



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

AUDIT YEAR 2020-21

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 (amended in 2019) 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 and Development Authorities in district Battagram for the financial year 2019-20. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2020-21 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 reminders.

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(amended in 2019) 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 35 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 (amended in 2019). 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 (Administrator) 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 (Administrator) 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 (Administrator) 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.2,600.121 million and Rs.2.849million respectively for the financial year 2019-20.

Audit coverage relating to expenditure for the current audit year comprises 16 formations of 04 PAOs having a total expenditure of Rs.2,517.597 million for the financial year 2019-20. In terms of percentage, the audit coverage for expenditure is 96% 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.109.030million for the financial year 2019-20. 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.50.38 million was pointed out in this report. No recovery against these figures was reported.

c. Audit Methodology

Audit was conducted according to INTOSAI guidelines for compliance audit and Financial Audit Manual of AGP.

Audit procedure employed to obtain evidence were inspections, analytical procedures, observations and computations.

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

Internal control is designed to address risks and to provide reasonable assurance that, pursuit of entity's mission, its objectives are being achieved.

Comments on the five components of internal control are given below:

The organizational structure followed in the local Government Offices was according to the LGA 2013 (amended in 2019)

No activity i.e. risks identification, risk evaluation and appropriate responses were carried out in the local government.

Accounts were not reconciled with the DAO by TMAs. No review was carried out of the performances.

Internal and external communications followed Government instructions. However, TMAs did not follow the accounting procedure given in the APPM.

No system of monitoring was found to track the progress of District Government towards its objectives. No internal Auditor was appointed. Annual Review of internal control was also not carried out.

f. Audit Findings of the Report

- i. Non-compilation/Consolidation of Accounts of Local Governments- Rs.508.693 million¹
- ii. Unauthorized payments to DDOs instead of crossed cheques to vendors - Rs366.363 million²
- iii. Unverified payment –Rs.51.566 million³
- iv. Non-production of auditable record was noted in 01 case amounting to Rs.9.604 million.⁴

¹ Para 1.2.1

² Para 1.2.2

³ Para 1.2.3

- v. HR/Employees related irregularities were noted in 07 cases amounting to Rs.9.041 million⁵.
- vi. Procurement related 02 cases were noted amounting to Rs.2.465 million⁶.
- vii. Management of accounts with commercial Banks related 02 cases were noted amounting to Rs.50.237 million⁷.
- viii. Values for money were noted in 07 cases amounting to Rs.2,589.45 million.⁸
- ix. Others, including cases of accidents, negligence etc. were noted in 21cases amounting to Rs.312.279 million.⁹

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

g. Recommendations

- i. TMA accounts needs to be consolidated at DAO level.
- ii. 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.
- iii. Departments need to implement all the components of internal control for ensuring effective and efficient utilization of public money.
- iv. Strenuous efforts need to be made by the departments to recover outstanding dues on account of rent of shops, revenue contracts and income tax.

⁴ Para 2.5.1.1

⁵ Para 2.5.2.1 to 2.5.2.7

⁶ Para 2.5.2.8 to 2.5.2.9

⁷ Para 2.5.2.10 and 4.5.1.1

⁸ Para 2.5.3.1 to 2.5.3.7

⁹ Para 2.5.4.1, 3.5.1.1to 3.5.1.14 and 4.5.2.1 to 4.5.2.6

CHAPTER-1

Public Financial Management

1.1 Sectoral Analysis

Introduction

After promulgation of Local Government Act, 2013(amended in 2019), Local Government elections were held in 2015, which resulted in formation of three tiers of government in each district of Khyber Pakhtunkhwa. On the expiration of tenure of the district councils, tehsil councils and village and neighborhood councils in the province, Local Government, Election and Rural Development department in its notification dated 4th September, 2019 authorized the DCs, TMOs and Assistant Directors Local Government and Rural Development Department to perform functions of respective Nazameen under local Government Act 2013(amended in 2019), till formation of new elected local Government.

In the light of LGE&RDD's notification dated 4th September, 2019 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, Town Municipal Administration is headed by Town Municipal Officer who is the Principal Accounting Officer for the Town Municipal Administration whereas Assistant Director LGE&RDD is the Principal Accounting Officer for Village/Neighborhood Councils.

In District Battagram, funds amounting to Rs.2,699.782 million were allocated to 103 formations working under 04 PAOs. Expenditure of Rs.2,600.121 million was made resulted into saving of Rs.99.661 million. Receipts of Rs. 2.849 million were collected through these formations during the financial year 2019-20. Audit coverage relating to expenditure for the current audit year comprises 16 formations of 04 PAOs having a total expenditure of Rs.1,548.113 million for the financial year 2019-20. In terms of percentage, the audit coverage for expenditure is 59.54% of auditable expenditure. Similarly, audit coverage for receipts is 100%.

According to Section 36(3) of Local Government Act 2013 (amended in 2019), the District Accounts Officer shall, quarterly and annually consolidate the accounts of Local Governments, which were Rs.508.693 million not consolidated into Local Government Financial Statements. Similarly, the expenditure of Rs.366.363 million were directly paid to DDO instead of crossed cheque to the vender.

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 (amended in 2019). The District Government could not establish & maintain Public Fund account as required under section 30 of LGA 2013 (amended in 2019). 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 (amended in 2019). The receipts collected as taxes/fees/rents under section 18 of LGA-2013 (amended in 2019). 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 (amended in 2019), 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 (amended in 2019).

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 Battagram is considered one of the less developed districts in the province with regard to education. The district has 743 primary, middle and secondary schools including 492 for boys and 251 for girls.

The total enrollment is 66,069 including 42,452 boys and 23,617 girls. 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 33% the Gross Enrollment Rate (GER) is 66%, and the Net Enrollment Rate (NER) is 57% 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 5,000 children for current year, against which 5,074 kids were enrolled; wherein, DEO (Male) and DEO (Female) enrolled 3,267 and 1,807 children respectively. Similarly, annual average of teacher's attendance rate and student attendance rate as per independent Monitoring Unit (IMU) data were approximately 86% & 73% respectively. Furthermore, 87% 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 36%.

Health

Health is another important sector of District Battagram with a total of 41 Health facilities spread across the district, among which 3 are urban (1 MCH Center, 1 TBC and 1 RHC Thakot) while the rest are rural based. Their further break-up is 28 BHUs, 10 CDs and 2 RHCs 1 Type D Hospital with the total catchment area population of approximately 0.4 million 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, 5,820 babies were born with in primary and secondary health facilities respectively. Out of them, 1 infant and 28 maternal death were recorded. Lab investigations and diagnostic facilities were

also fully utilized as 29,097 lab tests, 915 X-rays, 2,725 Ultrasounds were done in both primary and secondary health centers in district Battagram. Figures of immunization from EPI register were also very impressive as 10,617 pregnant women received TT-2 vaccines, 6,057 kids under 12 months received full immunization. 9,010 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 15 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 (amended in 2019). 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 (amended in 2019), 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 (amended in 2019).

1.2 AUDIT PARAS

1.2.1 Non-compilation/Consolidation of Accounts of Local Governments–Rs.508.693 million

According to section 36(3) of Local Government Act 2013 (amended in 2019), 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.

During certification audit of the accounts of the DAO Battagram for the financial year 2019-20, 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 (amended in 2019). Receipts and expenditure of Rs. 400.254 million and Rs.108.439 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.

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

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.

Para stands till correction of this omission.

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

1.2.2 Unauthorized payments to DDOs instead of crossed cheques to vendors –Rs.366.363 million

According to 2.3.2.8 of APPM, the accounting system shall improve controls to minimize the risk of fraud and corruption. This objective shall be addressed by issue of payment through direct bank transfer and cheques (to employees/ vender concerned) instead of payment through DDOs.

According to Finance Department Letter No: BO (W&M) /6-5/2019-20 dated 19/02/2020 states that in order to streamline the management in public account and observe fiscal discipline, it has been decided to stop forthwith all payments through open cheques or cash payments.

District Accounts Officer Battagram, paid Rs. 366,363,482 to various DDOs instead of issuance crossed cheques to Vender/Payees Accounts.

Unauthorized issuance of cheques to DDOs occurred due to weak internal control which leads to disclaimer of audit opinion.

The matter should be investigated and regularized by ensuring payments to the supplier/vendor instead of DDOs as per APPM.

1.2.3 Unverified payment –Rs.51.566 million

Para 296 of CTR read with Para 75(2) of KP City & District Govt. Budget Rules 2016, the controlling officer shall be responsible for seeing that the expenditure included in the bills, are of obvious necessity and are at fair and reasonable rates. Sanction and the requisite vouchers are all received and in order. The calculation is correct and the grants have not been exceeded over allotment.

During certification audit of Battagram for the year 2019-20 while analyzing HR data it was noticed that arrears of pay and allowances of Rs.51,565,631 was shown made which could not be verified.

True and fair view of accounts could not be presented without justification.

Para stands till correction of this omission.

The payment practices of the District government 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 (amended in 2019), 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 (amended in 2019) 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

S.No	Description	Total No's	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue /Receipts audited FY 2019-20 (Rs. in million)
1.	Formations	16	4	815.886	0

2.2 Comments on Budget and Accounts (Variance Analysis)

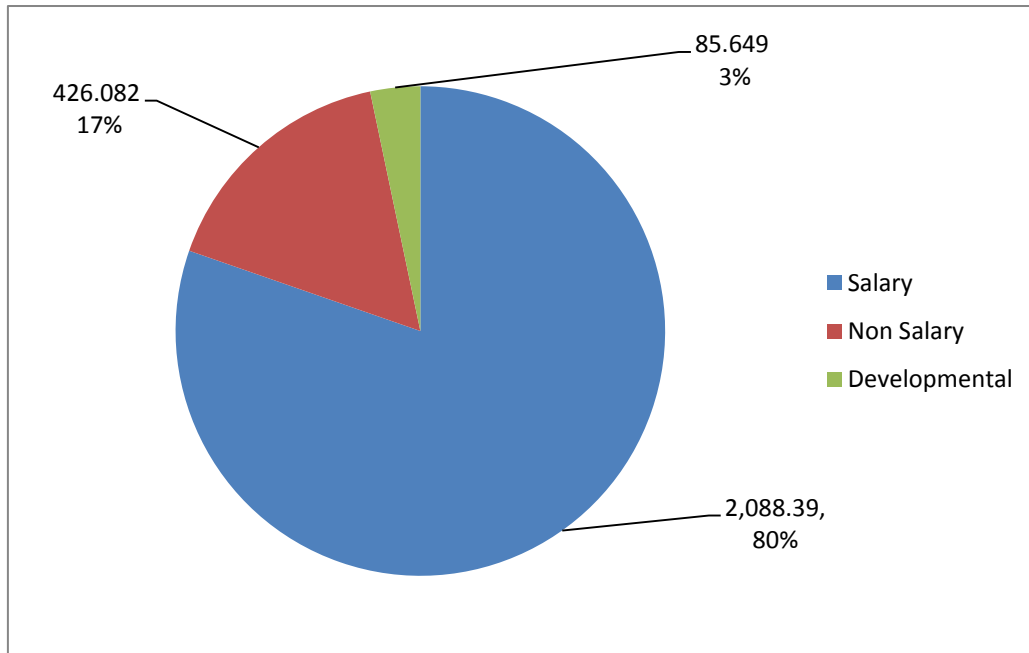
(Rs in millions)

District Government Battagram				
2018-19	Budget	Actual Expenditure/ Receipts	Excess /(Saving)	%age
Salary	2,132.20	2,088.390	(43.81)	
Non-salary	428.58	426.082	(2.50)	
Developmental	139	85.649	(53.35)	
Total	2,699.78	2600.121	(99.66)	
Receipts	0	0	0	0

The savings of Rs.99.66 million indicate inefficiency in the capacity of District Government Departments to utilize the amount of allocated funds.

EXPENDITURE 2019-20

(Rs in million)



2.3 Classified Summary of Audit Observations

Audit observations amounting¹ to Rs.2,644.934 million were raised as a result of this audit in this audit report. This amount also includes recoverable of Rs.11.206 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

S. No.	Classification	Amount (millions)
1.	Non production of record	9.604
2.	Irregularities :	
A	HR/Employees related irregularities	9.041
B	Procurement related irregularities	2.465
C	Management of Accounts with Commercial Banks	25.165
3.	Value for money and service delivery issues	2,589.450
4.	Others, including cases of accidents, negligence etc.	9.209
	Total:	2,644.934

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:

S. 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
15.	2019-20	Not Convened

2.5 AUDIT PARAS

2.5.1 Non-production of record

2.5.1.1 Non-production of Record –Rs.9.604 million

Section 14 (3) of the Auditor-General’s (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that any person or authority hindering the auditorial functions of the Auditor-General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

District Education Officer (Female) Battagram did not produce auditable record worth Rs.9.604 million for audit verification pertaining to the financial year 2019-20. Detail is given below:

S.No	Particulars	Budget	Expenditure
1.	Petty Repair	3,774,000	2,152,000
2.	Class Room Consumables	2,565,000	1,926,719
3.	ADP	9,209,063	5,525,439
	Total:	15,548,063	9,604,158

In absence of proper record, validity and accuracy of the expenditure incurred could not be verified. Further record of arrears drawn on account of pay & allowances was also not produced to audit

Audit holds that non-production of record occurred due to due to weak internal controls and negligence.

When pointed out in 10/2020, management stated that the matter will be taken up with concerned staff and the record will be produced No record was produced till finalization of this report.

Request for convening of DAC meeting was made in October 2020, however, neither record was produced to audit for verification nor was DAC meeting convened till finalization of this report.

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

AIR Para No.01 (2019-20)

2.5.2 Irregularities

HR/Employees related irregularities

2.5.2.1 Irregular payment of conveyance allowance –Rs.1.969million

According to Rule7-A of Sub Treasury Rules, the conveyance allowance is not admissible during leave period.

District Education Officer (Female) Battagram allowed payment of conveyance allowance to different teaching staff amounting Rs.1,969,040 without performing duty during COVID-19 pandemic during the year 2019-20.

S.No	Particulars of Schools	Conveyance Allowance	Amount overpaid Rs.
1.	BM-6038 Schools	393808*5 months	1,969,040

It was observed that the schools were closed as per standing instructions of Government of Khyber Pakhtunkhwa during COVID-19 w.e.f March 15, 2020. Hence payment of payment of conveyance allowance during close period was irregular and unjustified.

The irregularity occurred due to weak internal control, which is held irregular.

When pointed out in 10/2020, management stated that recovery of overpayment would be made accordingly. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in October2020,however, DAC meeting was not convened till finalization of this report.

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

AIR Para No. 07 (2019-20)

2.5.2.2 Irregularities in recruitment/appointment of staff against vacant Posts

According to Section-B of Human Resource Management sub section Appointments, of job descriptions of DDEO Female:

1. Keep regular record of all vacant posts of every category of the district staff of E&SED and get these verified from record.
2. Advertise vacancies in the press as provided in the rules after approval of the DEO.
3. Attend meetings of the Recruitment Committee and prepare merit based lists of selected candidates, and issue appointment orders with the approval of the DEO/competent authority as provided in the rules.
4. Observe quotas reserved for all categories.

District Education Officer (Female) Battagram made recruitment/appointments of various Teaching and Class-IV staff during the year 2019-20.

However, following irregularities were noticed:

1. List of vacant Posts from SDEOs was neither available on record nor obtained from concerned.
2. NOC from Surplus pool of District Administration was not obtained.
3. Advertisement in at least three National dailies was not available on record.
4. Original list received of all cadres from NTS was not available on record.
5. Minutes of meeting of District Selection Committee was not found on record.
6. Working paper duly signed by District Selection Committee.
7. Tentative merit list signed by District Selection Committee.
8. Final merit list signed by District Selection Committee.
9. UC wise merit list signed by District Selection Committee.
10. Corrigendum.
11. Criteria for posting newly recruited staff.

Further the record of posting transfer and promotions was also not provided despite several requests.

Audit observed that the irregularities occurred due to weak internal control.

When pointed out in 10/2020, management stated that the record would be shown accordingly. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in October2020,however, DAC meeting was not convened till finalization of this report.

Audit recommends regularization and appointment of teachers on vacant posts besides action against the person at fault.

AIR Para No. 08 (2019-20)

2.5.2.3 Irregular payment / non-recovery of discontinued allowances – Rs.2.750million

As per Notification No FD(PRC) 1-1/2016 Dated the Peshawar 19th July 2016, the Adhoc Relief Allowance granted w.e.f 01.07.2013,01.07.2014 have been and shall be cease to exist w.e.f 01.07.2016.

According to Accountant General, Khyber Pakhtunkhwa Memo No. Computer/HR-Lab/CIC/203 Dated: 04-08-2011, House Rent, Conveyance Allowance & 5% maintenance Charges are required to be deducted from monthly pay bills of the employees residing in the Government accommodations in the work premises.

District Education Officer (Female) Battagram paid Adhoc Relief Allowances to different employees for which they were not entitled during the year 2019-20. Detail given below:

S.No	Particulars of allowances	Amount Rs.
1.	Overpayment due to allowing discontinued allowance 50% ARA 2010	245,996
2.	Overpayment due to allowing ARA 2019 10% instead of 5% to employees BS-17,BS-18& BS-19	113,531
3.	ARA 2018 10% instead of 5%	405,248
4.	ARA 2014 which was merged in 30.06.2016 revised basic pay scales	54,823
5.	ARA Recovery from SDEO (F) Allai	1,042,834
6.	ARA Recovery from SDEO (F) Battagram	114,709
	Total:	1,977,141

It was observed that ARA was stopped as per above mentioned circular. The deduction of the said allowance and its recovery was not yet made from these employees till the date of audit i.e October, 2020.

Similarly SDEO (Female) Allai allowed HR and CA to two officers who were residing in Educational Complex Allai and were also drawing House Rent and Conveyance Allowance with their monthly salaries during the financial year 2019-20. Detail is given below:

S.No	Name of Employees	Period	Rate pm	Amount Rs.
1.	GulNaz Comp Operator	7/2018 to11/2020 HR	4,431*41	181,671
2.	..do..	Convey Allow	5000*41	205,000
3.	FarhatRafique	House Rent Allow	4,431*41	181,671
4.	..do..	Conveyance Allow	5000*41	205,000
Total :				773,342

Department authorities are directed to work out 5% maintenance charges and be recovered from above mentioned employees.

Audit observed that over payments of ARA / HRA and CA was occurred due to weak internal control which resulted in loss to government.

When pointed out in 10/2020, management stated that instructions of audit would be followed in future and progress of recovery of overpayment would be made accordingly. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in October2020,however, DAC meeting was not convened till finalization of this report.

Audit suggests inquiry and recovery of overpaid amount besides action against the person(s) at fault.

AIR Para No. 12& 13 (2019-20)

2.5.2.4 Non recovery of Conveyance Allowance –Rs.0.950 million

According to the Finance Department Government of the KPK No.FD.SR 19-86(P)(PR) dated 21.04.2014, “it is clarified that Officers/Officials who are availing Govt. vehicles are not entitled to draw conveyance allowance”.

District Education Officer (Male) Battagram allowed payment of conveyance allowance amounting Rs.802,581 to different officials during the year 2019-20. Detail is given below:

S. No	P.No.	Name of official	Position	Period	Total
1.	79571	Sharafat Khan	SDEO	1.1.2019 –to- 30.9.2020	90,000
2.		Meer Samad	SDEO (M) Primary	1.12.18 –to- 31.12.2018	60,000
3.	101376	MR. Mukhtar	District Officer	Arrear of O/P	57,581
4.	315877	Bakhtzada Khan	SDEO (Male)	Arrear of O/P	15,000
5.	316694	Muhammad faiq	ADEO (P&D)	7/2018 –to- 10/2020	145,000
6.	339017	Akhtarwahab	ADEO EstSection	7/2018 –to- 10/2020	145,000
7.		WaliurRehman	ADEO Sports	7/2018 –to- 10/2020	145,000
8.		TajMalook	ADEO Estab Primary	7/2018 –to- 10/2020	145,000
Total :					802,581

It was observed that the above officers were allocated official transport facility but they were regularly drawing Conveyance Allowance along with their monthly salary. This resulted in overpayment as detailed below:-

Similarly transport facility was also provided to three Officials who were drawing Conveyance Allowance also along with their monthly salaries. Detailed is given below:

S. No	P.No.	Name of official	Designation	Period	Total Rs.
1.	0097174	ShaheenBibi	SDEO (Female)	12/.2019-to-11/2020	60,000
2.		Nadia Bibi	SDEO (F) Primary	6/2018to 11/2019	30,000
3.		Mr. Saifullah	ADO	-	57,581
Total:					147,581

The above irregularities occurred due to weak financial controls the above action of the management resulted in over payment/loss to Government.

When pointed out in 10/2020, management stated that recovery of overpayment would be made accordingly. Reply was not satisfactory as no progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in October 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends that immediate recovery be affected from concerned under intimation to Audit.

AIR Para No. 05& 14 (2019-20)

**2.5.2.5 Irregular payment/Non-recovery of discontinued allowances
–Rs.1.346 million**

As per Notification No FD(PRC) 1-1/2016 dated: the Peshawar 19th July 2016, the Adhoc Relief Allowance granted w.e.f 01.07.2013,01.07.2014 have been and shall be cease to exist w.e.f 01.07.2016.

According to Accountant General, Khyber Pakhtunkhwa Memo No. Computer/HR-Lab/CIC/203 Dated: 04-08-2011, House Rent, Conveyance Allowance & 5% maintenance Charges are required to be deducted from monthly pay bills of the employees residing in the Government accommodations in the work premises.

District Education Officer (Male) Battagram allowed payment of Adhoc Relief Allowance(ARA) to six no employees for which they were not entitled during the year 2019-20. Detail is given below:

S.No	Name of Employees	Allowance	Amount Rs.
1.	MASOOM KHAN (DM)	ARA2010	18,270
2.	MASOOM KHAN (DM)	ARA 2014	6,930
3.	SDEO (M) Allai up to 6/2019	ARA 2014	37,507
4.	SDEO (M) Allai up to 6/2019	ARA 2012	58,800
5.	SDEO (M) Allai up to 6/2019	ARA 2011	44,089

6.	SDEO (M) Allai up to 6/2019	ARA 2010	267,629
Total:			433,225

The subject allowance was stopped as per above mentioned government instructions / circular. The deduction of said allowance and its recovery was yet not made from these employees till the dates of audit i.e. October 2020.

Similarly SDEO (Male) Allai working under the administrative control of DO (Male) Battagram allowed payment of House Rent and Conveyance allowance to six no of employees who were residing in Educational Complex Allai with in the office premises during the year 2019-20. Detail is given below:

S.No	Name of Employees	Period	Rate pm	Amount Rs.
1.	Mr. Chanzaib	7/2018 –to-11/2020 (House Rent)	4,431*41	181,671
2.	-Do-	Conveyance Allowance	5,000*41	205,000
3.	GulRehman (ASDEO)	7/2018 –to-11/2020 (House Rent)	4,431*41	181,671
4.	-Do-	Convey Allowance	5000*41	205,000
5.	Mr.Ejaz (DM)	House Rent Allow	2214*41	90,774
6.	Syed Ghazi Shah (J/C)	ARA 2019 paid 10%	1637*30	49,110
Total:				913,226

These employees were provided Government accommodation with in office premises. However, deductions of HRA were not made from their monthly salaries. Department authorities are directed to work out 5% maintenance charges and be recovered from above mentioned employees.

Audit observed that non-deduction of inadmissible allowances occurred due to weak financial control.

When pointed out in 10/2020, management stated that recovery of overpayment will be made accordingly. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in October 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends immediate recovery from the concerned besides action against the person(s) at fault.

AIR Para No. 11& 14 (2019-20)

2.5.2.6 Non-deduction of HRA and Conveyance Allowance –Rs0.933 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 failed to deduct House Rent Allowance and Conveyance Allowance amounting Rs. 812,784 from various employees who had been allotted government designated accommodation within the hospital premises during the year 2019-20. Detail is given at annex-02.

Similarly District Health Officer, Battagram did not deduct an amount of Rs.120,000 on account of conveyance allowance from two officials during the year 2019-20. Detail is given as under:

Name	P.No	Job title	Allowance	Rate pm	Total
Mohammad Saleem	345430	Coordinator	Conveyance Allow	5,000	60,000
Ghulam Ishaq	791980	Coordinator	Conveyance Allow	5,000	60,000
Total:					120,000

Audit observed that due to non-deduction of HRA & Conveyance allowance government exchequer put to loss.

When pointed out in 7/2020, management stated that that list of staff pointed out by audit has been shared with account office for immediate recovery. Reply was not satisfactory as no progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in July 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends immediate recovery besides fixing of responsibility against the person(s) at fault.

AIR Para No. 7 & 8 (2019-20)

2.5.2.7 Irregular payment of HPA, CA & UAA–Rs.1.093 million

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 during earned leave/training.

According to Government of Khyber Pakhtunkhwa Health Department Notification No. SOH(V)1-1/92 dated 02.09.1996, 25% of laboratory and x-ray share shall be paid to pathologist and radiologist accordingly.

District Health Officer Battagram made payment Rs.666,846 on account of Health Professional Allowance, Conveyance Allowance & Unattractive Area Allowance during earned leave to the officers/officials during 2019-20 which resulted loss to government. Detail is given at annex-03.

Similarly DHO, Battagram also allowed payment of Rs.426,543 as 25% share in Laboratory & X-Ray receipts to Doctors in different health facilities during the year 2019-20. Audit observed that in absence of proper qualified Pathologist and Radiologists these Doctors were not entitled for the same as they were not pathologist and radiologist. Detail is given below:

S.No.	Name of Health Facilities	Doctors share Rs.
1.	RHC Thakot	233,134
2.	RHC BannaAllai	117,007
3.	TBC Lab Battagram	22,967
4.	RHC Kuza Banda	53,435
	Total:	426,543

The irregularity occurred due to non-compliance of government instructions and weak financial controls, which resulted in loss to government exchequer.

When pointed out in July 2020, it was replied that noted for compliance and list of staff would be shared with account office for recovery. Moreover

concerned doctors would also be asked for justification of unauthorized payment of laboratory receipts. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in July 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends immediate recovery besides fixing of responsibility against the person(s) at fault.

AIR Para No. 9 & 10 (2019-20)

Procurement related irregularities

2.5.2.8 Irregular advance payment without actual purchases –Rs.1.055 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 withdrew an amount of Rs.1,054,500 on account of purchase of Furniture during the year 2019-20. Detail is given below:

S. No	Particulars	Budget	Expenditure	Balance
01.	Purchase of Furniture	1,054,500	1,054,500	0

It was observed that advance payment including GST was made to Supplier by presenting invoices of supplier. However, the furniture could not be supplied till the dates of audit i.e. 10/2020. Upon inquiry it was observed that the amount was paid to WWC Work shop Unit Mansehra and entry of stock taking has been made in the stock register to draw money from the treasury. Whereas, actual supply was not completed so far.

Audit is of the view that withdrawal of funds in advance from treasury without actual supply of furniture was against the spirit of financial discipline and violation of rules.

When pointed out in 10/2020, management stated that instructions of audit will be followed in future and progress will be shown to Audit. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in October 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends inquiry and appropriate action for supply of Furniture from concerned and handing over the same to the relevant schools under intimation to audit.

AIR Para No. 03 (2019-20)

2.5.2.9 Irregular purchase of medicine -Rs.1.410 million

According to list of MCC of Khyber Pakhtunkhwa, all kinds of medicines for government health institutions will be purchased from approved dealers of MCC at approved rates.

District Health Officer, Battagram made payment of Rs.1,410,111 on account of purchase of emergency medicines from local market during the year 2019-20. Detail is given as under:

S.No	Name of Dealer	Cheque no	Date	Amount
1.	M/s Al Rehmanmedicose	0941218	08-04-2020	98,861
2.	M/sAlBadar Medical Store	0761480	06-02-2020	49,500
3.	-Do-	0622065	22-08-2019	285,610
4.	M/sInayatMedicose	0622276	11-10-2019	976,140
			Total:	1,410,111

However there was no provision for purchase of emergency medicines in MCC list. Furthermore the local office did not constitute any purchase committee for purchase of emergency medicine.

The above irregularity occurred due to weak financial control. The above action of the management resulted in loss to Government treasury.

When pointed out in July 2020, it was replied that noted for compliance, a three members committee was formed to look after all local purchases. Reply was not cogent.

Request for convening of DAC meeting was made in October 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends regularization besides fixing of responsibility against the person(s) at fault.

AIR Para No. 12 (2019-20)

Management of Accounts with Commercial Banks

2.5.2.10 Irregular transfer and retention of funds into current bank account—Rs. 25.165 million

According to Government of Khyber Pakhtunkhwa Finance Department letter No 2 / 3- (F/L) - FD / 2007-2008 / Vol-IX dated:10-02-2014, current accounts should be converted to PLS mode and the profit earned be deposited in Government treasury under relevant head of account immediately.

Deputy Commissioner, Battagram retained Rs.25,164,929 into current account during 2019-20. These funds were deposited in current bank account No. CD-4093516973 maintained at National Bank of Pakistan Battagram. The local office was required to deposit the funds in PLS mode instead of current mode of bank account, which resulted in violation of Government's instructions and loss to the local Government.

The irregularity occurred due to violation of government rules which resulted in loss to Government.

When pointed out in July 2020, management stated that the observation has been noted and the account will be converted from current to PLS mode and would be shown to next audit. No progress was shown till finalization of this report.

Request for convening of DAC meeting was made in July 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends immediate transfer of funds to PLS mode and the profit so earned be deposited in Govt. Treasury under relevant head besides recovery to the tune of mark up for the period under report.

AIR Para No. 03 (2019-20)

2.5.3 Value for money and service delivery issues

2.5.3.1 Non-reconciliation of consolidated fund account –Rs.2,525.145 million

According to Accounts Manual Part XI that reconciliation of transactions of Receipts and Expenditure under the head of Salary, Non-salary District ADP shall be made month wise with National Bank of Pakistan and District Accounts Office.

Deputy Commissioner, Battagram allowed transfer of funds from consolidated fund account of District for the financial year 2019-20 and accordingly released to various District Devolved departments under Salary and Non-Salary aggregating to Rs. 2,525,144,900. However the same was neither reconciled with DAO nor with the National Bank of Pakistan Battagram branch.

Audit observed that irregularity occurred due to weak managerial control.

When pointed out in July 2020, management stated that final closing of DAO Battagram along with NBP is in process, as a result the necessary reconciliation of Account-IV could not be made yet. The same will be carried with the concerned departments and progress would be shown as and when completed. No progress was shown till finalization of this report.

Request for convening of DAC meeting was made in July 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends justification and reconciliation of expenditure with the relevant offices besides taking action against the person(s) at fault under intimation to audit.

AIR Para No. 01 (2019-20)

2.5.3.2 Non-disbursement of government money -Rs.50.301 million

According to Government of Khyber Pakhtunkhwa, Revenue Department's Notification No. REV. V/4/2006/Notification/LA 10973 dated 17.08.2006 read with ibid No. REV. V/4/2006/Notification/LA 12280-312 dated

27.02.2018 the entire process of acquisition of land should be completed within a period of six months from the date of notification under section 4 and the district collector will ensure attestation of mutation in favour of acquiring department within one month after issuance of award.

Deputy Commissioner, Battagram received an amount of Rs.50,301,286 on account of land acquisition for three government department's upto the year 2019-20.

S.No	Scheme	Amount Rs.	Received on	Amount Disbursed	Balance upto June, 2020
01.	Construction of play ground at MozaMaidan	47,563,668	06-05-2015	Nil	47,563,668
02.	Construction of Service Delivery Centre at Btg	2,591,414	21-10-2019	Nil	2,591,414
03.	Construction of Wildlife Check Post	146,204	15-01-2020	Nil	146,204
Total:					50,301,286

The local office could not disburse the amount of Rs. 50,301,286 among the land owners. It has also been observed that unnecessary delay in making payments leads to a number of litigations which is an extra burden on the routine working of office.

Audit observed that non-disbursement of funds occurred due to weak financial control.

When pointed out in July 2020, management stated that the amount under observation could not be disbursed due to court cases. As and when the matter decided the balance amount would be disbursed among land owners. The reply was not tenable as the amount was required to be disbursed among the land owners with six months as per government instructions.

Request for convening of DAC meeting was made in July 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends that amount of the locals may be disbursed immediately among the actual owners and avoid unnecessary delay in making payments of compensation.

AIR Para No. 06 (2019-20)

2.5.3.3 Irregular expenditure on account of construction works – Rs.1.630 million.

As per Guide for PTCs issued by Government of the Khyber Pakhtunkhwa Elementary and Secondary Education Department chapter of Procurement management S.No1 PTC committee is required to co-opt a technical person (Engineer / Overseer) available in the area for assisting in procurement of works (additional class rooms, water supply, latrines 7 boundary walls) in particular.

District Education Officer (Male) Battagram allowed incurrence of expenditure of Rs. 1,629,980 during the year 2019-20. Detail is given as under:

S.No	Particulars	Description	Amount Rs
1.	GHS Roop Kanai	Water supply	180,000
2.	..do..	Boundary Wall	400,000
3.	..do..	Solar Panel	175,000
4.	..do..	Sports	100,000
5.	GHSS Tailoos	Electrification	101,200
6.	..do..	Sports	186,000
7.	..do..	B/ wall	85,000
8.	..do..	Solar Panel	319,780
9.	..do..	Class Room floor	83,000
		Total:	1,629,980

Audit is of the view that developmental expenditure was incurred in violation of above mentioned government instructions. Moreover, no income tax/ GST was shown deducted.

When pointed out in 10/2020, management stated that instructions of audit would be followed in future and progress would be shown. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in October 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends investigation and appropriate effort be made for fixing of responsibility under intimation to audit.

AIR Para No. 08 (2019-20)

2.5.3.4 Un-authorized re-appropriation of funds –Rs.3.600 million

According to S.No. 6(i) (Re-appropriation of funds) Condition 2(5) of Khyber Pakhtunkhwa Delegation of Powers Financial Rules 2018, No re-appropriation from/to Employees Related Expenditure should be made.

Deputy Commissioner Battagram unauthorizedly re-allocated a sum of Rs. 3,600,000 to Health Department out of LPR during 2019-20. Detail is given as under:

Re-appropriation from (-)	Amount	Cost Centre	To Head(+)	Amount Rs.
AO-4114 LPR	1,100,000	RHC Kuza Banda	AVR Vaccines	450,000
		RHC Thakot	-DO-	650,000
AO-4114 LPR	2,500,000	TB Control	Medicines	500,000
		RHC Thakot	-DO-	500,000
		RHC Kuza Banda	-DO-	500,000
		BHU Battagram	-DO-	500,000
		Type-D Hospital Allai	-DO-	500,000
Total:	3,600,000		Total:	3,600,000

It was observed that the local office received an amount of Rs.8,000,000 to handle COVID-19 activities. There was a saving of Rs. 6,054,382 out of the total allocation of COVID-19 funds. The local office was required to incur expenditure out of that savings and not out of employees related allocation of LPR.

Audit is of the view that reallocation of funds out of LPR are held to be irregular and unauthorized.

When pointed out in July 2020, management stated that fund has been release out of LPR for emergency situation of COVID-19 for Health department. The same will be readjusted from the budget of Health Department in the next financial year. The reply was not cogent as there was no provision for re-appropriation of funds out of LPR.

Request for convening of DAC meeting was made in July 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends inquiry and regularization besides action against the person(s) at fault.

AIR Para No. 08 (2019-20)

2.5.3.5 Non-utilization of funds-Rs.5.944 million

As per provision of the Financial Management Principle S.No.(ix) “the financial procedure issued by the FD vide letter No .BOV/FD/3-10/2006-07dated 9th June 2007 is part of these Guidelines.

District Education Officer (Female) Battagram released PTC grants of Rs.15.548million to different schools in 2019-20. Detail is as under: -

S. No	Particulars	Budget	Expenditure	Savings
1.	Petty repair	3,774,000	2,152,000	1,622,000
2.	CRC	2,565,000	1,926,719	638,281
3.	ADP	9,209,063	5,525,439	3,683,624
Total:		15,548,063	9,604,158	5,943,905

The local office utilized an amount of Rs.9.604 million, whereas an amount of Rs.5.943 million was still unutilized till the dates of audit i.e October 2020.

Audit is of the view that non-utilization of government money was against the spirit of financial discipline and violation of rules.

When pointed out in 10/2020, management stated that the funds would be utilized accordingly. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in October 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends regularization and the appropriate action under intimation to audit.

AIR Para No. 03 (2019-20)

2.5.3.6 Loss to government -Rs.1.026 million

According to Sales Ordinance 2001 and SRO of FBR, Sales Tax @ 19% shall be deducted from the supplier’s bill on the supply of other goods from unregistered contractors and should be deducted @17% from registered Firms.

District Health Officer, Battagram incurred expenditure of Rs. 2,154,192 on account of purchase of various items during the year 2019-20. However, GST amounting Rs.366,211 was not deducted in violation of government instructions. Detail is given below:

Name of Supplier	Items	Cheque No	Amount	Sales Tax@17%
M/s Paktex industries	Cotton Bandge	0941215	75,042	12,757
-Do-	-Do-	0761469	198,000	33,660
M/s InnayatMedicose	Surgical items	0622276	976,140	165,943
M/s Al Badar Medical	D/Syring	0761480	49,500	8,415
-Do-	Surgical items		285,510	48,536
M/s Al Ayan&Co	AC,Solarization		300,000	51,000
Taj Muhammad	Food items		270,000	45,900
Total:			2,154,192	366,211

Similarly DHO Battagram drew an amount of Rs.660,000 from budget of District TB control office on account of POL charges during the year 2019-20. However, the record of District TB control office Battagram reveals that the post of District TB control officer was lying vacant from last eight months. Drawl of POL on account of vacant post is held to be irregular and chances of misappropriation could not be ruled out.

Loss to government occurred due to weak financial control, which resulted in loss to public exchequer.

When pointed out in July 2020, it was replied that the vendor would be asked to produce the tax exemption certificates.

Request for convening of DAC meeting was made in July2020,however, DAC meeting was not convened till finalization of this report.

Audit requires Justification/regularization besides fixing of responsibility under intimation to audit.

AIR Para No. 15 &18 (2019-20)

2.5.3.7 Non-recovery of conveyance allowance –Rs. 1.799 million

According to the Finance Department Government of the KPK No.FD.SR 19-86(P)(PR) dated 21.04.2014, “it is clarified that Officers/Officials who are availing the facility of government vehicles, are not entitled to draw conveyance allowance”.

District Health Officer, Battagram did not recovered conveyance allowance amounting Rs.1,747,872 from different Medical Technicians who were allotted designated Motor Cycles during the year 2019-20. Detail is given at annex-04.

Audit observed that non-recovery of conveyance allowance occurred due to weak administrative and financial controls, which resulted in loss to government.

When pointed out in July 2020, management stated that list of staff would be shared to DAO for recovery of the said allowance.

Request for convening of DAC meeting was made in July 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends immediate recovery besides fixing of responsibility against the person(s) at fault.

AIR Para No. 15 & 18 (2019-20)

2.5.4 Others, including cases of accidents, negligence etc.

2.5.4.1 Irregular expenditure on account of construction works – Rs.9.209 million.

As per Guide for PTCs issued by Government of the Khyber Pakhtunkhwa Elementary and Secondary Education Department chapter of Procurement management S.No1 PTC committee is required to co-opt a technical person (Engineer/Overseer) available in the area for assisting in procurement of works (additional class rooms, water supply, latrines, boundary walls) in particular .

District Education Officer (Female) Battagram transferred an amount of Rs.9,209,063 to different female schools on account of various developmental works during the year 2019-20. Detail is given as under:

S.No	Name of School	Name of Scheme	Amount Rs.
1.	GGMS chohan	Constt: of class/ staff room & Group latrines	2,635,000
2.	GGMS Charbagh	Structural rep/DWSS & install of solar system	725,000
3.	GGMS Gijbori	Constt: of class/ B/wall & Group latrines	619,654
4.	GGMS Rupkania	Constt: of class/ B/w & Group latrines	1,509,409
5.	GGMS Pokal	Up raising of R/wall / staff room & latrines	785,000
6.	GGMS pora	Constt: of class/ staff room & Solar system	1,235,000
7.	GGHS Shumlai	Construction of class/ IT Lab;	1,700,000
		Total :	9,209,063

Audit is of the view that developmental expenditure was incurred in violation of above mentioned government instructions.

When pointed out in 10/2020, management stated that the matter would be investigated and progress would be intimated to audit accordingly. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in October 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends inquiry and appropriate effort be made for fixing of responsibility under intimation to audit.

AIR Para No. 06 (2019-20)

CHAPTER-3

Tehsil Municipal Administrations

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 (amended in 2019) 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:

S.No	Description	Total No's	Audited	Expenditure audited FY 2019-20 (Rs. in millions)	Revenue /Receipts audited FY 2019-20 (Rs. in millions)
1.	Formations	02	02	163.78	66.273
2.	Authorities/Autonomous Bodies etc under the PAO	02	02	163.78	66.273

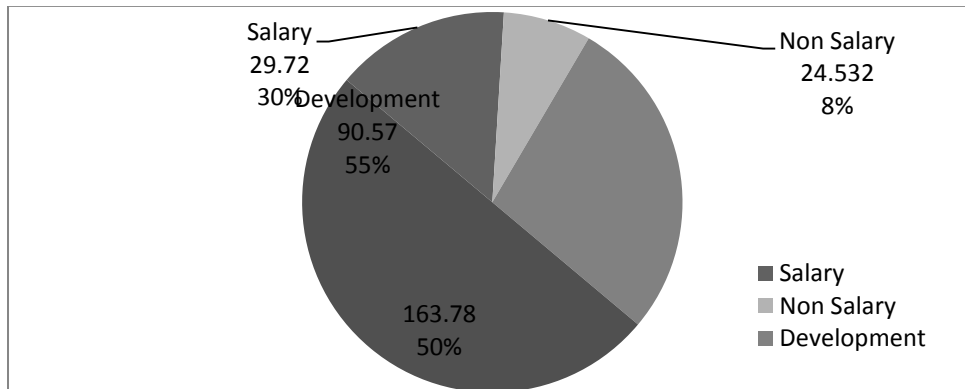
3.2 Comments on Budget and Accounts (Variance Analysis)

(Rs in millions)

TMAs District Battagram				
2019-20	Budget	Actual Expenditure/ Receipts	Excess / (Saving)	%age
Salary	61.843	48.678	13.165	21.287
Non-salary	43.987	24.532	19.455	44.229
Developmental	509.29	90.57	418.72	82.216
Total:	615.12	163.78	451.34	
Receipts	66.273			

EXPENDITURE 2019-20

(Rs in million)



3.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 163.331 million were raised in this audit report. This amount also includes recoverable of Rs.34.043 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

S. No.	Classification	Amount (million)
1	Others, including cases of accidents, negligence etc.	163.331
	Total:	163.331

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	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
15.	2019-20	Not Convened

3.5 AUDIT PARAS

3.5.1 Others, including cases of accidents, negligence etc.

3.5.1.1 Non-recovery of annual tax / fee amounting –Rs.1.470 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 Rs30,000 annually enhanced RS70,000/- may be levied by the civil bodies for installation of BTS 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, Battagram failed to collect Rs.840,000 from two cellular companies on account of installation and using of mobile towers at the rate of Rs.70,000 per annum during the year 2019-20 as per detail given below:-

S.No	Company	Outstanding Period	No of Towers	Annual Rent	Outstanding amount in Rs.
1.	Mobilink	7/2019 to 6/2020=12years	11	770,000	770,000
2.	Ufone	07/2019-to-6/2020=12years	01	70,000	70,000
Total:					840,000

Similarly, TMO Battagram did not recover annual fee from 09 Petrol Pumps amounting to Rs.630,000 under the jurisdiction of TMA Battagram during the year during the year 2019-20 as per detail given below:

S. No	Year	No of pumps	NOC fee (Rs)	Annual fee (Rs)	Amount recovered	Total (Rs)
1.	2019-20	09	50,000	25,000	45,000	630,000
Total:						630,000

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 11/2020, management stated that after consulting of record reply would be communicated. Reply was not convincing as no progress was communicated till finalization of this report.

Request for convening of DAC meeting was made in November 2020, however, DAC meeting was not convened 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. 02 (2019-20)

3.5.1.2 Irregular execution of schemes without Technical Sanction– Rs.4.947 million

Para 58 of CPWD read with Para 32 of CPWA Code Volume-I provide that no work shall be executed without Administrative Approval / Technical Sanction and Budget allotment.

According to Para I of General Instructions issued vide Government of NWFP (Works & Services Department) No. SO (PAC) DAC/48-2008/DERA/W&SD dated 10-3-2008, Technical Sanction should be obtained prior to commencement of the works as per rules. In future, if the TS is not obtained prior to commencement of scheme then disciplinary action will be initiated against the responsible officer.

Tehsil Municipal Officer Battagram executed 17 Packages having estimated cost of Rs.30.00 million during the year 2019-20. Detail is given at annex-2. An expenditure of Rs.6.387 million had been incurred on these schemes. However, Technical Sanction of the competent authority, prior to commencement of work was not obtained.

When pointed out in 11/2020, management stated that after consulting of record reply would be communicated. Reply is not convincing as the works were executed without getting Technical Sanction.

Request for convening of DAC meeting was made in November 2020, however, DAC meeting was not convened till finalization of this report.

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

.AIR Para No.05 (2018-19)

3.5.1.3 Non-recovery of penalty amounting –Rs. 3.00 million

According to clause 2 of the conditions of contract agreement, 1% penalty should be deducted from the contractor's bill for every day delay. The penalty is subject to maximum of 10%.

Tehsil Municipal Officer Battagram did not recovered Rs.3.00 million from various contractors on account of penalty for delay in completion of developmental schemes during the year 2019-20. Detail is given at annex-3.

Audit observed that penalty was not imposed due to weak internal control, which resulted in loss to Government.

When pointed out in 11/2020, management stated after consulting of record reply would be communicated. Reply was not convincing as the penalty was required to be recovered for delay in completion of schemes.

Request for convening of DAC meeting was made in November 2020, however, DAC meeting was not convened till finalization of this report.

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

AIR Para No. 06 (2019-20)

3.5.1.4 Loss due to non-forfeiture of Performance Guarantee-Rs. 1.824 million

Para-04 of Performance Guarantee indicate that the Employer shall be the sole and final judge for deciding whether the Principle M/sKhanzada Trand Engineering Co has duly performed his obligation under the contract or has defaulting in fulfilling said obligation and the guarantor shall pay without objection any sum or sums up to the amount upon first written demand from the employer forthwith and without any reference to the Principal or any other person.

Tehsil Municipal Officer Battagram awarded work order of Packages No. 1 to 14 to M/s Kuza Banda Trand Engineering Company on 28-04-2020 with completion period of 02 months during the year 2019-20. Detail is given as under:

S.No	Package No	AmountRs.
1.	01	240,000
2.	02	320,000
3.	03	40,000
4.	04	80,000
5.	06	88,000
6.	07	200,000
7.	08	88,000
8.	09	320,000
9.	11	160,000
10.	12	104,000
11.	14	184,000
	Total:	1,824,000

The said contractor submitted Performance Guarantee of Rs1,824,000 of Khyber Bank Mansehra Road Abbottabad against the above works. The date of issue of Performance guarantee was 28-04-2020 and the expiry date was 27-07-2020. The contractor failed to complete the works except package No.02. The said packages were retendered. The management of TMA was required to forfeit the said guarantee with in stipulated period of time. The management failed to uncash the Performance Guarantee and undue favour was granted to the contractor due to lack of interest and mismanagement.

Audit observed that non-forfeiture of guarantee occurred due to weak internal control, which resulted in loss to Government.

When pointed out in 11/2020, management stated that the case is in litigation. Reply was not convincing as the timely action was not taken by the management.

Request for convening of DAC meeting was made in November 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends recovery besides fixing responsibility against the person(s) at fault.

AIR Para No. 07 (2019-20)

3.5.1.5 Non-utilization of Government funds -Rs. 24.503 million

According to District Government KPKP Rules of Business 2015, Second Schedule Section-1(d)(I) that Planning and Development Section of Deputy Commissioner will be responsible for preparation, implementation, monitoring and evaluation of District Annual Development Program in coordination with District Offices.

According to Rule 41 of LGA, 2013 (amended in 2019) every official or servant of a Local Government every person charges 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.

Tehsil Municipal Administration Battagram failed to utilize developmental funds amounting Rs.24.503 million during the year 2019-20 as per detail given below:

Particulars	Allocation	Utilization	Balance in Rs.
PFC30% (Discretion Sector)	24.503	Nil	24.503

These grants were released to the local office 29-04-2020 but no progress regarding its utilization has yet been made till the dates of audit i.e November 2020. As a result the government money remained blocked and the community deprived of the basic facilities.

Blockade of Government money occurred due to the weak financial and management control.

When pointed out in 11/2020, management stated that the funds were received at the end of June and due to COVID-19 the case was delayed and now the TDC meeting has been fixed for utilization of funds. Reply is not convincing as a long period of timely no action was not taken by the management.

Request for convening of DAC meeting was made in November 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends detail inquiry regarding non-utilization of funds besides action against person(s) at fault.

AIR Para No. 09 (2019-20)

3.5.1.6 Loss due to less recovery of contracts –Rs.16.462 million

As per clause 2 of Policy Guidelines of the contract for the contract of cattle fairs and Bus stand circulated vide Local Government Department of Khyber Pakhtunkhwa Letter No. AO-II/LCB/6-11/2013 dated 02.05.2018 the contract for the present year must have an increase over the bid of last year to the tune of 20%.

Tehsil Municipal Administration, Battagram executed nine (09) no of revenue contracts departmentally during the year 2019-20. Detail is given as under:

Particular	Status	Budget Income 2019-20	Income 2018-19	Income 2019-20	Loss Rs.
2% Property Tax	Departmental	19,920,000	18,179,936	8,021,870	11,898,130
Adda fee Batagram	Departmental	4,000,000	2,627,100	2,884,700	1,115,300

Adda fee Tkahot	Departmental	1,500,000	1,589,608	1,234,900	265,100
Cattle fare Battagram	Departmental	840,000	561,311	440,570	399,430
Cattle fare Thakot	Departmental	1,111,111	280,000	349,922	761,189
Sign board	Auction	672,000	572,900	79,239	592,761
Rent of cabins	Departmental	5,280,000	3,727,315	3,401,820	1,878,180
Lenience fee	Departmental	233,333	140,500	129,866	103,467
Map approval fee	Departmental	100,000	54,289	651,426	-551,426
	Total:	34,582,000	27,732,959	17,188,313	16,462,131

Tehsil Municipal Officer, Battagram realized revenue of Rs.16,462,131 against the target of Rs.34,582,000 on account of various heads resulted into less revenue of Rs. 9,482,308 during financial year 2018-19.

Less recovery of revenue contracts occurred due to the weak financial and management control.

When pointed out in 11/2020, management stated that the recovery case has been taken up with district management Battagram and due to COVID-19 and complete lock down TMA faced financial crises. Reply is not convincing as the above works were executed by management without proper planning due to lack of interest and mismanagement.

Request for convening of DAC meeting was made in November 2020, however, DAC meeting was not convened till finalization of this report.

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

AIR Para No. 10 (2019-20)

3.5.1.7 Less recovery on account of rental properties –Rs. 2.489 million

Khyber Pakhtunkhwa Local Govt. Act, 2013 clause 45 (collection and recovery of taxes, etc) sub-clause (1) requires that failure to pay any tax and other money claimable under this Act shall be an offense, And clause (ii) states that all arrears of taxes, rents and other moneys claimable by a Local Council under this Act shall be recoverable as arrears of land revenue.

Tehsil Municipal Officer Battagram failed to recover the outstanding rent amounting to Rs. 2.489 million from tenants of shops, Cabins and Tharr as etc during the year 2019-20. Detail is given below:

No of shops and cabins	Outstanding Amount in millions	Department Recovery	Less recovery
78	4.595	2.106	2.489

Less recovery of rent of shops / cabins was occurred due to weak financial management, which resulted in loss to Government.

When pointed out in 11/2020, management stated that the recovery would be communicated to audit. Reply was not convincing as no progress was communicated to audit.

Request for convening of DAC meeting was made in November 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends vacation of shops/cabins and auction on current market rate besides strict action against the person(s) at fault under intimation to audit.

AIR Para No. 11 (2019-20)

3.5.1.8 Non-deposit of income tax –Rs.3.965 million

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

Tehsil Municipal officer Allai, Battagram deducted Rs.3,965,801 on account of deduction of income tax from various contractors on execution of different developmental schemes during the year 2019-20. Detail is given at annex-06. However, the same was not deposited into government treasury.

The irregularity occurred due to weak internal and financial controls which resulted in loss to government.

When pointed out in December 2020, management stated that the amount would be deposited soon through challan and will be shown to audit. Reply was not tenable as the amount was required to have been deposited into government treasury.

Request for convening of DAC meeting was made in December 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends deposit of income tax into government treasury besides action against the person(s) at fault.

AIR Para No. 01 (2019-20)

3.5.1.9 Irregular payment of pay & allowances out of developmental fund Rs. 15.524 million

According to section 153 (1)(a) of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance for the sale of goods shall, at the time of making the payment, deduct tax from the gross amount payable (including sales tax, if any) at the rate specified in Division III of Part III of the First Schedule.

Tehsil Municipal Officer Allai, Battagram withdrew an amount of Rs.17,740,670 out of PLA for payment of pay & allowances to the employees during the year 2019-20. Detail is given at annex-07. It was observed that the local office received only an amount of Rs 2,216,000 on account of octroi share whereas the remaining amount of Rs 15,524,670 was paid from the developmental budget of the local office out of PLA account without approval from Finance Department which was irregular and unjustified.

The irregularity occurred due to weak internal control which resulted in utilization of developmental fund for the purpose of pay & allowances and depriving general public from developmental activities.

When pointed out in December 2020, management stated that record would be consulted and detailed reply will be furnished later on. Reply was not tenable as no progress was shown till finalization of this report.

Request for convening of DAC meeting was made in December 2020, however, DAC meeting was not convened till finalization of this report.

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

AIR Para No. 03 (2019-20)

3.5.1.10 Non-deduction and deposit of government taxes –Rs.3.521 million

According to Khyber Pakhtunkhwa Revenue Authority Letter No F-7(2)/KPRA/clarification/2018/5807 dated 12.02.2019, construction project below Rs.50 million are taxable @5% without input tax adjustment.

Tehsil Municipal Officer Allai, Battagram incurred expenditure of Rs 70,433,170 on account of execution of various developmental schemes during the year 2019-20. However, KPPRA tax of amounting Rs.3,521,659@5% was not deducted from the bills of the contractors which caused loss to the government. Detail is given at annex-08.

Similarly TMO Allai deducted Rs 240,000, Rs 183,750 and Rs 183,077 on account of stamp duty, professional tax and DPR fund respectively from the contractor bill on execution of various developmental schemes during the year 2019-20. However, the same was not deposited into government treasury/relevant department.

The irregularity occurred due to weak internal and financial controls which resulted in loss to government.

When pointed out in December 2020, management did not respond to the audit observation.

Request for convening of DAC meeting was made in December 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends recovery and its deposits to the concerned department through challan besides action against the person(s) at fault.

AIR Para No. 4&5 (2019-20)

3.5.1.11 Non imposition of penalty on late completion of developmental works -Rs.6.438 million

According to Clause-2 of the terms and condition of the contract agreement, a penalty up to 10% of the estimated cost should be imposed on contractors who fail to complete the work in due time.

Tehsil Municipal Officer Allai, Battagram failed to impose penalty @ 10% amounting Rs.6,438,000 on contractors due to late/non-completion of various developmental schemes in stipulated period of time during financial year 2019-20. Detail is given at annex-09.

Audit observed that the irregularity occurred due to weak internal controls which resulted in depriving the public from basic facility and blockage of fund.

When pointed out in December 2020, management stated that the penalty should be imposed on finalization of works. Reply was not tenable as most of the works has already been completed but no penalty was imposed.

Request for convening of DAC meeting was made in December 2020, however, DAC meeting was not convened till finalization of this report.

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

AIR Para No. 06 (2019-20)

3.5.1.12 Irregular expenditure without obtaining Technical Sanction – Rs.76.511 million

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

Tehsil Municipal Officer Allai, Battagram awarded various developmental schemes amounting to Rs.83,600,000 to various contractors during the year 2018-19 and 2019-20. Out of which expenditure of Rs 76,511,373 was incurred without obtaining Technical Sanction of the schemes from the competent authority. Most of the works were shown completed without TS. Detail is given at annex-10.

Audit observed that execution of schemes without technical sanction occurred due to weak internal & financial controls and violation of rules which resulted in irregular expenditure.

When pointed out in December 2020, management stated that TS would be accorded and shown to audit. Reply was not satisfactory as the TS was required to have been obtained before commencement of work but even some works were completed and TS was not obtained from the competent authority.

Request for convening of DAC meeting was made in December 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends investigation and obtaining Technical Sanction from the competent authority besides fixing responsibility against the person(s) at fault.

AIR Para No. 08 (2019-20)

3.5.1.13 Loss due to Irregular award of work–Rs. 1.365 million

According to Rule 6(3)(IV) of Chapter-II of Khyber Pakhtunkhwa Public Procurement Regulatory 2014, Authority 2014, the lowest offer from the qualified bidder shall be accepted for award of the contract and will be the best evaluated bid.

According to Notification No. KPPRA/M&EEstt/1-13/2017-18 dated June 27, 2018 issued by Khyber Pakhtunkhwa Public Procurement Regulatory Authority, 08% additional security of the successful bidders shall be forfeited in case the successful bidder repudiate the contract or fails to submit performance guarantee. The procuring entity shall advertise afresh contract if the difference is more than the forfeiture amount of additional security and it shall not be awarded to the 2nd lowest bidders.

Tehsil Municipal Officer Allai, Battagram awarded three developmental schemes to the 2nd lowest bidders instead of 1st lowest bidders during the year 2019-20. Detail is given below:

S. No	NIT No.	Package No	Estimated cost	1st Lowest bidder rate	2nd Lowest Bider rate	Difference	Loss (Rs)
1.	5841	08	2,800,000	30.10%	21.51%	8.59%	240,520
2.	5841	02	3,450,000	30.70%	15.00%	15.70%	541,650
3.	5841	01	2,500,000	30.20%	26.90%	3.30%	82,500
Total							864,670

Audit observed that due to award of work at higher rates caused loss to the government and also in contravention of standing order and rules.

Moreover, the local office was required to retendered as per above mentioned rules but was not done and 2nd lowest contactors were given undue favor. Moreover, additional security of the defaulters were also neither forfeited nor the contracts were blacklisted by the local office. Detail is given below:

S. No	NIT No.	Package No	1st Lowest Bider rate	2nd Lowest Bider rate	Difference	Estimated cost	8% additional security
1.	5841	8	30.10%	21.51%	8.59%	2,800,000	224,000
2.	5841	2	30.70%	15.00%	15.70%	3,450,000	276,000
Total:						6,250,000	500,000

The irregularity occurred due to weak financial controls and undue favor to the contractor which resulted in loss to the office.

When pointed out in December 2020, management did not respond to the audit observation.

Request for convening of DAC meeting was made in December 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends investigation and action against the person(S) violating the rules besides recovery of loss the contractor and dealing hands under intimation to audit.

AIR Para No. 09 & 10 (2019-20)

3.5.1.14 Overpayment of contingency charges – Rs.1.312 million

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

Tehsil Municipal Officer Allai, Battagram overpaid Rs1,312,950 due to less deduction of contingency charges during the year 2019-20. Detail is given below:

S. No	Name of Program	Total Expenditure	Required deduction @2.5%	deduction made @1%	less deduction @1.5%
1.	PFC Share 30% (TADP) 2018-19	21,296,648	600,000	240,000	360,000
2.	PFC Share 30% (TADP) 2018-19	20,735,659	918,750	367,500	551,250
3.	PFC Saving (TADP) 2018-19	19,250,315	669,500	267,800	401,700
	Total :	61,282,622	2,188,250	875,300	1,312,950

The local office deducted 1% contingency charges instead of 2.5% which resulted in overpayment to the contractors.

The irregularity occurred due to weak financial controls which resulted in loss to government.

When pointed out in December 2020, management did not respond to the audit observation.

Request for convening of DAC meeting was made in December 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends recovery and action against the person(s) who failed to deduct properly from the bills of the contractors.

AIR Para No.12 (2019-20)

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 (amended in 2019) 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	191.888	Nil

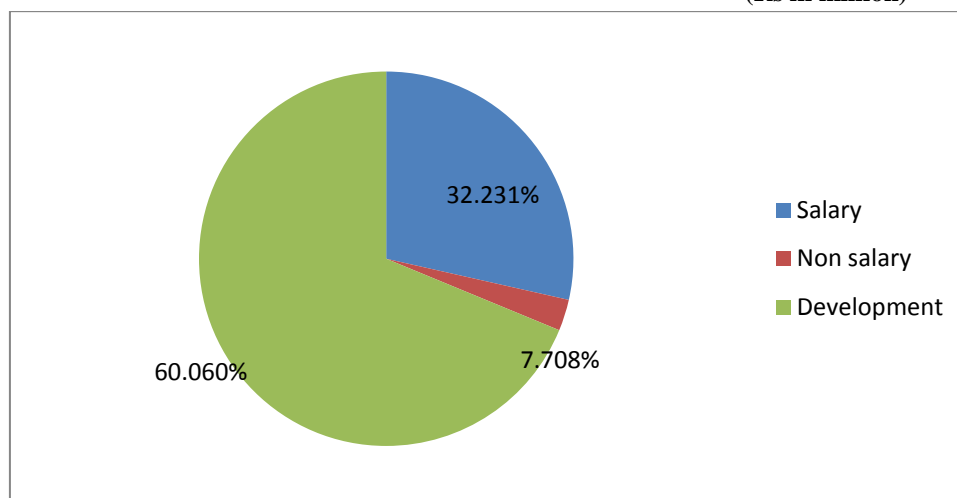
4.2 Comments on Budget and Accounts (Variance Analysis)

(Rs in million)

AD LGE &RDD				
2019-20	Budget	Actual Expenditure/ Receipts	Excess /(Saving)	%age
Salary	64.208	61.848	2.36	64.208
Non-salary	16.89	14.791	2.099	16.89
Developmental	159.95	115.249	44.701	159.95
Total	241.048	191.888	49.16	241.048
Receipts	0	0	0	0

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(Rs in million)



4.3 Classified Summary of Audit Observations

Audit observations amounting to Rs.164.811 million were raised in this audit report. This amount also includes recoverable of Rs.5.131 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

S. No.	Classification	Amount (million)
1	Irregularities	
A	Management of Accounts with Commercial Banks	25.072
2	Others, including cases of accidents, negligence etc.	139.739
Totals		164.811

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 VACs/NACs meetings are given below:

S. No.	Audit Year	VACs/NACs meeting
1	2016-17	Not Convened
2	2017-18	Not Convened
3	2018-19	Not Convened
4	2019-20	Not Convened

4.5 AUDIT PARAS

4.5.1 Irregularities

Management of Accounts with Commercial Banks

4.5.1.1 Irregular transfer/deposit of funds in current bank accounts –Rs. 25.072million

According to Government of Khyber Pakhtunkhwa Finance Department letter No 2/3-(F/L)-FD/2007-2008/Vol-IX dated 10-02-2014, current accounts should be converted to PLS mode and the profit earned be deposited in Government treasury under relevant head of account immediately.

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.

Management of village councils under the administrative control of Assistant Director Local Governments Battagram retained Rs25,072,097 into current account during 2018-20 in violation of Government instructions. Detail is given at annex-12.

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 2020, management replied that bank accounts will be converted to PLS mode. Department replied is not cogent as Finance Department instructions were not implemented.

Request for convening of DAC meeting was made in November 2020, however, DAC meeting was not convened 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 (2019-20)

4.5.2 Others, including cases of accidents, negligence etc.

4.5.2.1 Non-utilization of funds -Rs.31.929 million

According to S.No. 9.11 of Government of Khyber Pakhtunkhwa P&D Rules 2015, project's completion period will be restricted to one year for building, nine months for roads and six months for other projects as per Government policy.

Assistant Director Local Government and RDD, Battagram received Rs.125,261,400 on account of District-ADP Developmental funds during 2018-19. The Local office utilized an amount of Rs.93,331,994 while an amount of Rs.31,929,406 remain unutilized due to inefficiency of the local office. Detail is given as under:

S.No	Funds	Allocation	Expenditure	BalanceRs.
01.	District ADP -2018-19	125,261,400	93,331,994	31,929,406

Blockade of funds and Non execution of schemes occurred due to weak internal control.

When pointed out in November 2020, management replied that the funds were not utilized due to Covid-19 Pandemic situation. Reply was not cogent as the funds pertained District ADP-2018-19.

Request for convening of DAC meeting was made in November 2020, however, DAC meeting was not convened till finalization of this report.

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

AIR Para No. 01 (2019-20)

4.5.2.2 Non-imposition of penalty for delay in completion of works – Rs.3.639 million

According to S.No.9.11 of Government of Khyber Pakhtunkhwa P&D Rules 2015, project's completion period will be restricted to one year for building, nine months for roads and six months for other projects as per Government policy.

According to clause 2 of the conditions of contract agreement, 1% should be deducted from the contractor's bill for every day delay. The penalty is subject to maximum of 10%.

Assistant Director Local Government and RDD, Battagram awarded contracts of various developmental schemes worth Rs.36,395,000 to contractors during the year 2019-20. Detail is given at annex-13. The contractors could not complete awarded works in stipulated period of time nor penalty @ 10% amounting to Rs 3,639,500 were recovered.

Non-recovery of penalty occurred due to non-compliance which resulted in loss to Government.

When pointed out in November 2020, management replied that penalty will be imposed after consulting developmental files. Department replied is not cogent as all the schemes are delayed and implementation of agreement clause needs implementation.

Request for convening of DAC meeting was made in November 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends recovery besides investigation for fixing responsibility.

AIR Para No. 02 (2019-20)

4.5.2.3 Irregular expenditure on developmental schemes –Rs.93.331 million

According to Government of Khyber Pakhtunkhwa, Local Government, Election and Rural Development Department, Local Council Board letter No.AO (Planning)/LCB/Gen/Inst/4-10/2016 dated 31.01.2019;

- PC-1 should be on proper format ensuring all requisite details of quantities and costs.
- Before and after pictures of developmental schemes should be the part of concerned file.
- District Monitoring Officers of concerned Districts should visit all developmental schemes and submit detail report.

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.

Assistant Director Local Government Battagram paid Rs 93,331,994 to various contractors on account of execution of developmental schemes upto 2019-20.

However, following shortcomings were noticed;

1. PC-1 and BOQ was not available.
2. GPS coordinates were not available.
3. Before and after pictures of developmental schemes were not available.
4. Monitoring of schemes was not done by District Monitoring Officers as no monitoring report of developmental scheme was available.
5. Material tests of not a single scheme was carried out in violation of the above instructions. Assistant Engineer recommended payments without

material test and site visits. Pictures available in the schemes files shows substandard execution of PCC works at site, however no action was taken.

In view of the above shortcomings, audit held the expenditure irregular.

Irregular expenditure occurred due to weak internal control which resulted in violation of Government instructions.

When pointed out in November 2020, management replied that the shortcomings pointed by audit team will be provided after consulting record. Department replied is not cogent as local office did not provided the relevant record.

Request for convening of DAC meeting was made in November 2020, however, DAC meeting was not convened till finalization of this report.

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

AIR Para No.04 & 05 (2019-20)

4.5.2.4 Irregular deduction of contingency –Rs.1.400 million

According to Government of Khyber Pakhtunkhwa Finance Department letter No BO/2-1/2005-2006/FD dated 09.05.2006 deduction of contingency charges from payment of developmental funds is contrary and in violation of decisions/Govt. policy already conveyed vide letter No B1/5-17/97-98/FD dated 20.01.1998 and No. B1/5-898-99/FD dated 17.08.1998.

According to Government of Khyber Pakhtunkhwa LGRD Department Local council Board letter No.AO/Planning/LCB/GEN/4-10/2016 dated 31.01.2019 that contingencies may be deleted from all PC-I.

Assistant Director Local Government and Rural Development, Battagram incurred expenditure of Rs.93,331,994 awarded on various developmental schemes during the year 2019-20. The local office deducted 1.5% contingencies in each work from the contractors amounting to Rs.1,399,979 without having any

instructions by finance department in the guide lines for execution of developmental schemes.

S.No.	Funds	Allocation	Expenditure	Balance
1.	2018-19 District ADP	125,261,400	93,331,994	1,399,979

Irregular deduction of contingencies occurred due weak financial control.

When pointed out in November 2020, it was stated that contingencies were deducted according to finance department instructions. Department reply is not cogent as no such instructions of finance department were provided.

Request for convening of DAC meeting was made in November 2020, however, DAC meeting was not convened till finalization of this report.

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

AIR Para No.06 (2019-20)

4.5.2.5 Loss to government due to defective tendering –Rs.1.330 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.

Assistant Director Local Government and Rural Development, Battagram awarded the two developmental contracts under District ADP-2018-19 during the year 2019-20. Detail is given as under:

S.No	Name of Work	CostRs.	Rate offered	Rate Approved	Difference	LossRs.
1.	Package 11 - 2018-19	2,700,000	51.02% below M/s Touheed Co.	12% M/s Ihsanullah	39.02%	1,053,540
2.	Package 26 - 2018-19	3,650,000	17.60% below M/sIqbalTrand	10% M/s Shang Construction	7.6%	277,400
Total:						1,330,940

Scrutiny of the record revealed that lowest bidders were ignored and Government was put to loss of Rs.1,330,940.

Audit observed that irregular award of work occurred due to weak internal control, resulted in loss to government exchequer.

When pointed out in November 2020, management replied that the schemes were awarded to M/s Shung Construction Co being lowest as CDR and of M/s Ihsanullah Khan was not provided .the rate offered by M/sIhsanullah Khan was rejected as non responsive bid. Department reply is not cogent as lowest bid offer was rejected.

Request for convening of DAC meeting was made in November2020,however, DAC meeting was not convened till finalization of this report.

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

AIR Para No.07 (2019-20)

4.5.2.6 Non-deposit of Income Tax -Rs.8.110 million

Section-3 of the Sales Tax Act and Section 50 (4) of the Income Tax Ordinance requires the deduction of sales tax and income tax at the prescribed rates on supply of taxable goods.

Management of Village councils under the administrative control of Assistant Director Local Government Battagram paid an amount of Rs.14,759,646on account of developmental schemes to different contractors during 2018-19 and 2019-20.However, Income tax amounting to Rs. 8,110,060 was deducted but till retained in designated bank accounts of concerned village councils. Detail is given at annex-14.

Audit observed that non-deposit of income tax occurred due to weak internal control.

When pointed out in November 2020, management did not respond to the audit observation.

Request for convening of DAC meeting was made in November 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends deposition of income tax into government treasury.

AIR Para No.09 (2019-20)

ANNEXURES

Annexure-01

Detail of MFDAC Paras

(Rs in million)

S.No	Department	Para No	Subject	Amount
1.	Deputy Commissioner	02	Doubtful expenditure.	1.286
2.	-DO-	04	Irregular payment of Conveyance / House Rent Allowance.	0.231
3.	-DO-	05	Irregular expenditure on account of POL.	1.102
4.	-DO-	07	Non-maintenance of fixed assets record.	0
5.	DEO (Female)	02	Unverified expenditure incurred through PTC.	4.079
6.	-DO-	04	Non observing of the financial procedure issued by the FD while PTCs Expenditure	0
7.	-DO-	08	Unfair process in recruitment/appointment of staff against vacant Posts.	0
8.	-DO-	09	Improper maintenance of record	0
9.	-DO-	10	Non maintenance of trees record register	0
10.	-DO-	11	Non-implementation of rationalization policy in Primary schools.	0
11.	DEO (Male)	01	Non-production of Record.	0
12.	-DO-	04	Irregular drawl of POL without maintaining Log Book and repair work of vehicle/Unknown whereabouts of changed Parts of vehicles.	0.569
13.	-DO-	06	Unverified expenditure out of PTC Funds.	35.722
14.	-DO-	09	Irrational Expenditure on account of TA/DA.	0.573
15.	-DO-	10	Irregular expenditure without fulfilling Coddle formalities and non accountal of Purchased items.	0.675
16.	-DO-	12	Doubtful/ Un-justified expenditure on account of Hot & Cold weather charges.	0.187
17.	-DO-	13	Unauthorized drawl.	3.526
18.	-DO-	15	Unauthorized payment of Housing Subsidy Allowance.	0.029
19.	-DO-	16	Non-deduction of income tax.	0.011

20.	-DO-	17	Irregular drawl / Non-adjustment of advances from Scout's Fund.	0.050
21.	-DO-	18	Doubtful drawl of LPR.	1.279
22.	District Health Officer	11	Non-deposit of government receipts.	0.448
23.		13	Overpayment due to purchase of medicine at higher rate.	0.343
24.		14	Irregular issuance of ARV-0.5ml to DHQ Hospital Battagram.	0.080
25.		16	Loss to government.	0.300
26.		17	Irregular purchase of foods items.	0.270
27.		19	Non recovery of penalty for late supply of medicines.	0.094
28.	Public Heath Engineering	01	Non-recovery of House Rent and Conveyance Allowance.	0.113
29.		03	Irregular and unauthorized expenditure on account of rent of office buildings.	1.312
30.		08	Irregular expenditure on AOM&R funds.	11.803
31.	TMA Battagram	04	Non-surrender of savings.	0.526
32.		12	Loss due to non-recovery of rent from Rescue-1122 office.	0.800
33.		13	Loss to Government due to irregular deposit of funds in current bank account	0
34.		14	Non - productive expenditure due to non-functioning of Slater House.	3.700
35.		15	Non recovery of rent of 03 Bungalows.	0.360
36.		16	Non- Conducting of physical verification of Assets.	0
37.		17	Illegal retention of TMA shops by District Bar Battagram	0
38.		18	Blockage of funds to the tune of thousands of rupees.	0
39.	TMA Allai	07	Loss due to non-conversion of Current Bank account into PLS mode.	0
40.		11	Substandard execution of developmental schemes.	44.275
41.	AD LG & RDD	03	Non Forfeiture of earnest money due to non execution of woks.	0.227
42.		08	Irregular expenditure on account of Rent of Building.	0.150
			Total:	114.12

Annexure –02
Para No.2.5.2.6

Detail of non-deduction HRA and CA during 2019-20.

S.No	Name	Desig	Period	CA	HPA	RecoveryRs.
1.	Mr. Sarbuland	MS	12 Months	--	5,000	60000
2.	Dr. Iftikhar	MO		4,433	5,000	113,196
3.	AbidaGul	Gynae	--	--	5,000	60,000
4.	Adil Nawaz	MO	--	4,433	5,000	113,196
5.	Adnan shah	MO	--	--	5,000	60,000
6.	SabahatAzmi	MO	--	--	5,000	60,000
7.	Adnan Moh	MO	--	--	5,000	60,000
8.	BushraYousaf	MO	--	4,433	5,000	113,196
9.	Yasir Pasha	Dental	--	4,433	5,000	113,196
10.	Mr. Adnan	MO	--	--	5,000	60,000
					Total:	812,784

Annexure –03
Para No.2.5.2.7

Detail of non-deduction CA and HPA during 2019-20.

S.No	Name	Desig	Place of duty	Days	CA	HPA	RecoveryRs.
1.	M. Niqab	CT	Type D Banna	30	2,856	10,000	12856
2.	RaziaBibi	CT	BHU Khairabad	30	2,856	10,000	12856
3.	FazalMunir	PHCT	Malaria	45	4,284	10,000	14284
4.	Bibi Maryam	MT	BHU Hotal	90	8,568	30,000	38568
5.	HidayatUllah	EPI	BHU ShakarGah	30	2,856	10,000	12856
6.	Nisar Ahmed	CT	BHU Argashori	45	4,284	10,000	14284
7.	M.Sadiq	PHCT	BHU Shamlai	31	2,856	10,000	12856
8.	M. Nijab	MT	BHU Battamori	40	3,808	10,000	13808
9.	SherAlam	CT	BHU Pomung	45	4,284	10,000	14284
10.	Fazal Rahim	CT	BHU Pomung	45	4,284	10,000	14284
11.	Gul Shad	MT	BHU Arghashuri	30	2,856	10,000	12856
12.	Rafi Ullah	MT	BHU Pagora	30	2,856	10,000	12856
13.	ZahidaBibi	EPI	BHU Paimal	42	3,998	10,000	13998
14.	NazranaMaqs	WMO	RHC Thakot	45	4,284	10,000	14284
15.	Mushara	CT	BHU Khair Abad	60	5,712	20,000	25712
16.	Raj Muhammad	JCT	TBC Battagram	40	3,808	10,000	13808
17.	Rustam Khan	CT	Type B Banna	30	2,856	10,000	12856
18.	RubinaShaheen	MT	BHU Battly	40	3,808	10,000	13808
19.	BushraYousaf	MO	CD NelyShung	121	17,732	368,000	385732
Total:					88,846	578,000	666,846

Annexure –04
Para No.2.5.2.16

Detail of non-deduction Conveyance Allowance during 2019-20.

S.No	Name	Designation	Conveyance	Months	Total
1.	Muhammad Altaf	MT	2,856	12	34,272
2.	Rafi Ullah	MT	2,856	12	34,272
3.	Nisar Mohammad	MT	2,856	12	34,272
4.	RobinaShaheen	MT	2,856	12	34,272
5.	Khursheed Ahmed	MT	2,856	12	34,272
6.	Safiullah	MT	2,856	12	34,272
7.	ShafiUllah	MT	2,856	12	34,272
8.	Muhammad Idrees	MT	2,856	12	34,272
9.	Muhammad Khan	MT	5,000	12	60,000
10.	Ali Zar Khan	MT	2,856	12	34,272
11.	SaleemYousaf	MT	2,856	12	34,272
12.	Sultan Muhammad	MT	2,856	12	34,272
13.	Khayal Muhammad	MT	2,856	12	34,272
14.	Syed Javed Shah	MT	2,856	12	34,272
15.	Said Muhammad	MT	2,856	12	34,272
16.	Muhammad Afsar	MT	2,856	12	34,272
17.	Taj Bar Khan	MT	2,856	12	34,272
18.	Atta Ur Rehman	MT	2,856	12	34,272
19.	Fazal Rahim	MT	2,856	12	34,272
20.	Rohul Islam	MT	5,000	12	60,000
21.	Musharaf Khan	MT	2,856	12	34,272
22.	HidayatUllah	MT	2,856	12	34,272
23.	AbdurRahman	MT	2,856	12	34,272
24.	Islam Ullah	MT	2,856	12	34,272
25.	InamulHaq	MT	2,856	12	34,272
26.	HafeezUllah	MT	2,856	12	34,272
27.	Muhammad Shabir	MT	2,856	12	34,272
28.	Nisar Ahmed	MT	2,856	12	34,272
29.	Zia Ullah Shah	MT	2,856	12	34,272
30.	SairaSarwar	MT	2,856	12	34,272
31.	ShahidIqbal	MT	2,856	12	34,272
32.	Mansoor Khan	MT	2,856	12	34,272
33.	Latif Khan	MT	2,856	12	34,272
34.	Muhammad Ghani	MT	2,856	12	34,272
35.	Fakhar e alam	MT	2,856	12	34,272
36.	Muhammad Wahid	MT	2,856	12	34,272
37.	Naveed Ur Rehman	MT	2,856	12	34,272
38.	Abdullah Shah	MT	2,856	12	34,272
39.	FaizUIHaq	MT ₇₁	2,856	12	34,272

40.	Khateed Said	MT	2,856	12	34,272
41.	FalakNaz Khan	MT	2,856	12	34,272
42.	Zafar Ahmed	MT	2,856	12	34,272
43.	Sher Ali	MT	2,856	12	34,272
44.	Gul Muhammad	MT	2,856	12	34,272
45.	Anwar UIKhalig	MT	2,856	12	34,272
46.	Mufti Salahuddin	MT	2,856	12	34,272
47.	InayatUllah	MT	2,856	12	34,272
48.	HidayatUllah	MT	2,856	12	34,272
49.	Sameen Ali Shah	MT	2,856	12	34,272
50.	Abdul Manan Shah	MT	2,856	12	34,272
51.	Syed Hidayatullah Shah	MT	2,856	12	34,272
			Total:		1,799,328

Annexure –05
Para No.2.5.1.1

Detail of schemes executed without Technical Sanction during 2019-20.

CMD 2018-19 ADP No. 668 updated 30.oct 2020									
S. No	Name of Schemes	U/C	E/Cost	Expenditure	Physical Progress	Rate quoted by cont	%age	D.O.Wor k order	Remarks
1	Constt: of Dug Well/Installation of HPs U/C Ajmira	Ajmira	3000,000	0	0	44.90 % Below	0	28.4.2020	Change of scheme
2	Constt: of Dug Well/HPs U/C Banian	Banian	4000000	3227801	0	45.10 %	80.69	28.4.2020	
3	DWSS Hedar Abad Arghashori	Battagram	500,000	0	0	57.60 %	0	28.4.2020	Change of scheme
4	Constt: of Dug Well/Installation of HPS in U/C Battagram	Battagram	1000,000	0	0	45 %	0	28.4.2020	Change of scheme
5	PCC Path/ Roads Sultan 4, walayat to Bach Zareen 3 & Shah Jehan	Battamori	1000,000	981724	100 %	23.1 %	98.17	28.4.2020	
6	DWSS/Ext: of DWSS Kadlo/ Battamor	Battamori	1100,000	0	0	57.60 %	0	28.4.2020	Change of scheme
7	Constt: of Dug Well & HPS in U/C Gijbori	Gijbori	2500,000	0	0	35 %	0	28.4.2020	Change of scheme
8	DWSS Bilandkootkuzabanda	K. Banda	1100,000	0	0	57.60 %	0	28.4.2020	Change of scheme
9	Constt: of Dug Well /Installation of HPs U/C Kuza Banda.	K. Banda	4000,000	0	0	46 %	0	28.4.2020	Change of scheme
10	PCC Road Shah Murad	P. Shareef	1000,000	1000000	100 %	22.20 %	100	28.4.2020	complete
11	Constt: of shingle Road ChatoPaimal	P. Shareef	2000,000	0	0	65 %	0	28.4.2020	Change of scheme
12	DWSS /Ext of DWSS U/C Peshora	Peshora	1300,000	0	0	57.50 %	0	28.4.2020	Change of scheme

13	Inst: of HPs /Constt: of Dug Well u/C Peshora	Peshora	1250,000	0	0	23.10 %	0	28.4.2020	Change of scheme
14	Constt: of Dug Well /HPs U/C Rajdhari	Rajdhari	2300,000	0	0	30 %	0	28.4.2020	Change of scheme
15	Rep: of Susp: Bridge TothPiza&ToraDehri /PCC Path	Thakot	1600,000	0	0	30.76 %	50	28.4.2020	In progress
16	DWSS /Ext of DWSS U/C Trand	Trand	1850,000	684196	100 %	56.1 %	36.98	28.4.2020	in progress
17	Shingle Road Mira Trand	Trand	500000	500000	100 %	59.1 %	100	28.4.2020	complete
		Total Rs.	30,000,000	6,393,721					

S. No.	Classification	10Amount (millions)
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Annexure –06
Para No.2.5.1.1

Detail of non-recovery of Penalty during 2019-20.

S.No	Name of Schemes	U/C	E/Cost	Expenditure	Progress	Rate quoted by cont	%age	D.O.Work order	Remarks
1	Constt: of Dug Well/Installation of HPs U/C Ajmira	Ajmira	3000,000	0	0	44.90 % Below	0	28.4.2020	Change of scheme
2	Constt: of Dug Well/HPs U/C Banian	Banian	4000,000	3,227,801	0	45.10 %	80.69	28.4.2020	
3	DWSS Hedar Abad Arghashori	Battagram	500,000	0	0	57.60 %	0	28.4.2020	Change of scheme
4	Constt: of Dug Well/Installation of HPS in U/C Battagram	Battagram	1000,000	0	0	45 %	0	28.4.2020	Change of scheme
5	PCC Path/ Roads Sultan 4, walayat to Bach Zareen 3 & Shah Jehan	Battamori	1000,000	981,724	100 %	23.1 %	98.17	28.4.2020	
6	DWSS/Ext: of DWSS Kadlo/ Battamor	Battamori	1100,000	0	0	57.60 %	0	28.4.2020	Change of scheme
7	Constt: of Dug Well & HPS in U/C Gijbori	Gijbori	2500,000	0	0	35 %	0	28.4.2020	Change of scheme

8	DWSS Bilandkootkuzabanda	K. Banda	1100,000	0	0	57.60 %	0	28.4.2020	Change of scheme
9	Constt: of Dug Well /Installation of HPs U/C Kuza Banda. (Kuza Banda TrandEng)	K. Banda	4000,000	0	0	46 %	0	28.4.2020	Change of scheme
10	PCC Road Shah Murad	P. Shareef	1000,000	1000000	100 %	22.20 %	100	28.4.2020	complete
11	Constt: of shingle Road ChatoPaimal	P. Shareef	2000,000	0	0	65 %	0	28.4.2020	Change of scheme
12	DWSS /Ext of DWSS U/C Peshora	Peshora	1300,000	0	0	57.50 %	0	28.4.2020	Change of scheme
13	Inst: of HPs /Constt: of Dug Well u/C Peshora	Peshora	1250,000	0	0	23.10 %	0	28.4.2020	Change of scheme
14	Constt: of Dug Well /HPs U/C Rajdhari	Rajdhari	2300,000	0	0	30 %	0	28.4.2020	Change of scheme
15	Rep: of Susp: Bridge TothPiza&ToraDehri /PCC Path	Thakot	1600,000	0	0	30.76 %	50	28.4.2020	In progress
16	DWSS /Ext of DWSS U/C Trand	Trand	1850,000	684,196	100 %	56.1 %	36.98	28.4.2020	in progress
17	Shingle Road Mira Trand	Trand	500,000	500,000	100 %	59.1 %	100	28.4.2020	complete
		Total Rs.	30,000,000	6,393,721					

Annexure-07
Para No. 3.5.1.8

Statement showing non-deposit of income tax on developmental schemes

S. No	Name of Contractor	Month	Gross Payment	Income Tax
1	M/S Mohammad Iqbal Khan Trand& Co	Feb-20	3,139,408	235,456
2	M/S AttaUllah Khan & Co	Mar-20	704,911	52,868
3	M/S Pashto Construction Company	Mar-20	666,982	50,024
4	M/s Jehazeb Construction company	Mar-20	1,192,443	89,433
5	M/S Mohammad Iqbal Khan Trand& Co	Mar-20	393,776	29,533
6	M/s Koza Banda Trand& Engineering Co.	Mar-20	607,456	45,559
7	M/S Royal Thankot Construction Co.	Mar-20	761,302	57,098
8	M/S Mohammad Iqbal Khan Trand& Co	May-20	1,381,778	103,633
9	M/s Koza Banda Trand& Engineering Co.	May-20	344,379	25,828
10	M/S Mohammad Iqbal Khan Trand& Co	May-20	1,461,587	109,619
11	M/S Pashto Construction Company	May-20	2,680,178	201,013
12	Shams Ur Rehman contractor	May-20	1,709,869	128,240
13	M/s Koza Banda Trand& Engineering Co.	Jun-20	105,266	7,895
14	M/S Mohammad Iqbal Khan Trand& Co	Jun-20	408,994	30,675
15	M/S Pashto Construction Company	Jun-20	575,621	43,172
16	M/s Jehazeb Construction company	Jun-20	496,746	37,256
17	M/S Mohammad Iqbal Khan Trand& Co	Jun-20	543,550	40,766
18	M/S Mohammad Iqbal Khan Trand& Co	Jun-20	237,252	17,794
19	M/S Royal Thankot Construction Co.	Jun-20	1,111,834	83,388
Total:			18,523,331	1,389,250

Statement showing non deposit of Income Tax on LUDUP fund 2019-20

Package No	Name of contractors	Gross amount	Income tax
1	M/S Royal Thakot Construction	1,575,246	118,143
2	M/S attaUllah Khan Trand& Co	2,769,863	207,739

3	M/S Royal Thakot Construction	3,849,535	288,715
4	M/S Royal Thakot Construction	3,866,282	289,971
6	M/S Anwar Sadat	3,090,896	231,817
7	M/S Anwar Sadat	2,426,153	181,961
8	M/S attaUllah Khan Trand& Co	1,779,603	133,470
9	M/S attaUllah Khan Trand& Co	1,404,219	105,316
11	M/S attaUllah Khan Trand& Co	3,573,818	268,036
12	M/S attaUllah Khan Trand& Co	3,137,077	235,280
13	M/S Anwar Sadat	2,106,940	158,020
14	M/S Anwar Sadat	1,283,525	96,264
15	Muhammad qayyum& co	3,990,923	261,819
	Total:	34,854,080	2,576,551

Annexure-08
Para No.3.5.1.9

Detail of Pay & allowances paid out of developmental funds during 2019-20.

S.No	Month	Salary	Octroi share	DifferenceRs.
1.	Jul-19	1,406,945	-	1,406,945
2.	Aug-19	1,421,623	-	1,421,623
3.	Sep-19	1,447,798	-	1,447,798
4.	Oct-19	1,509,028	277,000	1,232,028
5.	Nov-19	1,528,323	-	1,528,323
6.	Dec-19	1,570,128	-	1,570,128
7.	Jan-20	1,547,600	831,000	716,600
8.	Feb-20	1,461,845	-	1,461,845
9.	Mar-20	1,461,845	-	1,461,845
10.	Apr-20	1,461,845	-	1,461,845
11.	May-20	1,461,845	277,000	1,184,845
12.	Jun-20	1,461,845	831,000	630,845
	Total	17,740,670	2,216,000	15,524,670

Annexure-09
Para No.3.5.1.10

Statement of non-deduction of KPPRA tax on developmental schemes

S. No	Name of Contractor	Month	Gross Payment	Amount of Tax@5% (Rs)
1.	M/S Pashto Construction Company	Aug-19	1,243,756	62,188
2.	M/S Mohammad Iqbal Khan Trand& Co	Sep-19	4,799,092	239,955
3.	M/S Shang Construction	Sep-19	219,699	10,985
4.	M/S Mohammad Iqbal Khan Trand& Co	Sep-19	4,746,290	237,314
5.	M/S Pashto Construction Company	Sep-19	2,501,985	125,099
6.	M/S Mohammad Iqbal Khan Trand& Co	Sep-19	513,363	25,668
7.	M/S Mohammad Iqbal Khan Trand& Co	Sep-19	991,920	49,596
8.	M/s Koza Banda Trand& Engineering Co.	Sep-19	1,857,969	92,898
9.	M/s Koza Banda Trand& Engineering Co.	Oct-19	1,174,201	58,710
10.	M/S jehanzeb& brother	Oct-19	1,189,231	59,462
11.	M/S Mohammad Iqbal Khan Trand& Co	Oct-19	2,532,544	126,627
12.	M/S shams Ur Rehman	Oct-19	2,245,263	112,263
13.	M/S jehanzeb& brother	Nov-19	1,189,231	59,462
14.	M/S Mohammad Iqbal Khan Trand& Co	Nov-19	2,532,544	126,627
15.	M/s Koza Banda Trand& Engineering Co.	Nov-19	1,174,201	58,710
16.	M/S shams Ur Rehman	Nov-19	2,245,263	112,263
17.	M/S Mohammad Iqbal Khan Trand& Co	Nov-19	4,053,928	202,696
18.	M/S Pashto Construction Company	Nov-19	3,029,351	151,468
19.	M/S Shang Construction	Nov-19	1,404,970	70,249
20.	M/S Mohammad Iqbal Khan Trand& Co	Nov-19	292,640	14,632
21.	M/S Royal Thankot Construction Co.	Nov-19	2,409,467	120,473
22.	M/S Pashto Construction Company	Nov-19	313,755	15,688
23.	M/S Mohammad Iqbal Khan Trand& Co	Nov-19	2,227,722	111,386
24.	M/S Pashto Construction Company	Dec-19	771,602	38,580
25.	M/S Mohammad Iqbal Khan Trand& Co	Dec-19	803,666	40,183
26.	M/S Shang Construction	Dec-19	216,343	10,817

27.	M/S Mohammad Iqbal Khan Trand& Co	Dec-19	3,554,535	177,727
28.	M/S Mohammad Iqbal Khan Trand& Co	Dec-19	178,343	8,917
29.	M/S Shang Construction	Dec-19	911,508	45,575
30.	M/S Mohammad Iqbal Khan Trand& Co	Dec-19	177,218	8,861
31.	M/S Pashto Construction Company	Dec-19	231,909	11,595
32.	M/S Mian Muhammad & sons	Dec-19	176,328	8,816
33.	M/S Mohammad Iqbal Khan Trand& Co	Feb-20	3,139,408	156,970
34.	M/S AttaUllah Khan & Co	Mar-20	704,911	35,246
35.	M/S Pashto Construction Company	Mar-20	666,982	33,349
36.	M/s Jehazeb Construction company	Mar-20	1,192,443	59,622
37.	M/S Mohammad Iqbal Khan Trand& Co	Mar-20	393,776	19,689
38.	M/s Koza Banda Trand& Engineering Co.	Mar-20	607,456	30,373
39.	M/S Royal Thankot Construction Co.	Mar-20	761,302	38,065
40.	M/S Mohammad Iqbal Khan Trand& Co	May-20	1,381,778	69,089
41.	M/s Koza Banda Trand& Engineering Co.	May-20	344,379	17,219
42.	M/S Mohammad Iqbal Khan Trand& Co	May-20	1,461,587	73,079
43.	M/S Pashto Construction Company	May-20	2,680,178	134,009
44.	Shams Ur Rehman contractor	May-20	1,709,869	85,493
45.	M/s Koza Banda Trand& Engineering Co.	Jun-20	105,266	5,263
46.	M/S Mohammad Iqbal Khan Trand& Co	Jun-20	408,994	20,450
47.	M/S Pashto Construction Company	Jun-20	575,621	28,781
48.	M/s Jehazeb Construction company	Jun-20	496,746	24,837
49.	M/S Mohammad Iqbal Khan Trand& Co	Jun-20	543,550	27,178
50.	M/S Mohammad Iqbal Khan Trand& Co	Jun-20	237,252	11,863
51.	M/S Royal Thankot Construction Co.	Jun-20	1,111,834	55,592
		Total:	70,433,170	3,521,659

Annexure-10
Para No.3.5.1.11

Statement of late/non completion of developmental works during 2019-20

S. No	Package No	ADP Name	Name of Contractor	start work	Completion work	actual completion	E/Cost	Expenditure	Penalty
1	Package 01	TADP 2018-19	M/S Pashto Construction Co.	01.12.2018	30.06.2019	21.07.2019	2,300,000	2,555,000	230,000
2	Package 02	TADP 2018-19	M/S Muhammad Iqbal Khan	01.12.2018	30.06.2019	05.08.2019	1,500,000	1,633,681	150,000
3	Package 03	TADP 2018-19	M/S Muhammad Iqbal Khan	01.12.2018	30.06.2019	15.07.2019	4,750,000	5,320,769	475,000
4	Package 04	TADP 2018-19	M/S Pashto Construction Co.	01.12.2018	30.06.2019	21.08.2019	2,700,000	2,751,069	270,000
5	Package 05	TADP 2018-19	M/S Muhammad Iqbal Khan	01.12.2018	30.06.2019	20.08.2019	5,100,000	4,142,098	510,000
6	Package 06	TADP 2018-19	M/S Pashto Construction Co.	01.12.2018	30.06.2019	14.08.2019	5,600,000	4,351,200	560,000
7	Package 08	TADP 2018-19	M/S Pashto Construction Co.	01.12.2018	30.06.2019	15.08.2019	800,000	890,000	80,000
8	Package 09	TADP 2018-19	M/S Muhammad Iqbal Khan	01.12.2018	30.06.2019	15.08.2019	7,850,000	7,334,889	785,000
9	Package 01	TADP 2018-19 (Savings)	M/S ShamsurRehman	21.10.2019	20.04.2020	in progress	930,000	783,000	93,000
10	Package 02	TADP 2018-19 (Savings)	M/S Royal Thakot	21.10.2019	20.04.2020	in progress	4,150,000	3,957,434	415,000
11	Package 06	TADP 2018-19 (Savings)	M/S Muhammad Iqbal Khan	21.10.2019	20.04.2020	25.06.2020	4,550,000	4,899,900	455,000
12	Package 08	TADP 2018-19 (Savings)	M/S Royal Thakot	21.10.2019	20.04.2020	05.08.2020	3,300,000	2,881,416	330,000
13	Package 02	TADP 2018-19	M/S Muhammad Iqbal Khan	11.09.2019	10.03.2020	18.06.2020	2,850,000	2,891,047	285,000
14	Package 04	TADP 2018-19	M/S Kuzabanda Engineering Council	11.09.2019	10.03.2020	17.06.2020	2,900,000	3,161,000	290,000
15	Package 06	TADP 2018-19	M/S Kuzabanda Engineering Council	11.09.2019	10.03.2020	in progress	2,950,000	1,801,404	295,000
16	Package 07	TADP 2018-19	M/S Kuzabanda Engineering Council	11.09.2019	10.03.2020	in progress	4,750,000	3,557,542	475,000
17	Package 10	TADP 2018-19	M/S Kuzabanda Engineering Council	11.09.2019	10.03.2020	in progress	1,750,000	1,080,548	175,000
18	Package 11	TADP 2018-19	M/S Kuzabanda Engineering Council	11.09.2019	10.03.2020	in progress	2,350,000	2,291,354	235,000
19	Package 12	TADP 2018-19	M/S Kuzabanda Engineering Council	11.09.2019	10.03.2020	not yet started	3,300,000	-	330,000
Total:									6,438,000

Annexure-11
Para No.3.5.1.12

Detail of developmental schemes without obtaining Technical Sanction

S. No	Package No	ADP Name	Name of Contractor	E/Cost (Rs)	Expenditure (Rs)
1.	Package 01	TADP 2018-19	M/S Pashto Construction Co.	2,300,000	2,555,000
2.	Package 03	TADP 2018-19	M/S Muhammad Iqbal Khan	4,750,000	5,320,769
3.	Package 04	TADP 2018-19	M/S Pashto Construction Co.	2,700,000	2,751,069
4.	Package 05	TADP 2018-19	M/S Muhammad Iqbal Khan	5,100,000	4,142,098
5.	Package 06	TADP 2018-19	M/S Pashto Construction Co.	5,600,000	4,351,200
6.	Package 09	TADP 2018-19	M/S Muhammad Iqbal Khan	7,850,000	7,334,889
7.	Package 02	TADP 2018-19 (Savings)	M/S Royal Thakot	4,150,000	3,957,434
8.	Package 03	TADP 2018-19 (Savings)	M/S ShamsurRehman	1,750,000	1,837,000
9.	Package 04	TADP 2018-19 (Savings)	M/S Royal Thakot	2,900,000	3,153,000
10.	Package 05	TADP 2018-19 (Savings)	M/S ShamsurRehman	4,200,000	4,344,900
11.	Package 06	TADP 2018-19 (Savings)	M/S Muhammad Iqbal Khan	4,550,000	4,899,900
12.	Package 07	TADP 2018-19 (Savings)	M/S ShamsurRehman	5,000,000	5,236,000
13.	Package 08	TADP 2018-19 (Savings)	M/S Royal Thakot	3,300,000	2,881,416
14.	Package 02	TADP 2018-19	M/S Muhammad Iqbal Khan	2,850,000	2,891,047

15.	Package 04	TADP 2018-19	M/S KuzabandaEngCouncil	2,900,000	3,161,000
16.	Package 05	TADP 2018-19	M/S Pashto Construction Co.	2,900,000	2,940,803
17.	Package 06	TADP 2018-19	M/S KuzabandaEng Council	2,950,000	1,801,404
18.	Package 07	TADP 2018-19	M/S KuzabandaEngCouncil	4,750,000	3,557,542
19.	Package 08	TADP 2018-19	M/S Pashto Construction Co.	1,900,000	1,995,000
20.	Package 09	TADP 2018-19	M/S Pashto Construction Co.	3,800,000	4,028,000
21.	Package 10	TADP 2018-19	M/S KuzabandaEng Council	1,750,000	1,080,548
22.	Package 11	TADP 2018-19	M/S KuzabandaEng Council	2,350,000	2,291,354
23.	Package 12	TADP 2018-19	M/S KuzabandaEngCouncil	3,300,000	-
Total:				83,600,000	76,511,373

Annexure-12
Para No.3.5.1.12

Detail of Current Bank Accounts maintained during 2019-20.

S.No	Name of VC/NC	Account No.	Bank	Balance on 30.06.2020
1.	Chanjal	CD1058006	BOK	521,313
2.	Tikri	CD 1107002	BOK	257,798
3.	Chohan	CD 01050	BOK	280,365
4.	Battamore	CD1078	BOK	148,906
5.	Mairi	CD 01106007	BOK	513,106
6.	Bandigo	CD01052	BOK	225,177
7.	Babri	CD 010131	BOK	712,834
8.	Kot Gala	CD01024	BOK	1,116,517
9.	MalkalGali	CD 011090	BOK	72,505
10.	Battagram Proper	CD 01083	BOK	147,855
11.	HotalBatkol	CD 01072	BOK	544,975
12.	Ajmera Bar Pao	CD01022	BOK	469,914
13.	BilandKot	CD 01104	BOK	387,987
14.	ArghaShori	CD 1086	BOK	256,755
15.	Pishora	CD 1023	BOK	957,644
16.	KozPao NC	CD 1020	BOK	566,577
17.	ShingliPayan	CD0126	BOK	1,050,976
18.	Pirahri	CD01047	BOK	1,780,993
19..	Shanglai	CD1088	BOK	1,012,023
20.	GariNawabSaid	CD 1046	BOK	684,464
21.	Banian	CD1053	BOK	684,071
22.	Barsar	CD 1056	BOK	622,312

23.	Neli Shang	CD 1036	BOK	1,137,237
24.	Rajdari	CD 1035	BOK	1,632,507
25.	Banseer	CD1087	BOK	463,599
26.	Pagora	CD 1037	BOK	1,798,850
27.	Ughaz band	CD 1025	BOK	28,620
28.	Ajmera Proper	CD 1017	BOK	471,196
29.	Didal	CD1046	BOK	580,289
30.	Tamai	CD 1018	BOK	485,209
31.	Sorghai	CD 1070	BOK	804,821
32.	Shamrad	CD 1047	BOK	850,999
33.	Paimal	CD 1034	BOK	1,211,888
34.	Matta	CD 1021	BOK	1,078,288
35.	Dharian	CD 1051	BOK	237,649
36.	Gijbori	CD 1063	BOK	470,238
37.	Battagram Lower NC	CD 1084	BOK	545,428
38.	Battagram Upper	CD 1085	BOK	80,947
39.	Gidri	CD 1049	BOK	179,265
			Total:	25,072,097

Annexure-13
Para No.3.5.1.12

Detail of non-imposition of penalty during 2019-20.

S.No	Name of Project	V/C	Alloc:	Exp:	10% Penalty	DOC	DOC	Status
1	Inst: of HP M ZahidKakarh Shang	Dedal	100000	65,348	10,000	03.02.19	03.08.2019	In Progress
2	PCC Road Damo Haji Farman	Banser	300000	195226	30,000	03.02.19	03.08.2019	In Progress
3	DWSS BochiGangwal	Gangwal	250000	162642	25,000	03.02.19	03.08.2019	In Progress
4	Const: of R/Wall / PCC Path InstefanoshKoronaArghashori	Arghashori	100000	65023	10,000	03.02.19	03.08.2019	In Progress
5	Const: of Water Tank Bar Marhs BarsarThakot	Barsar	200000	130000	20,000	03.02.19	03.08.2019	In Progress

6	Const: of Water Tank KuzMarhs BarsarThakot	Barsar	200000	130000	20,000	03.02.19	03.08.2019	In Progress
7	Const: of W/Tank Dambara Masjid	Bishkot	200000	130000	20,000	03.02.19	03.08.2019	In Progress
8	New DWSS Khwargai to Lorha Bazar	Bishkot	150000	97500	15,000	03.02.19	03.08.2019	In Progress
9	Inst: of HP Babo	Banian	100000	64808	10,000	03.02.19	03.08.2019	In Progress
10	Const: of Latrin Sharif KoronaTarnaw	Banian	150000	97145	15,000	03.02.19	03.08.2019	In Progress
11	Const: of Sewrage Line Gulfaraz Khan KoronaBattagram	Proper Battagram	200000	200000	20,000	03.02.19	03.08.2019	In Progress
12	Rep: of W/Tank / PaipeKhawar KassShina	Nogram	150000	96444	15,000	03.02.19	03.08.2019	In Progress
13	Const: R/W Las PataDootPatitajMalook	Malkal Gali	150000	96431	15,000	03.02.19	03.08.2019	In Progress
14	Const: of R/W Grave Yard Mirza Banda	Malkal Gali	150000	96431	15,000	03.02.19	03.08.2019	In Progress
15	Const: of R/W Nor Zaman Thor	Malkal Gali	150000	96431	15,000	03.02.19	03.08.2019	In Progress
16	Inst: of HP sadam	Banian	100000	64247	10,000	03.02.19	03.08.2019	In Progress
17	Const: of P/Wall Wali Khan Koroona Colony Thakot	Thakot	400000	254282	40,000	03.02.19	03.08.2019	In Progress

18	Const: of Road Hill House Gull Abad	Upper Battagram	200000	126428	20,000	03.02.19	03.08.2019	In Progress
19	Inst: of HP Niaz	Dedal	100000	63167	10,000	03.02.19	03.08.2019	In Progress
20	Const: of P/Wall TanzeelMolaThakot	Thakot	300000	187653	30,000	03.02.19	03.08.2019	In Progress
21	Rep:DWSS/Const: of W/Tank Alias Abad	Paimal Sharif	500000	312145	50,000	03.02.19	03.08.2019	In Progress
22	PCC Path Shamrad Village	Shamrad	400000	248828	40,000	03.02.19	03.08.2019	In Progress
23	Ext:/PCC Path Dr JahanZeb	Malkal Gali	150000	93166	15,000	03.02.19	03.08.2019	In Progress
24	Inst: of HP Saad	Banian	100000	62067	10,000	03.02.19	03.08.2019	In Progress
25	PCC Road Dilbar Abad	Paimal Sharif	500000	309627	50,000	03.02.19	03.08.2019	In Progress
26	Const:Link Road SarAshar Ban	Ashar Ban	500000	308934	50,000	03.02.19	03.08.2019	In Progress
27	Const: Link Road Shah Koshgram	Koshgram	500000	308934	50,000	03.02.19	03.08.2019	In Progress
28	Const: of W/Tank GulzarKorona ChinarKhwar	Shingli Bala	100000	61600	10,000	03.02.19	03.08.2019	In Progress
29	Const: of W/Course YugTangayKanshaiKhwar	Paimal Sharif	400000	246137	40,000	03.02.19	03.08.2019	In Progress
30	New DWSS Small MeraBaila	Banian	100000	60779	10000	03.02.19	03.08.2019	In Progress
31	Const: of W/Course DeriKanshaiKhwar	Paimal Sharif	250000	151645	25,000	03.02.19	03.08.2019	In Progress

32	Const: of W/Course ShahidaShorg araKanshaiKharwar	Paimal Sharif	250000	151645	25,000	03.02.19	03.08.2019	In Progress
33	Inst: of HP KuzaKharari	Dedal	100000	60411	10,000	03.02.19	03.08.2019	In Progress
34	Sewerage Line Mirza Banda	Malkal Gali	150000	89786	15,000	03.02.19	03.08.2019	In Progress
35	New DWSS Baray Jab	Ashar Ban	100000	59836	10,000	03.02.19	03.08.2019	In Progress
36	Rep:DWSS/Const: of W/Tank KuzQala	Paimal Sharif	400000	238691	40,000	03.02.19	03.08.2019	In Progress
37	Const: of Dug Well/Boring& Inst: of HP (Rotary Drill) M AwaisZarinKoronaGulibagh	Proper Battagram	250000	148900	25,000	03.02.19	03.08.2019	In Progress
38	Ext: of Pcc Path Liasa	Malkal Gali	150000	88177	15,000	03.02.19	03.08.2019	In Progress
39	Const: of R/W RiazShumlai	Shumla i	150000	87660	15,000	03.02.19	03.08.2019	In Progress
40	Const: of P/W Abdul Latif	Malkal Gali	150000	87660	15,000	03.02.19	03.08.2019	In Progress
41	Const: of R/W Road Dedal	Dedal	300000	171235	30,000	03.02.19	03.08.2019	In Progress
42	PCC Paths TangiKhair Abad	Kukzabanda	200000	113714	20,000	03.02.19	03.08.2019	In Progress
43	Pavt: of Path FarooqKorona PaindaKhail Colony	Lower Battagram	100000	56814	10,000	03.02.19	03.08.2019	In Progress
44	Const: of R/Wall Lagam Road	Shamrad	300000	169880	30,000	03.02.19	03.08.2019	In Progress
45	New DWSS Anwer Shah Korona Medan	Phagora	150000	82455	15,000	03.02.19	03.08.2019	In Progress

46	New DWSS Qala	Phagora	200000	109940	20,000	03.02.19	03.08.2019	In Progress
47	New DWSS GabarMeraTotiKorona	Phagora	150000	82455	15,000	03.02.19	03.08.2019	In Progress
48	New DWSS SamandarkoronaKolayKandar	Phagora	150000	82455	15,000	03.02.19	03.08.2019	In Progress
49	New DWSS M Jan KoronaKathora	Rajdhari	150000	82455	15,000	03.02.19	03.08.2019	In Progress
50	New DWSS M NabiKoronaLami	Rajdhari	100000	54970	10,000	03.02.19	03.08.2019	In Progress
51	New DWSS Wali Dad KoronaLami	Rajdhari	150000	82455	15,000	03.02.19	03.08.2019	In Progress
52	New DWSS Seri	Phagora	200000	109940	20,000	03.02.19	03.08.2019	In Progress
53	New DWSS GabarMera	Phagora	200000	109940	20,000	03.02.19	03.08.2019	In Progress
54	Const: of R/W Link Road Jabri	Phagora	150000	81260	15,000	03.02.19	03.08.2019	In Progress
55	PCC Guftar Shah Road Noshehra	Matta Medan	200000	104486	20,000	03.02.19	03.08.2019	In Progress
56	Const: of Dug Well ColuniJambora	Jambora	400000	207880	40,000	03.02.19	03.08.2019	In Progress
57	PCC Road Abdul Qahadar&MoinulhaqKorona	Thakot	300000	151596	30,000	03.02.19	03.08.2019	In Progress
58	PCC Road Shah RozamKurona MarhsBarsar 300f	Barsar	300000	151596	30,000	03.02.19	03.08.2019	In Progress

59	PCC RaodAshar Ban Dundara	Dundara	300000	148303	30,000	03.02.19	03.08.2019	In Progress
60	PCC Road Gat Sar to Fazal Akbar Korona	Thakot	200000	98537	20,000	03.02.19	03.08.2019	In Progress
61	PCC Road Khalid KoronaChapar gram	Chapar gram	200000	97742	20,000	03.02.19	03.08.2019	In Progress
62	PCC Road LuhaniHuthal	Huthal Bathkol	150000	73100	15,000	03.02.19	03.08.2019	In Progress
63	PCC Road Onna Koki LarThakot	Thakot	1000000	485108	100,000	03.02.19	03.08.2019	In Progress
64	Inst: of 06-Nos-HPs in U/C Peshora	U/C Peshora	600000	290970	60,000	03.02.19	03.08.2019	In Progress
65	Const: of Road Shahi	Dedal	1300000	622636	130,000	03.02.19	03.08.2019	In Progress
66	Const: P/W Grave Yard Kanai	Kanai	300000	141011	30,000	03.02.19	03.08.2019	In Progress
67	New DWSS ChargoiBishkot	Bishkot	150000	69593	15,000	03.02.19	03.08.2019	In Progress
68	PCC Road Yousef Khan Darmang	Tailus	140000	64039	14,000	03.02.19	03.08.2019	In Progress
69	Const: of Water Tank KuzGoriar Masjid Barsar	Barsar	150000	68086	15,000	03.02.19	03.08.2019	In Progress
70	Const: of 5-Nos-Dug Well (150000 per Well)	U/CPeshora	750000	332337	75,000	03.02.19	03.08.2019	In Progress
71	PCC Road Rizwan Plaza	Matta Medan	400000	175268	40,000	03.02.19	03.08.2019	In Progress
72	PCC Road Bar DairAbdulsamad	Ashar Ban	200000	87634	20,000	03.02.19	03.08.2019	In Progress

73	PCC Path KassQalandar Sarfraz	Kass	125000	54437	12,500	03.02.19	03.08.2019	In Progress
74	PCC Path SarfrazHutha IBana	Kass	125000	54437	12,500	03.02.19	03.08.2019	In Progress
75	Const: of P/Wall JundarGravyar dKuzJundarBi shkot	Bishkot	150000	65145	15,000	03.02.19	03.08.2019	In Progress
76	PCC Road Qalah	Qalah	300000	129000	30,000	03.02.19	03.08.2019	In Progress
77	PCC Road KarGarhi	Qalah	300000	129000	30,000	03.02.19	03.08.2019	In Progress
78	PCC Road Surgai	Surgai	300000	129000	30,000	03.02.19	03.08.2019	In Progress
79	PCC Road Batangi	Batangi	200000 0	837358	200,000	03.02.19	03.08.2019	In Progress
80	Const: of Bridge Punjab Chappargram	Chappa rgram	100000 0	406900	100,000	03.02.19	03.08.2019	In Progress
81	Const: of LatrinKotGan gwal	Gangw al	100000	37600	10000	03.02.19	03.08.2019	In Progress
82	PCC Road Ganthar	Ganthar	600000	221386	60000	03.02.19	03.08.2019	In Progress
83	Sanitation Schemes Shahid Abad	Mera	150000	54622	15000	03.02.19	03.08.2019	In Progress
84	New DWSS Shad Muhammad WagheraKuro na Belo Bishkot	Bishkot	300000	70263	30000	03.02.19	03.08.2019	In Progress
85	Iinst: of 07- Nos-HPs U/C HuthalBathko ol	All V/C Huthal Bathko ol	105000 0	129000	105000	03.02.19	03.08.2019	In Progress
86	HP NazullahKoro onaMaidan	MattaM aidan	100000		10000	03.02.19	03.08.2019	In Progress

87	PCC Road KhwajaTaya	Dagai	100000		10000	03.02.19	03.08.2019	In Progress
88	PCC Road Akhtar Abad Pehlawan Khan Village	Dharia	400000		40000	03.02.19	03.08.2019	In Progress
89	Sewrage Line KhatShingliBa la	Shingli Bala	100000		10000	03.02.19	03.08.2019	In Progress
90	PCC Road Noor Muhammad KoronaShingli Bala	Shingli Bala	125000		12500	03.02.19	03.08.2019	In Progress
91	PCC Road Mian Baba ShingliBala	Shingli Bala	175000		17500	03.02.19	03.08.2019	In Progress
92	Rep: of Dug Well ZarmastKoron aKass	Gijbori	100000		10000	03.02.19	03.08.2019	In Progress
93	PCC Path GulAlamKoro naKarwar	Shingli Bala	100000		10000	03.02.19	03.08.2019	In Progress
94	Culvert Seri ShingliBala	Shingli Bala	100000		10000	03.02.19	03.08.2019	In Progress
95	PCC Road KiarGali Akbar Korona	Gijbori	100000		10000	03.02.19	03.08.2019	In Progress
96	PCC Road Gol Masjid Athai Khan Korona	Shangli bala	100000	0	10000	03.02.19	03.08.2019	In Progress
97	Const: of Dug Well SalimKorona Kuzabanda	Kuzaba nda	150000		15000	03.02.19	03.08.2019	In Progress
98	Const: of Dug Well Behram Abad Pichlai	Dabri	300000	0	30000	03.02.19	03.08.2019	In Progress
99	Const: of Dug Well IliasKoronaPai mal	Paimal Sharif	150000	0	15000	03.02.19	03.08.2019	In Progress

100	Const: of R/W / PCC Road	Peshora	300000		30000	03.02.19	03.08.2019	In Progress
101	Const: of R/W QelahShakir Khan Peshora	Peshora	250000	0	25000	03.02.19	03.08.2019	In Progress
102	PCC Path ShinaShingliPayen	Shingli Payen	150000		15,000	03.02.19	03.08.2019	In Progress
103	PCC Road Amlok Banda	Peshora	100000		10,000	03.02.19	03.08.2019	In Progress
104	Inst: of HP MulanaSahbPomang	Peshora	100000		10,000	03.02.19	03.08.2019	In Progress
105	New DWSS Mata M MalakKorona	Phagora	150000	82455	15,000	03.02.19	03.08.2019	In Progress
106	RCC Bridge Ahal	Malkal Gali	200000		20,000	03.02.19	03.08.2019	In Progress
107	Dug Well Nawaz Engineer KoroonaShamlai	Shamla i	200000		20,000	03.02.19	03.08.2019	In Progress
108	DWSS QutbaLiasa	Malkal Gali	100000		10,000	03.02.19	03.08.2019	In Progress
109	Const: of Road Snobar Donga	Shah Khail	100000		10,000	03.02.19	03.08.2019	In Progress
110	Const: of R/W RasshidShumlai	Shumla i	100000		10,000	03.02.19	03.08.2019	In Progress
111	Const: of P/W 20*4 QayomShumlai	Shumla i	100000		10,000	03.02.19	03.08.2019	In Progress
112	DWSS Po Bach 6000f	Hill	100000		10,000	03.02.19	03.08.2019	In Progress
113	Const: of P/W Koshkarh Grave Yard	Hill	100000		10,000	03.02.19	03.08.2019	In Progress
114	Const: of B/W Grave Yard RontaSherin	Hill	100000		10,000	03.02.19	03.08.2019	In Progress

115	Const: of W/Tank / R/Wall Amir Khan Korona	Shumla i	180000		18,000	03.02.19	03.08.2019	In Progress
116	Const:ofRoad Tapka Hill	Hill	300000		30,000	03.02.19	03.08.2019	In Progress
117	Wooden Bridge Mustafa Korona Hill	Hill	200000		20,000	03.02.19	03.08.2019	In Progress
118	PCC Path/Road Sari ThakotSherZada Khan	Thakot	300000		30,000	03.02.19	03.08.2019	In Progress
119	Const: of Dug Well KarimTajKoronaNishamGulThakot	Thakot	250000		25,000	03.02.19	03.08.2019	In Progress
120	PCC Path Faiz Muhammad KorooonaThakot	Thakot	100000		10,000	03.02.19	03.08.2019	In Progress
121	Const: of Dug Well IzazKorooonaKassThakot	Thakot	250000		25,000	03.02.19	03.08.2019	In Progress
122	Pavt: of Streets Thakot colony	Thakot	200000		20,000	03.02.19	03.08.2019	In Progress
123	Const: of Dug Well Zaheer-ud-din KorooonaThakot	Thakot	250000		25,000	03.02.19	03.08.2019	In Progress
124	DWSS SaadMunairChanjal	Chanjal	200000	0	20,000	03.02.19	03.08.2019	In Progress
125	Const: of W/Tank Samar Khan KoronaQinjbori	Huthal Deshan	150000		15,000	03.02.19	03.08.2019	In Progress

126	Const: of W/Tank TahirKoronaShamrad	Shamrad	150000		15,000	03.02.19	03.08.2019	In Progress
127	Inst: of HP NurolHaqBana	Bana	100000		10,000	03.02.19	03.08.2019	In Progress
128	Inst: of HPIHabibUrehman Kasai	Bana	100000		10,000	03.02.19	03.08.2019	In Progress
129	Const: of R/W Path KassQalandar Ahmad Rashid	Kass	125000		12,500	03.02.19	03.08.2019	In Progress
130	Const: of R/W Path SarSultaneYameen	Ashar Ban	150000		15,000	03.02.19	03.08.2019	In Progress
131	Const: of R/W Grave Yard Kasai	Bana	200000		20,000	03.02.19	03.08.2019	In Progress
132	Const: of R/W Graveyard MulakhailTailus	Tailus	150000		15,000	03.02.19	03.08.2019	In Progress
133	Const: of R/W Grave Yard WoraBana	Bana	150000		15,000	03.02.19	03.08.2019	In Progress
134	Const: of R/W Path QamarZaman	Kass	100000		10,000	03.02.19	03.08.2019	In Progress
135	Const: of R/W M Asim Kasai	Bana	400000		40,000	03.02.19	03.08.2019	In Progress
136	New DWSS Bab	Bab	300000		30,000	03.02.19	03.08.2019	In Progress
137	DWSS KarGarhi	Qalah	100000		10,000	03.02.19	03.08.2019	In Progress
138	HP ZarNawab Khan HuthalBathkol	Huthal Bathkol	100000		10,000	03.02.19	03.08.2019	In Progress
139	PCC Road Surgai	Surgai	300000		30,000	03.02.19	03.08.2019	In Progress

140	Const: of Dug Well Huthal Village	Aban	250000		25,000	03.02.19	03.08.2019	In Progress
141	PCC Paths HuthalBathkool	Huthal Bathkool	100000		10,000	03.02.19	03.08.2019	In Progress
142	Const: of Dug Well QlahHuthal	Huthal Bathkool	300000		30,000	03.02.19	03.08.2019	In Progress
143	PCC Paths Garhi	Aban	200000		20,000	03.02.19	03.08.2019	In Progress
144	Const: of Dug Well QelahJambera	Jambera	400000	207880	40,000	03.02.19	03.08.2019	In Progress
145	Inst: of HP Abdul RashadKorona	Chiran	100000	0	10,000	03.02.19	03.08.2019	In Progress
146	Const: of Latrin Masjid Chir Nara	Pashto	100000		10,000	03.02.19	03.08.2019	In Progress
147	Const: of Latrin Masjid Ochar	Pashto	100000		10,000	03.02.19	03.08.2019	In Progress
148	Const: of Latrin Masjid Richari	Pashto	100000		10,000	03.02.19	03.08.2019	In Progress
149	Const: of Latrin Masjid Kandaw Mir Ali	Pashto	100000		10000	03.02.19	03.08.2019	In Progress
150	Const: of Latrin Masjid Mir Ali Qala	Pashto	100000		10,000	03.02.19	03.08.2019	In Progress
151	Const: of Latrin Masjid KuzKaho	Nall	100000		10,000	03.02.19	03.08.2019	In Progress
152	Const: of Latrin Sharif abad Masjid	Rashan g	100000		10,000	03.02.19	03.08.2019	In Progress
153	Const: Sewerage line Shaidan	Rashan g	200000		20,000	03.02.19	03.08.2019	In Progress

154	Const: of Latrin Masjid LarePaiza	Gangwal	100000	0	10,000	03.02.19	03.08.2019	In Progress
155	Const: of Latrine Dana Masjid	Gangwal	100000		10,000	03.02.19	03.08.2019	In Progress
	Total:		36,395,000		3,639,500			

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Annexure-14
Para No.4.5.2.6

Detail of non-deposit of Income Tax during 2019-20.

S.No	Name of VC/NC	Expenditure 2019-20	Income Tax@7.5%
1.	NC Ajmera Proper	7,698,710	577,403
2.	NC Ajmera Bar Paw	1,009,443	75,708
3.	NC AjmeraKuzPao	1,976,117	148,209
4.	NC Chappergram	1,580,410	118,531
5.	NC Tamai	753,844	56,538
6.	NC Matta	107,638	8,073
7.	NC Battagram proper	1,125,675	84,426
8.	NC Battagram Upper	413,977	31,048
9.	NC Battagram Lower	1,097,763	82,332
10.	NC Arghashori	359,977	26,998
11.	VC Peshora	957,644	71,823
12.	VC Aughaz Banda	1,072,706	80,453
13.	VC ShingliPayen	427,000	32,025
14.	VC Kot Gala	808,400	60,630
15.	VC Rajdhari	1,075,800	80,685
16.	VC Phagora	3,678,419	275,881
17.	VC Nelishang	2,285,138	171,385
18.	VC Kuzabanda	355,000	26,625
19.	VC Bulandkot	1,411,284	105,846
20.	VC Tikree	245,539	18,415
21.	VC Mera	4,065,277	304,896

22.	VC Trand	1,306,235	97,968
23.	VC GhariNawab Syed	2,413,853	181,039
24.	VC Pirhari	1,493,815	112,036
25.	VC Gidree	258,000	19,350
26.	VC Gijbori	1,944,503	145,838
27.	VC ShingliBala	630,000	47,250
28.	VC Paimal Sharif	1,783,302	133,748
29.	VC Dabrai	1,267,404	95,055
30.	VC Shahmurad	1,924,655	144,349
32.	VC BattamoriShamali	934,842	70,113
33.	VC BattamoriJanubi	595,781	44,684
34.	VC Jesol Bazar	1,017,597	76,320
35.	VC Rajmera	650,000	48,750
36.	VC Habib Banda	761,772	57,133
37.	VC ChetaBatta	1,530,894	114,817
39.	VC HuthalDeshan	14,096,612	1,057,246
40.	VC Bishkot	1,465,164	109,887
41.	VC Changal	1,686,364	126,477
42.	VC Barsar	2,521,304	189,098
43.	VC Banian	228,622	17,147
44.	VC Didal	1,314,503	98,588
45.	VC Dagai	988,221	74,117
46.	VC Bandigo	55,000	4,125
47.	VC Chuhan	620,493	46,537
48.	VC Dharian	886,843	66,513
49.	VC Banser	306,500	22,988
50.	VC Shamlai	378,122	28,359
52.	VC MalkalGali	1,396,840	104,763
53.	VC Hill	483,296	36,247
54.	VC Biari	1,547,377	116,053
56.	VC Karg	1,546,296	115,972
57.	VC Rabat	1,930,465	144,785
58.	VC Banna	1,381,846	103,638
59.	VC Kass	559,880	41,991
60.	VC Koshgram	636,766	47,757
62.	VC Tailoos	1,704,113	127,808
64.	VC Jambera	1,828,784	137,159
66.	VC Cheeran	2,306,335	172,975
67.	VC Rashang	826,583	61,994
69.	VC Nehar	1,659,755	124,482
71.	VC HuthalBathkul	1,567,468	117,560

1	Irregularities	
A	Management of Accounts with Commercial Banks	25.072
2	Others, including cases of accidents, negligence etc.	133.121
	Total:	158.193

72.	VC Aban	892,216	66,916
73.	VC Baab	1,353,980	101,549
75.	VC Sorgai	1,443,350	108,251
77.	VC Pashto	2,338,371	175,378
78.	VC Batangi	1,574,188	118,064
80.	VC Nul	1,125,070	84,380
82.	VC Nogram	1,622,286	121,671
83.	VC RoopkaniBandi	1,653,554	124,017
86.	VC TandolBala	1,189,163	89,187
	Total:	108,134,144	8,110,061



