



**AUDIT REPORT
ON
THE ACCOUNTS OF
LOCAL GOVERNMENTS
DISTRICT BATTAGRAM**

AUDIT YEAR 2019-20

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AD	Assistant Director
ADP	Annual Development Plan
AIR	Audit and Inspection Report
AG	Accountant General
BHUs	Basic Health Units
BOK	Bank of Khyber
CA	Conveyance Allowance
C&W	Communication & Works
CRC	Classroom Consumables
DAC	Departmental Accounts Committee
DAO	District Accounts Officer
DC	Deputy Commissioner
DCO	District Coordination Officer
DEO (F)	District Education Officer (Female)
DEO (M)	District Education Officer (Male)
DG	Director General
DHO	District Health Officer
DO	District Officer
DPR	Disabled Person Rehabilitation
FBR	Federal Board of Revenue
FTR	Federal Treasury Rules
GGPS	Government Girls Primary School
HPA	Health Professional Allowance
HRA	House Rent Allowance
IPSAS	International Public Sector Accounting Standards
KP	Khyber Pakhtunkhwa
KPPPRA	Khyber Pakhtunkhwa Public Procurement Regularity Authority
LGA	Local Government Act
LGE&RDD	Local Government Election & Rural Dev Department

MCC	Medical Coordination Cell
MFDAC	Memorandum for Departmental Accounts Committee
M&R	Maintenance and Repair
NAM	New Accounting Model
NBP	National Bank of Pakistan
NOC	No Objection Certificate
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PTC	Parent Teacher Council
RDA	Regional Directorate of Audit
TMA	Tehsil Municipal Administration
TS	Technical Sanction
VCs/NCs	Village Council/Neighborhood Council

Preface

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

The report is based on audit of the accounts of offices of the District Government, Tehsil Municipal Administrations and Assistant Director Local Government Elections and Rural Development, Village Councils and Neighborhood Councils in district Battagram for the financial year 2018-19. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2019-20 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes systemic issues and significant audit findings. Relatively less significant issues are listed in the Annex-1 of the Audit Report. The audit observations listed in Annex-1 shall be pursued with the Principal Accounting Officers at the DAC level. In all cases where Principal Accounting Officers do not initiate appropriate action, the audit observations will be brought to the notice of appropriate forum through the next year's Audit Report.

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

Some of the observations included in this report were finalized in the light of written replies of the departments whereas in most cases the departments did not submit written replies till the finalization of this report. DAC meetings were also not convened despite repeated requests.

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

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit District Governments, Khyber Pakhtunkhwa carries out audit of Local Governments in 27 districts of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) Abbottabad, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carried out the audit of Local Governments of eight districts namely Abbottabad, Haripur, Mansehra, Battagram, Kohistan Upper, Kohistan Lower, Kolai Palas Kohistan and Torghar.

The office is mandated to conduct regularity audit (financial attest audit and compliance with authority audit), performance audit and special studies.

Local Governments of District Battagram consist of three tiers which perform their operations under Khyber Pakhtunkhwa Local Government Act 2013. Financial provisions of the Act describe the Local Consolidated Fund and Public Account for which annual Budget Statement is approved by the respective councils in the form of budgetary grants. Top Tier- the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District Government, who is officer in charge of 10 devolved departments including AD Local Government Election & Rural Development Department. The second Tier- Town/Tehsil Municipal Administrations have one PAO i.e., Town/Tehsil Municipal Officer for each administration. There are two Tehsils administrations in district Battagram. The third Tier-village and neighborhood Councils have AD LGE & RDD as Principal Accounting Officer for these councils. There are 90 VCs/NCs in district Battagram.

a. Scope of audit

This office is mandated to conduct audit of 103 formations working under 04 PAOs. Total expenditure and receipts of these formations were Rs. 2,927.06 million and Rs. 39.961 million respectively for the financial year 2018-19.

Audit coverage relating to expenditure for the current audit year comprises 16 formations of 04 PAOs having a total expenditure of Rs. 1,176.975 million for the financial year 2018-19. In terms of percentage, the audit coverage for expenditure is 40.21% of auditable expenditure.

Audit coverage relating to receipts for the current audit year comprises 16 formations of 04 PAOs having a total receipt of Rs. 39.961 million for the

financial year 2018-19. In terms of percentage, the audit coverage for receipts is 100% of auditable receipts.

In addition to this compliance audit report, Directorate of District Audit conducted Financial Attest audits, and Performance Audits and Special Studies for which reports are being published separately.

b. Recoveries at the instance of audit

As a result of audit, a recovery of Rs. 58.235 million was pointed out in this report. No recovery against these figures was reported.

c. Audit Methodology

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

d. Audit Impact

As a result of Audit no substantial impact was noticed as the management did not convene the DAC meeting. The departments failed to implement corrective measures in shape of financial management and to establish effective internal control system. Therefore irregularities noticed during the current audit were of identical nature as pointed out during the preceding years.

e. Comments on Internal Control and Internal Audit department

INTOSAI defines the internal control structure as the plans and action of an organization, including management's attitude, methods, procedures and other measures that provide reasonable assurance that the following objectives are achieved:

- a. Assets are safeguarded against loss due to waste, abuse, mismanagement, errors, fraud and other irregularities.

- b. Laws, regulations and management directives are complied with; and
- c. Reliable financial and management data is maintained and fairly disclosed in timely reported.

In most of the offices the internal controls were overridden by the management specifically in the appointments, procurement of goods and services, deduction of taxes and recovery of government receipts etc. Another basic component of internal control, as envisaged under section 37(4) of LGA 2013, is internal audit which was not found in place in the Local Governments Battagram.

f. Key audit findings of the report

- i. Non compilation/Consolidation of Accounts of Local Governments- Rs.482.818 million¹
- ii. Misclassification of Developmental Expenditure of Rs. 130.171 Million²
- iii. Non production of auditable record was noted in 01 case amounting to Rs. 11.260 million.³
- iv. Reported case of fraud, embezzlement and misappropriation was noted in 01 case amounting to Rs. 1.980 million.⁴
- v. Irregularities were noted in 15 cases amounting to Rs. 266.554 million⁵.
- vi. Values for money were noted in 4 cases amounting to Rs. 17.101 million.⁶
- vii. Others, including cases of accidents, negligence etc. were noted in 15 cases amounting to Rs. 61.081 million.⁷

Minor irregularities/ internal control weaknesses pointed out during the audit are being pursued separately with the authorities concerned, as detailed in Annex-1.

¹ Para 1.2.1

² Para 1.2.2

³ Para 2.5.1.1

⁴ Para 2.5.2.1

⁵ Para 2.5.3.1 to 2.5.3.9, 3.5.1.1 to 3.5.1.3 and 4.5.1.1 to 4.5.1.3

⁶ Para 2.5.4.1 to 2.5.4.4

⁷ Para 2.5.5.1 to 2.5.5.5, 3.5.2.1 to 3.5.2.7 and 4.5.2.1 to 4.5.2.2

g. Recommendations

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

Chapter-1

Public Financial Management

1.1 Sectoral Analysis

Introduction

After promulgation of Local Government Act, 2013, Local Government elections were held in 2015, which resulted in formation of three tiers of government in each district of Khyber Pakhtunkhwa. Consequent upon, District Government, Tehsil Municipal Administrations and Village/Neighborhood Councils were established in District Battagram. In the light of LGA 2013, District Battagram is headed by Deputy Commissioner who is Principal Accounting Officer of the budget grant allocated to the 10 offices devolved at district level. Similarly, Tehsil Municipal Administration is headed by Tehsil Municipal Officer who is the Principal Accounting Officer for the Tehsil Municipal Administration whereas Assistant Director LGE & RDD is the Principal Accounting Officers for Village/Neighborhood Councils.

In District Battagram Funds amounting to Rs. 3,360.53 million were allocated to 103 formations working under 04 PAOs. Expenditure of Rs. 2,927.058 million was made resulted into saving of Rs. 433.47 million. Whereas receipts of these formations were Rs. 39.961 million for the financial year 2018-19. Audit coverage relating to expenditure for the current audit year comprises 16 formations of 04 PAOs having a total expenditure of Rs. 1,176.975 million for the financial year 2018-19. In terms of percentage, the audit coverage for expenditure is 40.21% of auditable expenditure. Whereas the audit coverage for receipts is 100%.

According to Section 36(3) of Local Government Act 2013, the District Accounts Officer shall, quarterly and annually consolidate the accounts of Local Governments, which were Rs. 482.818 million not consolidated into Local Government Financial Statements. Similarly the development expenditure of Rs. 130.171 million was presented under operating expenses, whereas, this should have been presented under the head "Physical Assets and Civil Works".

District Government, Battagram was found lagging behind in many areas envisioned as integral component of the Local Government in the Khyber Pakhtunkhwa Local Government Act 2013. The District Government could not establish & maintain Public Fund account as required under section 30 of LGA 2013. Similarly, it also failed to prepare, present and approve the budget estimates of receipts from district council for District Government, Battagram as required under section 34 of LGA 2013. The receipts collected as taxes/fees/rents under section 42 of LGA-2013 were also not credited to the District Fund. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Battagram with prescribed format and necessary trainings to compile the accounts of TMAs and Village/Neighborhood councils and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA 2013, as internal auditors were not posted in the District and Tehsil Councils. In addition, Asset management by District Government was yet another area it could not address as required under section 38 of the LGA 2013.

The Local government provided services in the following sectors.

Education

The education sector is one of the major sectors in District Battagram like other districts. Statistics show that there are 645 primary, 46 middle, 44 secondary and 04 higher secondary schools in District Battagram. The estimated Teacher Student Ratio is 1:45 at primary, 1:70 at middle, 1:32 at secondary and 1:27 at the level of higher secondary schools. District Battagram literacy rate is 48% the Gross Enrollment Rate (GER) is 39%, and the Net Enrollment Rate (NER) is 25% at the primary level. On budgetary front, District Education office, Battagram succeeded in spending the District ADP and non-salary budgets.

District Education Offices in Battagram were given target of enrolment of 68,253 children for current year against which 63,327 kids were enrolled; wherein, DEO (male) and DEO (female) enrolled 39,139 and 24,188 children respectively. Similarly, annual average of teacher's attendance rate and student

attendance rate as per independent Monitoring Unit (IMU) data were approximately 91% & 85% respectively. Furthermore, 60% schools in district Battagram were provided with all basic facilities like classrooms, water supply, group latrine, boundary walls and electrification. However, administrative visits of DEO, DDEO and SDEO were 30%.

Health

Health is another important sector of District Haripur with a total of 39 health facilities spread across the district, among which 04 are urban while the rest are rural based. Their further break-up is 28 BHUs, 09 CDs and 02 RHCs with the total catchment area population of approximately 476,612 as per survey carried out by Pakistan Bureau of Statistics' in 2017.

The Department of Health has established an "Independent Monitoring Unit" for continuous monitoring of the performance of health facilities through its field based Data Collection Assistants and District Monitoring Officers. Department twice examines data collected through various sources to improve efficiency and effectiveness in the business processes of service delivery.

On mother and child health care front, 5,832 babies were born with 3587 and 2245 in primary and secondary health facilities respectively. Out of them, 32 infant and 145 maternal deaths were recorded. Lab investigations and diagnostic facilities were also fully utilized as 3,148 lab tests, 653 X-rays, 2,474 ultrasounds were done in both primary and secondary health centers in district Battagram. Figures of immunization from EPI register were also very impressive as 2314 pregnant women received TT-2 vaccines, 14,325 kids under 12 months received full immunization. 11,907 families were provided family planning services as evident from FP register. Human resource data from facility records revealed that these health centers were amply provided with medical officers and paramedics as only very few positions were found vacant. As these facilities were frequently visited by patients so they also generated good revenue from OPD services, indoor patients' treatment and other lab investigations etc.

Social Welfare

In social Welfare and Women Empowerment sector, budgetary allocations were focused on providing social cushion to the deprived and marginalized segments of society especially, women and children. In the proposed development plan, the department had continued to proceed with its ongoing projects which included schemes for the wellbeing and safeguarding of destitute women, orphans, beggars, drug addicts and special persons.

There is one Welfare home for beggar/ orphans with the objective to rehabilitate male and females beggars mostly orphan by provision of various services in order to control beggary and to impart vocational training in tailoring. In Battagram beggar were benefited from this facility. Rehabilitation center for drug addicts has 13 beds and it had treated 19 patients during the year. Furthermore various vocational and industrial trainings are provided by the Social Welfare Department. However, keeping in view the spread of drug use and incidence of poverty the efforts made by Social Welfare office are not likely to bring about any visible improvement in the short or long run unless more resources are diverted to this sector.

Municipal Services

Tehsil Councils District Battagram was found lagging behind in many areas envisioned as integral component of the Local Government in the Khyber Pakhtunkhwa Local Government Act 2013. The Local Government could not establish & maintain Tehsil Public Fund Account as required under the section 30 of LGA. Similarly, the Tehsil Account Officers were not appointed in TMAs and the accounts of receipts and expenditure were not maintained in such form and in accordance with such principles and methods as the Auditor General of Pakistan prescribed as required under section 36 of LGA. Financial Statements, Finance Account and Appropriation Accounts of the TMAs were not prepared accordingly. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Battagram with prescribed format and necessary trainings to compile the accounts of TMAs and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit

function could not be established as provided in sub section 4 of section 37 of LGA 2013, as internal auditors were not posted in the TMAs to support the Council. In addition, Asset management by tehsil councils was yet another area it could not address as required under section 38 of the LGA 2013.

1.2 Audit Paras

1.2.1 Non-compilation/Consolidation of Accounts of Local Governments –Rs. 482.818 million

Criteria

According to section 36(3) of Local Government Act 2013, the District Accounts Officer shall, quarterly and annually consolidate the accounts of Local Governments in the district separately for receipts from the government and local resources and send a copy to the Government, Accountant General and Nazim District Council.

Condition

During certification audit of the accounts of the DAO Battagram for the financial year 2018-19, audit observed incompleteness and incorrect presentation of the financial statements as the DAO failed to consolidate into the quarterly and annual accounts of the district, the government and local resources, as required under section-36(3) of the Local Government Act, 2013. Receipts and expenditure of Rs. 482.818 million and Rs. 220.529 million respectively, of the TMAs are not reflected in accounts.

Same is the case with the receipts and expenditure of the VCs/NCs, the figures of which were not available at the time of audit.

Cause

Provisions of the Local Govt Act 2013 by District Government of Battagram were not complied.

Implication

Due to non-consolidation of accounts of TMAs and VCs/NCs the financial statements of local government remained incomplete which led to disclaimer of audit opinion.

DAC Decision

Para stands till correction of this omission.

Recommendation

Necessary action needs to be taken for the consolidation of Local Government Accounts into District Accounts.

1.2.2 Misclassification of developmental expenditure of Rs. 130.171 million

Criteria

According to Para 4.1.1.3 and of APPM the accounting treatment details the record which needs to be maintained for complete and accurate recording of expenditure and receipts.

Condition

During certification audit of the accounts of the DAO Battagram for the financial year 2018-19, audit observed that the statement of cash receipts and payment did not show the correct position as the development expenditure of Rs. 130.171 million was presented under operating expenses, whereas, this should have been presented under the head “Physical Assets and Civil Works”.

Cause

The District Officer Finance and Planning Battagram budgeted the developmental expenditure under the head A 03970- others, meant for operating expenses. Resultantly expenditure was also booked by the DAO under the same head of accounts.

Implication

Due to misclassification in budgeting the expenditure was also misclassified under a irrelevant head of account. This action resulted into overstatement of expenditure and understatement of physical assets, thus rendering the financial statement as not presenting the true and fair picture.

DAC Decision

Para stands till correction of this omission.

Recommendation

The budgeting practices of the district govt. be rectified in future to enhance the truthfulness and reliability of the financial statements.

CHAPTER-2

District Government

2.1 Introduction

Under the Khyber Pakhtunkhwa Local Government Act 2013, activities of District Government are managed through offices of Deputy Commissioner and District Officers. Each department of the Districts is headed by a District Officer (DO). According to the Rules of Business of District Government 2015, work of the district departments is distributed among the officers, branches, and/or sections in the district departments. Deputy Commissioner is the Principal Accounting Officer for all the devolved departments of the district which includes District Officers Agriculture, Education, Health, Fisheries, Population Welfare, LGE & RDD, Sports, Animal Husbandry, Soil Conservation, Cooperative Society & Social Welfare.

According to section 13 of the Khyber Pakhtunkhwa Local Government Act 2013 the authority and responsibilities of the District Government have been given as under:

- (1) The authority of district government shall comprise the operation, management and control of offices of the departments which are devolved to it; provided that district government shall exercise such authority in accordance with general policy of Government.
- (2) Every order in district government shall be expressed to be made in the name of the district government and shall be executed by a duly authorized officer.
- (3) The district government shall be responsible to the people and the Government for improvement of governance and delivery of services within the ambit of authority devolved to it.

Detail of Audited Formation Expenditure & Receipts

Sr No	Description	Total No's	Audited	Expenditure audited FY 2018-19 (Rs. in million)	Revenue /Receipts audited FY 2018-19 (Rs. in million)
1	Formations	10	4	810.094	0

2.2 Comments on Budget and Accounts (Variance Analysis)

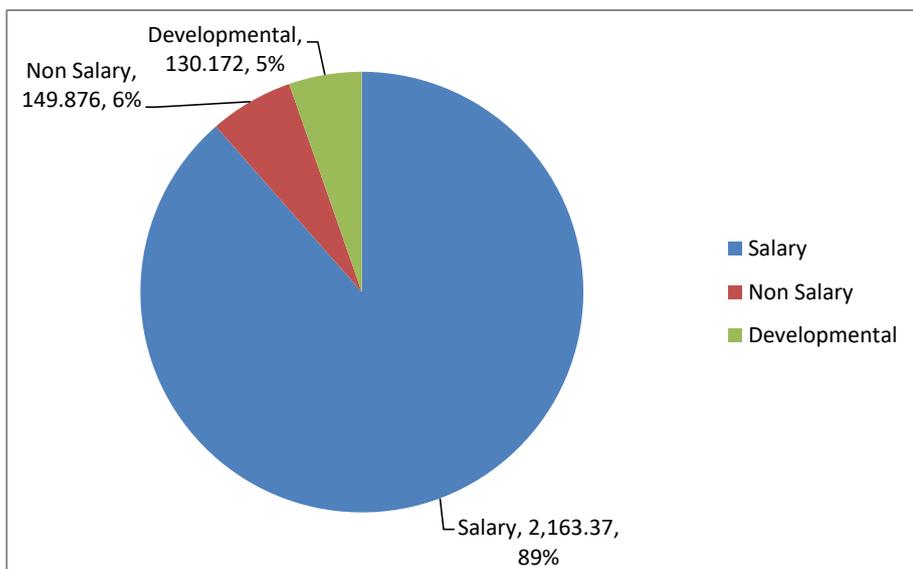
(Rs in million)

District Government Battagram				
2018-19	Budget	Actual Expenditure/ Receipts	Excess /(Saving)	%age
Salary	2,213.658	2,163.365	(50.29)	2.27
Non-salary	150.802	149.876	(0.93)	0.61
Developmental	415.111	130.172	(284.94)	68.64
Total	2,779.571	2,443.413	(336.16)	12.09
Receipts	0	0	0	0

The savings of Rs. 336.16 million indicate inefficiency in the capacity of District Government Departments to utilize the amount of allocated funds.

EXPENDITURE 2018-19

(Rs in million)



2.3 Classified Summary of Audit Observations

Audit observations amountingⁱ to Rs. 167.929 million were raised as a result of this audit in this audit report. This amount also includes recoverable of Rs. 26.054 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification ⁱⁱ	Amount (Rs.) ⁱⁱⁱ
1	Non production of record	11.260
2	Reported cases of fraud, embezzlement and misappropriation	1.980
3	Irregularities :	
A	HR/Employees related irregularities	20.899
B	Procurement related irregularities	44.488
C	Management of Accounts with Commercial Banks	43.644
4	Value for money and service delivery issues	17.101
5	Others, including cases of accidents, negligence etc.	28.557
Total		167.929

2.4 Comments on the status of compliance with District Accounts Committee Directives

The audit reports pertaining to following years have been submitted to the Governor of Khyber Pakhtunkhwa. Detail of DAC meetings are given below:

Sr. No.	Audit Year	DAC meeting
1.	2002-03	Not Convened
2.	2003-04	Not Convened
3.	2005-06	Not Convened
4.	2006-07	Not Convened
5.	2007-08	Not Convened
6.	2008-09	Not Convened
7.	2009-10	Not Convened
8.	2010-11	Not Convened
9	2011-12	Not Convened
10	2012-13	Not convened
11	2013-14	Not Convened
12	2016-17	Not Convened
13	2017-18	Not Convened
14	2018-19	Not Convened

2.5 AUDIT PARAS

2.5.1 Non-production of record

2.5.1.1 Non-production of auditable record –Rs. 11.260 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.

Deputy Commissioner Battagram did not produce the accounts record from 7/2018 to 12/2108 amounting to Rs. 11,259,927 under Non- Salary heads of account. Detail at Annexure-02.

Relevant record was not maintained and produced to audit due to weak internal controls and negligence, which resulted unauthenticated expenditure.

When pointed out in July 2019, the management stated that the auditable record pointed out in audit observation will be produced to audit but no record was produced to audit till finalization of this report.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting was not convened till finalization of this report.

Audit recommends fixing responsibility against person(s) at fault for non-production of record besides disciplinary action.

AIR Para No. 10(2018-19)

2.5.2 Reported cases of misappropriation

2.5.2.1 Loss due to misappropriation of PTC Funds –Rs. 1.980 million

According to Annexure 13 Financial Procedures for Parents Teachers Councils that all purchases/execution of works shall be carried out Parents Teachers Councils in a transparent and economic manner.

DEO Female Battagram incurred expenditure of Rs. 1,980,000 on development work of GGPS Rashang during 2018-19. The amount was being misappropriated by the dealing hands as the same was not credited to PTC account and no developmental work was carried out.

Irregularity occurred due to weak internal controls, which caused misappropriation of fund.

When pointed out in August 2019, the management stated that investigation will be carried out from concerned ADO and audit will be informed accordingly no progress was intimated till finalization of this report.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit recommends investigation fixing responsibility and action against the persons at fault.

AIR Para No. 11 (2018-19)

2.5.3 Irregularities

HR/Employees related irregularities

2.5.3.1 Irregular expenditure on pay and allowances–Rs. 15.324 million

According to Para VIII of Notification of Government of Khyber Pakhtunkhwa Establishment Department issued vide No. SOR-VI/E&AD/Misc/Updation/09 dated 13.11.2009, no posting/transfer shall be made on detailment basis.

According to Notification No. FD (SOSR-II)8-08/16 dated Peshawar the 06/02/2017 of Finance Department Government of KP, Health professional Allowance will not be admissible to employees posted /deputed on detailment, but only to the employees posted against sanctioned posts.

District Health Officer Battagram paid Rs. 15,324,598 on account of pay and allowances to 25 officers/officials during 2018-19 who were performing their duties on detailment, which is irregular and unauthorized. Furthermore, HPA of Rs. 1,080,000 was paid to 09 numbers employees of administration section. Detail is given at annexure-3.

Irregularity occurred due weak administrative and financial control, which resulted into loss to government.

When pointed out in August 2019, the management stated the matter will be regularized as per annexure-3 and recovery of HPA (if any) will be made and progress will be shown to audit. No progress was shown till finalization of this report.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit suggests disciplinary action against the persons at fault besides repatriation the staff immediately and recovery of HPA from the concerned.

AIR Para No. 19 (2018-19)

2.5.3.2 Non-deduction of House Rent Allowance –Rs. 2.574 million

According to S/No. 2(iii) of the Accountant General of KP letter No. Conveyance/HR-1.AB/CIC/2013 dated 01.08.2011 house rent allowance is not admissible to Government officers who possess designated accommodations.

According to Finance Department's Letter No. FD(SOSR-II)/8-52/2013 dated Peshawar the 02.04.2013 read with judgment of Peshawar High Court dated 28.02.2013 in writ petition No. 304-P/2013, drawing of Conveyance Allowance was not allowed to officers/officials who resided in residential accommodation situated within their work premises.

District Health Officer Battagram did not deduct Rs. 2,574,849 on account of HRA and Conveyance Allowance from the officers/officials occupied Government accommodations. Detail is given at annexure-4.

Irregularity occurred due lack of financial and administrative control resulted in loss to Government.

When pointed out in August 2019, the management stated that the DAO Battagram will be communicated in writing for deduction of HRA & CA of those employees who are residing in accommodation within the premises which will be verified and proper report will be submitted to audit. No progress was shown till finalization of this report.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting was not convened till finalization of this report.

Audit suggests disciplinary action against the persons at fault and recovery.

AIR Para No. 17 (2018-19)

2.5.3.3 Unauthorized payment of conveyance allowance–Rs.2.626 million

According to Government of Khyber Pakhtunkhwa Finance Department letter No. FD (SR-II) 8-200 dated 06-06-1977, Conveyance allowance is not admissible to teachers of schools/colleges/training Institutes (excluding Principal & Head Master/Mistress) during the period of summer vacation.

District Education Officer (Male and Female) Battagram paid an amount of Rs. 2,626,584 on account of conveyance allowance during summer vacations to the teaching staff during the year 2018-19.

Unauthorized payment was occurred due to weak internal controls, which caused in loss to government.

When pointed out in August 2019, the management stated that conveyance allowance will be deducted as per policy. Reply was not convincing as deduction of conveyance allowance in vacations was instructed by the finance department since 1977.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit recommends recovery of conveyance allowance besides fixing responsibility and action against the person(s) at fault.

AIR Para No. 09 (2018-19)

Procurement related irregularities

2.5.3.4 Irregular drawl from treasury –Rs. 14.434 million

Rule 290 of CTR 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. Rule 379 of CTR prohibits the drawl of money from Government Treasury in advance of the supply received.

District Education Officer (Male) E&SE Battagram paid an amount of Rs. 14,433,895 to furniture supplier during 2018-19. Supply was not made whereas furniture was taken on stock factiously. Detail is given below:

S.No	Cheque No	Date	Particulars	Amount (Rs)
1.	1607182	27.03.2019	Furniture	5,888,967
2.	1607183	27.3.2019	..do..	5,880,436
3.	1606874	21.06.2019	..do..	2,664,492
Total				14,433,895

The drawl of fund in advance from treasury without actual supply of furniture was against the spirit of financial discipline and violation of rules.

When pointed out in August 2019, the management stated that supply of the items mentioned at Sr. No 1&2 now completed and the supply of remaining items is still awaited as and when the supply will be received the progress will be intimated to Audit. No progress was shown till finalization of this report.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit recommends inquiry and fixing responsibility besides imposition of penalty.

AIR Para No. 01 (2018-19)

2.5.3.5 Irregular purchases worth – Rs. 10.663 million

According to rule 9 read with rule 12 (1) Procurement Rules, of KPPRA 2014 procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the KPPRA'S website in the manner and format specified by regulation by the PPRA'S from time to time.

Deputy Commissioner Battagram drew Rs. 10,663,249 during 2018-19 on account of purchase of various items as per detail given below:

S.No	Department Name	Head of A/c	Detail of Items	Amount (Rs)
1.	Deputy Commissioner	A03407	Hot & cold weather charges	4,500,000
2.	...do...	A03901	Stationary	2700,000
3.	...do...	A03906	Uniform	100,000
4.	...do...	A6301	Entertainment & gifts	599,994
5.	...do...	A09202	Software	100,000
6.	...do...	A09501	Purchase of transport	263,255
7.	...do...	A09601	Purchase of Machinery	1,500,000
8.	...do...	A09701	Purchase of Furniture	900,000
Total				10,663,249

The following shortcomings were noticed:

1. The purchase order was split up to avoid tendering process resulted in uneconomic rates and loss to government in violation of KPPRA
2. Physical verification of all stores was not conducted; verification of stores was not done which might lead to misappropriation of public assets.

Irregularity occurred due to weak financial and administrative controls, which may lead to wastage and misappropriation of public assets.

When pointed out in July 2019, the management stated that the purchases were made on day to day need basis. Hence the process mentioned in the para was impossible to be followed. The reply was not tenable as it was clear violation of rules.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit suggests fixing of responsibilities against person(s) at fault under intimation to audit.

AIR Para No. 03(2018-19)

**2.5.3.6 Loss to government due to allowing unjustified higher rates—
Rs. 8.452 million**

Section 41 of Local Government Act 2013 provides, “every official or servant of a local government, every member of a local council, and every person charged with administration and management of property of a local Government shall be personally responsible for any loss or waste, financial or otherwise, of any property belonging to a local Government which is a direct consequence of decisions made by him personally or under his directions in violation of this Act or any other law for the time being in force or which accrues Khyber Pakhtunkhwa Local Government Act, 2013 as a result of his negligence or misconduct, and shall be liable to pay such surcharge as may be determined by the respective Accounts Committee and such amount shall be recoverable as arrears of land revenue.

District Health Officer Battagram paid an amount of Rs. 9,400,000 for the purchased of 40 numbers Ambulatory Blood Pressure Monitor @ Rs. 235,000 per set during 2018-19. The rates paid are abnormally high as compared to the markets rates Rs. 23,698, resulted into loss to Government worth Rs. 8,452,080. Detail is as under:

Name of item	Qty	Rate approved	Market Rate	Difference	Loss Rs.
24 hours Ambulatory Blood Pressure Monitor ABPM50	40	235,000	23,698	21,302	8,452,080

Irregularity occurred due to weak internal financial control which caused loss to government.

When pointed out in August 2019, the management stated that the audit observation will be sent to Director Procurement and DGHS for clarification/justification and progress will be shown to audit. No progress was shown till finalization of this report.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting was not convened till finalization of this report.

Audit suggests inquiry in the matter for approving high rates than the prevailing market rates and action against the person(s) at fault.

AIR Para No. 14 (2018-19)

2.5.3.7 Loss to Government due to inclusion of exempted sales tax in approved rates and non-deduction of sales tax – Rs. 7.193 million

According to S No 52 A of the 6th schedule of sales tax Act 1990 Goods supplied to hospitals run by the federal or provincial government are exempted from tax.

District Health Officer Battagram paid Rs. 49,349,800 for procurement of medical equipments on rates approved by Director General Health Services, Peshawar. Audit held that all the rates paid for procurement of equipment's were

inclusive of sales tax. The supplies to hospitals were exempted from sales tax, resulted in loss to Government worth Rs. 7,192,557 due to payment of exempted sales tax. Detail is given at annexure-5.

Inclusion of exempted sale tax in approved rates and non-deduction of income taxes occurred due to weak financial management, resulted in loss to Government.

When pointed out in August 2019, the management stated that the audit observation will be sent to Director Procurement and DGHS for clarification/justification and progress will be shown to audit. No progress was shown till finalization of this report.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit recommends justification in the matter/recovery of sales tax besides fixing responsibilities for action against the person(s) at fault.

AIR Para No. 13 (2018-19)

**2.5.3.8 Irregular payment on account of purchase of medicine –
Rs. 3.746 million**

According to clause 22(i) of the contract agreement, the supply of the goods under this agreement shall be completed by the suppliers within thirty (30) days after the receipt of supply orders from the Purchasing Entity, except in situation/s covered under clause 16 above.

According to clause 22(ii) of the contract agreement, Upon delay in supply from forty-six days up to sixty (46 to 60) days, in instead of three per cent (03%) as in clause 17(a)(i) above, a lump sum total penalty amounting to seven per cent (07%) of the total amount of the supply order for total number of items ordered in the same supply order issued to the Supplier, shall be levied through deducting the total amount of penalty from the total pre-tax payable billed amount by the Purchasing Entity, irrespective of the number of items supplied late.

District Health Officer Battagram paid Rs. 1,446,300 for supply of medicines, however, supplier failed to complete the supply till the date of audit. Penalty amounting to Rs. 101,241 was also not recovered from the defaulters. Detail is given at annexure-6.

Furthermore the office paid Rs. 2,300,750 on account of purchase of medicines pertaining to the previous year's liability. Moreover, delivery challan of the same orders/batch were also not available on record as the invoices related to previous years and possibility of double drawl could not be over ruled.

Irregularity occurred due to weak internal controls, which cause doubtful and unauthorized payment.

When pointed out in August 2019, the management stated that the case will be inquired in depth and justification in the matter will be given. No progress was shown to audit till finalization of this report.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting was not conducted till finalization of this report.

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

AIR Para No. 03&07 (2018-19)

2.5.3.9 Unauthorized disbursement without revival of funds – Rs. 43.644 million

Government of KP, Finance Department vide notification No. 2/3(F/L)/FD/2106/Vol-X dated Peshawar the 14th July 2017 provides that it has come to notice of the Government of KP most of DDOs of departments/offices/bodies/organization in KP have kept substantial amount of Government money in various banks which violation of Para 66,95,96 of GFR Vol. I and Rule 290 of FTR where budget is appropriated for current financial year only. This is a serious irregularity and miss-appropriation of Government money. The balance of designated bank accounts, if any, remaining on June 30th will not be available without its revival in next financial year by the finance department.

District Health Officer Battagram drew Rs. 43,644,317 in June 2018 and deposited in designated bank account which was shown paid during financial year 2018-19 without revival/approval by the Finance Department. Similarly, a sum of Rs. 4,929,913 was illegally retained in designated bank account as closing balance on 30th June 2019.

Irregularity occurred due to weak internal control system resulted in violation of rules and miss-appropriation.

When pointed out in August 2019, the management stated that the case of revival of closing and opening balances will be sent to Finance Department for regularization and progress will be shown to audit. No progress was shown till finalization of this report.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit suggests regularization of the matter and action against the person(s) at fault.

AIR Para No. 28 (2018-19)

2.5.4 Value for money and service delivery issues

2.5.4.1 Wastage of government assets due to non-inspection of medical equipment's –Rs. 8.361 million

According to Para (4) Director General Health Khyber Pakhtunkhwa Peshawar letter No 1727-76 dated 16.11.2016, upon receipts of the supplies the DHO shall arrange inspection of supplies as per approved protocol.

According to clause 06 of the contract agreement, the procuring entity shall arrange to obtain sample/s from each batch of the supplied drugs / medicine through notified Drug Inspector/s concerned and send to the concerned Drug Testing Laboratory for Test / Analysis as provided in the Drugs Act 1976

District Health Officer Battagram purchased equipments amounting Rs. 4,679,110 but inspection of these equipments was not arranged till date of audit i.e. August, 2019. This act on the part of local office caused in non-utilization of medical equipments and waste of government precious assets besides depriving the community from the basic health facilities. Detail is given at annexure-7.

Furthermore District Health Officer Battagram paid Rs. 3,682,421 for supply of medicines without DTL reports, which is held irregular. Detail at annexure-8.

Irregularity occurred due to negligence by controlling officer, which caused in nonfunctional of resources.

When pointed out in August 2019, the management stated that time and again the Director Procurement was communicated for conducting inspection of these equipment's. Copies of the reminders are attached and DTL reports are also awaited from the drug inspector. Reply of the department was not supported with documentary proofs. After lapse of one year the same was not conducted causing waste of medical equipments. Responsibility be fixed against the person(s) at fault. No progress was shown to audit till finalization of this report.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit suggests immediate inspection of the equipments and taking the matter with high ups for correction besides action against the person(s) at fault.

AIR Para No. 05& 08 (2018-19)

2.5.4.2 Inefficiency in utilization of Conditional Grant –Rs. 3.720 million

According to Para 30 of KPPRA Procurement Rules 2014, each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders in accordance with section 22 of the Act.

District Education Officer (Male) Battagram received funds of Rs. 5,880,000 on account of conditional grant for play area in primary schools, however the local office could not utilize the funds amounting to Rs. 3,720,000 in the current financial year 2018-19.

Non utilization of conditional grant occurred due to weak internal controls, which resulted in inefficiency and blockade of funds.

When pointed out in August 2019, the management stated that the major part of the amount utilized however detailed reply will be submitted after consulting the concerned ADOs. Reply was not convincing as funds should have been utilized efficiently.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit recommends investigation fixing responsibility and action against the person(s) at fault.

AIR Para No. 12 (2018-19)

2.5.4.3 Unauthorized issuance of medicines worth –Rs. 2.808 million

According to Para (6) of the Gazette of Pakistan endorsed by the PMDC Notification No PF-12-Comp-56/2015-Legal/2886618 dated: 30th December, 2015 “No person other than a registered medical practitioner or person authorized on this behalf by the {Provincial Government} shall prescribe any antibiotic or dangerous drug specified in the rules made under this ordinance.

District Health Officer Battagram issued antibiotic medicines worth Rs. 2,808,171 to health units without availability of doctors in these units in violation of above rules which need justification.

Irregularity occurred due to lack of weak internal controls and violation of government instructions, which caused dangerous to public health.

When pointed out in August 2019, the management stated that 45 MOs were posted to DHO Battagram during 2018-19 but after some period they were posted back to their home districts without obtaining NOC from DHO Battagram. Reply was not convincing as the issuance of antibiotic without availability of doctors was unjustified and there shall be no compromise on health of the community. The case for posting of the doctors shall be taken up with the Provincial Government. No progress was shown till finalization of this report.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit suggests justification in the matter besides action against the person(s) at fault.

AIR Para No. 06 (2018-19)

2.5.4.4 Loss to government due to non-recovery of penalty –Rs. 2.212 million

According to clause 22(i) of the contract agreement, the supply of the ordered goods under this agreement shall be completed by the suppliers within thirty (30) days after the receipt of supply orders from the Purchasing Entity.

According to Para 5 of the supply orders issued by DHO Battagram for purchase of medical equipments, 5% penalty will be imposed on late supply as per instruction of the government.

District Health Officer Battagram paid Rs. 44,256,116 for supply of medical equipments during 2018-19. Suppliers failed to supply the equipments in stipulated period. Penalty amounting to Rs. 2,212,806 was not imposed on the supplier. Detail is given at annexure-9.

Irregularity occurred due to lack of internal controls, which caused non availability of medical equipment in time and loss to the government.

When pointed out in August 2019, the management stated that the notices will be issued for recovery of penalty and will be deposit into government treasury. No progress was shown till finalization of this report.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit suggests recovery of penalty from defaulters besides action against the person(s) at fault.

AIR Para No. 11 (2018-19)

2.5.5 Others, including cases of accidents, negligence etc.

**2.5.5.1 Non-reporting of clinical efficacy of medicines worth –
Rs. 9.368 million**

According to Para-H of the Director General Health Services Khyber Pakhtunkhwa Peshawar letter No 1805-1909/DD(Preg/Reg/Drugs) dated 11.09.2018, the purchasing entity shall submit mandatory quarterly reports regarding the clinical efficacy and/or other parameters of the of the relevant item as used at their end. In case of failure disciplinary action may be initiated against the in charge of the Purchasing Entity.

District Health Officer Battagram purchased medicines amounting to Rs. 9,368,481 from various suppliers for issuance to various health facilities. However, the clinical efficacy reports of the medicines were not submitted to the quarter concerned which was contrary to the above instructions. Detail is given at annexure-10.

Non-reporting of clinical efficacy occurred due to lack of interest in acquiring the same reports and weak internal controls, which caused non - compliance of government orders.

When pointed out in August 2019, the management stated that the concerned Medial Officers will be directed to submit the efficacy reports, as and when received the same will be submitted to the quarter concerned. No reports submitted till finalization of this report.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit suggests that clinical efficacy of medicines must be performed and reported to the higher authorities and to fix responsibility for non-compliance of above instructions.

AIR Para No. 01 (2018-19)

2.5.5.2 Erroneous draws in Favor of DDO–Rs. 8.696 million

According to S.No 4.3.1.1 of the Accounting Policies and Procedures Manual, all expenditures will be made through cross cheque in the name of supplier/contractor.

Deputy Commissioner Battagram drew Rs. 8,696,967 on account of various purchases in the name of DDO instead of cross cheques in the name of vendors/suppliers. Detail is given at annexure-11.

Irregularity occurred due to weak internal control which resulted in irregular drawl.

When pointed out in July 2019, the management replied that this office has to disburse the payments on case to case on quarterly basis hence issuance of cheque to supplier was regretted. The reply was not tenable as it was clear violation of the rules.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit recommends justification in the matter besides fixing responsibility against the person(s) at fault.

AIR# 02(2018-19)

2.5.5.3 Non-receiving of performance guarantee for equipments – Rs. 4.950 million

According to Para 21 of Chapter 3 of KPPRA Rules 2014, the procuring entity may ask for a performance guarantee from the contractor, which shall not exceed 10 percent of the bid value, as would be specified in the standard bid solicitation documents or standard bidding document.

According to Para 4 of the supply orders issued by DHO Battagram, the equipments must be accompanied with performance guarantee in shape of bank guarantee in line with quantity of items to be supplied.

District Health Officer Battagram placed supply orders for purchase of medical equipments worth Rs. 49,501,716. However, performance guarantees

worth Rs. 4,950,171 from the suppliers were not received and possibility of risk associated with the equipments in absence of performance guarantee could not be ruled out. Detail is given at annexure-12.

Irregularity occurred due to weak internal controls, which may compromise the contractual obligation on the part of suppliers in future.

When pointed out in August 2019, the Management stated that the performance warranty of all suppliers and firms mentioned in Annexure-12 are available and copies will be shown to audit with detail reply. Reply of the department is not convincing as the same not provided during initial reply of the observation. Responsibility be fixed against the person(s) at fault.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit recommends receiving performance guarantee of equipments from suppliers and action against the person(s) at fault.

AIR Para No. 12 (2018-19)

2.5.5.4 Loss to government due to non-deduction of Income Tax, stamp duty and DPR fund on supply of medical equipments – Rs. 3.643 million

According to Assistant Commissioner Inland Revenue Withholding Unit-48, Regional Tax office Peshawar letter No.ACR/Unit-48/WHZ/2018-2019/60,dated 17.03.2018, withholding tax @ 4.5% will be charged for supplies from filer other than company.

According to section 153 (1)(a) of income tax act 2001 income tax at prescribed rate shall be deducted at source from the supplier's bill on the supply of other goods.

District Health Officer, Battagram paid Rs. 45,339,116 and Rs. 16,983,912 for supply of medical equipments and medicines respectively during the year 2018-19. However, income tax, stamp duty and DPR fund amounting to Rs. 2,101,191 and Rs. 1,541,861 on medical equipments and medicines

respectively were also not deducted from the bills of the suppliers/firms. Detail is given at annexure-13, 14 & 15.

Non-deduction of income tax occurred due to lack of internal and administrative controls, which resulted loss to Government.

When pointed out in August 2019, the management stated that the firms concerned submitted exemption certificates issued from FBR. The same will be verified from FBR and progress will be shown to audit. No progress was shown till finalization of this report.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit recommends recovery of income tax, stamp duty and DPR from the suppliers/firms concerned and deposit into government treasury under proper head of accounts besides action against the person(s) at fault.

AIR Para No. 10, 04 & 09 (2018-19)

2.5.5.5 Irregular expenditure due to transfer of Conditional Grant to the rented school buildings–Rs. 1.900 million

According to Para 30 of KPPRA Procurement Rules 2014, each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders in accordance with section 22 of the Act.

District Education Officer (Female) E&SE Battagram paid Rs. 1,900,000 to 02 numbers school during 2018-19. The payment is irregular as the schools are situated in rented building. Details are as under:-

S.No	Particulars	Items	Amount (Rs)
1.	GGMS Shingli Payeen	Sports	100,000
2.	..Do..	Additional Class Rooms	800,000
3.	..Do..	Water Supply	200,000
4.	..Do..	Solar System	350,000
5.	GGHS N/shang	Solar System	350,000
6.	..Do..	Boundary Wall	100,000
Total			1,900,000

Irregularity occurred due to weak financial controls, which resulted in loss to Government.

When pointed out in August 2019, the management stated that the investigation will be carried out from concerned ADO and audit will be informed accordingly no progress was intimated till finalization of this report.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit requires Justification/regularization besides fixing of responsibility against the person(s) at fault.

AIR Para No. 12 (2018-19)

CHAPTER-3

Tehsil Municipal Administration

3.1 Introduction

District Battagram has two Tehsils i.e. Battagram and Allai. The office of a Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil Officer (Finance), a Tehsil Officer (Regulation) and a Tehsil Officer (Infrastructure).

According to section 22 of Local Government Act, 2013 the functions and powers of TMAs are briefly given as under:

- (a) Monitoring and supervising the performance of functionaries of Government offices located in the Tehsil,
- (b) Land management in the Tehsil, provision of municipal services, execution and management of development plans for improvement of municipal services and infrastructure.
- (c) Enforcing municipal laws, rules and bye-laws, Preventing and removing encroachments, regulate affixing of sign-boards and advertisements;
- (d) Financial management of the Tehsil such as, Preparation of budget and annual municipal development programs, collection of revenue such as taxes, penalties, fines etc. manage municipal properties, assets and funds, and liaise with the district government in all these matters.
- (e) Maintaining a comprehensive data base and information system on services in the Tehsil municipal record and archives and provide public access to it on nominal charges;
- (f) Organizing sports, cultural, recreational events, fairs, cattle fairs and cattle markets;
- (g) Co-ordinate and support municipal functions amongst village and neighborhood councils;

- (h) Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof;

Detail of information expenditure and receipts

Sr No	Description	Total No's	Audited	Expenditure audited FY 2018-19 (Rs. in million)	Revenue /Receipts audited FY 2018-19 (Rs. in million)
1	Formations	02	02	294.987	39.961
2	Authorities/Autonomous Bodies etc under the PAO	02	02	294.987	39.961

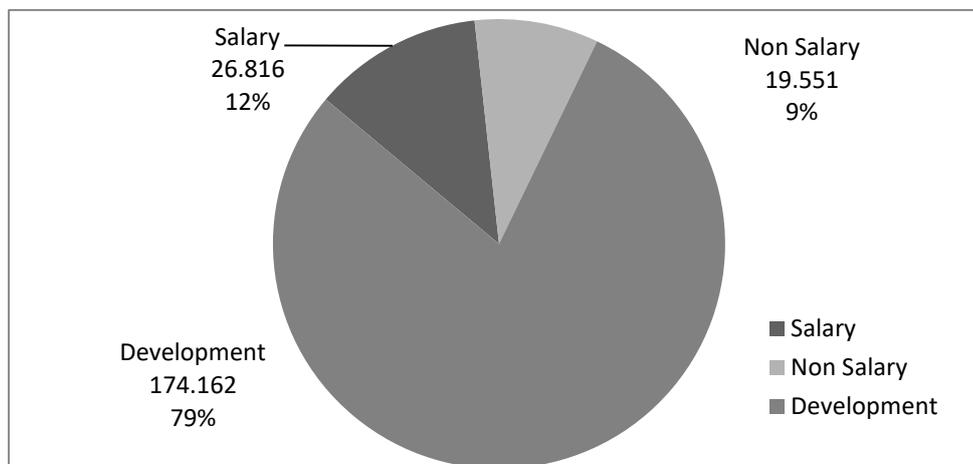
3.2 Comments on Budget and Accounts (Variance Analysis)

(Rs in million)

TMA's				
2018-19	Budget	Actual Expenditure/ Receipts	Excess /(Saving)	%age
Salary	53.363	26.816	26.547	49.75
Non-salary	40.790	19.551	21.239	52.07
Developmental	296.339	174.162	122.177	41.23
Total	390.492	220.529	169.963	43.53
Receipts	39.162	39.961	(-0.799)	

EXPENDITURE 2018-19

(Rs in million)



3.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 33.863 million were raised in this audit report. This amount also includes recoverable of Rs. 30.413 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs.)
1	Irregularities	
A	Procurement related irregularities	5.839
B	Management of Accounts with Commercial Banks	0
2	Value for money and service delivery issues	0
3	Others, including cases of accidents, negligence etc.	28.024
Total		33.863

3.4 Comments on the status of compliance with Tehsil Accounts Committee directives

The audit reports pertaining to following years have been submitted to the Governor of Khyber Pakhtunkhwa. Detail of TAC meetings are given below:

S. No.	Audit Year	TAC meeting
1.	2002-03	N/A
2.	2003-04	N/A
3.	2005-06	N/A
4.	2006-07	N/A
5.	2007-08	N/A
6.	2008-09	N/A
7.	2009-10	N/A
8.	2010-11	N/A
9	2011-12	N/A
10	2012-13	Not convened
11	2013-14	Not Convened
12	2016-17	Not Convened
13	2017-18	Not Convened
14	2018-19	Not Convened

3.5 AUDIT PARAS

3.5.1 Irregularity

HR/Employees related irregularities

3.5.1.1 Irregular award of contract –Rs. 3.450 million

Section 41 of Local Government Act 2013 provides, “every official or servant of a local government, every member of a local council, and every person charged with administration and management of property of a local Government shall be personally responsible for any loss or waste, financial or otherwise, of any property belonging to a local Government which is a direct consequence of decisions made by him personally or under his directions in violation of this Act or any other law for the time being in force or which accrues Khyber Pakhtunkhwa Local Government Act, 2013 as a result of his negligence or misconduct, and shall be liable to pay such surcharge as may be determined by the respective Accounts Committee and such amount shall be recoverable as arrears of land revenue.

Tehsil Municipal Officer Allai awarded contract of Package No. 2 worth Rs. 3,450,000 to a contractor M/s Pashto 15% below instead of awarding the contract to Mr. Jahanzab & brothers on 30% below. Which resulted into loss of Rs. 517,500 on one hand and irregular award of contract on other hand.

Irregularity occurred due to weak financial control resulting in loss to the Government treasury.

When pointed out in October 2019, the management did not furnished any reply till finalization of this report.

Request for convening DAC meeting was made in November, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit suggests physical verification of the scheme under intimation to audit.

AIR Para No. 09 (2018-19)

3.5.1.2 Loss to Government due to award of works contracts at higher rates –Rs. 1.205 million

According to chapter III Procurement of Works & non-consulting services of KPPRA 2014, the lowest offer from the qualified bidder shall be accepted for award of the contract and will be the best evaluated bid.

Tehsil Municipal Officer Battagram awarded various packages to contractors at higher rates as mentioned below which resulted in loss to government of Rs. 1,205,000. Detail is as under:

S No	Detail of Schemes	E/cost	Name of contractor	%age Below	Work awarded to	Loss
01	Package No 14	40,00,000	M/S Ehsan Ullah Khan	20.25% below	Not awarded	
02			M/S M Iqbal Khan	10% below	Awarded	410,000
03	Package No 13	3,910,000	M/S Ehsan Ullah Khan	10% below	Not awarded	0
04			M/S M Iqbal Khan	5% below	Awarded	195,000
05	Package No 22 2017-18	40.00,000		35%	Not awarded	
				20%	Awarded	600,000
Total:						1,205,000

Audit is of the view that the irregularity was occurred in violation of Government instructions, which is held unauthorized.

When pointed out in October 2019, the management did not submit any reply to audit observation till finalization of this report.

Request for convening DAC meeting was made in November, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit recommends investigation and action against persons at fault besides deposit of loss amount into treasury.

AIR Para No.10 (2018-19)

3.5.1.3 Loss to Government on account of excess payment to contractor- Rs. 1.184 Million

According to Government of Khyber Pakhtunkhwa Local council Board letter No.AO1/LCB/Estt/11-12/2016 Dated Peshawar 10.07.2016 that it is the duty of Tehsil Office Finance Branch to ensure the payment in accordance with BOQ and rates.

Tehsil Municipal Officer Battagram awarded contract Package No 10,24 & 21 to successful bidder @ 29 % ,27% and 20% respectively below where as deduction of Rs. 1,184,257 was not made resulting loss to Government. Detail is given at annexure-16.

Irregularity was occurred due to violation of Government instructions, which is held unauthorized.

When pointed out in October 2019, the management replied that the payments were made according to allocations after the deductions of below rates. Reply was not correct as no documentary proofs were provided to support the reply.

Request for convening DAC meeting was made in November, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit recommends investigation and action against persons at fault besides recovery of overpayment.

AIR Para No. 14 (2018-19)

3.5.2 Others, including cases of accidents, negligence etc.

3.5.2.1 Non- imposition of penalty on late completion of schemes – Rs. 17.210 million

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

Tehsil Municipal Officer Battagram and Allai executed various schemes which were not completed in stipulated period of time. However, penalty @ 10 % which comes to Rs. 17,210,000 was not imposed and recovered from the contractors concerned for late completion. Detail is given at annexure-17&18.

Irregularity occurred due to lack of administrative control which resulted in loss to Government.

When pointed out in October 2019, the management stated that the penalty will be imposed as per rule. However no progress was intimated till finalization of this report.

Request for convening DAC meeting was made in November, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit suggests recovery of penalty besides fixing responsibilities against the person(s) at fault.

AIR Para No. 06 & 16 (2018-19)

3.5.2.2 Loss to Government due to less recovery on account of revenue contracts – Rs. 2.531 million

According to clause 2 of model terms and conditions issued by Government of Khyber Pakhtunkhwa LG&RDD Local Council Board notification No. AO-II/LCB/6-11/2015 dated 01/06/2015, the contract should be award on 20% increase over the last year approved bid or more reasonable bid.

Tehsil Municipal Officer, Battagram collected less revenue on account of various contracts during financial year 2018-19 in comparison of previous year's

revenue. Less receipt resulted in loss of Rs. 2,531,263 to Government. Detail is as under:

S. No	Name of contract	Recovery for 2017-18	increase over last year	Revenue estimates for 2018-19	Actual recovery	Loss
1	Construction plan	377,232	122,768	500,000	54,289	445,711
2	Adda Fee Battagram	3,041,050	608,210	3,649,260	2,627,100	1,022,160
3	Adda Fee Thakot	1,064,000	212,800	1,710,000	1,589,608	120,392
4	Slaughter in fee	300,000	60,000	300,000	0	300,000
5	Cattle market thakot	555,000	111,000	810,000	280,000	530,000
6	Signe boards	664,900	132,980	675,000	572,000	113,000
Total						2,531,263

Less revenue was collected in violation of Government instructions which resulted in loss to Government.

When pointed out in October 2019, the management replied that recoveries were made departmentally as per directions of Provincial Government. However, the case has been filed against the defaulters. No action was taken till finalization of this report.

Request for convening DAC meeting was made in November, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit recommends investigation for fixing responsibility and recovery.

AIR Para No.03 (2018-19)

3.5.2.3 Non-recovery of annual tax / fee –Rs. 2.100 million

According to Government of Khyber Pakhtunkhwa LGE&RDD Notification No SO(B)LG&RDD/Misc/2008 dated 15/11/2008 maximum flat rate of not more than Rs. 20,000 to Rs. 30,000 annually may be levied by the civic bodies for installation of Towers.

According to Local Government Department Khyber Pakhtunkhwa letter NO.AO/LCB/2 15, 2008 dated 16.04.2008, NOC fee Rs. 50,000 and annual fee Rs 25,000 to be collected from the petrol pumps and CNG stations.

Tehsil Municipal Officer, Allai failed to collect Rs. 2,100,000 from different cellular companies on account of installation and using of mobile towers at the rate of Rs. 30,000 per annum per tower for the last 14 years as per detail given below:

S.No	Name of Company	Period	Annual Rent	Outstanding amount in Rs.
1.	Telenor	14 months	30,000	420,000
2.	Warid	14 months	30,000	420,000
3.	Ufone	14 months	30,000	420,000
4.	Zong	14 months	30,000	420,000
5.	Mobilink	14 months	30,000	420,000
Total				2,100,000

Audit observed that non recovery of annual tax occurred due to weak internal control system which resulted in loss to government revenue.

When pointed out in October 2019, the management stated that the compliance will be assured & notification will be produced to Audit. No progress was shown to Audit till finalization of this report.

Request for convening DAC meeting was made in November, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit recommends immediate recovery from the mobile companies besides fixing responsibility on the person(s) at fault.

AIR Para No. 01 (2018-19)

3.5.2.4 Less recovery on account of license fee of shops & Cabins – Rs. 1.508 million

According to Rule 45.3 of Local Government Act 2013 chapter X (Local Government Taxation) that all arrears of taxes, rents and other moneys claimable by a local government under this act shall be recoverable as arrears of land revenue.

Tehsil Municipal Officer TMA Battagram realized less recovery Rs. 1,508,400 on account of license fee of shops and cabins during 2018-19 resulting in loss. Detail is given below:

Total shops & Cabins in Battagram Bazar	License fee per shop (Rs)	Total amount (Rs)	Department Recovery (Rs)	Less recovery (Rs)
3300	500	1650,000	141,600	1,508,400
Total				1,508,400

Less recovery of rent of shops occurred due to weak administrative and financial controls, which resulted in loss to Government.

When pointed out in October 2019, the management that there is law and order situation regarding this recovery however the efforts will be made for recovery. No progress was intimated till finalization of this report

Request for convening DAC meeting was made in November, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit recommends vacation of shops/cabins and auction on current market rate besides strict disciplinary action against the persons at fault and recovery of outstanding rent.

AIR Para No. 06 (2018-19)

3.5.2.5 Non-recovery on account of rent of shops and cabins – Rs. 1.350 million

Section 41 of Local Government Act 2013 provides, “every official or servant of a local government, every member of a local council, and every person charged with administration and management of property of a local Government shall be personally responsible for any loss or waste, financial or otherwise, of any property belonging to a local Government which is a direct consequence of decisions made by him personally or under his directions in violation of this Act or any other law for the time being in force or which accrues Khyber Pakhtunkhwa Local Government Act, 2013 as a result of his negligence or misconduct, and shall be liable to pay such surcharge as may be determined by the respective Accounts Committee and such amount shall be recoverable as arrears of land revenue.

Tehsil Municipal Officer Battagram did not realize Rs. 1,350,030 on account of long outstanding rent of shops and cabins during financial year 2018-19 resulting in loss to government. Detail is given at annexure-19.

Non-recovery of rent of shops and cabins occurred due to weak internal controls, which resulted in loss to Government.

When pointed out in October 2019, the management replied that the efforts are under process and the progress will be intimated accordingly. No progress was intimated till finalization of this report.

Request for convening DAC meeting was made in November, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit recommends vacation of shops/cabins and auction on current market rate besides strict disciplinary action against the persons at fault and recovery of outstanding rent.

AIR Para No. 05 (2018-19)

3.5.2.6 Loss to Government –Rs. 1.799 million

Para 71 of CPWD Code states that an officer may pass over estimate providing that the excess is not more than 5 per cent of the amount the amount of technical sanction and does not exceed the amount up to which he is entitled to accord technical sanction.

Tehsil Municipal Officer Battagram made over payment of Rs. 1,799,038 on 15% extra / over work which resulted loss to Government.

S.No	Name of Scheme	Actual work done	Work done with 15% extra	Over payment Rs.
1.	Package No31	206625	2376,190	309,938
2.	Package No 21	3461840	3988,025	520,177
3.	Package No 8	3194618	3673,811	479,192
4.	Package No 10	3264879	3754,611	489,731
Total				1,799,038

Irregularity occurred due to weak internal control which resulted in loss to Government.

When pointed out in October 2019, management replied that the payment was made under the KPPRA rules as per sight requirements.

Audit recommends investigation and action against persons at fault besides recovery of overpayment.

AIR Para No. 12 (2018-19)

3.5.2.7 Loss to Government on account of non –deduction of DPR, Overhead Charges and Stamp duty-Rs. 1.526 million

According to Rule 45.3 of Local Government Act 2013 chapter X (Local Government Taxation) that all arrears of taxes, rents and other moneys claimable by a local government under this act shall be recoverable as arrears of land revenue.

TMO Allai did not deduct the DPR, Overhead Charges and Stamp duty amounting to Rs. 1,525,800 resulting in loss to the Government treasury. Detail is given below;

S No	FY	Description	DPR	Over Head Charges	Stamp duty	Professional Tax	Total
1	2018-19	Package No 1 To 09	8,000	600,000	36,000	122,000	762,000
2	2017-18	Package No 2 To 09	4,000	743,800	0	16,000	763,800
Total							1,525,800

Audit is of the opinion the management failed to safeguard the government exchequer and undue favour was extended to contractor resulting in loss to the Government treasury.

When pointed out in October 2019, the management stated that the detail of Professional tax, Stamp duty etc. will be produced to Audit.

Audit recommends inquiry to fix responsibility on person(s) at fault and recovery from contractor under intimation to audit.

AIR Para No. 10 (2018-19)

CHAPTER-4

AD LGE & RDD

4.1 Introduction

Assistant Director Local Government, Election and Rural Development Department in District Battagram have 90 VCs/NCs. Each VC/NC has a Secretary. Assistant Director Local Government Election & Rural Development Department is Drawing and Disbursing Officer (DDO) for his office and PAO for VCs/NCs of the District Battagram.

According to section 29 of the Khyber Pakhtunkhwa Local Government Act 2013 the authority and responsibilities of the District Government have been given as under:

Functions and Powers of Assistant Director, LGE&RDD includes:

- i. Providing secretarial support to the Council, matters relating to Local Government Commission
- ii. Coordination and supervision of village and neighbourhood councils
- iii. Matters related to local taxes, grants, budget of village and neighbourhood councils
- iv. Coordination of activities relating to local council elections, population census and surveys in the district
- v. Rural Development Works including water supply, rural access roads, embankment and drainage works
- vi. Overseeing registration of births, deaths and marriages in village and neighbourhood councils
- vii. Review, evaluation and assessment of local government system, processes and procedures in the district particularly at the village and neighbourhood level
- viii. Collection, compilation and dissemination of primary data Training and research in the areas of local governance

Functions and Powers of the Village Council or Neighborhood Council:

- i. Monitoring and supervision of the performance of functionaries of all government offices located in the area of the respective village council or neighbourhood council, including education, health, public health engineering, agriculture, livestock, police and revenue, and hold them accountable by making inquiries and reports to the Tehsil municipal administration, district government or, as the case may be, the Government for consideration and action;
- ii. Providing effective forum for out of court amicable settlement of disputes and, for this purpose, constitute panels of members as conciliators;
- iii. Registration of births, deaths and marriages;
- iv. Implementation and monitoring of village level development works;
- v. Improving water supply sources, maintain water supply distribution system and take measures to prevent contamination of water;
- vi. Maintenance of village level infrastructure, footpaths, tracks, streets, playgrounds, graveyards, funeral places, eid-gah, parks, public open spaces and community centres.
- vii. Identifying development needs of the area for use by municipal administration and district government in prioritizing development plans;
- viii. Making arrangements for sanitation, cleanliness, disposal of garbage and carcasses, drainage and sewerage system;
- ix. Displaying land transactions in the area for public information;
- x. Mobilizing community for maintaining public ways, public streets, culverts, bridges and public buildings, de-silting of canals and other development activities;
- xi. Organizing cattle fairs and agriculture produce markets;
- xii. Organizing sports teams, cultural and recreational activities;
- xiii. Organizing watch and ward in the area;
- xiv. Promoting plantation of trees, landscaping and beautification of public places;
- xv. Regulating grazing areas, establish cattle ponds and provide protection against stray animals and animal trespass;

- xvi. Considering and approving annual budget presented by the respective Nazim, village council or neighbourhood council;
- xvii. Facilitating formation of voluntary organizations for assistance in functions assigned to it;
- xviii. Facilitating the formation of co-operatives for improving economic returns and reduction of poverty;
- xix. Electing an Accounts Committee and review its recommendations on the annual statement of accounts and audit reports; and
- xx. Reporting cases of handicapped, destitute and of extreme poverty to district government.

S. No	Description	Total No's	Audited	Expenditure audited FY 2018-19 (Rs. in million)	Revenue /Receipts audited FY 2018-19 (Rs. in million)
1	Formations	91	10	71.894	Nil

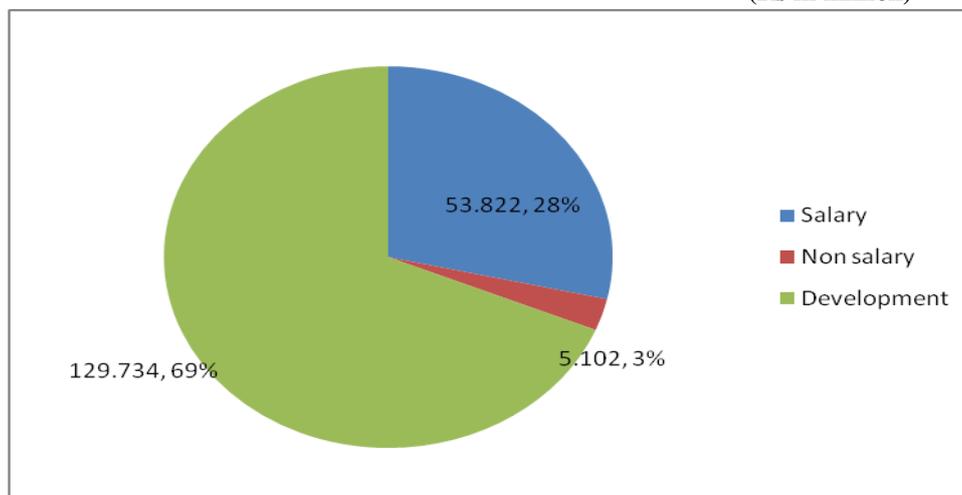
4.2 Comments on Budget and Accounts (Variance Analysis)

(Rs in million)

AD LGE &RDD				
2018-19	Budget	Actual Expenditure/ Receipts	Excess /(Saving)	%age
Salary	55.524	53.822	(1.70)	(3.07)
Non-salary	5.209	5.102	(0.11)	(2.05)
Developmental	129.734	129.734	0	0
Total	190.467	188.658	(1.81)	0.95
Receipts	0	0	0	0

EXPENDITURE 2018-19

(Rs in million)



4.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 156.184 million were raised in this audit report. This amount also includes recoverable of Rs. 1.768 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs.)
1	Irregularities	
A	Procurement related irregularities	111.033
B	Management of Accounts with Commercial Banks	40.651
2	Value for money and service delivery issues	0
3	Others, including cases of accidents, negligence etc.	4.5
Total		156.184

4.4 Comments on the status of compliance with Village Accounts Committees/Neighborhood Accounts Committees Directives

The audit reports pertaining to following years have been submitted to the Governor of Khyber Pakhtunkhwa. Detail of VAC/NAC meetings are given below:

Sr. No.	Audit Year	VAC/NAC meeting
1.	2002-03	N/A
2.	2003-04	N/A
3.	2005-06	N/A
4.	2006-07	N/A
5.	2007-08	N/A
6.	2008-09	N/A
7.	2009-10	N/A
8.	2010-11	N/A
9	2011-12	N/A
10	2012-13	N/A
11	2013-14	Not Convened
12	2016-17	Not Convened
13	2017-18	Not Convened
14	2018-19	Not Convened

4.5 AUDIT PARAS

4.5.1 Irregularities

Procurement related irregularities

4.5.1.1 Unauthorized payment to contractors without testing of material – Rs. 103.023 million

According to Chief Engineer Government of Khyber Pakhtunkhwa LGE&RD Department letter No Ch./Engineer/LCB/General/3-4/2016 dated 14-01-2016, in order to improve the quality of works and to achieve the required specification, material testing shall be conducted through contractors at their own expenses from reputed labs of UET, PKHA etc and if any scheme found executed without test of material will not be accepted and action will be initiated against the persons at fault.

ADLGE&RDD Battagram paid Rs. 103,022,755 without Material testing in violation of Government instructions, however no action was taken. Detail is given at annexure-20.

Payment without material testing was made in violation of Government instructions which is held unauthorized.

When pointed out in November 2019, the management stated that all samples were sent to material testing lab. The reply was not convincing payment was made without material testing and no proof was provided to Audit till finalization of this report

Request for convening DAC meeting was made in December, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit recommends investigation for fixing responsibility and disciplinary action against persons at fault besides testing of material from laboratory.

AIR Para No. 11 (2018-19)

4.5.1.2 Irregular execution of works without Technical Sanction – Rs. 8.010 million

Para 2.4 of B&R Department Code requires that no work shall be started without administrative approval, technical sanction and allotment of funds

Secretary / Nazims of 09 selected NCs/ VCs of District Battagram paid Rs. 8,010,067 to various contractors for execution of developmental schemes during the year 2018-19. However technical sanction of the schemes was not obtained prior to the execution of work at site. Detail is given at annexure-21.

Irregularity occurred due weak internal administrative controls which resulted in violation of rules.

When pointed out in November 2019, the management stated that TS would be obtained and will be shown to audit. No progress was intimated till finalization of this report.

Request for convening DAC meeting was made in December, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit recommends investigation for fixing responsibility and disciplinary action against person(s) at fault.

AIR Para No. 04 (2018-19)

Management of Accounts with Commercial Banks

4.5.1.3 Irregular transfer/deposit of funds in current bank accounts – Rs. 40.651 million

According to letter No. BO (PFC-III)/FD/1-6/VCs.NCs/2015-16 dated 28.04.2016 read with letter No. BO (PFC-III)/FD/1-6/ADP/15-16 and BO (PFC-III)/FD/1-6/Zilla Tax/2015-16 dated 15.01.2016 and 28.03.2016 respectively, the funds are meant for VCs/NCs of each District and shall be transferred /credited to their respective designated Bank accounts (PLS mode) by the Accountant General/District Accounts Officer through internal transfer entries.

Nazim/Secretary of 09 selected NCs/VCs received Rs. 40,651,121 from AD LG&RDD Battagram for Remuneration, Operating and Developmental expenditure during financial year 2018-19 as per the detail given below:

S. No	Name of NCs/VCs	Amount credited during 2018-19 (Rs)
1.	VC Rajdhari	4,904,118
2.	VC Shingli Bala	6,463,766
3.	VC Pashto	5,238,665
4.	VC Chanjal thakot	2,925,804
5.	VC Bab Allai	3,867,196
6.	VC Kot Gala	3,974,944
7.	VC Chiran Allai	4,894,020
8.	VC Roopkani Bandi	3,809,495
9.	VC Ghari Nawab	4,573,113
Total		40,651,121

The management transferred/deposited the funds in current bank accounts instead of PLS mode, which is against the spirit of above-mentioned rules.

Irregularity occurred due to weak financial management, which resulted in violation of rules.

When pointed out in November 2019, the management stated that directions will be issued for doing the needful. Reply is not tenable because funds were required to be kept in PLS accounts as directed.

Request for convening DAC meeting was made in December, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit recommends transfer of funds to PLS mode immediately besides action against the person(s) at fault.

AIR Para No. 09 (2018-19)

4.5.2 Others, including cases of accidents, negligence etc.

4.5.2.1 Loss to Government due to award of contract at higher rate – Rs. 1.768 million

According to chapter III Procurement of Works & non-consulting services of KPPRA 2014, the lowest offer from the qualified bidder shall be accepted for award of the contract and will be the best evaluated bid.

AD LGE & RDD Battagram During financial year 2018-19, awarded various schemes under different packages to contractors. However as per comparative statement the works were not awarded to the lowest bidders, which resulted in loss of Rs. 1,767,900. Detail is given at annexure-22.

Audit is of the view that the irregularity was occurred in violation of Government instructions, which caused loss to government.

When pointed out in November 2019, the management did not respond to audit observation till finalization of this report.

Request for convening of DAC meeting was made in December, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit recommends investigation/justification in the matter and action against persons at fault.

AIR Para No. 12 (2018-19)

4.5.2.2 Non- imposition of penalty on late completion of schemes - Rs. 2.732 million

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

Secretary/Nazim of VC/NCs executed a number of developmental schemes which were not completed in stipulated period of time. Audit recommends that penalty @ 10 % which comes to Rs. 2,731,500 be imposed and

recovered from the contractors concerned for late completion. Detail is given at annexure-23.

Irregularity occurred due to lack of administrative control which resulted in loss to Government.

When pointed out in November 2019, the management stated that the penalty will be imposed as per rule. However no progress was intimated till finalization of this report

Audit suggests recovery besides fixing responsibilities.

AIR Para No. 03 (2018-19)

ANNEXURES

Annexure-01

Detail of MFDAC Paras

(Rs in million)

S.No	Department	Para No	Subject	Rs (in million)
1	DC	1	In-efficiency due to Non utilization of Funds	113.716
2	DC	4	Irregular Payment of Pay and Allowances	1.685
3	DC	5	less imposition of fine	0.235
4	DC	6	Non Recovery	0.156
5	DC	7	Non -credit of receipts into District Account – IV	-
6	DC	8	Non-Preparation /Non-reconciliation of consolidated fund account	-
7	DC	9	Non-recovery of loan from PRCS	0.250
8	DEO Female	1	Non-deposit of un-cashed/unpaid money orders of student's stipend	0.220
9	DEO Female	2	Doubtful repair work of vehicle/Unknown whereabouts of changed Parts of vehicle	0.214
10	DEO Female	3	Irregular Procurement without fulfilling Coddle formalities	0.999
11	DEO Female	4	Non recovery on account of Conveyance Allowance	0.035
12	DEO Female	5	Non-maintenance of cash book and expenditure of Girl Guide Fund	-
13	DEO Female	6	Inefficient performance due to non-appointment of staff against vacant Posts	-
14		7	Unverified expenditure out of PTC Funds	36.187
15	DEO Female	8	Inefficiency in performing duties	-
16	DEO Female	10	Unjustified drawl of TA/DA	0.640
17	DEO Male	2	Doubtful repair work of vehicle/Unknown whereabouts of changed Parts of vehicle	0.200
18	DEO Male	3	Non recovery on account of Conveyance Allowance	0.095

19	DEO Male	4	Irregular drawl and non-adjustment of Advances from Scout's Fund	0.144
20	DEO Male	5	Non-maintenance of cash book and expenditure of Scouts Fund	-
21	DEO Male	6	Inefficient performance due to non-appointment of staff against vacant Posts	-
22	DEO Male	7	Unverified expenditure out of PTC Funds	40.543
23	DEO Male	8	Inefficiency in performing duties	-
24	DEO Male	10	Unjustified drawl of TA/DA	0.573
25	DEO Male	11	Loss due to misappropriation in PTC Funds	0.800
26	DEO Male	13	Irregular expenditure without fulfilling Coddle formalities	0.245
27	DHO	2	Non-recovery of penalty for late supply of medicines	0.896
28	DHO	15	Overpayment on account of conveyance allowance	0.120
29	DHO	16	Recovery on account of Non-Practicing Allowance	0.320
30	DHO	18	Non-provision of health facilities to public due to non-availability of MOs	-
31	DHO	20	Recovery on account of HPA, CA & UAA from the employees during Earned Leave	0.247
32	DHO	21	Illegal occupation of the Doctor Designated Banglow	-
33	DHO	22	Recovery on account of 25% Doctor Share in lab and X-Ray receipts	0.157
34	DHO	24	Unauthorized deposit of receipts into Provincial Account-I	0.366
35	DHO	25	Non-deposit of receipts into Government treasury	0.697
36	DHO	26	Non-maintenance of inventory and non-auctioning of vehicles and other unserviceable items	-
37	DHO	27	Non-conducting of physical verification of Stock/stores	-
38	DHO	29	Non deposit of Bank profit into Government Treasury	0.296

39	TMA Allai	2	irregular/Unverified expenditure on POL	1.000
40	TMA Allai	3	Loss due to excess consumption of POL	1.000
41	TMA Allai	5	Non-utilization of PFC funds	12.071
42	TMA Allai	7	Loss to Government due to excess payment to contractor	0.520
45	TMA Allai	11	Loss to Government due award of work to highest bidder	0.838
46	TMA Allai	12	Non Auction of Un-Serviceable Store Article/Old Vehicles	-
47	TMA Allai	13	Physical verification not carried out	-
48	TMA Batagram	1	Irregular/Unverified expenditure on POL and repair of vehicle due to non-maintenance of logbooks	1.961
49	TMA Batagram	2	Loss due to consumption of excess POL than the prescribed ceiling	0.136
50	TMA Battagram	4	Non-recovery of annual fee from cellular companies	0.690
51	TMA Battagram	7	Non-recovery on account of license fee of Poultry Farms & Hotels	0.265
52	TMA Battagram	8	Loss due to non-imposition of taxes	0.150
53	TMA Battagram	9	Loss to Government on account of non – deduction of Professional tax	0.553
54	TMA Battagram	11	Loss to Government	0.757
56	TMA Battagram	13	Irregular release of additional security	1.370
57	TMA Battagram	15	Non auction of dead stock	0.350
58	DO Social welfare	1	Non utilization of Funds	0.932
59	DO Social welfare	2	Non acountal/Non maintenance of issue and consumption record	0.069
60	DO Social welfare	3	Unjustified drawl of TA/DA	0.995
61	DO Social welfare	4	Irregular drawl for expenditure	0.109
62	DO Social welfare	5	Irregular drawl for expenditure	0.993

63	DO Social welfare	6	Non-carrying of physical verification of store/stock and non-disposal of unserviceable articles	-
64	AD Battagram	2	Loss to Government on account of non – deduction of Professional tax	0.148
65	AD Battagram	3	Non- imposition of penalty on late completion of schemes	2.732
66	AD Battagram	5	Non installation of Signe Boards of Completed Schemes	0.335
67	AD Battagram	6	Irregular/ unjustified change of schemes after award of work	0.200
68	AD Battagram	7	Non-maintenance of CMB	-
69	VCs/NCs	8	Non-utilization of Government funds	24.293
70	VCs/NCs	10	Wasteful expenditure on account of honoraria/salary of Nazims and Council members due to non-performance as per functional jurisdiction	4.322
71	VCs/NCs	12	Unauthorized expenditure on account of developmental works without rate analysis	0.435

Annexure –02
Para No.2.5.1.1

Detail of record not produced

S.No	Head of Account	Expenditure upto 12/2018
1.	Honoraria	1,410,000
2.	Medical Charges	27,988
3.	Leave Salary	1,093,280
4.	Postage	25,000
5.	Telephone	284,410
6.	TA	78,262
7.	Transportation of goods	17,500
8.	POL charges	2,904,865
9.	Stationary	1,014,950
10.	Printing and Publication	340,900
11.	Newspapers	50,000
12.	Fair and Exhibition	195,000
13.	Others	1,094,387
14.	Entertainment	197,980
15.	Purchase of Transport	283,255
16.	Purchase of Machinery	711,150
17.	Purchase of Furniture	370,900
18.	Repair of Transport	1,035,100
19.	Repair of M&E	125,000
	Total	11,259,927

Annexure – 03

Para No. 2.5.3.1

Detail of employees on detailment

S.No	Name of Employee	P. No	Job Title	Working	Sanctioned	Amount	HPA Recovery
1	INAM UL HAQ	879927	CT	CD	RHC	421,044	
2	ABDUR REHMAN	227628	CT (MULT	BHU	Cat-D	777,036	
3	RAZIA REHMAN	804520	CT(MULT	BHU	Cat-D	411,336	
4	SABAHAT AZMI	804542	CT (MCH)	RHC	Cat-D	507,336	
5	MUHAMMAD YOUNIS	315263	UNKNO WN	Cat-D	BHU	722,856	
6	SAJID UR REHMAN	879930	DISPENS ER	BHU	Disp	421,044	
7	RABIA ARBAB	315385	JR PHC T (MCH)	Cat-D	BHU	650,436	
8	NASEER AHMAD	777364	CT (MULT	CD	BHU	456,252	
9	NAZIA BIBI	791733	LHV	BHU	Admin	254,256	
10	NIAZMIN BIBI	712178	JR PHC T (MCH)	RHC	BHU	543,768	0
11	UZMA BIBI	315586	JR PHC T (MCH)	RHC	BHU	650,664	
12	MUMTAZ	709039	PHC T	RHC	Admin	421,044	
13	MUHAMMAD ADNAN	811388	MO	RHC	BHU	1,766,460	
14	NAILA TAJ	712181	JR PHC T (MCH)	TBC	BHU	567,300	
15	KHALIL UR REHMAN	314892	WO	Admin	Disp	325,080	0
16	BAKHT ZADA	315023	CT (MULT	Admin	EPI	624,276	120,000
17	FASIH ULLAH	359043	CT (MULT	Admin	EPI	562,992	120,000
18	YAR	315262	DISPENS	Admin	EPI	746,388	120,000

	MUHAMMAD		ER	n			
19	MUHAMMAD ILYAS KHAN	315330	DISPENS ER	Admi n	EPI	715,980	120,000
20	KHAYAL MUHAMMAD	315376	CT (MULT	Admi n	BHU	669,900	120,000
21	JAMSHED ZAREEN	840965	WARD ORDERLI	Admi n	Other Hospita l	214,666	0
22	BACHA HAROON	314992	CT (MULT	Admi n	EPI	731,184	120,000
23	YAR MOHAMMAD KHAN	359057	CT (MULT	Admi n	EPI	562,992	120,000
24	SARDAR MUHAMMMAD	315051	CT (MULT	Admi n	EPI	731,184	120,000
25	JAVED KHAN	315420	PHC TECHN	Admi n	Techni cian	869,124	120,000
			Total			15,324,598	1,080,000

Annexure – 04
Para No. 2.5.3.2

Detail of HRA & Conveyance Allowance

Name	P.No	Cost Center	Job title	Scale	Allowance	Total
IFTIKHAR AHMAD	657383	BM6013	MEDICAL OFFICER	17	Convey Allowance2005	60,000
IFTIKHAR AHMAD	657383	BM6013	MEDICAL OFFICER	17	House Rent Allowance	53,196
ABIDA GUL	792016	BM6013	GYNAECOLOGIST	18	Convey Allowance2005	60,000
SHAHZAD AHMAD	811384	BM6263	MEDICAL OFFICER	17	Convey Allowance2005	35,000
BUSHRA YOUSAF	848510	BM6263	MEDICAL OFFICER	17	Convey Allowance2005	60,000
BUSHRA YOUSAF	848510	BM6263	MEDICAL OFFICER	17	House Rent Allowance	53,196
MUHAMMAD ADNAN	811388	BM6264	MEDICAL OFFICER	17	Convey Allowance2005	60,000
ABDUR REHMAN	227628	BM6264	CLINICAL TECHNICIAN (MULT	12	House Rent Allowance	23,532
ABDUR REHMAN	227628	BM6264	CLINICAL TECHNICIAN (MULT	12	Convey Allowance2005	34,272
MANSOOR KHAN	777392	BM6013	UNKNOWN	12	Convey Allowance2005	34,272
MANSOOR KHAN	777392	BM6013	UNKNOWN	12	House Rent Allowance	23,532
FASIULLAH SHAH	704168	BM6013	ELECTRICIAN	7	Convey Allowance2005	23,184
FASIULLAH SHAH	704168	BM6013	ELECTRICIAN	7	House Rent Allowance	19,068
GUL NISA	707834	BM6013	DAI	4	Convey Allowance2005	21,420

GUL NISA	707834	BM6013	DAI	4	House Rent Allowance	17,496
LATIF KAHAN	712191	BM6013	JUNIOR CLINICAL TECHNICIA	12	Convey Allowance2005	34,272
ABRAR AHMED	712193	BM6013	JUNIOR LABORATORY TECHNIC	12	Convey Allowance2005	34,272
ABRAR AHMED	712193	BM6013	JUNIOR LABORATORY TECHNIC	12	House Rent Allowance	23,532
RAZIA REHMAN	804520	BM6264	CLINICAL TECHNICIAN (MULT	12	Convey Allowance2005	34,272
SABAHAT AZMI	804542	BM6263	CLINICAL TECHNICIAN (MCH)	12	Convey Allowance2005	34,272
SHAHID MEHMOOD	873254	BM6013	CLINICAL TECHNICIAN (SURG	12	House Rent Allowance	23,532
SHAHID MEHMOOD	873254	BM6013	CLINICAL TECHNICIAN (SURG	12	Convey Allowance2005	34,272
SULTAN MUHAMMAD	315374	BM6264	CLINICAL TECHNICIAN (MULT	14	Convey Allowance2005	34,272
KANWAL FAYYAZ	712183	BM6264	CLINICAL TECHNICIAN (MCH)	12	Convey Allowance2005	34,272
MUHAMMAD YOUNIS	315263	BM6013	UNKNOWN	12	Convey Allowance2005	34,272
SAMINA RAFIQ	712186	BM6264	CLINICAL TECHNICIAN (MCH)	12	Convey Allowance2005	34,272
SAMINA RAFIQ	712186	BM6264	CLINICAL TECHNICIAN (MCH)	12	House Rent Allowance	23,532
SAMINA RAFIQ	712186	BM6264	CLINICAL TECHNICIAN (MCH)	12	Convey Allowance2005	34,272
SAMINA RAFIQ	712186	BM6264	CLINICAL TECHNICIAN (MCH)	12	House Rent Allowance	23,532
SAJID UR	879930	BM6265	DISPENSER	12	House Rent	23,532

REHMAN					Allowance	
SAJID UR REHMAN	879930	BM6265	DISPENSER	12	Convey Allowance2005	34,272
RABIA ARBAB	315385	BM6013	JR PHC TECHNICIAN (MCH)	12	Convey Allowance2005	34,272
GUL NISA	362832	BM6264	DAI	5	House Rent Allowance	18,036
GUL NISA	362832	BM6264	DAI	5	Convey Allowance2005	23,184
NAZIA BIBI	791733	BM6011	LADY HEALTH WORKER	5	House Rent Allowance	18,036
NAZMIN BIBI	712178	BM6264	CLINICAL TECHNICIAN (MCH)	12	Convey Allowance2005	34,272
UZMA BIBI	315586	BM6264	CLINICAL TECHNICIAN (MCH)	12	Convey Allowance2005	34,272
MUMTAZ	709039	BM6011	PRIMARY HEALTH CARE TECHN	12	House Rent Allowance	23,532
MUMTAZ	709039	BM6011	PRIMARY HEALTH CARE TECHN	12	Convey Allowance2005	34,272
MUHAMMAD ADNAN	811388	BM6264	MEDICAL OFFICER	17	Convey Allowance2005	60,000
SARAFEEN NAZAR	842381	BM6264	CLINICAL TECHNICIAN (MCH)	12	Convey Allowance2005	28,560
SARAFEEN NAZAR	842381	BM6264	CLINICAL TECHNICIAN (MCH)	12	House Rent Allowance	19,610
MUMTAZ BEGUM	216078	BM6264	CLINICAL TECHNICIAN (MCH)	12	Convey Allowance2005	34,272
CHAND BIBI	315583	BM6263	CLINICAL TECHNICIAN (MCH)	12	Convey Allowance2005	34,272
YASMIN BIBI	880290	BM6264	CLINICAL TECHNICIAN (MCH)	12	House Rent Allowance	23,532

YASMIN BIBI	880290	BM6264	CLINICAL TECHNICIAN (MCH)	12	Convey Allowance200 5	34,272
MUSHARAF KHAN	315267	BM6264	CLINICAL TECHNICIAN (MULT	14	Convey Allowance200 5	34,272
MUSHARAF KHAN	315267	BM6264	CLINICAL TECHNICIAN (MULT	14	House Rent Allowance	26,568
FOZIA PARVEEN	729459	BM6264	LADY HEALTH VISITOR	12	Convey Allowance200 5	34,272
FOZIA PARVEEN	729459	BM6264	LADY HEALTH VISITOR	12	House Rent Allowance	23,532
RUBINA RAFIQ	712187	BM6264	CLINICAL TECHNICIAN (MCH)	12	Convey Allowance200 5	34,272
RUBINA RAFIQ	712187	BM6264	CLINICAL TECHNICIAN (MCH)	12	House Rent Allowance	23,532
MUHAMMAD SIDDIQUE	315015	BM6266	CLINICAL TECHNICIAN (MULT	12	Convey Allowance200 5	34,272
MUHAMMAD SIDDIQUE	315015	BM6266	CLINICAL TECHNICIAN (MULT	12	House Rent Allowance	23,532
NABEELA IMRAN	712179	BM6264	CLINICAL TECHNICIAN (MCH)	12	Convey Allowance200 5	34,272
NABEELA IMRAN	712179	BM6264	CLINICAL TECHNICIAN (MCH)	12	House Rent Allowance	23,532
SHEHLA GUL	884225	BM6264	CLINICAL TECHNICIAN (MCH)	12	Convey Allowance200 5	34,272
SHEHLA GUL	884225	BM6264	CLINICAL TECHNICIAN (MCH)	12	House Rent Allowance	23,532
SAFEER AHMAD	887635	BM6011	PRIMARY HEALTH CARE TECHN	12	House Rent Allowance	23,532
SAFEER AHMAD	887635	BM6011	PRIMARY HEALTH CARE TECHN	12	Convey Allowance200 5	34,272

ABDUL HAMEED TOOFAN	764018	BM6264	CLINICAL TECHNICIAN (MULT	12	Convey Allowance2005	34,272
ABDUL HAMEED TOOFAN	764018	BM6264	CLINICAL TECHNICIAN (MULT	12	House Rent Allowance	23,532
MAHJABEEN BASHIR	884224	BM6264	PRIMARY HEALTH CARE TECHN	12	House Rent Allowance	23,532
MAHJABEEN BASHIR	884224	BM6264	PRIMARY HEALTH CARE TECHN	12	Convey Allowance2005	34,272
TAZEEM BIBI	717677	BM6264	CLINICAL TECHNICIAN (MCH)	12	Convey Allowance2005	34,272
GHULAM HAZRAT	315341	BM6265	DISPENSER	12	House Rent Allowance	23,532
GHULAM HAZRAT	315341	BM6265	DISPENSER	12	Convey Allowance2005	34,272
ROBINA SHAHEEN	342388	BM6264	CLINICAL TECHNICIAN (MCH)	12	Convey Allowance2005	34,272
NISAR AHMAD	717698	BM6263	CLINICAL TECHNICIAN (MULT	12	House Rent Allowance	23,532
NISAR AHMAD	717698	BM6263	CLINICAL TECHNICIAN (MULT	12	Convey Allowance2005	34,272
ROBINA SHAHEEN	342388	BM6264	CLINICAL TECHNICIAN (MCH)	12	Convey Allowance2005	34,272
ROBINA ZAMAN	657461	BM6264	CLINICAL TECHNICIAN (MCH)	12	House Rent Allowance	23,532
ROBINA ZAMAN	657461	BM6264	CLINICAL TECHNICIAN (MCH)	12	Convey Allowance2005	34,272
BEENA ZAMAN	889537	BM6263	CLINICAL TECHNICIAN (MCH)	12	Convey Allowance2005	34,272
BEENA ZAMAN	889537	BM6263	CLINICAL TECHNICIAN (MCH)	12	House Rent Allowance	23,532
MUHAMMAD	811388	BM6264	MEDICAL	17	Convey	60,000

ADNAN			OFFICER		Allowance200 5	
SYED RAFAQAT SHAH	842388	BM6265	MEDICAL OFFICER	17	House Rent Allowance	48,763
SYED RAFAQAT SHAH	842388	BM6265	MEDICAL OFFICER	17	Convey Allowance200 5	55,000
JAVED KHAN	315420	BM6011	PRIMARY HEALTH CARE TECHN	14	House Rent Allowance	26,568
Total						2,574,849

Annexure – 05
Para No. 2.5.3.7

Detail of sales tax included in cost.

S.No	Name of Firms	Inclusive of sales tax	Sales tax	Exclusive of sales tax
1	M/S FRIEND TRADERS	1,042,000	151,402	890,598
2	M/S IHTISHAM ENTERPRISES	443,250	64,404	378,846
3	M/S FORCARE	1,695,000	246,282	1,448,718
4	M/S M.K.J ASSOCIATE	713,596	103,685	609,911
5	M/S SUDAIS ASSOCIATE	1,113,000	161,718	951,282
6	M/S HOORA PHARMA	1,017,000	147,769	869,231
7	M/S ULTRADENT HEALTHCARE	784,000	113,915	670,085
8	M/S MIRZA NIAZ MUHAMMAD	3,364,020	488,789	2,875,231
9	M/S PROFESSIONAL HOSPITAL	257,620	37,432	220,188
10	M/S IBS PHARMACEITICAL	526,400	76,485	449,915
11	M/S IBS PHARMACEITICAL	1,258,000	182,786	1,075,214
12	M/S MOTORA ENGINEERING	5,967,000	867,000	5,100,000
13	M/S NOVATEK PAKISTAN	9,400,000	1,365,812	8,034,188
14	M/S IHTISHAM ENTERPRISES	583,940	84,846	499,094
15	M/S ULTRADENT HEALTHCARE	1,078,000	156,632	921,368
16	M/S IDEAL BUSINESS	900,000	130,769	769,231
17	M/S MIRZA NIAZ MUHAMMAD	1,497,500	217,585	1,279,915
18	M/S NOOR ENTERPRISES	12,833,200	1,864,653	10,968,547
19	M/S ALAM MEDIX	270,000	39,231	230,769
20	M/S PARADISE EXPORT	152,200	22,115	130,085
21	M/S PARADISE EXPORT	184,500	26,808	157,692
22	M/S QAZZAFI SURGICAL	446,000	64,803	381,197
23	M/S MED EXPRESS	136,500	19,833	116,667
24	M/S QAZZAFI SURGICAL	1,593,800	231,578	1,362,222
25	M/S THANKFULL AGENCY	152,100	22,100	130,000
26	M/S PROFESSIONAL HOSPITAL	14,800	2,150	12,650
27	M/S ORIENT ENERGY	2,078,290	301,974	1,776,316
Total		49,501,716	7,192,557	42,309,159

Annexure – 06
Para No. 2.5.3.8

Detail of medicine not supplied.

C.C	S/ No.	Supplier	supply order date	Deliver y No & Date	Treasury Cheque No & Date	DD Designated Cheque No & Date	Amount	Penalty
BM6 272	1	Hasheer Surgical	14/1/19	not delivere d	763877/ 17.6.19	DD 3293319 /8/7/19	546,300	38,241
	2	Getz	25/5/19	not delivere d	763885/ 17.6.19	dd 3293314 /8.7.19	650,000	45,500
BM6 270	3	Lasani Health Care	24.05.201 9	not delivere d	765788/24 /6/19	08.07.2019	250,000	17,500
Total							1,446,300	101,241

Annexure –07
Para No. 2.5.4.1

Detail of medical equipments not inspected

S.No	Name of Firms	Total Amount of Bill	Inspection
1	M/S QAZZAFI SURGICAL	446,000	Pending
2	M/S MED EXPRESS	136,500	Pending
3	M/S QAZZAFI SURGICAL	1,593,800	Pending
4	M/S THANKFULL AGENCY	152,100	Pending
5	M/S PROFESSIONAL HOSPITAL	14,800	Pending
6	M/S ORIENT ENERGY	2,078,290	Pending
7	M/S PROFESSIONAL HOSPITAL	257,620	Pending
Total		4,679,110	

Annexure – 08
Para No. 2.5.4.1

Detail of medicine without DTL Reports

C.C	S/No.	Supplier	invoice No & Date	Amount	DTL Repot Date
BM6272	1	Novamed	10010911/ 23/1/2019	843,200	not received
	2	Amsons	AM 230 /5.2.19	279,000	not received
	3	MS Bosh	19090011/ 17.5.19	839,971	not received
	4	MS Zafa	19-079Z/ 4.2.19	747,500	not received
BM6277	5	Fynk Pharma	106/14.01.19	318,000	not received
BM6262	6	Zafa Pharma	242-Z/13.06.19	250,000	not received
	7	Gets Pharma	205155/20.02.19	404,750	not received
Total				3,682,421	

Annexure – 09
Para No. 2.5.4.4

Detail of penalty for late supply of equipments

S.No	Name of Firms	Total Amount of Bill	supply order date	Delivery date	Delay in months	Penalty @5%
1	M/S FRIEND TRADERS	1,042,000	30.04.2017	10.02.2018	9	52,100
2	M/S FORCARE	1,695,000	30.11.2017	27.03.2018	4	84,750
3	M/S M.K.J ASSOCIATE	713,596	30.11.2017	04.06.2018	5	35,680
4	M/S SUDAIS ASSOCIATE	1,113,000	23.06.2018	07.01.2019	6	55,650
5	M/S HOORA PHARMA	1,017,000	29.06.2018	20.09.2018	3	50,850
6	M/S ULTRADENT HEALTHCARE	784,000	28.06.2018	15.04.2019	9	39,200
7	M/S MIRZA NIAZ MUHAMMAD	3,364,020	30.11.2017	12.07.2018	7	168,201
8	M/S IBS PHARMACEITICAL	1,258,000	29.06.2018	08.01.2019	6	62,900
9	M/S MOTORA ENGINEERING	5,967,000	30.11.2017	09.03.2018	3	298,350
10	M/S NOVATEK PAKISTAN	9,400,000	30.11.2017	28.06.2018	3	470,000
11	M/S ULTRADENT HEALTHCARE	1,078,000	30.11.2017	16.10.2018	8	53,900
12	M/S IDEAL BUSINESS	900,000	30.11.2017	08.05.2018	5	45,000
13	M/S MIRZA NIAZ MUHAMMAD	1,497,500	28.06.2018	01.12.2018	6	74,875
14	M/S NOOR ENTERPRISES	12,833,200	30.11.2017	26.03.2018	4	641,660
15	M/S QAZZAFI SURGICAL	1,593,800	30.11.2017	23.02.2018	3	79,690
Total		44,256,116				2,212,806

Annexure – 10
Para No. 2.5.5.1

Detail of medicines without clinical efficacy reports

S/No.	Supplier	invoice No & Date	Amount	Clinical Efficacy Report
1	Novamed	10010911/ 23/1/2019	843,200	Nil
2	Nabi Qasim	19020127/14.2.19	451,750	Nil
3	Hasheer Surgical	1584/ 22.1.19	546,300	Nil
4	Getz	205108/ 25.1.19	650,000	Nil
5	Amsons	AM 230 /5.2.19	289,000	Nil
6	MS Bosh	19090011/ 17.5.19	839,971	Nil
7	MS Surge	7980/ nil	177,200	Nil
8	MS Zafa	19-079Z/ 4.2.19	747,500	Nil
9	MS Davis	29/18-19/ 31.1.19	319,360	Nil
10	MS Cotton Craft	396/ 30.1.19	139,500	Nil
11	Rutex pharma	3868/ 14.2.19	129,000	Nil
12	Stanly Pharma Pvt Ltd	141/18.01.19	2,267,500	Nil
13	Stallion Pharma	5609/23.10.19	1,968,200	Nil
Total			9,368,481	

Annexure – 11
Para No. 2.5.5.2

Detail of Erroneous draws in Favour of DDO

Sr No	Department Name	Head of A/c	Detail of Items	Amount
1.	Deputy Commissioner	A03806	Transportation of goods	17,500
2.		A03807	POL Charges	2,904,865
3.		A03901	Stationary	1,014,950
4.		A03919	Fair & exhibition	195,000
5.		A03970	Other	1,094,387
6.	-do-	A06301	Entertainment & gifts	197,960
7.		A09202	Software	300,000
8.		A09501	Purchase of transport	263,255
9.		A09601	Purchase of Machinery	711,150
10.		A09701	Purchase of Furniture	370,900
11.		A13001	Repair of transport	1,035,100
12.		A01310	Repair of M&E	125,000
13.		A013201	Repair of Furniture	125,000
14.		A03902	Printing	340,900
Total				8,696,967

Annexure – 12

Para No. 2.5.5.3

Detail of performance guarantee of firms

S.No	Name of Firms	Total Amount of Bill	Performance guarantee
1	M/S FRIEND TRADERS	1,042,000	104,200
2	M/S IHTISHAM ENTERPRISES	443,250	44,325
3	M/S FORCARE	1,695,000	169,500
4	M/S M.K.J ASSOCIATE	713,596	71,359
5	M/S SUDAIS ASSOCIATE	1,113,000	111,300
6	M/S HOORA PHARMA	1,017,000	101,700
7	M/S ULTRADENT HEALTHCARE	784,000	78,400
8	M/S MIRZA NIAZ MUHAMMAD	3,364,020	336,402
9	M/S PROFESSIONAL HOSPITAL	257,620	25,762
10	M/S IBS PHARMACEITICAL	526,400	52,640
11	M/S IBS PHARMACEITICAL	1,258,000	125,800
12	M/S MOTORA ENGINEERING	5,967,000	596,700
13	M/S NOVATEK PAKISTAN	9,400,000	940,000
14	M/S IHTISHAM ENTERPRISES	583,940	58,394
15	M/S ULTRADENT HEALTHCARE	1,078,000	107,800
16	M/S IDEAL BUSINESS	900,000	90,000
17	M/S MIRZA NIAZ MUHAMMAD	1,497,500	149,750
18	M/S NOOR ENTERPRISES	12,833,200	1,283,320
19	M/S ALAM MEDIX	270,000	27,000
20	M/S PARADISE EXPORT	152,200	15,220
21	M/S PARADISE EXPORT	184,500	18,450
22	M/S QAZZAFI SURGICAL	446,000	44,600
23	M/S MED EXPRESS	136,500	13,650
24	M/S QAZZAFI SURGICAL	1,593,800	159,380
25	M/S THANKFULL AGENCY	152,100	15,210
26	M/S PROFESSIONAL HOSPITAL	14,800	1,480
27	M/S ORIENT ENERGY	2,078,290	207,829
Total		49,501,716	4,950,172

Annexure – 13
Para No. 2.5.5.4

Detail of taxes not deducted

S.No	Name of Firms	Total Amount of Bill	1% Stamp Duty	Disable Person Revenue	Income Tax
1	M/S FRIEND TRADERS	1,042,000		2,000	46,890
2	M/S IHTISHAM ENTERPRISES	443,250		2,000	19,946
3	M/S FORCARE	1,695,000		2,000	76,275
4	M/S M.K.J ASSOCIATE	713,596		2,000	32,112
5	M/S SUDAIS ASSOCIATE	1,113,000		2,000	50,085
6	M/S HOORA PHARMA	1,017,000		2,000	45,765
7	M/S ULTRADENT HEALTHCARE	784,000		2,000	35,280
8	M/S MIRZA NIAZ MUHAMMAD	3,364,020		2,000	151,381
9	M/S PROFESSIONAL HOSPITAL	257,620		2,000	11,593
10	M/S IBS PHARMACEITICAL	526,400		2,000	23,688
11	M/S IBS PHARMACEITICAL	1,258,000		2,000	56,610
12	M/S MOTORA ENGINEERING	5,967,000		2,000	268,515
13	M/S NOVATEK PAKISTAN	9,400,000		2,000	423,000
14	M/S IHTISHAM ENTERPRISES	583,940		2,000	26,277
15	M/S ULTRADENT HEALTHCARE	1,078,000		2,000	48,510
16	M/S IDEAL BUSINESS	900,000		2,000	40,500
18	M/S NOOR ENTERPRISES	12,833,200		2,000	577,494
19	M/S ALAM MEDIX	270,000		2,000	12,150
26	M/S PROFESSIONAL HOSPITAL	14,800	148	2,000	666
27	M/S ORIENT ENERGY	2,078,290	20,783	2,000	93,523
		45,339,116	20,931	40,000	2,040,260
Grand Total					2,101,191

Annexure – 14
Para No. 2.5.5.4

Detail of non-deposit of taxes

S/No.	Supplier	invoice No & Date	Treasury Cheque No & Date	Amount	Income tax @4%
1	Novamed	10010911/ 23/1/2019	763697/10.6.19	843,200	37,944
2	Nabi Qasim	19020127/14.2.19	763698/10.6.19	451,750	20,329
3	Hasheer Surgical	1584/ 22.1.19	763877/ 17.6.19	546,300	24,584
4	Getz	205108/ 25.1.19	763885/ 17.6.19	650,000	29,250
5	Amsons	AM 230 /5.2.19	763886/ 17.6.19	289,000	13,005
6	MS Bosh	19090011/ 17.5.19	763880/ 17.6.19	839,971	37,799
7	MS Surge	7980/ nil	763696/ 17.6.19	177,200	7,974
8	MS Zafa	19-079Z/ 4.2.19	763699/ 10.6.17	747,500	33,638
9	MS Davis	29/18-19/ 31.1.19	763695/ 10.6.19	319,360	14,371
10	MS Cotton Craft	396/ 30.1.19	763684/ 3.6.19	139,500	6,278
11	Anayat Medicose	416/ 18.3.19	not available	3,144,500	141,503
12	Rutex pharma	3868/ 14.2.19	763518/10.6.19	129,000	5,805
13	Al-Mahad Entp. Karachi	2658/28/2/18	765788/14.06.19	600000	27,000
14	Sami Pharma Karachi	NIL	763716/10.06.19	158000	7,110
15	Paktex Industries	583/15.02.19	763715/10.06.19	510590	22,977
16	Lasani Health Care	66/02.10.18	763714/10.06.19	500000	22,500
17	Stanly Pharma Pvt Ltd	141/18.01.19	763721/11.10.19	2267500	102,038
18	Fynk Pharma	106/14.01.19	763701/10.06.19	318,000	14,310
19	Injection system Pvt Ltd	59/26.03.19	not available	499999	22,500
20	Sanofi Aventis	063/15.02.19	763711/10.06.19	464592	20,907
21	Brooks Pharma	767801/30.01.19	763712/10.06.19	423000	19,035
22	Mass Pharma	205146/09.02.19	763713/10.06.19	192000	8,640
23	Stallion Pharma	5609/23.10.19	not available	1968200	88,569
24	Amson Vaccine Pharma	AM-215/14.04.19	763879/17.06.19	150000	6,750
25	Zafa Pharma	242-Z/13.06.19	765784/17.06.19	250000	11,250
26	Gets Pharma	205155/20.02.19	763710/10.06.19	404750	18,214
				16,983,912	764,276

Annexure – 15
Para No. 2.5.5.4

Detail of non-deposit of taxes

S.No	Name of Firms	Total Amount of Bill	1% Stamp Duty	Disable Person Revenue	Income Tax	Sales Tax
1	M/S FRIEND TRADERS	1042,000	10420	2000	0	0
2	M/S IHTISHAM ENTERPRISES	443,250	4233	0	0	0
3	M/S FORCARE	1695,000	16950	0	0	0
4	M/S M.K.J ASSOCIATE	713,596	7136	0	0	0
5	M/S SUDAIS ASSOCIATE	1113,000	9680	0	0	0
6	M/S HOORA PHARMA	1017,000	10170	2000	0	0
7	M/S ULTRADENT HEALTHCARE	784,000	7840	0	0	0
8	M/S MIRZA NIAZ MUHAMMAD	3364,020	33640	2000	0	0
9	M/S PROFESSIONAL HOSPITAL	257,620	2576	0	0	0
10	M/S IBS PHARMACEITICAL	526,400	5264	0	0	0
11	M/S IBS PHARMACEITICAL	1258,000	12580	2000	0	0
12	M/S MOTORA ENGINEERING	5967,000	59670	2000	0	173400
13	M/S NOVATEK PAKISTAN	9400,000	94000	2000	0	0
14	M/S IHTISHAM ENTERPRISES	583,940	5839	0	0	0
15	M/S ULTRADENT HEALTHCARE	1078,000	10780	2000	0	0
16	M/S IDEAL BUSINESS	900,000	9000	0	0	0
17	M/S MIRZA NIAZ MUHAMMAD	1497,500	14975	2000	67388	0
18	M/S NOOR ENTERPRISES	12833,200	128332	2000	0	0
19	M/S ALAM MEDIX	270,000	2700	0	0	0
20	M/S PARADISE EXPORT	152,200	1522	0	6849	0
21	M/S PARADISE EXPORT	184,500	1845	0	8303	0
22	M/S QAZZAFI SURGICAL	446,000	4260	0	20070	0
23	M/S MED EXPRESS	136,500	1339	0	2588	0
24	M/S QAZZAFI SURGICAL	1,593,800	15938	0	2000	0
25	M/S THANKFULL AGENCY	152,100	1453	0	6845	0
26	M/S PROFESSIONAL HOSPITAL	14,800		0		0
27	M/S ORIENT ENERGY	2,078,290		0		0
Total			472,142	18,000	114,043	173,400

Annexure – 16
Para No. 3.5.1.3

Detail of excess payment to contractors

Package No 10 for 2018-19	Amount
Estimated Cost	3,650,000
Less 29% below	1,058,500
Gross Payment	2,591,500
Gross payment made	3,754,611
Gross O/P	1,163,111
Less deductions	488,700
Net O/P to contractor	674,411
Package No 24 for 2017-18	
Estimated Cost	2,700,000
Less 20% below	540,000
Gross Payment	2,160,000
Less All deductions	441,134
Net payment	1,718,866
Paid to Contractor	2004879
Net O/P to contractor	286,013
Package No 27 for 2017-18	
Estimated Cost	3,200,000
Less 27.35% below	880,000
Gross Payment	2,320,000
Less All deductions	457778
Net payment	1,868,215
Paid to Contractor	2,086,048
Net O/P to contractor	223,833
Total over payment	(674,411+286,013+223,833) 1,184,257

Annexure – 17
Para No. 3.5.2.1

Detail of penalty for late completion of schemes

Sr No	FY	Description	E/Cost	Penalty
1	2018-19	Package No 1	2,950,000	295,000
2	2018-19	Package No 2	2,930,000	293,000
3	2018-19	Package No 3	1,700,000	170,000
4	2018-19	Package No 4	2,950,000	295,000
5	2018-19	Package No 5	3,450,000	345,000
6	2018-19	Package No 6	2,900,000	290,000
7	2018-19	Package No 7	3,500,000	350,000
8	2018-19	Package No 8	3,970,000	397,000
9	2018-19	Package No 9	2,900,000	290,000
10	2018-19	Package No10	3,650,000	365,000
11	2018-19	Package No11	4,000,000	400,000
12	2018-19	Package No12	4,000,000	400,000
13	2018-19	Package No13	3,910,000	391,000
14	2018-19	Package No14	4,000,000	400,000
15	2018-19	Package No15	4,000,000	400,000
16	2018-19	Package No16	2,950,000	295,000
17	2018-19	Package No17	3,150,000	315,000
18	2018-19	Package No18	3,840,000	384,000
19	2018-19	Package No19	2,450,000	245,000
20	2018-19	Package No20	3,650,000	365,000
21	2018-19	Package No21	3,950,000	395,000
22	2018-19	Package No22	3,900,000	390,000
23	2018-19	Package No23	2,400,000	240,000
24	2018-19	Package No24	2,400,000	240,000
25	2018-19	Package No25	2,550,000	255,000
26	2018-19	Package No26	2,900,000	290,000
27	2018-19	Package No27	3,900,000	390,000
28	2018-19	Package No28	3,950,000	395,000
29	2018-19	Package No29	2,150,000	215,000
30	2018-19	Package No30	4,000,000	400,000
31	2018-19	Package No31	3,700,000	370,000
32	2018-19	Package No32	3,600,000	360,000

33	2018-19	Package No33	1,500,000	150,000
34	2018-19	Package No34	3,400,000	340,000
35	2018-19	Package No35	2,400,000	240,000
		Total	113,550,000	11,355,000

Annexure – 18
Para No. 3.5.2.1

Detail of penalty on late completion of schemes

#	Description	Year	E/Cost	10% penalty
1	Package No 1	2018-19	2500,000	250,000
2	Package No 2	2018-19	3,450,000	345,000
3	Package No 3	2018-19	2,000,000	200,000
4	Package No 4	2018-19	3,700,000	370,000
5	Package No 5	2018-19	3,550,000	355,000
6	Package No 6	2018-19	3,000,000	300,000
7	Package No 7	2018-19	3,000,000	300,000
8	Package No 8	2018-19	2,800,000	280,000
9	Package No 2	2017-18	1,500,000	150,000
10	Package No 2	2017-18	2,300,000	230,000
11	Package No 3	2017-18	5,100,000	510,000
12	Package No 4	2017-18	2,700,000	270,000
13	Package No 5	2017-18	4,750,000	475,000
14	Package No 6	2017-18	5,600,000	560,000
15	Package No 7	2017-18	4,800,000	480,000
16	Package No 8	2017-18	7,800,000	780,000
Total			58,550,000	5,855,000

Annexure – 19
Para No. 3.5.2.5

Detail of non-recovery of rent of shops

#	Name	Amount Due
1	Faresh Gulab on account Cabins	15,550
2	Yusuf	25,800
3	Akhtar Gul	48,000
4	Fateh Mumammad	72,800
5	Khursheed	30,000
6	Muhammad Arif	17,000
7	Gul Afzal	2,600
8	Shehzadaz	10,000
9	Gul zada	8,600
10	Gul Muhammad	29,350
11	Muhammad Ismail	33,400
12	Wajid Iqbal	80,400
13	Abdul Waheed	15,200
14	Muhammad Shafi	39,800
15	Liaqat Ali	14,000
16	Bawar Khan	8,000
17	Khurshaid	41,450
18	Saeed Ullah	18,000
19	Shehzada	36,000
20	Muhammmad Umar	3,400
21	Faiz Muhammad	114,900
22	Shafi ur Rehman	67,000
23	Niaz Ali	16,000
24	Hidayat Ullah	54,000
25	Sayyed Kareem Shah	63,500
26	Gul Zada	11,000
27	Pervaiz	59,000
28	Khan Muammad	39,000
29	Gul Muhammmad	22,000
30	Sir Zameen	49,500
31	Muhammmad Ismail	46,800
34	Shah Ahmed	18,000
35	Habib Ur Rehman on account of Shops	37,920

36	Shafi ur Rehman	47,220
37	Saleh Rehman	52,220
38	Fazal Kareem	52,220
39	Saleh Rehman	16,800
40	Mujeeb Ur rehman	16,800
41	Safdar Rehman	16,800
	Total	1,350,030

Annexure – 20
Para No. 4.5.1.1

Detail of schemes without lab testing reports.

S. #	District	Name of VC/NCs	Status of Budget 2018-19		Fund released	Sachems		Released during FY 2018-19	Expenditure in FY 2018-19
			Approved	Not Approved		Nos of Schemes	Completed		
1	Battagram	NC Ajmera Proper	Approved			9	6	970,000	773,559
2	Battagram	VC Peshora	Approved			24	16	1,940,000	1,133,152
3	Battagram	VC Rajdhari	Approved			10	6	1,455,000	979,310
4	Battagram	VC Kuzabanda	Approved			5	3	1,455,000	1,154,231
5	Battagram	VC Trand	Approved			8	5	1,455,000	1,046,501
6	Battagram	VC Gidri	Approved			13	8	1,212,500	921,364
7	Battagram	VC Gijbori	Approved			29	19	2,425,000	2,153,458
8	Battagram	VC Paimal Sharif	Approved			11	5	1,212,500	962,609
9	Battagram	VC Batamori Shamali	Approved			13	6	1,455,000	912,200
10	Battagram	NC Thakot	Approved			15	12	1,697,500	1,184,228
11	Battagram	NC Ajmera Bar Paw	Approved			7	3	1,212,000	785,234
12	Battagram	NC Ajmera Kuz Paw	Approved			5	3	1,455,000	852,631
13	Battagram	NC Chappergaram.	Approved			5	2	1,940,000	1,250,631

14	Battagram	NC Tamai	Approved			15	9	1,212,500	1,070,934
15	Battagram	NC Matta Medan	Approved			16	11	1,455,000	1,148,901
16	Battagram	NC Battagram Proper	Approved			8	5	1,697,500	1,252,631
17	Battagram	NC Battagram Upper	Approved			6	3	1,212,500	963,251
18	Battagram	NC Battagram Lower	Approved			4	3	1,455,000	1,152,631
19	Battagram	NC Arghashori.	Approved			18	9	1,212,000	1,004,970
20	Battagram	VC Ughaz Banda	Approved			12	8	1,212,000	965,000
21	Battagram	VC Shingli Payen	Approved			3	2	1,212,500	997,000
22	Battagram	VC Kot Gala	Approved			12	8	1,212,500	1,089,612
23	Battagram	VC Dabrai	Approved			11	8	1,212,500	990,000
24	Battagram	VC Shamurad	Approved			8	4	1,212,500	1,012,500
25	Battagram	VC Rangeen Abad	Approved			6	4	1,212,500	1,196,231
26	Battagram	VC Bansair	Approved			4	2	1,212,000	852,631
27	Battagram	VC Shumlai	Approved			10	7	1,455,000	1,163,587
28	Battagram	VC Shah Khail	Approved			15	11	1,455,000	1,350,000
29	Battagram	VC Malkal Gali	Approved			8	6	1,455,000	1,152,697
30	Battagram	VC Hill	Approved			8	4	1,940,000	1,664,521
31	Battagram	VC Bilandkot	Approved			6	3	1,697,500	1,163,541

3 2	Battag ram	VC Tikri	Approved			19	11	1,455,000	1,271,003
3 3	Battag ram	VC Mera	Approved			11	4	1,940,000	1,426,540
3 4	Battag ram	VC Banian	Approved			21	10	1,455,000	1,133,250
3 5	Battag ram	VC Dedal	Approved			4	2	1,455,000	1,294,231
3 6	Battag ram	VC Dagai	Approved			9	7	1,212,500	1,026,572
3 7	Battag ram	VC Bandigo	Approved			4	2	970,000	873,950
3 8	Battag ram	VC Choohan	Approved			4	2	1,212,500	957,123
3 9	Battag ram	VC Dharian	Approved			4	3	970,000	865,421
4 0	Battag ram	VC Ghari Nawab Syed	Approved			8	5	1,212,500	989,123
4 1	Battag ram	VC Shingli Bala	Approved			5	2	2,425,000	1,865,421
4 2	Battag ram	VC Battamor i Jonobi	Approved			17	8	1,212,000	1,052,631
4 3	Battag ram	VC Jesol	Approved			5	2	1,212,500	645,897
4 4	Battag ram	VC Rajmera	Approved			2	1	1,940,000	1,352,987
4 5	Battag ram	VC Bishkot	Approved			11	7	1,212,000	0
4 6	Battag ram	VC Chanjil	Approved			11	7	1,212,500	1,184,460
4 7	Battag ram	VC Phagora	Approved			15	8	2,425,000	2,125,000
4 8	Battag ram	VC Neelisha ng	Approved			21	9	1,940,000	1,610,631
4 9	Battag ram	VC Huthal Deshan	Approved			20	12	2,182,500	1,610,360
5 0	Battag ram	VC Habib Banda	Approved			17	8	1,212,500	947,676
5	Battag	VC	Approved			5	3	1,212,500	874,521

1	ram	Chetta Batta							
52	Battagram	VC Pirhari	Approved			13	3	1,455,000	1,145,620
53	Battagram	VC Barsar	Approved			8	3	1,212,000	952,631
54	Battagram	VC Biari	Approved			9	4	1,697,500	1,235,462
55	Battagram	VC Banna	Approved			6	3	1,455,000	0
56	Battagram	VC Jambera	Approved			11	6	1,697,500	1,440,870
57	Battagram	VC Rashang	Approved			19	11	1,940,000	1,611,000
58	Battagram	VC Huthal Bathkool	Approved			7	3	1,212,500	912,456
59	Battagram	VC Pazang	Approved			7	3	1,455,000	1,055,000
60	Battagram	VC Tandol Bala	Approved			10	6	1,455,000	1,191,045
61	Battagram	VC Laghrai	Approved			5	3	1,212,500	960,859
62	Battagram	VC Pashto	Approved			5	2	1,697,500	0
63	Battagram	VC Batangi	Approved			7	2	1,212,500	918,628
64	Battagram	VC Pakka Beg	Approved			8	3	1,455,000	1,046,395
65	Battagram	VC Tailoos	Approved			13	0	970,000	0
66	Battagram	VC Kas	Approved			5	1	970,000	845,820
67	Battagram	VC Koshgram	Approved			2	1	1,212,500	1,058,116
68	Battagram	VC Asharban	Approved			4	1	1,212,500	958,000
69	Battagram	VC Bateela	Approved			17	0	1,455,000	0
70	Battagram	VC Nogram	Approved			17	0	1,697,500	0
7	Battagram	VC	Approved			16	3	1,212,500	855,891

1	ram	Roopkani							
7 2	Battag ram	VC Kund	Approved			8	2	1,455,000	9,766,201
7 3	Battag ram	VC Cheeran	Approved			16	2	1,697,500	1,211,419
7 4	Battag ram	VC Kanai	Approved			17	4	1,697,500	1,200,300
7 5	Battag ram	VC Gantar	Approved			17	3	1,940,000	1,445,987
7 6	Battag ram	VC Nehar	Approved			15	4	1,455,000	1,130,105
7 7	Battag ram	VC Gangwal	Approved			12	4	1,455,000	1,231,562
7 8	Battag ram	VC Pokal	Approved			4	2	1,455,000	1,265,837
7 9	Battag ram	VC Karg	Approved			12	5	1,455,000	1,124,448
8 0	Battag ram	VC Rabat	Approved			19	7	1,697,500	1,389,562
8 1	Battag ram	VC Nul	Approved			5	2	1,455,000	1,114,563
8 2	Battag ram	VC Sakargah Bala	Approved			12	3	1,212,500	1,094,035
8 3	Battag ram	VC Tandol Payen	Approved			12	0	1,212,500	0
8 4	Battag ram	VC Aban	Approved			11	2	970,000	885,921
8 5	Battag ram	VC Bab	Approved			6	2	1,455,000	1,150,000
8 6	Battag ram	VC Qalla	Approved			15	5	1,455,000	1,055,421
8 7	Battag ram	VC Sorgai	Approved			8	4	1,212,500	1,152,963
8 8	Battag ram	VC Bojrai	Approved			10	3	1,212,500	1,045,632
8 9	Battag ram	VC Barai	Approved			15	4	1,455,000	1,178,542
9 0	Battag ram	VC Sakargah Payen	Approved			13	5	1,212,500	985,921
Total:			90			953	435	129,734,000	103,022,755

Annexure-21
Para No. 4.5.1.2

Detail of schemes not technically sanctioned.

S. No	Name of NC/VC	Contractot Name	No. of scheme executed	Estimated Cost	Expenditure incurred	Remarks
1.	Package No 73	Altaf Hussain & Brother	17	3.700	990,000	TS not obtained
2.	Package No 60	Abid Usman Constn co	12	2.38	865,697	TS not obtained
3.	Package No 65	Al Aziz & Co	09	2.786	1300,000	TS not obtained
4.	Package No 47	M Iqbal & CO	08	2.81	1,193,284	TS not obtained
5.	Package No 57	Tanoli Constn Co	13	2.40	965,543	TS not obtained
6.	Package No 64	Abdul Qayyum	23	3.500	943,000	TS not obtained
7.	Package No 66	Pashto & Co	09	2.885	1,591,296	TS not obtained
8.	Package No 31	Do	19	3.050	14,99,853	TS not obtained
9.	Package No 75	M Iqbal Trand	15	2.37	61,380	TS not obtained
Total				25.881	8,010,067	

Annexure – 22
Para No. 4.5.2.1

Detail of award of contract at higher rates

Sr No	Detail of Schemes	E/cost	Name of contractor	%tage Below	Work awarded to	Loss
01	Package No 7	2,000,000	M/S M Iqbal Khan	10% below	Not awarded	0
02			M/S obaid ullah	At par	Awarded	200,000
03	Package No 10	1,000,000	M/S M Iqbal Khan	7.05% below	Not awarded	0
04			M/S Haider Khan	At par	Awarded	70,500
05	Package No 22	2,400,000	M/S M Iqbal Khan	7.13% below	Not awarded	0
06			M/S Obaid ullah	At par	Awarded	171,120
07	Package No 15	2,785,000	M/S M Iqbal Khan	6% below	Not awarded	0
08			M/S Ehsan Ullah khan	At par	Awarded	167,100
09	Package No 20	2,000,000	M/S M Iqbal Khan	7.51% Below	Not awarded	0
10			M/S Naeem Khan	0.025% below	Awarded	149,700
11	Package No37	4,000,000	M/S M Iqbal Khan	5.30 % Below	Not awarded	0
12			M/s Naeem	At par	Awarded	212,000
13	Package No 69	2,444,000	M/S Naeem	2% below	Not awarded	0
14			M/S Iqbal Khan	At par	Awarded	48,880
15	Package No 48	3,000,000	M/S Iqbal Khan	4.50 % Below	Not awarded	0
16			M/S Ali Jan	2% below	Awarded	75,000
17	Package No 71	2,800,000	M/S Abdur Raheem	6.40 % Below	Not awarded	0
18			M/S Iqbal khan	At par	Awarded	179,200
19	Package No 74	4,400,000	M/S Abdur Rehman Khan	7.60 % Below	Not awarded	0
20			Naeem	At par	Awarded	334,400
21	Package No 63	3,200,000	M/S Naeem	5% Below	Not awarded	0
22			M/S m Iqbal Khan	At par	Awarded	160,000
Total						1,767,900

Annexure – 23
Para No. 4.5.2.2

Detail of non imposition of Penalty

S. No	Name of NC/VC	Contractor Name	No. of scheme executed	Estimated Cost	Expenditure incurred	Start date	Completion date	Penalty	Remarks
1.	Package No 73	Altaf Hussain & Brother	17	3.700	990,000	Not mentioned	Not mentioned in W order	370,000	Work in progress
2.	Package No 60	Abid Usman Constn co	12	2.38	865,697	28.3.19	Not mentioned in work order	380,000	Work in progress
3.	Package No 65	Al Aziz & Co	09	2.786	1300,000	25.4.19	Do	280,000	Work in progress
4.	Package No 47	M Iqbal & CO	08	2.81	1,193,284	25.3.19	25.9.19	281,000	Work in progress
5.	Package No 57	Tanoli Constn Co	13	2.40	965,543	26.3.19	Not mentioned in Work order	240,000	Work in progress
6.	Package No 64	Abdul Qayyum	23	3.500	943,000	28.3.19	Not mentioned in W order	350,000	Work in progress

7.	Packa ge No 66	Pashto & Co	09	2.885	1,591,296	25.3.19	Do	288,500	Work in progre ss
8.	Packa ge No 31	Do	19	3.050	14,99,853	Not mentio ned in w order	Not mentio ned in w order	305,000	Work in progre ss
9.	Packa ge No 75	M Iqbal Trand	15	2.37	61,380	27.3.19	27.6.19	237,000	Work in progre ss
Total Rs.				25.881	8,010,067			2,731,500	