
4. Amount was still lying in the designated bank accounts.
5. Inspection report of technical committee was not available on the record.

Audit observed that irregular purchase occurred due to weak internal control, which resulted in violation of government rules.

When reported in July 2013, management stated that codel formalities would be completed. No progress was intimated by the management till finalization of this Report.

Request for the convening of DAC meeting was made on 18-07-2013. DAC meeting was not convened till finalization of this Report.

Audit recommends ensuring completion of supply of all equipments as per specification under intimation to audit.

AP 14 (2012-13) A/C-IV

1.2.2.4 Irregular approval of developmental scheme-Rs2.0 million

Khyber Pakhtunkhwa District Government Rules of Business Para 04-B (2) provides that planning officer will be responsible for identification, appraisal, approval of district specific development projects according to National and Provincial Policy and Plans.

District Officer Planning Swabi records revealed that a scheme “solar water pump at Khan Farm” near Allader was irregularly approved as the said scheme was not approved for benefits of community but was for facilitating an individual resulting in loss to Government. Moreover the PC-I of the said scheme was also not available in the local office.

Audit observed that irregular approval of developmental scheme occurred due to weak internal control, which resulted in violation of government rules.

When reported in July 2013, management stated that reply would be given after verification of record. No progress was intimated by the management till finalization of this Report.

Request for the convening of DAC meeting was made on 01-08-2013. DAC meeting was not convened till finalization of this Report.

Audit recommends investigation and recovery of the irregularly approved/spent amount.

AP 23 (2012-13) A/C-IV

1.2.2.5 Irregular grant of Rural Health Center Sheikh Jana administration to NGO

Para 10 (i) of General Financial Rules Volume I provides that every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Administration of the RHC Sheikh Jana Swabi was handed over to an NGO for 5 years during the financial year 2012-13. For this purpose an MOU was signed between the Health department and Welfare Relief Committee (WRC) on 06/03/2013. According to the MOU, EDO health will bear all the salary and non-salary expenditures of the said RHC for five years but all receipts will be retained by the NGO, instead of depositing into Govt treasury. Neither transparent procedures was adopted for selection of NGO nor advertisement in newspaper was available in the local office, therefore, the credibility of the selected NGO remains doubtful. The MOU was also not vetted by the Finance and Law departments thus un-due favor was given to the NGO.

Audit observed that irregular grant of RHC occurred due to weak management, which resulted in violation of government rules.

When reported in August 2013, Management stated that advice would be taken from higher authorities. No progress was intimated by the Management till finalization of this Report.

Request for the convening of DAC meeting was made on 29-08-2013. DAC meeting was not convened till finalization of this Report.

Audit recommends revising of MOU in the light of Finance and Law department's rules/regulations in the best public interest.

AP 45 (2012-13) A/C-IV

1.2.2.6 Irregular Appointment of Class-IV Employees

According to the ESTA Code Civil Servants Appointment, Promotion and Transfer Rules 1973 Part-III Sub Rule-11 "initial appointments to posts in basic pay scales 1 to 15 and equivalent shall be made on the recommendation of the Departmental Selection Committee after the vacancies have been advertised in news papers".

District Education Officer Male Swabi appointed 49 class-IV employees during financial year 2012-13 without advertisements of the posts in the newspapers which was required as per rules. Furthermore 09 class-IV were appointed without recommendation of Departmental Selection Committee. Therefore, the appointments were irregular and need investigation.

Audit observed that irregular appointment occurred due to weak management, which resulted in violation of government rules.

When reported in August 2013, Management stated that the appointments of class-IV had been made on the strength of employment exchange card produced by all the applicants along with applications as required under rules. Reply was not tenable as no such rules were shown to audit.

Request for the convening of DAC meeting was made on 30-09-2013. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault.

AP 72 (2012-13) A/C-IV

1.2.2.7 Illegal occupation of state land measuring 187 Kanals & 15 Marlas

Para 23 of GFR Vol-1 provides that every Govt. Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Govt. through fraud or negligence on his part or on the part of his subordinate staff.

District Officer Revenue Swabi records revealed that 187 Kanal and 15 Marlas of state land was illegally occupied by the private persons since long resulting in loss to Government. No Serious efforts were made to recover the land from the illegal occupants. Detail is at Annex-D.

Audit observed that illegal occupation of state land occurred due to weak internal control, which resulted in loss to government.

When reported in July 2013, management stated that reply would be given after verification of record. No progress was intimated till finalization of this Report.

Request for the convening of DAC meeting was made on 23.07.2013 and 16.11.2012. DAC meeting was not convened till finalization of this Report.

Audit recommends inquiry, fixing responsibility on the person(s) at fault and recovery of state land from illegal occupants under intimation to Audit.

AP 19 (2012-13) A/C-IV

1.2.3 Internal Control Weaknesses

1.2.3.1 Loss to Government due to non supply of furniture-Rs.21.379 million

Para 23 of GFR Vol-1 provides that every Govt. Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Govt. through fraud or negligence on his part or on the part of his subordinate staff.

District Education Officer Male Swabi paid Rs.10,451,866 to Pak German Wood working Center Peshawar for supply of various furniture items for different schools in District Swabi during 2012-13 but not a single item was supplied till date of audit i.e. 10-09-2013. Furthermore, furniture supply of previous year i.e.2011-12 for Rs10, 927,297 was still awaited after lapse of one year which shows slackness of the supplier as well as the local office besides the fact that a huge amount was paid from Govt. treasury in advance but the concerned schools were deprived from in time provision of furniture.

Audit observed that non supply of furniture occurred due to weak management control, which resulted in loss to Government.

When reported in July 2013, Management stated that the matter had been taken up with the concerned firm for immediate completion of supply. The matter had already been brought into the notice of high-ups for action as per rules. The outcomes would be shown to DAC. No progress was intimated till finalization of this Report.

Request for the convening of DAC meeting was made on 30.09.2013. DAC meeting was not convened till finalization of this Report.

Audit recommends ensuring completion of supply of all furniture as per specification under intimation to audit.

AP 93 (2011-12) & AP 67 (2012-13) A/C-IV

1.2.3.2 Loss to Government due to leasing out of state land on low prices-Rs1.858 million

Para 23 of GFR Vol-1 provides that every Govt. Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Govt. through fraud or negligence on his part or on the part of his subordinate staff.

District Officer Revenue Swabi leased out state land at very nominal rates since long as determined by comparison with the average prevailing market rates in the locality which resulted in loss of Rs1,857,634 (Detail is at Annex-E). More over it was worth mentioning that in some cases department annually leased out the land for just Rs 4 per kanal.

Audit observed that leasing of state land at nominal rate occurred due to weak financial controls, which resulted in loss to Government.

When reported in July 2013, Management stated that reply would be given after verification of record. No progress was intimated till finalization of this Report.

Request for the convening of DAC meeting was made on 23.07.2013. DAC meeting was not convened till finalization of this Report.

Audit recommends revising of lease rates keeping in view the prevailing markets rates.

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

1.2.3.3 Loss to Government due to non deposit of electricity bills -Rs1.017 million

Para 28 of GFR Vol.-I states that no amount due to government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought.

Deputy Commissioner Swabi records revealed that payment of Rs1,017,924 was outstanding on account of Electricity bills against various Government residences since long resulting in loss to Government. Detail is given below:

S.No	Name of resident	Designation	Arrears (Rs)
01	Arbab Aziz ullah	AC	241,110
02	Shams ul Qamar	Session Judge	43,523
03	Nil	Head Clerk AC Office	169,123
04	Nil	Civil Judge Swabi	125,569
05	Jhangir Awan	EAC	45,318
06	Bungalow No 2	DSP	47,420
07	Bungalow No 4	EAC	49,979
08	Bungalow No 3	EAC	106,435
09	Bungalow No 1	Session Judge Swabi	18,899
10	Nil	EAC Swabi	170,548
Total			1,017,924

Audit observed that non deposit of electricity charges occurred due to weak internal control, which resulted in loss to Government.

When reported in July 2013, management stated that reply would be furnished after verification of record. No reply was furnished till finalization of this Report.

Request for the convening of DAC meeting was made on 18.07.2013. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault and recovery under intimation to Audit.

AP 09 (2012-13) A/C-IV

1.2.3.4 Overpayment on account of conveyance allowance-Rs 6.811 million

Accountant General Khyber Pakhtunkhwa letter No. Computer/HR-LAB/C/203 dated 04-08-2011 Para-iv states that Conveyance Allowance is not admissible to Govt servants who reside in the office premises.

District Health Officer Swabi and MS Bacha Khan Medical Complex Swabi did not deduct conveyance allowance amounting to Rs4,526,400 and Rs2,285,000 respectively during financial year 2012-13 from officers/officials who were provided Government accommodations which was not admissible to them as per above letter which needs recovery. Detail is at Annex-F.

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

When reported in July 2013, management stated that recovery would be made. No progress was intimated till finalization of this Report.

Request for the convening of DAC meeting was made on 29.08.2013. DAC meeting was not convened till finalization of this Report.

Audit recommends recovery of overpaid amount under intimation to Audit.

AP 34 & 58 (2012-13) A/C-IV

1.2.3.5 Overpayment due to duplication of schemes-Rs 2.130 million

GFR-23 requires that every Government officer shall be held personally responsible for the loss sustained to Government due negligence or fraud on his part or on the part of his subordinate staff.

District Education Officer Swabi overpaid Rs 2,130,000 to various schools, due to duplication of schemes as the schemes were funded from ADP

fund and also approved from DFID fund for provision of basic facilities in the schools during financial year 2012-13. Detail is at Annex-G.

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

When reported in September 2013, Management stated that actual position would be shown to the DAC after physical verification. No reply was furnished till finalization of this Report.

Request for the convening of DAC meeting was made on 30.09.2013. DAC meeting was not convened till finalization of this Report.

Audit recommends recovery of overpaid amount besides fixing responsibility on the person(s) at fault under intimation to Audit.

AP 75 (2012-13) A/C-IV

1.2.3.6 Overpayment on account of Conveyance Allowance during vacation period-Rs1.293 million

According to Finance Department Khyber Pakhtunkhwa letter No.FD (SR-II) 8-2/70, dated 17.7.1977 stated that the conveyance allowance is not admissible during the period of leave.

The Deputy District Officer (M) Education Swabi over paid Rs.1, 293,888 on account of conveyance allowance during financial year 2012-13 in the vacation period of winter and spring which needs recovery under intimation to audit. Detail is at Annex-H.

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

When reported in September 2013, management stated the matter would be taken up with DAO Swabi for further action and would be shown to audit. No progress was intimated till finalization of this Report.

Request for the convening of DAC meeting was made on 30.09.2013. DAC meeting was not convened till finalization of this Report.

Audit recommends recovery from officials/officers under intimation to Audit.

AP 87 (2012-13) A/C-IV

1.2.3.7 Overpayment on account of pay & allowances during EOL/Absentee Period-Rs 1.00 million

According to Revised Leave Rules 1981, no officials/officers are entitled for salary and others benefits during EOL period.

DDO (F) Topi overpaid Rs.977,435 to the officials on account of pay and allowances, who were absent or proceeded on extra ordinary leave as per record which resulted in loss to Government on the one hand and on the other the students of the area badly suffered due to non availability of teaching staff as most of the Schools were closed which needs investigation and recovery of the overpaid amount. Detail is at Annex-I.

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

When reported in September 2013, management stated record would be checked and pay & allowances if drawn during EOL would be deposited into Govt: treasury, while detail report regarding absent teachers would be sent later on after investigation. No progress was intimated till finalization of this Report.

Request for the convening of DAC meeting was made on 02.10.2013. DAC meeting was not convened till finalization of this Report.

Audit recommends inquiry, fixing responsibility on the person(s) at fault and recovery under intimation to Audit.

AP 99 (2012-13) A/C-IV

1.2.3.8 Non mutation of 84 kanals Government land

Para 23 of GFR vol-1 provides that every Govt officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Govt: through fraud or negligence.

District Health Officer Swabi record revealed that 84 kanal land either purchased or donated by the elders of the area for construction of Primary Health facilities was not transferred in the name of Health department resulting in illegal occupation/encroachment of state land. Detail is at Annex-J.

Audit observed that non mutation of land occurred due to weak internal control, which resulted in loss to Government.

When reported in August 2013, management stated that meeting in this regard would be arranged with revenue department and minutes would be shown to next audit. No reply was furnished till finalization of this Report.

Request for the convening of DAC meeting was made on 29.08.2013. DAC meeting was not convened till finalization of this Report.

Audit recommends mutation of land in the name of Government health department so that inconvenience is not faced in future.

AP 36 (2012-13) A/C-IV

1.2.3.9 Unauthentic payment of DFID Fund-Rs46.86 million

According to Para-B-5 of Annex-I circulated vide Govt. of KPK Education department letter No. SO (B&A)/2-41/07/Peshawar dated 18-9-2009, Cash book and allied details/vouchers/receipts shall be verified and approved by the Parents Teachers Councils.

District Education Officer Swabi drew Rs.46,860,000 vide cheque No.0491642 dated 17.05.2013 on account of provision of basic facilities in

various schools out of DFID fund but no record of expenditure was available to verify the actual position.

Audit observed that unauthentic payment occurred due to weak internal control, which resulted in loss to Government.

When reported in September 2013, management stated that the concerned schools have been directed to produce relevant record. This would be shown to the Audit. No reply was furnished till finalization of this Report.

Request for convening of DAC meeting was made on 30.09.2013. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault and recovery under intimation to Audit.

AP 73 (2012-13) A/C-IV

1.2.3.10 Unauthorized approval of ineligible sector scheme-Rs7.423 million

According to Tameer-e-Sarhad Programme guidelines issued by Government of KPK, construction of Masjid is not included in the list of eligible sector.

DO Planning Swabi records revealed that schemes for construction of “Masjid at Babu banda UC Tarakai” and construction of “Masjid at Gaju Khan Baba salay” were unauthorizedly approved for amount to Rs 500,000 and Rs 6,923,000 respectively Construction of Masjid was not included in the approved eligible sectors under CMD funds.

Audit observed that unauthorized approval occurred due to weak internal control, which resulted in loss to Government.

When reported in July 2013, management stated that reply would be given after verification of record. No reply was furnished till finalization of this Report.

Request for the convening of DAC meeting was made on 01.08.2013. DAC meeting was not convened till finalization of this Report.

Audit recommends investigation and fixing responsibility on the person(s) at fault under intimation to Audit.

AP 24 (2012-13) A/C-IV

ANNEXURE**Annex-A****Detail of MFDAC Paras****(Rs in million)**

AP No.	Department	Caption of para	Amount
2.	DCO Swabi	Unauthentic issuance of administrative approval for schemes	279.1
3.	-do-	Irregular payment to public health Engineering department	9
4.	-do-	Irregular lump sum payment to executive agencies out TKP fund	170.358
5.	-do-	Irregular payment to ineligible sector	0.500
6.	-do-	Irregular payment on account of developmental schemes	6.1
7.	-do-	Unauthorized payment on account of external electrification	1.2
8.	-do-	Unauthentic payment on account of Polio campaign	2.8
10.	-do-	Non-reconciliation of TKP funds	170.358
11.	-do-	Loss to government due to non-auction of 10811 No.s confiscated Arms	0
12.	-do-	Non-production of record	0
13.	-do-	Irregular purchase of various luxury items	0.400
15.	DOR Swabi	Where-about of newly purchased generator	0.250
16.	-do-	Irregular retention of flood affectees fund	0.400
17.	-do-	Non-disbursement on account of purchase of land	13.268
20.	-do-	Non-production of record	0
21.	-do-	Loss to government due to excess drawl on account of electricity bills	0.053
22.	DO Planning	Non-monitoring of developmental schemes	321.473
25.	-do-	Un-authentic approval of M&R buildings schemes	5.000
26.	DO Finance	Irregular release to sports department without PC-I approval of district Developmental Committee	1.015
27.	-do-	Non-maintenance of district assets liabilities record	0
28.	-do-	Retentions non-release of civil defense & dispassion share	4.211
29.		Un-authorized provision & lump sum in the budget	115.859
30.	-do-	Non-reconciliation of account-IV expenditure figures with National Bank & DAO	4.102

31.	-do-	Difference between Finance & Social Welfare department in the CCB fund figures	6.415
32.	-do-	Missing of official Potohar Jeep	0
33.	-do-	Non-stock taking of furniture	1.478
35	EDO Health	Non supply of medicines	0.834
37	-do-	Un Authentic expenditure on account of MRC charges amounting to	0.563
38	-do-	Overpayment on account of House Rent Allowance	0.194
39	-do-	Illegal Occupation of Government property at Rural Health Centre Yar Hussain by private persons and Non recovery of Rent.	0.188
40	-do-	Non replacement of Sub standard Medicines	0.102
41	-do-	Un-authentic payment on account of Pay of seasonal staff	0.297
42	-do-	Irregular expenditure on account of salary and non-salary expenditures on BHU's staff.	42.245
43	-do-	Non functional X-Ray and ECG Machines.	0
44	-do-	Non-imposition of penalty	0.083
45	-do-	Irregular grant of Rural Health Center Sheikh Jana administration to NGO.	0
46	-do-	Non supply of medical equipments-	0.857
47	-do-	Recovery of 25 % shares	0.080
48	-do-	Non deposit of Health receipts	0.025
49	-do-	Recovery of 25 % shares	0.194
50	MS DHQ Swabi	Overpayment in purchase of medicines	0.454
52	-do-	Misappropriation of Ultra sound receipts	0.144
53	-do-	Non deposit of Causality receipts	0.037
54	-do-	Non supply of medicines	0.480
55	-do-	Non-imposition of penalty	0.118
56	-do-	Loss to Government due to missing of Lab items	0.085
57	-do-	Loss to Government due to missing of medicines	0.031
59	MS Bacha Khan Medical Complex Swabi	Non-deduction of stamp duty	0.170
60	-do-	Non-Recovery of Room rent charges	0.357
61	-do-	Non supply of medicines	0.294
62	-do-	Recovery of 25 % shares	0.377
63	-do-	Non-imposition of penalty	0.066
64	-do-	Loss to Government on account of electricity bills	0.239

65	-do-	Loss to Government due to missing of medicines	0.031
66	-do-	Non- recovery of electricity Charges	0.042
68	EDO/DO (M)	Loss to Government due to overpayment of S.T	0.836
69	-do-	Overpayment due to incorrect rate	0.125
70	-do-	Unjustified acceptance of supply worth Rs. 3,840,000 & due to purchase on higher rate of Jute Tats	0.322
71	-do-	Loss to govt: due to non-forfeiture of 10% security .	0.544
74	-do-	Overpayment due to excess No. of schools shown in payment list of DFID fund	3.715
76	-do-	Doubtful payment from PTC fund	5.500
77	-do-	Excess payment from PTC fund	0.155
78	-do-	Non-deposit of scout Red Crescent fund	0.841
79	-do-	Overpayment on account of conveyance allowance during vacation period	0.594
80	-do-	Difference in cash book & statement of PTC fund	0.683
81	-do-	Misappropriation of application forms receipts .	0.116
82	DEO (F) Swabi	Overpayment of conveyance allowance during vacation period	0.270
83	-do-	Doubtful payment from PTC fund	1.024
84	-do-	Overpayment of petty repair fund due to excess number of class rooms	0.100
85	-do-	Non maintenance of personal files and leave accounts of staff	0
86	DDO (M) Education Swabi	Unauthentic expenditure out of PTC fund	9.039
88	-do-	Loss to govt: due to expense of pay & allowances closed schools.	0.144
89	-do-	Overpayment of CRC due to excess No. of rooms	0.062
90	-do-	Loss to govt: to posting in Elementary schools Rs. 762,660	0
91	DDO (F) Lahor	Unauthentic expenditure out of PTC funds	2.576
92	-do-	Unauthentic expenditure out of PTC funds to closed schools .	0.091
93	-do-	Overpayment of conveyance allowance	0.576
94	-do-	Unauthorized expenditure on rent without agreement overpayment of electricity charges .	0.103
95	-do-	Loss to govt: fake purchase of machinery	0.074
96	-do-	Overpayment of pay & allowances during E.O.L absent period	0.138

97	-do-	Wasteful expenditure on pay & allowances of P.S.T teacher on closed schools.	0.109
98	DDO (F) Topi	Unauthentic payment of PTC fund	2.094
100	-do-	Overpayment of pay & allowances during vacation period	0.362
101	-do-	Unauthorized expenditure on rent of school building without agreement.	0.483
102	-do-	Loss to govt: due to PTC funds to closed schools	0.238
103	-do-	Overpayment of un-attractive area allowance	0.097
104	DDO (F) Swabi	Unauthentic payment on account of PTC funds	7.400
105	-do-	Overpayment of pay & allowances during vacation period Rs.	0.720
106	-do-	Overpayment of pay & allowances during E.O.L absent period	0.180
107	-do-	Misappropriation on account of purchase of computers .	0.100
108	-do-	Unauthentic expenditure POL repair of transport	0.370
109	DDO (M) Topi	Unauthentic payment of PTC fund	7.416
110	-do-	Overpayment of pay & allowances during vacation period .	0.617
111	-do-	Overpayment of pay & allowances during E.O.L absent period	0.393
112	-do-	Unjustified grant of EOL to PST	0
113	-do-	Unauthentic payment & improper maintenance of cashbook	3.637
114	DDO (M) Lahor	Unauthentic payment of PTC fund.	5.413
115	-do-	Overpayment of pay & allowances during vacation period .	0.769
116	-do-	Unauthorized payment of rent of primary schools without agreement .	0.177

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

S.NO	Descriptions	Expenditure			
		Salary (Rs)	Non Salary (Rs)	Total (Rs)	%age
1	DCO	36.411	14.677	51.088	1.25
2	EDO Agriculture	76.906	7.388	84.294	2.05
3	EDO Community Development	41.746	11.168	52.914	1.29
4	EDO Education	2834.162	186.944	3,021.106	73.65
5	EDO (Finance & Planning)	9.837	5.037	14.874	0.36
6	EDO (Health)	333.499	62.028	395.527	9.64
7	EDO (Revenue)	49.178	4.134	53.311	1.30
8	EDO (Woks & Services)	110.806	68.784	179.590	4.38
Total Current Expenditure		3492.544	360.159	3,852.703	
Percentage		85.13%	8.78%	93.92%	93.92%
Developmental Expenditure				249.479	6.08%
Grand Total				4,102.182	100%

Annex-C

(Amount in Rs)

S.No	Supplier Name	Description	Quantity	Unite Price	Total Price	
1	Noor Associates	Room Coolers	07	14,000	98,000	
2		Steel Rack	02	12,600	25,200	
3		Stabilizer 10000 Watt	01	20,900	20,900	
4		Stabilizer 3000 Watt	14	6,700	93,800	
5	Global Links	Computers	18	66,630	1,199,340	
6		Printer Laser Jet	1	39,900	39,900	
7		Printers Laser Jets	16	29,589	473,424	
8		HP Laptop	3	69,990	209,970	
9		Split Ac 1.5 tone	1	51,265	51,265	
10		Refrigerator 14 cft	1	40,275	40,275	
11		Freezer 14cft	1	38,975	38,975	
12		Electric water cooler	1	26,276	26,276	
13	Irfan Enterprises	UPS	18	7,750	139,500	
14		Split AC	5	46,000	230,000	
15		Fax machines	5	20,900	104,500	
16		Curtain set	5	10,000	50,000	
18		Carpet(20 x 14)	1	333,649	33,649	
19		Carpet(10 x 14)	1	16,100	16,100	
20		Carpet(18 x 10)	1	20,700	20,700	
21		Safe	1	10,200	10,200	
22		Generator 16-V	1	245,000	245,000	
23		Generator 3500W	2	64,000	128,000	
24		Typewriter Machine	5	42,000	210,000	
25		LCD TV 24"	1	42,000	42,000	
26		Shirazi Trading	CANON Copier	3	94,741	329,700
27			CANON Scanner	1	90,000	90,000
Total					3,966,674	

Illegal occupation of state land

S. No	Location	Name of Occupier	Area of Land	
			K	M
1	Zarobi	Jamshed Ali Bahadur S/O Ali Haider	26	10
2	Kaddi	Muhammad Bahadur	8	13
3	Maneri Bala	Muhammad Nawab S/O Muhammad Asghar	0	7
4		Muhammad Sheraz S/O Muhammad Asghar	0	6
5		Hazrat Ali S/O Sheer Ali	0	19
6		Munawar Khan etc	0	10
7		Munawar Khan S/O Janas Khan	0	9
8		Asmatullah & Iqrar Rasool S/O Syed Rasool	2	8
9		Asad Jan S/O Feroz & Zardad S/O Ibrahim	4	10
10		Nil (play ground)	1	6
11		Raza Khan S/O Ibrar Nawaz Khan	2	9
12		Yarhussain	Muhammad Nisar	2
13	Ashraf Khan S/O Sahib Khan		0	16
14	Ghaniullah Khan S/O Mushraf Khan		29	9
15	Bazargi	Shahroom S/O Haroon Khan	81	12
16	Chak Khalil	Muhammad sher S/O Sarfaraz	7	14
17	Skandery	Sobat S/O Azmat	17	17
Total			187	15

Annex-E

Loss to Government due to leasing out of state land on low prices

S.No	Location	Name of Lessee	Area of Land		Total area of Land in Marlas	Amount of Lease per year	Amount of lease per year per Marla	Average Market rate (per kanal Per year Rs 5000 / 20 marals)	Difference	Total
			Kanal	Marla						
1	Topi	Utman Khan S/O Hakim Khan	9	7	187	1600	8.56	250	241.44	45,149
2		Dilawar Khan S/O Noor Ahmad	3	14	74	700	9.46	250	240.54	17,800
3		Habib Khan S/O Noor Ahmad	2	18	58	700	12.07	250	237.93	13,800
4	Jalsai Mera	Ahmad ali S/O Sher ali	4	11	91	800	8.79	250	241.21	21,950
5		Jamiludin S/O Shamasudin	3	16	76	500	6.58	250	243.42	18,500
6		Jamiludin S/O Shamasudin	2	3	43	400	9.30	250	240.70	10,350
7	Jalbai	Muhammad ali S/O Tawas	7	2	142	3500	24.65	250	225.35	32,000
8		Ali akbar S/O Gul Ahmad	6	3	123	3200	26.02	250	223.98	27,550
9	Jalbai Mera	Kamdar Khan S/O Ajab Khan	41	7	827	20750	25.09	250	224.91	186,000
10		Namdar Khan S/O Ajab Khan	41	7	827	20750	25.09	250	224.91	186,000
11		Shah said S/O Muhammad said	43	3	863	21575	25.00	250	225.00	194,175
12		Gul Taz Shah S/O Hikmat Shah	39	18	798	19950	25.00	250	225.00	179,550
13		Mst; Nazakat D/O qavi Bacha	26	10	530	13250	25.00	250	225.00	119,250
14	Pabani	Noor Bahadur S/O Ali bahadur	10	6	206	2050	9.95	250	240.05	49,450
15	Maneri Bala	Muhammad Afzal S/O Said afzal	21	13	433	7000	16.17	250	233.83	101,250
16	Bazargi	Shah room S/O Haroon Khan	81	12	1632	0	0.00	250	250.00	408,000
17	Abad Khan	Wisal Muhammad	8	12	172	2150	12.50	250	237.50	40,850
18	Naranji	Shamsher Muhammad	30	0	600	120	0.20	250	249.80	149,880
19	Sheikh Jana	Anwar ali S/O Munfat	0	7	7	100	14.29	250	235.71	1,650
20		Ajmal khan S/O sher bahadur	7	13	153	600	3.92	250	246.08	37,650
21		Shah Faras	0	16	16	120	7.50	250	242.50	3,880
22		Nawaz ali S/O Firdus	2	13	53	300	5.66	250	244.34	12,950
Total										1,857,634

Statement of Conveyance Allowance

S #	Name of Officer / Official	Designation	Allotted Government Accommodation	Conveyance allowance drawn PM	Total Conveyance allowance (Rs)
1.	Dr. Awal Sher	MO BHU Dagai	Yes	5000 x 12	60000
2.	Dr. Muhammad Ali	MO BHU Adina	Yes	5000 x 12	60000
3.	Dr. Zar Sher	MO BHU Tarrkai	Yes	5000 x 12	60000
4.	Dr. M. Riaz	MO BHU Tandkoi	Yes	5000 x 12	60000
5.	Dr. Niaz Muhammad	MO BHU B/Abad	Yes	5000 x 12	60000
6.	Dr. Yaqoob Khan	MO BHU Zaida	Yes	5000 x 12	60000
7.	Dr. Ajmal Khan	MO BHU S/Jadeed	Yes	5000 x 12	60000
8.	Dr. M. Sulat	MO BHU Batakara	Yes	5000 x 12	60000
9.	Dr. Fida Muhammad	MO BHU Ismaila	Yes	5000 x 12	60000
10.	Dr. Sultan Bahader	MO BHU Lahaor E	Yes	5000 x 12	60000
11.	Dr. Yar Muhammad	MO BHU Gandaf	Yes	5000 x 12	60000
12.	Dr. Aziz Ullah Khan	MO BHU Kalabat	Yes	5000 x 12	60000
13.	Dr. Qamar Zeb	MO BHU Kotha	Yes	5000 x 12	60000
14.	Nizakat	LHV BHU Jehangira	Yes	2000 x 12	24000
15.	Shazia Tabbasum	LHV BHU Yaqoobi	Yes	2000 x 12	24000
16.	Akber Shah	MT BHU Adina	Yes	2000 x 12	24000
17.	Musarrat Begum	LHV BHU Zarobi	Yes	2000 x 12	24000
18.	Waheed Gul	Chowkidar BHU Beka	Yes	1700 x 12	20400
19.	M. Rafiq	Chowkidar BHU Zarobi	Yes	1700 x 12	20400
20.	Rahim Gul	HT BHU Yaqoobai	Yes	2000 x 12	24000
21.	Faresh Khan	Chowkidar BHU mangal Gani	Yes	1700 x 12	20400
22.	Nazar Gul	Chowkidar sadar Jadded	Yes	1700 x 12	20400
23.	Sultan Zari	LHV BHU Baja	Yes	2000 x 12	24000
24.	Anwer Shah	HT BHU Saleem Khan	Yes	2000 x 12	24000
25.	Said Aman	HT BHU Baja	Yes	2000 x 12	24000
26.	Mushtaq Ahmed	HT BHU Dagai	Yes	2000 x 12	24000
27.	Behzad Khan	HT BHU Fazal Abad	Yes	2000 x 12	24000
28.	Yasmin Begum	HT BHU Gandaf	Yes	2000 x 12	24000
29.	Afsar Khan	HT BHU Ismaila	Yes	2000 x 12	24000
30.	Robina Kamal	LHV BHU Badar abad	Yes	2000 x 12	24000
31.	Hamida Parvaiz	LHV BHU Gandaf	Yes	2000 x 12	24000
32.	Musarrat Saeed	LHV BHU Bachani	Yes	2000 x 12	24000
33.	Saeeda Begum	LHV BHU shewa	Yes	2000 x 12	24000
34.	Fatima Kamal	LHV BHU bachai	Yes	2000 x 12	24000
35.	Fozia Begum	LHV BHU Adina	Yes	2000 x 12	24000
36.	Rosina	LHV BHU Ismaila	Yes	2000 x 12	24000
37.	Saira Bibi	LHV BHU Chak Nora	Yes	2000 x 12	24000
38.	Mushtaq Ahmed	HT BHU Dagai	Yes	2000 x 12	24000
39.	Shagufta Nargis	LHV BHU Chak Nodha	Yes	2000 x 12	24000
40.	Said Muhammad	Chowkidar Sard China	Yes	2000 x 12	24000
41.	Imtiaz Habib	LHV BHU Jhunda	Yes	2000 x 12	24000

42.	Muhammad Qamar	HT BHU Zarobi	Yes	2000 x 12	24000
43.	Rang Ali Khan	HT BHU Gandaf	Yes	2000 x 12	24000
44.	Javed ali	Chowkidar BHU Dobian	Yes	2000 x 12	24000
45.	Inam Ullah	HT BHU Bachani	Yes	2000 x 12	24000
46.	Laiq Hassan	HT Tand Kohi	Yes	2000 x 12	24000
47.	Ulfat Yasmin	LHV BHU Jalbai	Yes	2000 x 12	24000
48.	M. Said	HT BHU Dohbian	Yes	2000 x 12	24000
49.	Mahjabeen Yaseen	LHV BHU Saleem Khan	Yes	2000 x 12	24000
50.	Umar Shah	HT BHU Jalbai	Yes	2000 x 12	24000
51.	M. Faraz	Chowkidar BHU Chak Nodiaa	Yes	1700 x 12	20400
52.	Shemsher Khan	Chowkidar BHU Mian Killy	Yes	1700 x 12	20400
53.	Lal Faraz	HT BHU Gani Chatra	Yes	2000 x 12	24000
54.	M. Ali	HT BHU Shewa	Yes	2000 x 12	24000
55.	Fanoos Begum	HT BHU Yaqoobai	Yes	2000 x 12	24000
56.	Adil Said	HT BHU Lahor East	Yes	2000 x 12	24000
57.	Muntasima	LHV BHU Lahor West	Yes	2000 x 12	24000
58.	Alam Zeb Khan	HT BHU Zakira	Yes	2000 x 12	24000
59.	Razia Bano	LHV BHU Gani chatra	Yes	2000 x 12	24000
60.	Shaukat Zaman	Chowkidar BHU Gandaf	Yes	1700 x 12	20400
61.	Jan Bahader	-do BHU Chak Nodia	Yes	2000 x 12	24000
62.	Haider Zaman	-do- BHU Manki	Yes	2000 x 12	24000
63.	Mujra Khan	HT BHU Tarakai	Yes	2000 x 12	24000
64.	M. Jawad Khan	HT BHU BHU Chak Nodia	Yes	2000 x 12	24000
65.	Abida Parveen	LHV BHU Fazal Abad	Yes	2000 x 12	24000
66.	Naheed	LHV BHU batakara	Yes	2000 x 12	24000
67.	Shaheen Meraj	LHV BHU Manani	Yes	2000 x 12	24000
68.	Asmat Taj	LHV BHU Jalsai	Yes	2000 x 12	24000
69.	Niaz Perwara	LHV BHU Kota	Yes	2000 x 12	24000
70.	Naema Begum	LHV BHU Beka	Yes	2000 x 12	24000
71.	Tahira Naz	HT BHU Jhunda	Yes	2000 x 12	24000
72.	Rehana Gul	LHV BHU Tand koi	Yes	2000 x 12	24000
73.	Saima Gul	HT BHU Marudu	Yes	2000 x 12	24000
74.	Faqir Muhammad	HT BHU Kala Bat	Yes	2000 x 12	24000
75.	Sanam Sher	LHV BHU Shah mansoor	Yes	2000 x 12	24000
76.	Muhammad Amin	HT BHU Mangal Gani	Yes	2000 x 12	24000
77.	Naveeda Bibi	HT BHU Panj Pir	Yes	2000 x 12	24000
78.	Afsheen Naz	LHV BHU Beka	Yes	2000 x 12	24000
79.	Gul Sheda	LHV BHU Cabgani	Yes	2000 x 12	24000
80.	Hazrat Jamal	Chowkidar BHU Shewa	Yes	1700 x 12	20400
81.	Yasir Ali	-do- BHU Jalbai	Yes	1700 x 12	20400
82.	Yaqoob shah	-do- BHU batakara	Yes	1700 x 12	20400
83.	Raham Zeb	-do- BHU Adina	Yes	1700 x 12	20400
84.	Rangeen shah	-do- BHU saleem Khan	Yes	1700 x 12	20400
85.	Nasir Ali	-do- BHU Fazal Abad	Yes	1700 x 12	20400
86.	Rehman Ullah	-do- BHU Tand Koi	Yes	1700 x 12	20400
87.	Riaz Muhammad	-do- BHU Kota	Yes	1700 x 12	20400
88.	Iftikhar Ahmad	-do- BHU lahor East	Yes	1700 x 12	20400

89.	Abdul Rehman	-do- BHU Jhanda	Yes	1700 x 12	20400
90.	Said Qamar	-do- BHU D/ Zakira	Yes	1700 x 12	20400
91.	Mushtaq Begum	LHV BHU Sard China	Yes	2000 x 12	24000
92.	Amir Ayaz	Chowkidar BHU Baja	Yes	1700 x 12	20400
93.	Ishtiaq Ali	-do- BHU Tarkai	Yes	1700 x 12	20400
94.	Owais Khan	-do- BHU Jheangira	Yes	1700 x 12	20400
95.	Amin Ullah	W/Orderly BHU Shah mansoor	Yes	1700 x 12	20400
96.	Taharat Ferdos	HT BHU kala Bat	Yes	2000 x 12	24000
97.	Nihara	Dai BHU shah Mansoor	Yes	1700 x 12	20400
98.	Khabir ul Haq	Chowkidar BHU Jalbai	Yes	1700 x 12	20400
99.	M. Junaid	HT BHU Mian Killy	Yes	2000 x 12	24000
100.	Shahid Ali	HT BHU Sadar jaded	Yes	2000 x 12	24000
101.	Muhammad Naem	Lab Tech CH Topi	Yes	2000 x 12	24000
102.	Suryia Iqbal	C/Nurse CH Topi	Yes	5000 x 12	60000
103.	Dr. Nasreen Haider	WMO CH Topi	Yes	5000 x 12	60000
104.	Dr. Atta ur Rehman	D/Surgeon CH Topi	Yes	5000 x 12	60000
105.	Dr. Arshad ul Islam	SMO CH Topi	Yes	5000 x 12	60000
106.	Dr. Taj Wali Shah	MO CH Topi	Yes	5000 x 12	60000
107.	Khalida Begum	C/Nurse CH Topi	Yes	5000 x 12	60000
108.	Riffat Bibi	C/Nurse CH Topi	Yes	5000 x 12	60000
109.	Dr. Fazli Qader	SMO I/C CH Topi	YES	5000 x 12	60000
110.	Dr. Muhammad Jaseem	Coordinator NP & FP		5000 x 12	60000
111.	Dr. Inam Ullah Khan	SMO I/C RHC Ambar	YES	5000 x 12	60000
112.	Dr. Asghar Ali Shah	SMO RHC Ambar	YES	5000 x 12	60000
113.	Dr. M. Jamshed	MO RHC Marghuz	YES	5000 x 12	60000
114.	Dr. Akhtar Ali Shah	MO RHC Yar Hussain	YES	5000 x 12	60000
115.	Dr. Shahzana Akram	WMO RHC Yar Hussain	YES	5000 x 12	60000
116.	Dr. Abid Zia	D/Surgeon RHC Ambar	YES	5000 x 12	60000
117.	Dr. Jamal Nabi	MO RHC Sheikh Jana	YES	5000 x 12	60000
118.	Yousaf Harron	JPHCT (MP) RHC Ambar	YES	2000 x 12	60000
119.	Stipen Masih	Sweeper RHC Kunda	YES	1700 x 12	60000
120.	Shahi- e- Room	Dai RHC Y/Hussain	YES	1700 x 12	60000
121.	Imtiaz Yousaf	JPHCT (MCH) RHC Ambar	YES	2000 x 12	60000
122.	Khan Khela	Dai RHC Ambar	YES	1700 x 12	60000
123.	M. Saleem	JPHCT (Pathology) CH Topi	YES	2000 x 12	60000
124.	Aziz ur Rehman	Behishti RHC Y/Hussain	YES	2000 x 12	20400
125.	Amir Rehman	JPHCT (MP) RHC Marghuz	YES	2000 x 12	24000
126.	Saeeda Begum	JPHCT (MCH) RHC Y/Hussain	YES	2000 x 12	24000
Total					4,526,400

**LIST OF BOARDER DOCTORS DRAWING CONVEYANCE ALLOWANCE BMC
SWABI**

Sr.#	Name	Period	Rate	Amount (Rs)
1.	Dr. Ziaullah	1/7/12 to 30/06/2013	5000	60000
2.	Dr. Shahid Nisar	-do-	5000	60000
3.	Dr. Khalid Gul	-do-	5000	60000
4.	Dr. Asif (EOL 730 days 1/8/12	1/7/12 to 31/7/12	5000	5000
5.	Dr. Akbar Ali	1/7/12 to 31/10/12	5000	20000
6.	Dr. Mobazir	1/7/12 to 30/6/13	5000	60000
7.	Dr. Aneesa	1/4/13 to 30/6/13	5000	15000
8.	Dr. M. Usman	1/7/12 to 30/6/13	5000	60000
9.	Dr. Tanveer	-do-	5000	60000
10.	Dr. Parvez Khan	1/7/12 to 31/10/12	5000	20000
11.	Dr. Sohail Farooqi	1/7/12 to 26/10/12	5000	20000
12.	Dr. Ishaq	1/1/13 to 30/6/13	5000	30000
13.	Dr. Yasir	1/7/12 to 31/10/12	5000	20000
14.	Dr. Qadir Khan	-do-	5000	20000
Total				510,000

**LIST OF BOARDER CHARGE NURSES/WMO DRAWING CONVEYANCE
ALLOWANCE BMC SWABI**

Sr.#	Name	Period	Rate in Rs.	Amount
1.	Sadia	1/7/12 to 30/06/2013	5000	60000
2.	Irshad	-do-	5000	60000
3.	Aamia	-do-	5000	60000
4.	Dr. Aqeela Iqbal	-do-	5000	60000
5.	Nusrat khan	-do-	5000	60000
6.	Robina	-do-	5000	60000
7.	Nasira shaheen	-do-	5000	60000
8.	Lubna nazir	-do-	5000	60000
9.	Nadia mahboob	-do-	5000	60000
10.	Tahseen bibi	-do-	5000	60000
11.	Sadaqat begum	-do-	5000	60000
12.	Basmihad	-do-	5000	60000
13.	Fareen akram	-do-	5000	60000
14.	Saima Rahman	-do-	5000	60000
15.	Asma Bibi	-do-	5000	60000
16.	Sobia bibi	-do-	5000	60000
17.	Faiza taj	-do-	5000	60000
18.	Saima taj	1/7/12 to 1/1/13	5000	35000
19.	Sana Rahman	1/7/12 to 30/06/2013	5000	60000
20.	Kiran shahzadi	-do-	5000	60000
21.	Naghman Umar	-do-	5000	60000
22.	Nadia bibi	-do-	5000	60000

23.	Nazia Shaheen	-do-	5000	60000
24.	Saira riaz	-do-	5000	60000
25.	Shehla Riaz	-do-	5000	60000
26.	Farzana	-do-	5000	60000
27.	Sidra	-do-	5000	60000
28.	Nosheen gul	-do-	5000	60000
29.	Afsheen aslam	-do-	5000	60000
30.	Faiza kosar	-do-	5000	60000
Total				1,775,000

Annex-G

S.No.	Name of School	Amount paid from DFID	Amount paid from ADP
01.	GMS Dewal Garhi	385,000	200,000
02.	GMS Mangal Chai	150,000	100,000
03.	GGHSS Kalukhan	355,000	200,000
04.	GGMS Jamra	85,000	50,000
05.	GHS Lahore Sharqi	385,000	1,000,000
06	GPS Gabai	385,000	B/W already completed by the C&W
07	GHS Zaida	385,000	--do--
	Total	2,130,000	

Annex-H**Statement of overpayment on account of conveyance allowance during vacation period**

Month	Designation/BPS	Total No. of teachers	Conveyance allowance per month	Conveyance allowance for vacation period (7 days)	Total overpayment
1	2	3	4	5	6 = (3 x 5)
12-2012	PST/07	7	1,500	339	2,373
	PST/09	3	1,500	339	1,017
	PST/12	1,194	2,000	452	539,688
04-2013	PST/07	2	1,840	429	858
	PST/09	3	1,840	429	1,287
	PST/12	1,179	2,720	635	748,665
Total					1,293,888

Annex-I

DETAIL OF OVERPAYMENT ON LONG LEAVE/EOL/ABSENT PERIOD

S. No.	Personal No.	Name/Designation	Name of school	School period	Overpayment	Remarks
1.	357893	Miss Qazia Bibi	GGGPS Deval Ghari Bala	01.7.10 to 30.9.10= 90 17.09.11 to 31.3.12	13494x3= 40482 13814x3=41442 14134x4= 56536 138460	Absent from duty school was closed. The teacher was terminated from 01.09.12
2.	658319	Miss Mehtab Jehan	GGPS Mazgund	21.3.11 to 30.6.13	14922x27=402894	Absent as per report of DDO (F) Topi
3.	604449	Miss Shehla	GGPS Sheraman Banda	01.10.12 to 31.12.12	14198x3=42594	EOL period
4.	342133	Miss Bil Huda	GGPS Nakhtar Gudar	01.06.13 to 30.6.13	16956	Absent per report of DDO (F) Topi
5.	357903	Miss Bibi Kalsoom	GGPS Dalori Payan	16.10.12 to 16.11.12	18456	-do-
6.	395824	Miss Maryam	GGPS Sirkoi Bala	21.5.12 to 20.6.12	14065	-do-
7.	397769	Amir Muhammad Chowkidar	GGPS Naro Banda	01/12 to 05/12	80242	-do-
8.	369192	Miss Kaneez Akhtar	GGPS Rahimdad Banda	06/13 to 09/13	16022x4=64088	-do-
9.	604447	Miss Sarwat Jehan	GGPS Palang Kadra	04/2011 to 11/2011	12480x8=99840	Absent per report of DDO (F) Topi. School closed w.e.f. 12/2011
10.	646020	Miss Yasmin Begam	-do-	-do-	12480x8=99840	-do-
Total Rs.					977,435	

Statement of non mutation of land

S.No	Name of Health facility	Area of Land
01	BHU Ghani Chatra	11 K -17 M
02	BHU Jhanda	-
03	BHU Baja	-
04	BHU Shiekh Jana	5K-7 M
05	BHU Mainai	2K-17M
06	BHU Gabasnai	5K
07	BHU Qadra	3K-9M
08	BHU Mainai	12K-9M
09	BHU Gandaf	2K
10	BHU Uvla	1K-10M
11	CD Sukalai	1K-16M
12	BHU Lahor East	3K
13	BHU Jalbai	6K-11M
14	BHU Jalsai	5K
15	BHU Bachai	11 K
16	BHU Tarkai	13 K
17	BHU Dagai	-
18	BHU Marghuz	-
19	BHU Kalabad	-
Total land		84K-1M