



**AUDIT REPORT
ON
THE ACCOUNTS OF
LOCAL GOVERNMENTS &
DERA DEVELOPMENT AUTHORITY
DISTRICT DERA ISMAIL KHAN**

AUDIT YEAR 2019-20

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AIR	Audit and Inspection Report
AA	Administrative Approval
AD LGE &RDD	Assistant Director Local Government Elections & Rural Development Department
ADP	Annual Developmental Program
AG	Accountant General
APPM	Accounting Policy and Procedure Manual
AP	Advance Para
APR	Actual Pay Receipts
BISE	Board of Intermediate and Secondary Education
SDO	Sub Divisional Officer
BHUs	Basic Health Units
CPD	Continuous Professional Development
C&W	Communication & Works
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
DAC	Departmental Accounts Committee
DAC	District Accounts Committee
DC	Deputy Commissioner
DEO	District Education officer
DHO	District Health Officer
DDWP	District Development Working Party
DO	District Officer
DPS	District Performance Scorecard
E&SE	Elementary and Secondary Education
HPA	Health Professional Allowance
INTOSAI	International Organization of Supreme Audit Institutions
IMU	Independent Monitoring Unit
KPPRA	Khyber Pakhtunkhwa Procurement Regularity Authority
LGA	Local Government Act
MDGs	Millennium Development Goals

MFDAC	Memorandum for Departmental Accounts Committee
M&R	Maintenance and Repair
NER	Net Enrollment Rate
NIT	Notice Inviting Tender
NSI	Non Schedule Item
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PESCO	Peshawar Electricity Supply Company
PLA	Personal Ledger Account
RCC	Re-in forced Cement Concrete
RHC	Rural Health Center
RDA	Regional Directorate of Audit
SDO	Sub Divisional Officer
SSC	Secondary School Certificate
TAC	Tehsil Accounts Committee
TMA	Town Municipal Administration
TS	Technical Sanction
VCs/NCs	Village Councils and Neighborhood Councils
WSS	Water Supply Scheme

Preface

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

The report is based on audit of the accounts of offices of District Government, Tehsil Municipal Administrations, Assistant Director Local Government Elections and Rural Development Department, Village Councils and Neighborhood Councils, Dera Development Authority D I Khan for the financial year 2018-19. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2019-20 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes systemic issues and significant audit findings. Relatively less significant issues are listed in 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 the observations included in this report were finalized in the light of written replies of the departments where in the most the departments did not submit written replies till finalization of this report. DAC meeting were also not convened despite repeated requests.

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

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit District Governments, Khyber Pakhtunkhwa carries out audit of Local Governments in 27 Districts of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) D.I.Khan, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carried out the audit of Local Governments of two districts namely D I Khan and Tank.

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

Local Governments of District D.I.Khan consist of three tiers which perform their operations under Khyber Pakhtunkhwa Local Government Act 2013. Financial provisions of the Act describe the Local Consolidated Fund and Public Account for which annual Budget Statement is approved by the respective councils in the form of budgetary grants. Top Tier- the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District Government, who is officer in charge of 10 devolved departments including AD Local Government Election & Rural Development Department. The second Tier- Town/Tehsil Municipal Administrations have one PAO i.e. Town/Tehsil Municipal Officer for each administration. There are five tehsils administrations in district D.I.Khan. The third Tier-village and neighborhood Councils have AD LGE & RDD as Principal Accounting Officer for these councils. There are 174VCs/NCs in district D.I.Khan.

In addition District D.I.Khan has one Development Authority i.e. Dera Development Authority for which Secretary LGE&RDD is the PAO.

a. Scope of audit

This office is mandated to conduct audit of 191 formations working under 08 PAOs. Total expenditure and receipts of these formations were Rs. 9,966.632 million and Rs. 599.71 million respectively for the financial year 2018-19.

Audit coverage relating to expenditure for the current audit year comprises 28 formations of 08 PAOs having a total expenditure of Rs. 9,293.72

million for the financial year 2018-19. In terms of percentage, the audit coverage for expenditure is 93.25% of auditable expenditure.

Audit coverage relating to receipts for the current audit year comprises 28 formations of 08 PAOs having a total receipt of Rs. 731.312 million for the financial year 2018-19. In terms of percentage, the audit coverage for receipts is 100 % of auditable receipts.

In addition to this compliance audit report, Directorate of District audit conducted Financial Attest audits, 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. 121.612 million was pointed out in this report. No recovery against these figures was reported.

c. Audit Methodology

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

d. Audit Impact

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

e. Comments on Internal Control and Internal Audit department

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

- a. Assets are safeguarded against loss due to waste, abuse, mismanagement, errors, fraud and other irregularities.
- b. Laws, regulations and the management directives are complied with; and
- c. Reliable financial and the management data is maintained and fairly disclosed in timely reported.

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

f. Key Audit Findings of the Report

- i. Non Compilation/Consolidation of Accounts of Local Governments Rs. 1,520.805 million¹
- ii. Misclassification of development expenditure of Rs. 50.589 million²
- iii. Non production of record were noticed in two cases amounting to Rs. 54.23 million³
- iv. Irregularities were noticed in six cases amounting to Rs. 162.713million⁴
- v. Value for money and service delivery issues were noticed in 13 cases amounting to Rs. 183.339 million⁵
- vi. Others, including cases of accidents, negligence etc. were noticed in 37 cases amounting to Rs. 533.646 million⁶

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

¹ Para 1.2.1

² Para 1.2.2

³ Para: 2.5.1.1 and 3.5.1.1

⁴ Para 2.5.2.1 to 2.5.2.4 and 3.5.2.1 to 3.5.2.2,

⁵ Para 2.5.3.1 to 2.5.3.2, 3.5.3.1 to 3.5.3.4, 4.5.1.1 to 4.5.1.5 and 5.5.1.1 to 5.5.1.2

⁶ Para 2.5.4.1 to 2.5.4.4, 3.5.4.1 to 3.5.4.24, 4.5.2.1 to 4.5.2.2 and 5.5.2.1 to 5.5.2.5

g. Recommendations

- i. Action may be taken against those responsible for not producing record before audit.
- 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. Deduction of taxes on supplies and contracts need to be ensured. .
- v. Lapsed deposits need to be timely credited into treasury.
- vi. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to ensure that lapses of the kind reported in this audit report are pre-empted and fair value for money is obtained from public spending.

Chapter-1

Public Financial The management

1.1 Sectorial Analysis

1.1.1 Introduction

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

In District D.I.Khan, Funds amounting to Rs. 10,461.682 million were allocated to 191 formations working under 08 PAOs. Out of which, expenditure of Rs. 9,966.632 million was made resulting into saving of Rs. 495.05 million. Receipts of Rs. 599.710 million were collected through these formations during the financial year 2018-19. Audit coverage relating to expenditure for the current audit year comprises 28 formations of 08 PAOs having a total expenditure of Rs. 9,293.720 million for the financial year 2018-19. In terms of percentage, the audit coverage for expenditure is 93.24% 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 Local Government on quarterly and annual basis. However, District Accounts Officer, D. I. Khan did not reflect Rs.1,520.805 million into the consolidated financial statement of Local Government D.I.Khan. Similarly, the development expenditure of Rs.50.589

million was presented under operating expenses, whereas, this should have been presented under the head “Physical Assets and Civil Works”.

District Government, D. I. Khan was found lagging behind in many areas envisioned as integral component of the Local Government in the Khyber Pakhtunkhwa Local Government Act 2013. The District Government could not establish & maintain Public Fund account as required under section 30 of LGA 2013. Similarly, it also failed to prepare, present and approve the budget estimates of receipts from district council for District Government, D.I.Khan as required under section 34 of LGA 2013. The receipts collected as taxes/fees/rents under section 42 of LGA-2013 were also not credited to the District Fund. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, D.I.Khan 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 the management by District Government was yet another area it could not address as required under section 38 of the LGA 2013.

The Local government provided services in the following sectors.

Education

The education sector is one of the major sectors devolved at district level. Statistics show that there are 1507 primary, 158 middle, 85 secondary and 31 higher secondary schools in District D.I.Khan. The estimated Teacher Student Ratio is 1:43 at primary, 1:68 at middle, 1:52 at secondary and 1:38 at the level of higher secondary schools. District D.I.Khan literacy rate is 41% the Gross Enrollment Rate (GER) is 74%, and the Net Enrollment Rate (NER) is 64% at the primary level. On budgetary front, District Education office, D.I.Khan succeeded in spending 90.74% of District ADP and 99.10% of non-salary budgets.

District Education Offices in D.I.Khan were given target of enrolment of 281,345 children for current year against which 151,872 kids were enrolled; wherein, DEO (male) and DEO (female) enrolled 73,280 and 78,592 children respectively. Similarly, annual average of teacher's attendance rate and student attendance rate as per independent Monitoring Unit (IMU) data were approximately 91% & 86% respectively. Furthermore, 88% schools in district D.I.Khan 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 59% against the assigned targets.

Health

Health is another important sector of District D.I.Khan with a total of 95 health facilities spread across the district, among which 33 are urban while the rest are rural based. Their further break-up is 48 BHUs, 27 CDs, 11MCHs and 5 RHC and 4 THQs with the total catchment area population of approximately 1,131,583 as per survey carried out by Health department in 2016.

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, 7,890 babies were born with 3,100 and 4,690 in primary and secondary health facilities respectively. Out of them, 381 infant and 42 maternal deaths were recorded. Lab investigations and diagnostic facilities were also fully utilized as 231,542 lab tests, 738 X-rays, 43,268 ultrasounds, 738 CT Scans and 47,732 ECGs were done in both primary and secondary health facilities in district D.I.Khan. Figures of immunization from EPI register were also very impressive as 53,752 pregnant women received TT-2 vaccines, 72,477 kids under 12 months received full immunization, 71,166 children under 12 months received 1st measles vaccines and 89,253 kids under 12 received 3rd pentavalent vaccine. 35,544 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 one welfare home for beggars/orphans in district D.I.Khan with the objective to rehabilitate them by imparting vocational training. Rehabilitation center for drug addicts has 15 beds and it had treated 44 patients 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 D.I.Khan 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,

D.I.Khan 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 the 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. 1520.805 million

Criteria

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

Condition

During certification audit of the accounts of the DCA D.I.Khan for the financial year 2018-19, audit observed incompleteness and incorrect presentation of the financial statements as the DCA 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. 1,520.805 million and Rs. 1,343.349 million respectively, of the TMAs are not reflected in accounts.

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

Cause

Provisions of the Local Govt Act 2013 by Local Governments in District D.I.Khan were not complied.

Implication

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

DAC Decision

Para stands till correction of these omissions.

Recommendation

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

1.2.2 Misclassification of developmental expenditure of Rs. 50.589 million

Criteria

According to Para 4.1.1.3 and of APPM the accounting treatment details the record which needs to be maintained for complete and accurate recording of expenditure and receipts. The New Accounting Model based on double entry book keeping requires that every development expenditure which creates physical asset should have a corresponding effect during booking of expenditure.

Condition

During certification audit of the accounts of the DCA D.I.Khan for the financial year 2018-19, audit observed that the statement of cash receipts and payment did not show the correct position as the development expenditure of Rs. 50.589 million was presented under operating expenses, whereas, this should have been presented under the head “Physical Assets and Civil Works”.

Cause

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

Implication

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

DAC Decision

Para stands till correction of this omission.

Recommendation

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

Chapter-2

District Government

2.1 Introduction

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

Rs. in million

Sr No	Description	Total Nos	Audited	Expenditure audited FY 2018-19	Revenue /Receipts audited FY 2018-19
1	Formations	10	04	7,577.960	Nil

2.2 Comments on Budget and Accounts (Variance Analysis)

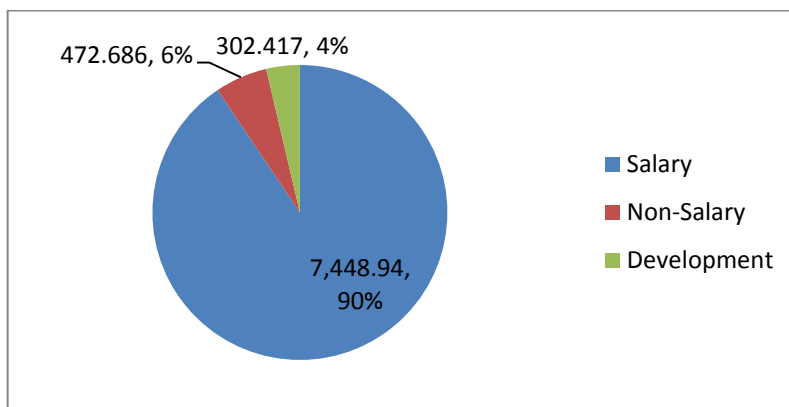
(Rs. in million)

District Government D I Khan				
2018-19	Budget	Actual Expenditure/Receipts	Excess/(Saving)	%age
Salary	7,829.707	7,448.936	(380.77)	4.86
Non-Salary	494.657	472.686	(21.97)	4.44
Development	393.225	302.417	(90.81)	23.09
Total	8,717.589	8,224.039	(493.55)	5.66

The savings of Rs. 493.55 million indicate inefficiency in the capacity of Local Government Departments to utilize the amount allocated.

EXPENDITURE 2018-19

(Rs. in million)



2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 348.33 million were raised in this audit report. This amount also includes recoverable of Rs. 32.239 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	Non-Production of record	52.131
2	Irregularities	0
A	HR/Employees related irregularities	5.250
B	Procurement related irregularities	150.683
3	Value for money and service delivery issues	56.257
4	Others, including cases of accidents, negligence etc.	84.009
Total		348.33

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

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

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

2.5 AUDIT PARAS

2.5.1 Non Production of Record

2.5.1.1 Non-production of record of District ADP and PTC Funds- Rs. 52.131 million

According to Section-14 (3) of the Auditor General's Ordinance, 2001, no such information nor any books of accounts or any other document, to which the Auditor-General has the statutory right of access, be withheld from Audit.

District Education Officer (Male/Female), D.I.Khan incurred expenditure of Rs. 52,131,400 through Parent Teacher Councils (PTCs) during 2018-19 but record in support of expenditure incurred was not produced to audit despite repeated verbal & written requests. Detail is as under.

S.No.	Particulars	Expenditure (Rs.)
1.	District ADP (M)	32,266,400
2.	Petty Repair of Buildings (M)	2,424,000
3.	CRC Items (M)	1,515,000
4.	District ADP (F)	13,300,000
5.	Petty Repair of Buildings (F)	1,656,000
6.	CRC Items (F)	970,000
Total		52,131,400

Authenticity of expenditure could not be done due to non-production of record.

When reported in August 2019, the management replied that letter has been written to Director Education, D.I.Khan for necessary guidance on the matter.

In DAC meeting held on 18.11.2019, the Para kept stand for clarification from the Finance Department KP for production of record to audit. However, no progress was shown till the finalization of this report.

Audit recommends disciplinary inquiry into the matter.

AIR Para No.07&08 (2018-19)

2.5.2 Irregularities

HR/Employees related irregularities

2.5.2.1 Overpayment on account of Health Professional Allowance Rs. 5.250 million

As per Finance Department Govt of KP Notification No. FD (SO SR-II) 8-18/2016 dated 07.01.2016, the medical officers serving in the Cat: B (District Dera Ismail Khan) are entitle to receive Health Professional Allowance for Rs. 62,000 per month for urban areas and Rs. 72,000 per month for rural areas, further more segregation into urban and rural areas are on the basis of health services delivery in the far flung and hard areas of the district.

During audit of District Health Officer D.I.Khan for the year 2018-19, it was observed that various medical officers posted in the health facilities in urban areas were drawing HPA @ Rs.72,000 per month instead of Rs. 62,000 per month .Detail given detail in Annex-2.

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

When reported in July 2019,the management stated that the observation of the audit has been noted and after proper verification of record in SAP system recovery will be made from the officers concern. However, no progress was shown till finalization of this report.

Request for convening the DAC meeting was made on 11.09.2019 which could not be convened till finalization of this report.

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

AIR Para No. 11 (2018-19)

Procurement related irregularities

2.5.2.2 Irregular procurement of Furniture and Science equipment- Rs. 136.399 million

According to KPPRA Rules-2014, 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.

According to Terms & Conditions of NIT published for procurement of Furniture & Science Equipment for the Financial Year 2017-18, the rates approved by the District Purchase Committee will be applicable up to 30-6-2018.

District Education Officers (male/female), D.I.Khan procured furniture and Science equipments for Rs.136,399,024 without calling tender during 2018-19. The procurement was made on the rates approved for financial year i.e. 2017-18 instead of fresh tender.

Irregularity occurred due to non-observing the procurement rules, resulted in loss to govt by not getting the economical rates.

When reported in August 2019, the management replied that the scheme was due for completion in 2017-8 but due to less release of funds and remaining furniture was purchased according to 10(c) (v) of KPPRA Rules-2014 on the direction of Director E & SE, D. I. Khan and calling of fresh tender was not necessary. The reply was not convincing as fresh tender was required, which was not done.

Request for convening the DAC meeting was made on 21.10.2019 which could not be convened till finalization of this report.

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

AIR Para No. 01,04&05 (2018-19)

The Management of Accounts with Commercial Banks

2.5.2.3 Irregular operation of the designated bank account- Rs. 14.284 million

Government of Khyber Pakhtunkhwa Finance Department letter No. BOU/FD/3-10/97-98/ WMP Sum/Vol. dated 02-01-2002, unspent balances in the respective Designated Bank Accounts as well as in the accounts of the PTA at the end of the financial year shall be treated as lapsed and shall be refunded to the Government Treasury.

District Education Officer (male/female), D.I.Khan retained an amount of Rs. 14,284,377 in DEOs' designated bank accounts on 30-6-2019. The amount was drawn from government treasury without actual requirement.

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

When reported in August 2019, the management replied that record of credited amount and purpose of payment is available in the office which may be checked.

In DAC meeting held on 18.11.2019, DAC directed to conduct inquiry within one month. However, no progress was intimated till finalization of this report.

Audit recommends implementation of DAC's decision in letter & spirit.

AIR Para No. 08& 09 (2018-19)

2.5.3 Value for money and service delivery issues

2.5.3.1 Irregular expenditure on payment of previous liabilities- Rs. 35.347 million

Para-56 of CPWA code provides that the work may not be started/executed without technical sanction.

According to section 41 of LGA 2013 states that every official or servant of Local Government or member of Local Council and ever person charge with administration of Local Government shall be personally responsible for any loss or waste, financial or otherwise of any property belonging to Government.

Deputy Commissioner, D.I.Khan paid Rs. 35,347,173 on account of payment of previous year liabilities of Kamara work to Agriculture Engineering Department w.e.f 2010-11 to 2017-18 without obtaining Administrative Approval, Technical sanction and sanction of Competent Authority for payment of liabilities.

Irregular expenditure occurred due to weak internal control which could lead to budgetary issues.

When pointed out in August 2019, the management stated that the payment is made for previous liabilities accumulated.

In DAC meeting held on 18.11.2019, the Para kept stands for verification of record regarding previous year liabilities

Audit recommends implementation of DAC's decision.

AIR Para No. 02 (2018-19)

2.5.3.2 Irregular release of funds out of District ADP-Rs. 20.910 million

As per Delegation of Financial Powers Rules, KP 2001, under rule-6 Note 4(b), the District Officer P&D will issue the minutes of the meeting of District Development Committee, while the Administrative Approval will be issued by the District Officer of the concerned department under signature of Deputy Commissioner.

Deputy Commissioner, D.I.Khan approved the development schemes for Rs. 20,910,000 out of 5% share of Agriculture sector of District ADP without consulting and identification by the Director Agriculture District D.I.Khan during 2018-19 and amount was directly released to AD LG & RDD instead of District Director Agriculture, D.I.Khan. Moreover, no administrative approval was accorded by the concerned department as per P&D Guidelines.

Irregular release of funds occurred due to violation of P&D Guidelines.

When pointed out in August 2019, the management stated that the schemes were approved and funds were released according to procedure and no irregular approval is involved. However the basic P&D guidelines were not followed while release of developmental funds.

In DAC meeting held on 18.11.2019, the Para was kept stand for physical verification of schemes.

Audit recommends implementation of DAC's decision.

AIR Para No. 01 (2018-19)

2.5.4 Others, including cases of accidents, negligence etc.

2.5.4.1 Irregular payment of cash awards-Rs. 29.40 million

According to Delegation of Financial Powers Rules-2018 at S.No. IV of Khyber Pakhtunkhwa, payment of Cash Awards and Merit Scholarships are Subject to number of Scholarships and rates sanctioned by Finance Department in consultation with Administrative Department.

District Education Officer (Male), D.I.Khan paid Rs. 29,400,000 to B.I.S.E, D.I.Khan for onward distribution among the Top Position Holders of SSC & HSSC under the head “Stoori Da Khyber Pakhtunkhwa Scholarship Program” Sanction of rates from the Finance Department was not obtained besides APRs were also not available on record to authenticate the payments.

When reported in August 2019, the management replied that B.I.S.E, D.I.Khan is being contacted to submit complete record of distribution of payment of cash awards among position holders.

In DAC meeting held on 18.11.2019, the para kept stands for fact finding inquiry within one month. However no progress was shown till the finalization of this report.

Audit recommends implementation of DAC’s decision.

AIR Para No. 09 (2018-19)

2.5.4.2 Non-recovery of provincial sales tax on services-Rs. 20.460 million

According to Notification No.F-16 (4) KPRA/Notification/WH/2383 dated 31-08-2015 of KP Revenue Authority, 15% Sale Tax on Services will be recovered from the persons engaged in contractual execution of work or contracting services rendered by the contractors of as per Rules at S# 26 & 31 of Schedule-II.

District Education Officers(male/ female), D.I.Khan paid Rs. 102,848,030 or purchase of Furniture and Science Equipment’s during 2018-19 but Provincial Sales Tax on Services @ 15% amounting to Rs. 15,427,204 were not deducted.

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

When reported in August 2019, the management replied that this office has not received any notification regarding recovery of Provincial Sale Tax on Services.

In DAC meeting held on 18.11.2019, the Para kept stands for recovery of sales tax on services from the concerned DDO being withholding agent. However no progress was shown till the finalization of this report.

Audit recommends implementation of DAC's decision in letter & spirit.

AIR Para No. 04 &05 (2018-19)

2.5.4.3 Irregular expenditure on account of purchase of medicine- Rs. 3.172million

According to Para-290 of CTR Vol-I, no money should be drawn in advance from Government Treasury unless required for immediate disbursement or to prevent the lapse of budget grant.

District Health Officer, D.I.Khan paid Rs. 3,172,500 to various firms for supply of medicines by presenting fake delivery challans, stock register and invoices in District Accounts Office without actual supply of medicine to avoid the lapse of budget during 2018-19. Detail in Annex-3.

Irregular drawal of funds occurred due to weak internal control which deprived the public of benefits.

When reported in July 2019, the management replied that bank drafts on the name of supplier were made to secure the mode of payment and in case of non-supply /substandard medicine, payment will be with held. The department admitted the irregularity.

Request for convening the DAC meeting was made on 11.09.2019 which could not be convened till finalization of this report.

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

AIR Para No. 01 (2018-19)

2.5.4.4 Doubtful expenditure on account of Polio Campaign-Rs. 3.640 million

As per CTR 205 every voucher must bear or have attached to it an acknowledgement of the payment sign by the person by whom or in whose behalf

the claim is put forward. The acknowledgement shall be taken at the time of payments.

According to rule 174 of vol-I all payments must be supported with acknowledgement receipts.

District Health Officer D.I.Khan paid Rs. 3,640,000 to Village Secretaries, staff of Education department and Finance Department for Polio Campaign charges but acknowledgement of receipt of payment was not available on record.

Irregularity occurred due to weak internal control which may lead to misappropriation of public money.

When pointed out in July 2019, the management replied that the officers/officials have been requested to submit the payment vouchers to DHO office for verification. However, no progress was shown till finalization of this report.

Request for convening the DAC meeting was made on 11.09.2019 which could not be convened till finalization of this report.

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

AIR Para No. 03 (2018-19)

Chapter-3

Tehsil Municipal Administration

3.1 Introduction

District D I Khan has five Tehsils i.e. D I Khan, Kulachi, Paharpur, Daraban and Prova. 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 the management in the Tehsil, provision of municipal services, execution and the 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 the 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 laise 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;

(Rs. in millions)

Sr No	Description	Total Nos	Audited	Expenditure audited FY 2018-19	Revenue /Receipts audited FY 2018-19
1	Authorities/Autonomous Bodies etc under the PAO	05	05	1343.349	599.320

3.2 Comments on Budget and Accounts (Variance Analysis)

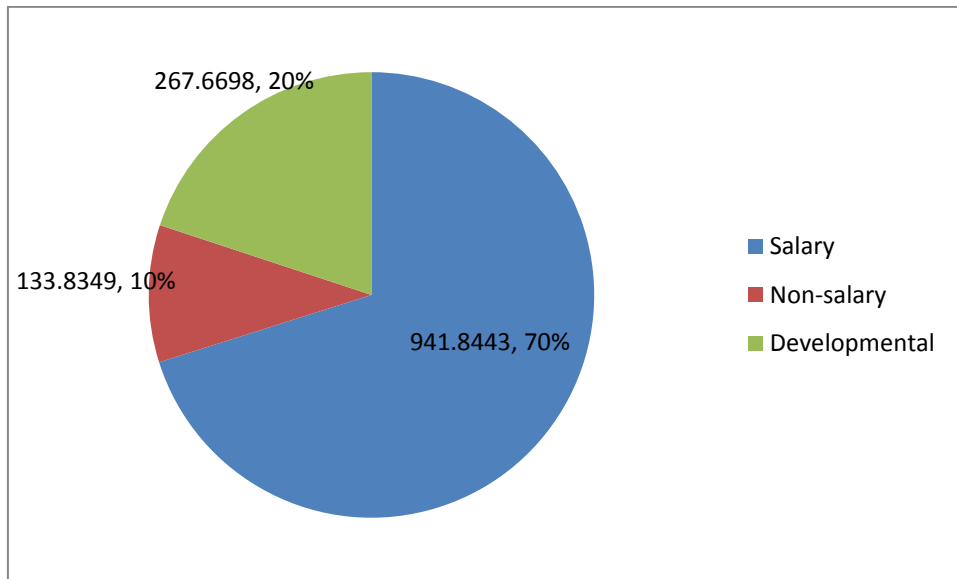
(Rs. in millions)

TMAs				
2018-19	Budget	Actual Expenditure/Receipts	Excess/(Saving)	%age
Salary	941.8443	941.8443	(0.11)	(0.08)
Non salary	133.9449	133.8349	(0.14)	(0.05)
Development	267.8098	267.6698	(0.50)	(0.04)
Total	1343.849	1343.349	(0.11)	(0.08)
Receipts		599.320		

The savings of Rs. 0.5 million indicate inefficiency in the capacity of Local Government Departments to utilize the amount allocated.

EXPENDITURE 2018-19

(Rs. in million)



3.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 384.57million were raised in this audit report. This amount also includes recoverable of Rs. 57.927 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rs. in millions)		
Sr. No.	Classification	Amount
1	Non-Production of record	2.1
2	Irregularities	0
A	Procurement related irregularities	1.98
B	The management of Accounts with Commercial Banks	4.8
3	Value for money and service delivery issues	65.343
4	Others, including cases of accidents, negligence etc.	310.347
Total		384.57

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	N/A
2.	2003-04	N/A
3.	2005-06	N/A
4.	2006-07	N/A
5.	2007-08	N/A
6.	2008-09	N/A
7.	2009-10	N/A
8.	2010-11	N/A
9	2011-12	N/A
10	2012-13	Not convened
11	2013-14	Not Convened
12	2016-17	Not Convened
13	2017-18	Not Convened
14	2018-19	Not Convened

3.5 AUDIT PARAS

3.5.1 Non Production of Record

3.5.1.1 Non-production of record of Development Schemes-Rs. 2.10 million

According to Section-14 (3) of the Auditor General's Ordinance, 2001, no such information nor any books of accounts or any other document, to which the Auditor-General has the statutory right of access, be withheld from Audit.

Tehsil Municipal Officer, Draban awarded contracts of Rs. 2,100,000 out of ADP Share of 2018-19 but record was not produced to audit despite of repeated verbal & written requests. Detail is given in Annex-4.

Audit observed that veracity of expenditure could not be authenticated due to non-production of record.

When reported in October 2019, the management replied the files of said schemes were misplaced and will be produced to Audit in due course of time. However, no progress was shown till finalization of this report.

Request for arranging DAC meeting was made on 6-11-2019. DAC meeting could not be convened till finalization of report.

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

AIR Para No. 15 (2018-19)

3.5.2 Irregularities

Procurement related irregularities

3.5.2.1 Loss due to ignoring lowest rate-Rs. 1.980 million

According to KPPRA Rules, 2014 the bidder with the lowest evaluated bid, shall be awarded the procurement contract, within the original or extended period of bid validity.

According to Local Council Board letter No. AO (Planning)/ LCB/TMA/ Prova/1-45/2016 dated 14-2-2018, TMO, was directed that award of work to 39.99% below is illegal in presence of rate 41% below and thus the work may be awarded to the lowest bidder after fulfilling the codel formalities.

TMO Tehsil Municipal Administration, Draban awarded Contracts of 37 Nos. schemes with an estimated cost of Rs. 11,270,000 during 2018-19. All the Contracts were awarded @ 10% below by ignoring the lowest rate offered ranging from 25% to 40% below. Non-awarding the contract to lowest contractor, resulted into loss of Rs.1,980,030 Detail in Annex-5.

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

When reported in October 2019, the management replied that contracts were awarded to third lowest bidder as other contractors were Non-responsive due to non-submission of documents and thus no loss was occurred. However, no solid reason for ignoring lowest bidder was produced.

Request for arranging DAC meeting was made on 6-11-2019. DAC meeting could not be convened till finalization of report.

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

AIR Para No. 07 (2018-19)

The management of Accounts with Commercial Banks

3.5.2.2 Un-authorized transfer of funds from PLA to designated bank account-Rs. 4.80 million

According to Finance Department letter No.BO (PFC-III)FD/1-5/TMA-ADP/2018-19 dated 26-9-2018, amount ADP funds shall be utilized only for the execution of development schemes/ activities after observance of all code formalities.

According to section 41 of LGA 2013 states that every official or servant of Local Government or member of Local Council and every person charge with administration of Local Government shall be personally responsible for any loss or waste, financial or otherwise of any property belonging to Government.

TMO Tehsil Municipal Administration, Kulachi transferred Development Funds amounting to Rs. 4,800,000 from PLA to Designated Bank Account. Moreover, bills were presented to District Accounts Officer, D.I.Khan by showing payment for Pension etc. but the amount was transferred to Designated Bank Account (detail in Annex-6).

Irregularity occurred due to weak internal control, which resulted in blockage of government funds.

When reported in October 2019, the management replied that amount of development funds was transferred to Bank Account for payment of Pension after getting approval from Local Government Department. However, no formal approval nor any document was produced to audit in support of reply.

Request for arranging DAC meeting was made on 6-11-2019. DAC meeting could not be convened till finalization of report.

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

AIR Para No. 03 (2018-19)

3.5.3 Value for money and service delivery issues

3.5.3.1 Loss to due to less recovery of rent of shops-Rs. 7.411 million

According to Rule 69 (1) of KP District Government Budget Rules 2016, The primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the District Fund under the proper receipt head.

TMO Tehsil Municipal Administration, D.I.Khan has collected Rs. 8,012,781 during 2018-19 on account of rent of shops instead of Rs. 15,424,080 and thus resulted into loss of Rs. 7,411,299 as detail given below.

Rent to be collected from the shops during 2018-19 (Rs.)	Rent actually collected during the year 2018-19 (Rs.)	Loss due to less collection of rent (Rs.)
15,424,080 (detail in Annex-7)	8,012,781	7,411,299

Less recovery of rent of shops occurred due weak internal control, which resulted in loss to government.

When reported in October, 2019, the management replied that detailed reply will be given after consultation of record in due course of time.

Request for convening of DAC meeting was made in October 2019, but DAC meeting could not be convened till finalization of this Report.

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

AIR Para No. 02 (2018-19)

3.5.3.2 Loss to Government due to non-auction of contract-Rs. 6.396 million

As per section (2) of Local Government Department letter No. AO-II/LCB/6-11/2017 dated 20.07.2017 regarding policy guidelines of contractors the local councils shall fix different dated in one advertisement for auction of the contractor of local taxes if no reasonable bid is offered then another advertisement be got published in the renewed and widely circulated newspaper through information department. The same practice shall certain to certain the

maximum increase of up to minimum of 20% over the last year approved bid income.

TMO Tehsil Municipal Administration, Prova did not auction Cattle Fair and departmentally collected Rs. 11,046,617 during 2018-19. Resultantly Rs. 6,396,277 was collected less than the previous year detail detailed below.

S.No	Contract	Previous year bid (Rs.)	Plus 20% above (Rs.)	Department collection (Rs.)	Loss (Rs.)
1.	Cattle Fair	14,535,745	17,442,894	11,046,617	6,396,277
Total			17,442,894	11,046,617	6,396,277

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

When reported in October 2019, the management stated that the contracts were put to auction but no bid was offered by any contractor due to which departmental collection was made. However, the contracts were not put to auction due to which Tehsil Government sustained loss.

Request for convening of DAC meeting was made in October 2019. DAC meeting could not be convened till finalization of this Report.

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

AIR Para No. 03 (2018-19)

3.5.3.3 Loss to TMA due to non-deposit of sum –Rs. 2.728 million

According to Rule 69 (1) of KP District Government Budget Rules 2016, The primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the District Fund under the proper receipt head.

TMO Tehsil Municipal Administration, D.I.Khan auctioned contract for the collection of Goat and Sheep market for Rs. 32,340,000 during 2018-19. The contractor deposited Rs. 29,612,000 whereas a sum of Rs. 2,728,000 was still outstanding.

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

When reported in October, 2019, the management stated that detailed reply will be given after consultation of record in due course of time. However, in the absence of detailed reply matter cannot be justified by the department.

Request for convening of DAC meeting was made in October 2019, but DAC meeting could not be convened till finalization of this report.

Audit recommends recovery of balance amount of auction of contract.

AIR Para No. 05 (2018-19)

3.5.4 Others, including cases of accidents, negligence etc.

3.5.4.1 Loss to Government on account of rent of property Rs. 90.244 million

According to Para-2 of the Policy of Govt. of KPK Local Government Department vide No.AO-V/LCB/4-1/99 dated 21 July 1999, the occupant of the property will be given an option to keep the property with him as a lessee at the 70% of the market rate. Moreover according to Para 1 of the policy of Govt of KPK Local Govt Elections and Rural Development Department for streamlining the affairs in the interest of Local Councils property circulated vide No. AO-V/LCB/4-1/99 dated 21 July 1999 “the Local Council will assess the rate of annual lease money for each unit at the prevailing market rate in the locality”.

TMO Tehsil Municipal Administration, D.I.Khan rented out more than 400 shops in D.I.Khan city on nominal rates. Annual increase in the rents was not made due to which Government sustained loss of Rs. 90,244,704.Detail given in Annex-8.

Less recovery of rent of shops occurred due weak internal control which resulted in loss to the Govt.

When reported in October, 2019, the management stated that detailed reply will be given after consultation of record in due course of time. However, in the absence of detailed reply the matter cannot be justified by the department.

Request for convening of DAC meeting was made in October 2019, but DAC meeting could not be convened till finalization of this Report.

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

AIR Para No. 07 (2018-19)

3.5.4.2 Non-recovery of Water Tax-Rs. 29.80 million

According to Rule 69 (1) of KP District Government Budget Rules 2016, The primary obligation of the Collecting Officers shall be to ensure

that all revenue due is claimed, realized and credited immediately into the District Fund under the proper receipt head.

TMO Tehsil Municipal Administration, Kulachi failed to recover Rs. 29,800,000 outstanding as water tax against user sine long and no serious efforts were made to recover the same.

Non-recovery of water tax was occurred due to weak internal control which resulted in loss to TMA.

When reported in October 2019, the management replied that efforts are being made to recover all the outstanding dues from defaulters. However, no progress was intimated till the finalization of this report.

Request for arranging DAC meeting was made on 6-11-2019. DAC meeting could not be convened till finalization of report.

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

AIR Para No. 10 (2018-19)

**3.5.4.3 Loss to Govt due to non-deduction of sales tax on services
Rs. 23.839 Million**

S.No 31(ii)(iii) of 2nd schedule of KPPRA Notification No SO(Tax)/E&T/2-7/2014-1443 dated 4-8-2014 states that Sales Tax on services @Rs. 100 and Rs.50 per square yard be recovered from the services provided by land developers for development of land purchased for conversion into residential and commercial plots and construction of residential and commercial units respectively.

Every authority prescribed under sub-rule (a) of rule 13R shall, at the time of approval of a land development plan collect advance tax @ 5% of Rs. 210 per square foot will be recovered from a builder or a developer as the case may be under Section 7C of the Income Tax ordinance 2001 read with rule 13S of the income tax rules 2002.

TMO Tehsil Municipal Administration, D.I.Khan approved maps of various projects but Sales Tax on services and Income tax amounting Rs.

23,839,323 was not recovered from the owners of the projects as detail given in Annex-9.

Non-recovery of taxed occurred due weak internal control which resulted in loss to the govt.

When reported in October, 2019, the management stated that detailed reply will be given after consultation of record in due course of time. However, in the absence of detailed reply the matter cannot be justified by the department.

Request for convening of DAC meeting was made in October 2019, but DAC meeting could not be convened till finalization of this Report.

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

AIR Para No. 09 (2018-19)

3.5.4.4 Loss to TMA on award of contract- Rs. 18.412 million

According to para-V (b) of model terms & condition for contracts for 2018-19, “2% penalty per day will be liable on contractor for late deposit of monthly installment. If the contractor fails to clear dues by 10th of each month to which monthly installment relates, the contract may be cancelled and his security and advances deposited shall be forfeited.

TMO, D.I.Khan awarded contract of Cattle Fare Market @ Rs. 32,340,000 during 2018-19 but monthly installments were not deposited on due time and penalty amounting to Rs. 18,412,030 was needed to be recovered as per detail given in Annex-10.

Non-recovery of penalty occurred due to weak internal control which resulted in loss to the Govt.

When reported in October, 2019, the management stated that detailed reply will be given after consultation of record in due course of time. However, in the absence of detailed reply the matter cannot be justified by the department.

Request for convening of DAC meeting was made in October 2019, but DAC meeting 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. 05 (2018-19)

3.5.4.5 Non-deposit of income tax on auction of contracts-Rs. 26.092 million

According to Section 236A of Income Tax Ordinance, 2001 any person making sale by public auction or auction by a tender, of any property or goods (including property or goods confiscated or attached) either belonging to or not belonging to the Government, local Government, any authority, a company, a foreign association declared to be a company under sub-clause (vi) of clause (b) of sub-section (2) of section 80, or a foreign contractor or a consultant or a consortium or Collector of Customs or Commissioner of Inland Revenue or any other authority, shall collect advance tax, computed on the basis of sale price of such property and at the rate specified in Division VIII of Part IV of the First Schedule, from the person to whom such property or goods are being sold.

TMO Tehsil Municipal Administration, D.I.Khan auctioned different contracts during 2018-19 but income tax of Rs. 9,750,800 was not recovered from the Contractors as per detail given below.

S.No.	Name of Contract	Name of Contractor	Amount of auction (Rs.)	Income Tax Rate	Income Tax Recoverable (Rs.)	Already Recovered (Rs.)	Less Recovered (Rs.)
1.	Cattle Fair Market	Asif Ali	35,055,000	10%	3,505,500	-	3,505,500
2.	Goat & Sheep Market	Muhammad Usman	32,340,000	15%	4,851,000	-	4,851,000
3.	General Bus stand	Muhammad Ismail Khan	5,810,000	15%	871,500	-	871,500
4.	Fire Wood	Said Badshah	2,400,000	15%	360,000	-	360,000
5.	Professional License Fee	MazharElahiQureshi	1,352,000	15%	202,800	40,000	162,800
Income Tax Recoverable					9,790,800	40,000	9,750,800

Furthermore, income tax of Rs. 16,307,086 already deducted from contractors and lassoers were also not deposited in Government treasury.

Non deduction of income tax occurred due weak internal control which resulted in loss to the govt.

When reported in October, 2019, the management stated that detailed reply will be given after consultation of record in due course of time. However, in the absence of detailed reply the matter cannot be justified by the department.

Request for convening of DAC meeting was made in October 2019, but DAC meeting could not be convened till finalization of this Report.

Audit recommends recovery of income tax and fixing of responsibility on person at fault.

AIR Para No. 04&14 (2018-19)

3.5.4.6 Non-deduction of sales tax on services Rs. 8.83million

According to Notification No.F-16 (4) KPRA/Notification/WH/2383 dated 31-08-2015, 15% Sale Tax on Services will be recovered from the persons engaged in contractual execution of work or contracting services rendered by the contractors of buildings etc. as per Rules at S# 26 & 31 of Schedule-II.

TMO Tehsil Municipal Administration, D.I.Khan paid Rs. 67,723,243 to various contractors but sales tax on services amounting to Rs 8,831,109 was not deducted from the bills of the contractor @15% as per detail given inAnnex-11.

Non deduction of sales tax on services occurred due weak internal control which resulted in loss to the Govt.

When reported in October 2019, the management stated that detailed reply will be given after consultation of record in due course of time. However, in the absence of detailed reply the matter cannot be justified by the department.

Request for convening of DAC meeting was made in October 2019. DAC meeting could not be convened till finalization of this Report.

Audit recommends recovery of tax.

AIR Para No. 13 (2018-19)

3.5.4.7 Loss to due to less collection of local taxes-Rs. 3.150 million

According to section 5 (1-C) of District Government budget rules 2016 stats that each controlling officer must ensure that all sums due to Government or regularly and promptly assessed, realized and duly credited in the Government treasury.

Tehsil Municipal Officer, Paharpur failed to recover auction amount of Rs. 3,150,522 from auction of various contracts during 2018-19 as per detail given in Annex-12.

Less collection of taxes occurred due to weak internal control which resulted into loss.

When reported in October 2019, the management stated that the efforts are being made for collection of full amount from the contractors. However, no progress was shown till the finalization of this report.

Request for convening of DAC meeting was made in October 2019, but DAC meeting could not be convened till finalization of this report.

Audit recommends recovery of balance amount of auction of contracts.

AIR Para No. 03 (2018-19)

3.5.4.8 Irregular expenditure on account of installation of pressure pumps-Rs. 2.227 million

According to section 41 of LGA 2013 states that every official or servant of Local Government or member of Local Council and ever person charge with administration of Local Government Shall be personally responsible for any loss or waste, financial or otherwise of any property belonging to Government.

Tehsil Municipal Officer, Prova incurred expenditure of Rs. 2,227,652for installation of submersible pumps during 2018-19 as detailed below.

S.No.	Scheme	Amount (Rs.)
1	Installation of Hand Pumps in Various location in Tehsil Paroa	424,710
2	Installation of Hand Pumps in Various location in Tehsil Paroa	336,000
3	Installation of pressure Pumps in in Kirri Shamoza.	599,643
4	Installation of pressure Pumps in Various location in Mangal.	648,919
5	Installation of submersible Pumps in in Tehsil Paroa.	218,380
Total		2,227,652

The expenditure seemed doubtful and wasteful on the following grounds;

- i. The submersible pressure pumps were installed in private premises.
- ii. Exact location was not mentioned in Administrative Approval nor in Technical Sanction.
- iii. The MB and office record was also silent about the location of the pressure pumps.
- iv. The installation of submersible/pressure pumps were not acknowledged by the community.

Irregular expenditure occurred due to weak internal control which resulted wastage of public money.

When reported in October 2019, the management replied that the schemes was executed as per approval of Tehsil Development Committee and scheme was physically executed at site. However, all the schemes were executed within the homes of people without any handing taking with Government agency.

Request for convening of DAC meeting was made in October 2019. DAC meeting could not be convened till finalization of this Report.

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

AIR Para No. 10 (2018-19)

3.5.4.9 Irregular expenditure on account of installation of pressure pumps-Rs. 1.535 million

According to section 41 of LGA 2013 states that every official or servant of Local Government or member of Local Council and every person charge with administration of Local Government Shall be personally responsible for any loss or waste, financial or otherwise of any property belonging to Government.

Tehsil Municipal officer, Paharpur incurred expenditure of Rs. 1,535,700 for installation of submersible pumps in Wanda Khani, Talgi during 2018-19 but expenditure seemed doubtful and wasteful on the following grounds;

- The submersible pressure pumps were installed in private premises.
- i. Exact location was not mentioned in Administrative Approval nor in Technical Sanction.
 - ii. The MB and office record was also silent about the location of the pressure pumps.
 - iii. The installation of submersible/pressure pumps were not acknowledged by the community.

Irregular expenditure occurred due to weak internal control which resulted wastage of public money.

When reported in October 2019, the management stated that the scheme was executed as per approval of Tehsil Development Committee and scheme was physically executed at site. However, all the schemes were executed within the homes of people without any handing taking with Government agency.

Request for convening of DAC meeting was made in October 2019. DAC meeting could not be convened till finalization of this Report.

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

AIR Para No. 06 (2018-19)

3.5.4.10 Loss to Government due to non-credit of income tax into Govt treasury-Rs. 1.235 million

The rate of collection of taxes under Section-236 A of income tax ordinance shall be 10% of the gross sale price of any property of goods sold by auction.

Tehsil Municipal Officer Paharpur did not deposited income tax of Rs. 1,235,446 deducted from the contractor into Government treasury during 2018-19. Detail is given in Annex-13.

Non-deposit of income tax occurred due to weak internal control which resulted into loss to Government.

When reported in October 2019, the management stated that the contractors are responsible for deposit of income tax. However, they are directed to deposit the income tax immediately.

Request for convening of DAC meeting was made in October 2019, but DAC meeting could not be convened till finalization of this Report.

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

AIR Para No. 01 (2018-19)

3.5.4.11 Less deposit of 2% Property Tax-Rs. 1.203 million

According to section 5 (1-C) of District Government budget rules 2016 stats that each controlling officer must ensure that all sums due to Government or regularly and promptly assessed, realized and duly credited in the Government treasury.

Tehsil Municipal Officer, Draban departmentally collected Rs. 5,585,114 on account of 2% Property Tax during 2018-19 whereas the Tehsildar, Draban collected and deposited Rs. 6,788,582 into Government Treasury during the same period resulted in less deposit of Rs. 1,203,468 into TMA account.

Less deposit of property tax occurred due to weak internal control which resulted loss to TMA.

When reported in October 2019, the management replied that record is being scrutinized and actual position will be intimated accordingly. However, no progress was reported till the finalization of this report.

Request for arranging DAC meeting was made on 6-11-2019. DAC meeting could not be convened till finalization of report.

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

AIR Para No. 15 (2018-19)

3.5.4.12 Less deposit of 2% Property Tax-Rs. 1.112 million

According to section 5 (1-C) of District Government budget rules 2016 stats that each controlling officer must ensure that all sums due to Government or regularly and promptly assessed, realized and duly credited in the Government treasury.

Tehsil Municipal Officer, Kulachi departmentally collected Rs. 2,749,093 as 2% Property Tax during 2018-19 whereas the Tehsildar, Kulachi collected and deposited a sum of Rs. 3,861,155 as 2% mutation fee into Government Treasury during the same period and thus the dealing hands of local office has deposited less amount of Rs. 1,112,062.

Less deposit of property tax occurred due to weak internal control which resulted loss to TMA.

When reported in October 2019, the management replied that record is being scrutinized and actual position will be communicated in due course of time. However, no progress was reported till the finalization of this report.

Request for arranging DAC meeting was made on 6-11-2019. DAC meeting could not be convened till finalization of report.

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

AIR Para No. 18 (2018-19)

3.5.4.13 Unauthorized execution of contract without auction-Rs. 49.067 million

S.No. 11 of Chapter II of the Khyber Pakhtunkhwa Public Procurement Regularity Authority Act, 2012 the procurement entity shall engage in open competitive bidding if the cost of the object to be procured is more than the financial limit which is applicable under rule 10 purchases upto Rs. 2.5 million, shall be posted on the procuring entity's website or Public Procurement Regularity Authority (PPRA's) or both. These procurement opportunities may also be advertised in print media. If deemed necessary by the procuring entity.

Tehsil Municipal Officer, Paharpur made departmental collection of Rs. 49,067,153 during 2018-19 without adopting open auction as required under the rule ibid. Details are as under:-

S.No.	Name of Contracts	Amount (Rs.)
1.	2% Property tax (transfer fee)	45,159,181
2.	Building plan fees	1,069,670
3.	SabziMandiPaharpur	1,386,592
4.	Motor LarriaddaPanyala	726,500
5.	Motor Larriadda Band Kurai	166,160
6.	Motor larriadaKotjai	182,300
7.	Shokhtilakri	376,750
Total		49,067,153

Non-auction of contract occurred due to weak internal control which resulted in less collection.

When reported in October 2019, the management stated that the contracts were put to auction but no bid was offered by any contractor due to which departmental collection was made. However, the department did not re-auction the contract which may leads to loss to Government.

Request for convening of DAC meeting was made in October 2019, but DAC meeting could not be convened till finalization of this Report.

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

AIR Para No. 05 (2018-19)

3.5.4.14 Un-authorized expenditure out of ADP Funds-Rs. 21.530 million

According to Finance Department letter No.BO (PFC- III)FD/1-5/TMA-ADP/2018-19 dated 26-9-2018, ADP funds shall be utilized only for the execution of development schemes/ activities after observance of all codal formalities.

Tehsil Municipal Officer, Kulachi received ADP Share of Rs. 21,530,000 from Provincial Government during 2018-19. The entire funds were incurred on payment of Pay & allowances and contingency charges instead of developmental schemes.

Un-authorized expenditure occurred in violation of Finance Department's Notification which resulted in unauthorized expenditure.

When reported in October 2019, the management replied that salaries were paid out of development funds on the directions of Local Government Department. However, no approval of the competent authority in support of reply was produced to audit.

Request for arranging DAC meeting was made on 6-11-2019. DAC meeting could not be convened till finalization of report.

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

AIR Para No. 08 (2018-19)

3.5.4.15 Unauthorized expenditure on accounts of salary-Rs. 19.755 million

According to Finance Department letter No.BO (PFC- III)FD/1-5/TMA-ADP/2018-19 dated 26-9-2018, amount ADP funds shall be utilized only for the execution of development schemes/ activities after observance of all codal formalities.

Tehsil Municipal Officer, D.I.Khan received an amount of Rs. 78,384,000 under head Octroi share, against which expenditure of Rs. 98,139,880 was made on salary during 2018-19. Thus an expenditure of Rs. 19,755,880 was made on salary from Tehsil ADP, which was unauthorized.

Unauthorized expenditure occurred due weak internal control.

When reported in October, 2019, the management stated that detailed reply will be given after consultation of record in due course of time. However, in the absence of detail reply the matter cannot be justified by the department.

Request for convening of DAC meeting was made in October 2019, but DAC meeting could not be convened till finalization of this Report.

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

AIR Para No. 11 (2018-19)

3.5.4.16 Un-authorized execution of schemes-Rs. 9.65 million

According to Minutes of Tehsil Development Council Meeting held on 23-8-2018 and Administrative Approval accorded by TMO, Draban on 28-8-2018 (a) the Hand/Pressure Pumps should not be installed in the houses for individuals and (b) Photographs of site before & after work should be made.

Tehsil Municipal Officer, Draban incurred expenditure of Rs.9,650,000 on installation of hand pump, Pressure pump and submersible pumps during 2018-19.(detail in Annex-14).

The following irregularities were noticed:-

- i. The schemes were executed in the homes of individuals.
- ii. Exact locations was not mentioned in Administrative Approval/ Technical Sanction and MB was also silent regarding location of the schemes.
- iii. The installations of Pressure Pumps were neither acknowledged by the community of area nor any handing taking was made with any individual beside no photographs were available on record as required under A.A.

Irregularity occurred due to lack of internal control.

When reported in October 2019, the management replied that schemes were executed on will of people of local area for providing water supply facility in their homes after doing mutual agreement between them.

Request for arranging DAC meeting was made on 6-11-2019. DAC meeting could not be convened till finalization of report.

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

AIR Para No. 12 (2018-19)

3.5.4.17 Doubtful expenditure on removal of Dumps-Rs. 2.46 million

According to section 41 of LGA 2013 states that every official or servant of Local Government or member of Local Council and every person charge with administration of Local Government Shall be personally responsible for any loss or waste, financial or otherwise of any property belonging to Government.

Tehsil Municipal Officer, Kulachi incurred expenditure of Rs. 2,460,720 on removal of Dumps through Tractor Blades during 2018-19 which was held doubtful on the following grounds (detail in Annex-15).

- i. Exaggerated bills, by showing 53 to 75 Hours Tractor Blade executed on a single site on same date/day through a single tractor for removal of Dumps.
- ii. Local Government Department has been authorized the VCs/NCs to utilize up to 30% ADP Funds on cleanliness, so VCs/NCs are responsible for cleanliness/ removal of Dumps in their respective jurisdictions. Neither any Nazim of said VC/NC requested for said work nor acknowledged the same besides proof in shape of Photographs of sites before & after the execution of works was also not available on record and thus creating a doubt about actual execution of work at sites.
- iii. Income Tax amounting to Rs. 246,072 -was shown deducted from bills but the same was not deposited into Government Treasury.

Audit observed that factious expenditure was incurred due to weak internal control which resulted into loss to TMA.

When reported in October 2019, the management replied work of removal of dumps was executed on the resolution passed by the Tehsil Members in the Tehsil Council. However, the expenditure was occurred without observing codal formalities.

Request for arranging DAC meeting was made on 6-11-2019. DAC meeting could not be convened till finalization of report.

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

AIR Para No. 07 (2018-19)

3.5.4.18 Un-authorized expenditure on repair of machinery without calling tender-Rs. 1.871 million

According to KPPRA Rules-2014, 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.

Tehsil Municipal Officer, Kulachi incurred expenditure of Rs. 1,871,047 on repair of Tube Wells and Pumping Machinery during 2018-19. Expenditure was made in piecemeal to avoid tender process. Quotations collected were also doubtful as the same was obtained from Khokar Engineering Works of Taunsa Sharif District DG Khan (Punjab Province). Moreover, cash payment was made instead of through Crossed Cheques which also leads to dubious payment (detail in Annex-16).

Unauthorized expenditure was incurred due to non-compliance of rules.

When reported in October 2019, the management replied that work of repair of Water Supply Schemes were carried out on emergency basis after fulfilling codel formalities. However, the expenditure was incurred without observing KPPRA rules.

Request for arranging DAC meeting was made on 6-11-2019. DAC meeting could not be convened till finalization of report.

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

AIR Para No. 01 (2018-19)

3.5.4.19 Illegal possession of shops and non-recovery of rent of shops-Rs. 1.827 million

According to Local Government & Rural Development Department letter No. vide No. AO-V/LCB/4-1/99 dated 21 July 1999, the occupant of the property will be given an option to keep the property with him as a lessee @ 70% of the Market Rate and the Local Council will assess the rate of Annual Lease Money for each unit at the prevailing Market Rate in the locality.

Tehsil Municipal Administration, Kulachi had given 60 shops on rent without auction process and also on very low rate without considering the market

rate. The lease period of shops have been expired since long which needs to be re-auctioned. Arrears of rent of shops amounting to Rs. 1,827,610 was outstanding against different occupants since long.

Non-recovery of rent was occurred due to weak internal control which resulted loss to TMA.

When reported in October 2019, the management replied that the shops were allotted on the recommendation of Tehsil Council. However shops were not auction according to markets rates.

Request for arranging DAC meeting was made on 6-11-2019. DAC meeting could not be convened till finalization of report.

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

AP No.10 (2018-19)

3.5.4.20 Unauthorized expenditure on account of M&R work-Rs. 1.425 million

Para 2.22 of B&R code the papers to be submitted with project for work will consist of a report, a specification and detailed statement of measurements, quantities and rate, with an abstract showing the total estimated cost of each item.

Para 209 of CPWA requires that detailed measurement should be recorded nearly in Measurement Book (MB) by the Engineer in Charge.

Tehsil Municipal Officer Prova incurred expenditure of Rs. 1,425,810 on account of M&R work during 2018-19 as detailed below;

S.No	Date	Amount (Rs.)
1.	17-06-.2019	686,715
2.	17-06-2019	739,095
Total		1,425,810

It was observed that the payment held doubtful and unauthorized on the following grounds;

- i. The work was executed out of contingency instead of proper allocation under M&R.

- ii. Payment was made in advance to officials/officer instead of contractor.
- iii. Detail cost estimates was not prepared and completion certificate was also not available on record.
- iv. The work was executed on the demand of public but no application approved by the competent authority was available in record.

Doubtful expenditure occurred due to weak internal control.

When reported in October 2019, the management stated that the M&R work was executed on demand of people on need basis and work is actually executed at site. However, work was executed without observing codal formalities.

Request for arranging DAC meeting was made on 6-11-2019. DAC meeting could not be convened till finalization of report.

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

AIR Para No. 05 (2018-19)

3.5.4.21 Doubtful expenditure on de-silting of drains through Private Labors-Rs. 1.176 million

According to section 41 of LGA 2013 states that every official or servant of Local Government or member of Local Council and every person charge with administration of Local Government Shall be personally responsible for any loss or waste, financial or otherwise of any property belonging to Government.

Tehsil Municipal Officer, Kulachi shown incurred expenditure of Rs.1,176,530 on de-silting of drain during 2018-19 which was held doubtful on the following grounds.

- i. Payment was made for de-silting of drains through private labour instead of sanitation staff available with the local office.
- ii. The payment was made for wages instead of payment for item rate of MRS-2017 and by taking measurement through Measurement Book.
- iii. Cash payment was shown made instead of through Crossed Cheques as required under Para-157 of FTR.

- iv. No proof in shape of Photographs of sites before & after the execution of works were available on record and thus creating a doubt about actual execution of work at sites.

Doubtful expenditure was incurred due to weak internal control which resulted in loss to TMA.

When reported in October 2019, the management replied that work desilting of drains of dumps was carried out on the resolution passed by the Tehsil Members in the Tehsil Council. However, no codal formalities fulfilled before incurrence of expenditure.

Request for arranging DAC meeting was made on 6-11-2019. DAC meeting could not be convened till finalization of report.

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

AIR Para No. 09 (2018-19)

3.5.4.22 Un-authorized and Doubtful expenditure on Petty Works- Rs. 1.055 million

According to KPPRA Rules-2014, 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.

Tehsil Municipal Officer, Kulachi shown incurred Rs. 1,055,675 on execution of Petty Works during 2018-19 which was held un-authorized and doubtful on the following grounds.

- i. Works were shown executed through Sub Engineer of local office without adopting Open Tender System as required under KPPRA Rules-2014.
- ii. Neither dates of commencement of execution of works were shown in bills nor dates of completion were mentioned besides entries of works were also not recorded in Measurement Book.
- iii. The execution of works were neither verified by any Tehsil Members of Tehsil Council nor any Proof in shape of Photographs of sites before & after the execution of works were available on record and thus creating a doubt about actual execution of works.
- v. Income Tax @ 7.5% of Rs. 79,175 was shown deducted from the bills, but the same was not deposited into Government Treasury.

Unauthorized expenditure was incurred due to non-compliance of rules.

When reported in October 2019, the management replied that petty work was carried out on the resolution passed by the Tehsil Members in the Tehsil Council. However, expenditure was incurred without observing codal formalities.

Request for arranging DAC meeting was made on 6-11-2019. DAC meeting could not be convened till finalization of report.

Audit recommends inquiry and action against the person(s) at fault besides recovery of advance amount of Rs. 250,000 from Sub Engineer be affected and Income Tax of Rs. 79,175 may also be deposited into Govt. Treasury.

AIR Para No. 04 (2018-19)

3.5.4.23 Doubtful Payment for Incomplete Scheme -Rs. 0.90

According to section 41 of LGA 2013 states that every official or servant of Local Government or member of Local Council and every person charge with administration of Local Government shall be personally responsible for any loss or waste, financial or otherwise of any property belonging to Government.

Tehsil Municipal Officer, Draban paid Rs. 899,066 to contractor for installation of 6 Nos pumps during 2018-19. All the payment was made for boring and PVC Pipe and supply of machinery was ignored required for completion of scheme. The incomplete scheme was shown complete and also verified the PC-IV Performa by the TOI, TMO and Tehsil Nazim.

Doubtful payment was made for incomplete scheme due to weak internal control.

When reported in October 2019, the management replied that excess boring was made and the beneficiaries were agreed to install the Hand/ Pressure Pumps themselves due to shortage of funds and thus scheme was not completed. However, the payment was made for incomplete schemes which needs proper justification.

Request for arranging DAC meeting was made on 6-11-2019. DAC meeting could not be convened till finalization of report.

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

AIR Para No. 13 (2018-19)

Chapter-4

AD LGE &RDD

4.1 Introduction:

Assistant Director Local Government, Election and Rural Development Department in District D I Khan has 174 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 D I Khan.

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 Neighbourhood Council;
- xvii. Facilitating formation of voluntary organizations for assistance in functions assigned to it;
- xviii. Facilitating the formation of co-operatives for improving economic returns and reduction of poverty;
- xix. Electing an Accounts Committee and review its recommendations on the annual statement of accounts and audit reports; and
- xx. Reporting cases of handicapped, destitute and of extreme poverty to Tehsil Government.

Detail of audit planned formations expenditure and receipts:

(Rs. in Millions)

Sr No	Description	Total Nos	Audited	Expenditure audited FY 2018-19	Revenue /Receipts audited FY 2018-19
1	Formations	175	18	235.465	Nil

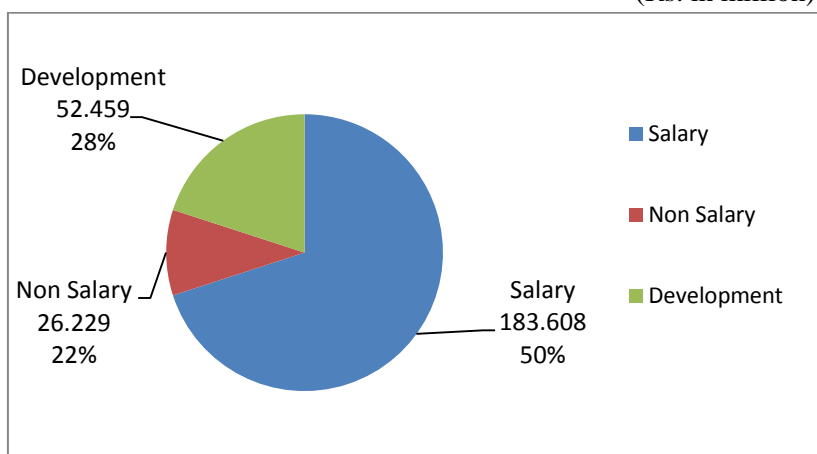
4.2 Comments on Budget and Accounts (Variance Analysis)

(Rs. in million)

AD LGE&RDD				
2018-19	Budget	Actual Expenditure/Receipts	Excess/(Saving)	%age
Salary	183.8586	183.6086	(0.25)	50
Non salary	26.3398	26.2298	(0.11)	22
Development	52.5996	52.4596	(0.14)	28
Total	262.798	262.298	(0.5)	

EXPENDITURE 2018-19

(Rs. in million)



4.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 161.939 million were raised in this audit report. This amount also includes recoverable of Rs. 27.01 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	Value for money	31.269
2	Others, including cases of accidents, negligence etc.	130.67
Total		161.939

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 VAC/NAC meetings are given below:

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

4.5 Audit Paras

4.5.1 Value for money and service delivery issues

4.5.1.1 Loss due to less recovery of rent from shops as per 70% market rate -Rs. 22.678 Million

According to Local Government & Rural Development Department letter No. vide No. AO-V/LCB/4-1/99 dated 21 July 1999, the occupant of the property will be given an option to keep the property with him as a lessee at the 70% of the market rate and the Local Council will assess the rate of annual lease money for each unit at the prevailing market rate in the locality”.

Assistant Director Local Government Department, D.I.Khan being a Secretary District Council, D.I.Khan recovered Rs. 3,361,632 instead of Rs.26,040,000 as 70% of the market rate on account of rent from 62 No. shops situated at different locations of D.I.Khan during 2017-18 & 2018-19 and thus resulted into loss of Rs. 22,678,368(detail in Annex-17).

Less recovery of rent of shops occurred due to weak internal control which resulted into loss to Government.

When reported in December 2019, the management replied that detail reply will be given after consultation of record in due course of time. However in the absence of detailed reply the veracity of expenditure incurred could not be verified.

Request for arranging DAC meeting was made on 10-12-2019. DAC meeting could not be convened till finalization of report.

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

AIR Para No. 11 (2018-19)

4.5.1.2 Loss due to less recovery of rent from shops -Rs. 2.695 million

According to LCB, Peshawar letter No.AOV/LCB/7-10/95 dated 30-4-1995 read with terms & conditions of rent issued by Administrator District Council, D.I.Khan dated 16-7-1995 and agreements signed by the occupants, rent of shops will be according to market rate and shall be increased @ 10% each year.

Assistant Director Local Government Department, D.I.Khan being a Secretary District Council, D.I.Khan recovered Rs. 3,361,632 out of Rs. 6,056,376 as 10% increase per year on rent of 62 No. shops situated at different locations of D.I.Khan during 2017-18 & 2018-19 and thus resulted into loss of Rs. 2,694,733(detail inAnnex-18).

Less recovery of rent of shops occurred due to weak internal control which resulted into loss to Government.

When reported in December 2019, the management replied that detail reply will be given after consultation of record in due course of time. However, in the absence of detailed reply the veracity of expenditure incurred could not be verified.

Request for arranging DAC meeting was made on 10-12-2019. DAC meeting could not be convened till finalization of report.

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

AIR Para No. 04 (2018-19)

4.5.1.3 Overpayment due to double payment of item-Rs. 2.408 million

According to Para 2.58 of B&R Code, payment should be made for quantities and rates mentioned in the Bill of Quantity/ Technical Sanction.

Assistant Director Local Government Department, D.I.Khan paid Rs.2,408,140 for an item fixing of LED Lights in the work “Installation of Solar Lights in the D.I.Khan City” whereas the rate of said item was already included in the item “Provision & fixing of LED Lights” and thus separate payment for an item was resulted in overpayment of Rs. 2,408,140.

Doubtful payment occurred due to weak internal control which resulted into overpayment.

When reported in December 2019, the management replied that that the item is not included in the item P/f of LED lights that is why the item has been paid separately. No overpayment is involved. However, items were not separately approved for the schemes which resulted into overpayment.

Request for arranging DAC meeting was made on 10-12-2019. DAC meeting could not be convened till finalization of report.

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

AIR Para No. 02 (2018-19)

4.5.1.4 Overpayment due to additional payment for item-Rs. 1.851 million

According to Para 2.58 of B&R Code, payment should be made for quantities and rates mentioned in the Bill of Quantity/ Technical Sanction.

Assistant Director Local Government Department, D.I.Khan overpaid Rs1,851,200 on the item “ underground battery box for single arm poles” whereas the rate of said item was already included in the item“ providing &fixing of battery box made of 14swg GI sheet @ Rs 2,892 each” and thus separate payment of said item was resulted into overpayment of Rs. 1,851,200.

Excess payment occurred due to weak internal control which resulted into overpayment.

When reported in December 2019, the management replied that the item is a separate item and is not included in the item P/f of battery box made of 14swg GI sheet @Rs. 2892 each. That is why the item has been paid separately. No overpayment is involved. However, the items were not separately approved for the schemes which resulted into overpayment.

Request for arranging DAC meeting was made on 10-12-2019.DAC meeting could not be convened till finalization of report.

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

AIR Para No. 06 (2018-19)

4.5.1.5 Loss due to ignoring lowest rate in award of contracts of schemes -Rs. 1.637 million

As per Chapter III (14) (2) (b) (ix) of KP Public Procurement Regulatory Authority Act 2012 requires that the bid found to be the lowest evaluated bid shall be accepted.

Assistant Director Local Government Department, D.I.Khan awarded various contracts out of District ADP by over sighting the lowest bidders. The lowest bidders were ignored by declaring as non-responsive on Comparative Statements due to non-submission of Tender Form, Call Deposits And Additional CDRs whereas actually said documents were submitted by the lowest bidders. This practice resulted into loss of Rs. 1,637,125as per detail given below.

S. No	Name of Work	Rate offered	Rate accepted	Cost of work (Rs.)	Loss (Rs.)
1	Construction of drain MohallaAslam Khan	33.5% below	31% below	1,400,000	35,000
2	Construction of Street Drain Kot Musa Kot Shah Nawaz Road	26.4% below	16% below	1,000,000	104,000
3	Renovation/Construction of Conference room DC Office	26.5% below	22% below	4,000,000	180,000
4	Construction of street drain Musazai	26.3% below	14% below	1,000,000	123,000
5	Construction of street Drain and installation of WSS/HP/PP DIKhan	25.25% below	10% below	1,850,000	282,125
6	Construction of soling street/Hand and water pumps DIKhan	25% below	10% below	2,500,000	250,000
6	Installation of 2 nos submersible pumps alongwith storage Tank at Haji behram khan land for agriculture purpose.	23% below	10% below	2,100,000	273,000
7	Installation of WSS at Shah Alam Wazir Land in UC Chehkan	23% below	10% below	3,000,000	390,000
Total					1,637,125

Ignoring of lowest rates occurred due to weak internal control which resulted into loss to Government.

When reported in December 2019, the management replied that the lowest rates have not been accepted due to various reasons that vary from work to work which include non-receipt of tender forms/bidding documents, non-attachment of original CDR etc. The reply was not convincing as contracts were deliberately awarded to highest bidders ignoring lowest bidders by declaring them non-responsive and no solid proof was submitted by the department. However, the contract was not awarded to lowest bidder which resulted into loss to Government.

Request for arranging DAC meeting was made on 10-12-2019. DAC meeting could not be convened till finalization of report.

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

AIR Para No. 03 (2018-19)

4.5.2 Others, including cases of accidents, negligence etc.

4.5.2.1 Unauthorized expenditure due to non-obtaining of TS-Rs. 115.0 million

According to Para-56 of CPWA code provides that the work may not be started/ executed without technical sanction.

Assistant Director Local Government, D.I.Khan executed various developmental schemes out of District ADP Rs. 115,000,000 during 2018-19 without obtaining technical sanction from competent authority as per detail given below.

S.No.	Name of Schemes	Cost (Rs.)
1	Renovation of Committee room of DC office	4,000,000
2	Construction of streets /Drains Kulachi	3,500,000
3	Installation of pressure pumps Paharpur	3,500,000
4	Construction of streets Paharpur and Kulachi	4,000,000
5	Installation of Solar LED Lights in four bazars and D.I.Khan	100,000,000
Total		115,000,000

Unauthorized expenditure occurred due to weak internal control.

When pointed out in August 2019, management stated that technical sanction would be obtained and produced to audit in due course of time. However, no progress was intimated till the finalization of this report.

Request for arranging DAC meeting was made on 10-12-2019. DAC meeting could not be convened till finalization of report.

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

AIR Para No. 09 (2018-19)

4.5.2.2 Unauthorized expenditure on Agriculture Sector-Rs. 15.67 million

As per Delegation of Financial Powers Rules, KP 2001, under rule-6 Note 4(b), the business shall be distributed amongst the district offices in the manner indicated in the Second Schedule of the Rules of Business, 2015. The District Officer P&D will issue the minutes of the meeting of District Development Committee, while the Administrative Approval will be issued by the District Officer of the concerned Department under the signature of Deputy Commissioner.

Assistant Director Local Government Department, D.I.Khan incurred Rs.15,670,629 for Agriculture purpose out of ADP share allocated for Agriculture Sector during 2018-19 whereas the schemes were executed in Irrigation Sector without consulting & identification of schemes by Agriculture Department. Moreover, handing taking of schemes was not made with the Agriculture Department.

Unauthorized expenditure occurred due to weak internal control.

When reported in December 2019, management replied that allocation has been made by the Finance and Planning Department and this office has executed the schemes in accordance with the administrative approval granted by the competent authority. However, the agriculture department was not consulted for identification of schemes which resulted into unauthorized expenditure.

Request for arranging DAC meeting was made on 10-12-2019. DAC meeting could not be convened till finalization of report.

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

AIR Para No. 10 (2018-19)

Chapter-5

Dera Development Authority (DDA)

5.1 Introduction:

Housing is a basic need and thousands of families are struggling to have a roof over their heads. Rapid population growth, scarcity of Government resources, urbanization and the development imbalances between urban and rural areas has compounded the housing problem. In big Cities/Towns this problem has become further worsen. Dera Development Authority is now working under the Administrative control of Secretary Local Government, Elections and Rural Development Department, Government of Khyber Pakhtunkhwa.

Objectives:

- External Electrification in DDA
- Arrangement for solid waste the management, Dumping Ground and Land fill.
- Establishment Separate Grid Station
- Providing of sui Gas facility
- Development of new Tube Wells in existing networking
- Rehabilitation of existing water supply networking system
- Rehabilitation of sewerage system
- Construction of Roads/Rehabilitation of Roads.
- Arrangement of Additional operational equipment/Machinery for the efficient working of maintenance work.
- Construction of Sewerage Treatment Plant(STP)
- Extension & strengthening of power supply)
- Disposal of commercial plot/Construction of commercial plaza
- Disposal of non-utility plots in education & health sector etc.
- Disposal of constructed shop.
- Environmental Beautification.

Main Functions of this Authority are as under:-

1. To provide housing facilities in urban areas of District D I Khan

2. To provide infrastructure facilities like water supply, sewerage, drainage, Sui Gas, roads and electrification etc, in the housing schemes.
3. To execute all developmental schemes in the Township duly financed by the Provincial/District Governments.
4. To execute all kinds of deposit works in urban area such as construction of urban roads, water supply schemes, sanitation schemes sewerage drainage, building, parking facilities, development of Chowks, development of parks, green belts etc.
5. Zoning and land use plans.
6. Any other objectives/functions assigned by District/Provincial Govt.

Detail of audit planned formations expenditure and receipts:

(Rs. in Millions)

Sr No	Description	Total Nos	Audited	Expenditure audited FY 2018-19	Revenue /Receipts audited FY 2018-19
1	Authorities/Autonomous Bodies etc under the PAO	1	1	136.946	0.390

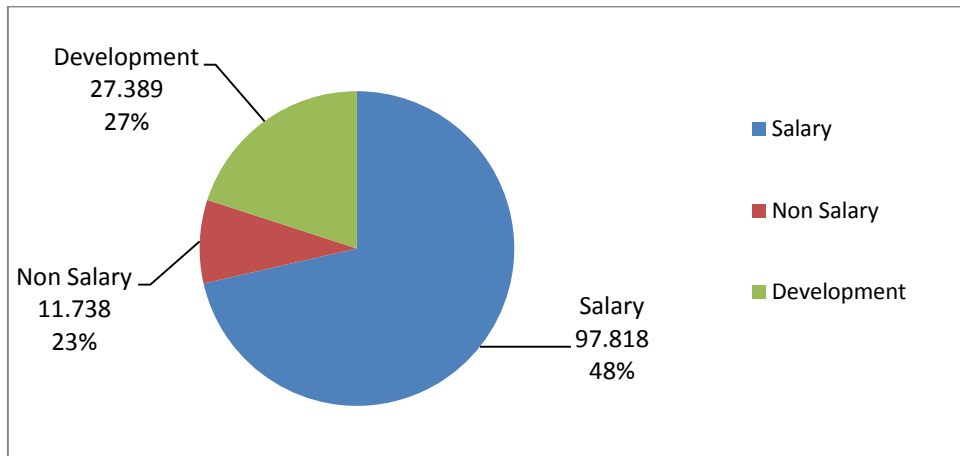
5.2 Comments on Budget and Accounts (Variance Analysis)

(Rs. in million)

Dear Development Authority				
2018-19	Budget	Actual Expenditure/Receipts	Excess/(Saving)	%age
Salary	98.06875	97.81875	(0.25)	(0.25)
Non salary	11.84825	11.73825	(0.11)	(0.93)
Development	27.52925	27.38925	(0.14)	(0.51)
Total	137.44625	136.946	(0.5)	(0.36)
Receipts		0.390		

EXPENDITURE 2018-19

(Rs. in million)



5.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 50.573 million were raised in this audit report. This amount also includes recoverable of Rs. 4.436 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	Value for money and service delivery issues	30.47
2	Others, including cases of accidents, negligence etc.	20.103
Total		50.573

5.4 Comments on the status of compliance with Public Accounts Committee Accounts Committee Directives

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

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

5.5 AUDIT PARAS

5.5.1 Value for money and service delivery issues

5.5.1.1 Loss due to non-allotment of plots to Government Departments-Rs. 30.470 million

According to Govt. of Khyber Pakhtunkhwa Zakat, Usher, Social Welfare department letter No.SPO (SWD)/1-2 /ADP/2018-19/Vol:II dated 7th January 2019, the administrative approval was issued for purchase of land for construction of Social Welfare Complex in Dera Township on the approval of DDWP.

Project Director Dera Development Authority D.I.Khan failed to allot land for construction of Social Welfare Complex in Dera Township with cost of Rs. 3,0470,000 duly approved by the DDWP. Funds lapsed on 30-6-2019 due to non-allotment of land in time. Audit observed that irregularity occurred due to weak internal control.

Non allotment of plots to Governments department occurred due to weak internal control which resulted into loss to authority.

When pointed out in August 2019, management replied that the case is forwarded to the Secretary Local Government for approval and due to non-issuance of sanction, allotment was not made. However, no efforts were made by the department for early finalization of case.

Request for arranging DAC meeting was made on 05-09-2019.DAC meeting could not be convened till finalization of report.

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

AIR Para No. 02 (2018-19)

5.5.2 Others, including cases of accidents, negligence etc.

5.5.2.1 Non-clearance of previous years liabilities on account of electricity charges-Rs. 10.090 million

According to Section 41 of LGA 2013 "every official or servant of Local Government or member of Local Council and every person charged with administration and management of property Local Government shall be personally responsible for any loss or waste, financial or otherwise of any property belonging to Government.

Project Director Dera Development Authority D.I.Khan failed to clear electricity charges of PESCO amounting to Rs. 1,009,027 as outstanding liabilities since 2004.

Irregularity occurred due to weak internal control which resulted in piling of liabilities for the authority.

When pointed out in August 2019, management replied that the outstanding dues of the electricity charges pertains to previous liabilities of old water supply schemes of tube wells and PESCO authorities transferred it to the DDA office account and due to shortage of funds payment was not made. However, the authority sustained loss due to non-pursuance of case well in time with PESCO.

Request for arranging DAC meeting was made on 05-09-2019. DAC meeting could not be convened till finalization of report.

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

AIR Para No. 03 (2018-19)

5.5.2.2 Un-authorized execution of scheme without Technical Sanction–Rs. 4.436million

Para-56 of CPWA code provides that the work may not be started/executed without technical sanction. Moreover scheme should not be split up into pieces in order to avoid the Technical Sanction from competent authority.

Project Director Dera Development Authority D.I.Khan executed various developmental schemes out of District ADP Rs. 4,436,122 during 2018-19 without obtaining technical sanction from competent authority. Detail is as under.

S.No.	Name of Schemes	Amount (Rs.)
1.	Installation of Head/Pressure Pumps in Lachara	970,880
2.	Construction of street Jahan khan and KotAttalMaddi	997,603
3.	Installation of Submersible /Hand /Pressure Pumps	1,477,639
4.	Installation of Pressure /Submersible Pumps in Paharpur	990,000
TOTAL		4,436,122

Unauthorized expenditure occurred due to weak internal control.

When pointed out in August 2019, management replied that technical sanction would be obtained and produced to audit in due course of time. However, no progress was shown till the finalization of this report.

Request for arranging DAC meeting was made on 05-09-2019. DAC meeting could not be convened till finalization of report.

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

AIR Para No. 01 (2018-19)

5.5.2.3 Doubtful expenditure on execution of developmental schemes– Rs. 3.110 million

As per Para 209 of CPWA, detailed measurement should be recorded neatly in Measurement Book (MB) by the Engineer In-charge.

Project Director Dera Development Authority D.I.Khan paid Rs. 3,110,114 for execution of developmental schemes during 2018-19 without making entries in MBs besides exact locations of site was neither mentioned in PC-1 nor in TS. Moreover, completion certificates were also not available on record.

S.No.	Name of Scheme	Amount (Rs.)
1.	Construction of street	484,605
2.	Construction of street at UC DD No-I D.I.Khan	380,460
3.	Construction of street Muryali	557,988
4.	Construction of street UC Malana	789,878
5.	Construction of street drain UC- Kulachi-II	897,183
Total		3,110,114

Irregularity occurred due to weak internal control which resulted into doubtful expenditure.

When pointed out in August 2019, management replied that the work is done as per estimates. MB and location of scheme will be produced to audit in due course of time. However, no progress was shown before the finalization of this report.

Request for arranging DAC meeting was made on 05-09-2019. DAC meeting could not be convened till finalization of report.

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

AIR Para No. 08 (2018-19)

5.5.2.4 Doubtful expenditure for incomplete scheme-Rs. 1.477 million

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

Project Director Dera Development Authority D.I.Khan paid Rs.1,477,639 for “Installation of Hand /Pressure /Submersible Pumps in UC Bhukai of D.I.Khan during 2018-19. It was observed that as per TS & BOQ, cost of scheme was Rs. 1,500,000 for executing 07 No. items of work whereas entire payment was made for executing 2 items only i.e. Supply & Fixing of Submersible Pumps and boring up to 180 to 300 feet which shows payment for incomplete scheme.

Irregularity was occurred due to weak internal control which resulted into doubtful expenditure.

When pointed out in August 2019, management stated that in estimate and TS complete scheme was approved showing all items of work but payment was made according to site requirement and nature of work. However, the payment was made without completion of schemes mentioned in BOQ which needs justification.

Request for arranging DAC meeting was made on 05-09-2019. DAC meeting could not be convened till finalization of report.

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

AIR Para No. 11 (2018-19)

5.5.2.5 Unauthorized expenditure on account of installation of Pressure Pumps-Rs. 0.99 million.

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

Project Director, Dera Development Authority, D.I.Khan installed Pressure Pumps for Rs. 990,000 in various Unions Councils of Tehsil Paharpur during 2018-19 without getting approval of the District Development Committee. Moreover, exact location of schemes were also not shown either in Administrative Approval nor in Technical Sanction nor in MB.

Unauthorized expenditure due to weak internal control.

When pointed out in August 2019, management replied that location of scheme would be produced to audit. However, no progress was shown in this regard.

Request for arranging DAC meeting was made on 05-09-2019. DAC meeting could not be convened till finalization of report.

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

AIR Para No. 07 (2018-19)

ANNEXURES

Annex-1

MFDAC

S.No	AIR No	Department	Subject	Amount In million
1	07	DHO	Loss to Government due to less recovery of receipt from Ambulance	0.160
2	02	DC	Overpayment on account of Hotel Charges	0.102
3	03	DC	Doubtful and wasteful expenditure on account of TA/DA	0.206
4	04	DDA	Loss to Government due to non-adoption of lowest rates	0.384
5	12	DEO (Male)	Irregular purchase of furniture	0.175
6	09	DEO (Female)	Irregular purchase of furniture	0.175
7	12	DEO (Female)	Un-authorized drawl of funds as loan	0.321
8	09	TMA Paharpur	Un-authorized expenditure on account of dengue spray	0.270
9	08	TMA Paroa	Doubtful expenditure on account of consumption of POL	0.392
10	09	TMA Paroa	Wasteful expenditure on account of purchase of polythene bags.	0.260
11	04	TMA D.I.Khan	Non-deduction of House Rent Allowance	0.370
12	14	TMA D.I.Khan	Unauthorized expenditure	0.150
13	15	TMA D.I.Khan	Unauthorized expenditure	0.039
14	16	TMA D.I.Khan	Unauthorized expenditure	0.250
15	17	TMA D.I.Khan	Unauthorized expenditure	0.140
16	18	TMA D.I.Khan	Unauthorized expenditure	0.203
17	19	TMA D.I.Khan	Unauthorized expenditure & Uneconomical expenditure	0.200
18	32	TMA D.I.Khan	Unauthorized payment of travelling allowance	0.142
19	10	TMA Draban	Irregular expenditure without calling tenders	0.309
20	11	TMA	Non deposit of Income & Sales Tax	0.385

		Draban		
21	12	TMA Draban	Non deposit of Sales Tax into Government Treasury	0.272
22	13	TMA Draban	Doubtful execution of Schemes	0.250
23	14	TMA Draban	Unauthorized execution of Schemes	0.200
24	15	TMA Draban	Non recovery of balance auction amount	0.186
25	16	TMA Draban	Non recovery of Income Tax on auction of contractors	0.164
26	17	TMA Draban	Overpayment due to ignoring lowest rate	0.132
27	18	TMA Draban	Non deposit of stamp duty into Government Treasury	0.107
28	19	TMA Draban	Doubtful execution of schemes	0.100
29	20	TMA Draban	Doubtful execution of scheme	0.100
30	16	TMA Kulachi	Doubtful drawl of TA/DA	0.304
31	17	TMA Kulachi	Overpayment on account of TA/DA due to claiming Taxi charges	0.296
32	18	TMA Kulachi	Unjustified drawl of TA/DA	0.190
33	19	TMA Kulachi	Unjustified drawl of TA/DA on account of extra nights	0.186
34	21	TMA Kulachi	Doubtful drawl of POL	0.336
35	22	TMA Kulachi	Doubtful expenditure of POL	0.276
36	23	TMA Kulachi	Doubtful expenditure	0.287
37	24	TMA Kulachi	Unjustified payment of arrears of E/charges	0.240
38	25	TMA Kulachi	Irregular payment of telephone charges	0.200
39	26	TMA Kulachi	Unauthorized drawl of 20% Pay	0.230
40	28	TMA Kulachi	Unjustified payment of Rent	0.120
41	29	TMA Kulachi	Non deduction of 10% Contractual Profit	0.105
42	30	TMA Kulachi	Misappropriation of advance amount	0.080

Annex-2

Para No.2.5.2.1

Detail Showing Overpayment on account of HPA

S. N	P.No	Name	BP S	Posting	Position	Drawn	Due	Difference
	833787	DR. AMBER FATIMA	17	Panyala	MO	72,000	62,000	10,000
1	834347	DR. SARAH REHMAN	17	Kulachi	MO	864,000	744,000	120,000
2	850278	ZAINAB KHALID	17	Parova	MO	792,000	682,000	110,000
3	869700	BEHZAD KALEEM	17	Panyala	MO	72,000	62,000	10,000
4	869704	WAQAS YOUSAF	17	Panyala	MO	504,000	434,000	70,000
5	870670	SEEMA SHAHEEW	17	Parova	MO	504,000	434,000	70,000
6	872296	WAQAS YOUSAF	17	Panyala	DS	72,000	62,000	10,000
7	875227	DR. SADIA ASMAT	17	Paharpur	MO	360,000	310,000	50,000
8	878043	MOHAMMAD IDREES	17	Panyala	MO	360,000	310,000	50,000
9	883257	DR. SAMEEULAH KHAN	17	Panyala	MO	216,000	186,000	30,000
10	884006	SARA AHMAD	17	Paharpur	MO	144,000	124,000	20,000
11	886115	DR. MOHAMMAD IRFAN	17	Paharpur	DS	144,000	124,000	20,000
12	501482	DR. ZAFER ALI SHAH	18	Kulachi	MS	144,000	124,000	20,000
13	182924	DR M YOUNAS KHAN	18	Kulachi	SMO	864,000	744,000	120,000
14	182983	DR ABDUR RASHID	19	Paharpur	SMO	792,000	682,000	110,000
15	185695	DR SALIM JAVAID	18	Paharpur	DMS	864,000	744,000	120,000
16	186246	M NAEEM AKHTAR	19	Paniyala	MS	794,000	744,000	50,000
17	186711	DR M ANAM7316	18	Kulachi	SMO	641,032	558,000	83,032
18	187213	DR M ANSAR WASEEM	19	Panyala	SMO	792,000	682,000	110,000
19	187817	DR ASIF FAROOQ	18	Paharpur	SMO	864,000	744,000	120,000
20	188101	ATIF FAHEEM	17	Kulachi	MO	720,000	620,000	100,000
21	188204	DR SHEHLA KHAN	18	Panyala	MO	72,000	62,000	10,000
22	189277	DR TAHIR MANAN	19	Parova	SMO	864,000	744,000	120,000

23	189834	DR QAZI M JAMIL	19	Paharpur	MS	864,000	744,000	120,000
24	189918	DR NAEEMA SAADIA	19	Kulachi	SMO	864,000	744,000	120,000
25	191459	DR ANEELA AZAM	18	Kulachi	SMO	504,000	434,000	70,000
26	191684	DR M IQBAL6216	19	Paharpur	SMO	742,000	682,000	60,000
27	193137	DR SHABIR AHMAD	19	Panyala	MO	209,032	186,000	23,032
28	194693	DR RASHID HASSAN	18	Kulachi	SMO	576,000	496,000	80,000
29	194712	DR FARIDULLAH KHAN	19	Kulachi	SMO	648,000	558,000	90,000
30	195099	DR QUTAB KHAN	18	Panyala	MO	236,571	217,000	19,571
31	197445	DR GOHAR ZAMAN	18	Police Line	SMO	432,000	372,000	60,000
32	197487	DR ABRAR HASSAN	17	Zafarabad	MO	864,000	744,000	120,000
33	202130	RAFIQUE MOHAMMAD	18	Parova	MO	720,000	620,000	100,000
34	202331	JAMAL UD DIN	18	Panyala	SMO	504,000	372,000	132,000
35	291146	DR INAYAT ULLAH	18	Kulachi	SMO	864,000	744,000	120,000
36	291170	MOHAMAD ANWAR	18	Kulachi	MO	209,032	186,000	23,032
37	313046	M ILYAS	19	Kulachi	SMO	432,000	372,000	60,000
38	336235	HANIFULLAH	17	Panyala	MO	864,000	744,000	120,000
39	361132	ABDUL MALIK	18	Parova	SMO	504,000	434,000	70,000
	377946	ATTA ULLAH	18	Parova	DMS	864,000	744,000	120,000
40	446818	AFSHEEN GUL	17	Dispensarie	MO	792,000	682,000	110,000
41	446831	FAHAD NAWAZ KHAN	17	Parova	MO	864,000	744,000	120,000
42	652057	DR.M SALMAN	17	Parova	MO	576,000	496,000	80,000
43	652550	DR M RIZWAN	17	Parova	MO	864,000	744,000	120,000
44	654320	WAJIJHA GUL	17	Kulachi	MO	792,000	682,000	110,000
45	710107	NOMAN KHALID	17	Paharpur	MO	864,000	744,000	120,000
46	720765	M AAMIR NAWAZ KHAN	17	Parova	MO	764,000	744,000	20,000
47	731870	SOHAILA HAYAT	17	Kulachi	DS	576,000	496,000	80,000
48	749507	IMRAN KHAN	17	Paharpur	MO	648,000	558,000	90,000
49	762067	MARIA MALIK	17	Dispensarie	MO	864,000	744,000	120,000
50	788119	OUN AYAZ	17	Parova	MO	864,000	744,000	120,000

51	791693	DR M SHOAB KHAN	17	Paharpur	MO	648,000	558,000	90,000
52	809419	DR NASEEM BEGUM	17	Kulachi	MO	720,000	620,000	100,000
53	826499	AMARA KHAN	17	Paharpur	MO	504,000	434,000	70,000
54	826546	KHALIQ NOOR	17	Paharpur	MO	864,000	744,000	120,000
55	826547	M SEERWAN	17	Paharpur	MO	432,000	372,000	60,000
56	826550	HAFSA HABIB	17	Paharpur	MO	648,000	558,000	90,000
57	826551	SHOAB AHMAD	17	Panyala	MO	864,000	744,000	120,000
58	826573	DR. ARIFA SABAHT	17	Paharpur	MO	864,000	744,000	120,000
59	830376	DR ADNAN RAFIQ	17	Paharpur	MO	792,000	682,000	110,000
60	833769	DR. AYESHA SALEEM	17	Parova	MO	864,000	744,000	120,000
61	833779	DR. SHOAB KHAN	17	Paharpur	MO	864,000	744,000	120,000
TOTAL						38,947,667	33,697,000	5,250,667

Annex-3

Para No. 2.5.4.4

Derail Showing Irregular Drawl of Funds on Supply of Medicines

S.No.	Name of firm	Draft No. & date	Amount (Rs.)
1	M/S Saami Pharmaceuticals	01972780 dt 28-6-19	60,715
2	M/S SaamiPharmaceuticas	01972778 dt 28-6-19	594,775
3	M/S Hashir Surgical	01972789 dt 28-6-19	341,318
4	M/S Hashir Surgical	01972788 dt 28-6-19	116,192
5	M/S Hashir Surgical	01972796 dt 28-6-19	630,732
6	M/S Stallion Pharmaceutical	01972779 dt 28-6-19	793,103
7	M/S Stallion Pharmaceutical	01972787 dt 28-6-19	277,598
8	M/S Davis Pharmaceutical	01972781 dt 28-6-19	298,865
9	M/S Hashir Surgical	01972790 dt 28-6-19	59,202
Total			3,172,500

Annex-4**Para No.3.5.1.1****Detail Showing Non-production of record of Development Schemes**

S.No.	Scheme No.	Name of Schemes	Cost (Rs.)
1.	14	Construction of drain Sher Zaman Kumbar, Draban	200,000
2.	24	Construction of bricks pavement street in GandiUmer Khan.	200,000
3.	25	Construction of bricks pavement street in GandiUmer Khan.	200,000
4.	29	Construction of 2 Nos. Drains in vantageGandiAshiq&Draban	400,000
5.	30	Construction of 2 Nos. JanazaGah remaining Boundary Wall Nazar Shah &KohawarGandiUmer Khan.	200,000
6.	31	Construction of Boundary Wallmof Grave Yard in Yard Umer Khan Draban.	200,000
7.	32	Construction of Bricks Pavement street in Kot Essa Khan, GandiUmer Khan.	200,000
8.	34	Construction of 3 Nos. Bricks Pavement street in MochiWal, GandiUmer Khan.	500,000
Total			2,100,000

Annex-5

Para No. 3.5.2.1

Statement showing loss due to ignoring lowest rate in award of contracts

No.	Name of Scheme	Rate Offered	Rate Accepted	Difference (%)	Cost of Scheme (Rs.)	Loss (Rs.)
1.	Inst: of 7 Nos. Hand Pumps in UC, Musa Zai Sharif	40% below	10% below	30	1,000,000	300,000
2.	Inst of 8 Nos. Hand Pumps in MohallaGharbi UC Choudhwan.	36% below	10% below	26	1,200,000	312,000
3.	Supply of Sub Mersible Machine & Solar System at GaraJatt.	25% below	10% below	15	100,000	15,000
4.	Laying of PVC Pipes with Hand Pump is Grave Yard, UC Bhukki.	25% below	10% below	15	100,000	15,000
5.	Laying of PVC Pipe Line1.5” in GandiAshiq UC GandiUmer Khan.	25% below	10% below	15	100,000	15,000
6.	Supply of PVC Pipe Line1.5” in Kohawar UC GandiUmer Khan.	25% below	15% below	10	100,000	10,000
7.	Construction of Water Tank in GaraMianFateh.	25% below	15% below	10	100,000	10,000
8.	Construction of Water Tank in GaraRamzi UC GandiUmer Khan.	25% below	15% below	10	200,000	20,000
9.	Repair of Water Tank in GaraRamzi UC GandiUmer Khan.	25% below	15% below	10	70,000	7,000
10.	Laying of 1.5” PVC Pipe Line in New Gara Khan UC Draban.	25% below	10% below	15	200,000	30,000
11.	Laying of 1.5” PVC Pipe Line in GandiAshiq UC GandiUmer Khan.	25% below	10% below	15	200,000	30,000
12.	Installation of 1 No. Hand Pump in Draban.	30% below	10% below	20	200,000	40,000
13.	Constt: of street in Mohalla Ahmad Khel&MohiballaBadanZai,	25% & 21.70% below	10% below	15	1,100,000	165,000

14.	Construction of 2 No. Span Culvert at new Basti UC Musa Zai Sharif.	27% below	10% below	17	500,000	85,000
15.	Construction of drain in MohallaBadanzai,	25% below	10% below	15	150,000	22,500
16.	Renovation of Masjid KirriBanuKhel, UC Choudhwan.	25% below	10% below	15	200,000	30,000
17.	Renovation of 2 Masjids at TaliBudha Shah and Maro.	25% below	10% below	15	100,000	15,000
18.	PCC of streets at various vellages in UC Bhukki.	25% below	10% below	15	550,000	82,500
19.	Instalation of 2 Nos. Sub Mersible Pumps at Ward No.1 & 2	35% below	10% below	25	500,000	125,000
20.	Construction of Bricks Pavement KirriBakhtiyar, UC Draban.	25% below	10% below	15	250,000	37,500
21.	Construction of Boundary Wall in Nazar Shah Grave Yard, UC GandhiUmer Khan.	25% below	10% below	15	200,000	30,000
22.	Construction of Bricks Pavement in UC GandhiUmer Khan.	25% below	10% below	15	250,000	37,500
23.	Construction of Masjid at GaraRamzi.	25% below	10% below	15	300,000	45,000
24.	Construction of 2 No. Water Tank at GaraLeil, UC GandhiUmer Khan.	25% below	10% below	15	100,000	15,000
25.	Laying of 1.5" PVC Pipe Line at GaraLeil, UC GandhiUmer Khan.	25% below	10% below	15	100,000	15,000
26.	Construction of Boundary Wall of JanazaGhah at Kohawar in UC GandhiUmer Khan.	25% below	10% below	15	350,000	52,500
27.	Construction of Verandah of JanazaGhah at Village Charoha in UC GandhiUmer Khan.	25% below	10% below	15	200,000	30,000
28.	Construction of Verandah of JanazaGhah at Village Khokhar in UC GandhiUmer Khan.	25% below	10% below	15	200,000	30,000
29.	Supply of Barderd Wire Water Talab at	25% below	10% below	15	100,000	15,000

	KhokharSharqi, UC GandiUmer Khan.					
30.	Laying of 2" PVC Pipe Line at Saggo in UC GandiUmer Khan.	25% below	10% below	15	200,000	30,000
31.	Repair of 2 No. Masjids at Khokhar in GandiUmer Khan.	25% below	10% below	15	100,000	15,000
32.	Construction of Verandah of JanazaGhah in UC GandiUmer Khan.	25% below	10% below	15	300,000	45,000
33.	Construction of Boundary wall of Grave Yard in Mureed Shah UC, GandiUmer Khan.	25% below	10% below	15	200,000	30,000
34.	Construction of drain/ street at Draban.	25% below	10% below	15	100,000	15,000
35.	Construction of RCC Pipe Culvert at GandiUmer Khan.	25% below	10% below	15	100,000	15,000
36.	Supply of 3 No. Solar System for Sub Mersible Pumps in Draban.	25% below	10% below	15	250,000	37,500
37.	Installation of 4 Nos. Sub Mersible Pumps with Solar System in UC Bhakhi.	27.33% below	10% below	17.33	900,000	155,970
38.	Installation of 2 No. Solar Lights in Chodhwan.	25% below	10% below	15	300,000	45,000
39.	Renovation of Masjid at Kot Shah Nawaz.	25% below	10% below	15	100,000	15,000
Total Loss						1,980,030

Annex-6

Para No. 3.5.2.2

Detail of unauthorized transfer of Development Funds to Designated Bank Account

	Cheque No. & Date	Particulars	Amount (Rs.)
1.	No.497735 dated 8-8-2018	Transferred to A/C No.317-7, National Bank Of Pakistan, Kulachi.	460,000
2.	No.497746 dated 27-9-2018		500,000
3.	No.497754 dated 6-11-2018		370,000
4.	No.497768 dated 19-12-2018		350,000
5.	No.497771 dated 26-12-2018		650,000
6.	No.497774 dated 19-2-2019		620,000
7.	No.497780 dated 1-3-2019		350,000
8.	No.497786 dated 2-4-2019		400,000
9.	No.497794 dated 17-5-2019		600,000
10.	No.497798 dated 12-6-2019		150,000
11.	No.545903 dated 26-6-2019		350,000
Total			4,800,000

Detail showing rent to be collected from the shops during 2018-19

Name of Market	No of shops	Rent per month being collected	No of Months	Total rent to be collected during the year
Paroa Ada Plaza	32	3040	12	1,167,360
National Bank Paroa Ada	3	1605(3210)	12	57,780
Town Hall plaza	53	4400	12	2,798,400
Daman Plaza	8	4315	12	414,240
U Shape Market	36	1840(3685)	12	794,880
Fawara Market	13	1840	12	287,040
TijaratGanj Market Block A	24	1840	12	529,920
TijaratGanj Block B	22	1840	12	485,760
Kanairanwala Gate Shops	34	1680	12	685,440
DaudHaqani Plaza	39	1800(3685)	12	842,400
DaudHaqani plaza upper Block	9	1600(3150)	12	172,800
Old Grain Market	36	1650	12	712,800
Bihari Patti	20	5325	12	1,278,000
Shangla Market	19	2015	12	459,420
Topanwala front shops	17	7765	12	1,584,060
Mission more plaza	6	3700	12	266,400
Nizam Gate plaza	5	2660	12	159,600
Misgran gate	3	3335	12	120,060
Tijaratganj front pawanda bazar	5	2660	12	159,600
Outside pawanda gate shops	3	1760	12	63,360
Shops near No 4 School	6	1760	12	126,720
Inside shops Topanwala	47	2015	12	1,136,460
Outside Topanwala Shops	11	7765	12	1,024,980
Inside Bannu Ada Plaza	10	805(1610)	12	96,600
Total				15,424,080

Annex-8

Para No. 3.5.4.1

Detail showing Loss to Government on account of rent of property

S. No	Name of Plaza	No. of Shops	lease expiry date	Monthly Rent Admissible/ shop 2018-19 Market Rate	70% of market Rent Rate / month/shop 2018-19	Monthly Rent/Shop being collected	loss per shop per month	Loss for complete year
1.	Shopping Center Topanwala	47	30-6-99	35332	24732	2,015	22717	12,812,614
2.	Paroa Adda Plaza	32	12/1/2009	26499	18549	3040	15509	5,955,571
3.	Grain Market Cabin near City Polic station	40	30-6-99	35332	24732	1650	23082	11,079,552
4.	Kaneranwala Gate	29	2011	35332	24732	3040	21692	7,548,955
5.	TijaratGanj Plaza Block B	18	2011	35332	24732	3685	21047	4,546,238
6.	TijaratGanj Front Cabin	26	1/9/2010	35332	24732	3685	21047	6,566,789
7.	Misc. Shops Topanwala	17	30-6-99	38865.2	27206	7,765	19441	3,965,891
8.	Town Hall Shopping Center	51	1/8/2000	44165	30916	4,400	26516	16,227,486
9.	Outside PawandaAdda No.4 School	15	30-6-99	35332	24732	1760	22972	4,135,032
10.	Shangla Market	16	30-6-99	26499	18549	2015	16534	3,174,586
11.	Draban Chowk Near Mission Mor	6	20-10-2009	26499	18549	3700	14849	1,069,150
12.	Outside kirrializaiMohdFayyaz	1	30-6-99	44165	30916	300	30616	367,386
13.	outside topanwalaadj Rescue15 M Haroon	2	30-6-2000	88330	61831	0	61831	1,483,944
14.	inside misgran gate syedzahoorhussain shah	1	30-6-99	35332	24732	1680	23052	276,629
15.	ex national bank paroaadda	1	30-6-2000	26499	18549	3210	15339	184,072
16.	kanairawala gate ghulamqadir piece of land	1	30-6-99	26499	18549	100	18449	221,392
17.	piece of land opptownhall Master azhar	1	2007	26499	18549	100	18449	221,392
18.	land in kanchkaanwalibasti Iqbal sdo	1	2007	44165	30916	200	30716	368,586

19.	land opp mc office Khurshid begum	1	30-6-99	17666	12366	100	12266	147,194
20.	land mohjogianwalaqadirbux	1	2000	8833	6183	200	5983	71,797
21.	land opptopanwalaQudratullah	1	0	35332	24732	0	24732	296,789
22.	land opptownhallsaeed khan	1	2007	44165	30916	50	30866	370,386
23.	land near bastikanchkanwalighulam rasool	1	2007	26499	18549	15	18534	222,412
24.	land bastikanchkanwalipiao khan	1	2007	26499	18549	20	18529	222,352
25.	Land near animal husbandry hospital mah begum	1	2007	88330	61831	36	61795	741,540
26.	land at river bund M Iqbal	1	2007	26499	18549	600	17949	215,392
27.	land near liaqat park Ghulamrasool	1	2003	26499	18549	60	18489	221,872
28.	land near GHS No 4 M Akram	1	30-6-99	35332	24732	250	24482	293,789
29.	land street neemwalisona khan	1	30-6-99	17666	12366	300	12066	144,794
30.	cabin masjid molviabdulhaq m Naeem	1	30-6-99	8833	6183	300	5883	70,597
31.	land near bakhri bazar sona khan	1	30-6-99	26499	18549	400	18149	217,792
32.	land bastikanchkanwali m Ramzan	1	30-6-99	17666	12366	300	12066	144,794
33.	land at bus stand M salim	1	30-6-99	17666	12366	0	12366	148,394
34.	land outside misgran gate Ghulamsarwar	1	30-6-99	26499	18549	600	17949	215,392
35.	Kacha room near GHS No 1 M Farooq	1	30-6-99	8833	6183	0	6183	74,197
36.	ex octroi post bannu road M Khalid	1	30-6-99	17666	12366	0	12366	148,394
37.	Land near city Thana Abdul Rahim	1	30-6-99	26499	18549	0	18549	222,592
38.	old octroi post bannu road ghulamshabir	1	30-6-99	17666	12366	0	12366	148,394
39.	old octroi post 5x5 outside kirrializai M Fayyaz	1	30-6-99	17666	12366	0	12366	148,394
40.	old octroi post kanairanwala gate Khudabux	1	30-6-99	35332	24732	0	24732	296,789
41.	land at topanwalaGulRaees Khan	1	30-6-99	35332	24732	0	24732	296,789

42.	cabins near city thana	5	30-6-99	26499	18549	300	18249	1094,958
43.	shops near office octroisupdt	4	30-6-99	17666	12366	0	12366	593,578
44.	land backside darabanchowk M Imran	1	30-6-99	17666	12366	100	12266	147,194
45.	Shops at bannuAdda	18	30-6-99	17666	12366	1000	11366	2,455,099
46.	Shops at Paroa Adda	3	30-6-2000	26499	18549	0	18549	667,775
Total								90,244,704

Detail Showing Loss to Govt. of Rs. 23.839 million

S.No	Name of project	Covered Area (sft)	Covered area (Yards)	Amount of Sales Tax on services @ Rs. 50 per sqyd	Amount of withholding Tax @ 5% of Rs. 210 per square foot
1	Construction of Plaza in Siraj Medical Complex	18650	2072	103,600	195,825
2	Shop No 3039/A Owned by Abdur Rashid and M AslamBakhry Bazar	748	83	4,150	7,854
3	Shop No 2922/C bazar kalan owner AbdurRasheed	240	26	1,300	2,520
4	Market owned by Fakharud Din Bannu Road	12652	1405	70,250	132846
5	Plaza owned by M IrfanBaloch Sheikh Yousaf Road	12415	1379	68,950	130,357.5
6	Madina cold storage near new sabzimandi	2630	292	14,600	27,615
7	Shop owned by ZubaidaKhanumoppJans hotel	2196	244	12,200	23,058
8	Al Hameed Mall near Misbah Hospital South circular road	14850	1650	82,500	155,925
9	Service station near city filling station	369	41	2,050	3,874.5
10	Shops owned by M Fahimmujahidnagar	1900	211	10,550	19,950
11	Shops owned by Khalid FarooqMohallahgosayianwala	2815	312	15,600	29,557.5
12	Shops owned by Qaiser Khan Jogianwali street	394	43	2,150	4,137
13	Shops owned by Mohd Asif Raza	978	108	5,400	10,269
14	Royal Palms Housing scheme	936000	104,000	10,400,000	9,828,000

	Noon Nawab				
15	Abdullah Medical centre adjacent to Misbah Hospital opposite besakhi ground	45595	5066	253,300	478,747.5
16	Shops owned by Parween Iqbal w/o Malik mohd Iqbal koochaderziwalakalan bazar	3330	370	18,500	34,965
17	Shops owned by Naimatullah Khan Gandapur Multan Road near abasin public school	4070	452	22,600	42,735
18	Shops owned by Taimur Ali and Mansoor Ali Mohkumharanwala	4180	464	23,200	43,890
19	Dilbar Plaza owned by Dilbar Khan near Sheikh yousafAddabannu road	96933	10770	538,500	1,017,797
Total				11,649,400	12,189,923
Grand Total				23,839,323	

Annex-10

Para No. 3.5.4.4

Detail Showing Loss to TMA on account of rent of shops- Rs. 18.412 million

Month	Default Amount	Due Date for Deposit	Deposit date	Days for penalty	Penalty per day	Amount of Penalty
August 2018	1140000	31-8-2018	7-9-2018	7	11400	79,800
	547000		17-9-2018	17	5470	92,990
September 2018	1497000	30-9-2018	30-10-2018	30	14970	449,100
October 2018	2637000	31-10-2018	15-11-2019	15	26370	395,550
	1137000		3-12-2018	33	11370	375,210
November 2018	2577000	30-11-2018	1-1-2019	31	25770	798,870
	877000		4-2-2019	60	8770	526,200
December 2018	2940000	31-12-2018	4-2-2019	32	29400	940,800
	2017000		4-3-2019	64	20170	1,290,880
	517000		18-3-2019	78	5170	408,430
January 2019	2940000	31-1-2019	18-3-2019	33	29400	970,200
	2657000		1-4-2019	60	26570	1,594,200
February 2019	2940000	28-2-2019	8-4-2019	38	29400	1,117,200
	2540000		30-4-2019	60	25400	1,524,000
March 2019	2940000	31-3-2019	30-4-2019	30	29400	882,400
	2480000		21-5-2019	51	24800	1,264,800
	480000		27-5-2019	57	4800	273,600
April 2019	2940000	30-4-2019	27-5-2019	27	29400	793,800
	1420000		2-7-2019	62	14200	880,400
May 2019	2940000	30-5-2018	2-7-2019	32	29400	940,800
	2560000		18-7-2019	48	25600	1,228,800
	1760000		Not deposited	90	17600	1,584,000
Total Amount						18,412,030

Detail Showing non-deduction and deposit of sales tax on services

S.No	Name of work and Contractor	Gross Amount of Bill	Sales Tax on Services
1	Kashifadeelconst of janazagahkotli	774,222	100,959
2	Haji aurangzebconstr of btruc no 5	5,803,906	756,829
3	Atta mohdconstr of tourist site indus river	3,276,631	427,273
4	crown enterprises const of food street	1,877,431	244,817
5	crown enterprises const of food street	886,848	115,645
6	new zam traders constr of sign boards	585,444	76,342
7	new zam traders constr of waiting sheds	165,566	21,590
8	crown enterprises constr of green belts	4,787,369	624,273
9	Fakharzaman co btrbastiustrana	2,660,166	346,886
10	Fakharzaman co btrbastiustrana to dewala	452,342	58,985
11	fakharzaman co btr model town bastiustrina	1,812,548	236,356
12	fakharzaman co btr green town	635,344	82,849
13	fakharzamancobtr green town	422,637	55,112
14	attamohdconstr of tourist site indus river	10,805,491	1,409,036
15	ikramullahconstrinstt of monuments	1,362,718	177,698
16	attamohdconstr of btrtouseefabad	3,121,583	407,054
17	wasifconstr white washing medressa	786,297	102,533
18	sabir khan instt of pumps	1,121,142	146,197
19	hizbullah khan and sons constr of st drain kurai	494,763	64,517
20	munirarainconstr of st drain chehkan	607,280	79,189
21	ikramullahconstr of st drain hisam	420,169	54,790
22	qalab shah constr of st drain uchisam	647,716	84,462
23	hizbullah khan and sons constr of st drain uc 2	434,189	56,618
24	helconstr of stuc 3	518,001	67,547
25	munirarainconstr of st drain muryali	943,852	123,078
26	munirarainconstr of st drain zandani	1,009,266	131,608
27	munirarainconstr of street drain kotlasaidan	1,030,866	134,425

28	sanaullahbalochbrindus highway to sukhani	1,194,000	155,698
29	crown enter food street darya band	15,622,856	2,037,220
30	crown enter food street darya band	3,462,600	451,523
	Total	67723,243	8,831,109

Detail showing loss to Govt. due to non-collection of auction amount

S.No	Name of Contract	Name of Contractor	Auction amount (Rs.)	Collected	Balance
1.	Mandi mavishian chasma	Malik Sajid Ali	990,000	663,000	327,000
2.	Mandi mavishian Paharpur	Asif Ali	4,278,460	3,370,000	908,460
3.	Mandi mavishian Kot Jai	Noor Shahbaz-ud-Din	2,552,000	1,786,400	765,600
4.	SabziMandiPaniyala	FazalHadi Shah	470,000	329,000	141,000
5.	LarriAdda fee Paharpur	ArifMomin	2,160,000	1,628,000	532,000
6.	Mandi mavishian Dahotar	Noor Shahbaz-ud-Din	190,000	133,000	57,000
7.	Professional license	Noor Shahbaz-ud-Din	375,000	187,500	187,500
8.	Motor LarriaddaBilot Sharif	Malik Sajid	603,000	503,238	99,762
9.	The Bazari	ArifMomin	661,000	528,800	132,200
Total			12,279,460	9,128,938	3,150,522

Annex-13**Para No. 3.5.4.11****Detail showing loss due to non-credit of I.tax into Govt treasury**

S.No	Contract	Cost	Income tax @ 10%
1.	Mandi mavishian chasma	990,000	99,000
2.	Mandi mavishian Paharpur	4,278,460	427,846
3.	Mandi mavishian Kot Jai	2,552,000	255,200
4.	SabziMandipaniyala	470,000	47,000
5.	LarriAdda fee Paharpur	2,160,000	216,000
6.	Mandi mavishian Dahotar	190,000	19,000
7.	Sign boards	75,000	7,500
8.	Professional license	375,000	37,500
9.	Motor LarriaddaBilot Sharif	603,000	60,300
10.	The Bazari	661,000	66,100
		12,354,460	1,235,446

Annex-14

Para No. 3.5.4.17

Statement Showing Detail of Un-authorized Execution of Schemes

S.No.	Scheme No.	Name of Schemes	Source of Funds	Cost Rs.)
1.	1.	Installation of 7 Nos. Hand Pumps in UC, Musa Zai Sharif	ADP 2017-18	1,000,000
2.	2.	Installation of 8 Nos. Hand Pumps in MohallaGharbi UC Choudhwan.		1,200,000
3.	3.	Supply of Sub Mersible Machine & Solar System at GaraJatt.		100,000
4.	12.	Installation of 1 No. Hand Pump in Draban.		200,000
5.	19.	Installation of 2 Nos. Sub Mersible Pumps at Ward No.1 & 2.		500,000
6.	35.	Construction of RCC Pipe Culvert at GandiUmer Khan.		100,000
7.	36.	Supply of 3 No. Solar System for Sub Mersible Pumps in Draban.		250,000
8.	37.	Instt: of 4 Nos. Sub Mersible Pumps with Solar System in Bhakhi.		900,000
9.	1.	Installation of P/ Pump with Solar in UC Bhukhi.	30 %ADP 2018-19	1,000,000
10.	2.	Installation of Sub Mersible Machine with Solar in U/C Bhukki.		350,000
11.	3.	Fixing of PVC Pipe with Hand Pump in UC Bhukhi.		500,000
12.	4.	Installation of Sub-MersibleinShadiKhel.		500,000
13.	5.	Installation of 5 Nos. Hand Pumps in GaraTarkhoba UC Choudhwan.		750,000
14.	6.	Installation of 6 Nos. H/ Pumps in GaraTarkhoba UC Choudhwan.		900,000
15.	10.	Instt: of H/ Pump in GaraKhaira(GaraHamza) UC, Choudhwan.		300,000
16.	11.	Installation of H/ Pump in GaraMamraiz in UC, Choudhwan.		200,000
17.	27.	Installation of 5 Nos. H/P/ Pumps in Draban.		900,000
Total				9,650,000

Annex-15
Para No. 4.5.4.8

Statement showing doubtful expenditure on removal of Dumps

S.No.	Cheque No. & Date	Particulars	Expenditure (Rs.)
1.	No.233999 dated 3-8-2018	65 Hours Blade in UC Maddi, 53.3 Hours in UC Luni and 41 Hours in UC Kulachi.	161,300
2.	No.81665938 dated 15-8-2018	58 Hours Blade in GrarNawab& 49 Hours in GaraAslam,	107,500
3.	No.81665974 dated 9-10-2018	50 Hours ZarniKhel&KhadBasti, 50 Hours iMohallahQasim Abad & Ran Zai, 182 in GaraBakhtiar, Luni, KotKundian.	338,400
4.	No.81665975 dated 9-10-2018	15 Hours Blade in Maddi.	15,170
5.	No.81665976 dated 9-10-2018	153 Hours Blade in UC Hathala and 48 Hours Blade in UC Luni	177,500
6.	No.81666002 dated 15-11-2018	254 Hours Blade in Hathala, Kundian , Kot Sult.an	254,000
7.	No.81666005 dated 20-11-2018	80 Hours Blade in UC Maddi & 28 Hours in UC Atal Sharif.	108,000
8.	No.8166622dated 17-12-2018	113 Hours Blade in UC Luni, &Kulachi City.	113,000
9.	No.122657235 dated 1-1-2019	127 hours in GraBakhtiyar&Kulachi.	127,000
10.	No,122657252 dated 12-2-2019	142 hours UCMAddi, Kulachi, Luni.	142,000
11.	No,122657261 dated 12-2-2019	151 hours in UC Maddi & Kulachi	151,300
12.	No.134437246 dated 12-4-2019	46 Hours Blades in Kulachi	46,000
13.	No.134437247 dated 12-4-2019	74 Hours Blades in UC Hathala.	74,000
14.	No.134437247 dated 12-4-2019	56 Hours Blades in UC Hathala.	56,000
15.	No.134437247 dated 12-4-2019	45 Hours Blades in UC Maddi.	45,000
16.	No.34437264 dated 27-5-2019	230 Hours Blades in UC Luni, UC Maddi, Kulachi City	230,000
17.	No.34437265dated 28-5-2019	314 Hours Blades in UC Luni, UC Maddi, Kulachi City.	314,550
Total			2,460,720

Annex-16**Para No. 3.5.4.19****Statement showing unauthorized expenditure on repair**

Cheque No. & Date	Particulars	Amount (Rs.)
No.81665927 dated 3-8-2018	Repair Water Supply	36,000
No.81665930 dated 7-8-2018	Repair of Water Supply	37,740
No.81665931 dated 7-8-2018	Repair of Machinery	26,000
No.81665937 dated 15-8-2018	Repair of Tube Well	36,300
No.81665944 dated 20-8-2018	Repair of Water Supply	81,700
No.81665945 dated 20-8-2018	Repair of Water Supply	25,000
No.81665952 dated 20-8-2018	Repair of Machinery	17,300
No.81665953 dated 20-8-2018	Repair of Machinery	21,500
No.81665954 dated 20-8-2018	Repair of Machinery	19,250
No.81665955 dated 20-8-2018	Repair of Machinery	35,335
No.81665956 dated 9-9-2018	Repair of Tube Well	16,080
No.81665956 dated 9-9-2018	Repair of Tube Well	36,000
No.81665959 dated 11-9-2018	Repair of Machinery	27,200
No.81665971 dated 5-10-2018	Repair of Tube Well	21,600
No.81665972 dated 5-10-2018	Repair of Water Supply	17,000
No.81665973 dated 9-10-2018	Repair of Tube Well	11,250
No.81665979 dated 11-10-2018	Repair of Water Supply	27,000
No.81665980 dated 11-10-2018	Repair of Tube Well	20,050
No.81665995 dated 6-11-2018	Repair of Water Supply	37,710
No.81665996 dated 6-11-2018	Repair of Water Supply	37,150
No.81665997 dated 6-11-2018	Repair of Tube Well	12,100
No.81666004 dated 15-11-2018	Repair of Water Supply	94,200
No.8166607 dated 20-11-2018	Repair of Tube Well	46,000
No.8166619 dated 4-12-2018	Repair of Water Supply	26,000
No.81666023 dated 17-12-2018	Repair of Water Supply	47,100
No.122657238 dated 4-1-2019	Repair of Water Supply	46,100
No.122657240 dated 4-1-2019	Repair WSS PVC Pipe	19,470
No.122657242 dated 4-1-2019	Advance for repair of Motors	95,000
No.122657238 dated 4-1-2019	Repair of Tube Well	45,937
No.122657250 dated 6-2-2019	Repair of Water Supply	65,000
No.122657250 dated 6-2-2019	Repair of Water Supply	43,000
No.122657250 dated 6-2-2019	Repair of Water Supply	43,000
No.122657263 dated 27-2-2019	Repair of Tube Well	37,200
No.122657264 dated 27-2-2019	Repair of Tube Well	28,800
No.122657265 dated 27-2-2019	Repair of Tube Well	20,200

No.134437232 dated 2-4-2019	Repair of Tube Well	35,350
No.134437232 dated 2-4-2019	Repair of Tube Well	35,800
No.134437234 dated 4-4-2019	Repair of Repair of Water Supply Line	27,200
No.134437239 dated 4-4-2019	Repair of Water Supply Line	27,650
No.134437240 dated 4-4-2019	Repair of Water Supply Line	19,000
No.134437243 dated 10-4-2019	Advance for repair of Generator &Motors	110,000
No.134437246 dated 12-4-2019	Repair of Machinery	46,000
No.134437248 dated 17-4-2019	Repair of Tube Well	12,660
No.134437249 dated 17-4-2019	Repair of Water Supply Line	22,429
No.134437250 dated 17-4-2019	Repair of Water Supply Line	16,000
No. No.34437264 dated 27-5-2019	Repair of Repair of Water Supply	16,700
No. No.34437267 dated 28-5-2019	Repair of Tube Well	32,600
No. No.34437268 dated 28-5-2019	Repair of Tube Well	39,300
No. No.34437269 dated 28-5-2019	Repair of WSS Motors	47,200
No. No.34437270 dated 28-5-2019	Repair of Tube Well	60,250
No.34437276dated 31-5-2019	Repair of Water Supply	24,600
No.134437284 dated 31-5-2019	Repair of Water Supply	42,036
Total		1,871,047

Para No.4.5.1.1

Detail of loss for not collecting rent as per market rate

Shop No.	Market Location	Monthly rent in 2017 as per market rate (Rs.)	70% rent of market rate (Rs.)	Rent collected by Council (Rs.)	Short recovery/month (Rs.)	Default for the year 2017-18 & 2018-19 (months)	Total Loss (Rs.)
1	Circular road near madni masjid	25,000	17,500	2,621	14,879	24	357,096
2		25,000	17,500	2,621	14,879	24	357,096
3		25,000	17,500	2,621	14,879	24	357,096
4		25,000	17,500	2,621	14,879	24	357,096
5		25,000	17,500	2,621	14,879	24	357,096
6		25,000	17,500	2,621	14,879	24	357,096
7		25,000	17,500	2,621	14,879	24	357,096
8		25,000	17,500	2,643	14,857	24	356,568
9		25,000	17,500	2,383	15,117	24	362,808
10		25,000	17,500	2,621	14,879	24	357,096
11		25,000	17,500	2,621	14,879	24	357,096
12		25,000	17,500	2,722	14,778	24	354,672
13		25,000	17,500	1,042	16,458	24	394,992
14		25,000	17,500	3,489	14,011	24	336,264
15		25,000	17,500	3,489	14,011	24	336,264
16		25,000	17,500	3,331	14,169	24	340,056
17		25,000	17,500	3,172	14,328	24	343,872

18		25,000	17,500	3,172	14,328	24	343,872
19		25,000	17,500	3,255	14,245	24	341,880
20		25,000	17,500	3,255	14,245	24	341,880
21		25,000	17,500	-	17,500	24	420,000
22		25,000	17,500	3,490	14,010	24	336,240
23		25,000	17,500	3,839	13,661	24	327,864
24	Usama Market Tank Adda	25,000	17,500	2,657	14,843	24	356,232
25		25,000	17,500	1,815	15,685	24	376,440
26		25,000	17,500	3,153	14,347	24	344,328
27		25,000	17,500	2,923	14,577	24	349,848
28		25,000	17,500	2,923	14,577	24	349,848
29		25,000	17,500	1,755	15,745	24	377,880
30		25,000	17,500	2,325	15,175	24	364,200
31		25,000	17,500	2,013	15,487	24	371,688
32		25,000	17,500	2,923	14,577	24	349,848
33		25,000	17,500	2,661	14,839	24	356,136
34		25,000	17,500	2,113	15,387	24	369,288
35		25,000	17,500	1,997	15,503	24	372,072
36		25,000	17,500	2,416	15,084	24	362,016
37		25,000	17,500	2,924	14,576	24	349,824
38		25,000	17,500	2,923	14,577	24	349,848
39		25,000	17,500	2,657	14,843	24	356,232
40		25,000	17,500	2,657	14,843	24	356,232
41		25,000	17,500	2,657	14,843	24	356,232
42		25,000	17,500	1,996	15,504	24	372,096

43		25,000	17,500	2,790	14,710	24	353,040
44		25,000	17,500	1,997	15,503	24	372,072
45		25,000	17,500	1,997	15,503	24	372,072
46		25,000	17,500	2,013	15,487	24	371,688
47		25,000	17,500	2,113	15,387	24	369,288
48		25,000	17,500	2,113	15,387	24	369,288
49		25,000	17,500	2,657	14,843	24	356,232
50		25,000	17,500	2,657	14,843	24	356,232
51		25,000	17,500	1,256	16,244	24	389,856
52		25,000	17,500	1,210	16,290	24	390,960
53		25,000	17,500	1,023	16,477	24	395,448
54		25,000	17,500	1,329	16,171	24	388,104
55	In front of TMA	25,000	17,500	699	16,801	24	403,224
56		25,000	17,500	1,000	16,500	24	396,000
57		25,000	17,500	1,255	16,245	24	389,880
58		25,000	17,500	-	17,500	24	420,000
59	Near Auditorium Hall	25,000	17,500	1,208	16,292	24	391,008
60		25,000	17,500	1,135	16,365	24	392,760
61		25,000	17,500	-	17,500	24	420,000
62		25,000	17,500	1,257	16,243	24	389,832
Total		1,550,000	1,085,000	140,068	944,932	-	22,678,368

Annex-18

Para No.4.5.1.2

Detail Showing Loss due to less recovery of rent from shops

Shop No.	Market Location	Monthly rent in 1995 (Rs.)	Monthly rent in 2017 after 10% increase every year (Rs.)	Rent collected by Council (Rs.)	Short recovery/month (Rs.)	Period of default/months	Total Loss (Rs.)
1	Circular road near madni masjid	500	4,070	2,621	1,449	24	34,779
2		500	4,070	2,621	1,449	24	34,779
3		500	4,070	2,621	1,449	24	34,779
4		500	4,070	2,621	1,449	24	34,779
5		500	4,070	2,621	1,449	24	34,779
6		500	4,070	2,621	1,449	24	34,779
7		500	4,070	2,621	1,449	24	34,779
8		500	4,070	2,643	1,427	24	34,251
9		500	4,070	2,383	1,687	24	40,491
10		500	4,070	2,621	1,449	24	34,779
11		500	4,070	2,621	1,449	24	34,779
12		500	4,070	2,722	1,348	24	32,355
13		500	4,070	1,042	3,028	24	72,675
14		500	4,070	3,489	581	24	13,947
15		500	4,070	3,489	581	24	13,947
16		500	4,070	3,331	739	24	17,739
17		500	4,070	3,172	898	24	21,555
18		500	4,070	3,172	898	24	21,555
19		500	4,070	3,255	815	24	19,563
20		500	4,070	3,255	815	24	19,563
21		500	4,070	-	4,070	24	97,683
22		500	4,070	3,490	580	24	13,923

23		500	4,070	3,839	231	24	5,547
24	Usama Market Tank Adda	500	4,070	2,657	1,413	24	33,915
25		500	4,070	1,815	2,255	24	54,123
26		500	4,070	3,153	917	24	22,011
27		500	4,070	2,923	1,147	24	27,531
28		500	4,070	2,923	1,147	24	27,531
29		500	4,070	1,755	2,315	24	55,563
30		500	4,070	2,325	1,745	24	41,883
31		500	4,070	2,013	2,057	24	49,371
32		500	4,070	2,923	1,147	24	27,531
33		500	4,070	2,661	1,409	24	33,819
34		500	4,070	2,113	1,957	24	46,971
35		500	4,070	1,997	2,073	24	49,755
36		500	4,070	2,416	1,654	24	39,699
37		500	4,070	2,924	1,146	24	27,507
38		500	4,070	2,923	1,147	24	27,531
39		500	4,070	2,657	1,413	24	33,915
40		500	4,070	2,657	1,413	24	33,915
41		500	4,070	2,657	1,413	24	33,915
42		500	4,070	1,996	2,074	24	49,779
43		500	4,070	2,790	1,280	24	30,723
44		500	4,070	1,997	2,073	24	49,755
45		500	4,070	1,997	2,073	24	49,755
46		500	4,070	2,013	2,057	24	49,371
47		500	4,070	2,113	1,957	24	46,971
48		500	4,070	2,113	1,957	24	46,971
49		500	4,070	2,657	1,413	24	33,915
50		500	4,070	2,657	1,413	24	33,915
51		500	4,070	1,256	2,814	24	67,539
52		500	4,070	1,210	2,860	24	68,643
53		500	4,070	1,023	3,047	24	73,131
54	500	4,070	1,329	2,741	24	65,787	
55	In front of TMA	500	4,070	699	3,371	24	80,907
56		500	4,070	1,000	3,070	24	73,683
57		500	4,070	1,255	2,815	24	67,563

58		500	4,070	-	4,070	24	97,683
59	Near Auditorium Hall	500	4,070	1,208	2,862	24	68,691
60		500	4,070	1,135	2,935	24	70,443
61		500	4,070	-	4,070	24	97,683
62		500	4,070	1,257	2,813	24	67,515
Total			252,349	140,068	112,281	-	2,694,733
