



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

AUDIT YEAR 2020-2021

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	I
Preface	III
EXECUTIVE SUMMARY	IV
CHAPTER-1	1
Public Financial Management.....	1
1.1 Sectoral Analysis	1
1.2 AUDIT PARAS.....	5
CHAPTER-2	7
District Government	7
2.1 Introduction	7
2.2 Comments on Budget and Accounts (Variance Analysis)	8
2.3 Classified Summary of Audit Observations	9
2.4 Comments on the status of compliance with District Accounts Committee Directives	10
2.5 AUDIT PARAS.....	11
2.5.1 Irregularities	11
A. HR related irregularities	11
B. Procurement related irregularities	15
2.5.2 Value for money and service delivery issues	20
2.5.3 Others, including cases of accidents, negligence etc.	25
CHAPTER-3	33
Tehsil Municipal Administration.....	33
3.1 Introduction	33
3.2 Comments on Budget and Accounts (Variance Analysis)	34
3.3 Classified Summary of Audit Observations	35
3.4 Comments on the status of compliance with Tehsil Accounts Committee Directives.....	36
3.5 AUDIT PARAS.....	37
3.5.1 Value for money and service delivery issues	37
CHAPTER-4	55
AD LGE &RDD.....	55

4.1 Introduction	55
4.2 Comments on Budget and Accounts (Variance Analysis)	57
4.3 Classified Summary of Audit Observations	58
4.4 Comments on the status of compliance with Village/Neighborhood Accounts Committee Directives.....	59
4.5 AUDIT PARAS.....	60
4.5.1 Value for money and service delivery issues	60
4.5.2 Others, including cases of accidents, negligence etc.	61
ANNEXURES	64

ABBREVIATIONS AND ACRONYMS

AD	Assistant Director
AM &R	Annual Maintenance and Repair
ADP	Annual Development Program
ADEO	Assistant District Education Officer
AIR	Audit & Inspection Report
BHU	Basic Health Unit
B&R	Building and Road
CA	Conveyance Allowance
CD	Civil Dispensary
C&W	Communication and Works
CPWA	Central Public Works Account
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DDO	Drying and Disbursing Officer
DDEO	Deputy District Education Officer
DEO	District Education Officer
DG	Director General
DHO	District Health Officer
DO	District Officer
DAO	District Accounts Officer
DTL	Drug testing Laboratory
ECG	Electro cardiogram
EPI	Expanded Program of Immunization
FY	Financial Year
FP	Family Planning
GBS	General Bus stand
GPO	General Post Office
GGMS	Government Girls Middle School
GGHS	Government Girls High School
GGHSS	Government Girls Higher secondary School
HPA	Health Professional Allowance
HR	Human Recourse
HRA	House Rent Allowance
INTOSAI	International Organization of Supreme Audit Institutions
KPPRA	Khyber Pakhtunkhwa Public Procurement Regulatory Authority

KP	Khyber Pakhtunkhwa
LGA	Local Government Act
LCB	Local Council Board
LHW	Lady Health Worker
LG E&RDD	Local Government Election and Rural Development Department
MFDAC	Memorandum for Departmental Accounts Committee
MCC	Medicine Coordination Cell
MB	Measurement Book
MO	Medical Officer
MT	Medical Technician
NC	Neighborhood Council
OPD	Out Door Patient
PAO	Principal Accounting Officer
PC-1	Planning Commission-1
PDMA	Provincial Disaster Management Authority
PFC	Provincial Finance Commission
P&D	Panning and Development
PHE	Public Health Engineering
PTC	Parent Teacher Council
PESCO	Peshawar Electric Supply Company
PLS	Profit and Loss Sharing
PLA	Personal Ledger Account
POL	petroleum Oil Lubricant
RDA	Regional Directorate of Audit
RHC	Rural Health Center
SBD	Standard bidding Document
SDEO	Sub Divisional Education Office
TMA	Tehsil Municipal Administration
TS	Technical sanction
TAC	Tehsil Accounts Committee
VC	Village Council
WSS	Water Supply Scheme
XEN	Executive Engineer

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 & Conditions of Service) Ordinance, 2001 and Section 37 of Khyber Pakhtunkhwa Local Government Act, 2013 require the Auditor General of Pakistan to conduct audit of the receipts and expenditure of Local Governments of each District of the Khyber Pakhtunkhwa.

The report is based on audit of the accounts of offices of District Government, Tehsil Municipal Administrations, Assistant Director Local Government, Elections and Rural Development Department Village Councils and Neighborhood Councils, in District Buner 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 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 of the cases the departments did not submit written replies till finalization of this report. DAC meetings were also not convened despite repeated requests.

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

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit District Governments, Khyber Pakhtunkhwa carries out audit of Local Governments in 35 districts of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) Mardan, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carried out the audit of local Governments of three District Governments namely Mardan, Swabi, and Buner.

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

Local Governments of District Buner consist of three tiers which perform their operations under Khyber Pakhtunkhwa Local Government Act, 2013. Financial provisions of the Act describe the Local Consolidated Fund and Public Account for which annual Budget Statement is approved by the respective councils in the form of budgetary grants. Top Tier, the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District Government, who is officer in charge (Administrator) of 10 devolved departments including AD Local Government Election & Rural Development Department. The second Tier, Tehsil Municipal Administrations have one PAO i.e. Tehsil Municipal Officer, (Administrator) for each administration. There are four Tehsils administrations in district Buner. The third Tier, the village and neighborhood Councils have AD LGE & RDD as Principal Accounting Officer, (Administrator), for these councils. There are 105 VCs/NCs in district.

a. Scope of audit

This office is mandated to conduct audit of 121 formations working under 07 PAOs. Total expenditure and receipts of these formations were Rs. 6114.758 million and Rs. 300.856 million respectively for the financial year 2019-20.

Audit coverage relating to expenditure for the current audit year comprises 15 formations of 07 PAOs having a total expenditure of Rs. 1,222.943 million for the financial year 2019-20. In terms of percentage, the audit coverage for expenditure is 20% of auditable expenditure.

Audit coverage relating to receipts for the current audit year comprises 15 formations of 07 PAOs having a total Receipts of Rs. 300.856 million for the financial year 2019-20. In terms of percentage, the audit coverage for receipts is 100% of auditable receipts.

District Government have no receipts

In addition to this compliance audit report, Directorate of District Audit conducted Financial Attest audits, 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. 59.642 million was pointed out in this report. No recovery was affected till finalization of this report..

c. Audit Methodology

Audit was conducted according to INTOSI guidelines for Compliance audit and Financial Audit Manual of AGP.

Audit procedures employed to obtain evidences were inspection, analytical procedures, observations and computation.

d. Audit Impact

As 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

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.

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. Key audit findings of the report

- i. Non compilation/consolidation of accounts of local governments- Rs. 284.834 million¹
- ii. Unauthorized payments to DDOs instead of crossed cheques to vendors Rs. 341.041²
- iii. Unverified payments on account of arrears of pay and allowances- Rs 185.263 million³
- iv. HR/Employees related irregularities were noticed in 05 no of cases amounting to Rs 9.725 million.⁴
- v. Procurement related irregularities were noticed in 03 no of cases amounting to Rs 16.608 million⁵
- vi. Value for money & Service delivery issues were noticed in 08 no of cases amounting to Rs 142.508 million⁶
- vii. Others, including cases of accidents, negligence etc. were noticed in 26 no of cases amounting to Rs 369.984 million⁷

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

¹ Para 1.2.1

² Para 1.2.2

³ Para 1.2.3

⁴ Para 2.5.1.1 to 2.5.1.5

⁵ Para 2.5.1.6 to 2.5.1.8

⁶ Para 2.5.2.1 to 2.5.2.4, 3.5.1.1 to 3.5.1.3,4.5.1.1

⁷ Para 2.5.3.1 to 2.5.3.7,3.5.2.1 to 3.5.2.16,4.5.2.1 to 4.5.2.3

g. Recommendations

- i. TMA accounts needs to be consolidated at DAO level.
- ii. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- iii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- iv. Departments need to strengthen internal controls such as financial, managerial, operational, administrative and accounting etc. controls to ensure that lapses of the kind reported in this audit report are pre-empted and fair value for money is obtained from public spending.

CHAPTER-1

Public Financial Management

1.1 Sectoral Analysis

Introduction

After promulgation of Local Government Act, 2013, Local Government elections were held in 2015, which resulted in formation of three tiers of government in each district of Khyber Pakhtunkhwa. Consequently, District Government, Town Municipal Administrations and Village/Neighborhood Councils were established in the District. In the light of LGA 2013, the District is headed by Deputy Commissioner who is the Principal Accounting Officer of the budget grant allocated to the 10 no of offices devolved at district level. Similarly, Tehsil Municipal Administration is headed by Tehsil Municipal Officer who is the Principal Accounting Officer for the Tehsil Municipal Administration whereas Assistant Director LGE & RDD is the Principal Accounting Officers for Village/Neighborhood Councils.

In District Buner, Funds amounting to Rs.7,292.198 million were allocated to 121 formations working under 07 PAOs. Out of which, expenditure of 6114.758 million was made resulting into saving of Rs.1177.44 million. Receipts of Rs. 300.856 million were collected through these formations during the financial year 2019-20. Audit coverage relating to expenditure for the current audit year comprises 15 formations of 07 PAOs having a total expenditure of Rs. 1222.943 million for the financial year 2019-20. In terms of percentage, the audit coverage for expenditure is 20% of auditable expenditure. Similarly, audit coverage for receipts is 100%.

According to Section 36 (3) of Local Government Act 2013, the District Accounts Officer was required to consolidate accounts of the Local Government on quarterly and annual basis. However, District Accounts Officer, Buner did not reflect Rs.274.836 million into the consolidated financial statement of Local Government, Buner.

District Government, Buner was found lagging behind in many areas envisioned as integral component of the Local Government in the Khyber Pakhtunkhwa Local Government Act, 2013. The District Government could not

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

The Local government provided services in the following sectors.

Education

The education sector is one of the major sectors devolved at district level. Statistics show that there are 871 primary, middle, secondary and higher secondary schools in District Buner. The estimated Teacher Student Ratio is 1:30 at primary, 1:70 at middle, 1:30 at secondary and 1:25 at the level of higher secondary schools. District Buner literacy rate is 61%, the Gross Enrollment Rate (GER) is 60%, and the Net Enrollment Rate (NER) is 52% at the primary level. On budgetary front, District Education office, Buner succeeded in spending 100% of District ADP and 95 % of non-salary budgets.

District Education Offices in Buner were given target of enrolment of 222,460 children for current year against which 196,342 kids were enrolled; wherein, DEO (male) and DEO (female) enrolled 105,171 and 91,171 children respectively. Annual average of teacher's attendance rate and student attendance rate as per independent Monitoring Unit (IMU) data were approximately 92% & 40.8 % respectively. Furthermore, 84% schools in district Buner 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 only 40% against the assigned targets.

Health

Health is another important sector of District Buner with a total of 33 health facilities spread across the district, among which 15 are urban while the rest are rural based. Their further break-up is 18 BHUs, 8 CDs, 4 RHCs and 3 Category-D with the total catchment area population of approximately 897,397.

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, 9,763 babies were born in primary and secondary health facilities. Lab investigations and diagnostic facilities were also fully utilized as 39,675 lab tests, 4,672 X-rays, 1,729 ultrasounds, and 15 ECGs were done in both primary and secondary health facilities in district Buner. Figures of immunization from EPI register were also very impressive as 17,905 pregnant women received TT-2 vaccines, 24,815 kids under 12 months received full immunization, 20,896 children under 12 months received 1st measles vaccines and 28,431 kids under 12 received 3rd pentavalent vaccine. 343,066 families were provided family planning services as evident from FP register. Human resource data from facility records revealed that these health facilities 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 no Darul Kafalas for bigger in District Buner. Rehabilitation center for drug addicts did not exist in District Buner. 41 Public awareness

campaign /seminars held by the department with objective to increase public awareness to achieve desire objectives of social welfare. 27 women, 73 men and 25 children registered with disability during the year. Furthermore, various vocational and industrial trainings were 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 Municipal Administrations, District Buner did not fulfill some primary requirements envisioned as integral component of Local Government in the Khyber Pakhtunkhwa Local Government Act, 2013. The Local Government could not establish & maintain Tehsil Public Fund Account as required under the section 30 of LGA. Similarly, Tehsil Account Officers were not appointed in TMAs. The accounts of receipt and expenditure were also not maintained in such form as prescribed by Auditor General of Pakistan and 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, Buner with prescribed format and necessary trainings to compile the accounts of TMAs and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA 2013, as internal auditors were not posted in the TMAs to support the Council. In addition, Asset management by tehsil councils was yet another area it could not address as required under section 38 of the LGA 2013.

1.2 AUDIT PARAS

1.2.1 Non compilation/consolidation of accounts of Local Governments- Rs 284.834 million

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

During certification audit of the accounts of the DAO Buner 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. Receipts and expenditure of Rs 284.834 million and Rs 261.139 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 Government Act 2013 by Local Governments in District Buner 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.

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 341.041 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 Buner, paid Rs 341,041,000 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 payments on account of arrears of pay and allowances- Rs 185.263 million

According to 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 Buner for the year 2019-20 while analyzing HR data it was noticed that arrears of pay and allowances of Rs 185,263,000 was shown made which could not be verified.

Payments of arrears of pay and allowances without supporting documents led to unfair and un-true financial statements which lead to disclaimer of audit opinion.

Audit recommends inquiry into matter and action against the person(s) at fault.

CHAPTER-2

District Government

2.1 Introduction

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

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

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

Detail of Audit Planned formations expenditure and receipts

S.No	Description	Total Nos	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue /Receipts audited FY 2019-20 (Rs.in million)
1	Formations	10	04	979.82	Nil

2.2 Comments on Budget and Accounts (Variance Analysis)

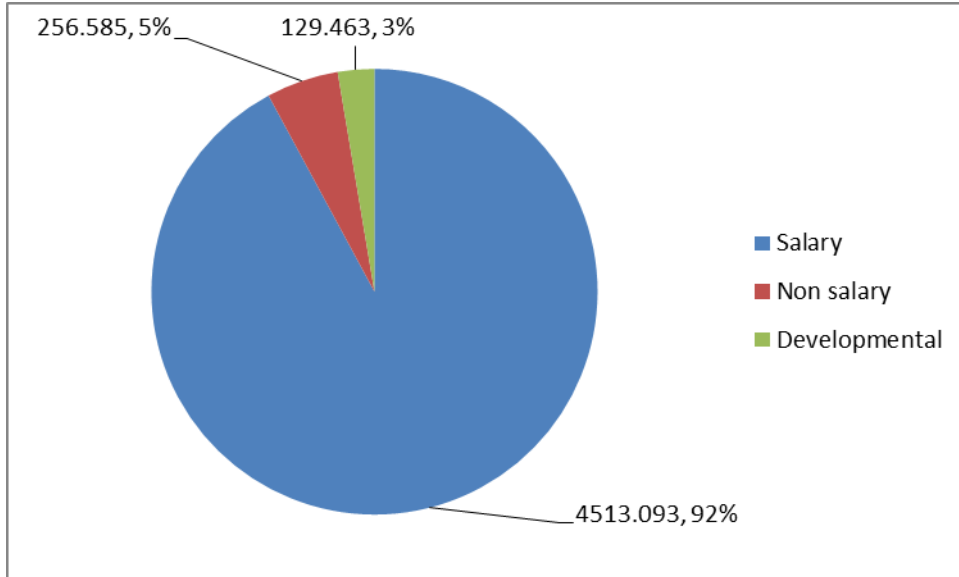
(Rs. in million)

District Government Buner				
2019-20	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	4789.624	4513.093	-276.531	5.77
Non-salary	292.400	256.585	-35.815	12.24
Developmental	321.796	129.463	192.333	59.7
Total	5,403.825	4899.141	-504.68	9.49
Receipts	-	-	-	-

The savings of Rs. 504.68 million indicates inefficiency in the capacity of District Government Departments to utilize the amount allocated.

EXPENDITURE 2019-20

(Rs. in million)



2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 162.915 million were raised in this audit report. This amount also includes recoverable of Rs.32.463 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rs. in million)

Sr. No.	Classification	Amount
1	Irregularities	
A	HR/Employees related irregularities	9.725
B	Procurement related irregularities	16.608
2	Value for money and service delivery issues	39.381
3	Others including cases of accidents, negligence	97.201
Total		162.915

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

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

Sr. No.	Audit Year	DAC meeting
1.	2002-03	Not Convened
2.	2003-04	Not Convened
3.	2005-06	Not Convened
4.	2006-07	Not Convened
5.	2007-08	Not Convened
6.	2008-09	Not Convened
7.	2009-10	Not Convened
8.	2010-11	Not Convened
9	2011-12	Not Convened
10	2012-13	Not convened
11	2013-14	Not Convened
12	2016-17	Not Convened
13	2017-18	Not Convened
14	2018-19	Not Convened
15	2019-20	Not Convened

2.5 AUDIT PARAS

2.5.1 Irregularities

A. HR related irregularities

2.5.1.1 Overpayment on account of Health Professional Allowance due to allowing higher rate –Rs 3.390 million

According to Government of Khyber Pakhtunkhwa Finance Department notification No FD(SOSR-II)8-18/2016 dated 07.01.2016, Health Professional Allowance is admissible @ Rs 82,000 in urban areas of category- C District.

District Health Officer Buner overpaid Rs 3,390,000 due to allowing higher rates of Health Professional Allowance (HPA) at rural rates @ Rs 92,000 per month instead of 82,000 to the doctors serving in urban areas during the year 2019-20 for which they were not entitled. Detail is given at annexure-2.

Irregularity occurred due to weak internal and administrative controls, which caused loss to exchequer.

When pointed out in August, 2020, the management stated that detail reply would be given after consultation with the concerned authority for urban and rural areas. Reply was not satisfactory as documentary evidence was not shown to audit.

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

Audit recommends recovery of overpayment from the concerned doctors and action against the person(s).

AIR Para No.06 2019-20

2.5.1.2 Overpayment due to non-deduction of conveyance allowance Rs 2.056 million

According to rule 24(1) of Government of Khyber Pakhtunkhwa Administration Department notification No.EO (Admn) 34-M dated 07-01-2015, conveyance allowance shall be deducted from the employee using government vehicle.

DHO Buner during the financial year 2019-20, allotted government vehicle/motor cycles to 60 no's employees of EPI, but conveyance allowance of Rs 2,056,320 (2,856x12x60) was not deducted from the salaries of concerned employees. Detail is given at annexure-3

Irregularity occurred due to weak internal control which resulted in misuse of government vehicle and loss to government.

When pointed out in August, 2020, the management stated that recovery would be made through DAO and progress be shown to audit. Reply was not satisfactory as documentary evidence was not shown to audit.

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

Audit recommends recovery of conveyance allowance from the concerned staff and action against the person(s) at fault.

AIR Para No.03 2019-20

2.5.1.3 Suspected misappropriation on account of pay & allowances of LHW's of national program Rs 1.837 million

According to Rule 4(2)(I,j,k,l,m) of the Government of Khyber Pakhtunkhwa District-or-City-District-Governments-Budget-Rules-2016, the head of the office shall ensuring that the total expenditure is kept within the limits of authorized appropriation, the funds allotted are spent on the activities for which the money was provided, explaining any instance of excess or financial irregularity that may be brought to notice as a result of audit scrutiny or otherwise, adequate provisions exist for systematic internal checks to prevent and

detect errors and irregularities in the financial proceedings of his subordinate offices ensuring that the internal controls are effectively applied, guarding against waste and loss of public money.

District Health Officer Buner during 2019-20 released Rs 1,837,245 on account of pay & allowances of Integrated Health Project. However, the amount was withdrawn through various bank accounts and not paid to the concerned staff, thus the amount had seems to be misappropriated by the dealing hands.

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

When pointed out in August, 2020, the management stated that inquiry is under process; after fixation of responsibility recovery would be made. Reply was not satisfactory as documentary evidence was not shown to audit.

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

Audit recommends detail inquiry into the matter and recovery of the amount besides action against the person(s) at fault.

AIR Para No.08 2019-20

2.5.1.4 Overpayment due to allowing excess rates beyond the approved Policy rates - Rs 1.400 million

According to Para 4(1) of the policy of the Government of Khyber Pakhtunkhwa Relief, Rehabilitation and Settlement Department for natural calamities, for all intents and purpose of these regulations, the types and rates of compensation shall be Rs 300,000 for loss of life due to fire, short circuit, gas leakage, roofs wall collapse and mine accidents.

Deputy Commissioner Buner overpaid Rs 1,400,000 due to allowing excess rates of Rs 500,000 instead of approved rate of Rs 300,000 on account of loss of life without approval of the competent authority. Detail is given below:

S.No	Name	Amount paid(Rs)	reuires as per policy (Rs)	overpayment(Rs)
1	Mst Neelum	500,000	300,000	200,000

2	Mst Bakht amina	500,000	300,000	200,000
3	Mst Hadmina	500,000	300,000	200,000
4	Mst Hajira	500,000	300,000	200,000
5	Mst barmida	500,000	300,000	200,000
6	Mst Samiya	500,000	300,000	200,000
7	Mr Jalat Khan	500,000	300,000	200,000
Total				1,400,000

Irregularity occurred due to weak internal and administrative controls, which resulted in loss to Government.

When pointed out in July, 2019, the management stated that recovery of overpayment, approval of the competent forum would be obtained and would be shown to audit. Reply was not satisfactory as documentary evidence was not shown to audit.

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

Audit recommends recovery of the amount and action against the person at fault.

AIR Para No.18 2019-20

2.5.1.5 Unauthorized payment on account of CA, HRA & non-deduction of 5% maintenance charges –Rs 1.042 million

According to S. No 24(1) of Government of Khyber Pakhtunkhwa Administration Department notification No.EO (Admn) 34-M dated 07.01.2015, the allottees of the government accommodation shall not be allowed House Rent and Conveyance Allowances who is living under the jurisdiction into government premises. And 5% of the basic pay shall charge as maintenance charges

District Health Officer Buner during financial year 2019-20, allotted designated bungalows & quarters to the employees but House Rent; Conveyance Allowances 5% maintenance charges of the basic pay amounting to Rs 1,042,317 was not deducted. Detail at Annexure-4

Irregularity occurred due to weak internal and administrative controls, which caused loss to exchequer.

When pointed out in August, 2020, the management stated that recovery of HRA, CA and 5% maintenance charges would be made through DAO and progress would be shown to audit. Reply was not satisfactory as documentary evidence was not shown to audit.

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

Audit recommends recovery of overpayment from the concerned doctors/ staff and action against the person(s).

AIR ParaNo.09 2019-20

B. Procurement related irregularities

2.5.1.6 Late/Non supply of medicines - Rs 8.180 million and non imposition of penalty – Rs. 426,090

According to Para E of the Director General Health Services Khyber Pakhtunkhwa Peshawar letter No 1805-1909/DD (Preq/Reg/Drugs) dated 11/09/2018. The drug supplies shall be delivered by the supplier directly to the purchasing entities through prescribed valid warranty as per Drugs Act 1976 and the rules framed there under as well as within the time frame for deliveries as in the contract agreement signed by the bidder.

According to para 22 of Government MCC Rate Contract agreement issued vide Director General Health Services Khyber Pakhtunkhwa Peshawar letter No 1805-1909/DD (Preq/Reg/Drugs) dated 11/09/2018. The Supplier agrees that the supply of the ordered goods under this agreement shall be completed by the Supplier within thirty (30) days after the receipt of supply order/s from the Purchasing Agency/ies, except in situation/s covered under clause-21 above regarding Force Majeure. In case of delay in supplies reaching to the Purchasing Agency, the following penalties shall be imposed by the Purchasing Agency upon the Supplier:

a. Upon delay in supply from thirty-one to forty-five (31 to 45) days, a lump sum penalty amounting to three per cent (03%) of the total quoted price of such goods, whose supply was delayed out of the same supply order as issued to the Supplier, shall be levied through deducting the total amount of penalty from the total pre-tax payable billed amount by the Purchasing Agency.

b. Upon delay in supply from forty-six days up to sixty (46 to 60) days, instead of three per cent (03%) as in clause-22(a) above, a lump sum total penalty amounting to seven per cent (07%) of the total quoted price of such goods, whose supply was delayed out of the same supply order as issued to the Supplier, shall be levied through deducting the total amount of penalty from the total pre-tax payable billed amount by the Purchasing Agency.

c. In case of delay in supply beyond sixty days, as in clause-22(b) above, the supply order issued by the Purchasing Agency shall stand cancelled to the extent of non-supplied items and in such a case, the Procuring Agency shall have the right, duty and authority to impose any or all of the below mentioned penalties; that is

i. Forfeiting the bids security and / or performance guarantee of the Supplier as related to this contract agreement; and / or

ii. Immediately debarring the Supplier from future participation and business for at least next three (03) calendar years with the Government of Khyber Pakhtunkhwa through MCC or any other health institution, project and / or Program directly or indirectly run or implemented by or through the provincial Health Department or Purchasing Agencies in the Province, as defined in the SBDs, and District Governments in the Province; and / or

iii. Initiating the process for and recommending for permanent blacklisting of the Supplier with the Purchasing Agencies.

District Health Officer Buner incurred expenditure of Rs 8,180,381 on account of purchase of medicines. Scrutiny of record revealed that the said medicines were not supplied till date of audit. Neither supply orders were cancelled nor penalty @ 3% & 7% amounting to Rs 426,090 imposed. Detail is given at annexure-.05

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

When pointed out in August, 2020, the management stated that firms would be informed for recovery of penalty and progress would be shown to audit. Reply was not satisfactory as documentary evidence was not shown to audit.

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

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

AIR Para No.01 2019-20

2.5.1.7 Unauthentic purchase of medicines without observing MCC rules – Rs 6.932 million

i. According to para 7 of Government MCC Rate Contract agreement issued vide Director General Health Services Khyber Pakhtunkhwa Peshawar letter No 4333-4450/DDC/DGHS/KP dated 29/09/2019. The Purchasing Agency shall arrange to obtain randomized sample/s for each formulary item of the supplied goods, as in the SBDs and belonging to the categories of drug/medicine, medical devices and surgical disposables through the notified Drug Inspector/s concerned for sending the same to the concerned Drug Testing Laboratory for Test / Analysis as provided in the Drugs Act 1976, DRAP Act 2012 and rules frame there under.

According to para 16 as mentioned in Special Conditions of Contract, the bid security of Rs. 600,000/- from the Supplier received by the Procuring Agency at the time of bids submission under GCC Clause 15, shall be retained by the Procuring Agency Security till the end of contract period and will be released back to supplier in response to applying for the same by him to the Procuring Agency after successful completion of all the contractual obligations of this contract agreement and the SBDs.

According to Para H of Director General Health Services Khyber Pakhtunkhwa Peshawar letter No 4333-4450/DDC/DGHS/KP dated 29/09/2019, in consultation with the end users, purchasing Entities shall submit mandatory quarterly reports regarding the clinical efficacy and/or other parameters of the relevant items in this list as used at their end, on the prescribed format along with

this letter. In case of failure, disciplinary action may be initiated against the in-charge of the Purchasing Entity.

District Health Officer Buner purchased medicines amounting to Rs 6,932,123 from various suppliers during 2019-20. Neither DTL test reports / analysis to ensure authenticity/ standard of medicines shown to audit nor clinical efficacy report of the medicines submitted to the competent authority. Also Performance Guarantee amounting to 600,000 was not retained, which was contrary to the above instructions.

Irregularity occurred due to weak internal control, which resulted in violation of government instructions.

When pointed out in August, 2020, the management stated that DTL reports, clinical efficacy reports as needed would provide to audit. Reply was not satisfactory as documentary evidence was not shown to audit.

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

Audit recommends investigation of the matter and action against the person (s) at fault.

AIR Para-02 2019-20

2.5.1.8 Unauthorized expenditure on purchase of bedding clothing and lab chemicals –Rs 1.070 million

According to Rule-1 Chapter-II of KPPRA 2014, save as otherwise provided hereinafter and subject to the provisions of rule 10, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs. 100,000 (rupees one hundred thousand).

District Health Officer Buner incurred expenditure of Rs 1,070,147 on account of on purchase of bedding clothing and lab chemicals during the year 2019-20 without adopting open tender system to obtained economical rates.

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

When pointed out in August, 2020, the management stated that budget was released on quarterly basis and in different cost centers; therefore, quotations were called from three suppliers. Reply was not satisfactory as open tender system as per KPPRA rules was not adopted.

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

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

AIR Para No.04 2019-20

2.5.2 Value for money and service delivery issues

2.5.2.1 Non refund of land compensation unclaimed amount – Rs27.054 million

According to District Accounts Officer letter No. DAO/Buner/Admin/2020-21/014 dated 13.7.2020 the amount was transferred to CO3801- unclaimed deposits from G11215- revenue deposit on 30.6.2020 as lapsed.

Deputy Commissioner Buner did not refund land compensation amount of Rs 27,054,410 of 03 projects during the year 2019-20, which remained unclaimed for more than three accounting years since 01-07-2016 to 30-06-2020. The amount was required to be refunded to the concerned department which was not done and lapsed. Detail is given below.

Item No.	Name of Project.	Transaction Month	Amount (Rs)
11	GGDC khadukhel	11-04-2017	178,742
17	Land compensation	24.6.2017	24,165,363
18	Land compensation	30.6.2017	2,710,305
Total			27,054,410

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

When pointed out in July, 2020, the management stated that the figures were not communicated by the DAO in time, in future land revenue deposit register would be maintained. Reply of the management was not satisfactory as deposit register was not shown to audit.

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

Audit recommends immediate crediting of lapsed deposits into Government treasury under intimation to audit.

AIR Para No.02 2019-20

2.5.2.2 Loss to Government due to additional payment of 15% compulsory acquisition of land – Rs 9.453 million

According to Section 18(1) of Land Acquisition Act 1894, any person interested who has not accepted the award may, by written application to the collector, require that the matter be referred by the collector for the determination of the Court, whether his objection be to the measurement of the land, the amount of the compensation, the person to whom it is payable or the apportionment of the compensation among the persons interested.

According to Section 3(d) of the Act “Court” means a **Principal Civil Court** of original jurisdiction, unless the Provincial Government has appointed a special judicial officer within any specified local limits to perform the functions of the Court under this Act.

According to section 23(2) of Land Acquisition Act 1894, “in addition to the market value of the land as above provided, the court shall in every case award a sum of 15% on such market value, in consideration of the compulsory nature of the acquisition”.

Deputy Commissioner Buner transferred Rs 75,003,693 to tehsildars as land compensations of six (06) schemes with additional payment of Rs 9,453,111 on account of 15 % compulsory acquisition charges during financial year 2018-19 for further payment to the land owners. Audit held that the payment of 15% compulsory acquisition charges was in violation of Act referred to above which resulted in overpayment to the landowners and loss to the Government. Detail is as under:

S.No	Particular of land acquired	Cost of Land (Rs)	15% compulsory charges (Rs)
1	Acquisition of land for TMA office building Daggar	6,390,738	805,530
2	Acquisition of land for Sports stadium Daggar	40,608,254	5,118,662
3	Acquisition of land for rest house at Dehrai Gagra	12,752,689	1,607,469
4	Acquisition of land for graveyard Jower	948,725	119,574
5	Acquisition of land for Judicial complex Totalai	10,795,957	1,359,801
6	Acquisition of land for TMA office building Khadukhel	3,507,330	442,075
	Total	75,003,693	9,453,111

Irregularity occurred due to violation of rules which resulted in loss the Government.

When pointed out in July, 2020, the management stated that no overpayment on account of allowing 15% compulsory charges on total compensation amount. No ban under the act lies on the Collector to allow compulsory charge at 15% have been allowed in accordance with provision as laid in the Section -23 (2) of Land Acquisition Act 1894. Reply of the management was not satisfactory as according to section 23(2) of Land Acquisition Act 1894, the court shall in every case award a sum of 15% on such market value, in consideration of the compulsory nature of the acquisition and according to Section 3(d) of the Act "Court" means a Principal Civil Court of original jurisdiction, unless the Provincial Government has appointed a special judicial officer within any specified local limits to perform the functions of the Court under this Act. The Court has never award 15% additional charges as compulsory charges and hence overpayment occurred and loss sustained by the Government.

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

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

AIR Para No.01 2018-20

2.5.2.3 Non deposit of surplus fund into Government treasury-Rs 1.847 million

According to Khyber Pakhtunkhwa Budget rules 2016, Section 69 (1), the primary obligation of the Controlling officers shall be to ensure that all revenue due is claimed, realized and credited immediately into District fund under the proper receipt head

Deputy Commissioner Buner during financial year 2019-20, failed to deposit surplus amount of Rs 1,847,091 lying in the designated bank account of tehsildar chamla since long, which was required to be deposited into Government treasury. Detail is as given below:

Bank account No	Name of office	Surplus amount as closing balance (Rs)
1141-00013388-03	Tehsildar Chamla	1,847,091

Irregularity occurred due to weak financial control which resulted in loss to government money and may cause misappropriation.

When pointed out in July, 2020, the management stated that the balance amount would be deposited into government treasury through challan. Reply of the management was not satisfactory as documentary evidence was not shown to audit.

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

Audit recommends immediate deposit of surplus funds into government treasury and action against the person(s) at fault.

AIR ParaNo.08 2019-20

2.5.2.4 Non deposit of profit earned on Government funds into Government treasurys 1.027 million

According to Para 1 and 2 of Finance Department Khyber Pakhtunkhwa letter No. 2/3-(F/L)/FD/2007-08/Vol-IX dated 10th February 2014, Khyber Pakhtunkhwa Finance Department has from time to time allowed sanctioned Bank accounts in the commercial bank for various Departments/Autonomous/Semi- Autonomous Bodies/Corporations in Khyber Pakhtunkhwa for particular and specific purposes. Such accounts may be converted to PLS mode and the profit earned be deposited in Government Treasury under relevant head of account immediately and not later than a week when declared by the concerned bank.

Deputy Commissioner Buner kept Government funds in 02 designated bank PLS accounts and earned profit of Rs 1,026,828 during financial year 2019-20. The amount of profit earned was not deposited into Government treasury, within a week time from the dates of declaration of profit by the concerned bank. Detail is as under:

Name of bank and branch	Computerized Bank account No.	Purpose of Account	Profit earned during 2019-20 (Rs)
NBP Daggar	3146087533	DC General account	939,434
NBP Daggar	3016179135	Benevolent Fund DC	87,394
			1,026,828

Irregularity occurred due to weak financial control which resulted in understatement in provincial receipts during the year.

When pointed out in July, 2020, the management stated that the profit earned would be deposited into government treasury. Reply of the management was not satisfactory as documentary evidence was not shown to audit.

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

Audit recommends immediate deposit of profit into Government treasury under the head C01803 under intimation to audit along with documentary proofs.

AIR Para No.10 2019-20

2.5.3 Others, including cases of accidents, negligence etc.

2.5.3.1 Loss to government due to non- achievement of receipts target–Rs 47.514 million

According to Government of Khyber Pakhtunkhwa Board of Revenue & Estate Department letter No.AS(RT)/Budget Estimate/2019-20/23924-6 dated 10.07.2019, target for Provincial own receipt of the District Buner was fixed as Rs. 215,675,428 for the financial year 2019-20.

Deputy Commissioner Buner during the financial year 2019-20, assigned provincial own receipt target of Rs. 215,675,428. Whereas as it generated only Rs 168,161,409 thereby causing shortfall/loss to government of Rs 47,514,019 as per detail given below:

BD6164			
Object Head	Target Receipts(Rs)	Actual Receipts(Rs)	Loss(Rs)
B013 Property Tax	1,049,200	2372,754	
B014 Land Revenue	189,414,728	150,838,225	
B027 Indirect Tax	16,086,500	1,3957,560	
C038 Misc Receipts	9,125,000	992,870	
Total	215,675,428	168,161,409	47,514,019

Irregularity occurred due to weak management controls, which caused loss to government.

When pointed out in July, 2020, the management stated that efforts would be made to achieve targets, however, noted for compliance. Reply of the management was not satisfactory as receipts target was not achieved.

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

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

AIR Para No.06 2019-20

2.5.3.2 Unjustified release of ADP funds to duplicate schemes – Rs 22.170 million

According to Para 10 of the Planning & Development guidelines notified vide Government of Khyber Pakhtunkhwa Planning & Development Department (Rural Development Section) Notification No. C/RD/P&DD/6-24/1850-1970 dated 19th October 2015, Nazim shall be a non-voting co-opted member of District Development Advisory Committee in their respective district to participate in the meetings for avoiding duplication and overlapping of development schemes being executed under different funding arrangements.

Deputy Commissioner Buner released Rs 22,170,144 on account of district ADP for 20 No's of duplicate developmental schemes having similar name and location in violation of P&D Guidelines. Detail is given at Annexure-06.

Irregularity occurred due to weak financial control which resulted in violation of Government rules.

When pointed out in July, 2020, the management stated that detail reply would be given after verification of record. Reply of the management was not satisfactory as detail reply was not given.

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

Audit recommends probe into the matter besides fixing responsibility and action against the person(s) at fault.

AIRPara No.05 2019-20

2.5.3.3 Non recovery of advance payment without work done - Rs 4.709 million

According to Para 4 of the contract agreement the procuring entity hereby convenient to pay the contractor in consideration of the execution and completion of the work as per provision of the contract, the contract price or such other sum as may becomes payable under the provision of the contract at the time and in the manner prescribed by the contract.

According to letter No. 13791-95/DDMA/DC(B) dated 23.10.2019, it has been learnt that an amount of Rs 8,250,000 was paid to you vide Cheque No. 06347746 dated 22.9.2019 on account of partial payment for construction of model DDMU building buner. However, PDMA has taken serious view of this irregularity and directed to recover amount immediately so that the same could be processed through the regular channel of C&W department.

Deputy Commissioner Buner paid an advance amount of Rs 8,250,000 directly to the contractor for construction of model DDMU building by-passing C&W department during the year 2018-19 without MB and work done seen. It was observed that work done of only Rs 1,541,356 was recorded in MB till date of audit. An amount Rs 2,000,000 was recovered vide challan No 38 dated 31.10.2019 while the remaining amount of Rs 47,086,644 was still outstanding and needs to be recovered from the contractor as no work done shown.

Irregularity occurred due to weak internal and administrative controls, which resulted in loss to Government.

When pointed out in July, 2020, the management stated that notices had been served to the contractor for execution of remaining work otherwise recovery would be made from the contractor. Reply of the management was not satisfactory as documentary evidence was not shown to audit.

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

Audit recommends recovery of the amount and action against the person at fault.

AIR ParaNo.13 2019-20

2.5.3.4 Non recovery on account of outstanding PESCO dues – Rs 3.903 million

According to Inquiry report vide No. 983/ADC(F&P)/P.S/G dated 14.6.2020. SNo.1 the occupants of government accommodation may be strictly directed to clear their PESCO dues and restore the electricity meters through data reconciliation inspector of Finance & Planning Department.

Deputy Commissioner did not recover an amount of Rs 3,903,430 on account of outstanding PESCO dues from 17 nos occupants of Government accommodations during 2019-20 as per detail given at annexure-07

Irregularity occurred due to weak financial control, which resulted in loss to government.

When pointed out in July, 2020, the management stated that recovery would be made from the concerned occupants and progress would be shown to audit. Reply of the management was not satisfactory as documentary evidence was not shown to audit.

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

Audit recommends recovery of outstanding PESCO dues and action against the person(s) at fault.

AIR ParaNo.09 2019-20

2.5.3.5 Irregular allocation of District ADP funds of education department through PTC instead of open tender system – Rs 2.942 million

According to Para 17.1 to 17.3 of the Planning & Development guidelines notified vide Government of Khyber Pakhtunkhwa Planning & Development Department (Rural Development Section) Notification No.C/RD/P&DD/6-24/1850-1970 dated 19th October 2015, Civil work under PC-I modality shall be tendered in accordance with the prevailing procedure and rules. All the procurement under the PC-I modality for the projects shall be conducted according to the Government of Khyber Pakhtunkhwa Public Procurement

Regulatory Authority Rules. Projects designed in other modes e.g. conditional grant and community driven local development shall be implemented as per the relevant policy/rules and guidelines.

Deputy Commissioner Buner allocated Rs 2,942,000 for 03 schemes in education department (male and female) out of the funds of District ADP for 2019-20 through Parent Teachers Council (PTC) as executing agency instead of open tender system in violation of Planning & Development guidelines referred to above and KPPRA 2014. Moreover, there are chances of duplication of schemes as provincial Government also provides funds to PTCs for such civil works as conditional grant.

ADP NO	Project Description	Final Budget(Rs)	Releases(Rs)
249	BD16D00201-Protection Wall at GHS:Matwani	790,000	790,000
259	BD17D00249-Protection wall at GHS Matwani through PTC	934,000	934,000
281	BD17D00274-Repair GHS Dherai, GHS Cheena, GHS Channar and GGHS Cheena at WardNoreeze	1,218,000	1,218,000
	Total	2,942,000	2,942,000

Irregularity occurred due to violation of rules which resulted in irregular spending of public money and chances of duplication of developmental schemes.

When pointed out in July, 2020, the management stated that detail reply would be given after verification of record. Reply of the management was not satisfactory as detail reply was not given to audit.

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

Audit recommends regularization from the competent authority besides detailed inquiry of schemes executed through PTC to probe into duplication of schemes for fixing responsibility on the person (s) at fault.

AIR Para No.16 2019-20

2.5.3.6 Non recovery of saved amount due substandard execution of work - Rs 13.212 million

According to Government of Khyber Pakhtunkhwa Elementary & Secondary Education department Monitoring and Evaluation report No CPO/CM&E/MO-VII/1-2/MTR/2016-17 dated 4-1-2019 and other such types various reports recovery was pointed out.

District Education Officer (Male & Female) Buner during the year 2019-20, failed to recover an amount of Rs 1,3212,897 pointed out by Monitoring and Evaluation Engineer Government of Khyber Pakhtunkhwa Elementary and Secondary Education Department in his report due to substandard execution of developmental work by the PTC committee and head teacher of various schools of District Buner.

Irregularity occurred due to weak internal control, which resulted in loss to the government.

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

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

Audit recommends recovery of the amount, depositing in to government treasury and action against the person(s) at fault.

AIR Para No. 10&11 2019-20

2.5.3.7 Overpayment on account of stipend due to overstatement of students enrolment - Rs 2.756 million

According to Government of Khyber Pakhtunkhwa Elementary and Secondary Education department letter No. CPO/PO-I/E&se/Stipends/2019-20 dated 20-11-2019 the stipend will be provided @ Rs 200 per month to eligible girl students (enrolled in grade 6-8 in middle and high schools) and Rs 500 per month to girls students (enrolled in grade 9th and 10th in high and higher secondary school) in two equal instalments through post office.

According to Para 23 of the General Financial Rules Volume I every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part or on the part of his subordinate staff.

District Education Officer (F) Buner during financial year 2019-20, overpaid Rs 2,75,640 to GPO Mardan on account of stipend to the students due to overstatement of number of students. Detail is given below:

Class	Students in GGMS	Students in GGHS and GGHSS	Female students in GMS, GHS and GHSS	Total students
6 th	1284	2574	156	4014
7 th	1053	2326	133	3512
8 th	933	2022	83	3038
Total students of class 6 th to 8 th				10564
9 th	-	1943	47	1990
10 th	-	1587	27	1614
Total students of class 9 th and 10 th				3604

Installment	Actual enrolment of class 6 th to 8 th	Students paid for	Diff	Rate	Overpayment made on account of 6 th to 8 th classes
1 st	10564	11179	615	1200	738,000
2 nd	10564	11211	647	1200	776,400
Total					1,514,400

Installment	Actual enrolment of class 9 th & 10 th	Students paid for	Diff	Rate	Overpayment made on account of 9 th & 10 th classes
1 st	3604	3838	234	3000	702,000
2 nd	3604	3784	180	3000	540,000
Total					1,242,000

Irregularity occurred due to weak internal control, which resulted in loss to the government.

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

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

Audit suggests recovery of the amount, its deposit in government treasury.

AIR Para No. 10 2019-20

CHAPTER-3

Tehsil Municipal Administration

3.1 Introduction

District Buner has four Tehsils i.e. Daggar, Gagra, Khadukhel and Mandanr. The office of a Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil Officer (Finance), a Tehsil Officer (Regulation) and a Tehsil Officer (Infrastructure).

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

- (a) Monitoring and supervising the performance of functionaries of Government offices located in the Tehsil,
- (b) Land management in the Tehsil, provision of municipal services, execution and management of development plans for improvement of municipal services and infrastructure.
- (c) Enforcing municipal laws, rules and bye-laws, Preventing and removing encroachments, regulate affixing of sign-boards and advertisements;
- (d) Financial management of the Tehsil such as, Preparation of budget and annual municipal development programmes, 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 Audit Planned formations expenditure and receipts

Sr No	Description	Total Nos	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue /Receipts audited FY 2019-20 (Rs. in million)
1	Authorities/Autonomous Bodies etc under the PAO	4	4	64.566	281.766

3.2 Comments on Budget and Accounts (Variance Analysis)

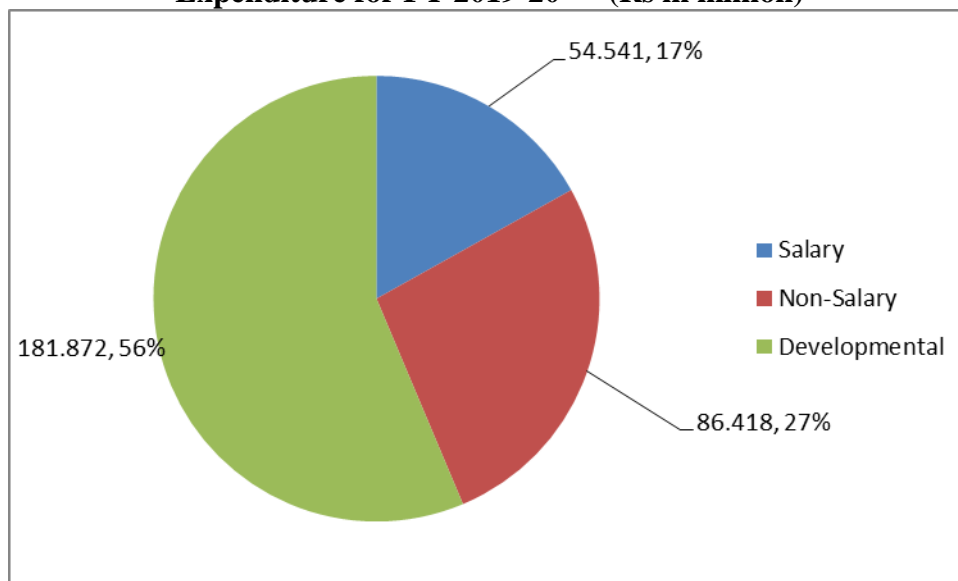
TMA's

(Rs. in million)

2019-20	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	129.585	54.541	75.044	58
Non-salary	211.415	86.418	124.997	59
Developmental	474.070	181.872	292.198	61.6
Total	815.07	322.831	492.239	60.3s
Receipts	519.064	281.766	237.298	45.7

The savings of Rs. 492.239 million indicates inefficiency in the capacity of the Tehsil Municipal Administrations to utilize the amount allocated

Expenditure for FY 2019-20 (Rs in million)



3.3 Classified Summary of Audit Observations

Audit observations amounting to Rs.364.512 million were raised in this report. This amount also includes recoverable of Rs. 15.781 million pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rs. in million)

Sr. No.	Classification	Amount
1	Value for money and service delivery issues	96.837
2	Others including cases of accidents, negligence	267.675
Total		364.512

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:

Sr. 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 Value for money and service delivery issues

3.5.1.1 Irregular retention of developmental funds due to non utilization Rs. 42.733 million

According to Rule 75(3-4) of the Khyber Pakhtunkhwa-District-or-City-District-Governments-Budget-Rules-2016, The total expenditure shall be kept within the limits of the authorized appropriations.4) It shall be ensured that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

Tehsil Municipal Officer Gagra did not utilize developmental fund amounting to Rs 42,732,957 and retained in PLA till 6/2020, which was related to 2015-16, 2016-17, 2017-18 and 2018-19 for execution of developmental schemes in the jurisdiction of TMA Gagra. Detail is given at annexure-08

Irregularity occurred due due to weak internal controls, which resulted in loss government.

Non utilization of fund was occurred due to weak financial management, which resulted in blockage of government money.

When pointed out in August, 2020, the management stated that all the savings/ balances would be utilized in the current financial year and progress would be shown to audit. Reply was not satisfactory as documentary evidence was not shown to audit.

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

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

AIR ParaNo.11 2019-20

3.5.1.2 Irregular retention of developmental funds due to non utilization–Rs 42.982 million

According to Rule 75(3-4) of the Khyber Pakhtunkhwa-District-or-City-District-Governments-Budget-Rules-2016, The total expenditure shall be kept within the limits of the authorized appropriations.4) It shall be ensured that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

Tehsil Municipal Officer Khadu khel did not utilize developmental fund amounting to Rs 42,982,316 and retained in PLA till 6/2020, which was related to 2011-12, 2013-14, 2016-17, 2017-18, 2018-19 and 2019-20 for execution of developmental schemes in the jurisdiction of TMA Khadu khel. Detail is given at annexure-09

Irregularity occurred due to weak financial management, which resulted in blockage of government money.

When pointed out in August, 2020, the management stated that record would be scrutinized and savings if any would be utilized. Reply was not satisfactory as documentary evidence was not shown to audit.

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

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

AIR Para No.04 2019-20

3.5.1.3 Non-deposit of profit into Government treasury – Rs 11.122 million

Finance Department Khyber Pakhtunkhwa Peshawar vide letter No. 2/3-(F/L)/FD/2007-08/vol-IX dated 10.03.2018, has allowed sanction of bank accounts in commercial banks for various departments/autonomous/semi-autonomous /corporation in KP and directed that such accounts may be converted into PLS mode and profit earned may be deposited into government treasury

under the relevant head of account not later than a week when declared by the bank

Tehsil Municipal Officer, Daggar realized Rs 11,122,157 on account of bank profit on deposits for the financial year 2019-20. However, profit earned thereof was not deposited into government treasury and retained in the designated bank accounts till October 2020.

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

When pointed out in October 2020, the management stated that clarification will be obtained from the LCB. Reply is not satisfactory as no progress shown till finalization of this report.

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

Audit recommends deposit of profit into Government treasury.

AIR Para No. 05 (2019-20)

3.5.2 Others, including cases of accidents, negligence etc.

3.5.2.1 Non-submission of Accounts of Local Government –Rs. 167.729 million

According to section 36(2)(b) read with section 36(3) of Local Government Act 2013, the Tehsil Accounts Officer shall maintain the accounts of Tehsil Municipal Administration and submit to DAO concerned for consolidation of the accounts of local governments at the District Accounts Office quarterly and annually separately for receipts from the Government and local resources and send to Government, Accountant General and Nazim District Council.

Tehsil Municipal Officer, TMA Daggar did not submit the accounts of receipts from the Government and own resources amounting to Rs 167,729,086, during Financial Year 2019-20, for consolidation of receipts' accounts by DAO Buner as required above. Detail is given below:

S.No.	Particular	Amount (Rs)
1.	Receipts from own Source	75,155,401
2.	Receipts from Government	92,573,685
Total		167,729,086

Irregularity occurred due to weak financial controls due to lack of accounting procedure, which caused non-reflection of financial information in the financial statements of the District.

When pointed out in July 2019, the management stated that system was not adopted by the provincial government. Reply is not satisfactory as Local Government Act was violated.

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

Audit recommends consolidation of TMA accounts in District Financial Statements.

AIR Para No. 04 (2019-20)

3.5.2.2 Non submission of Accounts of Local Government –Rs 54.937 million

According to section 36(2)(b) of the Khyber Pakhtunkhwa Local Government Act 2013, the Tehsil Accounts Officer shall maintain the accounts of Tehsil Municipal Administration and submit to DAO concerned for consolidation of the accounts of local governments at the District Accounts Office quarterly and annually separately for receipts from the Government and local resources.

Tehsil Municipal Officer, TMA Mandanr received Rs 54,937,025 as receipts from the provincial Government and own sources during financial year 2019-20 but did not submit the accounts to the District Accounts Office for consolidation at district level as required under Khyber Pakhtunkhwa Local Government Act, 2013. Detail is given below:

Particulars	Total expected receipts (Rs)	Total Receipts (Rs)	Excess/(Saving) (Rs)
Own sources Receipts	29,783,000	27,342,338	2,440,662
Government sources receipts	63,280,050	27,594,687	35,685,363
Total	93,063,050	54,937,025	38,126,025

Irregularity occurred due to violation of LGA 2013, which resulted in incorrect accounting information in the financial statements at district level.

When pointed out in November 2020, the management stated that all the record will be submitted to DAO Buner for onward submission accordingly. Reply was not clear as the Tehsil Accounts Officer was responsible to maintain the accounts of TMA and submit to DAO quarterly and annually separately for receipts from the Government and local resources.

Audit recommends fixing responsibility on the person (s) at fault for non-compliance with the rules and for incorrect financial statements at district level.

AIR Para No.05 2019-20

3.5.2.3 Loss due to less realization of receipts–Rs 13.893 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/6-11/2019 dated 26.04.2019 the contract for the present year must have an increase over the bid of last year to the tune of 20%.

Tehsil Municipal Administration Gagra, Buner did not achieve the target increase of 20% on the previous year local fund contracts during the year 2019-20, which caused loss of Rs 13,893,658. Detail is given below

Own Source	Actual for 2018-19	Target for 2019-20	Actual 2019-20	Loss
	Amounts (Rs)	Amounts (Rs)	Amounts (Rs)	Amounts (Rs)
Bus Stand Swari	10,694,170	17,581,800	8,532,685	9,049,115
Public latrines Swari	264,850	344,982	192,500	152,482
Cattle fair Swari	15,253,470	19,312,840	15,608,800	3,704,040
Cattle fair Budhal	738,570	1,294,300	439,100	855,200
Rent of shops	187,200	630,821	498,000	132,821
Total	27,138,260	39,164,743	25,271,085	13,893,658

Irregularity occurred due to lack of financial propriety and lack of interest for TMA receipts. Short realization of receipts from the contracts resulted in loss to TMA.

When pointed out in August, 2020, the management stated that due to Covid emergency in the district, receipts were not collected in time. Reply was not satisfactory as documentary evidence was not shown to audit.

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

Audit recommends that matter is brought to the notice of the higher ups for investigation and fixing responsibility at the person(s) at fault.

AIR ParaNo.01 2019-20

3.5.2.4 Irregular developmental expenditure without TS-Rs. 4.736 million

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

Tehsil Municipal Officer, TMA Daggar during the year 2019-20, incurred expenditure of Rs 4,736,254 on accounts of various developmental schemes but Technical Sanction from the competent authority was not accorded. Detail given below:-

Sr.#	Name of Scheme	Cost (Rs)	(CFY) Financial Progress (%)	Physical Progress (%)	Remarks/Issues
1	Janazgah Katkala	2,566,254	100.00	100	Completed
2	Hand pumps PK 20	2,170,000	100.00	100	Completed
Total		4,736,254			

When pointed out in July 2019, the management stated that stated that technical sanction will be obtained from the competent authority and will be shown to audit. Reply is not satisfactory as no progress shown till finalization of this report.

Irregularity occurred due to weak financial controls, which resulted in risk of substandard execution of work and uneconomical expenditure.

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

Audit recommends obtaining of technical sanction and justifications.

AIR Para No. 04 (2019-20)

3.5.2.5 Irregular execution of schemes without location coordinates – Rs 4.443 million

According to Government of Khyber Pakhtunkhwa Local Government, Elections and Rural development department letter No.AO(planning)/LCB/2-

1/General file/2019 dated 02/05/2019 that location coordinates of each scheme must be available in files.

Tehsil Municipal Officer Daggar during financial Year 2019-20, did not provide location coordinates of below mentioned schemes worth Rs 4,433,637 as required under the rules. Due to non-obtaining location coordinates the chance of duplication of schemes could not be ruled out. Details given below

S.No	Name of Scheme	Amount (Rs)
1	PCC Kacha road	2,263,637
2	Hand pump PK -20	2,170,000
Total		4,433,637

Irregularity occurred due to weak management controls, which resulted in violation of Government orders.

When pointed out in October 2020, the management stated that location coordinates will be obtained from the places of actual execution of works and progress will be shown to audit. Reply is not satisfactory as no progress shown till finalization of this report.

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

Audit recommends justification.

AIR Para No. 15 (2019-20)

3.5.2.6 Non recovery of outstanding loan –Rs 4.00 million

According to the Secretary LCB Khyber Pakhtunkhwa letter No. AO/LCB/Grant/MCs-DCs/2014 dated 11.4.2014. the competent authority has been pleased to accord sanction for release of funds to Municipal Committee Lachi Rs 4.00 million for payment of outstanding monthly salaries on loan basis out of local fund of MC Totalai, as and when special grant release by the finance department, the amount will be refunded.

Tehsil Municipal Officer Khadukhel Buner during the financial year 2019-20, given loan of Rs 4,000,000 to MC Lachi karak, vide Cheque No 1847135 dated 14.4.2014 however the loan was not recovered till date of audit i.e. August, 2020.

Irregularity occurred due to weak internal control which caused loss to TMA Khadukhel.

When pointed out in August, 2020, the management stated that notices had already served to the TMA Lachi, the amount would be recovered soon. Reply was not satisfactory as documentary evidence was not shown to audit.

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

Audit recommends recovery of the loan.

AIR Para No.02 2019-20

3.5.2.7 Non deposit of deducted income tax– Rs 2.281 million

According to Rule 53(1-2) Khyber Pakhtunkhwa Tehsil Municipal Administration Budget-Rules-2016, the receipts for a month shall be the figures of the receipts actually realized and credited during that particular month. 2) In the event that any money is realized in one month but not credited until the subsequent month except that relating to the last working day of a calendar month, the facts and circumstances shall be clearly stated in the monthly report in which the receipts were realized.

Tehsil Municipal Officer Gagra, Buner did not deposit income tax amounting to Rs 2,280,559 deducted @ 7.5% from the contractor's bills in 63 Nos of developmental works during 2019-20 as per detail given at annexure.10

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

When pointed out in August, 2020, the management stated that Malakand division is tax free zone. Due to this extra work had been carried out on site to

cover the income tax. Reply was not satisfactory as documentary evidence was not shown to audit.

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

Audit recommends deposit of Income Tax into Government treasury and action against the person(s) at fault.

AIR Para No.09 2019-20

3.5.2.8 Advance payment without approval – Rs 2.315 million and non-deduction of Government duties - Rs 0.555 million

According to Rule 75 (9)(e) of the District-or-City-District-Governments Budget Rules-2016 no contract involving an uncertain or indefinite liability or any condition of an unusual character should be entered into without the prior consent of the competent authority; According to administrative approval of the Government of Khyber Pakhtunkhwa Local Government, Election and Rural Development Department vide No. PO(LG) 2-398/PDWD/2019-20 dated 16.9.2019, and release order of the Government of Khyber Pakhtunkhwa LGE&RDD vide No. PO(LG) 5-95/Re-appropriation /2019-20 dated 11.3.2020, advance payment was not approved.

According to NIT condition No 10, the successful bidder have to pay duty along with contingency charges and all applicable provincial/ federal government taxes issued from time to time. According to contract agreement clause-7 the supplier will be bound to supply the requisite machineries according to specification and if any dispute arises between the two parties the decision of the competent authority will be final.

Tehsil Municipal Officer Khadukhel, Buner paid Rs 2,314,650 to the supplier in advance on account of purchase of vehicles during financial year 2019-20, which was neither approved in administrative approval nor in release order. The local office itself incorporated advance payment in agreement without approval of the competent authority. Moreover, government duties amounting to Rs 554,795 as detailed below were also not deducted. Detail given below:-

Amount paid for Tractor	1,315,650
Amount paid for Suzuki 800cc hydrolic with supper structure	999,000
Total	2,314,650
income tax @4.5%	104,159
GST @17%	393,490
1% Stamp duty	23,146
recovery of below specification machinery supplied	34,000
	554,795

Irregularity occurred due to lack of financial management which put the public money at risk and resulted in loss to the government.

When pointed out in August, 2020, the management replied that approval would be shown and deduction would be made from the supplier and would be shown to audit. Reply was not satisfactory as documentary evidence was not shown to audit.

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

Audit recommends provision of proofs of advance payment, recovery of income tax, sales tax, stamp duty and action against the person(s) at fault.

AIR Para No.08 2019-20

3.5.2.9 Loss due to less realization of receipts target –Rs 2.250 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/6-11/2019 dated 26.04.2019 the contract for the present year must have an increase over the bid of last year to the tune of 20%.

Tehsil Municipal Administration Khadu khel, Buner during financial year 2019-20, did not achieve the target increase of 20% on the previous year local fund contracts, which caused loss of Rs 2,250,121. Detail is given below

Own source	Target for 2019-20	Actual 2019-20	Loss
Bus Stand Ghurghushto	1,890,000	1,334,190	555,810
Bus stand Chinglai	1,099,900	776,860	323,040

Misc: income Receipts(Fines)	1,437,000	75,729	1,361,271
Rent of shops GBS Gorgushti	30,000	20,000	10,000
Total	4,456,900	2,206,779	2,250,121

Irregularity occurred due to lack of financial propriety and lack of interest for TMA receipts. Short realization of receipts from the contracts resulted in loss to TMA.

When pointed out in August, 2020, the management stated that efforts would be made to enhance the receipts of local fund. Reply was not satisfactory as documentary evidence was not shown to audit.

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

The matter is brought to the notice of the higher ups for investigation and fixing responsibility at the person(s) at fault.

AIR Para No.01 2019-20

3.5.2.10 Non recovery of principal amount of cattle fair- Rs 2.223 million

According to Serial No. 3 of the Policy Guidelines for the auction of local councils contracts of cattle fair, Bus stand 2% property tax and other local taxes for the financial year 2019-20, the successful bidder shall deposit 5% security and 15% advance money which will be released to contractor/ firm after 30.6.2020 or the expiry of this contract, subject to adjustment and clearance of all the dues. If any amount is found outstanding against the contractor/ firm concerned, it will be deducted from security and advance of the contractor/ firm and the balance amount if any will be paid to thr contractor/ firm.

Tehsil Municipal Administration Gagra, Buner awarded the contract of cattle fair swari for Rs 17,832,000, an amount of Rs 15,608,600 was recovered from the contractor, whereas, the remaining principal amount of Rs 2,223,400 was still not recovered from the contactor up to August 2020.

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

When pointed out in August, 2020, the management stated that due to disaster of covid throughout Khyber Pakhtunkhwa most of the contractors had not deposited the amount. The case regarding waived off is under consideration of the provincial government, in light of the decision position would be shown to audit. Reply was not satisfactory as documentary evidence was not shown to audit.

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

Audit recommends recovery and action against the persons at fault under intimation to audit.

AIR Para No.02 2019-20

3.5.2.11 Non imposition penalty due to late completion of developmental schemes- Rs 1.690 million

According to clause 2 of the contract agreement and work orders, penalty of 1% per day and up to maximum of 10% of the bid cost shall be imposed for delay in completion of work.

Tehsil Municipal Officer, TMA Mandan did not impose penalty of Rs1,690,000 due to non/late completion of 25 developmental schemes of estimated cost of Rs 16,905,338 as per abstract given below and detail at the annexure.

S.No	Description	Total No. schemes	No of schemes completed	No of schemes incomplete	Estimated cost of incomplete schemes (Rs)	Penalty @10% of the estimated cost (Rs)
01	District ADP 2018-19 (Saving 2015-16)	13	03	09	3,117,338	311,733
02	District ADP 2017-18	09	05	04	2,292,000	229,200
03	District ADP 2018-19	14	12	02	400,000	40,000
04	30% PFC fund/Tehsil ADP 2018-19	33	23	10	11,096,000	1,109,600
	Total	69	43	25	16,905,338	1,690,533

Irregularity occurred which resulted in loss to the Government.

When pointed out in November 2020, the management stated that detailed reply will be made after scrutiny of relevant record.

Audit recommends recovery from the persons at fault.

AIR para No.11 2019-20

3.5.2.12 Non recovery of monthly installments from the contractors- Rs1.581 million and non recovery of the penalty –Rs 158,999.

According to serial No. 6(a) read with serial No 7 of the policy guidelines issued by Local Council Board KP vide letter No.AO-II/LCB/6-11/2017 dated 20.2.2017, first installment shall be paid by the end of July and the rest of installments shall be paid on last date of the month to which it relates. In case of late deposit 2% penalty per day shall be imposed on contractor.

TMO Mandanr awarded contracts of local fund receipts to different contractors during financial year 2019-20 but the contractors failed to deposit the monthly installments for Rs 1,580,990 till date of audit i.e November 2020. The local office was required to recover the installment which was not done. Furthermore, a penalty of Rs 158,999 @10% for non deposit of the monthly installments was not recovered from the contractors. Detail is as under:

S#	Name of contract	Recoverable installments (Rs)	Paid (Rs)
1	Cattle fair Nagrai	1,148,200	1,148,200
2	Bus stand Ambella	365,576	365,576
3	Bus stand Khanano Dherai	67,214	67,214
Total		1,580,990	1,580,990

Irregularity occurred due to weak internal controls and lack of management interest for TMA receipts which resulted in loss to TMA.

When pointed out in November 2020, the management stated that due to the Covid-19 the case was pending with Provincial Government as and when decided would be processed. No progress was intimated till finalization of this report.

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

AIR Para No.12 2019-20

3.5.2.13 Non Imposition of Penalty for delay in completion of Schemes- Rs 1.400 million

According to Clause 2 of the Contract Agreement requires that penalty of 1% per day and up to maximum of 10% of the tender cost may be imposed for delay in completion of work.

Tehsil Municipal Officer Gagra Buner failed to impose penalty of Rs 1,400,000 @ 10% of the estimated cost of Rs 14,000,000 of schemes which was not completed in stipulated time period. Detail is given at annexure: 11

Irregularity occurred due to violation of rules, which resulted in loss to Government.

When pointed out in August, 2020, the management stated that before releasing of security, 1% penalty would be deducted from the contractors. Reply was not satisfactory as documentary evidence was not shown to audit.

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

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

AIR Para No.07 2019-20

3.5.2.14 Non Imposition of Penalty for delay in completion of Schemes- Rs 1.112 million

According to Clause 2 of the Contract Agreement requires that penalty of 1% per day and up to maximum of 10% of the tender cost may be imposed for delay in completion of work.

Tehsil Municipal Officer Khadukhel Buner failed to impose penalty of Rs 1,112,426 @ 10% of the estimated cost of Rs 11,124,270 of schemes which was not completed in stipulated time period. Detail is given at annexure-12

Irregularity occurred due to violation of rules, which resulted in loss to Government.

When pointed out in August, 2020, the management stated that 1% penalty had already deducted. Compliance of the audit observation would be made. Reply was not satisfactory as documentary evidence was not shown to audit.

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

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

AIR 2019-20 Para-03

3.5.2.15 Non deposit of deducted income tax – Rs 1.336 million

According to Rule 53(1-2) Khyber Pakhtukhwa Tehsil Municipal Administration Budget-Rules-2016, the receipts for a month shall be the figures of the receipts actually realized and credited during that particular month. 2) In the event that any money is realized in one month but not credited until the subsequent month except that relating to the last working day of a calendar month, the facts and circumstances shall be clearly stated in the monthly report in which the receipts were realized.

Tehsil Municipal Officer Khadu khel, Buner did not deposit income tax amounting to Rs 1,335,719 deducted @ 7.5% from the contractor's bills in 56 Nos of developmental works during 2019-20 as per detail given at annexure-13

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

When pointed out in August, 2020, the management stated that income tax would be deposited into relevant head of account. Reply was not satisfactory as documentary evidence was not shown to audit.

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

Audit recommends deposit of Income Tax into Government treasury and action against the person(s) at fault.

AIR Para No.07 2019-20

3.5.2.16 Non-recovery of outstanding Bus stands receipts –Rs. 1.036 million

According to Para 6 of TMA budget rules 2016 ensuring all sums due to the TMA are regularly and promptly assessed, realized and duly credited in the Tehsil Fund.

Tehsil Municipal Officer TMA Daggar during financial year 2019-20 failed to recover receipts amounting to Rs 1,036,000 from the contractors of two bus stands resulting loss to the TMA. Detail below:-

S.No	Name of Contract	Name of contractor	Amount (Rs)
1	Bus stand Pir baba	Sadiq Akbar	520,000
2	Bus stand Jowar	Sadiq Akbar	516,000
Total			1,036,000

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

When pointed out in October 2020, the management stated the case already under consultation with provincial Government due to COVID-19 pandemic. Reply is not satisfactory as recovery was not made till finalization of this report.

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

Audit recommends recovery from the contractor.

AIR Para No.08 (2019-20)

CHAPTER-4

AD LGE &RDD

4.1 Introduction

Assistant Director Local Government, Election and Rural Development Department in District Buner has 105 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 Buner.

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

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

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

Functions and Powers of the Village Council or Neighborhood Council includes:

- 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 neighborhood 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.

Sr No	Description	Total Nos	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue /Receipts audited FY 2019-20 (Rs. in million)
1	Formations	106	06	18.96	-

4.2 Comments on Budget and Accounts (Variance Analysis)

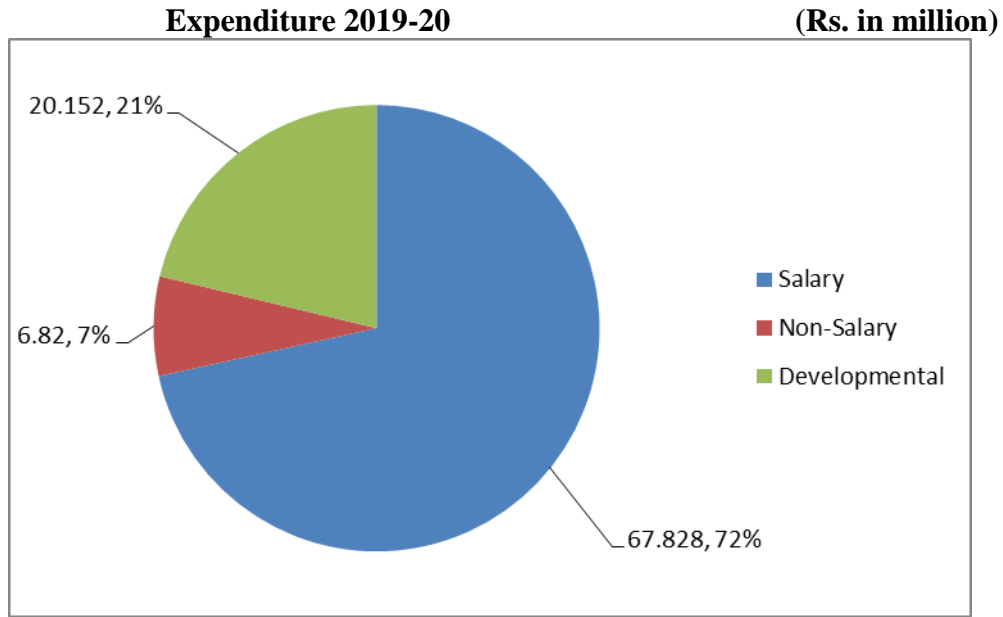
AD LGE&RDD

(Rs. in million)

2019-20	Budget	Actual Expenditure/Receipts	(Saving)/Excess	%age
Salary	64.715	67.828	-3.113	4.81
Non-salary	10.144	6.820	3.324	32.76
Developmental	69.179	20.152	49.027	71
Total	144.038	94.8	49.238	34.18
Receipts				

The savings of Rs. 49.238 million indicates inefficiency in the capacity of the AD LGE&RDD to utilize the amount allocated.

**



4.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 11.398 million were raised in this audit report. Summary of the audit observations classified by nature is as under:

(Rs. in millions)

Sr. No.	Classification	Amount
1	Value for money and service delivery issues	6.290
2	Others including cases of accidents, negligence	5.108
Total		11.398

4.4 Comments on the status of compliance with Village/Neighborhood Accounts Committee 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:

Sr. 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 Value for money and service delivery issues

4.5.1.1 Blockage of government money due to non-execution of works –Rs 6.29 million

According to Para 17(1) of Khyber Pakhtunkhwa Village Council Budget Rules 2016, all ADP project shall be completed within same financial year for which the budget is appropriated and shall not be extended to next financial year.

Five Secretaries of village councils of District Buner received Rs. 6,290,000 as development fund for village councils in the District. The amount was not utilized in relevant financial year and was blocked. Detail is given below:

S.No	VCs/NCs	Amount (Rs. in million)
1	Toor warsak-02	1.60
2	Beshnai	1.35
3	Chanal	1.14
4	Chinglai	0.79
5	Dokada	1.41
Total		6.29

Irregularity occurred due to weak internal controls, which deprived the public from the benefits of the schemes and loss to Government.

When pointed out in October 2020, the management stated that the saving shall be utilized and progress will be shown to audit.

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

Audit recommends immediate utilization of fund in execution of development schemes and action against the person(s) at fault.

AIR Para No. 05 (2019-20)

4.5.2 Others, including cases of accidents, negligence etc.

4.5.2.1 Non-submission of Accounts of Local Government –Rs. 1.949 million

According to Section 36(2)(c)&(d) read with Section 36(3) of Local Government Act 2013, the Village Accountant shall maintain the accounts of Village Council, Neighborhood Accountant shall maintain the accounts of Neighborhood Council and submit to DAO concerned for consolidation of the accounts of local Governments in the district separately for receipts from the Government and local resources and send a copy to Government, Accountant General and Nazim.

05 Secretaries of Village Councils of District Buner during financial year did not submit the accounts of receipts from the Government and local resources of Rs. 1,949,000 for consolidation of receipts' accounts by DAO Buner as required above. Non compilation of receipts accounts caused non-reflection/unfair view of the financial information, which needs justification. Detail at Annexure below:-

S.No	VCS/NCs	Amount (Rs. in millions)
1	Toor Warsak No.02	0.525
2	Beshnai	0.519
3	Chanal	0.426
4	Chinglai	0.196
5	Dokada	0.283
Total		1.949

Irregularity occurred due to lack of accounting procedure, which caused non-reflection of financial information in the financial statements of the District Buner.

When pointed out in October 2020, the management stated that this system is not implemented by the DAO Office as and when system implemented the progress will be shown to audit. Reply is not convincing as implementation of the system was mandatory as described above. No progress was shown till finalization of this report.

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

Audit recommends consolidation of VC accounts in District Financial Statements, fixing responsibility and action against the person(s) at fault.

AIR Para No. 01 (2019-20)

4.5.2.2 Irregular expenditure without Technical Sanction –Rs 1.659 million

According to Para 32 of CPWA Code, no work shall be executed without Administrative Approval /Technical Sanction and Budget allotment.

Assistant Director Local Government Elections & Rural Development Department Buner spent Rs1,659,688 on the execution of three (03) developmental schemes against the approved cost of Rs2,300 million during financial year 2019-20. However, Audit observed that Technical sanction was not obtained from competent authority before making the payment. Detail is given below:

Name of Scheme	Approved/Cost (Rs)	Upto date Expenditure (Rs)
Pressurepump/Hand pump at UC Nonseer	400,000	342,410
PCC road at Ward Malik Pur	900,000	630,630
Pressure pump/Hand pump at Ward Rega	1000,000	686,648
	2,300,000	1,659,688

Audit observed that execution of scheme without T.S occurred due to non-compliance with rules which resulted in irregular expenditure.

The Irregularity was pointed out in October, 2020, the management stated that the T.S will be provided to the Audit Party. Reply is not satisfactory as no T.S provided till finalization of this report.

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

Audit recommends investigation and fixing the responsibility on person(s) at fault besides regularization of expenditure by obtaining T.S from the competent authority.

AIR Para No. 09 (2019-20)

4.5.2.3 Irregular execution of schemes without location coordinates – Rs 1.50 million

According to Government of Khyber Pakhtunkhwa Local Government, Elections and Rural development department letter No.AO(planning)/LCB/2-1/General file/2019 dated 02.05.2019, location coordinates of each scheme must be available in files.

, Assistant Director Local Government Elections & Rural Development Department Buner during financial year 2019-20 awarded the following schemes amounting to Rs 1,505,000 but location coordinates of the schemes were not available resulting in violation of the above rules. Due to non-obtaining location coordinates the chances of duplication of schemes could not be ruled out. Details below

S.No	Name of work	Cost
01	Pressure pump/Hand pump at UC Nonseer	400,000
02	PCC road at Ward Malik Pur	900,000
03	Pressure pump at afzal khan kooronakrapa	205,000
Total		1,505,000

Irregularity occurred due to weak management controls, which resulted in violation of Government orders.

The Irregularity was pointed out in October, 2020, the management stated that location coordinates will be obtained from the sub-engineer and will be provided to audit party. Reply is not satisfactory as no coordinates provided till completion of this report.

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

Audit recommends justification into the matter.

AIR Para No.10 (2019-20)

ANNEXURES

Annexure-01

MFDAC

S. No	AIR Para No.	Department	Gist of Para	Rs. in million
1	3	DC	Non disbursement of land acquisition funds to the land owners -Rs 21,316 million	21.316
2	4	-do-	Unjustified release of computer allowance – Rs 502,100	0.502
3	7	-do-	Non-reconciliation of receipts and payments on account of land acquisition- Rs 75.003 million	75.003
4	11	-do-	Unauthorized expenditure on repair of transport beyond competency –Rs 646,330	0.646
5	12	-do-	Unauthorized expenditure on extra vehicle beyond competency –Rs 230,494	0.230
6	14	-do-	Overpayment due to non-deduction of CA, HRA, AR 2019, secretariat allowance - Rs 762,986	0.762
7	15	-do-	Irregular retention of government funds in non PLS account –Rs 2.960 million	2.960
8	17	-do-	Non deposit of tender form fee into Government treasury- Rs 26,000	0.026
9	5	DHO	Non recovery of renewal fee of Drugs Licenses- Rs 340,000	0.340
10	7	-do-	Non disbursement of Polio Campaigns fund Rs 1.875 million	1.875
11	10	-do-	Non deposit of profit earned on Government funds into Government treasury – Rs 242,283	0.242
12	11	-do-	Unauthorized expenditure on account of pay & allowances of staff – Rs 2.511 million	2.511
13	12	-do-	Irregular retention of government funds in non PLS account –Rs 592,695	0.592
14	13	-do-	Overpayment on account of pay and allowances – Rs 0.690 million	0.690
15	14	-do-	Non deposit of Government receipts – Rs 119,741	0.119
16	15	-do-	Unauthorized payment of 25% doctor share - Rs 0.447 million	0.447
17	1	DEO (M)	Loss due to placement of public funds in current bank account – Rs 979,937	0.979

18	2	-do-	Overpayment due to allowing unjustified daily allowance and night charges – Rs 237,680	0.237
20	3	-do-	Excess expenditure in non-salary heads over & above budgetary grants – Rs 1.180 million	1.180
21	4	-do-	Non recovery of pay and allowances-Rs 353,146	0.353
22	05	-do-	Non deposit of Scouts Registration/Affiliation Fee and Shaheen Fund-Rs 638,829	0.638
23	06	-do-	Non deposit of bank account profit in government treasury – Rs 222,099	0.222
24	07	-do-	Non deposit of Red Crescent Fund-Rs 80,111	0.080
25	08	-do-	Non deduction/ less deduction of Stamp Duty –Rs 86,792	0.086
26	09	-do-	Non deposit of deducted penalty in to government treasury - Rs 879,247	0.879
27	10	-do-	Unauthentic withdrawal of - Rs 39,000	0.039
28	11	-do-	Non deposit of unspent Government money in government treasury - Rs 2.339 million	2.339
29	12	-do-	Where about of government money - Rs 4.201 million	4.201
30	14	-do-	Misappropriation of government money on account of enrolment campaign Rs 242,000	0.242
31	15	-do-	Overpayment on account of Conveyance Allowance – Rs 372,296	0.372
32	16	-do-	Loss to Government due to fictitious supply and use of firewood and charcoal – Rs 824,880	0.824
33	17	-do-	Overpayment on account of Conveyance Allowance Rs 540,000	0.540
34	18	-do-	Unauthentic/ doubtful expenditure of POL due to non-maintenance of log books of vehicle Rs 450,000	0.450
35	19	-do-	Irregular and unauthentic expenditure on account of repair of vehicles –	0.148
36	1	DEO(F)	Loss due to placement of public funds in current bank account – Rs 286,364	0.286
37	2	-do-	Overpayment due to allowing unjustified daily allowance and night charges – Rs 179,135	0.179
38	3	-do-	Non collection of Girls Guide fund-Rs 178,272	0.178
39	4	-do-	Unauthentic expenditure of Rs. 12.974 million	12.974
40	5	-do-	Non deposit of Red Crescent Fund-Rs 29,712	0.029
41	6	-do-	Non deduction/ less deduction of Stamp Duty –	0.047
42	07	-do-	Non recovery of unspent amount of stipend - Rs 629,400	0.629
43	08	-do-	Non deposit of unspent balance in government treasury - Rs 337,657	0.337

44	09	-do-	Non deposit of Government money in treasury - Rs 696,320	0.696
45	12	-do-	Misappropriation of government money on account of enrolment campaign Rs 127,000	0.127
46	13	-do-	Overpayment on account of Conveyance Allowance – Rs 1,976,487	1.976
47	14	-do-	Loss to Government due to fictitious supply and use of firewood and charcoal – Rs 637,350	0.637
48	15	-do-	Overpayment on account of Conveyance Allowance Rs 60,000	0.060
49	1	DO Social welfare	Excess expenditure in non-salary heads over & above budgetary grants – Rs 171,620	0.171
50	2	-do-	Wasteful expenditure on account of pay and allowances-Rs 407,817	0.407
51	3	-do-	Unjustified and inadmissible expenditure on account of fixed pay employees-Rs 360,000	0.360
52	4	-do-	Unauthentic and fictitious supply and use of charcoal – Rs182,903	0.182
53	3	TMA Gagra	Unauthorized payment on account of special pay – Rs 985,220	0.985
54	4	-do-	Unjustified advance payment – Rs 300,000	0.300
55	5	-do-	Unauthentic expenditure on fake bills - Rs 839,960	0.839
56	6	-do-	Non submission of Accounts of Local Government –Rs 110.38 million	110.38
57	8	-do-	Non deposit of stamp duty, Professional Tax, DPR-Rs 686,858	0.686
58	10	-do-	Non forfeiture of additional security and earnest money – Rs 350,000	0.350
59	5	TMA Khado Khel	Non submission of Accounts of Local Government –Rs 48.621 million	48.621
60	6	-do-	Non deposit of stamp duty, Professional Tax, DPR & 1% KPPRA charges-Rs 466,096	0.466
61	9	-do-	Overpayment on account of Honoraria – Rs 279,447	0.279
62	10	-do-	Unjustified advance payment – Rs 300,000	0.300
63	12	-do-	Unauthorized payment on account of special pay – Rs 462,820	0.462
64	1	TMA Daggar	Non- recovery of Water Charges –Rs 146,390	0.146
65	2	-do-	Loss to TMA due to non recovery of annual fee from petrol pumps –Rs 775,000	0.775
66	3	-do-	Non-imposition of penalty on late completion of developmental schemes –Rs 248,000	0.248

67	7	-do-	Non deposit of 3% RTA Share -Rs 89,993	0.089
68	9	-do-	Non-deduction of income tax amounting Rs 23,452	0.023
69	10	-do-	Non-deposit of DPR fund dues– Rs 220,000	0.220
70	11	-do-	Non-deposit of Stamp duty – Rs 427,000	0.427
71	12	-do-	Unauthorized payment for unapproved items of work - Rs 168,289	0.168
72	13	-do-	Unauthorized payment for non-schedule items without rate analysis –Rs 2.360 million	2.360
73	14	-do-	Unauthentic expenditure on account of water supply schemes- Rs 624,242	0.624
74	1	TMA Mandanr	Unjustified balance of Developmental Fund in PLA- Rs 1.383million	1.383
75	3	-do-	Unauthorized expenditure on purchase of machinery in the absence of funds - Rs 4.604 million	4.604
76	4	-do-	Non deposit of profit earned on placement of public funds in designated bank accounts – Rs – 1.048 million	1.048
77	6	-do-	Non utilization of developmental funds – Rs 10.507 million	10.507
78	7	-do-	Non deduction of sales tax and income tax on purchase of machinery – Rs651,960	0.651
79	8	-do-	Unauthorized payment of budget incentive/honoraria without justification and without sanction from the competent authority-Rs1.210 million Overpayment due to allowing more than one basic pay – Rs374,082	1.210
80	9	-do-	Unauthorized withdrawal of excess POL than entered in log books – Rs 586,021	0.586
81	10	-do-	Unjustified and unauthentic expenditure on Covid-19 due to non -provision of utilization account- Rs 897,020	0.897
82	13	-do-	Irregular award of contracts of local fund receipts-Rs 7.866 million	7.886
83	14	-do-	Unjustified and wasteful expenditure on account of blockade of road/maintenance of law and order-Rs 200,000	0.200
84	15	-do-	Unauthentic expenditure on account of celebration of independence day-Rs 300,000	0.300
85	16	-do-	Non recovery of House Building Advance-Rs 36,050	0.036
86	17	-do-	Irregular cash payment of Pay & Allowance and Pension-Rs 7.75 million	7.75
87	18	-do-	Irregular purchase of sports kits and unjustified retention thereof-Rs 223,020	0.223

88	19	-do-	Irregular lease of land without rent reasonability certificate -Rs 1.164 million	1.164
89	3	AD LGE &RDD & VC/NCs/DC	Non-deposit of Profit into the Government Treasury – Rs 186,668	0.186
90	4	-do-	Non conversion of current into saving account	0.00
91	6	-do-	Irregular expenditure without proper agreements worth Rs 3.82 million	3.82
92	7	-do-	Unauthorized deposit into current bank account –Rs 51.927	51.927
93	8	-do-	Non-utilization of developmental fund –Rs 10.108 million	10.108
94	11	-do-	Unauthorized payment for non-scheduled items without rate analysis –Rs 140,860	0.140
95	12	-do-	Excess payment due to deviating from Approved BOQ items- Rs 83,334	0.083

Annexure-02
Para No 2.5.1.1

Overpayment on account of HPA due to allowing higher rate

S.No	Name	Designation	Paid	Required	Difference /month	Amount
1	Dr.Sardeep Kumar	PMO	92,000	82,000	10,000*12	120,000
2	Dr.Amir Saeed	Medical Officer	92,000	82,000	10,000*12	120,000
3	Dr.Mohammad Hamid	Medical Officer	92,000	82,000	10,000*12	120,000
4	Dr.Ibrar Khan	Medical Officer	92,000	82,000	10,000*12	120,000
5	Dr.Mohammad Ayoub	Dental Surgeon	92,000	82,000	10,000*12	120,000
6	Dr.Afshan zaman	WMO	92,000	82,000	10,000*12	120,000
7	Dr.Jehan Said	Medical Officer	92,000	82,000	10,000*12	120,000
8	Dr.Abidullah	Medical Officer	92,000	82,000	10,000*12	120,000
9	Dr.Mehmooda Ahmad	Dental Surgeon	92,000	82,000	10,000*12	120,000
10	Dr.Saeedullah Khan	Medical Officer	92,000	82,000	10,000*12	120,000
11	Dr.Syed Sajid Ali	Medical Officer	92,000	82,000	10,000*12	120,000
12	Dr.Sirajuddin	Medical Officer	92,000	82,000	10,000*12	120,000
13	Dr.Ibrar Khan	Medical Officer	92,000	82,000	10,000*12	120,000
14	Dr.Adnan Shah	Medical Officer	92,000	82,000	10,000*12	120,000
15	Dr.Syed Imtiaz Ali Shah	Medical Officer	92,000	82,000	10,000*12	120,000
16	Dr.Alia Bibi	WMO	92,000	82,000	10,000*3	30,000
17	Dr.Rehman Zeb	Medical Officer	92,000	82,000	10,000*12	120,000
18	Dr.Mohammad Alam	Medical Officer	92,000	82,000	10,000*12	120,000
19	Dr.Ishtiaq Ali	Medical Officer	92,000	82,000	10,000*12	120,000
20	Dr.Ziaur Rahmman	Medical Officer	92,000	82,000	10,000*12	120,000
21	Dr.Bahrur Rahman	Medical Officer	92,000	82,000	10,000*12	120,000

22	Dr.Mian Tahir Shah	Medical Officer	92,,000	82,000	10,000*12	120,000
23	Dr.Wajid	Medical Officer	92,000	82,000	10,000*12	120,000
24	Dr.Mohammad Arif	Medical Officer	92,000	82,000	10,000*12	120,000
25	Dr.Syed KazimAli Shah	Medical Officer	92,000	82,000	10,000*12	120,000
26	Dr.Ali	Medical Officer	92,000	82,000	10,000*12	120,000
27	Dr.Abdul Wahid	Medical Officer	92,,000	82,000	10,000*12	120,000
28	Dr.Mohammad Inayatullah	Medical Officer	92,000	82,000	10,000*12	120,000
29	Dr.Sirajul Mulk	Medical Officer	92,000	82,000	10,000*12	120,000
	Total					3,390,000

Annexure-03
Para No2.5.1.2

Detail of EPI Staff conveyance Allowance

S#	Personnel No	Employee Name	Designation	C/Allowance /month	Total/Year
1	821306	sajjad ahmad	EPI technician	2,856	34,272
2	823547	rahman ullah	EPI technician	2,856	34,272
3	828047	ishfaq ahmad	EPI technician	2,856	34,272
4	729618	ghulam habib khan	EPI technician	2,856	34,272
5	713204	hanif khan	EPI technician	2,856	34,272
6	713201	hazrat hussain	EPI technician	2,856	34,272
7	713200	arsala khan	EPI technician	2,856	34,272
8	711906	zarshad khan	EPI technician	2,856	34,272
9	711905	zakirullah	EPI technician	2,856	34,272
10	694894	ibrarullah	EPI technician	2,856	34,272
11	815320	liaqat khan	EPI technician	2,856	34,272
12	392686	mohammad hamayun	EPI technician	2,856	34,272
13	392679	abdul ali	EPI technician	2,856	34,272
14	356352	abdul kabeer	EPI technician	2,856	34,272
15	351190	mohammad usman	EPI technician	2,856	34,272
16	351189	juma gul	EPI technician	2,856	34,272
17	351183	umar laiq	EPI technician	2,856	34,272
18	351182	hadyat khan	EPI technician	2,856	34,272
19	722988	jawad akhtar	EPI technician	2,856	34,272
20	275711	said mukhtiar shah	EPI technician	2,856	34,272
21	275659	fazal wahid	EPI technician	2,856	34,272
22	275642	noor hassan	EPI technician	2,856	34,272
23	275619	mkhtiar ahmad	EPI technician	2,856	34,272
24	275603	alam khan	EPI technician	2,856	34,272
25	275601	fazal ullah	EPI technician	2,856	34,272
26	855646	sayyed khan	EPI technician	2,856	34,272
27	273873	zartaj khan	EPI technician	2,856	34,272
28	272750	mohammad alam	EPI technician	2,856	34,272
29	271961	tajber khan	EPI technician	2,856	34,272
30	855639	sabir wali	EPI technician	2,856	34,272
31	557421	akram shah	EPI technician	2,856	34,272
32	855633	aziz mohammad	PHC technician	2,856	34,272

33	854690	maqbool ahmab	PHC technician	2,856	34,272
34	845280	amir rahman	PHC technician	2,856	34,272
35	834152	asad khan	PHC technician	2,856	34,272
36	835786	mr mushtaq	PHC technician	2,856	34,272
37	839067	yousaf ali	PHC technician	2,856	34,272
38	839066	najmus salam	PHC technician	2,856	34,272
39	842956	sar zamin khan	PHC technician	2,856	34,272
40	839049	umar zeb	PHC technician	2,856	34,272
41	839052	mr imdadullah	PHC technician	2,856	34,272
42	839996	fazal amin	PHC technician	2,856	34,272
43	839050	miraj khan	PHC technician	2,856	34,272
44	839070	muhammad niaz	PHC technician	2,856	34,272
45	839071	jehan zeb gul	PHC technician	2,856	34,272
46	839064	nabi sher khan	PHC technician	2,856	34,272
47	839054	hussain ali	PHC technician	2,856	34,272
48	839061	abid ali	PHC technician	2,856	34,272
49	814567	saeed khan	PHC technician	2,856	34,272
50	661876	amir shad	PHC technician	2,856	34,272
51	838257	alif gul	PHC technician	2,856	34,272
52	839995	said hakim shah	PHC technician	2,856	34,272
53	837940	farooq zada	PHC technician	2,856	34,272
54	839060	mr wazir	PHC technician	2,856	34,272
55	845279	abdul wadood	PHC technician	2,856	34,272
56	839068	ishaq ali	PHC technician	2,856	34,272
57	839056	ahmad ali	PHC technician	2,856	34,272
58	839051	abdul satar	PHC technician	2,856	34,272
59	839058	anwar muhammad	PHC technician	2,856	34,272
60	843989	mohammad naseem	PHC technician	2,856	34,272
Total					2,056,320

Annexure-04
Para No2.5.1.5

Detail of HRA,CA & 5% maintenance charges during the year 2019-20

S#	Name	Unit	P No	Period	HRA	CA	HRA 5%	Total
1	Dr.Fazli Hadi Jamal MO	RHC Nagrai	686998	wef 1-9-2019 to 30-6-2020	4,433	5,000	20,930	115,260
2	Said Jehan Chawkidat	-do-	713248	wef 1-7-2019 to 30-6-2020	0	1,785	0	21,420
3	Dr.Ikramullah MO	RHC Jowar	656347	Wef 1-10-2019	4,433	5,000	17,802	102,699
4	Dr.Asif MO	BHU Battara	842076	wef 1-7-2019 to 30-6-2020	4,433	5,000	20,976	134,172
5	Dr.Ahmad Ghani MO	BHU Dokada	657683	wef 1-7-2019 to 30-6-2020	4,433	5,000	25,116	138,312
6	Rafiuddin MP	BHU Cheena	273646	wef 1-7-2019 to 30-6-2020	2,214	2,856	0	60,840
7	Meraj Khan Chawkidar	BHU Cheena	834555	Wef 1-10-2019	0	1,785	0	16,065
8	Dr.Jaswinder Kumar MO	BHU Langow	937379	Wef 1-4-2020	4,433	5,000	4,554	32,853
9	Nasim Bibi LHV	-do-	288052	wef 1-7-2019 to 30-6-2020	1,961	2,856	0	57,804
10	Tasawwar Khan Dai	RHC Jowar	859246	wef 1-7-2019 to 30-6-2020	0	1,785	0	21,420
11	Dr.Tasneem Kausar WMO	CH Chamla	820580	wef 1-7-2019 to 30-6-2020	4,433	5,000	22,356	135,552
12	Dr.Tahir Saleem MO	RHC Nagrai	671006	wef 1-4-2020	4,433	5,000	6,279	34,578
13	Miss: Aisha LHV	BHU Topai	273319	wef 1-7-2019 to 30-6-2020	1,961	2,856	0	57,804
14	Dr.Said Imtiaz ali Shah MO	Cat:"D" Pacha	822519	wef 1-7-2019 to 30-6-2020	0	0	22,356	22,356
15	Dr.Rashida WMO	BHU Charora	937381	wef 1-4-2019 to 30-6-2020	0	0	4,554	4,554
16	Dr.Abdul GhafoorPMO	CH Totalai	275793	wef 1-7-2019 to 30-6-2020	0	0	44,676	44,676
17	Dr.M. Younas Faisal MO	BHU Koga	845582	wef 1-7-2019 to 30-6-2020	0	0	22,356	22,356
18	Dr.Zaffar Ali MO	BHU Gokand	816199	wef 1-7-2019 to 30-6-2020	0	0	19,596	19,596
	Total						231,551	1,042,317

Annexure-05
Para No 2.5.1.6

Detail of non supply/Late supply of medicines non imposition of penalty

Sr. No.	BD	Firm	Name of drugs / medicines	Amount	Cheque No.	dated	Sup ply orde rdate	Due date of supply	Actual Suppl y	Penalty (Rs)
	CH Total ai	Getz	inj. Insulin 70/30	355,488	970592	12/6/2020	807	29-5-20	Not supplied	24,884
1	6212	Geofman	inj:Dexamethasone 4mg	143,600						
			inj: Oxytocin 5i.u/ml	34,000						
				177,600	969651	7/1/2020	5/11/2019	4.12.19	12.12.19	5,328
4		Akram	30mm 1/2 circle round body Polyglyc olic Acid Size 2/0	102,000						
			40mm 1/2 circle round body non cutting Polyglyc olic Acid Size 1	99,600						
			30mm 1/2 circle round body cutting black sild Size 1	43,000						
				244,600	970059	17-4-20	5/11/2019	4.12.19	3.2.20	17,122
5		Getz	Inj Insuline 70/30	368,000	491481	17-12-19	8/11/2019	7.12.19	9.12.19	11,040
	6286	Cirin	Inj. ARV	731,310	969509	20-12-19	2.10.19	2.11.19	5.6.20	51,192
		fYIN K	Inj. Dicolfenic soduim 75	197,126	970388	19-5-20	18-11-19	18.12.19	27.4.20	13,799
				496,800	491480	17-12-19	8/11/2019	7.12.19	19.12.19	14,904
	RHC	Stanley	Tab Peracetamole 500mg	88,000						
			Syp Peracetamole	280,000						
				368,000	791491	17-12-19	30-9-19	29.10.19	19.11.19	25,760
	CD	Geofman	Inj Dexamethson 4mg	359,000						

			Inj Oxytocine	34,000						
				393,000	969654	7/1/2020	5/11/2019	4.12.19	12.12.19	11,790
	BHU	Nabi Qasim	Syp. Clarithromycin 125	282,920	970587	12/6/2020	29-5-20	28.6.20	2.7.20	19,804
	BHU	Stanley	Syp. Mentrnidazole	145,000						
			Syp. Paracetamole 250/5	175,000						
			Tab. Cefprofloxician 500	300,000						
			Syp. Aluminium hydroxide	175,000						
			Tab. Paracetamole 500	110,000						
			Syp. Acefyline 120 ml	185,000						
				1090,000	239796	142-20	27-1-20	27.2.20	5.3.20	76,300
		GSK	Cap. Amocycillin 500	270,000						
			Syp. Sulbetamole 120	195,000						
			Polymyxine eye	111,500						
				576,500	970061	17-4-20	27-1-20	27.2.20	17.3.20	40,355
		Hakeem Sons	Rabies Immunoglobuline	650,000	239800	14-2-20	19-12-20	18.1.20	23.1.20	19,500
		Sami Pharma	Tab. Declofinic Soduim 50	285,000						No
			Tab. Citrizine 10 mg	162,000						
			Tab. Moxiflocixine 400mg	480,000						
				927,000	970593	12/6/2020	27-1-20	26.2.20	Nil	27,810
		GSK	Cap. Amocycillin 500 mg	270,000						
			Syp. Sulbetamole 120 ml	195,000						
			Polymyxine B supphate +Bacitracini eye	111,500						
			Syp. Albendazole 200/5ml	94,525						
				671,025	970060	17-4-20	27-1-20	26.2.20	17.3.20	46,972
		Ipram	Syp. Cefixeme 100mg/ml	276,012						
			Syp. Cepradine	375,000						

			250 mg							
				651,012	970572	12/6/2020	27-1-20	26.2.20	Nil	19,530
				8,180,381						426,090

Annexure-06
Para No 2.5.3.2

Release for Duplication of Schemes ADP 2019-20

S.No	Fund	Detail of Schemes	Budget	Releases(Rs)	Expenditure(Rs)
1	BD12C58	BD16D00336-Protection Wall UC Rega Buner	525,000	525,000	0
2	BD12C58	BD16D00337-Protection Wall UC Rega	155,000	155,000	116,771
3	BD12C60	BD17D00146-Pavement of streets at U/C Pacha kalay	400,000	400,000	271,320
4	BD12C60	BD17D00151-Pavement of streets at U/C Pacha kalay	315,000	315,000	185,438
5	BD12C60	BD17D00147-Hand pumps / Pressure Pumps at U/C Pachakalay	493,150	493,150	0
6	BD12C60	BD17D00153-Hand Pumps/Pressure Pumps at U/CPachakalay	700,000	700,000	465,080
7	BD12C64	BD18D00395-S-PCC roads/Pavement of streats at wardMalakpur	606,157	606,157	308,645
8	BD12C64	BD18D00396-S-PCC roads/Pavement of streats at wardMalakpur(ADP:2018-19)	1,300,000	1,300,000	893,829
9	BD12C64	BD18D00397-S-PCC roads/Pavement of streats at wardMalakpur(ADP:2018-19)	900,000	900,000	648,630
10	BD12C60	BD18D00391-S-Pressure Pumps/Hand Pumps at wardNoreze (ADP:2018-19)	2,000,000	2,000,000	1,012,564
11	BD12C60	BD18D00392-S-Pressure Pumps/Hand Pumps at wardNoreze (ADP:2018-19)	1,400,000	1,400,000	945,017
12	BD12C64	BD18D00378-S-PCC roads/Kaccha roads/pavement ofstreats/Protection wall at ward Pachakalay	2,280,000	1,228,692	1,228,692
13	BD12C64	BD18D00379-S-PCC roads/Kaccha roads/pavement ofstreats/Protection wall at ward Pachakalay	1,781,709	1,781,709	0
14	BD12C60	BD18D00228-PRESSURE PUMPS/HAND PUMPS (Where) Location?	400,000	400,000	350,410
15	BD12C60	BD18D00178-PRESSURE PUMPS /HAND PUMPS AT WARD PACHAKALAY	3,200,000	3,200,000	1,989,824

16	BD12C60	BD18D00183-PRESSURE PUMPS /HAND PUMPS AT WARD PACHAKALAY	3,000,000	3,000,000	721,309
17	BD12C60	BD18D00148-PRESSURE PUMPS / HAND PUMP WARD REGA	2,000,000	2,000,000	1,290,760
18	BD12C60	BD18D00149-PRESSURE PUMPS / HAND PUMP WARD REGA	1,000,000	1,000,000	686,648
19	BD12C61	BD17D00245-Repair /developmental work at GGSS:Bazargi	600,000	600,000	517,515
20	BD12C61	BD17D00246-Repair /developmental work at GHSS:Bazargi	165,436	165,436	0
				22,170,144	

Annexure-07**Para 2.5.3.4****Detail of non recovery of outstanding PESCO dues**

SNo	Banglow/Quarters	Department	Dues Outstanding(Rs)
1	DPO Buner	Police	988,881
2	SP Investigation	Police	426,254
3	AAC Daggar	Revenue	216,584
4	ADC F&P	Revenue	432,349
5	AACR	Revenue	224,704
6	ISI	Pak Army	84,936
7	Sher zaman	-	14,370
8	Class-IV	DAO Office	216,584
9	ADC general	Revenue	38,529
10	DSP headquarter	Police	234,283
11	District Session judge	Judiciary	322,371
12	Civil Judge-I	Judiciary	157,329
13	Civil Judge-II	Judiciary	101,510
14	ADJ-II	Judiciary	214,004
15	Ladies constable	Police	18,795
16	Israr NQ	Judiciary	22,778
17	AC Daggar	Revenue	189,169
Total			3,903,430

Annexure-08
Para No 3.5.1.1

Detail of irregular retention of developmental fund

S#	Fund	Opening Balance (Rs)	Receipts (Rs)	Total (Rs)	Expenditure (Rs)	Closing Balance (Rs)
1	PFC 2016-17	21,052,612	0	21,052,612	12,161,842	8,890,770
2	Octroi 2015-16 to 2019-20	9,453,163	3,848,000	13,301,163	8,195,138	5,106,025
3	TKPK upto 2015-16	1,254,717	0	1,254,717	0	1,254,717
4	DADP 2015-16	4,980,104	0	4,980,104	0	4,980,104
5	TMA ADP	383,006	0	383,006	0	383,006
6	Slaughter house	163,517	0	163,517	0	163,517
7	Drain Swari	38,079	0	38,079	0	38,079
8	CMD 2015-16	3,674,577	0	3,674,577	0	3,674,577
9	Tobacco Cess 2015-16	4,306,158	0	4,306,158	0	4,306,158
10	Allowance of Nazimeen	558,343	0	558,343	0	558,343
11	Provincial ADP Municipal roads	3,706,020	0	3,706,020	0	3,706,020
	Provincial ADP WSS	9,671,641	0	9,671,641	0	9,671,641
	Total	59,241,937	3,848,000	63,089,937	20,356,980	42,732,957

Annexure-09
Para No 3.5.1.2

Detail of irregular retention of developmental fund

S#	Fund	opening Balance	Receipts	Total	Expenditure	Closing Balance
1	TMA ADP 2011-12,2012-13	756,312	0	0	0	756,312
2	30% PFC 2012-13 to 2019-20	22,900,095	8,604,000	31,504,095	7,144,530	24,359,565
3	District ADP 2011-12 to 2017-18	5,116,194	0	5,116,194	4,488,445	627,749
4	CMD 2011-12 to 2017-18	4,658,736	0	4,658,736	18,806,678	2,778,058
5	CMD 2012-13 to 2014-15	785,736	0	785,736	0	785,736
6	Tobacco Cess 2011-12 to 2017-18	3,447,069	0	3,447,069	776,630	2,670,439
7	Provincial ADP	1,255,564	0	1,255,564	0	1,255,564
8	grant to local councils	3,718,000	0	3,718,000	0	3,718,000
9	Honoraria of Nazimeen	1,445,543	0	1,445,543	0	1,445,543
10	provision for sanitation vehicle 2019-20	0	4,400,000	4,400,000	2,314,650	2,085,350
11	ADP No 668 SDPI,DDI	0	2,500,000	2,500,000	0	2,500,000
	Total	44,083,249	15,504,000	58,830,937	33,530,933	42,982,316

Annexure 10
Para No 3.5.2.7

Detail of Non-deposit of deducted income tax

SNo	Name of Scheme	E/COST	WORK DONE	Income Tax Deducted @ 7%
1	Pressure pump at sardar jahan korona VC kulyari	250,000	266,724	18,671
2	Pressure pump at abu saeed korona kalpani uc gagra	200,000	285,011	19,951
3	Pressure pump at alam khan korona vc cheena	200,000	260,409	18,229
4	PCC at yahya korona uc soray	400,000	423,694	29,658
5	Pressure pump / hand pump at vc banda uc karapa	2,000,000	1003,038	199,215
6	Pressure pump / hand pump at vc Nawakalay	3,000,000	1264,850	239,617
7	Pressure pump / hand pump at vc Malayousaf	2,000,000	1003,038	198,639
8	Pressure pump / hand pump at karapa	3,000,000	1129,065	215,402
9	DWSS Scheme at Sangaray through Solar System / Construction of Water Tank at Ramzai / Repair WSS (GI) Pipe at Ramzay UC Gulbandai	1,500,000	838,666	62,900
10	PCC Road at Ganshal Sar / Kacha Road at Lora Dara	1,500,000	715,991	53,699
11	Providing of Plastic Water Tank at VC Gumbat	1,500,000	1473,174	110,488
12	Street Pavement at Alami Banda / at VC Gulbandai / Kacha Road at Ayub Khan Korona UC Gulbandai	1,400,000	427,631	29,974
13	Construction of Water Tank at Alami Banda / & at VC Gulbandai / WSS (GI Pipe) at Kotwal Khitam Korona / WSS (HDPE Pipe) at VC Gulbandai / WSS (GI Pipe ½ Inch) at Sher Bahadar House VC Tangora UC Gulbandai	1,500,000	427,974	29,958
14	Pavement of Street at VC Pandir UC Pandir	1,000,000	969,171	72,687
15	Pavement of Street at VC Shangra UC Pandir	1,000,000	927,776	74,458
16	Pavement of Street at VC Shangra UC Pandir	1,000,000	361,412	27,106
17	WSS (HDPE Pipe) at VC Shangra UC Pandir	1,200,000	1379,952	103,496
18	Providing of Plastic Water Tank at VC Sher Ali	1,000,000	1025,303	76,897
19	Construction of Plastic Water Tank at VC Sher Ali	1,000,000	1051,935	78,895
20	Providing of Plastic Water Tank/ WSS (HDPE Pipe) at VC Batara UC Batara	1,300,000	459,949	32,196
21	WSS (HDPE Pipe) at VC Bar Shamnal UC Batara	1,500,000	1603,021	120,227
22	Providing of Plastic Water Tank / WSS (HDPE Pipe) at VC Budal UC Batara	1,500,000	481,780	33,725
23	Pavement of Street at Chanar UC Norizai	1,000,000	1003,617	70,253
24	Pavement of Street at VC Cheena / Protection Wall at Dabo / Protection Wall at Sajjad Korona at VC	1,500,000	1221,747	93,219

	Cheena and WSS (GI Pipe 1 inch) Hassan Khel School to New cham and WSS (GI Pipe 2 inch at VC Cheena) UC Norizai			
25	Pressure Pump/Hand Pump at VC Cheena UC Norizai	1,400,000	1356,481	94,954
26	PCC/Pavement of Street at VC Barkalay UC Norizai	1,500,000	1550,323	108,522
27	Protection Wall (GI Wire) at VC Barkalay / Protection Wall (GI Wire) at VC Dheri UC Norizai	1,400,000	783,243	54,827
28	Pavement of Street at VC Dheri/ Culvert & Street at VC Dheri UC Norizai	1,500,000	1563,930	109,475
29	Pavement of Street at VC Kulyari UC Dewana Baba	1,500,000	1503,412	105,238
30	Pavement of Street at VC Dewana Baba UC Dewana Baba	1,500,000	1663,615	116,446
31	Pressure Pump (01) at Kas UC Pandir	1,500,000	699,915	48,994
32	Pressure Pump/Hand Pump (GI) at VC Bajkata UC Gagra	1,500,000	1500,000	112,500
33	Pressure Pump/Hand Pump (GI) at VC Bajkata UC Gagra	1,500,000	1673,578	117,150
34	Pressure Pump/Hand Pump (GI) at VC Bajkata UC Gagra	1,000,000	1156,150	80,930
35	Pavement of Street at VC Bajkata UC Gagra	1,000,000	1095,502	76,685
36	Protection Wall to Muqbara at Chajonu Baba UC Rega	350,000	404,885	28,341
37	Providing of Plastic Water Tank at VC Bazar Kot UC Soray	1,000,000	1072,975	80,473
38	Kacha Road at Baikhanay UC Soray	1,000,000	1000,000	70,000
39	Providing of Plastic Water Tank at VC Mairagay & WSS (HDPE Pipe) at Mairagay UC Soray	1,500,000	1752,760	131,457
40	Providing of Plastic Water Tank at VC Baikhanay UC Soray	1,000,000	990,420	74,218
41	Pressure Pump/Hand Pump at VC Baikhanay UC Soray	1,000,000	1014,290	71,000
42	Street Pavement at Kalpani / & (2 Ft Pipe)/Street at VC Kalpani	1,500,000	1605,361	112,375
43	Pressure Pump/Hand Pump at VC Kalpani UC Gagra	1,000,000	1268,400	88,788
44	Providing of Plastic Water Tank at VC Topai UC Soray	1,000,000	990,420	74,281
45	Pavement of street at Baikhanay UC Soray	1,000,000	1180,566	82,639
46	Protection Wall/Pavement of Street at Speen Pand UC Rega	1,000,000	1159,863	81,190
47	Pavement of Street at VC Amnawar UC Shalbandai	1,500,000	1643,800	115,066
48	Pavement of Street at VC Amnawar UC Shalbandai	1,000,000	1100,580	77,040
49	Pressure Pump/Hand Pump VC Amnawar UC Shalbandai	1,500,000	1430,678	100,147

50	Pressure Pump/Hand Pump VC Amnawar UC Shalbandai	1,000,000	896,278	62,739
51	Pavement of Street at VC Shalbandai UC Shalbandai	1,500,000	1781,465	124,702
52	Pavement of Street at VC Shalbandai UC Shalbandai	1,000,000	1195,108	83,657
53	Pressure Pump/Hand Pump VC Shalbandai UC Shalbandai	1,500,000	1547,152	108,301
54	Pressure Pump/Hand Pump VC Shalbandai UC Shalbandai	1,000,000	1184,784	82,935
55	Pressure Pump/Hand Pump at VC Takhta Band UC Rega	1,400,000	1492,345	104,464
56	Pressure Pump/Hand Pump (GI Pipe) at Suni Gram UC Rega	1,400,000	1576,133	110,329
57	Pressure Pump/Hand Pump at Suni Gram UC Rega	1,400,000	1400,000	105,000
58	Pressure Pump/Hand Pump at Swari UC Rega	1,400,000	1400,000	105,000
59	Pressure Pump/Hand Pump at Ugaday UC Rega	1,400,000	1517,406	106,218
60	Pavement of Street/Drain at VC Rega 2 UC Rega	600,000	697,616	48,833
61	Kacha road at Kajali Jabai UC Norizai	1,500,000	1604,804	112,336
62	Repair of drain at Tehsil Gagra	200,000	223,171	15,621
63	Pressure Pump/Hand Pump at Rega 1 UC Rega	1,400,000	1460,340	102,223
				2,280,559

Annexure 11
Para No 3.5.2.13

Detail of Non-imposition of penalty

S. No	Name of work	E.Cost (Rs)	Contractor	Due date	Actual Completion	Delay days	penalty @10%
1	Construction of Plastic Water Tank at VC Sher Ali UC Pandeer	1,000,000	Inayat Khan	11.12.19	13.1.20	32	100,000
2	WSS (HDPE Pipe) at VC Shangra UC Pandir	1,200,000	Barat Khel co	11.12.19	26.6.20	180	120,000
3	Pavement of Street at VC Shangra UC Pandir	1,000,000	Said Ghafoor	11.12.19	17.3.20	120	100,000
4	PCC Road at Ganshal Sar / Kacha Road at Lora Dara UC Gulbandai	1,500,000	Inayat Khan&Co	11.12.19	16.6.20	170	150,000
5	Providing of Plastic Water Tank at VC Gumbat UC Gulbandai	1,500,000	New Barawal co	11.12.19	20.2.20	70	150,000
6	Construction of Water Tank at Alami Banda / WSS (GI Pipe) at Kotwal Khitam Korona / WSS (HDPE Pipe) at VC Gulbandai / WSS (GI Pipe ½ Inch) at Sher Bahadar House VC Tangora	1,500,000	New Barawal co	11.12.19	1.1.20	20	150,000
7	Pavement of Street at VC Pandir UC Pandir	1,000,000	New Barawal co	11.12.19	15.4.20	123	100,000
8	Pavement of Street at VC Shangra UC Pandir	1,000,000	Inayat Khan&Co	11.12.19	10.2.20	59	100,000
9	Providing of Plastic Water Tank at VC Topai UC Soray	1,000,000	Inayat Khan&Co	27.12.19	20.2.20	53	100,000
10	Providing of Plastic Water Tank at VC Baikhanay UC Soray	1,000,000	Inayat Khan&Co	27.12.19	20.2.20	53	100,000
11	Watertank polythene Uc gulbandi	800,000	Shouab khan	12.10.19	10.2.20		80,000
12	Remaining work of slaughter house	1,500,000	Khanikhel constt	12.5.19	12.5.20		150,000
	Total	14,000,000					1,400,000

Annexure 12
Para No 3.5.2.14

Detail of Non-imposition of penalty

S.No.	Name of Scheme	E/Cost	Due date	completed on	Penalty @10%
1	Boring Install: of Hand Pump Lal Muhammad U/C Totali	236,833	30.6.19	26.12.19	23,683
2	Boring Install:of Hand Pump ihsanullah Dapona U/C Totali	236,833	30.6.19	26.12.19	23,683
3	Boring Installation of Hand Pump Khaidar Ali U/C Totali	236,833	30.6.19	26.12.19	23,683
4	Boring Install: of H: Pump Abdul Waghaz Ghourghushto	469,988	30.6.19	20.12.19	46,999
5	Constt: of St: Pav: miagano hujra U/C Chinglai	206,200	30.6.19	25.9.19	20,620
6	Constt: of Kacha Road Tasa gul badar U/C Chinglai	377,965	30.6.19	11.12.19	37,797
7	Const of kacha road Sarwai	800,000	30.6.19	20.8.19	80,000
8	Const; of Kacha road Tassa	300,000	30.6.19	19.3.20	30,000
9	Const of kacha road Sarwai	300,000	30.6.19	19.3.20	30,000
10	Constt: of Street Pav: Various places at U/C Kalan	1000,000	30.6.19	24.10.19	100,000
11	Water Supply Scheme from Cheena Houses	103,700	30.6.19	8.11.19	10,370
12	Constt; of street Drain at Jamra U/C chinglai	600,000	30.6.19	31.10.19	60,000
13	Const; of street Various Places Totali	400,000	30.6.19	15.7.19	40,000
14	Const ;Street Various Places Sowavai	400,000	30.6.19	1.9.19	40,000
15	Constt: of Street Pavement Drain at VC Nogram	126,500	30.6.19	11.3.20	12,650
16	Constt; of street Village Nogram U/C Totali	152,285	30.6.19	NYS	15,228
17	Const; of PCC P/street Rozi aman Totalai	324,133	30.6.19	5.9.19	32,413
18	Constt of Protection wall Tariq Ali U/C Ghurghustu	184,000	30.6.19	30.10.19	18,400
19	WaterTankChapro Irregation KokarMaskeen U/C Kangalai	185,000	30.6.19	30.10.19	18,500
20	Constt of Various Street Pav: Drain U/C ghurghustu	950,000	30.6.19	30.10.19	95,000
21	Hand Pump GHSS Nogram U/C Ghurghustu	736,000	30.6.19	20.7.20	73,600
22	Repair BHU Bagh U/Ghurghustu	368,000	30.6.19	26.9.19	36,800

23	Repair of kacha road keray UC Kangalai	400,000	30.6.19	20.12.19	40,000
24	PCC road Lohar UC Kangalai	400,000	30.6.19	20.12.19	4,0000
25	Solar Ssystem/ Repair at GHS Kalan	600,000	30.6.19	19.12.19	60,000
26	P/wall at Gurghusto	400,000	30.6.19	30.10.19	40,000
27	Upgradation of BHU Bagh	630,000	30.6.19	26.9.19	63,000
	Total	11,124,270			1,112,426

Annexure 13
Para No 3.5.2.15

Detail of non deposit of deducted income tax

S#	Name of Scheme	E/Cost	Work done	Income Tax deducted @ 7.5%(Rs)
1	Boring Installation of Hand Pump Near Noor Zada Dakara U/C Sarwai	236,833	229,320	17,199
2	Boring Installation of Hand Pump near House Gul Nabi Gujar Abad U/C Ghourghushto	236,833	213,150	15,986
3	Boring Installation of Hand Pump Gul Muhammad Near Khawar Lar Ghourghushto U/C Ghourghushto	449,800	298,107	22,358
4	boring Install;Hand Pump Sher zamin Dapona	265,000	214,354	16,077
5	Boring Installation of Hand Pump Lal Muhammad U/C Totalai	236,833	133,604	10,020
6	Boring Installation of Hand Pump Near Zareen Koroona Dakar U/C Sarwai	236,833	144,550	10,841
7	Boring Installation of Hand Pump at Charkot Near Munawar Koroona U/C Sarwai	469,462	329,104	24,683
8	Boring Installation of Hand Pump Near Mani Ihsan Ullah Dapooona U/C Totalai	236,833	131,633	9,873
9	Boring Installation of Hand Pump Khaidar Ali U/C Totalai	236,833	135,020	10,127
10	Boring Installation of Hand Pump C/O Said Wali Shah (Dapooona) U/C Totalai	265,233	124,339	9,325
11	Boring Installation of Hand Pump Hisar Baba U/C Sarwai	236,833	226,277	16,971
12	Boring Installation of Hand Pump Turo Serai Kass Koroona U/C Totalai	236,833	222,875	16,716
13	Boring Installation of Hand Pump Shereen Panjtar U/C Sarwai	236,833	139,912	10,493
14	Boring Installation of Hand Pump Noor Wali Khan U/C Totalai	236,833	180,217	13,516
15	Boring Installation of Hand Pump Tariq S/O Abdul Waghaz Ghourghushto	469,988	423,821	31,787
16	Boring installation of Hand Siraj Koronna	218,000	226,991	17,024
17	boring installation of H/pump Farhad Kass	231,254	187,315	14,049
18	Boring Istall; of hand Pump Hamid Totalai	229,900	129,912	9,743
19	Rrepair Const; Boundery wall at shamshan	473,666	384,383	28,829
20	Constt: of RCC Culvert Near HouseU/C Ghourghushto.	150,000	106,506	7,988
21	Constt: of Street Pavement street Dakara U/C Chinglai	473,666	451,485	33,861
22	Constt: of Street Pavement Wazir Bhadir Ghabina Kanda U/C Chinglai	206,200	213,886	16,041
23	Const; of street Khand lar zarshed Fazli	178,000	149,276	11,196

24	Constt: of PCC zarshad kanda lar U/C Chinglai	463,600	512,633	38,447
25	Constt: of Street wazir Bhadair Ghabina Kanda Abad U/C Chinglai	400,000	394,357	29,577
26	Constt: of 02 Nos Boring Instt Of Hand Pump Bakht Shad U/c Chinglai	463,600	193,953	14,546
27	Constt: of Kacha Road Tassaa U/C Sarwai	377,965	320,197	24,015
28	Const; Qader Koraona Jamra Sher Korana U/C chinglai	679,500	685,756	51,432
29	Const of kacha road Sarwai	800,000	642,487	48,187
30	Const; of Kacha road Tassa	300,000	188,444	14,133
31	Const of kacha road Sarwai	300,000	143,459	10,759
32	Constt: of Street Pavement Various places at U/C Kalan	1,000,000	894,383	67,079
33	Water Supply Scheme from Cheena Houses	103,700	69,170	5,188
34	Boring Installation H/Pump Asfanisyar	1,088,158	832,455	62,434
35	Const; of Streee vsrious Places Ghurghustu	459,342	396,249	29,719
36	Constt; of street Drain at Jamra U/C chinglai	600,000	567,770	42,583
37	Const; of street Various Places Totali	400,000	297,106	22,283
38	Const ;Street Various Places Sowavai	400,000	443,271	33,245
39	Const; of drains at hayat Abad Kass	189,000	90,189	6,764
40	Constt: of Street Pavement Drain at Village Council Nogram	126,500	110,530	8,290
41	Const; of water Tank	189,466	169,111	12,683
42	Constt;bath Rooms at Village	175,000	113,923	8,544
43	Const; of street Pav Drain at village Union Council	450,000	321,741	24,131
44	Const; of PCC P/street Rozi aman Totalai	324,133	297,082	22,281
45	Constt of Protection wall Tariq Ali U/C Ghurghustu	184,000	191,058	14,329
46	Water Tank Chapro Irregation Kokar Maskeen U/C Kangalai	185,000	194,966	14,622
47	Constt o f PCC Road jali dand Chapro U/C Kangalai	300,000	309,113	23,183
48	Constt of PCC Road Kazz Way side towards killi U/C Kangalai	900,000	896,940	67,271
49	Hand Pump GHSS Nogram U/C Ghurghustu	736,000	714,934	53,620
50	Const; PCC road Karararoi Middle School	736,000	714,198	53,565
51	Repair BHU Bagh U/Ghurghustu	368,000	248,169	18,613
52	Repair of kacha road keray UC Kangalai	400,000	370,390	28,000
53	PCC road Lohar UC Kangalai	400,000	373,132	26,119
54	Solar Sysytem/ Repair at GHS Kalan	600,000	327,450	24,559
55	P/wall at Gurghusto	400,000	452,518	31,652
56	Upgradation of BHU Bagh	630,000	416,619	29,163
	Total	21,577,463	17,889,790	1,335,719
