



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

AUDIT YEAR 2020-21

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AA	Administrative Approval
AD LG E & RDD	Assistant Director Local Government Election & Rural Development Department
ADP	Annual Development Plan
AGP	Auditor General of Pakistan
B&R	Building & Roads
BHU	Basic Health Unit
CA	Conveyance Allowance
CD	Civil Dispensary
CH	Civil Hospital
COSO	Committee of Sponsoring Organizations
CPWA	Central Public Works Account
CPWD	Central Public Works Department
CTR	Central Treasury Rules
DAC	Departmental Accounts Committee
DAO	District Accounts Officer
DDO	Drawing & Disbursing Officer
DEO	District Education Officer
DG	Director General
DPR	Disable Person Rehabilitation
DWSS	Drinking Water Supply Scheme
FBR	Federal Board of Revenue
GPS	Government Primary School
HR	Human Resources
HRA	House Rent Allowance
HTV	Heavy Transport Vehicle
INTOSAI	International Organization of Supreme Audit Institutions
KP	Khyber Pakhtunkhwa
KPPRA	Khyber Pakhtunkhwa Public Procurement Regularity Authority

LGA	Local Government Act
MCC	Medical Coordination Cell
MCH	Mother and Child Health
MFDAC	Memorandum for Departmental Accounts Committee
NCs	Neighborhood Councils
NHR	Net Hydel Royalty
PAO	Principal Accounting Officer
PKHA	Pakhtunkhwa Highways Authority
PLA	Personal Ledger Account
PLS	Profit and Loss Sharing
PTC	Parent Teacher Council
RDA	Regional Directorate of Audit
RHC	Rural Health Centers
SDEO	Sub-divisional Education Officer
SNE	Schedule of New Expenditure
TBC	Tuberculosis Control
THQ	Tehsil Head Quarter
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TS	Technical Sanction
UET	University of Engineering & Technology
VCs	Village councils

Preface

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 37 of Khyber Pakhtunkhwa Local Government Act, 2013 (amended in 2019) require the Auditor General of Pakistan to conduct audit of the receipts and expenditure of Local Governments of each District of the Khyber Pakhtunkhwa.

The report is based on audit of the accounts of offices of the District Governments, Tehsil Municipal Administrations, Assistant Director Local Government Elections and Rural Development and Village Councils & Neighborhood Councils in district Haripur for the financial year 2019-20. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2020-21 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes systemic issues and significant audit findings. Relatively less significant issues are listed in the Annex-1 of the Audit Report. The audit observations listed in Annex-1 shall be pursued with the Principal Accounting Officers at the DAC level. In all cases where Principal Accounting Officers do not initiate appropriate action, the audit observations will be brought to the notice of appropriate forum through the next year's Audit Report.

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

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

The Audit Report is submitted to the Governor, Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 37 of Khyber Pakhtunkhwa Local Government Act, 2013, (amended in 2019) for laying before the appropriate legislative forum.

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit District Governments, Khyber Pakhtunkhwa carries out audit of Local Governments in 35 districts of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) Abbottabad, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carried out the audit of Local Governments of eight districts namely Abbottabad, Haripur, Mansehra, Battagram, Kohistan Upper, Kohistan Lower, Kolai Palas Kohistan and Torghar.

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

Local Governments of District Haripur consist of three tiers which perform their operations under Khyber Pakhtunkhwa Local Government Act 2013 (amended in 2019). Financial provisions of the Act describe the Local Consolidated Fund and Public Account for which Annual Budget Statement is approved by the respective councils in the form of budgetary grants. Top Tier- the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District Government, who is officer in charge of 11 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 four Tehsils Administrations in district Haripur. The third Tier-village and neighborhood Councils have AD LGE & RDD as Principal Accounting Officer for these councils. There are 90 VCs/NCs in district Haripur.

a. Scope of audit

This office is mandated to conduct audit of 104 formations working under 05 PAOs. Total expenditure and receipts¹ of these formations were Rs. 7,138.745 million and Rs. 353.470 million, respectively for the financial year 2019-20.

Audit coverage relating to expenditure for the current audit year comprises 17 formations of 05 PAOs having a total expenditure of Rs. 3,812.711

¹ District Government has no receipt

million for the financial year 2019-20. In terms of percentage, the audit coverage for expenditure is 53.41% of auditable expenditure.

Audit coverage relating to receipt for the current audit year comprises 12 formations of 04 PAOs having a total receipt of Rs. 353.470 million for the financial year 2019-20. In terms of percentage, the audit coverage for receipt is 100% of auditable receipt.

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. 79.986 million was pointed out in this report. No recovery was affected till finalization of this report.

c. Audit Methodology

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

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

d. Audit Impact

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

e. Comments on Internal Control.

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

Comments on five components of internal control are given below:

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

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

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

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

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

f. Key Audit Findings of the Report

- i. Non-Compilation/Consolidation of Accounts of Local Governments-Rs. 766.904 million.¹
- ii. Unauthorized payments to DDOs/vendors instead of crossed cheques-Rs. 139.059 million.²
- iii. Unverified payment- Rs. 135.798 million³.
- iv. HR/Employees related irregularities were noticed in three cases amounting to Rs. 39.388 million.⁴
- v. Procurement related irregularities were noticed in fourteen cases amounting to Rs. 211.101 million.⁵
- vi. Issues in management of accounts with commercial banks were noted in two cases amounting to Rs. 14.571 million.⁶
- vii. Others, including cases of accidents, negligence etc. were noticed in twenty cases amounting to Rs. 453.366 million.⁷

¹ Para 1.2.1

² Para 1.2.2

³ Para 1.2.3

⁴ Para 2.5.1.1 to 2.5.1.3

⁵ Para 2.5.1.4 to 2.5.1.5, 3.5.1.1 to 3.5.1.10 & 4.5.1.1 to 4.5.1.2

⁶ Para 3.5.1.11 & 4.5.1.3

⁷ Para 2.5.2.1 to 2.5.2.8 & 3.5.2.1 to 3.5.2.12,

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

e. Recommendations

- i. TMA accounts needs to be consolidated at DAO level.
- ii. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to ensure that lapses of the kind reported in this audit report are pre-empted and fair value for money is obtained from public spending.
- iii. Departments need to implement all the components of internal control for ensuring effective and efficient utilization of public money.
- iv. Strenuous efforts need to be made by the departments to recover outstanding dues on account of rent of shops, revenue contracts and income tax.

CHAPTER-1

Public Financial Management

1.1 Sectoral Analysis

Introduction

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

In the light of LGE&RDD's notification dated 4th September, 2019 District Haripur is headed by Deputy Commissioner who is Principal Accounting Officer of the budget grant allocated to the 11 offices devolved at district level. Similarly, Town Municipal Administration is headed by Town Municipal Officer who is the Principal Accounting Officer for the Town Municipal Administration whereas Assistant Director LGE&RDD is the Principal Accounting Officer for Village/Neighborhood Councils.

In District Haripur, Funds amounting to Rs. 7,576.398 million were allocated to 104 formations working under 05 PAOs. Out of which, expenditure of Rs. 7,138.745 million was made resulting into saving of Rs. 437.653 million. Receipts of Rs. 711.825 million were collected through these formations during the financial year 2019-20. Audit coverage relating to expenditure for the current audit year comprises 17 formations of 05 PAOs having a total expenditure of Rs. 3,812.711 million for the financial year 2019-20. In terms of percentage, the audit coverage for expenditure is 53.41% of auditable expenditure. Similarly, audit coverage for receipts is 100%.

According to Section 36(3) of Local Government Act 2013 (amended in 2019), the District Accounts Officer was required to consolidate accounts of Local Government on quarterly and annual basis. However, District Accounts Officer, Haripur did not reflect Rs. 719.733 million into the consolidated financial statement of Local Government, Haripur. Similarly, the expenditure of Rs. 168.200 million was directly paid to DDOs instead of crossed cheque to the vender.

District Government, Haripur was found lagging behind in many areas envisioned as integral component of the Local Government in the Khyber Pakhtunkhwa Local Government Act 2013 (amended in 2019). The District Government could not establish & maintain Public Fund account as required under section 30 of LGA 2013 (amended in 2019). Similarly, it also failed to prepare, present and approve the budget estimates of receipts from district council for District Government, Abbottabad as required under section 18 of LGA 2013 (amended in 2019). Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Accounts Office, Haripur with prescribed format and necessary trainings to compile the accounts of TMAs and Village/Neighborhood councils and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA 2013 (amended in 2019), as internal auditors were not posted in the District and Tehsil Councils. In addition, Asset management by District Government was yet another area it could not address as required under section 38 of the LGA 2013 (amended in 2019).

The Local government provided services in the following sectors.

Education

The education sector is one of the major sectors devolved at district level. Statistics show that there are 851 primary, 130 middle, 122 secondary and 28 higher secondary schools in District Haripur. The estimated Teacher Student Ratio is 1:72 at primary, 1:40 at middle, 1:44 at secondary and 1:47 at the level of

higher secondary schools. District Haripur literacy rate is 53.7%, the Gross Enrollment Rate (GER) is 58.67% and the Net Enrollment Rate (NER) is 65.58% at the primary level. On budgetary front, District Education office, Haripur succeeded in spending 99% of District ADP and 99% of non-salary budgets.

District Education Offices in Haripur were given target of enrolment of 154,342 children for current year against which 154,342 kids were enrolled; wherein, DEO (male) and DEO (female) enrolled 84,916 and 69,426 children respectively. Similarly, annual average of teacher's attendance rate and student attendance rate as per independent Monitoring Unit (IMU) data were approximately 95% & 90% respectively. Furthermore, 89% schools in district Haripur 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 92% against the assigned targets.

Health

Health is another important sector of District Haripur with a total of 68 health facilities spread across the district, among which 08 are urban while the rest are rural based. Their further break-up is 40 BHUs, 08 CDs, 02 MCH, 05 RHCs, 03 CHs, 01 TBC, 06 sub health centers and 03 THQ/Category-D hospitals with the total catchment area population of approximately 1,003,031 as per survey carried out by Health department in 2019.

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, 1404 babies were born with 967 and 437 in primary and secondary health facilities respectively. Out of them, 87 infant and 173 maternal deaths were recorded. Lab investigations and diagnostic facilities were also fully utilized as 18443 lab tests, 4178 X-rays, 1989 ultrasounds and 566 ECGs were done in both primary and secondary health facilities in district Haripur. Figures of immunization from EPI register were also

very impressive as 19646 pregnant women received TT-2 vaccines, 28583 kids under 12 months received full immunization, 28586 children under 12 months received 1st measles vaccines and 27040 kids under 12 months received 3rd pentavalent vaccine. 5423 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 was no Dar-ul-Kafala for beggars and Rehabilitation center for drug addicts available. However, One Dar-ul-Aman is operational in District Haripur. Almost 350 females were provided boarding and laughing facilities last year. Furthermore, vocational and industrial trainings were provided by the social welfare department during last year.

Municipal Services

Town Municipal Administrations, District Haripur did not fulfill some primary requirements envisioned as essential component of Local Government in the Khyber Pakhtunkhwa Local Government Act, 2013 (amended in 2019). The Local Government could not establish & maintain Tehsil Public Fund Account as required under the section 30 of LGA. Similarly, Town 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, Haripur with prescribed format and necessary trainings to compile the accounts of TMAs and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA 2013 (amended in 2019), as internal auditors were not posted in the TMAs to support the Council. In addition, Asset management by tehsil councils was yet another area it could not address as required under section 38 of the LGA 2013 (amended in 2019).

1.2 AUDIT PARAS

1.2.1 Non-Consolidation of Accounts of Local Governments- Rs. 766.904 million

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

During certification audit of the accounts of the DAO Haripur for the financial year 2019-20, audit observed incompleteness and incorrect presentation of the financial statements as the DAO failed to consolidate into the quarterly and annual accounts of the district, the government and local resources, as required under section-36(3) of the Local Government Act, 2013. Receipts and expenditure of Rs. 766.904 million and Rs. 719.733 million respectively, of the TMAs were also not reflected in accounts.

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

Provisions of the Local Government Act 2013 by Local Government in District Abbottabad were not complied with.

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.

As per decision of DAC meeting held in September 2020; Para stands till correction of these omissions.

Audit recommends consolidation of Local Government Accounts into District Accounts.

1.2.2 Unauthorized payments to DDOs instead of crossed cheques to vendors - Rs 139.059 million

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

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

District Accounts Officer Haripur, paid Rs 139,059,000 to various DDOs instead of issuance crossed cheques to Vender/Payees Accounts.

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

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

1.2.3 Unverified payments on account of arrears of pay and allowances- Rs 135.798 million

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

During certification Audit of Haripur for the year 2019-20 while analyzing HR data it was noticed that arrears of pay and allowances of Rs 135,798,000 was shown made which could not be verified.

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

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

CHAPTER-2

District Government

2.1 Introduction

Under the Khyber Pakhtunkhwa Local Government Act 2013 (amended in 2019), activities of District Government are managed through offices of Deputy Commissioner and District Officers. Each department of the Districts is headed by a District Officer (DO). According to the Rules of Business of District Government 2015, work of the district departments is distributed among the officers, branches, and/or sections in the district departments. Deputy Commissioner is the Principal Accounting Officer for all the devolved departments of the district which includes District Officers Agriculture, Education, Health, Fisheries, Population Welfare, LGE & RDD, Sports, Animal Husbandry, Soil Conservation, and Cooperative Society & Social Welfare.

According to section 13 of the Khyber Pakhtunkhwa Local Government Act 2013 (amended in 2019) the authority and responsibilities of the District Government have been given as under:

- i. The authority of district government shall comprise the operation, management and control of offices of the departments which are devolved to it; provided that district government shall exercise such authority in accordance with general policy of Government.
- ii. 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.
- iii. 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)

S. No	Description	Total No's	Audited	Expenditure audited FY 2019-20	Revenue /Receipts audited FY 2019-20
1	Formations	10	04	2970.353	NIL

2.2 Comments on Budget and Accounts (Variance Analysis)

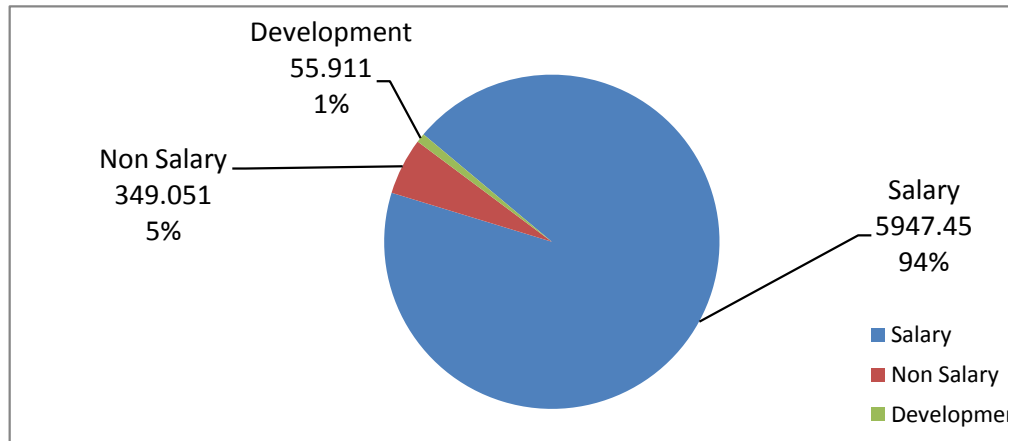
(Rs in million)

District Government Haripur				
2019-20	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age Saving
Salary	6005.596	5947.45	(58.146)	0.9682
Non-salary	665.354	349.051	(316.303)	47.539
Developmental	55.911	55.911	0	0
Total	6726.861	6352.412	(374.449)	5.566
Receipts	-	-	-	-

The savings of Rs. 374.449 million indicate inefficiency in the capacity of District Government Departments to utilize the amount of allocated funds.

EXPENDITURE 2019-20

(Rs in million)



2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 480.716 million were raised in this audit report. This amount also includes recoverable of Rs. 41.236 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs.)
1	Irregularities	-
A	HR/employees related irregularities	39.388
B	Procurement related irregularities	60.726
2	Others, including cases of accidents, negligence etc.	380.603
Total		480.717

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

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

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

2.5 AUDIT PARAS

2.5.1 Irregularities

HR/Employees related irregularities

2.5.1.1 Non-deduction of Conveyance and HRA –Rs 3.412 million

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

Furthermore, S/No. 2(iii) of the above mentioned letter provides that government officers who possess designated vehicle are not entitled for conveyance allowance and S/No. 2(iv) says conveyance allowance is not admissible to government servants who reside in the office premises.

District Health Officer Haripur did not deduct HRA and Conveyance Allowance worth Rs 3,412,018 during 2019-20. The officers/officials were provided Government vehicles, motor bikes and Government residential accommodations inside the premises of their respective health facility to ensure their 24 hours presence at the place of duty. Therefore payment of HRA and CA was not authorized. **Detail is given at annexure-2.**

Irregularity occurred due to lack of financial and administrative controls which resulted in overpayment.

When pointed out in July 2020, management stated that necessary recoveries as pointed out would be effected from the next month through proper source form.

Request for convening DAC meeting was made in August, 2020. However, it was not convened till finalization of this report.

Audit recommends recovery both present and previous besides fixing responsibility.

AIR No. 08 (2020-21)

2.5.1.2 Non-disbursement of financial assistant-Rs.2.400 million

According to Government of Khyber Pakhtunkhwa Finance Department notification No. FD/SOSR-II/8-52/2017 dated 20.07.2017, the families of civil servants who died during service were entitled for financial assistant package.

Sub Divisional Education Officer Male (Khanpur) Haripur failed to disburse an amount of Rs. 2,400,000 on account of financial assistance to the families of four deceased employees who died during the year 2019-20.

S.No	Name of Employees	Designation	Dated of Death	Claim Rs.
1.	Abdul Shakoor (Late)	PST	09-06-2015	400,000
2.	Wajid Khan (Late)	Chowkidar	08-05-2017	200,000
3.	Muhammad Sajawal	Chowkidar	02-06-2018	600,000
4.	Khursheed Anwar	PST	08-08-2018	1,200,000
Total				2,400,000

The claims regarding financial assistance of above mentioned employees were still lying unpaid despite passage of five years.

Non-disbursement of financial assistance occurred due to weak internal and financial controls as a result the needy families were deprived of the assistance in time of need.

When pointed out in August 2020, management stated that concerned DDO/SDEO Khanpur would be strictly directed to disburse the financial assistance immediately.

Reply was not convincing as the amount was required to be disbursed immediately which was lying undisbursed till passage of five years.

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

Audit recommends early payment of financial assistance to the needy families besides disciplinary action against the person(s) at fault.

AIR No. 03 (2020-21)

2.5.1.3 Irregular payment of conveyance allowance—Rs. 33.576 million

According to Accountant General of KP letter No. computer/HR-LAB/CIC/203 dated 04.05.2011 Conveyance allowance is not admissible to Government officers who are allowed monetized value of transport or avail transport CHM Decisionality or posses designated vehicle or possess designated accomodations.

Furthermore, conveyance allowance is not admissible to teachers of Schools/Colleges/Training Institutes excluding Principal and Head Master/Mistress during the period of Summer/Winter vacations.

District Education Officer (Male) Haripur paid conveyance allowance to male teaching staff amounting Rs. 31,838,640 during COVID-19 pandemic for the financial year 2019-20.

However, during scrutiny of record it was observed that the schools were closed as per standing instructions of Government of Khyber Pakhtunkhwa during COVID-19 w.e.f. 15.032020. Hence payment of payment of conveyance allowance during close period was irregular. **Detail is given at annexure-3.**

Similarly District Education Officer Female Haripur also paid Rs. 1,737,000 irregularly on account of conveyance allowance to teaching cadre employees during summer vacations. Detail is given at annexure-3.

The lapse occurred due to weak internal control which resulted in loss to government.

When pointed out in August 2020, management stated that the schools were closed on emergency basis due to COVID-19 and all the teaching staff was on call, however, the matter would be discussed with the higher authorities.

Request for convening DAC meeting was made in September, 2020. However, the same was not convened till finalization of this report.

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

AIR No. 10 (M) & 07 (F) (2020-21)

Procurement related irregularities

2.5.1.4 Irregular payment and issuance of medicines—Rs. 53.372 million

Directorate General Health Services Khyber Pakhtunkhwa Peshawar No 4333-4450/DDC/DGHS/KP dated 27/09 2019 read with Section 7(7) of Drug Act 1976 provides that in consultation with the end users, purchasing entities shall submit mandatory quarterly reports regarding clinical efficacy and/or other parameters of the relevant items in this list as used at their end.

Section 22(1) Drug Act 1976 provides that the Government Analyst to whom a sample of any drug has been submitted for test and analysis under sub-section (3) of section 19 shall deliver to the Inspector submitting it, a signed report in quadruplicate in the prescribed form and forward one copy thereof to the authority as may be prescribed.

District Health Officer Haripur paid Rs. 53,372,591 to medicine suppliers who were not registered with the MCC during the financial year 2019-20. Furthermore the same medicines were issued to various centers without obtaining any quality report regarding clinical efficacy etc. The DTL report was also not obtained from drug testing laboratory.

The lapse occurred due to weak administrative control and resulted in use of drugs whose clinical efficacy was unknown. **Detail as per annexure-4.**

When pointed out in July 2020, management stated that the drugs samples have been sent to Drug Testing Laboratory Peshawar and report regarding efficacy and quality are available and will be submitted as and when required. As for as the agreement is concerned, the office of DGHS KP would be requested to provide a copy of that.

Reply was not tenable as no documentary evidences were provided.

Request for convening DAC meeting was made in August, 2020. However, the same was not convened till finalization of this report.

Audit recommends regularization of the expenditure and production of evidence in support of the reply given in DAC meeting besides fixing responsibility against the persons at fault.

AIR No, 01 (2020-21)

2.5.1.5 Non-supply of medicines worth-Rs 5.555 million and non-deduction of income tax on medicine supplied-Rs. 1.799

Serial No.10 of the standard contract agreement says that the Purchasing Entity shall recommend to the Purchaser for taking legal / lawful action against the Supplier regarding non-supply, short supply, substituted supply, delayed supply or any other unlawful action / shortcoming, on the part of Supplier, pertaining to the Drugs Act 1976 and / or the execution of this contract agreement. The Purchaser shall take lawful / legal action against the Supplier in accordance with the clauses of this contract agreement as well as relevant laws, rules and regulations of the Government of Khyber Pakhtunkhwa, as amended from time to time, to govern suchlike situation/s, which may include, but not limited to, blacklisting, forfeiture of earnest money and performance guarantee, etc.

Furthermore, according to section 153 (1)(a) of income tax act 2001 income tax @ 4.5% shall be deducted at source from the supplier's bill on the supply of other goods.

District Health Officer Haripur incurred Rs 2,575,885 during financial year 2019-20 for the procurement of Medicines and issued supply orders to approved suppliers for the supply of approved articles on approved rates. The suppliers failed to supply the medicines till date of audit. **Detail is given at annexure-5.**

Audit observed that:

- i. Neither the supplier was blacklisted nor his earnest money and performance guarantee was forfeited in favour of Government by the local office.
- ii. Advance payment to suppliers without any supply was made.
- iii. Fake reports were given to DAO regarding supply of medicines.

Furthermore, the same irregularity was also observed in previous financial year i.e. 2018-19 as well, where medicines costing Rs 2,978,900 were not supplied by suppliers till date but no action was taken against them.

Moreover, the local office also did not deduct Rs. 1,798,705 on account of income tax @ 4.5% from various suppliers on the supply of medicines and plant & machinery amounting to Rs. 39,971,227 during financial year 2019-20. Detail is given at annexure-5.

The lapse occurred due to lack of administrative and financial controls which resulted in non-supply of medicine and loss to Government.

When pointed out in July 2020, management stated that the case regarding forfeiture of call deposit & performance warranty and black listing of the defaulting firm will be sent to DGHS and director procurements Peshawar, progress in this regard will be intimated to audit. Moreover, suppliers would be contacted and recovery if any would be made and deposit into Government treasury.

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

Audit recommends inquiry besides blacklisting of suppliers, forfeiture of earnest money & performance guarantee and recovery of income tax.

AIR No. 05 & 02 (2020-21)

2.5.2 Others, including cases of accidents, negligence etc.

2.5.2.1 Unverified receipts on account of Arms Licenses -Rs. 5.983 million

As per Agreement deed Para 6.1 monthly licenses receipts must be submitted by M/S M.Com private limited into treasury on 5th date of next month and communication into this effect shall be made to the authorities.

During audit of the accounts record of Deputy Commissioner Haripur for financial year 2019-20, it was noticed that Rs 5,982,700 was collected by M/s M.Com (A2Z E-Payments) on account of arms licenses in District Haripur but no proof of deposit into treasury was available in the local office. Furthermore, reconciliation of collection was also not carried out.

The lapse occurred due to lack of internal controls which resulted in unverified receipts.

When pointed out in July 2020, management stated that the matter will be taken up with Home Department & M/S M. Com Private Limited for depositing of Arms License Fee into government treasury and its reconciliation. Correspondence will be shared with Audit, subsequently.

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

Audit recommends reconciliation of receipt besides inquiry and fixation of responsibility.

AIR No. 01 (2020-21)

2.5.2.2 Loss to Government due to imposition of fines at low rate –Rs 2.449 million

According to Government of Khyber Pakhtunkhwa, Food Department Notification No. SOF (Food Deptt) 2-29/829 dated 30/07/2013, the minimum

fine was Rs. 5,000 and maximum Rs. 45,000 for violation in price and quality in food stuff.

During financial year 2019-20, Deputy Commissioner Haripur imposed fines at the rates less than the minimum prescribed limit, for violation of prices during quality control drive, thereby causing a loss of Rs. 2,448,850. **Detail is given at annexure-6.**

The lapse occurred due to weak internal controls and resulted in loss to Government.

When pointed out in July 2020, management stated that para was noted for compliance in future.

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

Audit recommends inquiry besides fixing responsibility.

AIR No. 02 (2020-21)

2.5.2.3 Blockage of funds due to non-functionalization of newly constructed buildings worth-Rs. 260.189 million

Rule 22(1) of the Khyber Pakhtunkhwa Public Procurement Regulatory Authority Act, 2012 as amended up to 2019 provides that each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timelines, and shall ensure equal opportunities to all prospective bidders.

District Health Officer Haripur incurred an expenditure of Rs. 260.189 million during 2019-20 and in previous years, on the construction of new buildings for Type D&C hospital, BHU and civil Dispensary. These buildings

were handed over to the department since long but were not functionalized till date of audit. Detail is as under:

S/No.	Description newly constructed buildings	Date of Handing/taking over	E/cost of building in million
1	CD Bandi Main peer dad	03.07.2016	3.481
2	Type D Hospital Dingi		83.426
3	Type C Hospital Sector 4 KTS	01.01.2019	116.333
4	BHU Kangra	12.06.2016	56.949
Total			260.189

Furthermore, these buildings were also losing their useful life to possible wear and tear and environmental effects.

The lapse occurred due to weak administrative control which resulted in blockage of funds besides the local community being deprived of the basic health facilities.

When pointed out in July 2020, management stated that the correspondence with competent authority for Creation of Posts of the above mentioned health facilities as per SNEs had been taken up for earlier functionalization.

Reply was not convincing as neither any evidence in support of the reply was provided nor functionalized the hospitals.

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

Audit recommends taking up the case immediately with the DG health and other high ups for operationalizing these hospitals besides disciplinary actions against the persons at fault.

AIR No. 15 (2020-21)

2.5.2.4 Doubtful expenditure of–Rs. 1.011 million

According to Rule 22 of Government of Khyber Pakhtunkhwa Transport Rules 1964 and Transport Policy 2005, Log Book in respect of every official vehicle should be maintained and entries of POL and repair of vehicle should be made in the log book and attested by the allottee of vehicle.

District Education Officer, (Male) Haripur incurred an expenditure of Rs. 1,010,976 on account of different heads of accounts during the years 2019-20 as detailed given at **annexure-7**.

However, following observations were made during the course of audit:

1. Stock Registers regarding Stationary/Others were not maintained.
2. Payment cheque was made in the name of DDO instead of cross cheque in the name of suppliers.
3. Sanction was split up in piece meal in order to obtain the sanction of next higher authority.
4. Log book of vehicle No.1084 (Pothohar Jeep) was not maintained.
3. Demand request for the purchase of above mentioned material was not found on record.
4. Furniture of Rs. 14,650 was shown purchased by SDEO Ghazi but physically no furniture was found in the office.

The lapse occurred due to weak internal control which resulted in doubtful expenditure.

When pointed out in August 2020, management stated that necessary record regarding stationary and other items would be maintained and shown to audit. SDEO Khanpur and Ghazi would also be asked for maintenance of the same. NOC regarding printing and publication would be submitted and shown to audit.

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

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

AIR No. 01 (2020-21)

**2.5.2.5 Unverified expenditure incurred through PTC accounts–
Rs. 25.643 million**

According to PTC Guidelines issued vide Notification No.BO-V/FD/3-10/2006-07 dated: 09-06-2007, PTC shall maintain complete record of income (receipts) and expenditure (payments) and shall also submit copies thereof to the DEO concerned at the closure of the financial year.

According to PTC guidelines, details vouchers, cashbook etc will be maintained by the DEO and inspection will be carried out by the inspection committee.

District Education Officer, Male and Female Haripur transferred an amount of Rs. 11,821,000 million and Rs. 13,822,000 respectively to various schools through their PTC accounts on account of Class Room consumables and Petty Repairs during the financial year 2019-20 as per detail given at **annexure-08**.

However, complete record in support of expenditure such as incomes and expenditures, cash books and invoices in support of the payments were not submitted by the concerned PTCs to the office of DEO, therefore the same remained unverified.

The lapse occurred due to weak internal control which resulted in unverified expenditure.

When pointed out in August 2020, management stated that there is no provision regarding utilization of PTC funds at DEO office level except the provision of PTC account list to the DAO.

Reply was not convincing as the local office being administrative office was required to watch the utilization of PTC funds as per rules.

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

Audit recommends production of record and action against the person(s) at fault.

AIR No. 04 (M) & 03 (F) (2020-21)

2.5.2.6 Non-utilization of PTC funds -Rs.2.735 million

According to PTC Guidelines issued vide Notification No.BO-V/FD/3-10/2006-07 dated: 09-06-2007, PTC shall ensure transparent, effective and efficient financial management and that the funds are been used for the purpose they are meant for.

District Education Officer (Male) Haripur paid an amount of Rs. 2,735,562 to various schools on account of petty repairs during the year 2019-20. **Detail is given at annexure-09.**

The concerned schools were unable to utilize the funds in time thereby causing the funds to remain blocked in the PTC accounts.

The lapse occurred due to weak internal controls which resulted in non-utilization of PTC funds.

When pointed out in August 2020, management stated that the schools were closed on emergency basis due to COVID-19 and therefore no expenditure was carried out, however the matter would be discussed with the higher authorities.

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

Audit recommends inquiry besides fixing responsibility.

AIR No. 09 (2020-21)

2.5.2.7 Loss to Government due to illegal occupation of property worth– Rs. 76.216 million

According to Section 3 of the Khyber Pakhtunkhwa PUBLIC PROPERTY Act 1977, “If Government, or any authority or officer authorized by

Government in this behalf, is satisfied that any person is an un-authorized occupant, it or he may by order in writing, direct such person to vacate the public property and to remove the structures, if any raised by him on the public property, within such period as may be specified in the order; provided that such period shall not be less than three days.”

According to Government of Khyber Pakhtunkhwa, Revenue Department’s Notification No. REV. V/4/2006/Notification/LA 10973 dated 17.08.2006 read with ibid No. REV. V/4/2006/Notification/LA 12280-312 dated 27.02.2018 the entire process of acquisition of land should be completed within a period of six months from the date of notification under section 4 and the district collector will ensure attestation of mutation in favour of acquiring department within one month after issuance of award.

During scrutiny of accounts record of DEO Female Haripur it was noticed that due to non-mutation of land at the time of acquisition, land worth Rs76,216,625 pertaining to eight schools, was encroached upon by different persons. The local office did not take any action to vacate the illegal occupation. **Detail is given at annexure-10.**

The lapse occurred due to weak administrative control which resulted in illegal occupation of governmental land.

When pointed out in August 2020, it was replied that letters regarding encroachments of government property to Assistant commissioner was sent for demarcation.

Reply was evasive as no schools buildings were vacated from illegal occupants.

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

Audit recommends vacation of public land from illegal occupants besides, recovery of rent for the period under occupation and action against the person(s) at fault.

AIR No. 08 (2020-21)

2.5.2.8 Unauthorized drawl without revival–Rs. 6.377 million

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

DEO Female Haripur drew Rs. 6,377,438 during June 2019 under various heads and deposited in designated bank account which was subsequently drawn and expended during the financial year 2019-20 without revival/approval by the Finance Department, in violation of above mentioned criteria.

The lapse occurred due to weak internal controls which resulted in unauthorized drawl.

When pointed out in September 2020, it was replied that the balance amount of designated bank account pertain to electricity, financial assistance and best performance up to June 2019 and same was paid in August and July 2019.

Reply was evasive as accounts were maintained without Finance Department's approval.

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

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

AIR No. 12 (2020-21)

CHAPTER-3

Tehsil Municipal Administration

3.1 Introduction

District Haripur has three Tehsils i.e. Haripur, Ghazi and Khanpur. The office of Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil Officer (Finance), Tehsil Officer (Regulation) and Tehsil Officer (Infrastructure).

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

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

(g) Co-ordinate and support municipal functions amongst village and neighborhood councils;

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

Detail of audit planned formations expenditure and receipts:

S. No	Description	Total No's	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue /Receipts audited FY 2019-20 (Rs. in million)
1	Authorities/Autonomous Bodies etc under the PAO	3	3	719.733	353.470

3.2 Comments on Budget and Accounts (Variance Analysis)

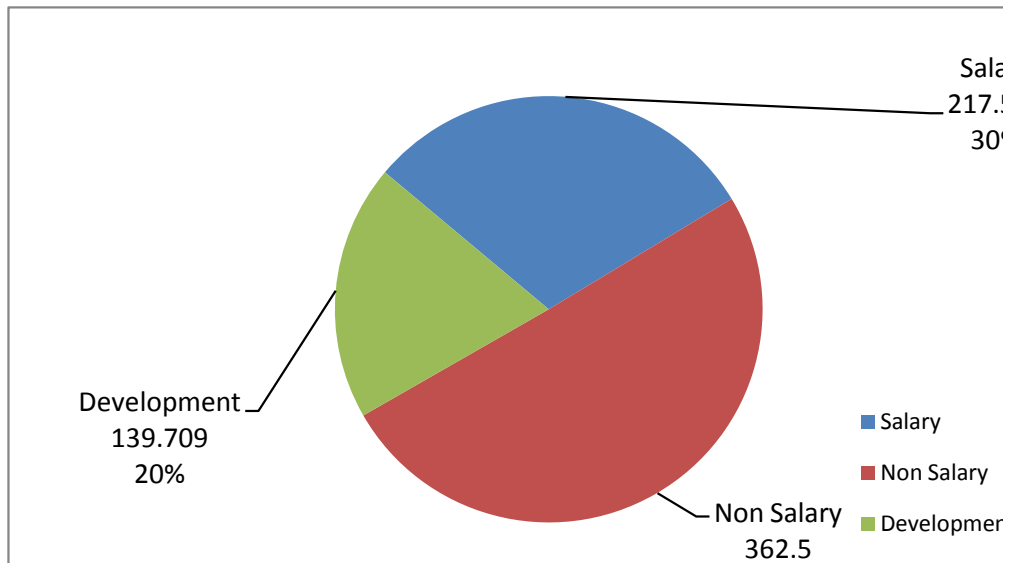
(Amount in million)

TMAs				
2019-20	Budget	Actual Expenditure/ Receipts	Excess/ -Saving	%age
Salary	234.120	217.525	-16.595	-7.09
Non-salary	372.121	362.500	-9.621	-2.59
Developmental	154.911	139.709	-15.203	-9.81
Total	761.152	719.733	-41.419	-19
Receipts	512.027	353.470	-158.557	-4.514

The savings of Rs. 41.419 million indicate inefficiency in the capacity of Local Government Departments to utilize the amount of allocated funds.

EXPENDITURE 2019-20

(Rs in million)



3.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 217.204 million were raised in this audit report. This amount also includes recoverable of Rs. 37.594 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs.)
1	Irregularities	-
A	Procurement related irregularities	131.026
B	Management of accounts with commercial banks	13.415
3	Others, including cases of accidents, negligence etc.	72.763
Total		217.204

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

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

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

3.5 AUDIT PARAS

3.5.1 Irregularity

Procurement related irregularities

3.5.1.1 Irregular expenditure in absence of mutation deed-Rs. 1.44 million

According to Government of Khyber Pakhtunkhwa, Revenue Department's Notification No. REV. V/4/2006/Notification/LA 10973 dated 17.08.2006 read with ibid No. REV. V/4/2006/Notification/LA 12280-312 dated 27.02.2018 the entire process of acquisition of land should be completed within a period of six months from the date of notification under section 4 and the district collector will ensure attestation of mutation in favour of acquiring department within one month after issuance of award.

Tehsil Municipal Officer Haripur awarded schemes "Construction of community centres" to various contractors with estimated cost of Rs. 4,000,000 during financial year 2019-20. A total expenditure of Rs. 1,440,420 was incurred subsequently. However, mutation of the land in the name of Government was not made as per detail given below;

S.No	Name of scheme	Estimated cost (Rs)	Expenditure up to 30-06-2020
1	Construction of community Center Gujer Mohra	2,500,000	0
2	Construction of community Center Roshan Abad	1,500,000	1,440,420
Total		4,000,000	1,440,420

The lapse occurred due to weak administrative control which resulted in non-mutation of land.

When pointed out in August, 2020, management stated that affidavit of "construction of community centre Gujer Mohra" was obtained. However, the owner of the community centre at S.No 2 will be approached for obtaining the affidavit.

Reply was not convincing as mutation in the name of Government was required which was not made.

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

Audit recommends mutation in the name of Government besides fixing responsibility on the person(s) at fault.

AIR No. 5 (2020-21)

3.5.1.2 Irregular execution of schemes without technical sanction- Rs. 7.799 million

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

TMA Haripur incurred expenditure of Rs. 7,799,000 on developmental schemes with estimated cost of Rs. 12,339,000 during 2019-20 without obtaining Technical Sanction of the competent authority. The detail is as following;

S.No	Name of scheme	Estimated cost	Expenditure
1	Provision of pipelines DWSS UC Khalabat	7,179,000	4,666,000
2	Provision of pipelines DWSS UC Tarbela	5,160,000	3,133,000
Total		12,339,000	7,799,000

The lapse occurred due to weak internal control which resulted in expenditure without technical sanction.

When pointed out in August 2020, management stated that the said schemes are in progress, technical sanction will be obtained from the competent authority on completion of the schemes.

Reply was not convincing as technical sanction was to be obtained prior to commencement of schemes from the competent authority which was not done.

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

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

AIR No. 6 (2020-21)

3.5.1.3 Irregular expenditure on account of developmental schemes – Rs. 6.133 million

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

Tehsil Municipal Officer, TMA Haripur incurred expenditure of Rs. 6,133,000 on various developmental schemes under Net Hydel Royalty during 2019-20. However the material tests of the items used in the schemes were not conducted. Detail is given at **annexure-11**.

The lapse occurred due to weak internal controls which resulted in non-conducting of material testing.

When pointed out in August 2020, management stated that instructions were noted and compliance will be made in letter and spirit.

Reply was not convincing as material tests should have been conducted as required under the rules.

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

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

AIR No. 7 (2020-21)

3.5.1.4 Loss due to non-imposition of penalty-Rs. 2.020 million

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

TMA Haripur awarded various developmental works during 2019-20. However penalty @ 10% for Rs. 2,020,000 was not deducted from the contractors who did not complete the schemes in stipulated of time. **Detail is given at annexure-12.**

The lapse occurred due to weak internal controls which resulted in loss to the government.

When pointed out in August 2020, management stated that detail reply will be submitted after consultation of record and recovery if any will be made from the contractors.

Reply was not convincing as no progress was shown to audit.

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

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

AIR No. 8 (2020-21)

3.5.1.5 Irregular payment on account of land acquisition without mutation of land –Rs 4.595 million

According to Government of Khyber Pakhtunkhwa, Revenue Department's Notification No. REV. V/4/2006/Notification/LA 10973 dated 17.08.2006 read with ibid No. REV. V/4/2006/Notification/LA 12280-312 dated 27.02.2018 the entire process of acquisition of land should be completed within a period of six months from the date of notification under section 4 and the district collector will ensure attestation of mutation in favour of acquiring department within one month after issuance of award.

Tehsil Municipal Officer Ghazi paid Rs. 4,595,470 for acquisition of land during the financial year 2019-20, without mutation of the land in the name of the Local Government. Detail is as under:

S/No.	Description	Cheque No/ date	Amount
1	Acquisition of land for construction of path at village Anargah to Basso	388/9.7.19	88,645
2	Acquisition of land for construction of Tehsil complex	428/ 24.9.19	4,506,825
Total			4,595,470

The lapse occurred due to weak internal control which resulted in non-mutation of land in the name of Government.

When pointed out in August 2020, management stated that the concerned authorities would be requested to mutate the land in the name of TMA Ghazi.

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

Audit recommends immediate mutation of land in the name of acquiring department besides fixing responsibility.

AIR No. 2 (2020-21)

3.5.1.6 Irregular execution of schemes without Technical Sanction- Rs. 52.204 million

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

According to S/No. i of letter No. SO(PAC)DAC/48-2008/DERA/W&SD dated Peshawar the 10.03.2008, “Technical Sanction should be obtained prior to commencement of the work as per rules. In future if the TS are not obtained prior to commencement of scheme then disciplinary action will be initiated against the responsible officer”.

During 2019-20, TMO Ghazi paid Rs. 52,203,511 against the estimated cost of Rs. 65,339,000 for the execution of developmental schemes without obtaining Technical Sanction and without signing any agreement with the contactors, prior to commencement of work, from the competent authority. **Detail is given at annexure-13.**

The lapse occurred due to weak internal control system which resulted in non-obtaining of TS and non-execution of agreement.

When pointed out in August 2020, management stated that Technical Sanction was obtained and agreements were executed with the respective contractors.

Reply was not convincing as no evidence was produced in support of the reply.

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

Audit recommends to obtain TS and fix responsibility upon person(s) responsible for not executing agreements with contractors.

AIR No. 14 (2020-21)

**3.5.1.7 Irregular expenditure without obtaining Technical Sanction
Rs. 38.638 million**

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

Tehsil Municipal Officer Khanpur, Haripur awarded 10 developmental schemes amounting to Rs. 76,300,000 to various contractors during financial year 2019-20 out of which an expenditure of Rs. 38,638,287 was incurred without obtaining Technical Sanction for the schemes as per **detail given at annexure-14**.

The lapse occurred due to weak internal controls which resulted in non-obtaining of TS.

When pointed out in August 2020, management stated that technical sanction will be obtained and shown to the next audit.

Reply was not convincing as most of the works were completed and TS was required to be accorded before commencement of works.

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

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

AIR No. 10 (2020-21)

3.5.1.8 Irregular expenditure without tender-Rs. 8.450 million

According to rule 12 (1) of Khyber Pakhtunkhwa Public Procurement Rules 2014, Procurements from Rs 100,000 and up to the limit of 2.500 million shall be advertised on the Authority's website in the manner and format specified by regulation by the Authority from time to time. These procurement

opportunities may also be advertised in print media, if deemed necessary by the procuring agency

During audit of the office of Tehsil Municipal officer Khanpur, Haripur for the financial year 2019-20, it was noticed that the local office incurred expenditure in various heads of accounts for Rs. 8,450,785 without obtaining economical rates through inviting quotations for expenditures of more than Rs.100,000, in each case. **Detail is given at annexure-15.**

The lapse occurred due to weak internal and financial controls which resulted in non-achieving of economical rates.

When pointed out in August 2020, Management stated that TMA was a new establishment and therefore for its smooth functioning it was very essential to purchase the items from the local market.

Reply was not correct as the TMA was established three years ago in 2017.

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

Audit recommends inquiry and regularization of expenditure.

AIR No. 11 (2020-21)

3.5.1.9 Unauthorized payment on account of purchase of sanitation vehicle and body fabrication without quotation/tender & non imposition of tax- Rs. 7.818 million

According to rule 12 (1) of Khyber Pakhtunkhwa Public Procurement Rules 2014, Procurements from Rs 100,000 and up to the limit of 2.500 million shall be advertised on the Authority's website in the manner and format specified by regulation by the Authority from time to time. These procurement

opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

According to section 10 sub section c-VII of Government of Khyber Pakhtunkhwa Public Procurement Regulatory Authority 2014, a procurement entity shall only engage in alternate method where the motor vehicles or machinery is purchased from Local Original Manufacturers or their authorized agents at manufacturer's price including transportation charges and other applicable taxes and as per sub-section c-IV where the same goods are not available from alternative sources or only one contractor, manufacturer or supplier exists for the required procurement;

During audit of the office of Tehsil Municipal Officer Khanpur, Haripur for the financial year 2019-20, it was noticed that an amount of Rs 3,850,000 was spent on account of purchase FUSO Master Truck for sanitation purposes vide cheque No 31554832 and another sum of Rs. 3,797,000 on account of fabrication of two Suzuki pick-up and one Fuso Truck for sanitation purposes was paid to Collaborative Heavy Industries (Pvt) Limited without obtaining any quotation or calling open tender for achieving economical rates.

Detail is given below.

S. No	Particular	Quantity	Price of chassis vehicle	Amount of Fabrication (Rs)	% of fabrication with price of chassis vehicle
1	Fuso truck	01	3,850,000	2,399,000	62.31
2	Suzuki Ravi	02	1,998,000	1,398,000	69.97
Total			5,848,000	3,797,000	

Income tax of Rs. 170,865 @4.5% was also not deducted from the supplier.

The lapse occurred due to weak internal control which resulted in non-achieving of competitive/economical rates and violation of KPPRA rules.

When pointed out in August 2020, management stated that the procurement had been made in COVID-19 emergency situation for disposal of quarantine premises waste & the KPPRA Rule 10 clause C sub clause vii and clause d-ii was invoked for the subject purchase.

Reply was not correct as the stated rule focused on local original manufacturer whereas the purchase was made from the agent of foreign company. Hence KPPRA rules were violated.

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

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

AIR No. 15 & 16 (2020-21)

3.5.1.10 Mis-procurement of 3-wheel disinfected vehicle from importer-Rs 2.100 million

According to rule 12 (1) of Khyber Pakhtunkhwa Public Procurement Rules 2014, Procurements from Rs 100,000 and up to the limit of 2.500 million shall be advertised on the Authority's website in the manner and format specified by regulation by the Authority from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

According to section 10 sub section c-VII of Government of Khyber Pakhtunkhwa Public Procurement Regulatory Authority 2014, a procurement entity shall only engage in alternate method where the motor vehicles or machinery is purchased from Local Original Manufacturers or their authorized agents at manufacturer's price including transportation charges and other applicable taxes.

During audit of the office of Tehsil Municipal Officer Khanpur, Haripur for the financial year 2019-20, it was noticed that an amount of Rs 2,100,000 was spent on account of purchase of 3-wheel disinfected vehicle from M/S Collaborative heavy industries (Pvt.) limited without carrying out NIT.

The lapse occurred due to weak internal control which resulted in Mis-procurement under the KPPPRA rules.

When pointed out in August 2020, management stated that the procurement had been made in COVID-19 emergency situation for disposal of quarantine premises waste & the KPPRA Rule 10 clause C sub clause vii and clause d-ii was invoked for the subject purchase.

Reply was not correct as the stated rule focuses on local original manufacturer whereas the purchase was made from the agent of foreign company. Hence KPPPRA rules were violated.

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

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

AIR No. 22 (2020-21)

Management of Accounts with Commercial Banks

3.5.1.11 Unauthorized transfer of fund from PLA to designated bank account-Rs. 13.415 million

According to Finance department Khyber Pakhtunkhwa letter No BO {PFC-I}FD/1-5/TMAs-ADP/2019-20 dated 12.10.2019, the released amount will be credited to the PLA account of new established TMAs;

During audit of the office of Tehsil Municipal Officer Khanpur, Haripur for the financial year 2019-20 it was noticed that an amount of Rs 48,736,896 was released by Finance Department on account of NHR and PFC share and was duly credited to the PLA account of the local office but an amount of Rs.13,415,421 was withdrawn and credited to the designated bank account of the local office un-authorizedly.

Date	Head of account	Cheque No	Amount (Rs)
24.06.2020	Securities	322597	3,650,421
25.06.2020	Remaining PLA fund	551401	9,765,000
Total			13,415,421

The lapse occurred due to weak internal and financial controls which resulted in unauthorized transfer of funds.

When pointed out in August 2020, Management stated that that due to lapsable account the said amount was credited in the designated bank account to avoid its lapse.

Reply was not convincing as the local office was required to surrender the savings/balance amount of PLA to provincial government for revival in the next financial year.

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

Audit recommends credit of above mentioned funds to the PLA account and action against the person(s) at fault.

AIR No. 2 (2020-21)

3.5.2 Others, including cases of accidents, negligence etc.

3.5.2.1 Non-deposit of Government taxes-Rs 2.593 million

According to Para 8 and 26 of the General Financial Rules Volume I, each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

During the audit of Tehsil Municipal Administration Haripur for the year 2019-20, it was observed that income tax, professional tax, DPR fund and stamp duty of Rs. 2,593,994 was deducted from the contractor's bills but retained in the local account and not deposited into the Government treasury. **Detail is given in annexure-16.**

Non deposit of Government taxes occurred due to weak internal controls which resulted in loss to government.

When pointed out in August 2020, management stated that the amount was lying in bank account which will be deposited into Government treasury and report will be submitted to audit.

Reply was not convincing as no progress was shown to audit.

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

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

AIR No. 02 (2020-21)

3.5.2.2 Non-recovery of advances Rs 2.105 million

Rule 379 of Federal Treasury Rules Volume 1 prohibits the drawl of money from Government account in advance of the supply received.

Tehsil Municipal Officer Haripur paid Rs. 2,105,377 to different employees as advance for different purposes during 2019-20. Audit observed that neither the amount was adjusted nor recouped till the date of Audit. **Detail is given at annexure-17.**

Non recovery of advances occurred due to weak internal control which resulted in loss to government.

When pointed out in August 2020, management stated that the amount will be adjusted and progress will be shown to audit.

Reply was not convincing as no progress was shown to audit.

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

Audit recommends immediate recoupment of advances and action against the person(s) at fault.

AIR No. 4 (2020-21)

3.5.2.3 Overpayment due to non-deduction of sales tax Rs. 2.357 million

According to Sales Tax Ordinance 2001 and SRO of FBR, sales tax @ 17% should be deducted from registered firms.

According to Government of Pakistan Collectorate of Sales Tax & Federal Excise letter No.ST(Tech)Misc.Purchase.06/6097 dated 10/10/2006 there is no sales tax on services of repair and Fixation of Pipes etc, however the material used in such services are chargeable to sales tax.

Tehsil Municipal Officer, TMA Haripur over paid an amount of Rs. 2,357,237 due to non deduction of sales tax form the contractors of developmental schemes during 2019-20. **Detail is given at annexure-18.**

Non deduction of sales tax occurred due to weak internal control which resulted into loss to government.

When pointed out in August 2020, management stated that there is no sales tax on supply and fixing hence was not deducted.

Reply was not convincing as the material used was chargeable to sales tax.

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

Audit recommends immediate recovery besides action against the persons at fault.

AIR No. 9 (2020-21)

3.5.2.4 Loss to Government due to non-realization of receipts of Rs. 10.433 million

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

According to rule 51(1) of Tehsil Municipal Administration budget rules 2016, the primary obligation of the Tehsil Officer (Regulation) shall be to ensure that all revenue due is claimed, realized and credited immediately into the Tehsil Fund under the proper receipt head.

During scrutiny of record of TMO Haripur for the year 2019-20, it was observed that various receipts amounting Rs. 10,433,107 were not recovered from concerned as detail below:

Particulars	Amount to be recovered	Recovered	Outstanding
Rent of shops/cabins	30,000,000	238,771,144	6,128,856
Water charges	20,000,000	15,695,749	4,304,251
Total	50,000,000	254,466,893	10,433,107

Non recovery of receipts occurred due to weak internal control which resulted in loss to government

When pointed out in August 2020, management stated that efforts were being made for recovery of outstanding amount and progress will be shown to audit.

Reply was not convincing as no progress was shown.

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

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

AIR No. 12 (2020-21)

3.5.2.5 Loss to Government on account of 2% mutation fee-Rs. 2.888 million

According to para 23 of GFR Vol-1 every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

During the scrutiny of receipt record of TMA Haripur for the financial year 2019-20, it was noticed that Rs 2,888,485 on account of TMA 2% mutation fee was reportedly looted from Mr. Muhammad Daud tax supervisor on 29-06-2020. However, neither FIR was lodged in the matter nor the amount was recovered.

The lapse occurred due weak administrative control which resulted in loss to Government.

When pointed out in August 2020, management stated that inquiry had been initiated in the matter. Moreover, the tax supervisor had been suspended and

salary stopped. After completion of the inquiry detail report will be submitted to audit.

Reply was not convincing as no progress was shown to audit.

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

Audit recommends lodging of FIR and immediate recovery besides fixing responsibility on the person(s) at fault.

AIR No. 13 (2020-21)

3.5.2.6 Illegal retention of Income tax and Sales tax – Rs 4.588 million

According to Para 56 of income tax rules 2002 as amended up to September 2008, any person making deduction in accordance with the provisions of Section 153 shall deposit the tax so deducted to treasury under proper head on challan and by the fifteenth day of each quarter send to the Income Tax Authorities, specified under rule, a quarterly statement in respect of payment made by him during the preceding quarter in the specified form and verified in the manner indicated therein.

TMA Ghazi deducted income tax and sales tax from different contractors worth Rs. 4,588,000 from various contractors during 2019-20. The taxes so deducted were illegally retained in bank accounts instead of crediting the same to treasury. **Detail is given at annexure-19.**

Retention of taxes was due to weak internal controls which resulted in loss to government.

When point out in August 2020, management stated that all the taxes deducted will be deposited to the quarters concerned and progress will be reported to audit.

Management admitted irregularity however no progress was made.

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

Audit recommends deposit of taxes into government treasury besides fixing responsibilities against the person(s) at fault.

AIR No. 09 (2020-21)

3.5.2.7 Non-deposit of income tax and sales tax Rs 1.987 million

According to Para 56 of income tax rules 2002 as amended up to September 2008, any person making deduction in accordance with the provisions of Section 153 shall deposit the tax so deducted to treasury under proper head on challan and by the fifteenth day of each quarter send to the Income Tax Authorities, specified under rule, a quarterly statement in respect of payment made by him during the preceding quarter in the specified form and verified in the manner indicated therein.

Tehsil Municipal Officer, Khanpur, Haripur deducted Rs 1,684,797 and Rs 302,728 on account of income tax and sales tax respectively from the suppliers and contractors during financial year 2018-19 & 2019-20 but the same was not deposited into government treasury as per detail given below:

S. No	Particular	Income tax	Sales tax	Deposited (Rs)	Total Amount
1	Contingency etc	556,635	302,728	-	859,363
2	Developmental 2018-19	460,774	-	-	460,774
3	Dev: 2019-20	667,388	-	-	667,388
Total		1,684,797	302,728	-	1,987,525

Moreover, the income tax and sales tax deducted from the suppliers on contingent payment during financial year 2018-19 was also not deposited and the record thereof was not produced to calculate the actual figure deducted.

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

When pointed out in August 2020, management stated that that the sales tax and income tax had already been deducted from the contingent contractors and will be deposited soon.

Reply was not tenable as no progress was shown.

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

Audit recommends carrying out proper calculation for deducted taxes during FY 2018-19 and immediate deposit of taxes of FY 2019-20 into government treasury besides action against the person(s) at fault.

AIR No. 1 (2020-21)

3.5.2.8 Lapse of fund -Rs 37.189 million

According to para 95 of General Financial Rules volume I, all anticipated savings should be surrendered to Government well before close of financial year. No savings should be held in reserve for possible future excesses.

During audit of the office of Tehsil Municipal Officer TMA Khanpur, Haripur for the financial year 2019-20, it was noticed that an amount of Rs. 37,189,827 was lapsed due to weak management of the local office. The amount was required to be surrendered to the Finance department in June 2019 for revival in the next financial year but the local office did not take serious action, hence the whole amount was lapsed.

Irregularity occurred due to weak internal and financial controls which resulted in blockage of funds and subsequent lapse.

When pointed out in August 2020, management stated that this TMA, had already taken up a case with Finance department to convert the lapsable account

into non-lapsable account mode. Furthermore, this TMA had already communicated a case with the Finance department to retain amount.

Reply was not correct as the balance amount of PLA was not surrendered in June for revival in the coming year. Hence, huge amount was lapsed due to ignorance of the staff.

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

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

AIR No. 05 (2020-21)

3.5.2.9 Non-deduction of KPRA tax-Rs. 2.092 million

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

Tehsil Municipal Officer Khanpur, Haripur incurred expenditure of Rs 41,837,396 on account of execution of various developmental schemes during financial year 2018-19 & 2019-20. However an amount of Rs 2,091,868 was not deducted on account of KPRA tax @ 5% from the bills of the contractors. **Detail is given at annexure-20.**

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

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

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

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

AIR No. 08 (2020-21)

3.5.2.10 Non-imposition of penalty -Rs. 3.550 million

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

Tehsil Municipal Officer Khanpur, Haripur failed to impose penalty @ 10% for Rs 3,550,000 on contractors due to non-completion of various developmental schemes in stipulated period of time during financial year 2019-20 as per **detail given at annexure-21**.

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

When pointed out in August 2020, management stated that due to COVID-19 all developmental schemes were delayed as all kind of activities throughout in the world/Pakistan were chocked.

Reply was not tenable as during covid-19 activities were only stopped for a month whereas the schemes were not completed even after grace period of one month.

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

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

AIR No. 09 (2020-21)

3.5.2.11 Overpayment due to non-deduction of sales tax on purchase of vehicles-Rs. 1.942 million

According to Section 3 of Sales Tax Act, 1990, sales tax @ 17% of the value of taxable supplies made by registered persons may be recovered in the course or furtherance of any taxable activity carried out by him.

Tehsil Municipal Officer Khanpur, Haripur overpaid Rs 1,942,682 due to non-deduction of sales tax on account of purchase and fabrication of vehicles etc. during financial year 2019-20 as per detail given at **annexure-22**.

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

When pointed out in August 2020, management stated that as per FBR SRO 586 the sales tax cannot be deducted when the companies provide the invoice.

Reply was not correct as neither sales tax invoice was produced nor sales tax of 17% deducted from the company.

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

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

AIR No. 17 (2020-21)

3.5.2.12 Non-deduction of income tax and sales tax on adjustments of petty advances-Rs. 1.039 million

According to Section 3 of the Sale Tax Act 1990, Sales Tax @17% from the registered firms may be recovered while Section 50 (4) of the Income Tax

Ordinance, 1979 provides that Income Tax @4.5% be recovered from the suppliers.

During audit of the office of Tehsil Municipal Officer Khanpur, Haripur for the financial year 2019-20, it was noticed that the local office irregularly drew petty advances of Rs. 6,045,000 for various purposes in the name of various employees. However, the same was adjusted but neither income tax nor sales tax was deducted. **Detail is given at annexure-23.**

Moreover, audit observed that the practice of drawl of huge amount in shape of advances was not only common in the local office since its establishment but also huge adjustment up to 4 and 5 times of the advance was done.

Irregularity occurred due to weak internal and financial controls which marred transparency in utilization of fund.

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

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

Audit recommends recovery and deposit of taxes into government treasury besides justification for irregular withdrawal of petty advances and action against the person(s) at fault.

AIR No. 18 (2020-21)

CHAPTER-4

AD LGE & RDD

4.1 Introduction

Assistant Director Local Government, Election and Rural Development Department in District Haripur have 180 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 Haripur.

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 include:

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

- xix. Electing an Accounts Committee and review its recommendations on the annual statement of accounts and audit reports; and
- xx. Reporting cases of handicapped, destitute and of extreme poverty to district government.

Detail of audit planned formations expenditure and receipts:

S. No	Description	Total No's	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue /Receipts audited FY 2019-20 (Rs. in million)
1	Formations	91	10	133.728	2.103

4.2 Comments on Budget and Accounts (Variance Analysis)

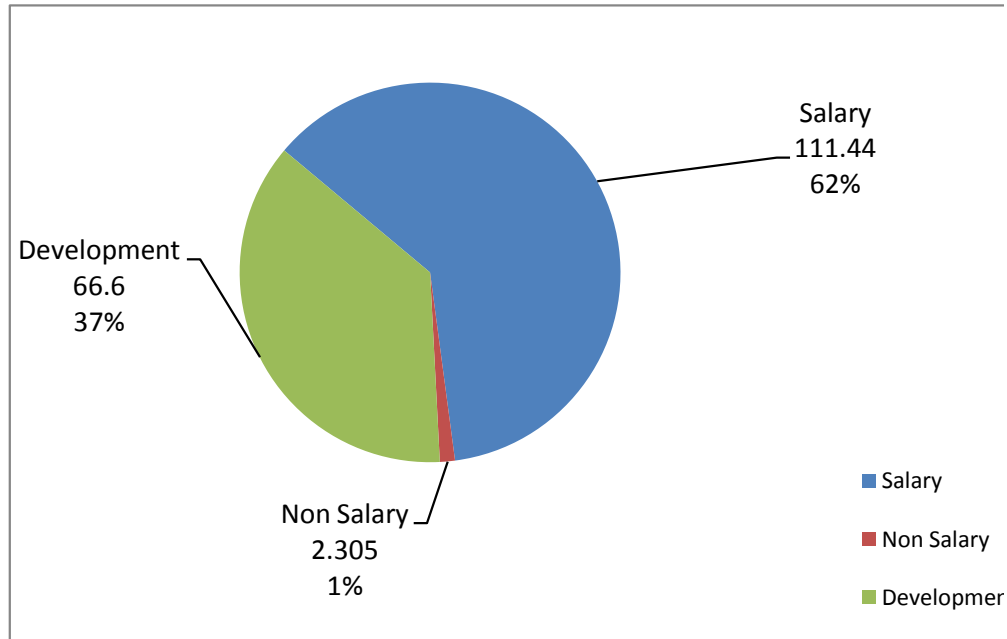
(Amount in million)

AD LGE&RDD				
2019-20	Budget	Actual expenditure/Receipt	Excess/(Saving)	%age
Salary	111.584	111.44	(0.144)	0.129
Non salary	3.968	2.305	(1.663)	41.910
Development	88.385	66.6	(21.785)	24.648
Total	203.937	180.345	(23.592)	11.568
Receipts 09 VCs	-	2.103	-	-

The savings of Rs. 23.592 million indicate inefficiency in the capacity of Local Government Departments to utilize the amount of allocated funds.

EXPENDITURE 2019-20

(Rs in million)



4.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 20.505 million were raised in this audit report. This amount also includes recoverable of Rs. 1.156 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs.)
1	Irregularities	-
A	Procurement related irregularities	19.349
B	Management of Accounts with Commercial Banks	1.156
Total		20.505

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

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

Sr. No.	Audit Year	VACs/NACs meeting
1.	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

4.5 AUDIT PARAS

4.5.1 Irregularities Procurement related irregularities

4.5.1.1 Irregular expenditure on account of developmental schemes- Rs. 17.582 million

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

- Before and after pictures of developmental schemes should be the part of concerned file.
- GPS coordinates should be provided
- Provision of certificate that the same scheme has not been executed from any other source of fund to avoid duplication.
- District Monitoring Officers of concerned Districts should visit all developmental schemes and submit detail report.

During audit of selected VC/NCs under administrative control of AD LG Haripur, it was observed that an expenditure of Rs17,581,833 was incurred on various developmental schemes during 2019-20 as per detail given at **annexure-22**. However Audit observed the following shortcomings;

1. Before and after pictures of developmental schemes were not available.
2. GPS coordinates were not available.
3. Provision of certificate that the same scheme has not been executed from any other source of fund to avoid duplication.
4. Monitoring of schemes was not done by District Monitoring Officers as no monitoring report of developmental scheme was available.

The lapse occurred due to weak internal control which resulted in Irregular expenditure.

When pointed out in August 2020, management stated that pictorial evidences with coordinates ensured and duplication certificate were also provided which will be shown to next audit.

Reply was not convincing as documentary evidences were not produced.

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

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

AIR No. 02 (2020-21)

**4.5.1.2 Wasteful expenditure on account of irrigation tube well-
Rs. 1.767 million**

According to P&D guidelines only complete and feasible schemes shall be approved and executed.

AD LG E & RDD Haripur incurred an expenditure of Rs 1,766,581 on execution of scheme “provision of irrigation tube well in Dheenda” during 2019-20. Audit observed that only bore of tube well was carried out and no provision of machinery and electricity was provided in PC-I hence the project was incomplete and public money was wasted.

The lapse occurred due to weak internal control which resulted in wasteful expenditure and loss to government.

When pointed out in August 2020, management stated that the scheme was executed out of District ADP as per AA issued by competent authority, however the concerned MPA has been requested for provision of additional funds for its completion.

Reply was not convincing as the scheme was incomplete without energization and public money was wasted.

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

Audit recommends inquiry for fixing responsibility against person(s) at fault.

AIR No. 08 (2020-21)

Management of Accounts with Commercial Banks

4.5.1.3 Non-conversion of current bank accounts into PLS -Rs. 1.156 million as mark-up to exchequer.

Finance Department Khyber Pakhtunkhwa Peshawar vide letter No. 2/3-(F/L)/FD/2007-08/vol-IX dated 10.02.2014, has allowed sanction of bank accounts in commercial banks for various departments/autonomous/corporation in KP and directed that such accounts may be converted into PLS mode and profit earned may be deposited into government treasury under the relevant head of account not later than a week when declared by the bank.

During the audit of the accounts record of AD LG E & RDD Haripur and selected VC/NCs for the financial year 2019-20, it was noticed that the local office did not convert the designated bank account into PLS mode as required above. The account had Rs 14,451,767 as closing balance in June 2020. Non conversion of accounts into PLS mode caused loss of Rs. 1,156,139 as mark-up @ 8% to exchequer as per detail given at **annexure-24**.

The lapse occurred due to weak internal controls which caused loss to government.

When pointed out in August 2020, management stated that the accounts of VC/NCs had been converted into PLS mode which will be shown to next audit.

Reply was not convincing as neither bank accounts were converted into PLS mode nor loss was recovered.

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

Audit recommends immediate transfer of funds to PLS besides recovery of mark up for the period under report.

AIR No. 01 (2020-21)

ANNEXURES

Annexure-1

Detail of MFDAC Paras

S. No	AIR NO	Department	Caption	Amount (In million)
1	4	Deputy Commissioner	Non deduction of Taxes	0.162
2	7	--do--	Unauthorized payment on account of printing and publication charges	0.15
3	9	--do--	Unnecessarily delay in releases to the departments	0.00
4	12	--do--	Non-carrying of physical verification of store/stock and non auction of unserviceable items.	0.00
5	13	--do--	Irregular expenditure on account of purchases without annual procurement plan	3.2
6	15	--do--	Non recovery of House rent Allowance plus 5% maintenance charges	0.428
7	16	--do--	Irregular expenditure under head Entertainment & Gift	0.997
8	3	DHO	Loss to Government due to inclusion of exempted sales tax worth	0.373
9	7	--do--	Non-deposit of revenue receipts	0.608
10	9	--do--	Unauthorized payment/recovery on account of Non-Practicing Allowance-	0.396
11	10	--do--	Recovery of HPA and CA during leave period	0.384
12	11	--do--	Non-deposit of bank profit in Govt. Treasury	0.303
13	12	--do--	Unjustified deduction of withholding tax from public funds	0.075
14	14	--do--	Unjustified procurements, non-installation and dumping of P&M worth	0.00
15	16	--do--	Problems in access of health care to community due to unserviceable designated accommodations in health centers.	0.00
16	17	--do--	Misclassification of expenditure/accounts	0.11
17	18	--do--	Non-auction of unserviceable assets	0.00
18	19	--do--	Non-conducting of physical verification of Stock/stores	0.00
19	2	DEO (Male)	Non-implementation of rationalization policy in Primary schools	0.00

20	5	--do--	Irregular drawl of Pay and Allowances	0.3
	6	--do--	Waste full expenditure due to inefficiency	1,480.702
21	7	--do--	Unauthorized payment of Loans out of Scouts fund	0.772
22	8	--do--	Loss to government due to less recovery of Scouts/Red Crescent fund	0.338
23	1	DEO (Female)	Irregular award of work	0.496
24		--do--	Irregular expenditure of play area	1.68
25	4	--do--	Un-authorized drawl from Girls Guide Funds	0.795
26	5	--do--	Non recovery of outstanding of Girls Guide Fund	0.292
27	6	--do--	Un authorized payment of Rs.78,000 on account pay and allowances	0.078
28	9	--do--	Irregular payment of Conveyance Charges	0.931
29	10	--do--	Loss due to less deposit of auction money	0.077
30	11	--do--	Non-deposit of bank profit in Govt. Treasury	0.126
31	13	--do--	Irregular deposit of funds in current bank account	0.955
32	1	DO water management	Irregular deposit of funds in current bank account	0.431
33	2	--do--	Less deduction of sales tax	1.468
34	3	--do--	Less deduction of income tax	0.093
35	4	--do--	Irregular expenditure on developmental schemes without monitoring	10.559
36	1	TMA Haripur	Non submission of accounts	414.542
37	3	--do--	Irregular deposit of funds in current bank account	0.15
38	10	--do--	Non-carrying of physical verification of store/stock and non-auction of unserviceable items.	0.00
39	11	--do--	Unauthorized expenditure on account of contingent paid staff	0.225
40	14	--do--	Irregular purchase of items	0.763
41	1	TMA Ghazi	Discrepancies in figures of budget and expenditure	0.00
42	3	--do--	Loss to Government due to allowing overpayment of compulsory acquisition charges	0.588
43	4	--do--	Non deduction of 2% property tax on land acquisition	0.09
44	5	--do--	Irregular and unauthorized procurement of P&M	0.364
45	6	--do--	Irregular payment of pay and allowances through DDO	7.009
46	7	--do--	Non-achievement of revenue targets	10.448
47	8	--do--	Irregular deposit of funds in current bank account	43.552
48	10	--do--	Drawl on POL in excess of the prescribed ceiling	0.59

49	11	--do--	Non deposit of stamp duty, professional tax and DPR fund	0.614
50	13	--do--	Non utilization of development funds in the same financial year	32.6
51	15	--do--	Loss to Govt. due to miscalculation	0.245
52	18	--do--	Irregular expenditure on M&R /road clearance	0.739
53	3	TMA Khanpur	Unauthentic deposit of income tax of developmental works	5.024
54	4	--do--	Non-deposit of profit into Government treasury	7.479
55	6	--do--	Loss due to non-conversion of current bank account into PLS mode	0.00
56	7	--do--	Non collection of pension contribution from TMA Haripur	0.00
57	12	--do--	Unauthorized payment on account gross cutter machine and safety jackets	0.137
58	13	--do--	Irregular and unjustified expenditure on account orange festival	0.382
59	14	--do--	Unjustified payment on account of incentive of 2% property tax	0.507
60	19	--do--	Irregular payment on account of cleanliness charges	0.109
61	20	--do--	Unjustified and irregular petty advance payment	0.900
62	21	--do--	Missing of split Air condition	0.125
63	22	--do--	Irregular purchase of 3-wheel disinfected vehicle from importer without quotation/tender	2.1
64	23	--do--	Unauthorized payment on account of Budget incentive	0.900
65	3	AD LG E & RDD	Non-imposition of penalty for delay in completion of works	0.632
66	4	--do--	Non deduction of sales tax	0.463
67	5	--do--	Unauthorized retention and non deduction of taxes	0.920
68	6	--do--	Non utilization of developmental budge	6.744
69	7	--do--	Non- realization of revenue of rest house and loss to government	1.104
Total				2,047.324

Annex-2
Para 2.5.1.1

Detail of CA and HRA not deducted

S. No	Name of center	Name	Designation	Allotment of Accommodation, Vehicle/Motor Bike	CA /Month	HRA/ month	HRA+CA/ month	No. of months	Total amount
1	BHU Shah Muhammad	Tahir Mehmood	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
2	BHU Bagra	Muhammad Usman	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
3	BHU Bagra	Babar Sabir	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
4	BHU Koklian Peran	Shahbaz Ahmad	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
5	BHU B Sher Khan	Aziz Ullah	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
6	BHU Khoi Narra	Muhammad Irfan	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
7		Muhammad Sadiq	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
8	BHU Barkot	Ubaid Ur Rahman	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
9	BHU Bait Gali	Sabir Sultan	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
10	BHU Kaneeri	Fazal Wahab	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
11	BHU Brug	Muhammad Arif	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
12	BHU Gali Amazai	Sher Zada	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
13	BHU Beer	Imtiaz Khan	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
14		Zulfiqar Ahmed	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
15	BHU Meelum	Adil Khan	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
16	BHU Dheenda	Yasir Khan	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
17	BHU Dingi	Muhammad Asif	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
18	Ghazi	Ureed Khan	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
19		Hamid Ali	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272

20	DHQ	Muhammad Ijaz	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
21		Asim Shah	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
22	DHQ	Tahir Farooq	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
23		Muhammad Wakeel	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
24	BHU Hattar	Naveed Afzal	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
25	SHC jabri	Amir Manzoor	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
26	BHU Nala	Muhammad Bilal	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
27	BHU Jattipind	Haq Nawaz	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
28	CH Khalabat	Mohsin Mansha	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
29		Naveed Khan	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
30	Type D Hos Khanpur	Saeed Kamran	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
31		Sajjad Ahmad	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
32	CD Hamlet	Fakhruzzaman	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
33	CD Kholian Bala	Imran Khan	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
34	BHU Kalinger	Hussain	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
35	RHC Kalinger	Muhammad Junaid	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
36	RHC Kot Najibullah	Muhammad Shahid	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
37	SHC Jhamra	Asim Sultan	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
38	BHU Amgah	Saeed Ajmal Khan	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
39	BHU Kundi	Imtiaz Ahmad	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
40	BHU Ludarmang	Abrar Ul Haq	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
41	BHU Chaintry	Muhammad Ejaz	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
42	BHU Mankray	Azhar Ali Shah	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
43		Waseem Ahmad	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272

44		Zeeshan Ahmad	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
45	SHC Garamthoon	Raja Waheed Akhtar	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
46	BHU Muslim Abad	Jawad Ali Shah	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
47	CH Kotla	Asad Habib	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
48	BHU Najafpur	Muhammad Taj	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
49	BHU Dartian	Yasir Mehmood	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
50	RHC Narra Amazai	Asif Saleem	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
51	BHU Meerpur	Muhammad Nawaz	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
52		Sanaul Hassan	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
53	BHU Panian	Iftikhar Ahmad	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
54	BHU Kangra Colony	Chan Gul	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
55	CD Pherharri	Zaheer Khan	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
56	CD Teer	Arsalan Khan	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
57	BHU Jab	Imtiaz	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
58	SHC Qazipur	Salem Khan	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
59	CH Rehana	Usman Ali	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
60	Typ D Sarai Nemat Khan	Abdul Rasheed	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
61	BHU Sarai Saleh	Sikandar	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
62	Chinar Trust	Adeel Ahmad	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
63		Umair Shah	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
64	RHC Sirikot	Kamran	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
65	BHU Sikandarpur	Muhammad Yasir	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
66	BHU Mang	Muhammad Irshad	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
67	CD KTS3	Niaz Muhammad	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272

68	SHC Jolian	Majid Ali Shah	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
69	BHU Tofkian	Ahmad Nawaz	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
70	BHU 3	Yousaf Zada	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
71	BHU 4	Furqan Ullah	EPI Technician	CD-70 Red	2,856	-	2,856	12	34,272
72	DHO Office	Imtiaz Ahmad	TSV	CD-70 Red	2,856	-	2,856	12	34,272
73	DHO Office	Rizwanullah	TSV	CD-70 Red	2,856	-	2,856	12	34,272
74	DHO Office	Ahmad Danish	FSV	CD-70 Red	2,856	-	2,856	12	34,272
75	DHO Office	Irfanullah Khan	FSV	CD-70 Red	2,856	-	2,856	12	34,272
76	DHO Office	Abdul Razzaq	DSV	CD-70 Red	2,856	-	2,856	12	34,272
77	DHO Office	Miqdar ullah	TSV	CD-70 Red	2,856	-	2,856	12	34,272
78	DHO Office	Muhammad Bilal	Coordinator DHIS	Suzuki jeep A-3671	5,000	-	5,000	12	60,000
79	DHO Office	Muhammad Asad	EPI coordinator	Suzuki jeep GH 842	5,000	-	5,000	12	60,000
80	DHO Office	Imran Khan	Coordinator LHws	Suzuki jeep GH 575	5,000	-	5,000	12	60,000
81	DHO Office	Shaheen gul	ADC	Suzuki jeep BD 9569	2,856	-	2,856	12	34,272
82	Type D Hos Khanpur/SNK	Muhammad Aqeel	Junir clinical tech.	Govt. accommodation	2,856	1,961	4,817	12	57,804
83	BHU Sikandarpur	Babu shabir	jc	Govt. accommodation	2,856	1,853	4,709	12	56,508
85	BHU Kangra Colony	Dr. Qaira gul	wmo	Govt. accommodation	5,000	4,433	9,433	12	113,196
86	BHU Kangra Colony	Mahjabeen	lhv	Govt. accommodation	2,856	1,961	4,817	12	57,804
87	BHU Dhingi	Dr. Kamal	mo	Govt. accommodation	5,000	4,433	9,433	12	113,196
88	Type D ghazi	khalda bibi	EPI PHC	Govt. accommodation	2,856	-	2,856	12	34,272
Total									3,412,018

Annex-3
Para 2.5.1.3

**Detail of conveyance allowance not deducted during COVID-19 pandemic
(DEO Male)**

S.No	Name of School	No Teachers	Rate of Conveyance Allowance	Period	Amount overpaid Rs.
1.	Higher Secondary Schools (Male)	474	5,000	75 Days	5,936,850
2.	High Schools (Male)	884	5,000	75 Days	11,072,100
3.	Middle Schools (Male)	458	5,000	75 Days	5,736,450
4.	Primary Schools (Male)	1,266	2,856	75 Days	9,093,240
Total					31,838,640

Detail of conveyance allowance not deducted during vacation (DEO Female)

Pers.no.	Name of Employee	Job Title	Total
4954	YASMIN BIBI	PRIMARY SCHOOL TEACHER	5,712
5316	NIAZ AKHTAR.	PRIMARY SCHOOL HEAD TEACH	5,712
5992	IQBAL BIBI.	PRIMARY SCHOOL HEAD TEACH	5,712
6122	CHAN BIBI.	PRIMARY SCHOOL TEACHER	5,712
6127	SHEHNAZ BEGUM	PRIMARY SCHOOL HEAD TEACH	5,712
6138	FARZANA PARVEEN	SENIOR PRIMARY SCHOOL TEA	5,712
6345	TASLEEM AKHTAR.	SENIOR PRIMARY SCHOOL TEA	5,712
6475	FARZANA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
6488	SAJIDA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
6495	ZAHEEDA BIBI	SENIOR PRIMARY SCHOOL TEA	5,712
14466	RUBINA YAQOOB	SENIOR PRIMARY SCHOOL TEA	5,712
45558	NAGINA SAEED	PRIMARY SCHOOL TEACHER	5,712
46089	RAFIA NAZ	PRIMARY SCHOOL HEAD TEACH	5,712
93470	IMTIAZ BIBI	PRIMARY SCHOOL TEACHER	5,712
141004	NAVEEDA NAZLI	PRIMARY SCHOOL TEACHER	5,712
141785	SAJIDA BEGUM	SENIOR PRIMARY SCHOOL TEA	5,712
149819	NAGINA BEGUM	PRIMARY SCHOOL TEACHER	5,712
151410	MISS JASIA BEGUM	PRIMARY SCHOOL TEACHER	5,712
153845	IRSHAD BEGUM	SENIOR ENGLISH TEACHER	10,000

163812	KANEEZ FATIMA	PRIMARY SCHOOL TEACHER	5,712
174947	MUSARRAT JEHAN	PRIMARY SCHOOL TEACHER	5,712
200197	ZAKIA BIBI	PRIMARY SCHOOL TEACHER	5,712
200385	SHAZIA AMIR SHAH	PRIMARY SCHOOL HEAD TEACH	5,712
201683	ZARQA SHAHEEN	PRIMARY SCHOOL HEAD TEACH	5,712
208455	RASHIDA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
218380	SAMIA ANJUM	SENIOR PRIMARY SCHOOL TEA	5,712
218831	TAHIRA SHAHEEN	PRIMARY SCHOOL TEACHER	5,712
219003	SAMINA GUL	PRIMARY SCHOOL HEAD TEACH	5,712
219186	YASMEEN	PRIMARY SCHOOL TEACHER	5,712
219344	RIFFAT BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
219384	FAIZA	PRIMARY SCHOOL TEACHER	5,712
219426	MUSARRAT BOSTAN	PRIMARY SCHOOL TEACHER	5,712
219497	JAMILA KHATOON	PRIMARY SCHOOL TEACHER	5,712
219888	MINHJA FATIMA	PRIMARY SCHOOL HEAD TEACH	5,712
220133	SHAGUFTA ANDLEEB	PRIMARY SCHOOL HEAD TEACH	5,712
224701	PARVEEN BIBI	SENIOR PRIMARY SCHOOL TEA	5,712
226101	UZMA SHAHEEN KAYANI	PRIMARY SCHOOL TEACHER	5,712
226245	ROBEENA BEGUM	SENIOR PRIMARY SCHOOL TEA	5,712
227441	MUSARRAT SHAHEEN	PRIMARY SCHOOL TEACHER	5,712
233932	SHAHNAZ AZIZ	SENIOR PRIMARY SCHOOL TEA	5,712
247048	BASHIRAN BIBI	PRIMARY SCHOOL TEACHER	5,712
247261	RIZWANA SHAHEEN	PRIMARY SCHOOL HEAD TEACH	5,712
247268	SAMINA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
247320	ISMAT BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
247338	NASEEM AKHTAR	PRIMARY SCHOOL HEAD TEACH	5,712
247341	RUBINA SHAHEEN	PRIMARY SCHOOL HEAD TEACH	5,712
247347	NAZIA BIBI	PRIMARY SCHOOL TEACHER	5,712
247359	ATIQA JADOON	PRIMARY SCHOOL HEAD TEACH	5,712
253704	ARIFA ABBASI.	PRIMARY SCHOOL TEACHER	5,712
253731	MUSSRAT BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
253755	UZMA AMBER	PRIMARY SCHOOL HEAD TEACH	5,712
253758	SAIMA ANDLEEB	PRIMARY SCHOOL TEACHER	5,712
253787	SHAZIA NAWAZ	PRIMARY SCHOOL HEAD TEACH	5,712

253804	SAEEDA BIBI	SENIOR PRIMARY SCHOOL TEA	5,712
253843	SAMINA GUL	SENIOR PRIMARY SCHOOL TEA	5,712
253845	RIZWANA SHAHEEN	PRIMARY SCHOOL HEAD TEACH	5,712
253849	FARZANA KOUSAR	PRIMARY SCHOOL TEACHER	5,712
253900	MUSARAT IQBAL	PRIMARY SCHOOL HEAD TEACH	5,712
253908	MEHREEN	PRIMARY SCHOOL HEAD TEACH	5,712
253921	ROBIA BIBI BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
253925	JAMILA BIBI	PRIMARY SCHOOL TEACHER	5,712
253936	SHAMINA SHAHEEN	PRIMARY SCHOOL HEAD TEACH	5,712
253941	ROBINA JABBAR	SENIOR PRIMARY SCHOOL TEA	5,712
253959	ROBINA SHAHIN	PRIMARY SCHOOL HEAD TEACH	5,712
253974	ZAIB UN NISA	PRIMARY SCHOOL HEAD TEACH	5,712
254000	BIBI ZAHIDA	PRIMARY SCHOOL HEAD TEACH	5,712
254007	SAMINA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
254013	TANVEEN AKHTAR.	PRIMARY SCHOOL HEAD TEACH	5,712
254021	NUSRAT SHAHEEN	PRIMARY SCHOOL HEAD TEACH	5,712
254023	SAJIDA BIBI.	PRIMARY SCHOOL HEAD TEACH	5,712
254030	SANOBER JAN	PRIMARY SCHOOL HEAD TEACH	5,712
254076	SAMIA BEGUM	SENIOR PRIMARY SCHOOL TEA	5,712
254087	NAZIA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
254090	FARZANA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
254096	FARUKH TAJ	PRIMARY SCHOOL HEAD TEACH	5,712
254104	SHABANA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
254108	SHAHZIA GUL	PRIMARY SCHOOL HEAD TEACH	5,712
254123	NAZEMA SHAHEEN	PRIMARY SCHOOL HEAD TEACH	5,712
254144	ASIA KHATOON	PRIMARY SCHOOL HEAD TEACH	5,712
254183	SURYA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
254212	SAMINA GUL	SECONDARY SCHOOL TEACHER	5,712
254213	NAZIMA PERVEEN	PRIMARY SCHOOL HEAD TEACH	5,712
254244	NASREEN BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
254257	FARHAT SHAHZAD	PRIMARY SCHOOL HEAD TEACH	5,712
254275	MUNANZA YASMIN	SENIOR PRIMARY SCHOOL TEA	5,712
254276	MUSSARAT BEGUM	PRIMARY SCHOOL HEAD TEACH	5,712
254281	GULNAZ KHAN	PRIMARY SCHOOL HEAD TEACH	5,712

254292	BIBI RAFIA AZIZ	PRIMARY SCHOOL TEACHER	5,712
254294	NIGHAT AKRAM	PRIMARY SCHOOL TEACHER	5,712
254300	HAJIRA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
254303	BIBI KHANZADA GAI	PRIMARY SCHOOL HEAD TEACH	5,712
254324	SHAZIA PERVEEN	PRIMARY SCHOOL HEAD TEACH	5,712
254328	TAHSEEN AKHTAR	PRIMARY SCHOOL HEAD TEACH	5,712
254348	SAFIA BIBI	PRIMARY SCHOOL TEACHER	5,712
254353	RIZWANA SHAHEEN	PRIMARY SCHOOL HEAD TEACH	5,712
254377	SHAZIA TABASUM	PRIMARY SCHOOL HEAD TEACH	5,712
254388	SHAZIA NOREEN.	PRIMARY SCHOOL HEAD TEACH	5,712
254390	SHAMIM AKHTAR	PRIMARY SCHOOL TEACHER	5,712
254395	RUQIA BEGUM.	PRIMARY SCHOOL HEAD TEACH	5,712
254404	SAMINA ASHRAF	PRIMARY SCHOOL HEAD TEACH	5,712
254421	NAHEED AKHTAR	PRIMARY SCHOOL HEAD TEACH	5,712
254424	FAKHER UN NISA	PRIMARY SCHOOL TEACHER	5,712
254426	FEROZA JABEEN.	PRIMARY SCHOOL HEAD TEACH	5,712
254428	ROHI AFSHAN	PRIMARY SCHOOL TEACHER	5,712
254430	RASHIDA PARVEEN	PRIMARY SCHOOL TEACHER	5,712
254442	FOZIA SHAHEEN	PRIMARY SCHOOL TEACHER	5,712
254518	RUKHSANA	PRIMARY SCHOOL HEAD TEACH	5,712
254532	FARZANA SAEED	SENIOR PRIMARY SCHOOL TEA	5,712
254544	NADEEMA NOREEN	SENIOR PRIMARY SCHOOL TEA	5,712
254679	NAGHMA NAZLI	PRIMARY SCHOOL TEACHER	5,712
254759	SHABANA PARVEEN	PRIMARY SCHOOL HEAD TEACH	5,712
254762	SALMA BIBI	PRIMARY SCHOOL TEACHER	5,712
254776	FARZANA BIBI	PRIMARY SCHOOL TEACHER	5,712
254780	ROBINA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
254782	NASREEN AKHTAR	PRIMARY SCHOOL TEACHER	5,712
254786	AZRA BEGUM	CERTIFICATED TEACHER	5,712
254828	GHAZALA SHAHEEN	PRIMARY SCHOOL TEACHER	5,712
254832	YASMIN KOUSAR	PRIMARY SCHOOL HEAD TEACH	5,712
254839	IMTIAZ PERVEEN	PRIMARY SCHOOL HEAD TEACH	5,712
254844	TAHIRA BIBI	SENIOR PRIMARY SCHOOL TEA	5,712
255052	WAHEEDA KOUSAR	CERTIFICATED TEACHER	5,712

255061	GUL NAZ BEGUM	PRIMARY SCHOOL HEAD TEACH	5,712
255074	SADIA BIBI	SENIOR PRIMARY SCHOOL TEA	5,712
255085	NOREEN BIBI	SENIOR PRIMARY SCHOOL TEA	5,712
255095	NASREEN AKHTAR.	PRIMARY SCHOOL HEAD TEACH	5,712
255097	FARHAT ARA	PRIMARY SCHOOL HEAD TEACH	5,712
255108	SHAZIA SAEED.	PRIMARY SCHOOL HEAD TEACH	5,712
255120	HASSINA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
255124	SAHIDA RAHEEM.	SENIOR PRIMARY SCHOOL TEA	5,712
255133	GUL PARVEEN	PRIMARY SCHOOL TEACHER	5,712
255149	ROBINA SHAHEEN	PRIMARY SCHOOL TEACHER	5,712
255152	ZUBAIDA KHATOON	PRIMARY SCHOOL HEAD TEACH	5,712
255175	NAZIA	PRIMARY SCHOOL HEAD TEACH	5,712
255238	AZRA BIBI	PRIMARY SCHOOL TEACHER	5,712
256018	ROBIA NAZ	SENIOR PRIMARY SCHOOL TEA	5,712
256951	TAHIRA BANO	PRIMARY SCHOOL HEAD TEACH	5,712
256952	FAIZ -UL-WARA	PRIMARY SCHOOL TEACHER	5,712
256999	KHATOON BIBI	CERTIFICATED TEACHER	5,712
257004	ROBINA NAZ	PRIMARY SCHOOL HEAD TEACH	5,712
257535	ASMAT NEGAR	PRIMARY SCHOOL HEAD TEACH	5,712
282780	SAFIA JAMEEL	PRIMARY SCHOOL HEAD TEACH	5,712
282782	SHAZIA BIBI	SENIOR PRIMARY SCHOOL TEA	5,712
282784	BUSHRA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
282786	SAFINA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
282787	SHAZIA BIBI	PRIMARY SCHOOL TEACHER	5,712
282788	RUKHSANA BIBI	PRIMARY SCHOOL TEACHER	5,712
282790	SHAHIDA PERVEEN	PRIMARY SCHOOL HEAD TEACH	5,712
282791	KALSOOM BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
282792	TASNEEM AKHTAR	PRIMARY SCHOOL HEAD TEACH	5,712
282816	FARHAT KHURSHID	PRIMARY SCHOOL HEAD TEACH	5,712
282817	SUMERA NOREEN	PRIMARY SCHOOL HEAD TEACH	5,712
283975	SAQLAIN BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
284207	BIBI NAYER NAHEED	CERTIFICATED TEACHER	5,712
284404	ASMA HABIB SHAH	SENIOR PRIMARY SCHOOL TEA	5,712
285970	SAJIDA JABEEN	CERTIFICATED TEACHER	5,712

285978	ASIMA NAWAZ	PRIMARY SCHOOL TEACHER	5,712
285979	ASIA BEGUM	PRIMARY SCHOOL TEACHER	5,712
285981	ADEELA YASMIN	PRIMARY SCHOOL TEACHER	5,712
285984	FATIMA RASHID	SENIOR PRIMARY SCHOOL TEA	5,712
285987	NAGINA REHMAN	PRIMARY SCHOOL HEAD TEACH	5,712
285988	SAIQA NOREEN	PRIMARY SCHOOL HEAD TEACH	5,712
286000	RUBINA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
286001	MUSARAT BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
286003	SAMIA BEGUM	SENIOR PRIMARY SCHOOL TEA	5,712
286004	GUL AFSHAN	PRIMARY SCHOOL HEAD TEACH	5,712
286016	AZRA BIBI	SECONDARY SCHOOL TEACHER	10,000
286770	SHAHNAZ BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
286775	NAJIA BEGUM	PRIMARY SCHOOL HEAD TEACH	5,712
288505	GULNAZ BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
310299	FARZANA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
310532	ZUBAIDA NASEEM	SENIOR PRIMARY SCHOOL TEA	5,712
310533	SANAM MATLOOB	PRIMARY SCHOOL HEAD TEACH	5,712
310534	SADIA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
321321	ZAIBUN NISA	SENIOR PRIMARY SCHOOL TEA	5,712
332175	SHAHLA RANI	SENIOR PRIMARY SCHOOL TEA	5,712
332176	SHAHIDA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
332178	ASIA BEGUM	SENIOR PRIMARY SCHOOL TEA	5,712
332301	SURRYA SULTANA	PRIMARY SCHOOL HEAD TEACH	5,712
336827	NASREEN AKHTAR`	PRIMARY SCHOOL HEAD TEACH	5,712
336828	ZAHIDA PERVEEN	PRIMARY SCHOOL HEAD TEACH	5,712
336829	ROBINA TOFIQUE	PRIMARY SCHOOL HEAD TEACH	5,712
336900	RIFFAT SHAHEEN	PRIMARY SCHOOL HEAD TEACH	5,712
337877	LUBNA TEHSEEK	PRIMARY SCHOOL HEAD TEACH	5,712
337897	KHADIJA KHATOON	PRIMARY SCHOOL TEACHER	5,712
338436	SHOUKAT BIBI	SENIOR PRIMARY SCHOOL TEA	5,712
338804	CHAN BIBI	SENIOR PRIMARY SCHOOL TEA	5,712
338806	NABEELA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
338807	GULSHAN BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
340465	SAMINA SAFDAR	PRIMARY SCHOOL HEAD TEACH	5,712

340470	SAIMA GUL	SENIOR PRIMARY SCHOOL TEA	5,712
340474	IRUM GUL	PRIMARY SCHOOL HEAD TEACH	5,712
340479	KAUSAR BIBI	SENIOR PRIMARY SCHOOL TEA	5,712
340953	SUMARA NOOR	PRIMARY SCHOOL HEAD TEACH	5,712
341235	GUL TAJ	SENIOR PRIMARY SCHOOL TEA	5,712
341237	AANSA NAZ	PRIMARY SCHOOL HEAD TEACH	5,712
341238	GULNAZ BIBI	PRIMARY SCHOOL TEACHER	5,712
341592	BAKHT TAJ BIBI	PRIMARY SCHOOL TEACHER	5,712
341879	SAIMA BIBI	SENIOR PRIMARY SCHOOL TEA	5,712
342328	RIZWANA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
343219	NUSRAT SHAHEEN	PRIMARY SCHOOL HEAD TEACH	5,712
343224	SANA NAZ	PRIMARY SCHOOL HEAD TEACH	5,712
343243	SAADIA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
343247	NAZIA YOUNAS	PRIMARY SCHOOL HEAD TEACH	5,712
343254	MALKA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
343265	SAMAIRA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
343492	FARZANA SHAHEEN	PRIMARY SCHOOL TEACHER	5,712
343591	YASMIN BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
343593	NASREEN AKHTAR BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
343598	ASMA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
343602	FARZANA SHAHEEN	PRIMARY SCHOOL HEAD TEACH	5,712
346146	FARZANA BIBI	PRIMARY SCHOOL TEACHER	5,712
346147	SHAZIA BIBI	SENIOR PRIMARY SCHOOL TEA	5,712
346149	KHILLAT RIAZ	SENIOR PRIMARY SCHOOL TEA	5,712
346150	SUMAIRA SHABNAM	PRIMARY SCHOOL HEAD TEACH	5,712
346653	SHEHLA MALIK	SENIOR PRIMARY SCHOOL TEA	5,712
346654	SALMA MUMTAZ	PRIMARY SCHOOL HEAD TEACH	5,712
346661	SAEEDA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
346664	NAZMA SHAHEEN	SENIOR PRIMARY SCHOOL TEA	5,712
346679	SAIMA	PRIMARY SCHOOL HEAD TEACH	5,712
346680	FOZIA SHAHEEN	PRIMARY SCHOOL HEAD TEACH	5,712
346682	SHAZIA KHATOON	PRIMARY SCHOOL HEAD TEACH	5,712
346684	ASIMA RIAZ	SENIOR PRIMARY SCHOOL TEA	5,712
346685	BUSHRA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712

346686	FEHMIDA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
346687	SAIMA BIBI	SENIOR PRIMARY SCHOOL TEA	5,712
346688	AYESHA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
346689	SOFIA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
347085	AMTUL MANAN	PRIMARY SCHOOL HEAD TEACH	5,712
347087	ASIMA MEHBOOB	SENIOR PRIMARY SCHOOL TEA	5,712
347088	BEENISH BIBI	PRIMARY SCHOOL TEACHER	5,712
347092	SHABNAM BANO	PRIMARY SCHOOL TEACHER	5,712
347107	SAIMA IQBAL	SENIOR PRIMARY SCHOOL TEA	5,712
347108	GUL FAREEN	PRIMARY SCHOOL HEAD TEACH	5,712
347114	GULNAZ BIBI	SENIOR PRIMARY SCHOOL TEA	5,712
347194	MUSTABSHERA RANI	PRIMARY SCHOOL HEAD TEACH	5,712
347212	YASMEEN MUSA	SENIOR PRIMARY SCHOOL TEA	5,712
347253	FAKHRA JABEEN	SENIOR PRIMARY SCHOOL TEA	5,712
348291	TAHIRA IQBAL	SENIOR PRIMARY SCHOOL TEA	5,712
348293	SHAZIA BIBI	PRIMARY SCHOOL TEACHER	5,712
348294	GUL JABEEN	SENIOR PRIMARY SCHOOL TEA	5,712
348295	ASMA BIBI	SENIOR PRIMARY SCHOOL TEA	5,712
348297	ZAIBUN NISSA	PRIMARY SCHOOL TEACHER	5,712
348299	SOBIA ABDUL ZAMAN	PRIMARY SCHOOL TEACHER	5,712
348300	RUKHSANA	SENIOR PRIMARY SCHOOL TEA	5,712
349373	SAIMA NOREEN	PRIMARY SCHOOL TEACHER	5,712
349417	ZAHIDA PARVEEN	SENIOR PRIMARY SCHOOL TEA	5,712
349419	NABILA BIBI	SENIOR PRIMARY SCHOOL TEA	5,712
349421	SHAZIA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
349422	ASHRAFIA	SENIOR PRIMARY SCHOOL TEA	5,712
349426	NAZIA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
349428	ZANIB BIBI	SENIOR PRIMARY SCHOOL TEA	5,712
349431	AFSHEEN	PRIMARY SCHOOL HEAD TEACH	5,712
349435	FARAH NAZ	SENIOR PRIMARY SCHOOL TEA	5,712
349437	ROZINA PARVEEN	SENIOR PRIMARY SCHOOL TEA	5,712
349439	HASINA BIBI	SENIOR PRIMARY SCHOOL TEA	5,712
349440	TAMSEELA RAWAIZ	SENIOR PRIMARY SCHOOL TEA	5,712
349442	MISBAH NAZ	PRIMARY SCHOOL HEAD TEACH	5,712

349443	FOZIA BANO	PRIMARY SCHOOL HEAD TEACH	5,712
349448	SHAZI	SENIOR PRIMARY SCHOOL TEA	5,712
349449	SAIMA NAZ	SENIOR PRIMARY SCHOOL TEA	5,712
349450	SAEEDA BIBI	SENIOR PRIMARY SCHOOL TEA	5,712
349452	NAZIA SHAHEEN	PRIMARY SCHOOL HEAD TEACH	5,712
349455	ASMA BIBI	PRIMARY SCHOOL TEACHER	5,712
349456	ASMA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
349731	RUKHSANA ISHAQ	PRIMARY SCHOOL HEAD TEACH	5,712
349735	SAHDIA KANWAL	PRIMARY SCHOOL HEAD TEACH	5,712
349739	NAHEEDA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
349741	SALMA GUL	SENIOR PRIMARY SCHOOL TEA	5,712
349744	ZAITOON BIBI	PRIMARY SCHOOL TEACHER	5,712
349745	ZAHIDA JABEEN	PRIMARY SCHOOL HEAD TEACH	5,712
349748	FEHMEEDA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
349749	PARVEEN AKHTER	PRIMARY SCHOOL HEAD TEACH	5,712
349751	YASMEEN	PRIMARY SCHOOL TEACHER	5,712
349752	IMTIAZ YAQUB	PRIMARY SCHOOL HEAD TEACH	5,712
351000	MARYAM BIBI	SENIOR PRIMARY SCHOOL TEA	5,712
351001	HAMIDA SHAHEEN	PRIMARY SCHOOL HEAD TEACH	5,712
351002	TANZEELA QURESHI	SENIOR PRIMARY SCHOOL TEA	5,712
351003	GULNAZ BIBI	SENIOR PRIMARY SCHOOL TEA	5,712
351005	ROBINA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
351006	SHAISTA BIBI	PRIMARY SCHOOL TEACHER	5,712
351008	NIGHAT SHAHEEN	SENIOR PRIMARY SCHOOL TEA	5,712
351009	SOBIA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
351010	SHAHNAZ BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
351011	SHAHNAZ BEGUM	SENIOR PRIMARY SCHOOL TEA	5,712
351013	REHANA BIBI	PRIMARY SCHOOL TEACHER	5,712
351014	GHAZALA YASMIN	PRIMARY SCHOOL HEAD TEACH	5,712
351015	ANEELA RASHID	SENIOR PRIMARY SCHOOL TEA	5,712
351087	SAEEDA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
351646	SHAZIA HAROON	PRIMARY SCHOOL HEAD TEACH	5,712
351955	SOFIA BEGUM	PRIMARY SCHOOL HEAD TEACH	5,712
351956	SHAISTA BIBI	SENIOR PRIMARY SCHOOL TEA	5,712

351957	TAHIRA BIBI	SENIOR PRIMARY SCHOOL TEA	5,712
351959	FOUZIA SHAHZADI	PRIMARY SCHOOL HEAD TEACH	5,712
351960	SAMREENA FAREED	PRIMARY SCHOOL HEAD TEACH	5,712
351961	ZAIBUN NISA ABBASI	PRIMARY SCHOOL TEACHER	5,712
351962	NAHEEDA BIBI	PRIMARY SCHOOL TEACHER	5,712
351964	RABIA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
351965	FARHAT SULTANA	PRIMARY SCHOOL HEAD TEACH	5,712
351966	SHEHLA GUL	PRIMARY SCHOOL HEAD TEACH	5,712
351967	KHALIDA GUL	PRIMARY SCHOOL TEACHER	5,712
352098	SAIMA BIBI	PRIMARY SCHOOL HEAD TEACH	5,712
352184	SABIA BIBI	SENIOR PRIMARY SCHOOL TEA	5,712
352186	GUL NAZ	PRIMARY SCHOOL HEAD TEACH	3,400
Total			1,737,000

Annex-4
Para 2.5.1.4

Detail of purchase of medicines DHO Haripur 2019-20

S	cost Centre	SUPPLIER	C No	dated	amount
1	HR-6113 Admin	SAMI PHARMACEUTICALS	8666	27.12.20	570,000
2	HR-6113 Admin	STANLEY	8666	27.12.20	6,537,00
3	HR-6113 Admin	SEARLE PHARMAN	8666	27.12.20	1,560,00
4	HR-6113 Admin	MKB PHARMA	8674	12.03.20	3,236,70
5	HR-6113 Admin	GLAXOSMITHKLINE	8675	12.03.20	1,255,00
6	HR-6113 Admin	M/S BENSON PHARMA	8674	12.03.20	336,000
7	HR-6113 Admin	M/S SHAH ENTERPRISES	8672	10.02.20	699,600
8	HR-6113 Admin	M/S FYNK PHARMA	8678	05.05.20	494,000
9	HR-6113 Admin	M/S REHMAN RAINBOW	8678	05.05.20	94,500
10	HR-6113 Admin	M/S MACTOR	8678	05.05.20	5,050,00
11	HR-6113 Admin	M/S AMSON VACCINE & PHARMA	8678 29	05.05.20 20	326,650
12	HR-6113 Admin	M/S UNISA PHARMA	8678	05.05.20	433,750
13	HR-6113 Admin	M/S HASHIR SURGICALS	8678	05.05.20	157,400
14	HR-6113 Admin	M/S SAMI PHARMA	8678	12.5.202	5,280,00
15	HR-6113 Admin	M/S FYNK PHARMA	9320	20.05.20	214,500
16	HR-6113 Admin	M/S HASHIR SURGICALS	9324	13.06.20	488,800
17	HR-6387 CH Kotla	SAFFRON PHARMA	9331	20.06.20	118,500
18	HR-6387 CH Kotla	M/S ALLMED LAB	9328	20.06.20	138,600
19	HR-6387 CH Kotla	M/S MKB PHARMA	9330	20.06.20	294,765
20	HR-6387 CH Kotla	M/S SAMI PHARMA	8675	12.03.20	1,247,40
21	HR-6502 RHC	M/S GSK PHARMA	8675	12.03.20	599,850
22	HR-6502 RHC	M/S REHMAN RANBOW	9326	19.06.20	132,300
23	HR-6502 RHC	M/S UNISA PHARMA	9324	13.06.20	167,425
24	RHC Kalinger	M/S FYNK PHARMA	8678	12.05.20	599,716
25	RHC Kalinger	M/S STANLEY PHARMA	9331	20.06.20	298,700
26	RHC Kot	M/S ALLMED LAB	9328	20.06.20	50,820
27	RHC Kot	M/S NEW DRUG AGENCY	9331	20.06.20	146,758
28	RHC Kot	M/S GEOFMAN	9328	20.06.20	494,320
29	RHC Kot	M/S HEAL PHARMA	8674	12.03.20	207,900

30	RHC Nara Amaza	M/S GEOFMAN	8666	27.12.20	96,930
31	RHC Nara Amaza	M/S HASHIR SURGICAL	8678	05.05.20	78,700
32	RHC Nara Amaza	M/S HASHIR SURGICAL	9324	13.06.20	244,400
33	RHC Nara Amaza	M/S STANLEY PHARMA	9331	20.06.20	324,800
34	RHC Nara Amaza	M/S ALLMED LAB	9328	20.06.20	42,350
35	RHC Sri Kot	M/S ALLMED LAB	9328	20.06.20	300,300
36	RHC Sri Kot	M/S GSK PHARMA	8675	12.03.20	599,647
37	HR-6461 TBC	M/S MKB PHARMA	9330	20.06.20	99,900
38	HR-6461 TBC	M/S STANLEY PHARMA	9328	20.06.20	228,460
39	HR-6461 TBC	M/S GSK PHARMA	9330	20.06.20	396,600
40	HR-MCH 6119	M/S BENSON PHARMA	9328	20.06.20	130,980
41	HR-MCH 6120	M/S MEGA PHARMA	9330	20.06.20	549,000
42	HR-MCH 6121	M/S MEGA PHARMA	9330	20.06.20	69,906
43	HR-6222 T D	M/S CIRIN PHARMA	8670	24.01.20	738,310
44	HR-6222 T D	M/S MACTOR	8678	12.05.20	2,899,80
45	HR-6222 T D	M/S ALLMED LAB	9328	20.06.20	250,250
46	HR-6222 T D	M/S SHAH ENTERPRISES	9330	20.06.20	111,150
47	HR-6223 T D Ghazi	M/S MACTOR	8666	27.12.20	2,899,80
48	HR-6223 T D Ghazi	M/S UNISA PHARMA	9324	13.06.20	231,500
49	HR-6223 T D Ghazi	M/S BENSON PHARMA	9328	20.06.20	805,969
50	HR-6223 T D Ghazi	M/S SHAH ENTERPRISIS	9333	21.06.20	62,700
51	HR-6361 T D S N	M/S MACTOR	8666	27.12.20	2,499,84
52	HR-6361 T D S N	M/S B.BRAWN	9331	20.06.20	1,249,16
53	Civil Dispensaries	MACTOR INTERNATIONAL	8666	27.12.20	2,598,00
54	Civil Dispensaries	M/S SHAH ENTERPRISES	9330	20.06.20	234,000
55	CH Rehana	M/S MACTOR	8666	27.12.20	79,000
56	CH Rehana	M/S STANLY PHARMA	8666	27.12.20	662,400
57	CH Rehana	M/S SEARLE RESEARCH	8666	27.12.20	19,300
58	CH Rehana	M/S STANLY PHARMA	8666	27.12.20	180,000
59	CH Rehana	M/S FEROOZ SONS	8675	12.03.20	40,250
60	CH Rehana	M/S FYNK PHARMA	8674	12.03.20	98,800
61	CH Rehana	M/S UNISA PHARMA	8678	12.05.20	219,750
62	CH Rehana	M/S GSK PHARMA	9329	20.06.20	599,985
63	HR-6388 ch kts	M/S AMSON VACCINES	8666	27.12.20	150,000
64	HR-6388 ch kts	M/S SEARLE PHARMA	8666	27.12.20	86,600
65	HR-6388 ch kts	M/S GEOFMAN	8666	27.12.20	156,800
66	HR-6388 ch kts	M/S SYDON PHARMA	8666	27.12.20	124,900

67	HR-6388 ch kts	M/S SAMI PHARMA	8675	12.03.20	877,200
68	HR-6388 ch kts	M/S UNISA PHARMA	8678	12.05.20	146,500
69	HR-6388 ch kts	M/S SAFFRON PHARMA	9329	20.06.20	957,700
Total					53,372,5

Annex-5
Para 2.5.1.5

Detail of non-supply of medicines pertaining to financial year 2019-20

S#	Supplier	Medicines	Supply order No	Supply Order Date	Amount
1	M/S Searle Company	Tab. Amlodipine + Valsartan 10/160mg	11048-52	25-10-2019	8,920
2	M/S Searle Company	Tab. Amlodipine + Valsartan 5/160mg	11048-52	25-10-2019	10,380
3	M/S Searle Company	Tab. Metronidazole 400mg	12785-89	28-11-	330,000
4	M/S Searle Company	Tab. Levofloxacin 500mg	12785-89	28-11-	1,230,000
5	M/S GlaxoSmithKline	Tab. Clavuanic acid	5445-49	22-05-	396,600
6	M/S GlaxoSmithKline	Cap. Amoxicillin 500mg	7088-92	14-06-	599,985
Total					2,575,885

A. Detail of non-supply of medicines pertaining to financial year 2018-19

S#	Supplier	Medicines	Supply order No	Supply Order Date	Amount
1	MS Lasani Health care	Disposable syringes 5ml	2778-82	13.03.19	20,500
2	MS Hashir surgical	IV Canola 20g	1036-40	29.01.19	75,000
3	MS Hashir surgical	IV Canola 22g	1036-40	29.01.19	150,000
4	MS Hashir surgical	IV Canola 24g	1036-40	29.01.19	159,600
5	MS Hashir surgical	surgical gloves	1036-40	29.01.19	277,000
6	MS Hashir surgical	adhesive tape paper	13515-19	31.12.18	120,000
7	MS Hashir surgical	adhesive tape paper	2054-57	19.02.19	60,000
8	MS Paktex Industries	Gauze cloth roll	1066-70	29.01.19	2,116,800
Total					2,978,900

Detail of income tax not deducted on the purchase of medicines.

S N O	cost Centre	SUPPLIER	Cheque No	dated	amount	income tax @ 4.5%
1	HR-6113 Admin	STANLEY PHARMACEUTICALS	866692	27.12.2019	6,537,000	294,165
2	HR-6113 Admin	SEARLE PHARMAN	866672	27.12.2019	1,560,000	70,200
3	HR-6113 Admin	M/S MACTOR INTERNATIONAL	867822	05.05.2020	5,050,000	227,250
4	HR-6113 Admin	M/S AMSON VACCINE & PHARMA	867829	05.05.2020	326,650	14,699
5	HR-6113 Admin	M/S UNISA PHARMA	867823	05.05.2020	433,750	19,519
6	HR-6113 Admin	M/S HASHIR SURGICALS	867825	05.05.2020	157,400	7,083
7	HR-6113 Admin	M/S SAMI PHARMA	867887	12.5.2020	5,280,000	237,600
8	HR-6387 CH Kotla	M/S MKB PHARMA	933009	20.06.2020	294,765	13,264
9	HR-6387 CH Kotla	M/S SAMI PHARMA	867505	12.03.2020	1,247,400	56,133
10	HR-6502 RHC Halli	M/S GSK PHARMA	867503	12.03.2020	599,850	26,993
11	HR-6502 RHC Halli	M/S REHMAN RANBOW	932697	19.06.2020	132,300	5,954
12	RHC Nara Amaza	M/S STANLEY PHARMA	933156	20.06.2020	324,800	14,616
13	RHC Sri Kot	M/S GSK PHARMA	867502	12.03.2020	599,647	26,984
14	HR-6461 TBC	M/S MKB PHARMA	933010	20.06.2020	99,900	4,496
15	HR-6461 TBC	M/S STANLEY PHARMA	932829	20.06.2020	228,460	10,281
16	HR-6461 TBC	M/S GSK PHARMA	933006	20.06.2020	396,600	17,847
17	HR-6222 T D Khanpur	M/S MACTOR INTERNATIONAL	867888	12.05.2020	2,899,800	130,491
18	HR-6222 T D Khanpur	M/S SHAH ENTERPRISES	933033	20.06.2020	111,150	5,002
19	HR-6223 T D Ghazi	M/S MACTOR INTERNATIONAL	866690	27.12.2019	2,899,800	130,491
20	HR-6223 T D Ghazi	M/S SHAH ENTERPRISIS	933302	21.06.2020	62,700	2,822
21	HR-6361 T D S N Khan	M/S MACTOR INTERNATIONAL	866691	27.12.2019	2,499,840	112,493
22	HR-6361 T D S N Khan	M/S B.BRAWN PHARMACEUTICALS	933157	20.06.2020	1,249,160	56,212
23	Civil Dispensaries	MACTOR INTERNATIONAL	866669	27.12.2019	2,598,000	116,910
24	CH Rehana	M/S MACTOR INTERNATIONAL	866671	27.12.2019	79,000	3,555

25	CH Rehana	M/S STANLY PHARMA	866675	27.12.2019	662,400	29,808
26	CH Rehana	M/S SEARLE RESEARCH	866694	27.12.2019	19,300	869
27	CH Rehana	M/S STANLY PHARMA	866695	27.12.2019	180,000	8,100
28	CH Rehana	M/S GSK PHARMA	932993	20.06.2020	599,985	26,999
29	HR-6388 ch kts	M/S AMSON VACCINES	866687	27.12.2019	150,000	6,750
30	HR-6388 ch kts	M/S SEARLE PHARMA	866676	27.12.2019	86,600	3,897
31	HR-6388 ch kts	M/S SAMI PHARMA	867506	12.03.2020	877,200	39,474
32	Admin/printing	printing of stationary	933491	22.06.20	1,127,770	50,750
33	Admn. Furniture	purchase of furniture	933305	21.06.20	600,000	27,000
Total					39,971,227	1,798,705

Annex-6
Para 2.5.2.2

Detail of less recovery on account of penalty

S.No	Name Of office	Fine required	Fine Imposed & deposited	Less recovery
1	AC Ghazi	790,000	205,800	584,200
2	AAC revenue	485,000	213,000	272,000
3	AC Haripur	485,000	286,000	199,000
4	AAC-II	340,000	129,000	211,000
5	AC Khanpur	390,000	122,000	268,000
6	AAC-I HR	1,565,000	650,000	914,650
Total		4,055,000	1,605,800	2,448,850

Annex-7
Para No. 2.5.2.4

Detail of doubt full expenditure

S.No	DDO Code	Head	Head of Account	Amount (Rs)
1.	HR-6008 Administration	AO3901	Purchase of Stationary	300,000
2.		AO93902	Printing and Publication	60,000
		AO3970	Others	249,305
3.	HR-6454 SDEO Khanpur	AO93907	POL	100,000
4.		AO93909	CNG	43,261
		AO13001	Repair of vehicle	60,000
		AO3901	Purchase of Stationary	60,000
		AO3970	Purchase of Furniture	60,000
5.	HR-6444 SDEO Ghazi	AO3901	Purchase of Stationary	63,760
		AO13201	Purchase of furniture	14,650
Total				1,010,976

Annex-8
Para 2.5.2.5

Detail of unverified expenditure incurred through PTC (DEO Male)

S.No	DDO Code	Name of School	Name of Grant	Amount in Rs.
1.	HR-6109	Primary Schools Haripur	Class consumables	3,040,000
			Petty Repair (buildings)	3,426,000
2.	HR-6020	Middle Schools Haripur	Class consumables	527,500
			Petty Repair (buildings)	873,000
3.	HR-6448	Primary Schools Ghazi	Class consumables	930,000
			Petty Repair (buildings)	1,116,000
4.	HR-6507	Primary Schools Khanpur	Class consumables	867,500
			Petty Repair (buildings)	1,041,000
Total				11,821,000

Detail of unverified expenditure incurred through PTC (DEO Female)

S.No	No. of Class Rooms	Petty Repair	CRC	Total
GHS/GHSS	955	2,865,000	1,462,500	4,327,500
Middle Schools	290	870,000	510,000	1,380,000
Primary Schools Haripur	1229	3,687,000	3,060,000	6,747,000
Primary Schools Ghazi	255	765,000	602,500	1,367,500
Total				13,822,000

Annex-9
Para 2.5.2.6

Detail of PTC funds not utilized

S.No	Name of School	Unutilized amount Rs.
1.	GPS Bandi Syedan	195,651
2.	GPS Sultan Pur	420,871
3.	GPS Tarar	854,348
4.	GPS Nathoo Khaiteer	941,216
5.	GPS Jab No.1	188,761
6.	GPS Jandi	134,715
Total		2,735,562

Annex-10
Para 2.5.2.7

Detail of property of DEO F Haripur illegally occupied.

S. No	Description	Area illegally occupied in marlas	Market value /marla as per valuaton table	amount
1	GGHS Gudwalian	61	275,000	16,775,000
2	GGPS Dana feroz pur	20	57,500	1,150,000
3	GGHSS Srikot	125	76,533	9,566,625
4	GGHSS Dingi	10	275,000	2,750,000
5	GGPS Bhera	20	275,000	5,500,000
6	GGHS Kahal	127	275,000	34,925,000
7	GGPS Bagra No.2	16	275,000	4,400,000
8	GGHS Chajjian	20	57,500	1,150,000
Total				76,216,625

Annex-11
Para 3.5.1.3

Detail of schemes executed without conducting material test

S.No	Name of scheme	Approved Cost (million)	Total Exp
1	Construction of Boundary wall for Graveyard at SeriaNiamat Khan	1.70	0.679
2	Construction of streets at MohallahRamzani Haripur	0.546	0.319
3	construction of streets at MohallahPathana& Haji Imam Pir	1.80	1.215
4	Provision of Cover drain at MohallahUmerabad Serai saleh	0.60	0.326
5	Pavement of street Opposite Sangam Sweet Adda Darband.	0.70	0.397
6	Construction of drain near H/O Manzoor village Pandak.	0.30	0.146
7	Construction of Nallah Near H/O Tayyab Awan Colony Sikanderpur.	0.40	0.197
8	Pavement of street from Awan Colony to GT Road U/C Sikanderpur.	1.20	0.644
9	Construction of drain at MohallahMoasoom Shah Near H/O Tayyab	0.80	0.467
10	Pavement of street Near H/O Khalid U/C Sikanderpur.	0.40	0.240
11	Pavement of street at village Behki U/C Beer.	1.20	0.911
12	Pavement of street at village BandiLabiya.	1.00	0.593
Total		10.65	6.133

Annex-12
Para 3.5.1.4

Detail of non-imposition of penalty

S.No	Particulars	Estimated cost	Date of commencement	Required date of completion	Actual date of completion	Penalty @10%
1	BTR Kangra Colony (Phase-I)	1,400,000	06-04-2017	05-08-2017	08-06-2020	140,000
2	BTR Kangra colony Phasse-II	1,600,000	05-05-2017	04-09-2017	08-06-2020	160,000
3	Construction of road Jamia Utman	2,000,000	25-5-2017	24-08-2017	25-06-2020	200,000
4	Construction of road Jogi Mohra	1,000,000	25-5-2017	24-08-2017	25-06-2020	100,000
5	Construction of road Cham Sangian	2,000,000	28-04-2017	27-10-2017	25-06-2020	200,000
6	Provision of Water Bores at Union Council Rehana.	2,500,000	14-06-2019	22-11-2019	Work in progress	250,000
7	Provision of Water Bores at Union Council Pandak.	2,000,000	14-06-2019	22-11-2019	Work in progress	200,000
8	Provision of Water Bores at Union Council Beer	2,000,000	14-06-2019	14-09-2019	Work in progress	200,000
9	Construction of Open well at PK-40 (Phase-I)	2,850,000	14-06-2019	14-10-2019	Work in progress	285,000
10	Construction of Open well at PK-40 (Phase-II)	2,850,000	14-06-2019	14.06.2019	Work in progress	285,000
Total						2,020,000

Annex-13
Para 3.5.1.6

Detail of payment in absence of TS

S/No	Name of scheme	Contracto	E.cost	Payment
1	Const. Of road chamlyari to chilyari	MS	5,000,000	2,524,611
2	Const. of tuff tiles in GHS ghazi	MS	1,000,000	949,000
3	Provision of bore in us meelam	MS	900,000	717,039
4	Sanitation work at cherian	MS	1,000,000	804,902
5	Provision of bore in jagal	MS	400,000	304,535
6	Pcc of street village jagal	MS	1,500,000	1,213,974
7	Pcc of path in village qazian	MS	1,500,000	1,213,974
8	Pcc of street village ghazi	MS	1,500,000	1,213,974
9	Const of open well village faroosa	Raheem	500,000	407,926
10	Const of open well sabar pipliala	Raheem	200,000	147,600
11	Pcc street & culvert village e kalas	Raheem	1,000,000	804,902
12	Wss village faroosa	Raheem	2,000,000	1,585,046
13	Pav. Street and drain vc chohar	Raheem	3,000,000	2,489,931
14	Provision of bore at bani masjid	Raheem	200,000	168,924
15	Const. Of path mohalla daman	Raheem	500,000	408,921
16	Pavement of st. In doyan	Raheem	2,000,000	1,817,424
17	Prov. Of water bore at ghs dobandi	MS	200,000	138,865
18	Const. Of st, in village gehnian	MS	1,500,000	1,309,809
19	Prov. Of water bore in parba	MS	400,000	208,298
20	Constr. Of boundary wall for janazgah	MS	2,000,000	1,625,798
21	Const. Of boundary wall of grave yard at	MS	1,000,000	828,503
22	Const, of boundary wall and path in g.yard kts	MS	3,000,000	2,692,912
23	Const. Of pully at village bharray	MS	1,500,000	997,955
24	Sevarge system at village kangra	MS	2,000,000	1,277,839
25	Const. Of street in village tadu	MS	1,500,000	1,124,532
26	Const. Of boundary wall for janazagah dobandi	MS	2,000,000	1,603,711
27	Sevarge line/ pav, of st. Mohall mughal abad	MS	1,500,000	1,270,556
28	Provison of water bores at village kundi	Raheem	1,500,000	1,280,254
29	Pcc of path paharo	Raheem	2,000,000	1,712,336
30	Pav. Of st. Abdullah pur	Raheem	2,000,000	1,533,452
31	Provison of water bores gehanain	Raheem	300,000	160,004
32	Wss subhan	Raheem	400,000	240,101

33	Wss sherghar	Raheem	400,000	167,175
34	Prov. Of bore, pipe line & water tank	Khurshid &	800,000	674,280
35	Const. Of janazgah khalo	Muhamma	1,500,000	1,350,000
36	Const. Of janazgah ghazi	MS	3,000,000	2,697,803
37	Santion work at rous	Muhamma	2,000,000	1,720,116
38	Repair of masjid sherawal	Muhamma	2,000,000	1,739,912
39	Const. Of retaining wall dhemary	Muhamma	1,000,000	825,732
40	Const. Of retaining wall in khalo	Muhamma	1,000,000	825,732
41	Sanitation work at shingall	Raheem	2,000,000	1,720,116
42	Const. Of retaining wall at sanga	Raheem	2,000,000	1,713,667
43	Repair of masjid sobra	Raheem	2,000,000	1,739,912
44	Pav. Of street del sector hamlet	Khurshid &	639,000	491,968
45	Sanitation scheme at jabbar	Khurshid &	2,000,000	1,759,490
	Total		65,339,00	52,203,51

Annex-14
Para 3.5.1.7

Detail of developmental schemes without obtaining Technical Sanction

S.No	Name of Schemes	Approved Cost (Rs)	Expenditure (Rs)
1	Construction of New office building of TMA Khanpur.	30,000,000	11,627,866
2	Construction of TMA Hall at Office of TMA Khanpur	14,300,000	4,682,009
3	Construction of path / street in Mohallah Sangra u/c Barkot	3,500,000	1,790,216
4	Construction of path /street Moh: Phati (Jandi) u/c Barkot.	1,500,000	1,162,061
5	Construction of path /street village Nullah u/c Jabri.	2,500,000	1,790,216
6	Construction of path/str: Khaitran sydian etc u/c Muslimabad.	2,000,000	1,475,100
7	Water bores at PK-41	3,000,000	1,627,951
8	Provision of water bores (7 No) in DW Barkot.	1,500,000	893,547
9	Provision of water bores (10 No) in DW M/Abad.	2,000,000	1,329,829
10	Provision of water bores (10 No) in DW Najafpur.	2,000,000	1,329,829
11	Construction of road/Path at village Komal Bala.	3,000,000	2,136,056
12	Construction of Path at Hattar	2,000,000	1,362,208
13	Construction of path / culvert at Moh: Mohra Chatwal Kailag.	2,000,000	1,993,200
14	PCC of road/path at village Sokar Babotri.	2,000,000	1,940,461
15	Construction of Path /street at Moh: Choi.	2,500,000	1,687,501
16	Pavement of street at village Mang.	2,500,000	1,810,237
Total		76,300,000	38,638,287

Annex-15
Para 3.5.1.8

Detail of Irregular expenditure without tender

S. No	Particulars	Amount (Rs)
1	Purchase of 2 No split ACs	249,500
2	Repair of Fire brigade 2005 Model	119,920
3	Purchase of Laptop & printer	209,500
4	Supply of Honor boards/plates	175,000
5	Purchase of Generator & stabilizer	350,000
6	Boring of hand pump	248,000
7	Purchase of siren & Fog spray machine	376,000
8	Supply and installation of waste bins	260,000
9	Repair and Maintenance of fire brigade vehicle	154,305
10	Establishment of shed for kisan market (Petty Advance)	350,000
11	Repair of fire brigade model 2013	218,560
12	20 Nos containers 5M3 for Arm Roll	5,500,000
13	10 Nos dustbins	240,000
Total		8,450,785

Annex-16
Para 3.5.2.1

Detail of taxes not deposited into Government treasury

S.No	Name of Contractor	Scheme	Income Tax	Stamp Duty	P.TAX	DPR	KPPRA	Total Taxes
1	S Brothers	Water Bore U/C Sarai Nehmat Khan	56,546	6250		4,000	8,000	74,796
2	S Brothers	Water Bore U/C Sarai Saleh	57,528	6,250		4,000	3,070	70,848
3	Hazara & Co	Water Bore U/C Rehana	57,008	6,250	15,000	4,000	8,000	90,258
4	Khursheed & Bro	PCC road village Qazian Haripur	78,811	6,250		4,000	6,000	95,061
5	Syed Safdar Rehman	Construction of Streets Moh: Ramzani	23,046	1,850	7,000		2,200	34,096
6	Royal Engineer	Construction of Streets Moh: Pathanawala Sarai Saleh	97,256	6,250	15,000	3,000	7,200	128,706
7	Royal Engineer	Providing of Bore Moh: Umar Abad Sarai Saleh	24,413	1,850	2,400			28,663
8	Anayat Ullah Khan&Bro	Water Bore U/C JattiPind	50,191	6,250		3,000	6,000	65,441
9	Anayat Ullah Khan&Bro	Water Bore U/C North Haripur	51,714	6,250	15,000	3,000	3,000	78,964
10	Yasir Khan Tareen	Water Bore U/C Bajeeda U/C Mankarai	15,178				6,000	21,178
11	Yasir Khan Tareen	Water Bore U/C Pind Hashim Khan	22,963		15,000		6,000	43,963
12	Yasir Khan Tareen	Water Bore Kag U/C	22,963				3,000	25,963

		JattiPind						
13	Khursheed & Bro	Construction of Streets Opposite Bridge Sangum Sweet Adda Darband Haripur	26,100	1850			2,800	30,750
14	Khursheed & Bro	Construction of Streets Gar Behki U/C Beer Haripur	60,000	6,250		3,000	4,800	74,050
15	Khursheed & Bro	Construction of Streets Awan Colony To GT road U/C Sikandarpur	48,359	6,250		3,000	5,000	62,609
16	MS Wakeel & Bro	Construction of Streets NHO Khalid U/C Sikandarpur	17,850	1,250			1,600	20,700
17	Syed Safdar Rehman	Construction of Nallah Moh: mahsoom Shah NHO Tayyab	35,080	1,250	15,000		3,200	54,530
18	Syed Safdar Rehman	Construction of Nallah NHO Manzoor village kage	30,526	1,850	15,000	2,000	4,000	53,376
19	MS Hazara & Co	Water Bore U/C Ali Khan	49,005	6,250		3,000	6,000	64,255
20	MS Hazara & Co	Water Bore U/C Shah Muhammad	57,760	6,250		4,000	8,000	76,010
21	Haroon Rasheed	Construction of Sewrage Open madrassa Chamba Peer Kotharipur	25,563	1,250				26,813

22	Lal Hussain & Sons	Provision of Pipe line DWSS KTS	349,968	18,750	15,000		18,665	402,383
23	Lal Hussain & Sons	Provision of Pipe line DWSS Terballa	234,968	18,750	13,000		12,513	279,231
24	Yasir Khan Tareen	Provision of Water Bore U/C JattiPind	6,360				1,000	7,360
25	Yasir Khan Tareen	Provision of Water Bore U/C JattiPind	7,754					7,754
26	Abbas ur Rehman	Construction of streets village BandiLabyal Haripur U/C Ladhar Mang	44,504	1,850		2,000	4,000	52,354
27	Abbas ur Rehman	Construction of Nallah NHO Tayyab Awan village Sikandar Pur	14,767	1,250			1,600	17,617
28	Yasir Khan Tareen	Water Bore U/C Derwesh	11,727				8,000	19,727
29	Yasir Khan Tareen	Provision of Water Bore U/C Jattipind Phase I	7,090				1,000	8,090
30	Yasir Khan Tareen	Provision of Water Bore U/C Jattipind Phase II	13,119					13,119
31	Yasir Khan Tareen	Provision of Water Bore U/C Central Haripur	14,024					14,024
32	Yasir Khan Tareen	Provision of Water Bore U/C Shah Maqsood	14,615					14,615
33	Yasir Khan Tareen	Provision of Water Bore	14,866					14,866

		U/C Ali Khan						
34	Yasir Khan Tareen	Provision of Water Bore U/C Chak Shah Muhammad	5,347					5,347
35	Yasir Khan Tareen	Provision of Water Bore U/C Sarai Saleh	18,363					18,363
36	Yasir Khan Tareen	Provision of Water Bore U/C Mankrai	20,505					20,505
37	Afzal Ahmad Contractor	Provision of Water Bore U/C South	19,925				2,000	21,925
38	Taj Muhammad Tanoli	Construction of BTR road Kangrah Colony Phase I	23,174					23,174
39	Taj Muhammad Tanoli	Construction of BTR road Kangrah Colony Phase II	9,873					9,873
40	Taj Muhammad Tanoli	Construction of streets	50,186			15,000		65,186
41	Syed fasil Shah	Construction of streets village Pindoree	33,443			20,000		53,443
42	Syed fasil Shah	Improvement of JanazaGah village Kotha U/C Rehana	11,667			4,500		16,167
43	Syed fasil Shah	Construction of road village JogeMorha U/C Mankrai	10,994				4,000	14,994
44	Syed fasil Shah	Constructio of road Jamia UtmanMankrai	31,630				4,000	35,630

45	Syed fasil Shah	Construction of road sanghyal Kamal Khan	40,212				4,000	44,212
46	Taj Muhammad Khan`	Sanitation Scheme Sarai gadai U/C Kotnajibullah	15,000	1,250			2,000	18,250
47	Taj Muhammad Khan`	Construction of Street village Kangrah U/C Panian	30,000	1,250			4,000	35,250
48	MunsafMoh ree	Construction of Street village Kahal Bala& Kahal Baiyeen	11,670				7,200	18,870
49	MunsafMoh ree	Providing & Fixing Pipe ring rehabilitation of multimadia	10,169				11,700	21,869
50	Utman&Co	Construction of streets Chohar Shareef Phase I	19,116				8,000	27,116
51	MM Akram	Pavment of Street Gar U/C Dengi	34,655				5,000	39,655
52	Taj Muhammad Khan`	Construction of street Kot Najibullah North	21,995	0			10,000	31,995
TOTAL			2,059,546	123,000	127,400	81,500	202,548	2,593,994

Annex-17
Para 3.5.2.2

Non-recovery of advances

S. No	Paid to	Purpose of payment	Date	Amount of Advance (Rs)
1	Noor Hussain Driver	Repair of vehicle A-1100	27.10.2016	12,000
2	Muhammad Ijaz Light Inspector	Purchase of LED Light	31.08.2017	100,000
3	Muhammad Ahmad, TOR Branch	Pena-flex advertisement Developmental scheme	Page No. 9	20,000
4	Zahid Hussain Shah	Removal of Speed Breaker	08.05.2018	20,000
5	Azhar Mehmood SE	Repair of Quarter No. 7	03.10.2018	80,000
6	Khan Afsar, Supervisor	2" pipe line Naeem Khan Colony	08.10.2018	142,000
7	Khan Afsar Supervisor	2" pipe line Aslam Khan Colony	08.10.2018	175,000
8	Azhar Mehmood SE	Repair of quarter Muhammad Alam	15.10.2018	50,000
9	Ghulam Mustafa Driver	Repair of vehicle 1071	26.11.2018	25,000
10	Firdous Khan SE	Emergency Work at KholianBala	28.11.2018	500,000
11	Khan AfsarSupervisor	Water Supply Moh: S. Abad	29.11.2018	300,000
12	Naeem Shah	Repair of window and Curtain etc. tube well Sector No. 3 KTS	10.01.2019	45,000
13	Sher Afzal Supervisor Garden Branch	Purchase of Plant for Chaman Park and Zafar Park	15.02.2019	25,000
14	IbrarAlvi, (ATOR)	Removal of encroachment from Dehri Sikandur pur, etc.	02.05.2019	200,000
15	Azhar Mehmood S.E	For Garden of TMA Haripur	13.02.2019	80,000
16	TO (R) & TO (I)	Purchase of Land for Grave yard, Talokar	26.12.2019	19,99,200
17	Shafique Ahmad S.I	Repair of Bucket at KTS	31.12.2019	18,000
18	Zahid Shah,CSI	Purchase of Jacket, for Sanitation Branch etc.	13.02.2020	100,000
19	TO (R)/TO (I)	Purchase of Land for C.Center	19.02.2020	8,50,000
20	Through TO (I)	Vehicle No. 1325 from single cabin to double cabin	20.02.2020	11,64,139
Total				2,105,377

Annex-18
Para 3.5.2.3

Detail of Sales Tax on NSI items

S. No	Name of scheme	Name of NSI Items	Unit	Qty	Rate	Paid Amount	Total Paid Amount	Sales Tax@17%	
1.	Provision of Water Bores U/C Shah Maqsood.	i.	Providing and fixing of GI casing pipe 6` dia	P/M	475.6	1,400	665,840	915,840	155,693
		ii.	Providing and fixing of Hand Pump / Motor China Made complete with all accessories.	P/No.	10	25,000	250,000		
2.	Provision of Water Bores Union Council Central Haripur	i.	Providing and fixing of GI casing pipe 6` dia	P/M	574.39	1,400	804,146	1,164,146	197,905
		ii.	Providing and fixing of Hand Pump / Motor China Made complete with all accessories.	P/No.	12	30,000	360,000		
3.	Provision of Water Bores Union Council Mankarai	i.	Providing and fixing of GI casing pipe 6` dia	P/M	975.52	1,400	1,365,728	1,765,728	300,174
		ii.	Providing and fixing of Hand Pump / Motor China Made complete with all accessories.	P/No.	16	25,000	400,000		

4.	Provision of Water Bores Union Council Serai Saleh	i.	Providing and fixing of GI casing pipe 6` dia	P/M	475.6	1,400	665,840	915,840	155,693
		ii.	Providing and fixing of Hand Pump / Motor China Made complete with all accessories.	P/N o.	10	25,000	250,000		
5.	Provision of Water Bores Union Council Rehana	i.	Providing and fixing of Hand Pump / Motor China Made complete with all accessories.	P/N o.	11	25,000	275,000	275,000	46,750
6.	Provision of Water Bores at Union Council Pandak Haripur	i.	Providing and fixing of GI casing pipe 6` dia	P/M	184.45	1,400	258,280	583,280	99,158
		ii.	Providing and fixing of Hand Pump / Motor China Made complete with all accessories.	P/N o.	13	25,000	325,000		
7.	Provision of Water Bores at Union Council Beer	i.	Providing and fixing of Submersible motor pump 1.5 HP complete in all respect.	P/N o.	3	30,000	90,000	107,000	18,190
		ii.	Providing and fixing of steplizer 12000 Watts with cable complete in	P/N o.	1	17,000	17,000		

			all respect						
8.	Provision of Water Bores in Union Council Darwesh.	i.	Providing and fixing of GI casing pipe 6` dia	P/M	475.6	1,400	665,840	915,840	155,693
		ii.	Providing and fixing of Hand Pump / Motor China Made complete with all accessories.	P/N o.	10	25,000	250,000		
9.	Provision of water Bores at Chak Shah Muhamm ad.	i.	Providing and fixing of GI casing pipe 6` dia	P/M	356.08	1,400	498,512	698,512	118,747
		ii.	Providing and fixing of Hand Pump / Motor China Made complete with all accessories.	P/N o.	8	25,000	200,000		
10.	Provision of Water Bores in Union Council JattiPind (Phase-I)	i.	Providing and fixing of GI casing pipe 6` dia	P/M	574.39	1,400	804,146	1,164,146	197,905
		ii.	Providing and fixing of Hand Pump / Motor China Made complete with all accessories.	P/N o.	12	30,000	360,000		

11.	Provisoin of Water Bores Union Council JattiPind (Phase-II).	i.	Providing and fixing of GI casing pipe 6` dia	P/M	574.39	1,400	804,146	1,164,146	197,905
		ii.	Providing and fixing of Hand Pump / Motor China Made complete with all accessories.	P/N o.	12	30,000	360,000		
12.	Provision of Water Bores Union Council Ali Khan	i.	Providing and fixing of GI casing pipe 6` dia	P/M	475.6	1,400	665,840	915,840	155,693
		ii.	Providing and fixing of Hand Pump / Motor China Made complete with all accessories.	P/N o.	10	25,000	250,000		
13.	Provision of Water Bores at V/C Bajeeda.	i.	Providing and fixing of GI casing pipe 6` dia	P/M	234.71	1,400	328,594	503,594	85,611
		ii.	Providing and fixing of Hand Pump / Motor China Made complete with all accessories.	P/N o.	7	25,000	175,000		
14.	Provision of Water Bores Union Council PindHash am Khan.	i.	Providing and fixing of GI casing pipe 6` dia	P/M	234.71	1,400	328,594	503,594	85,611

		ii.	Providing and fixing of Hand Pump / Motor China Made complete with all accessories.	P/N o.	7	25,000	175,000		
15.	Provision of Water Village Council Kag U/C JattiPind.	i.	Providing and fixing of GI casing pipe 6` dia	P/M	234.71	1,400	328,594	538,594	91,561
		ii.	Providing and fixing of Motor China Made complete with all accessories(0.90 HP)	P/N o.	7	30,000	210,000		
16.	Provision of Water Bores in Union Council North Haripur.	i.	Providing and fixing of Hand Pump / Motor China Made complete with all accessories.	P/N o.	7	25,000	175,000	175,000	29,750
17.	Provision of Water Bores in village Council JattiPind.	i.	Providing and fixing of Hand Pump / Motor China Made complete with all accessories.	P/N o.	7	25,000	175,000	175,000	29,750
18.	Provision of Water Bores in village Council Mankarai.	i.	Providing and fixing of Hand Pump / Motor China Made complete with all accessories.	P/N o.	7	25,000	175,000	175,000	29,750
19.	Provision of Water Bores Union Council	i.	Providing and fixing of Motor China Made complete	P/N o.	7	30,000	210,000	210,000	35,700

	Rehana.		with all accessories(0.90 HP)						
20.	Provision of Water Bores in Union Council Serai Niamat Khan.	i.	Providing and fixing of Hand Pump / Motor China Made complete with all accessories.	P/N o.	10	25,000	250,000	250,000	42,500
21.	Provision of Water Bores Union Council Serai Saleh	i.	Providing and fixing of Hand Pump / Motor China Made complete with all accessories.	P/N o.	10	25,000	250,000	250,000	42,500
22.	Provision of Water Bores at Union Council Ali Khan.	i.	Providing and fixing of Hand Pump / Motor China Made complete with all accessories.	P/N o.	10	25,000	250,000	250,000	42,500
23.	Provision of Water Bores Union Council Shah Maqsood.	i.	Providing and fixing of Hand Pump / Motor China Made complete with all accessories.	P/N o.	10	25,000	250,000	250,000	42,500
Total									2,357,237

Annex-19
Para 3.5.2.6

Detail of income tax deducted from contractor bills

S/no.	Name of scheme	Contractor	Payment	Income tax
1	Const. Of road chamlyari to chilyari	MS	2,524,611	374,999
2	Const of tuf tiles in ghs ghazi	MS	949,000	60,753
3	Provision of bore in us meelam	MS	717,039	53,777
4	Sanitation work at cherian	MS	804,902	60,367
5	Provision of bore in jagal	MS	304,535	22,840
6	Pcc of street village jagal	MS	1,213,974	91,048
7	Ppc of path in village qazian	MS	1,213,974	91,048
8	Pcc of street village ghazi	MS	1,213,974	91,048
9	Const of open well village faroosa	Raheem	407,926	30,594
10	Const of open well sabar pipliala	Raheem	147,600	11,070
11	Pcc street & culvart villaga e kalas	Raheem	804,902	60,367
12	Wss village faroosa	Raheem	1,585,046	118,878
13	Pav. Street and drain vc chohar	Raheem	2,489,931	186,744
14	Provision of bore at bani masjid	Raheem	168,924	12,669
15	Const. Of path mohalla daman	Raheem	408,921	30,669
16	Pavement of st. In doyan	Raheem	1,817,424	122,676
17	Prov. Of water bore at ghs dobandi	MS	138,865	10,414
18	Const. Of st, in village gehnian	MS	1,309,809	98,235
19	Prov. Of water bore in parba	MS	208,298	15,622
20	Constr. Of boundary wall for janazgah mankarai	MS	1,625,798	121,935
21	Const. Of boundary wall of grave yard at	MS	828,503	62,137
22	Const. of boundary wall and path in g.yard kts	MS	2,692,912	201,968
23	Const. Of pully at village bharray	MS	997,955	74,846
24	Sevarge system at village kangra	MS	1,277,839	95,838
25	Const. Of street in village tadu	MS	1,124,532	84,340
26	Const. Of boundary wall for janazagah dobandi	MS	1,603,711	120,278
27	Sevavage line/ pav, of st. Mohall mughal abad	MS	1,270,556	95,291
28	Provison of water bores at village kundi	Raheem	1,280,254	96,019
29	Pcc of path paharo	Raheem	1,712,336	128,425
30	Pav. Of st. Abdullah pur	Raheem	1,533,452	115,009
31	Provison of water bores gehanain	Raheem	160,004	12,000

32	Wss subhan	Raheem	240,101	18,007
33	Wss sherghar	Raheem	167,175	12,538
34	Prov. Of bore, pipe line & water tank gujaraion	Khurshid &	674,280	50,571
35	Const. Of janazgah khalo	Muhammad	1,350,000	101,250
36	Const. Of janazgah ghazi	MS	2,697,803	201,335
37	Santion work at rous	Muhammad	1,720,116	129,008
38	Repair of masjid sherawal	Muhammad	1,739,912	130,493
39	Const. Of retaining wall dhemary	Muhammad	825,732	61,930
40	Const. Of retaing wall in khalo	Muhammad	825,732	61,930
41	Sanitation work at shingall	Raheem	1,720,116	129,008
42	Const. Of retaining wall at sanga	Raheem	1,713,667	128,525
43	Repair of masjid sobra	Raheem	1,739,912	130,493
44	Pav. Of street del sector hamlet	Khurshid &	491,968	36,898
45	Sanitation scheme at jabbar	Khurshid &	1,759,490	131,962
	Total		52,203,511	4,075,852

Detail of income/sales tax deducted from suppliers/workshop bills

S/n o.	Description	Supplier/ location	Ch.n o.	Date	Amount	Sales tax deducted not credited	Income tax deducted not credited
1	Refrigerator purchased	Ahmad Electronic	404	7.8.19	55,300	9,400	2,488
2	Air-condition 1.5 ton singer	Ahmad Electronic	403	7.8.19	111,550	18,964	5,020
3	Bio-matric machine	Mew eng	439	14.10.19	95,000	16,150	4,275
4	Furniture	Mir Alam Furniture	498	26.12.19	102,000	17,340	4,590
5	Corona activites		538	27.3.20	200,000	42,986	11,378
	Income tax on receipts:						
	Realized on contract of cattle fair						250,100
	Realized on contract of export firewood						64,515
	Auction of scrape						5,270
	Repair of vehicle		408	21.08.19	167,300	28,441	7,528
	Repair of vehicle		433	1.10.19	32,410	1,462	1,458
	Repair of vehicle		444	24.10.1	90,000	15,300	4,050

				9			
	Repair of vehicle		584	30.6.20 20	15,660	-	1,740
Total						150,043	362,412

Annex-20
Para 3.5.2.9

Detail of non-deduction of KPPRA tax on developmental schemes

S.No	Name of Schemes	Approved Cost	Expenditure	KPPRA Tax @ 5%
1	Construction of New office building of TMA Khanpur.	30,000,000	11,627,866	581,393
2	Construction of TMA Hall at Office of TMA Khanpur	14,300,000	4,682,009	234,100
3	Construction of path / street in Mohallah Sangra u/c Barkot	3,500,000	1,790,216	89,511
4	Construction of path /street Moh: Phati (Jandi) u/c Barkot.	1,500,000	1,162,061	58,103
5	Construction of path /street village Nullah u/c Jabri.	2,500,000	1,790,216	89,511
6	Construction of path/str: Khaitran sydian etc u/c Muslimabad.	2,000,000	1,475,100	73,755
7	Water bores at PK-41	3,000,000	1,627,951	81,398
8	Provision of water bores (7 No) in DW Barkot.	1,500,000	893,547	44,677
9	Provision of water bores (10 No) in DW M/Abad.	2,000,000	1,329,829	66,491
10	Provision of water bores (10 No) in DW Najafpur.	2,000,000	1,329,829	66,491
11	Sanitation scheme TW Khanpur	500,000	275,078	13,754
12	Construction of road/Path at village Komal Bala.	3,000,000	2,136,056	106803
13	Construction of Path at Hattar	2,000,000	1,362,208	68110
14	Pavement of street/Path at village Chach (Kailag).	1,200,000	924,188	46209
15	Construction of path / culvert at Moh: Mohra Chatwal Kailag.	2,000,000	1,993,200	99660
16	Construction of B/wall for graveyard at village Khoi Maira.	500,000	332,449	16622
17	Construction of path at village Darbar Suraj Gali.	500,000	376,786	18839
18	PCC of road/path at village Sokar Babotri.	2,000,000	1,940,461	97023
19	Construction of Path /street at Moh: Choi.	2,500,000	1,687,501	84375
20	Construction of B.wall of Janazagah at village Doyian Khushki.	375,000	262,238	13112
21	Construction of Path at village Galham.	500,000	500,000	25000
22	Pavement of street at village Mang.	2,500,000	1,810,237	90512
23	Construction of B/wall of Janazagah at village Mirpur.	600,000	528,370	26419
Total			41,837,396	2,091,868

Annex-21
Para 3.5.2.10

Detail of non-completion of developmental schemes in stipulated time

S. No	Name of scheme	Contractor Name	E/cost (Rs in million)	Date of commencement	Completion date	Actual completion	Penalty (Rs)
1	Construction of New office building of TMA Khanpur.	M/S Najeeb Ullah & Co.	30,000,000	10.06.2019	09.06.2020	In progress	3,000,000
2	Provision of water bores (7 No) in DW Barkot.	Mastikhel Construction co	1,500,000	03.03.2020	02.07.2020	-do-	150,000
3	Provision of water bores (10 No) in DW M/Abad.	-do-	2,000,000	03.03.2020	02.07.2020	-do-	200,000
4	Provision of water bores (10 No) in DW Najafpur.	-do-	2,000,000	03.03.2020	02.07.2020	-do-	200,000
Total							3,550,000

Annex-22
Para 3.5.2.11

Detail of sales tax not deducted

S. No	Particular	Gross payment (Rs)	Net payment required (Rs)	Over payment (Rs)
1	Purchase of 02 Suzuki	1,998,000	1,707,692	290,308
2	Fabrication in above mentioned Suzuki	1,398,000	1,194,871	199,528
3	Arm Roll 5M3 capacity on truck chassis Mitsubishi Fuso Canter	2,399,000	2,050,427	348,573
4	Containers 5 M3 for Arm roll	5,500,000	4,700,855	799,145
5	3-wheel disinfectant vehicle on 3-wheel rickshaw	2,100,000	1,794,872	305,128
Total		13,395,000	11,448,717	1,942,682

Annex-23
Para 3.5.2.12

Detail of non-deduction of income tax and sales tax

S. No	Particulars	Financial year	Advance amount (Rs)	Adjusted Amount (Rs)	Sales tax (Rs)	Income tax (Rs)	Total
1	Supply of laptop etc	2018-19	200,000	478,000	81,260	21,510	102,770
2	Purchase of AC stabilizer and generator	-do-	350,000	350,000	59,500	15,750	75,250
3	Celebration of independence day	-do-	200,000	350,270	59,546	15,762	75,308
4	Boring of handpumps	-do-	150,000	248,000	0	18,600	18,600
5	Plantations	-do-	80,000	173,555	29,504	7,810	37,314
6	Arrangement of Muharram UI Haram	-do-	100,000	232,500	39,525	10,463	49,988
7	Purchase of reflective jackets	-do-	60000	80200	13,634	3,609	17,243
8	Weed cutter machine	-do-	30000	48500	8,245	2,183	10,428
9	Clean and green Pakistan	-do-	150,000	282,416	48,011	12,709	60,719
10	Repair and renovation works	-do-	650,000	1,542,933	0	69,432	69,432
11	Celebration of orange festival	-do-	200,000	382,095	64,956	17,194	82,150
12	Purchase of siran and pog spray machine	-do-	200,000	376,000	63,920	16,920	80,840
13	Clean and green Pakistan	-do-	50,000	50,000	8,500	2,250	10,750
14	Green built	-do-	200,000	490,190	0	36,764	36,764
15	Installation of air conditions	-do-	200,000	249,500	42,415	11,228	53,643
16	Supply of dust bins	-do-	200,000	240,000	40,800	10,800	51,600

17	Repair of FB	-do-	100,000	154,305	0	11,573	11,573
18	Printer, furniture etc	-do-	50,000	84,297	14,330	3,793	18,124
19	Repair of FB	-do-	60,000	119,920	0	8,994	8,994
20	-do-	-do-	60,000	92150	0	6,911	6,911
21	Opening/desilting of culverts	2019-20	70000	109,000	0	8,175	8,175
22	Celebration of independence day	-do-	100,000	205,294	34,900	9,238	44,138
23	Arrangement for Eid Ul Azha	-do-	150,000	248,050	42,169	11,162	53,331
24	Arrangement of Tehsil Ijlas	-do-	250,000	259,150	44,056	11,662	55,717
Total			3,860,000	6,846,325	695,271	344,492	1,039,762

Annex-24
Para 4.5.1.1

Detail of developmental schemes executed by VCs/NCs

S.No	Name of VC/Nc	Name of scheme	Estimated cost	Expenditure
1	Vc Soha	Pavement of streets Moh Mira Village Soha, Pavement of street & Darains Gali, pavement of street & Drain Dheri, Machan da Mera and const of water tank Kandhori	750,000	542,000
2		Pavement of street & Drain Timber, Tamneri, Sar, Tahlala, Kutli, Airan, Talhala Khurd and repairing of water tank Andra Doga	1,750,000	1,379,068
3	Vc Bhaka	01 No water bore Moh Bugnian, 01 No new bhaka, 2No Bahka purana and 02 water bores moh Bungian	1,260,000	1,388,387
4		Pavement of streets Moh Jamia Masjid Bungian	630,000	490,644
5	VC Chamba Pind	01No bore village Chamba pind near Taj House, leveling & filling of graveyard shaheed baba and pavement of street drain path Moh Mohri Peer Bakhsh	490,000	485,493
6		Pavement of street/path/drain Moh Mohri pir Bakhsh wali Rehman, Moh Chamba pind, Moh Gujar coloney Maroof & Rifaqat and pavement of road waheed Akhtar house to Chamra	650,000	595,565
7	Vc Labour coloney	03 water bores 01 near Muhammad Riaz house Sadiqabad, 01 near Amirzada house and 01 near Wajid House Rehmanabad	630,000	593,894
		03 water bores in village Shini Mera 01 for Msjid, 01 near Gohar Zaman House and 01 near Abdur rasheed house	645,000	576,934
8		Pavement of street/sewage/drain/path. 01 soka to Karam Elahi house and from Haji Muhammad Nazir to Molvi Muhammad Hanif with one pulley Moh Hajiabad.	300,000	230,586
9	Vc Mamrial	Pavement of street/path at moh Imama bargah village Garhi Saaydan, WSS and pavement of street village sultanpur and Kotha	1,000,000	950,077
10		Pavement of street/path at different Moh boring of well at Moh Rajgaan Vc Mamrial	1,500,000	1,153,221
11	NC City-5	Pavement & improvement of streets Moh	1,380,000	1,309,774

		Darwesh Sabzi mandi road, Moh pattan, Moh Motian, Rehmania Town. Const of Katha moh Motian, moh Khoo nai abadi, Moh Qadeem bank wali and Moh Qadeem Jaivd & wajid		
12		Boring of well Rehmania Town, Moh Ddarwesh naiabadi and Motian nai abadi	600,000	399,252
13		Providing of street lights with wires Moh Pattan, Moh Motian nai abadi, Darwesh naiabadi & Moh Qadeem	700,000	691,539
14		Providing of street lights with wires Abadi Chor Road phase ii NC city 5	580,000	543,253
15	VC Kholian bala	Pavement of street/path Sadique house moh asif Dhaya, const of protection wall Sajjad khan moh Mohri and drain sewerge Abid kha house	750,000	735,093
16		Pavement of street drain/culvert moh Nazim teera wali Kasi moh Sari Danghar, Dhaya Mohri	1,438,000	1,391,633
17		Pavement of street /path/drain moh FarooqmAzam Kasi khan Afsar, peer khan Danghar Dhaya Ralway line Jafar khan Abrar khan Parhoa	1,950,000	1,867,318
20	VC Shadi	06 No bore/water supply schemes in Shadi	1,400,000	1,115,117
21		Pavement of streets village Shadi	1,300,000	1,142,985
Total				17,581,833

Annex-25
Para 4.5.1.3

Detail of non-conversion of current bank account into PLS mode

Name of office	Bank	Account No	Closing balance on 30/06/20	Mark up@8%
AD Office	BOK Shahra e Hazara	20917-00-2	167,857	13,428
AD Office	NBP Main Branch	4033722611	3,792,881	303,430
Vc Mamrial	NBP Julian Branch	4072604390	537,907	43,032
VC labour Coloney	HBL Kot Najeebullah	79003303-03	2,040,854	163,268
VC Dhenda	NBP Shahra e Hazara	4083103437	7,912,268	632,981
Total			14,451,767	1,156,139
