



**AUDIT REPORT
ON
THE ACCOUNTS OF
LOCAL GOVERNMENTS,
DEVELOPMENT AUTHORITY & WATER
SUPPLY AND SANITATION
COMPANY
DISTRICT KOHAT**

AUDIT YEAR 2020-21

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AD	Assistant Director
ADP	Annual Development Programme
APPM	Accounting Practices and Procedures Manual
AIR	Audit and Inspection Report
BHUs	Basic Health Units
CA	Conveyance Allowance
CSR	Corporate Social Responsibility
CD	Civil Dispensary
COVID	Corona virus Disease
CTR	Central Treasury Rules
DAC	District Accounts Committee
DC	Deputy Commissioner
DDO	Drawing and Disbursing Officer
DEO	District Education Officer
DDEO	Deputy District Education Officer
DHO	District Health Officer
DHQ	District Headquarter
DMO	District Monitoring Officer
DO	District Officer
DPR	Disable Persons Rehabilitation
DTL	Drug Testing Laboratory
ECG	Echo Cardiograph
E&SE	Elementary & Secondary Education
GER	General Education Ratio
HPA	Health Professional Allowance
HRA	House Rent Allowance
IHP	Integrated Health Project
INTOSAI	International Supreme Audit Institutions
IMU	Independent Monitoring Unit
KDA	Kohat Development Authority
KP	Khyber Pakhtunkhwa
KPPRA	Khyber Pakhtunkhwa Procurement Regularity Authority
LCB	Local Council Board
LGA	Local Government Act
LGE&RDD	Local Government Election & Rural Development Department
LGO	Local Government Ordinance

MCC	Medicines Coordination Committee
MCH	Mother Child Health
MFDAC	Memorandum for Departmental Accounts Committee
MOs	Medical Officers
NCs	Neighborhood Councils
NER	National Education Ratio
NIT	Notice Inviting Tender
NSI	Non Schedule Item
OGDCL	Oil & Gas Development Corporation limited
OPD	Outdoor Patient Department
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCC	Plain Concrete Cement
PFC	Provincial Finance Commission
PLA	Personal Ledger Account
PSDC	Petroleum Social Development Committee
PHC	Primary Health Care
RDA	Regional Directorate of Audit
RHC	Rural Health Centre
SAMA	Services and Assets Management Agreement
SIDB	Small Industries Development Board
THQ	Tehsil Head Quarter Hospital
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TO(F)	Tehsil Officer (Finance)
TO(R)	Tehsil Officer Revenue
VAC	Village Accounts committee
VCs	Village Councils
WSSC	Water Supply & Sanitation Company

Preface

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

The report is based on audit of the accounts of offices of the District Government, Tehsil Municipal Administrations, Assistant Director Local Government Elections and Rural Development Department, Village Councils and Neighborhood Councils, Kohat Development Authority and Water Supply and Sanitation Company in District Kohat 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 DAC level. In all cases where the 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 departments did not submit written replies till the finalization of this report. DAC meetings 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 the audit of Local Governments in 35 districts of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) Kohat on behalf of the DG Audit District Government, Khyber Pakhtunkhwa carried out the audit of audit of Local Government of five districts namely; Kohat, Karak, Hangu, Orakzai and Kurram.

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

Local Governments of District Kohat consist of three tiers which perform their operations under Khyber Pakhtunkhwa Local Government Act 2013. Financial provisions of the Act describe the Local Consolidated Fund and Public Account for which annual Budget Statement is approved by the respective councils in the form of budgetary grants. Top Tier- the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District Government, who is officer in charge (Administrator) of 107 devolved departments including AD Local Government Election & Rural Development Department. The second Tier- Town/Tehsil Municipal Administrations have one PAO i.e. Town/Tehsil Municipal Officer (Administrator) for each administration. There are three Tehsils administrations in district Kohat. The third Tier of village and neighborhood Councils have AD LGE & RDD as Principal Accounting Officer (Administrator) for these councils. There are 91 VCs/NCs in district.

In addition district Kohat has one development authority i.e Kohat Development Authority & Water Supply & Sanitation Company Kohat for which Secretary LGE&RDD is the PAO.

a. Scope of Audit

This office is mandated to conduct audit of 109 formations working under -7 PAOs. Total expenditure and receipts¹ of these formations were Rs. 7,532.653million and Rs. 756.308 million, respectively for the financial year 2019-20.

Audit coverage relating to expenditure for the current audit year comprises 18 formations of 07 PAOs having a total expenditure of Rs. 3,546.897 million for the financial year 2019-20. In terms of percentage, the audit coverage for expenditure is 47.086 % of auditable expenditure.

Audit coverage relating to receipt for the current audit year comprises 05 formations i.e, three TMAs, one Development Authority and Water Supply and Sanitation Company in District Kohat of 05PAOs having a total receipt of Rs. 756.308 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, recovery of Rs249.068 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 procedure employed to obtain evidence were inspections, analytical procedures, observations and computation.

¹ District Government has no receipt

d. Audit Impact

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

e. Comments on Internal Control

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

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

- Organizational structure followed in the local Government Offices was according to the LGA 2013.
- No activity i.e. risks identification, risk evaluation and appropriate responses were carried out in the local government.
- Accounts were not reconciled with the DAO by TMAs. No review was carried out of the performances.
- Internal and external communications followed government instructions. However TMAs did not follow the accounting procedure given in the APPM.
- No system of monitoring was found to track the progress of District Government towards its objectives. No internal Auditor was appointed. Annual Review of internal control was also not carried out.

f. Key audit findings of the report;

- i. Non compilation/Consolidation of Accounts of Local Governments- Rs 152.414 million¹
- ii. Unauthorized payments to DDOs/Vendors instead of crossed chques Rs. 67.746²
- iii. Unverified payment Rs. 379.616 million³
- iv. Irregularities were noticed in 14 cases amounting to Rs 238.55 million⁴
- v. Cases related to value for money were noticed in 12cases amounting to Rs.297.861 million⁵.
- vi. Others, including cases of non-recovery of Government dues were noticed in 15 cases amounting to Rs.375.105 million⁶

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

g. Recommendations

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

¹ Para 1.2.1

² Para 1.2.2

³ Para 1.2.3

⁴ Para 2.5.1.1 to 2.5.1.9 & 3.5.1.1 to 3.5.1.2 & 4.5.1.1 & 6.5.1.1 to 6.5.1.2

⁵ Para 2.5.2.1 to 2.5.2.4 & 3.5.2.1 to 3.5.2.5 & 4.5.2.1 & 5.5.1.1 to 5.5.1.2

⁶ Para 3.5.3.1 to 3.5.3.8 & 4.5.3.1 to 4.5.3.2 & 5.5.2.1 to 5.5.2.2 & 6.5.2.1 to 6.5.2.3

CHAPTER-1

Public Financial Management

1.1 Sectoral Analysis

Introduction

After promulgation of Local Government Act, 2013, Local Government elections were held in 2015, which resulted in formation of three tiers of government in each district of Khyber Pakhtunkhwa. 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 DC, TMO and Assistant Director Local Government and Rural Development Department to perform functions of respective Nazameen under local Government Act 2013, till formation of new elected local Government.

In the light of LGE&RDD notification dated 4th September, 2019 District Kohat 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 Officers for Village/Neighborhood Councils.

In District Kohat, funds amounting to Rs.7,920.07 million were allocated to 109 formations working under 07 PAOs. Out of which, expenditure of Rs. 7,532.653 million was made resulted into saving of Rs. 387.417 million. Receipts of Rs756.308 million were collected through these formations (TMAs, KDA&WSSC) during the financial year 2019-20. Audit coverage relating to expenditure for the current audit year comprises 18 formations of 07 PAOs having a total expenditure of Rs3,546.897 million for the financial year 2019-20. In terms of percentage, the audit coverage for

expenditure is 47.0869% of auditable expenditure. Similarly audit coverage for receipts is 100%.

According to Section 36(3) of Local Government Act 2013, the District Accounts Officer was required to consolidate accounts of Local Government on quarterly and annual basis. However, District Accounts Officer, Kohat did not reflect Rs.509.645 million into the consolidated financial statement of Local Government, Kohat.

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

The Local Governments provided services in the following sectors.

Education

The education sector is one of the major sectors in District Kohat like other districts. Statistics show that there are 660 Primary, 90 Middle, 80 Secondary and 26 Higher Secondary Schools in District Kohat. The estimated Teacher Student Ratio is

1:41 at primary, 1:53 at middle, 1:39 at secondary and 1:23 at the level of higher secondary schools. District Kohat literacy rate is 44.1% the Gross Enrollment Rate (GER) is 89%, and the Net Enrollment Rate (NER) is 61% at the primary level. On budgetary front, District Education office, Kohat succeeded in spending 76.9% of the District ADP and 56% non-salary budgets.

District Education Offices in Kohat enrolled 112568 in boys schools while 98769 students were enrolled in female Government schools. Similarly, annual average of teacher's attendance rate and student attendance rate as per independent Monitoring Unit (IMU) data were approximately 86% & 71% respectively. Furthermore, 88% schools in district Kohat 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 33% against the assigned target.

Health

Health is another important sector of District Kohat with a total of 41 health facilities spread across the district with further break-up of 20 BHUs, 09 CDs, 02 MCHs, 04 RHC and 05 THQs/Category-D hospitals with the total catchment area population of approximately 1,627,132 as per survey carried out by Health department in 2020.

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, 1591 babies were born in health centers. Lab investigations and diagnostic facilities were also fully utilized as 11432 lab tests, 4427 X-rays, 3100 ultrasounds and 203 ECGs were done in both primary and secondary health centers in district Kohat. Figures of immunization are

also very impressive as 22,598, 18,408, 843, 335 pregnant women received TT-2 vaccines, 29,393 kids under 12 months received full immunization. 13278 families were provided family planning services. Human resource data from facility records revealed that these health centers were amply provided with medical officers and paramedics as only very few positions were found vacant. As these centers were frequently visited by patients for medical 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 were three (2) Dar-ul-Kafalas for beggars with the objective to rehabilitate male and females beggars mostly orphan by provision of various services in order to control beggary and to impart vocational training in tailoring. In Kohat 1890 baggers were benefited from this facility. Rehabilitation center for drug addicts has 12 beds and it had treated 139 patients during the year. Furthermore various vocational and industrial trainings are provided by the Social Welfare Department. However, keeping in view the spread of drug use and incidence of poverty the efforts made by Social Welfare office are not likely to bring about any visible improvement in the short or long run unless more resources are diverted to this sector.

Municipal Services

Town Municipal Administrations, District Kohat did not fulfill some primary requirements envisioned as integral component of Local Government in the Khyber Pakhtunkhwa Local Government Act, 2013. The Local Government could not establish & maintain Tehsil Public Fund Account as required under the section 30 of LGA. Similarly, the Tehsil Account Officers were not appointed in TMAs . The accounts of receipts and expenditure were not maintained in such form and in

accordance with such principles and methods as the Auditor General of Pakistan prescribed as required under section 36 of LGA. Financial Statements, Finance Account and Appropriation Accounts of the TMAs were not prepared accordingly. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Kohat with prescribed format and necessary trainings to compile the accounts of TMAs and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA 2013, as internal auditors were not posted in the TMAs to support the Council. In addition, Asset management by Tehsil councils was yet another area it could not address as required under section 38 of the LGA 2013.

1.2 AUDIT PARAS

1.2.1 Non-Compilation/Consolidation of Accounts of Local Governments-Rs152.414 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 DCA Kohat for the financial year 2019-20, audit observed incompleteness and incorrect presentation of the financial statements as the DCA failed to consolidate into the quarterly and annual accounts of the district, the government and local resources, as required under section-36(3) of the Local Government Act, 2013. Receipts and expenditure of Rs. 152.414 million and Rs. 331.521 million respectively, of the TMAs are not reflected in accounts.

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

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

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

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

Audit recommends that necessary action needs to be taken for the consolidation of Local Government Accounts into District Accounts.

1.2.2 Unauthorized payments to DDOs instead of crossed cheques to venders - Rs67.746 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 Comptroller of Accounts Kohat, paid Rs67,745,748 to various DDOs instead of issuance crossed cheques to Vender/Payees Accounts.

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

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

1.2.3 Unverified payment - Rs379.616 million

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

During certification audit of Kohat for the financial year 2019-20, while analyzing HR data it was noticed that arrears of pay and allowances of Rs.379,616,000 was shown made which could not be verified.

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

Variation in drawl of posts needs justification.

When pointed out in September 2020, management stated that the matter will be investigated and action will be taken accordingly. However, no progress was shown till finalization of this report.

As per decision of DAC meeting held in September 2020, Para stands for compliance

Audit recommends that the matter may be justified besides fixing responsibility against the officer/official at fault.

CHAPTER- 2

District Government

2.1 Introduction

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

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

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

(2) Every order in district government shall be expressed to be made in the name of the district government and shall be executed by a duly authorized officer.

(3) The district government shall be responsible to the people and the Government for improvement of governance and delivery of services within the ambit of authority devolved to it.

Detail of audit planned formations expenditure and receipts

S. No	Description	Total Nos	Audited	Expenditure audited FY 2019-20 (Rs. in millions)	Revenue / Receipts audited FY 2019-20 (Rs. in millions)
01	Formations	11	3	1,701.673	Nil

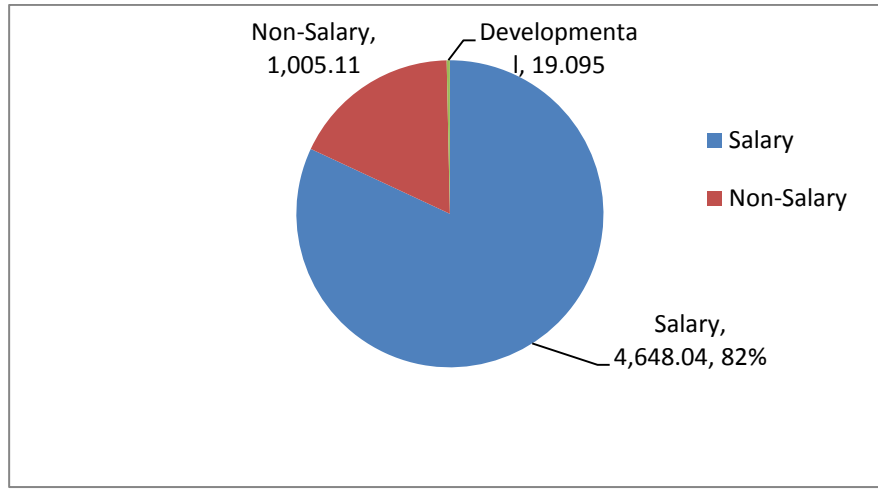
2.2 Comments on Budget and Accounts (Variance Analysis)
(Rs. in million)

2019-20	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	4,625.349	4,648.041	22.69	0.4906
Non-salary	1,118.19	1,005.11	-113.08	-10.1128
Developmental	28.054	19.095	-8.96	-31.9348
Total	5,771.593	5,672.246	-99.35	-1.7213
Receipts	Nil	Nil	Nil	

The savings of Rs. 99.35 million indicates inefficiency in the capacity of District Government Departments to utilize the amount allocated.

EXPENDITURE 2019-20

(Rs. in million)



2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs.216.342 million were raised in this audit report. This amount also includes recoverable of Rs.23.30 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Rs.in million		
S. No.	Description	Amount (Rs.)
1.	Irregularities	0
A	HR/Employees related irregularities	8.180
B	Procurement related irregularities	17.345
C	Management of Accounts with Commercial Banks	125.0860
2.	Value for money and services delivery issues	65.7310
	Total	216.342

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. Details of District Accounts Committee meetings are given below:

S#	Audit Year	District Accounts Committee meeting
1	2002-03	Not Convened
2	2003-04	Not Convened
3	2004-05	Not Convened
4	2005-06	Not Convened
5	2006-07	Not Convened
6	2007-08	Not Convened
7	2008-09	Not Convened
8	2009-10	Not Convened
9	2010-11	Not Convened
10	2011-12	Not Convened
11	2012-13	Not Convened
12	2013-14	Not Convened
13	2016-17	Not Convened
14	2017-18	Not Convened
15	2018-19	Not Convened
16	2019-20	Not Convened

2.5 AUDIT PARAS

2.5.1 Irregularities HR/Employees related irregularities

2.5.1.1 Overpayment of House Rent and Conveyance allowance-Rs 4.00 million

According to Para 4 of the Supreme Court of Pakistan Islamabad orders issued in respect of Constitutional petition No. 128/2012 states that “the employees who are residing in the residential colonies situated within work premises are not entitled to the facility of conveyance allowance”.

According to Rule 223 of the CTR Vol-I, House rent should be recovered from the pay bills of the government employees having government accommodation.

District Health Officer Kohat, failed to recover an amount of Rs 4,004,456 on account of house rent allowance and conveyance allowance during 2019-20 from various Medical Officers and Paramedic Staff who have occupied designated residences in the colonies of various health facilities under the administrative control of DHO Kohat. The house allottees were paid HRA and conveyance allowance which was against the abovementioned rules detail given at **annexure 2**.

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

When pointed out in August 2020, management stated that detail reply will be furnished after consulting record.

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

Audit suggests recovery of HRA & CA besides action against the persons at fault.

AIR Para No.02(2019-20)

2.5.1.2 Overpayment of HPA and CA during leave period-Rs 2.237 million

According to condition No. (iii) of the Government of Khyber Pakhtunkhwa, Finance Department letter No. NO. FD (SOSR-II) 8-18/2016 dated 7.1.2016; Health Professional Allowance is not admissible during earned leave, study leave and extraordinary leave except casual leave. As per Government rules, conveyance allowance and Health Professional allowance is not allowed during leave period.

DHO Kohat for the year 2019-20, it was noticed that an amount of Rs 2,237,196 was paid to various Doctors and Paramedic staff during leave period, which was not allowed to them and needs to be recovered from them under intimation to Audit detail given **at annexure-3**.

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

When pointed out in August 2020, management stated that detail reply will be furnished after consulting record.

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

Audit suggests recovery and action against the persons at fault.

AIR Para No.07(2019-20)

2.5.1.3 Overpayment of Health Professional Allowance-Rs 0.960 million

According to Government of Khyber Pakhtunkhwa, Finance Department Notification No.FD(SDSR-II)8-18/2016 dated 07.01.2016, Health Professional Allowance to Medical Officers in Urban & Rural Area of Category-B District i.e. Kohat is admissible @ Rs 62,000 and Rs 72,000 per month.

District Health Officer, Kohat during the financial year 2019-20 overpaid Health Professional Allowance amounting to Rs 960,000 was paid in excess to the following doctors beyond the admissibility, which needs recovery under intimation to Audit detail given at **annexure-4**.

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

When pointed out in August 2020, management stated that detail reply will be furnished after consulting record.

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

Audit suggests recovery and action against the persons at fault.

AIR Para No.09 (2019-20)

2.5.1.4 Loss to Government due to overpayment on account of Pay & Allowances-Rs 0.981 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.

DHO Kohat did not recover Rs 981,445 on account of overpayments made in Pay & Allowances to various employees as pointed out by pay fixation party during the year 2019-20. The overpayment was neither stopped by the department nor it was recovered from the officials concerned detail given **at annexure-5**.

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

When pointed out in August 2020, management stated that detail reply will be furnished after consulting record.

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

Audit suggests recovery of the overpaid amount and action against the persons at fault.

AIR Para No.10(2019-20)

Procurement related irregularities

2.5.1.5 Irregular Expenditure on Purchase of medicine-Rs 12.039 million

According to Directorate General Health Services, Government of Khyber Pakhtunkhwa letter no. 191-200/MCC dated 17.02.2018, Clause 06 of Medicine Coordination Committee (MCC), the procuring entity shall arrange to obtain samples from each batch of the supplied drugs/medicine through notified Drug Inspectors concerned and send to the concerned Drug Testing Laboratory (DTL) for test/Analysis. As per Clause G, Payment shall not be released to the firms without the submission of Contract Execution Certificate duly authenticated /signed by the MCC.

DHO Kohat incurred an expenditure of Rs12,039,002 on account of purchase of medicines and drugs during the Financial Year 2019-20 detail given at **annexure-6**.

The following irregularities were noticed:

1. Payment was made without clearance of samples of medicines from Government Drug Testing Laboratory (DTL).
2. Quarterly report regarding clinical efficiency of brand of medicine was not submitted to MCC, which put to potential risk the Government interest and general public as well.
3. Payment was made to the firms without the submission of Contract Execution Certificate duly authenticated /signed by the MCC.
4. No procurement plan was prepared before the purchase was made for the year 2019-20.

Irregularity occurred due to lack of internal controls, which caused non availability of medicines in time.

When pointed out in August 2020, management stated that detail reply will be furnished after consulting record.

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

Audit suggests sending samples from each batch to Drug Testing Laboratory for test besides fixing responsibility on the person(s) at fault.

AIR Para No.01(2019-20)

2.5.1.6 Uneconomical expenditure without open tender system- Rs 3.725 million

According chapter III of the KPPRA, 2014 “the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs. 100,000/- rupees one hundred thousand” and “procurement from Rs. 50,000/- uptoRs. 100,000/- shall be procured by inviting three quotations”.

DO Social Welfare, Kohat spent an amount of Rs3,725,268 during 2019-20 under head Cos of other charges (food charges). The expenditure was held uneconomical as the payment was made to contractor M/S Asif Mahmood without adopting open tender system. Further the detail to which the food was served was not available on record of local office. The detail is as under:

S. No.	Cost center description	Amount
01	Food Charges in respect of Corona Isolation Ward at DHQ	925,268
02	Food Charges Rehabilitation Center for Drug Addict	2,800,000
Total		3,725,268

Irregularity occurred due to lack of internal controls, which caused uneconomic procurement of services.

When pointed out in August 2020, management stated that detail reply will be furnished after consulting record.

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

Audit suggests detail enquiry for fixing responsibility on the person(s) at fault.

AIR Para No. 01(2019-20)

2.5.1.7 Non supply of medicines and irregular retention of Rs1.506 million & non-imposition of penalty Rs 75,307

According to Government of Khyber Pakhtunkhwa Health Department (Government Medicines Co-ordination Cell) Peshawar letter No. 940-1100 / MCC dated: 22-07-2011, supply should be completed within 30 days. Further 15 days will be allowed with 2% penalty and further 15 days with 5% penalty. After that supply order will be stand cancelled and supply order will be completed at the risk and cost of the defaulter. CTR 290 provides that no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

DHO Kohat withdrew a sum of Rs 1,506,153 from Government treasury and retained the same in shape of bank drafts to avoid lapse of budget. The amount was withdrawn on account of purchase of medicines from various medicines suppliers during the year 2019-20. Supply orders were issued well in time i.e. September, 2019 but these medicines were not supplied till date of audit i.e. August, 2020. However 5% penalty amounting to Rs 75,307 was not imposed and recovered from the supplier's concerned detail given at **annexure-7**.

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

When pointed out in August 2020, management stated that detail reply will be furnished after consulting record.

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

Audit suggests to take up the case with the firms for completing supply and penalty be recovered from the defaulters besides fixing responsibility on the person(s) at fault.

AIR Para No.03(2019-20)

Management of Accounts with Commercial Banks

2.5.1.8 Non Conversion of Current Account into PLS Account–worth Rs 110.771 Million

Finance department letter No. 2/3(F/L) FD 2017-18/Vol. ix dated Peshawar the 10th February 2014 provides that Finance Department has from time to time allowed/sanctioned Bank accounts in commercial Bank for various Departments/ Autonomous Bodies/Corporations in KP for particular and specific purposes. Now it has been decided that such accounts may be converted to PLS mode and the profit so earned be deposited in Govt. Treasury under relevant head and not later than a week when declared by the concerned bank.

Deputy Commissioner Kohat failed to convert the current accounts with banks worth Rs 105,891,820 into PLS which caused loss to the government exchequer during the year 2019-20 detail given at **annexure-8**. Similarly an amount of Rs 4,880,956 was lying as unspent balance in the DC Kohat current account for Death Compensation of Bomb Blast Victims. Neither the amount was surrendered nor account was converted into PLS mode.

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

When pointed out in July 2020, management stated that detail reply will be submitted after consulting the records in detail.

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

Audit suggests immediate surrender of the saving amount and conversion of current account into PLS mode.

AIR Para No.03(2019-20)

2.5.1.9 Non-credit of bank profit into Government treasury amounting to Rs 12.896 Million

According to Government of Khyber Pakhtunkhwa Finance Department letter No. 2/3-(F/L)/FD/2007-08/Vol-X dated 10.02.2014 and subsequent reminder 16.03.2018 that profit earned on Government fund shall be deposited into government treasury under the relevant head of account immediately and not later than a week declared by the bank.

Deputy Commissioner Kohat realized an amount of Rs 12,896,082 as bank profit from two PLS Bank Accounts during the year 2019-20. The profit was required to be deposited into government treasury under proper head of accounts which was not done detail given below:

S.No	Account No.	Head of Income	Period	Amount of Profit in Million
01	3101385803 PLS	Bank Profit	20-07-2019 & 11-01-2020	4,704,028
02	3101385812 PLS	-do-	20-07-2019 to 11-01-2020	8,192,054
Total profit not deposited into Government treasury				12,896,082

Non deposit of bank profit into government treasury occurred due to weak internal controls, which resulted in loss to the Government.

When pointed out in July 2020 the management stated that detail reply will be submitted later on after the consultation of record.

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

Audit suggests deposits of bank profit into Government treasury under proper head of accounts without delay.

AIR Para No.01(2019-20)

2.5.2 Value for money and services delivery issues

2.5.2.1 Irregular release of developmental fund -Rs 55.180 million

According to Para 23 of GFR Vol.-I every Government officer is personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff.

Deputy Commissioner Kohat released a sum of Rs 45,180,000 to the Chairman Board of Intermediate & Secondary Education (BISE) Kohat during 2019-20 on simple receipt for scholarships under “Storida Pakhtunkhwa” for further disbursement by CM Khyber Pakhtunkhwa in a ceremony. Audit observed the following:

1. The fund was not released under any ADP etc but was released in the regular budget of the local office under head “Cash Awards”.
2. Further disbursement and record of the amount paid was not produced to audit.
3. As the exams of 2020 suspended due to COVID-19 and the payment of Rs 31,320,000 for the current year 2019-20 seems unjustified hence chances of misappropriation of funds cannot be overruled.

Furthermore a sum of Rs 10,000,000 was released to the Commandant HQ, 09 Division Cantt: Kohat out of fund “Uplift & Beautification of Divisional Headquarters in KP” for Installation of Solar Lights from Gulshan Abad chowk to Kotal road, which doesn’t come under the jurisdiction of DC Kohat. Record/correspondence of the same was not produced to audit, which seems irregular and doubtful as the same may have been spent by Army as well and double payment could not be ruled out.

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

When pointed out in July 2020, management stated that detail reply will be submitted after consulting the records in detail.

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

Audit suggests detail enquiry into the matter and action against the person(s) at fault.

AIR Para No.07(2019-20)

2.5.2.2 Non utilization of medicines budget Rs 8.400 million

According to Para 11 of GFR Vol.-I, each head of the department is responsible for enforcing financial order and strict economy at every step. Further, Para 12 of GFR Vol.-I requires that a controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

District Health Officer, Kohat received fund to the tune of Rs 8,400,000 from Distinct Finance Kohat for the purchase of Drugs and Medicines for the following health facilities during the year 2019-20. Instead of utilizing the fund in the interest of the public of the area the fund was not utilized till the close of financial year detail given at **annexure-9**. Furthermore the funds were also not surrender on time for the utilization of other needy departments.

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

When pointed out in August 2020, management stated that detail reply will be furnished after consulting record.

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

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

AIR Para No.08(2019-20)

2.5.2.3 Loss to government of Rs 2.151 million due to non deduction of government taxes

According to Section 153 (1) (c) of the income tax ordinance, income tax @ 7.5% shall be deducted from the contractor's bill and deposited into Government treasury. Sales tax on service @15% is chargeable on service provided by construction contractors as per S.No.14 of second schedule of Khyber Pakhtunkhwa Finance Act 2013.

Deputy Commissioner Kohat paid an amount of Rs 23,260,444 for the execution of various developmental schemes out of CSR MOL & SCR OGDCL Funds during the year 2019-20. The local office failed to deduct Government taxes (income tax, sales tax, stamp duty and DPR charges) amounting to Rs 2,151,502 from the contractors bills which resulted into loss to the government exchequer detail given at **annexure-10**.

Non-deduction of government taxes occurred due to negligence and weak financial control which resulted in loss to Government.

When pointed out in July 2020, management stated that detail reply will be submitted after consulting the records in detail.

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

Audit suggests depositing the government taxes into treasury immediately.

AIR Para No.09(2019-20)

2.5.2.4 Non utilization of Costly Machinery & Equipments Dumped in Stores

According to Para 23 of GFR Vol.-I Every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part 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 as required.

Deputy District Health Officer Dara Kohat failed to utilize the valuable machinery and equipment purchased for BHU Sheendhand lying unissued/ unutilized in the main store detail given below. Audit holds that the purchase of these highly valuable machinery and equipments and there non utilization for the public interest is deteriorating without serving the purpose on which the government money was spent. The non utilization of equipment has not only increased pressure of patients on DHQ Hospital but has caused loss of millions of rupees to the public exchequer in the shape of revenue. Furthermore equipment & machinery store in the CH Zarghun Khel was improperly maintained as equipments and machinery were dumped over each other in dust causing damage to their useful life.

S.No	Name of Equipment	Quantity	Receiving Date
1	Dental Unit	01	14-09-2017
2	Baby Warmer	01	14-09-2017
3	Binocular Microscope	01	14-09-2017
4	ECG Machine	01	14-09-2017
5	Centrifuge Machine	01	14-09-2017

Non utilization of valuable machinery and equipment occurred due to lack of administrative and internal control which resulted in loss to the government exchequer.

When pointed out in August 2020, management stated that detail reply will be furnished after consulting record.

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

Audit suggests operationalization of machinery and equipments and action against the persons at fault.

AIR Para No.19(2019-20)

CHAPTER-3

Tehsil Municipal Administration

3.1 Introduction

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

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

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

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

Detail of audit planned formations expenditure and receipts

Sr. No	Description	Total No.	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue /Receipts audited FY 2019-20 (Rs. in million)
2	Authorities/Autonomous Bodies etc under the PAO	3	3	1,229.871	566.767

3.2 Comments on Budget and Accounts (Variance Analysis)

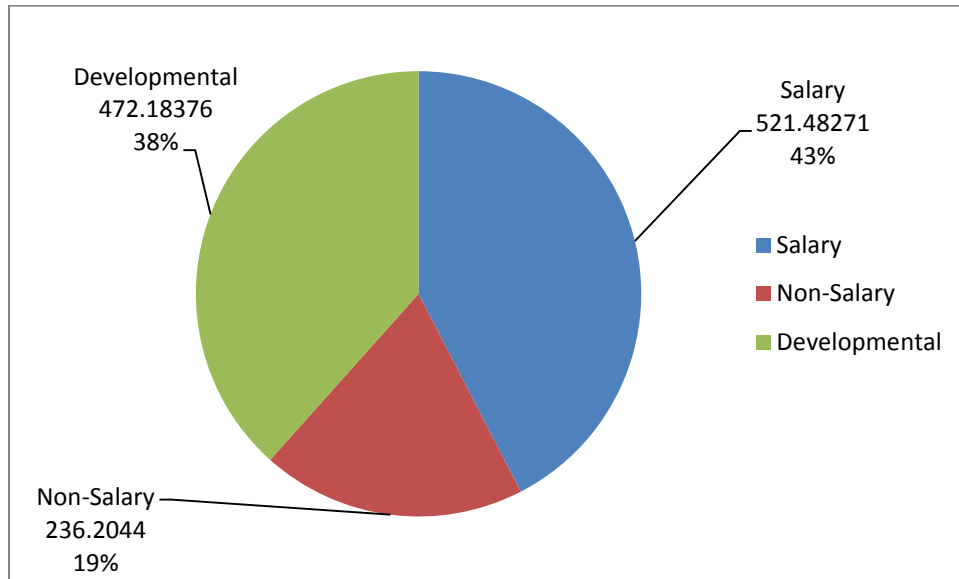
Rs. in million

TMAs				
2019-20	Budget	Actual Expenditure/Receipts	Excess/(Saving)	%age
Salary	589.246	521.48271	-67.76329	-11.50
Non salary	277.398	236.2044	-41.193603	-14.85
Development	587.805	472.18376	-115.62124	-19.67
Total	1,454.449	1,229.871	-224.57814	15.440771
Receipts	755.69	566.7675	-188.9225	0.81

The savings of Rs.224.578 million indicates inefficiency in the capacity of the Tehsil Municipal Administrations to utilize the amount allocated.

EXPENDITURE 2019-20

(Rs. in million)



3.3 Classified Summary of Audit Observations

Audit observations amounting to Rs.374.093 million were raised in this audit report. This amount also includes recoverable of Rs.84.794 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

S No.	Classification	Amount (Rs. in million)
1	Irregularities	
A	Procurement related irregularities	4.12
2	Value for money and service delivery issues	170.311
3	Others, including cases of accidents, negligence etc.	199.662
Total		374.093

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 Irregularities Procurement related irregularities

3.5.1.1 Irregular and un-economical expenditure without open tender system-Rs 3.00 million

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

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

TMO, Lachi paid an amount of Rs 3,000,000 to contractor M/S High Power transformers out of 10% Oil & Gas Royalty during 2019-20. The following irregularities were noticed:

1. The contract was awarded without adopting open tender system to achieve economical rates; and
2. The scheme was completed and full payment was made to the contractor without according technical sanction.

The irregularity was occurred due to weak internal and administrative control.

When pointed out in October 2020, management stated that detail reply will be furnished after consulting record.

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

Audit suggests initiating facts finding inquiry to probe into the matter and take appropriate action against person (s) at fault.

AIR Para No.02(2019-20)

3.5.1.2 Wasteful expenditure amounting to Rs 1.122 Million

According to Para 23 of GFR Vol.-I, every Government officer is personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff.

TMO, Gumbat paid an amount of Rs1,018,900 on account of developmental work “Provision of basic facilities in rented open plot for Pickup/Suzuki stand TMA Gumbat” funded under Beautification of District/Tehsils in District Kohat during the year 2019-20. Audit observed the following:

1. The work was executed and expenditure incurred on rented plot out of developmental fund without mutation of land.
2. An amount of Rs 104,000 was paid as monthly rent to the owner of the land of Suzuki stands.
3. Since its completion the stand remained unutilized as the passenger vehicles were used to parked outside the stand some one Kilometer away.

In light of the above audit holds that such an expenditure of Rs1,018,900 as cost of providing basic facilities in the stands and Rs 104,000 as rental charges was wasteful and needs justification.

Wasteful expenditure occurred due to weak internal and administrative control which resulted into violation of government rules.

When pointed out in October 2020, management stated that detail reply will be furnished after consulting record.

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

Audit suggests detail inquiry be conducted for fixing the responsibility on the person at fault.

AIR Para No.06 (2019-20)

3.5.2 Value for money and service delivery issues

3.5.2.1 Irregular and unauthorized payment to work charge employees- Rs 5.940 million

According to Para 10 (i) of General Financial Rules Volume I every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money, as a person of ordinary prudence would exercise in respect of expenditure of his own money.

TMO Kohat during 2019-20 paid Rs 5,940,000 to 33 Nos of work charge employees of Defunct District Council Kohat and other staff, which were appointed for recovery of Shakardara and Kohat Cement factory Production Cess on fix pay @ 15,000 per month on need basis by defunct District Council Kohat and TMA Kohat detail given at **annexure-11**. Audit observed the following:

1. The purpose of the staff for which they were hired has already been closed as the recovery of Shakardara and Kohat Cement factory Production Cess has been discontinued since long.
2. Besides a huge staff of TMA, there is no need for extra staff on a work charge basis.
3. Salaries were paid to employees without any order of the Competent Authority for the last 4 years.
4. Work charge employees are appointed for a work to be charged that is to Production Cess.

Irregularity occurred due to weak administrative and internal control which resulted in loss to the government exchequer.

When pointed out in August 2020, management stated that detail reply will be furnished after consulting record.

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

Audit suggests detailed inquiry into the matter and to fix responsibility on the person (s) at fault.

AIR Para No.07(2019-20)

3.5.2.2 Irregular payment/expenditure on account of Salaries/Pension from developmental funds Rs 42.250 million.

According to Para 2 of the Finance Department release order No. BO(PFC-III)/1-5/TMA-s-ADP/2019-20 dated 31.03.2020 the grant for ADP to the Tehsil/Town Administrations shall be credited in their PLAs (non-lapsable) by the Accountant General/District Accounts Officers through internal Transfer entries. The amount shall be utilized only for the execution of Development schemes/activities in accordance with guide lines issued by planning & Development Department and observance of all codal formalities as required under Rules.

TMO Kohat during 2019-20 transferred an amount of Rs 42,257,000 out of PFC award to the designated bank for the purpose of payment of Staff Salaries, pension and other recurring expenditure contrary to the above instruction of Finance Department.

The irregularity occurred due to weak administrative and financial control, which resulted in loss to government.

When pointed out in August 2020, management stated that detail reply will be furnished after consulting record.

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

Audit suggests corrective measures to prevent non-compliance of Government rules/instruction and action against the person(s) at fault.

AIR Para No.09(2019-20)

3.5.2.3 Irregular retention and non-utilization of fund-Rs 109.657 million

According to Para 12 of the General Financial Rules Volume I a controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

TMO Lachi during the year 2019-20 retained a huge balance amounting to Rs109,657,300 of developmental fund lying in the PLA of TMA Lachi. The funds received were not utilized timely on the development schemes hence depriving the locals of the area from timely benefit of the development funds.

Non utilization of funds occurred due to weak internal and administrative control which resulted in loss to the government.

When pointed out in October 2020, management stated that detail reply will be furnished after consulting record.

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

Audit suggests immediate utilization of funds and detail inquiry for taking action against the person(s) at fault.

AIR Para No.05(2019-20)

3.5.2.4 Non-utilization of 30% DADP fund-Rs 10.564 million

According to Para 12 of the General Financial Rules Volume a controlling officer must-see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

TMO Gumbat failed to utilized 30% Tehsil ADP amounting to Rs 10,564,000 credited to the TMA Gumbat PLA during year 2019-20. The funds received were not utilized on the development schemes till the date of audit, hence depriving the locals of the area from timely benefit of the development funds.

Non utilization of funds occurred due to weak internal and administrative control which resulted in loss to the government.

When pointed out in October 2020, management stated that detail reply will be furnished after consulting record.

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

Audit suggests immediate utilization of funds and detail inquiry for taking action against the person(s) at fault.

AIR Para No.02 (2019-20)

3.5.2.5 Loss to Government due to Blockage of Development Fund-Rs1.90 Million

According to GFR-23 Vol-I that 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.

TMO Gumbat awarded 02 Nos of developmental Schemes with estimated cost of Rs 1,900,000 to the contractors during the year 2019-20. During scrutiny of records it came to notice that neither contractor started the work so far or any legal action so far against these contractors taken in shape of forfeiting their 2% call deposits and 8% additional securities detail given below.

S.No	Source of fund	Name of Scheme	Contractor	Work Order No. & Date	Estimated Cost
01	Saving of ADP 2018-19	Mini Water Supply Scheme/HP Tehsil Gumbat	Ms Rafi ullah& Brother	431/TMA GT 24-02-2020	950,000
02	-do-	Street Drain near Masjid Zero Gumbat	MsGulSatar Khan	430/TMA/GT 24-02-2020	950,000
Total blockade of fund					1,900,000

Non execution of work occurred due to weak internal control, which resulted in loss to government.

When pointed out in October 2020, management stated that detail reply will be furnished after consulting record.

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

Audit suggests detail inquiry be conducted for fixing the responsibility on the person at fault.

AIR Para No.07(2019-20)

3.5.3 Others, including cases of accidents, negligence etc.

3.5.3.1 Non-recovery of outstanding Government dues on account of revenue receipt contracts and Rent of Municipal Property- Rs35.556 million

According to Rules 51(1) of the Revenue Receipts Management of the TMA Budget Rules 2016, the TO(R) shall ensure that all revenue dues are claimed, realized and credited immediately into Tehsil Fund under proper receipt head.

TMO Kohat during the year 2019-20, failed to recover Rs 7,498,037 outstanding fee on account of revenue receipt contracts detail given below. This indicates the failure of the department to recover the outstanding dues.

S. No	Name of Contract	Outstanding Amount (Rs)
1	Kotal Parking Fee	323,335
2	Group Latrine	439,293
3	New Taxes	430,100
4	Food & Drinks Fee	72,551
5	Dangerous Trade	72,615
6	Weekly Cattle Fair Kohat	6,062,335
7	Slaughter House	97,808
	Total	7,498,037

Furthermore TMO Kohat, failed to recover an amount of Rs 28,058,475 outstanding as on 30.6.2020 on account of rent of Municipal Property detail given at **annexure-12**. This indicates not only the failure of the department to recover previous outstanding dues but also shows the fruitless efforts to recover current charges.

Non recovery of outstanding government dues occurred due to lack of administrative and financial control.

When pointed out in August 2020, management stated that detail reply will be furnished after consulting record.

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

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

AIR Para No.01&02(2019-20)

3.5.3.2 Loss to government due to non-deduction of income tax -Rs 2.397 million

As per letter No. (Unit-49)/WHZ/2017-18/270, dated 12.07.2017, “the rate of collection of tax on auction u/s 236A is 10% for filers and 15% for non-filers”.

TMO Kohat failed to recover income tax amounting to Rs 2,397,896 from the contractors of revenue receipt contracts during the year 2019-20 resulted into loss to the government exchequer detail given below.

S#	Name of contract	Name of Contractor	Contract Amount/ Bid Amount	Income Tax Due @10%
01	Group Latrine	Shah Nawaz	2,200,123	220,012
02	Dangerous trade	Ali Haider	245,235	24,523
03	Food & Drinks	Ali Haider	245,111	24,511
04	Weekly Cattle Fair Kohat	Syed Mamoor Shah	19,235,000	1,923,500
05	Slaughter House	Nasir Khan	603,302	60,330
06	Kotal Parking	Khan Afzal	720,100	72,010
07	New Taxes	Mamoor Shah	730,100	73,010
Total				2,397,896

Non recovery of government taxes dues occurred due to lack of financial and administrative control resulted into loss to the government.

When pointed out in August 2020, management stated that detail reply will be furnished after consulting record.

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

Audit suggests recovery of government taxes and action against the person(s) at fault.

AIR Para No.03(2019-20)

3.5.3.3 Loss to Government due To Less Realization of Receipts-Rs 5.362 Million

According to clause 2 of Terms and Condition of the contracts circulated vide Local Government Department, Government of Khyber Pakhtunkhwa letter No. AO-II/LCB/6-11/2011 dated 20-2-2017; the contract for the present year must have an increase over the bid of last year to the tune of 20%.

TMO, Kohat during 2019-20 failed to collect an amount of Rs5,362,423 receipts contracts by adding 20% raise on previous year collections during the year 2019-20 detail given at **annexure-13**. The receipts were required to be collected with 20% increase over the last year's bid as per government rules.

Less realization of receipts occurred due to lack of financial and administrative controls resulting into loss to the TMA.

When pointed out in August 2020, management stated that detail reply will be furnished after consulting record.

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

Audit suggests recovery of government taxes and action against the person(s) at fault.

AIR Para No. 04(2019-20)

3.5.3.4 Non completion of developmental scheme -Rs 101.088 million within stipulated time period & non imposition of penalty-Rs10.108 million

According to clause 2 of the Contract Agreement “penalty of 1% per day and up to maximum of 10% of the tender cost may be imposed for delay in completion of work”. According to serial No. 6 of the TMA Kohat work order letter No. 2384/TMA/KT, dated 17.04.2017 “the contractor will complete the work within 24 months, failing which necessary action will be taken as per rules”.

TMO Kohat awarded a contract with estimated/tender cost of Rs 101,088,000 to the contractor M/S Ali Haider & Brothers Engineering Co. JV Total Engineering Solutions for work “Solar lights for roads at Kohat under uplift and beautification of Divisional Head Quarters ADP No. 1112 (2014-15)”. Work order was issued well in time with a completion period of 24 months but the scheme was not completed till 28.10.2019 as evident from the contractor letter No. nil, dated 28.10.2019. Due to delay in completion of work, penalty @ of 10% was required to be recovered from the contractor which was not done. Thus government was deprived from revenue amounting to Rs 10,108,000.

Non completion of developmental scheme occurred due to weak administrative control which resulted into loss to the government exchequer.

When pointed out in August 2020, management stated that detail reply will be furnished after consulting record.

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

Audit suggests recovery of penalty amount and timely completion of developmental scheme.

AIR Para No.11 (2019-20)

3.5.3.5 Loss to government due to less deduction of income tax -Rs 1.465 million

According to serial No. 3 of exemption certificate “deduction of withholding tax shall be continued against payments pertaining to items at serial No. 1, 2, 3, 9, 10, 11 and 12 specified in BOQ”.

According to letter No. (Unit-49)/WHZ/2017-18/270, dated 12.07.2017, “the rate of withholding tax on contracts with other than company u/s 153 (1) (c) is 7.5% for filers”.

TMO Kohat paid an amount of Rs 27,927,790 up to 6th Running bill for items of work which were not exempted from withholding tax as mentioned in the exemption certificate under scheme “Solar lights for roads at Kohat under uplift and beautification of Divisional Head Quarters ADP No. 1112 (2014-15)”. Income tax of Rs 629,429 was deducted from 6th Running bill, however, deduction was not made from 1st, to 5th Running bills and thus government was put to loss of Rs 1,465,155 detail given at **annexure-14**.

Income tax was less recovered due to weak administrative and internal control which resulted in loss to the government exchequer.

When pointed out in August 2020, management stated that detail reply will be furnished after consulting record.

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

Audit suggests government taxes needs to be recovered under intimation to audit.

AIR Para No.12(2019-20)

3.5.3.6 Non realization of receipts -Rs. 10.030 million on account of premium of shops

According to Clause 6 of Notice Inviting Tender (NIT) published in daily The News dated 11/11/2016 “successful bidder will be bound to deposit 100% percent of the premium within 15 days of the approval in the TMA Kohat fund”.

TMO, Kohat failed to realize an amount of Rs 10,030,000 during the year 2019-20 from the successful bidders of Tehsil Plaza Shops under head premium outstanding since 2016-17 detail given at **annexure-15**.

Non realization of receipts occurred due to weak financial control which resulted in loss to the government exchequer.

When pointed out in August 2020, management stated that detail reply will be furnished after consulting record.

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

Audit suggests recovery of government taxes and action against the person(s) at fault.

AIR Para No.14(2019-20)

3.5.3.7 Non completion of development scheme worth Rs 13.780 million within stipulated time period & non imposition of penalty Rs1.378 million

According to clause 2 of the Contract Agreement “penalty of 1% per day and up to maximum of 10% of the tender cost may be imposed for delay in completion of work”. According to TMA Lachi work order issued in April, 2019 and August, 2019 “the contractor will complete the work within 365 and 180 days.

TMO, Lachi awarded various development work contracts to various contractors with estimated/ tender cost of Rs 13,780,000 during 2019-20. Work orders were issued well in time with a completion period of 06 months, but the schemes were not completed till the date audit. Due to delay in completion of work, penalty @ of 10% amounting to Rs 1,378,000 was required to be recovered from the contractor which was not done. Thus government was deprived from revenue due to non imposition of penalty detail given at **annexure-16**.

Non completion of work and non recovery of penalty occurred due to weak administrative and financial control which resulted in loss to the government.

When pointed out in October 2020, management stated that detail reply will be furnished after consulting record.

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

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

AIR Para No. 01 (2019-20)

3.5.3.8 Non-recovery of outstanding Government dues on account of water rates-Rs 18.498 million

According to Rule 51 of TMA Budget Rules 2016, the primary obligation TO(R) shall be to ensure that all revenue due is claimed, realized and credited immediately into the Tehsil Fund under proper head of account.

TMO Lachi failed to recover Rs 18,498,102 on account of water charges during the year 2019-20 from 2400 water user connections as detailed below. This indicates not only the failure of the department to recover previous outstanding dues but also shows the fruitless efforts to recover the current dues detail given below:

Total Connections	Annual Outstanding Arrears	Recovery Made	Amount Outstanding for the year 2019-20	Outstanding arrears as on 30.06.2019	Total Outstanding amount
2400	5,760,000	1,519,560	4,240,442	14,257,660	18,498,102

Non recovery of water charges occurred due to weak internal and administrative control which resulted into loss to the TMA.

When pointed out in October 2020, management stated that detail reply will be furnished after consulting record.

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

Audit suggests recovery of government dues and action against the person(s) at fault.

AIR Para No.07(2019-20)

CHAPTER-4

AD LGE&RDD

4.1 Introduction

Assistant Director Local Government, Election and Rural Development Department in District Kohat has 91 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 Kohat.

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 neighborhood councils
- iii. Matters related to local taxes, grants, budget of village and neighborhood 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 neighborhood councils
- vii. Review, evaluation and assessment of local government system, processes and procedures in the district particularly at the village and neighborhood level

- viii. Collection, compilation and dissemination of primary data Training and research in the areas of local governance.

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

- i. Monitoring and supervision of the performance of functionaries of all government offices located in the area of the respective village council or neighborhood 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 centers.
- vii. Identifying development needs of the area for use by municipal administration and district government in prioritizing development plans;
- viii. Making arrangements for sanitation, cleanliness, disposal of garbage and carcasses, drainage and sewerage system;
- ix. Displaying land transactions in the area for public information;
- x. Mobilizing community for maintaining public ways, public streets, culverts, bridges and public buildings, de-silting of canals and other development activities;
- xi. Organizing cattle fairs and agriculture produce markets;
- xii. Organizing sports teams, cultural and recreational activities;
- xiii. Organizing watch and ward in the area;

- xiv. Promoting plantation of trees, landscaping and beautification of public places;
- xv. Regulating grazing areas, establish cattle ponds and provide protection against stray animals and animal trespass;
- xvi. Considering and approving annual budget presented by the respective Nazim, village council or neighborhood council;
- xvii. Facilitating formation of voluntary organizations for assistance in functions assigned to it;
- xviii. Facilitating the formation of co-operatives for improving economic returns and reduction of poverty;
- xix. Electing an Accounts Committee and review its recommendations on the annual statement of accounts and audit reports; and
- xx. Reporting cases of handicapped, destitute and of extreme poverty to district government.

Detail of audit planned formations expenditure and receipts

Sr No	Description	Total No	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue /Receipts audited FY 2019-20 (Rs. in million)
1	Formations	92	10	45.5505	Nil

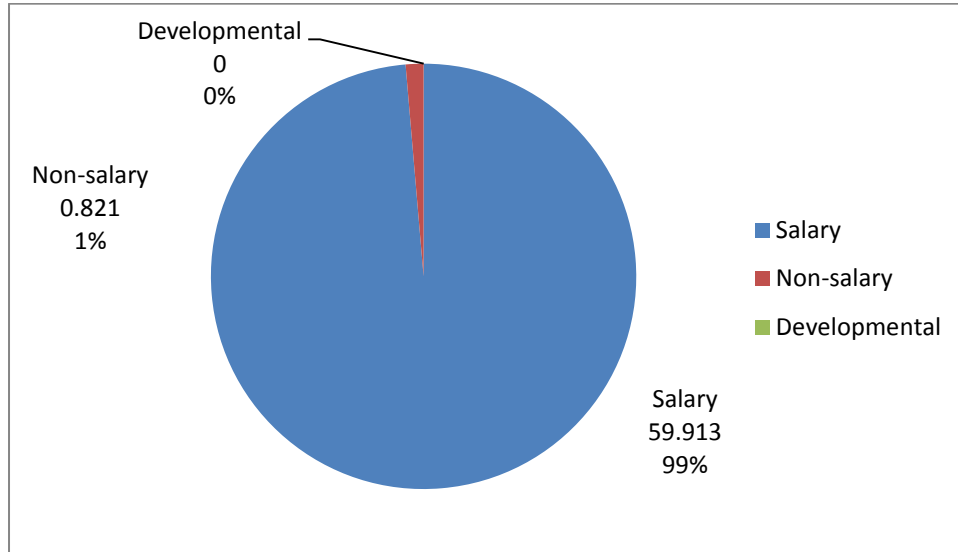
4.2 Comments on Budget and Accounts (Variance Analysis)

AD LGE&RDD				
2019-20	Budget	Actual Expenditure/Receipts	Excess/(Saving)	%age
Salary	51.061	59.913	8.852	17.336
Non salary	1.0627	0.821	-0.2417	-22.744
Development	0	0	0	0.000
Total	52.1237	60.734	8.6103	0.53

The excess of Rs.8.610 million indicates improper budgeting capacity of the Local Governments Department.

EXPENDITURE 2019-20

(Rs. in million)



4.3 Classified Summary of Audit Observations

Audit observations amounting to Rs.43.250 million were raised in this audit report. This amount also includes recoverable of Rs.0.70 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

S, No	Classification	Amount (Rs. in million)
1	Irregularities	
A	Procurement related irregularities	1.199
2	Value for money and service delivery issues	35.857
3	Others, including cases of accidents, negligence etc.	6.194
Total		43.250

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

The audit reports pertaining to following years have been submitted to the Governor of Khyber Pakhtunkhwa. Detail of VAC 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
15	2019-20	Not convened

4.5 AUDIT PARAS

4.5.1 Irregularities Procurement related irregularities

4.5.1.1 Wasteful expenditure on closed scheme - Rs 1.199 million

According to Para 10 (i) of GFR Vol-I provides that every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Assistant Director LG&RDD, Kohat paid an amount of Rs 1,198,903 to contractor M/S Aftab Alam for scheme “PCC at VC Ziarat Sheikh Allah Dad Ziarat Village, PCC Tora Stana, PCC Tor Jumaat, PCC Nanang Area out of OGDCL CSR 2017-18 & 2018-19” during the year 2019-20. The scheme was later on left uncompleted with the remarks that “the scheme does not fall in lease area of the OGDCL.

Wasteful expenditure occurred due to weak internal and financial control which resulted in loss to the government exchequer.

When pointed out in November 2020, management stated that detail reply will be furnished after consulting record.

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

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

AIR Para No.04(2019-20)

4.5.2 Value for money and service delivery issues

4.5.2.1 Non utilization of Developmental funds worth – Rs 28.157 million

Rule 75(4) of Khyber Pakhtunkhwa District Government Budget rules provides that it shall be ensured that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

Secretaries of the Village/Neighborhood Councils District Kohat failed to utilize an amount of Rs 28,156,960 during the year 2019-20. The funds were received during financial year 2017-18 and 2018-19 for development activities in Village/ Neighborhood councils concerned, but the local office failed to utilize the fund depriving the public of the area from benefit of developmental funds detail given at **annexure-17**.

Non utilization of development fund occurred due to negligence, weak financial control and ill planning.

When pointed out in November 2020, management stated that detail reply will be furnished after consulting record.

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

Audit suggests detail inquiry be conducted for fixing the responsibility on the person at fault.

AIR Para No.01(2019-20)

4.5.3 Others, including cases of accidents, negligence etc.

4.5.3.1 Non completion of development schemes worth Rs 7.00 million within stipulated time period and non imposition of penalty Rs-0.700 million

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

AD LGE&RDD, Kohat awarded various contracts for the execution of developmental schemes with estimated/ tender cost of Rs7,000,000 to different contractors during 2019-20. Work orders were issued well in time but neither the works were completed within stipulated time limit nor penalty @ of 10% amounting to Rs 700,000 imposed and recovered from contractors detail given at **annexure-18**.

Non completion of work and non recovery of penalty occurred due to weak administrative and financial control.

When pointed out in November 2020, management stated that detail reply will be furnished after consulting record.

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

Audit suggests recovery of the penalty amount and fixing the responsibility on the person at fault.

AIR Para No.02(2019-20)

4.5.3.2 Unauthorized payments of pay and allowances through DDOs- Rs 6.194 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. 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.

Assistant Director LGE&RDD/ Secretary District Council, Kohat drew an amount of Rs 6,194,112 from Government treasury in the name of DDO instead of payment through direct bank transfer to employee's bank accounts which was held unauthorized detail given at **annexure-19**.

Unauthorized drawl of fund through DDOs instead of direct transfer to employee's bank accounts was occurred due to weak internal control which resulted in violation of rules.

When pointed out in November 2020, management stated that detail reply will be furnished after consulting record.

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

Audit suggests the matter should be investigated and regularized by insuring direct transfer of salaries to employee's bank accounts instead of payment through DDO as per APPM.

AIR Para No.07 (2019-20)

CHAPTER-5

Kohat Development Authority

5.1 Introduction

Housing is a basic need and thousands of families are struggling to have a roof over their heads. Rapid population growth, scarcity of Government resources, urbanization and the development imbalances between urban and rural areas has compounded the housing problem. In big Cities/Towns this problem has become further worsen.

Kohat Development Authority is now working under the Administrative control of Secretary Local Government, Elections and Rural Development Department, Government of Khyber Pakhtunkhwa.

Objectives:

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

The Main Functions of this Authority are as under:-

- i. To provide housing facilities in urban areas of District Kohat.
- ii. To provide infrastructure facilities like water supply, sewerage, drainage, gas, roads and electrification etc, in the housing schemes.
- iii. To execute all developmental schemes in the KDA Township duly financed by the Provincial/District Governments.
- iv. To execute all kinds of deposit works in urban area such as construction of urban roads, water supply schemes, sanitation schemes sewerage drainage, building, parking facilities, development of chowks, development of parks, green belts etc.
- v. Zoning and land use plans.
- vi. Any other objectives/functions assigned by District/Provincial Government.

Detail of audit planned formations expenditure and receipts

Sr No.	Description	Total No.	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	1	1	129.952	143.029

5.2 Comments on Budget and Accounts (Variance Analysis)

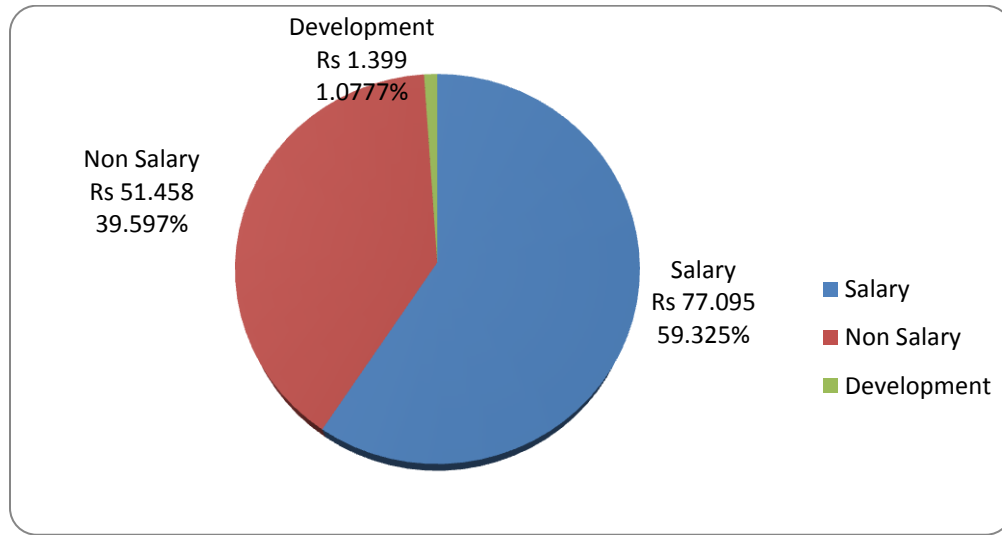
(Rs. in million)

KDA Kohat				
2019-20	Budget	Actual Expenditure/Receipts	Excess/(Saving)	%age
Salary	87.918	77.095	(10.823)	12.31
Non salary	58.939	51.458	(7.481)	12.692
Development	21.800	1.399	(20.401)	94
Total	168.657	129.952	(38.705)	22.948
Receipts	271.105	143.029	128.076	47.242

The savings of Rs.38.705 million indicates inefficiency of the Kohat Development Authority to utilize the amount allocated.

EXPENDITURE 2019-20

(Rs. in million)



5.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 139.441million were raised in this audit report. This amount also includes recoverable of Rs. 107.884million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rs. in million)

Sr. No.	Classification	Amount
1	Value for money and service delivery issues	33.662
2	Others, including cases of accidents, negligence etc	105.779
Total		139.441

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

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

Sr. No.	Audit Year	PAC 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

5.5 AUDIT PARAS

5.5.1 Value for money and service delivery issues

5.5.1.1 Non completion of developmental scheme worth Rs 21.057 million within stipulated time period & non imposition of penalty Rs-2.105 million

According to clause 2 of the Contract Agreement requires that penalty of 1% per day and up to maximum of 10% of the tender cost may be imposed for delay in completion of work. As per Work Order of this office issued vide No. 649/KDA/9-14 dated 06-11-2017 & Work Order No. 574/KDA/9-14, dated 02.10.2019, time allowed for the completion of work is 6 months which shall reckoned from the 7th day of the issuance of Work Orders.

Project Director KDA, Kohat awarded contracts for the execution of development works with estimated/ tender cost of Rs 21,0575,000 to the various contractors during the year 2019-20. Neither the works were completed within stipulated time nor extension granted were available on records. The local office failed to recover penalty @10% amounting to Rs 2,105,753 from contractors detail given below:

S.No	Name of Scheme	Estimated Cost	Work order Date	Date of completion	Expenditure upto date	Penalty Amount
01	Imp: & Development of Road Shoulders In KDA Phase-I	8.594	02-10-2019	02-04-2020	1,759,509	859,400
02	Reh: of Sewerage system in Phase-II KDA	9.8125	06-11-2017	06-05-2018	3,101,973	981,253
03	Estab: of car parking near DHQ Hospital KDA	2.6510	17-05-2019	18-09-2019	999,030	265,100
Total Penalty amount		21.0575			5,860,512	2,105,753

Non completion of schemes and non-imposition of penalty occurred due to weak internal control which resulted in loss to Government.

When pointed out in December, 2020, the management did not reply.

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

Audit suggests completion of schemes without further delay and recovery of penalty amount and action against the person(s) at fault.

AIR Para No. 5(2019-20)

5.5.1.2 Irregular Transfer & Retention of Developmental Fund -Rs 10.50 million

As per the release of the LGE&RDD issued vide letter No. PO(LG)ADP/Releases/2018-19, “Fund Utilization Certificate must be submitted to this Department at the earliest for release of balance fund”.

Para 12 of the General Financial Rules Volume I requires that a controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

Project Director KDA Kohat received an amount of Rs 10,500,000 from Provincial Finance Department KP vide Local Government Election and Rural Development Department KP release order No.PO(LG)/ADP/released/2019-20 dated 3rd February 2020 and 03-12-2019 under District ADP 2019-20 for the works “Improvement of infrastructure in selected Development Authorities of KPK”. The funds received were deposited in PD KDA designated bank accounts which were not utilized on the developmental schemes in the KDA hence depriving the locals of the area from timely benefit of the developmental funds.

Unauthorized retention of money in designated bank account occurred due to weak administrative, financial and internal control which resulted in violation of Government rules.

When pointed out in December, 2020, the management did not reply.

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

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

AIR Para No7 (2019-20)

5.5.2 Others, including cases of accidents, negligence etc.

5.5.2.1 Non recovery of Rs 103.305 million on account of allotment land for Judicial Complex

According to Para 8 and 26 of GFR Vol-I, each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

Project Direct KDA failed to recover an amount of Rs 103,305,000 being the land cost allotted 83 Kanal land to Judicial Complex Kohat during the year 29019-20. The said land was allotted on 28-12-2018 since then the local office failed to recover single piny from the department concerned which resulted loss to authority needs immediate recovery.

Non recovery of land cost occurred due to weak administrative and financial control which resulted in loss to authority.

When pointed out in December, 2020, the management did not reply.

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

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

AIR Para No13 (2019-20)

5.5.2.2 Loss to KDA due to non-recovery of rent from KDA Property worth - Rs 2.474 million

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

Project Director KDA, Kohat failed to recover outstanding rent from allottees of various shops and flats in KDA during the year 2019-20 which resulted in loss to the authority amounting to Rs2,474,217 detail given at **annexure-20**.

Non recovery of outstanding dues occurred due to weak internal control which resulted in loss to Government.

When pointed out in December, 2020, the management did not reply.

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

Audit suggests recovery of rent charges from the concerned besides action against the person(s) at fault.

AIR Para No. 03(2019-20)

CHAPTER-6

Water Supply & Sanitation Company Kohat

6.1 Introduction

Water and Sanitation Services Company Kohat (WSSC KOHAT) has been established by Government of Khyber Pakhtunkhwa and formally registered under section 42 Companies Act 2017 on 25 April 2015 as a Public Limited by Guarantee and not having a share capital. WSSC Kohat has been formed to act as a private sector limb of the local Government & Rural Development Department. The Company is being managed by a board of Directors, having representation from Public & Private Sectors where all policy & strategic decisions are taken through transparent mechanism.

Objectives:

WSSC Kohat has been designed to provide aggregated, corporatized and modern water and sanitation utility, ensuring unremitting water, sanitation and solid waste management service for the residents of 6 Urban Councils including KDA in city of District Kohat.

Financial Arrangement and Structure of WSSC Kohat

This financial Arrangement is an integral part of Services and Assets Management Agreement (SAMA) for WSSC Kohat. TMA & KDA will provide budget as per SAMA agreement each year starting from signing date of SAMA on account of Operational Cost of WSSC KOHAT. While KP Government also provide Grant in Aid to WSSC Kohat each year for establishment expenditures. In addition to operational financial support, Government of Khyber Pakhtunkhwa is also providing Annual Development Funds to WSSC Kohat. Further, all the revenues accruing from the services transferred to WSSC Kohat shall be recovered and retained by WSSC Kohat.

The Main Functions of this Company are as under:-

1. To provide infrastructure facilities like water supply, sewerage, drainage, conservancy etc, in KDA & Kohat City.
2. To execute Maintenance and Repair works in the KDA Township and 6 urban of Kohat City duly financed by the Provincial/District Governments.
3. Any other objectives/functions assigned by District/Provincial Government through Agreement.
4. To propose and determine cost recovery measures for the Services provided and suggesting actions regarding taxes, fees, user charges, surcharges, cess, rents, rates in respect of the services provided.

Detail of audit planned formations expenditure and receipts

Sr No	Description	Total No.	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	1	1	439.8502	46.512

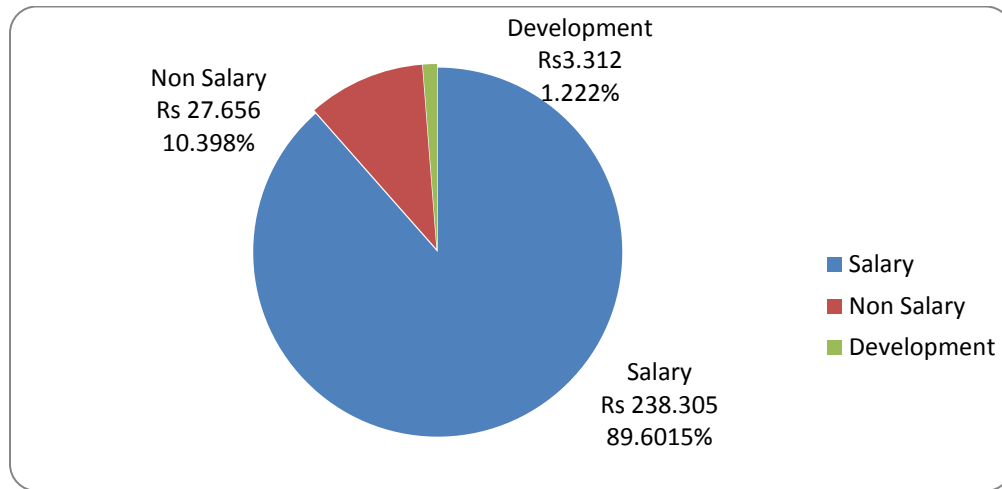
**6.2 Comments on Budget and Accounts (Variance Analysis)
(Rs. in million)**

WSSC Kohat				
2019-20	Budget	Actual Expenditure/Receipts	Excess/(Saving)	%age
Salary	250.848	239.359	11.489	4.6
Non salary	219.088	197.1792	21.9088	10.0
Development	3.312	3.312	0	0.0
Total	473.248	439.8502	33.3978	7.1
Receipts	51.68	46.512	5.168	10.0

The savings of Rs.33.397million indicates inefficiency of the WSSC Kohat to utilize the amount allocated.

EXPENDITURE 2019-20

(Rs. in million)



6.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 138.388million were raised in this audit report. This amount also includes recoverable of Rs. 32.39 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rs. in million)

Sr. No.	Classification	Amount
1	Irregularities	-
A	Procurement related irregularities	82.618
2	Others, including cases of accidents, negligence etc	55.77
Total		138.388

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

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

Sr. No.	Audit Year	PAC meeting
1.	2019-20	Not convened

6.5 AUDIT PARAS

6.5.1 Irregularities Procurement related irregularities

6.5.1.1 Irregular and Unauthorized procurement on account of hiring of vehicles/ machinery- Rs 79.498 million

According to Section B (4) of the WSSC Kohat Finance Manual, “Chief Executive Officer can approve procurement of Outsourcing and services up to Pak Rs. 1.00 million”.

Chief Executive Officer WSSC, Kohat signed various agreements of Rs 79,498,000 with various contractors for hiring of vehicles/ machinery and man power for collection of dumps and clearance of drains within the jurisdiction of WSSC Kohat. The procurement and signing of agreements was held irregular and unauthorized as the CEO approved the tender beyond his competency. The detail is as under:

S. No.	Name of work	Contractor	Year	Amount
01	Hiring of vehicles/ machinery and man power for collection of dumps and clearance of drains	M/S Conpro	2018-19	44,200,000
02	Hiring of vehicles/ machinery and man power for collection of dumps and clearance of drains	M/S Conpro	2019-20	28,122,000
03	Hiring of vehicles/ machinery and man power for collection of animal lashes during Eid-ul-Adha 2019	M/S Khalid Naseem	2019	7,176,000
Total				79,498,000

The irregularity occurred due to weak financial and internal control which resulted in violation of rules.

When pointed out in November 2020, the management did not reply till finalization of report.

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

Audit suggests detail enquiry into the matter and to fix responsibility on the person(s) at fault.

AIR Para No.08 (2019-20)

6.5.1.2 Loss to government due awarding of contracts at higher rates-Rs 3.120 million

Accordance to miscellaneous provisions in KPPRA Rules 2014, each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders.

Chief Executive Officer WSSC, Kohat awarded a contract with estimated cost of Rs 16,000,000 for the work “Annual Maintenance & Repair of water supply schemes to M/S Inamullah Khan during the year 2018-19. In response to 1st NIT, three bidders offered rates 10% below on MRS 2017, but the same were rejected and work was retendered and awarded to the same contractor with higher rates 9.50% above MRS 2017 resulting into overpayment of Rs 3,120,000 detail given below:

S.No	Name of Work	Estimated Cost	Offered Rates 1 st NIT 10% Below (MRS 2017)	Offered Rate 2 nd NIT 9.5% Above (MRS 2017)	Overpayment by accepting 2 nd NIT higher Rates
01	AOM&R Works	16,000,000	14,400,000	17,520,000	3,120,000

The irregularity occurred due to weak financial and internal control which resulted in non transparent tendering.

When pointed out in November 2020, the management did not reply till finalization of report.

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

Audit suggests detail enquiry into the matter and to fix responsibility on the person(s) at fault.

AIR Para No.01 (2019-20)

6.5.2 Others, including cases of accidents, negligence etc.

6.5.2.1 Irregular Lump sum monthly payment without work done under head AOM&R- Rs 12.00 million

According to Para 208 of CPWA Code, payments for all work done otherwise than by daily labor and for all supplies, are made to the suppliers/contractors on the basis of measurements recorded in measurement books. Provision of Para-56 of the CPWA code requires preparation of proper estimate for technical sanction of competent authority for execution of repair/ construction work.

Chief Executive Officer WSSC, Kohat paid an amount of Rs 12,000,000 to a contractor M/S Haji Amir Said & Sons during the year 2017-18, 2018-19 under head Annual Maintenance & Repair of 65 Nos Tube Wells (electrical & mechanical). The following irregularities were noticed;

1. Lump sum payment @ 500,000 per month was made to the contractor instead of payment on work done basis and without recording measurement in measurement book;
2. The repair work was executed without accordance of technical sanction;
3. No work plane was prepared for the AOM&R works;
4. The contract agreement was signed for 18 months which was enhanced to 24 months due to poor procurement planning.

Irregular expenditure on account of AOM&R was incurred due to weak internal and administrative control and poor procurement planning.

When pointed out in November 2020, the management did not reply till finalization of report.

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

Audit suggests detail enquiry into the matter and to fix responsibility on the person(s) at fault.

AIR Para No.07 (2019-20)

6.5.2.2 Loss to Government due to non-deposit of Sales tax amount into government treasury- Rs. 10.457 million

According to Para 26 of GFR Vol-I departmental controlling officers must see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

Chief Executive Officer WSSC, Kohat failed to deposit Rs 10,457,438 under head Sales tax deducted from various contractors' bills during the year 2019-20. Non deposit of sales tax and its retention in designated bank accounts as shown as liability in Financial Statements of the company as on June, 2020 resulted into loss to the government exchequer which needs immediate deposit.

The amount deducted was not deposited into government treasury due to weak internal and financial control resulted in loss to the government.

When pointed out in November 2020, the management did not reply till finalization of report.

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

Audit suggests deposit of government taxes into government treasury and action against the person(s) at fault.

AIR Para No.05 (2019-20)

6.5.2.3 Non-accounting for of water charges -Rs 14.500 million & Non-recovery of outstanding Government dues- Rs 18.813 million

According to annexure-A of the SAMA agreement, “an amount of Rs 14,500,000 was transferred to WSSC, Kohat as arrear of water charges”.According to condition 3(ix) of the SAMA agreement, “it is one of the functions of WSSC, Kohat to propose and determine cost recovery measures for the Services provided and suggesting actions regarding taxes, fees, user charges, surcharges, cess, rents, rates in respect of the Services, receiving and appropriating all receipts recovered in respect thereof”.

Chief Executive Officer WSSC, Kohat failed to account for an amount of Rs 14,500,000 transferred by TMA Kohat on account of arrears of water charges during 2016-17 under SAMA agreement. Neither the arrear amount was accounted for nor any steps were taken to recover the long outstanding water charges resulting into loss to the government exchequer.

Furthermore Chief Executive Officer WSSC, Kohat failed to recover Rs 18,813,448 on account of water charges from various water user connections during the year 2019-20. This indicates not only the failure of the department to recover previous outstanding dues but also shows the fruitless efforts to recover the current dues.

Non accounting of arrears and non recovery of current water charges occurred for due to weak internal and financial control which resulted into non-recovery of such a huge amount.

When pointed out in November 2020, the management did not reply till finalization of report.

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

Audit suggests accounting for arrears and recovery besides action against the person(s) at fault

AIR Para No.13 &14 (2019-20)

ANNEXURES

Annexure -1

Detail of MFDAC Paras

(Rs. in million)

AIR. #	Department	Caption of Para	Amount in Million
2	DC Kohat	Non-recovery of HRA &CA-	0.3
5	-do-	Irregular and doubtful appointment of Class-IV	-
4	-do-	Less recovery due to non-imposition of minimum fine-	1.12
5	-do-	Irregular appointment of Class-IV Staff	-
8	-do-	Non deduction of House Rent Allowance from government accommodation allottees	1.550
4	DHO Kohat	Overpayment on account of NPA & RCA	0.705
5	-do-	Overpayment on account of 25% doctor share- out of receipts	0.157
6	-do-	Unauthorized payment of HPA	0.12
12	-do-	Irregular and doubtful appointment of Class-IV Staff	-
13	-do-	Loss to Government due to non-collection of health receipts -	0.346
14	-do-	Non deduction of Taxes from purchase of Medicines-	0.283
15	-do-	Irregular Expenditure on Purchase of medicine	0.525
17	-do-	Irregular/Doubtful payment of Pay & Allowances to class-IV Staff	0.667
18	-do-	Improper maintenance of Medicines Store	-
20	-do-	Overpayment of Unattractive Area allowance-	0.96
5	TMA Kohat	Non-recovery of outstanding Government dues on account of revenue receipt contracts-	0.527
6	-do-	Irregular/doubtful payment of Pay & Allowances-	0.887
8	-do-	Non-adjustment of Advances for	1.139
10	-do-	Non-compliance with LGA 2013, Rules of Business 2015 & Budget Rules 2016	-
13	-do-	Over payment to contractor	0.1196
3	TMA Lachi	Non-recovery of receipts –	0.654
4	-do-	Loss to government due to non deduction of income tax -	0.275
6	-do-	Unclassified expenditure out of PLA	1.24
8	-do-	Irregular payment/expenditure on account of Salaries/pension from developmental funds	1.593
3	TMA	Unauthorized advance payment to TMA Officials	0.39

	Gumbat		
5	-do-	Overpayment to contractor on account of additional work over & above BOQ	0.112
8	-do-	Unauthorized/Doubtful expenditure	0.551
9	-do-	Non- imposition of penalty on late completion of schemes –	0.25
10	-do-	Unauthorized/Doubtful execution of works	1.164
11	-do-	Unverified expenditure out of PLA-Rs	10.506
3	AD LGRDD	Irregular execution of scheme without DDC	1
5	-do-	Over payment to contractor on account of below adjustment.	1.196
6	-do-	Unauthorized cash withdrawals from designated bank account-	1.245
2	DO S.W	Irregular and Unauthorized expenditure under head rent of office building	0.119
3	-do-	Irregular and Doubtful on TA	0.2
4	-do-	Irregular and Doubtful Payment of Rs million	0.12
5	-do-	Loss to Government due to non deduction of income tax- Rs	0.239
6	-do-	Irregular and un-economical expenditure on purchase of medicine	0.9
7	-do-	Irregular expenditure under head Health Professional Allowance without budget provisions-	16.453
1	PD KDA	Non Deposit of Professional Tax, Stamp Duty and KPRA tax into Government Treasury	0.219
2	-do-	Non recovery of rent from Canteen & non auction of canteen	0.34
4	-do-	Non-recovery of HBA Advances from Staff -	2.282
7	-do-	Loss due to illegal construction of shops-	8.992
8	-do-	Loss to authority due to non auction of Public Car Park	-
9	-do-	Loss to authority due to non-recovery of rent of Shopping Plaza –	2.740
10	-do-	Non-recovery of rent from mobile phone companies for installation of BTS Towers-	6.864
11	-do-	Loss to KDA due to unauthorized exchange of plots- Rs 56.40 million	5.6
12	-do-	Loss due to Non auction of Residential & Commercial Plots	-

2	WSSC Kohat	Irregular/ unauthorized award of contract due to defective tendering process and unauthorized payment.	1.78
3	-do-	Overpayment to contractor by allowing higher rates	0.723
4	-do-	Un-authorized expenditure due to non-conducting of rate analysis of non schedule items.	0.495
5	-do-	Irregular premature refund of security	3.841
9	-do-	Irregular and Wasteful expenditure on account of hiring of vehicles/ machinery-	12.046
10	-do-	Loss to Company/ Government on account of hiring of extra labor	1.832
11	-do-	Wasteful expenditure on account of outsourcing of solid waste management-	1.651
15	-do	Non-transfer of pension contribution/ Group insurance to TMA- Rs 10.890 million	10.890

Annexure-2**2.5.1.1****Statement Showing Overpayment of House Rent and Conveyance allowance**

S. No	Name Of Officer/Official	Designation	Place of Posting	HRA	CA	Total	Amount to be recovered
1	Noor Kamal	MO	BHU Dhoda	4,433	5,000	9,433	113,196
2	Islam badshah	MT	BHU Dhoda	1,961	2,856	4,817	57,804
3	Naheed Khan	Chowkidar	BHU Dhoda	1,413	1,785	3,198	38,376
4	Shah Nawaz	MO	BHU BazidKhel	4,443	5,000	9,443	113,316
5	KhurshidAlam	MT	BHU BazidKhel	-	2,856	2,856	34,272
6	Muhammad Nadeem	MT	BHU BazidKhel	-	2,856	2,856	34,272
7	Sahib Noor	Chowkidar	BHU BazidKhel	-	1,785	1,785	21,420
8	Mohammad Adil	MO	BHU Kamal Khel	4,433	5,000	9,433	113,196
9	Mir Nawab	MT	BHU Kamal Khel	1,961	2,856	4,817	57,804
10	Murad Khan	Chowkidar	BHU Kamal Khel	1,413	1,785	3,198	38,376
11	Imran Hameed	MO	BHU Sherkot	4,433	5,000	9,433	113,196
12	Zia UIHasan	PHT	BHU Sherkot	1,961	2,856	4,817	57,804
13	Samiullah	SMT	BHU Sherkot	2,727	5,000	7,727	92,724
14	Razmin Ali	Chowkidar	BHU Sherkot	1,458	1,785	3,243	38,916
15	Sajan Ali	MT	BHU Marai	1,961	2,856	4,817	57,804
16	RaqeebHussain	CT	BhuMarai	1,961	2,856	4,817	57,804
17	Syed Raza Jan	Chowkidar	BHU Marai	1,413	1,785	3,198	38,376
18	Pai Khan	Chowkidar	BHU Toolang	-	1,785	1,785	21,420

19	Syed Anwer Shah	Disenser	BHU Toolang	1,961	2,856	4,817	28,902
20	Qurban Shah	Chowkidar	BHU Ziarat Sheikh	1,413	1,785	3,198	38,376
21	JavidIqbal	MT	BHU Ziarat Sheikh	1,961	2,856	4,817	57,804
22	Sara Gul	LHV	BHU Naakband	-	2,856	2,856	34,272
23	ZakiaMinhas	LHV	RHC Gumbat	1,961	2,856	4,817	57,804
24	TasleemAkhter	WMO	RHC Gumbat	4,433	5,000	9,433	113,196
25	KifayatUllah	Chowkidar	RHC Gumbat	1,413	1,785	3,198	38,376
26	Nazrina	Sweeper	RHC Gumbat	-	1,785	1,785	21,420
27	Munawar Khan	MT	BHU Pershai	-	2,856	2,856	34,272
28	GhulamHaider	Chowkidar	BHU Pershai	-	1,785	1,785	21,420
29	Karim Khan	CT	BHU khaddar khel	1,961	2,856	4,817	57,804
30	Nadia Riaz	CT	BHU khaddar khel	1,961	2,856	4,817	57,804
31	RehmatUllah	Chowkidar	BHU khaddar khel	-	1,785	1,785	21,420
32	TabassumShereen	MO	Type-D Hospital Lachi	4,433	5,000	9,433	113,196
33	SumbalBasharat	Dai	Type-D Hospital Lachi	1,458	1,785	3,243	38,916
34	Nowshad Khan	Ward orderly	UD Lachi	1,503	1,932	3,435	41,220
35	shakeelaNaz	CN	Type-D Hospital Lachi	2,727	5,000	7,727	92,724
36	NargisBibi	CN	Type-D Hospital Lachi	2,727	5,000	7,727	92,724
37	Fawad Ahmed	MO	BHU Shewaki	4,433	5,000	9,433	113,196
38	munawar Shah	Chowkidar	BHU Shewaki	1,337	1,785	3,122	37,464
39	WasimAkram	CT	BHU Ali kach	1,961	2,856	4,817	57,804
40	Abdul Khaliq shah	MT	BHU Ali kach	1,961	2,856	4,817	57,804
41	Nek Muhammad	Chowkidar	BHU Ali kach	1,413	1,785	3,198	38,376
42	Kamran ilahi	MO	BHU Sumari	4,433	5,000	9,433	113,196

43	Goherameen	MT	BHU Sumari	1,961	2,856	4,817	57,804
44	Khalil Ur rehman	CT	BHU Doli Banda	-	2,856	2,856	34,272
45	Abdul Khaliq	MT	SHC darmalak	1,961	2,856	4,817	57,804
46	Abdul latif	MT	SHC Surgul	1,961	2,856	4,817	57,804
47	Muhammad ArifZaman	MO	CH Shakardara	4,433	5,000	9,433	113,196
48	ShababIqbal	MO	CH Shakardara	-	5,000	5,000	60,000
49	Muhammad Haris	MO	CH Shakardara	4,433	5,000	9,433	113,196
50	ShafatGul	EPI Tech	CH Shakardara	1,544	1,932	3,476	41,712
51	MushtaqHussain	Chowkid ar	CH Shakardara	1,413	1,785	3,198	38,376
52	MansoorUllah	MO	BHU SulimanTalab	4,433	5,000	9,433	113,196
53	Ajmal Khan	MT	BHU SulimanTalab	-	2,856	2,856	34,272
54	KhameenGul	Chowkid ar	BHU SulimanTalab	-	1,785	1,785	21,420
55	IqraAmeen	MO	RHC Billitang	4,433	5,000	9,433	18,866
56	ZahidQadoos	CT	RHC Billitang	-	2,856	2,856	34,272
57	Muhammad Asif	Driver	RHC Billitang	1,544	1,932	3,476	20,856
58	Wahid Gul	Sweeper	RHC Billitang	-	1,785	1,785	21,420
59	Rukhsana Begum	Dai	RHC Billitang	1,458	1,785	3,243	38,916
60	IrfanUllah Khan	MO	BHU Togh	4,433	5,000	9,433	113,196
61	Ghulam khan	Dispense r	BHU Togh	-	2,856	2,856	34,272
62	Nooristan	Chowkid ar	BHU Togh	-	1,785	1,785	21,420
63	Shehrazia Begum	LHV	BHU Togh	0	1,932	1,932	23,184
64	Zaheer Abbas	Chowkid ar	RHC Chorlakki	1,413	1,785	3,198	38,376
65	ShahidMehmood	MT	RHC Chorlakki	1,961	2,856	4,817	57,804
66	Abdul Dayan	Dispenso r	RHC Chorlakki	1,961	2,856	4,817	57,804

67	Said Badshah	MT	RHC Chorlakk	1,961	2,856	4,817	57,804
68	Ashfaq	MT	BHU Barh	1,961	2,856	4,817	57,804
69	Saira Nawshad	LHV	BHU Barh	-	2,856	2,856	34,272
70	Sajida Afridi	WMO	BHU Muhammad Zai	4,433	5,000	9,433	113,196
71	Gulwat Khan	Chowkid ar	BHU Muhammad Zai	1,413	1,785	3,198	38,376
Total non recovery of HRA & Conveyance allowance							4,004,456

Annexure-3

2.5.1.2

Statement showing overpayment of HPA & Conveyance Allowance during leave 2019-20

S.No	Name of Employee	Halh Facility	type of leave	Leave Period	HPA	Conveyance	Amount overpaid
1	Dr.SyedHammad Ali Shah (MO)	CD Jungle Khel	earned leave	02-03-2020 to 04-07-2020	62,000	5,000	268,000
2	Dr. Saira (MO)	RHC Chorlaki	earned leave	November to March 2020	72,000	5,000	308,000
3	Dr. Yasminshareef (Dental Surgeon)	RHC Chorlaki	earned leave	November to March 2021	72,000	5,000	308,000
4	SajidHussain (WO)	BHU Ziarat Sheikh	earned leave	january 2020 to June 2020	-	1,785	7,140
5	Muhammad Javed (PHCT) (pay)	BHU Khaddar Khel	EOL	May 2019 to April 2021	-	-	923,784
6	Syed Hammad Ali Shah (PHCT)	CD Jangle Khel	Ex Pakistan Leave	March 2020 to June 2020	62,000	5,000	268,000
7	Muhammad Rab Nawaz (PHCT)	BHU SulimanTalab	Study Leave	July 2019 to June 2020	10,000	2,856	154,272
Total overpayment of HPA & conveyance allowance							2,237,196

Annexure-4**2.5.1.3****Statement showing overpayment of HPA**

S.No	Name of Doctor	Designation	Place of Posting	Rate of HPA	Required HPA	Diff	overpayment
01	JavidIqbal	SMO	Type-D Hospital Lachi	72,000	62,000	10,000	120,000
02	Muhammad Nazeef	PDS	Type-D Hospital Lachi	72,000	62,000	10,000	120,000
03	HashmatUllah	MO	Type-D Hospital Lachi	72,000	62,000	10,000	120,000
04	Danish Hakim	MO	Type-D Hospital Lachi	72,000	62,000	10,000	120,000
05	Syed Ahmed Shah	MO	Type-D Hospital Lachi	72,000	62,000	10,000	120,000
06	Abdul Mateen	MO	Type-D Hospital Lachi	72,000	62,000	10,000	120,000
07	WajeehaBukhari	WMO	Type-D Hospital Lachi	72,000	62,000	10,000	120,000
08	MrsKausar	WMO	Police Hospital	72,000	62,000	10,000	120,000
Total overpayment							960,000

Annexure-5

2.5.1.4

Statement showing overpayment on account of pay & Allowances

S.NO	P/NO	NAME	DESIGNATION	Overpayment Rs
1	166299	M.YASIN	M/Supervisor	37,700
2	159570	Khan Bad Shah	M/ Supervisor	7,190
3	166204	AkhtarHussain	Dispensary	7,190
4	164183	M.Subhan	Do	7,190
5	210714	Saijan Ali	Do	7,190
6	213011	Abdul Latif Khan	Do	7,190
7	162920	M.Nadeem Khan	DO	7,190
8	161476	Ghias-Ur-Rehman	Do	7,190
9	163915	Khalil-Ur-Rehman	Do	7,190
10	162384	Jamal Abdul Nasir	Do	37,700
11	165066	M.Iqbal	Pathology	7,190
12	164536	Manawar Khan	Compounder	7,190
13	361757	HussainBadshah	Dental tech	37,700
14	162304	SibatHussain	M/Supervisor	7,190
15	163917	SajidTubsium	Dispensary	7,190
16	161874	M.Azam Khan	-	37,700
17	159381	M.Shakoor	-	37,700
18	164056	Syed	-	37,700
19	162284	KhurshidAlam	-	7,190
20	162469	ShafiUllah	=	7,190
21	164572	Walayat Shah	=	7,190
22	159586	Payo Noor	=	7,190
23	161986	Abdul Wahab	=	7,190
24	159605	JavidIqbal	=	37,700
25	164209	NaziqMehmood	=	37,700
26	162995	Taj Ali Shah	=	7,190

27	166630	FariedUllah Shah	=	37,700
28	164618	Ghulam Muhammad	=	37,700
29	162611	M.Riaz	=	7,190
30	159080	Itbar Khan	=	37,700
31	162255	Safeer Muhammad	M/Supervisor	7,190
32	160310	Fasial Anwar	=	7,190
33	310677	Rehmat Khan	=	7,190
34	164890	Syed KazmanNaqi	PHC Tech	10,880
35	159187	ZaheerUllah	M/Tech	7,190
36	163458	Saeed Shah	M/Tech	7,190
37	163604	Qasim Ali	Lab tech	7,190
38	166379	Ashraf Ali	Lab Tech	37,700
39	166500	BarkatUllah	Jct Radiology	39,195
40	157171	AyshaMukhtar	=	7,190
41	164269	M.Iqbal	M/Superv	39,135
42	166239	M.Tafail	EPI Tech	7,190
43	161694	M.RiazQuarshi	=	7,190
44	159411	ShufqatRehman	=	7,190
45	164155	Shahzad Mir	=	7,190
47	165230	NoorJehan	=	7,190
48	163446	SaminaSaeed	=	7,190
49	162604	Azharhussain	=	7,190
50	166883	Intazer Ahmad	=	7,190
51	309397	Islam-ud-Din	=	7,190
52	161110	SubhanUllah	=	37,700
53	162206	M.Naeem	=	7,190
55	163631	Momin Khan	=	37,700
56	157171	AyshaMukhtar	=	7,190

57	162592	Saleem Khan	=	39,135
58	162018	M.Shoaib	=	7,190
59	158941	M.Iqbal	=	7,190
60	163175	JavidIqbal	=	37,700
61	162734	Iqbal Khan	=	7,190
Total Non Recovery of Overpayment				981,445

Annexure-6**2.5.1.5****Statement showing irregular expenditure on medicines**

S.No	Head of Expenditure	Budget Head	Expenditure
1	Purchase of Drugs & Medicines	Malaria	449,837
2	Purchase of Drugs & Medicines	MCH Centre	487,587
3	Purchase of Drugs & Medicines	Civil Dispensary	113,861
4	Purchase of Drugs & Medicines	RHC Usterzai	564,017
5	Purchase of Drugs & Medicines	BHU Kohat	8,282,208
6	Purchase of Drugs & Medicines	RHC Chorlaki	459,690
7	Purchase of Drugs & Medicines	RHC Gumbat	560,314
8	Purchase of Drugs & Medicines	RHC Billitang	600,000
9	Purchase of Drugs & Medicines	TB Dot	521,488
Total Purchase of Drugs & Medicines			12,039,002

Annexure-7**2.5.1.7****Statement showing non supply of medicines**

S.No	Name of Medicines	Supplier Name	Supply order	Budget	Qty ordered	Amount Paid
1	Anti RabiesVacines	CirinPharma	1458/657 dt 07-11-2019	Sanitation	450 vials	332,240
2	Anti RabiesVacines	CirinPharma	1382/752 dt 30-09-2019	RHC Billitang	400 Vials	295,324
3	Anti RabiesVacines	CirinPharma	1371/761 dt 30-09-2019	RHC Usterzai	250 Vials	184,578
4	Anti RabiesVacines	CirinPharma	1378/568 dt 30-09-2020	RHC Gumbat	500 Vials	369,155
5	Anti RabiesVacines	CirinPharma	1541/71 dt 22-02-2019	Sanitation	440 vials	324,856
Total Non supply of Medicines						1,506,153

Annexure-8

2.5.1.8

Statement showing detail of current accounts not converted

S.No	Bank Name	Account Number	Closing Balance as on 30-06-2020
01	NBP	4049787120	45,732,807
02	NBP	4101407896	1,457,598
03	NBP	4101407930	57,883,912
04	NBP	4101390887	817,503
Total Non conversion of Current Account			105,891,820

Annexure-9

2.5.2.2

Statement showing non utilization of medicines budget 2019-20

S.No	Head of Expenditure	Cost Centre	Budget	Releases
1	Purchase of Drugs & Medicines	MS Shaker Dara Hospital	2,100,000	2,100,000
2	Cost of other store	do	200,000	150,000
3	Purchase of Drugs & Medicines	Type D Hospital Lachi	1,800,000	1,800,000
4	Cost of other store	do	200,000	200,000
5	Purchase of Drugs & Medicines	BHUs Lachi Circle	3,906,300	4,000,000
6	Cost of other store	do	200,000	150,000
Total Non Utilization of Medicines Budget				8,400,000

Annexure-10

2.5.2.3

Statement showing non deduction of Government Taxes

S.No	Name of Scheme	Amount of Bill	DPR	KPRA Tax 15%	P.Tax	S.Duty	I.Tax	GST 17%
01	PCC Street Drain at Shakardara Rural-I CSR Fund2017-18	443,877	4,000	0	0	6,250	33,290	0
02	Drain & Street at Shakardara Rural-II CSR Fund 2018-19	1,837,480	4,000	0	0	6,250	137,811	0
03	Drain UC Jabbar Mol Pak Fund 2018-19	1,560,000	4,000	15,100	27,000	6250	113,256	0
04	Liability of AOM&R special repair to all Govt: Buildings 2012-13 to 2015-16 Bonus Production	2,400,000	4,000	24,000	-	6250	180,000	0
05	Drain & Street at Siab Village CSR Fund 2018-19	2,900,000	5,800	29,000	-	6,250	158,340	0
06	Furniture & Equipment to LMH	1,599,165	4000	0	0	6250	63,966	271,858

	Kohat CSR Fund 2018-19							
07	Sanitation at Jabbar& Keri Sheikhan CSR Fund OGDCL 2018-19	2,262,593	6,000	22,626	18,000	6250	169,695	0
08	Drain and Street at Gandyali CSR 2018-19	1,164,881	3,000	14,625	5,000	6,250	87,366	0
09	PCC road/ brick pavement & drain Gumbat CSR 2017-18	2,792,448	5,585	0	5,000	6,250	209,434	0
10	Construction of Check DAM at Tulang	6,300,000	6,000	0	0	18,000	472,500	0
Total		23,260,444	46,385	105,351	28,000	74,250	1,625,658	271,858

Annexure-11
3.5.2.1

Statement showing detail of Work charge Staff

S#	Name	Designation	Monthly Salary	Total Salary
1	Waqas Khan	Chowkidar	15,000	180,000
2	Jameel Khan	---do---	---do---	180,000
3	Abdul Yasir	N/Qasid	---do---	180,000
4	Shah Nawaz	---do---	---do---	180,000
5	Nawaz Khan	Chowkidar	---do---	180,000
6	Mohibullah	Pesh Imam	---do---	180,000
7	M. Waheed	Chowkidar	---do---	180,000
8	Nasir Khan	R. Official	---do---	180,000
9	AbdurRazzaq	N/Q	---do---	180,000
10	Adnan Rahim	---do---	---do---	180,000
11	Namdar Ali	R. Official	---do---	180,000
12	Imranullah	N/Q	---do---	180,000
13	Mazhar Khan	---do---	---do---	180,000
14	M. Ayaz	---do---	---do---	180,000
15	MumtazAlam	---do---	---do---	180,000
16	Ayaz Khan	Gardner	---do---	180,000
17	Shahzad Mir	---do---	---do---	180,000
18	Abid Shah	---do---	---do---	180,000
19	Akhtar Khan	---do---	---do---	180,000
20	Nasir Khan	---do---	---do---	180,000
21	Rizwanullah	R/Official	---do---	180,000
22	Naeem Jan	Driver	---do---	180,000
23	Badshsh Mir	M.Beldar	---do---	180,000
24	Aurengzeb Khan	Sweeper	---do---	180,000
25	M. Ameen	Imam	---do---	180,000
26	ShahidMehmood	R/Official	---do---	180,000
27	SaifurRahman	---do---	---do---	180,000
28	Muntazir Khan	---do---	---do---	180,000
29	Nadeem Khan	---do---	---do---	180,000
30	Khawaja Mohammad	---do---	---do---	180,000
31	Sajid Ali Khan	---do---	---do---	180,000
32	M. Wasil	---do---	---do---	180,000
33	AsimAmeen	---do---	---do---	180,000
Total pay and allowances of work charge employees				5,940,000

Annexure-12
3.5.3.1

Statement showing non recovery of rent of Municipal property

S#	Property	Total Units	Outstanding for the current year 2019-20
1	Long lease	261	2,957,229
2	Shops/plots annual lease	193	7,898,177
3	Municipal Plaza	25	217,791
4	Municipal Office Shops	18	239,227
5	GhallaMandi Shops	08	317,739
6	RDD office market	18	57,626
7	TMA Office Shops	08	14,575
8	New Bus stand	56	13,943,403
9	Sheen Ghar Plaza	18	1,896,343
10	Thanga Stand	14	95,935
11	Jinah Plaza Hall	01	120,390
12	KotalShoping Arcade	152	3,610,476
13	New SabziMandi	79	9,938,238
Total rent Arrear and fresh demand			41,307,149
Amount recovered during 2019-20			13,248,674
Total Net Outstanding as on 30-06-2020			28,058,475

Annexure-13
3.5.3.3

Statement showing detail of less collection of Receipts contract

Contract	Receipts collected/auction value during 2018-19 (Rs)	20% Increase (Rs)	Required collection after applying increase (Rs)	Receipts collected departmentally during 2019-20 (Rs)	Loss (Rs)
Advertisement & Sign Board	4,260,000	852,000	5,112,000	2,377,900	2,734,100
Cattle Fair Saturday	2,021,165	404,233	2,425,398	1,473,895	951,503
New Bus Stand	5,000,000	1,000,000	6,000,000	4,323,180	1,676,820
Total	11,281,165	2,256,233	13,537,398	8,174,975	5,362,423

Annexure-14
3.5.3.5

Statement showing non deduction of income tax

S. No.	BOQ Item No.	Bill Item No.	Amount Paid	Income Tax Due
01	1	2	3,433,320	257,499
02	2	1	7,464,576	559,843
03	3	3	594,000	44,550
04	9	9	1,472,765	110,457
05	10	10	492,624	36,947
06	11	11	200,399	15,030
07	12	12	1,133,946	85,046
08	1	2	3,468,000	260,100
09	2	1	7,152,880	536,466
10	3	3	600,000	45,000
11	9	9	801,038	60,078
12	10	10	497,600	37,320
13	11	11	101,212	7,591
14	12	12	515,430	38,657
Total			27,927,790	2,094,584
Income Tax deducted from 6th R/Bill				629,429
Less deduction/ loss to government				1,465,155

Annexure-15
3.5.3.6

Statement showing non realization of premium for TMA's shops

S. No.	Name of successful bidder	Shop No.	Total Amount of Premium	Amount Recovered	Amount outstanding
01	Kamran Asad	GF-31	3,470,000	3,150,000	320,000
02	ShirHussain	GF-32	3,420,000	2,950,000	470,000
03	ShirHussain	GF-33	3,000,000	2,510,000	490,000
04	Muhammad Rashid	GF-34	3,000,000	200,000	2,800,000
05	PirAdil Shah S/O Shabir Shah	GF-35	3,300,000	1,400,000	1,900,000
06	PirAdeel Shah S/O PirAdil shah	GF-37	4,700,000	1,300,000	3,400,000
07	Tahir Ali	FF-2	1,000,000	400,000	600,000
08	SaqibHussain	FF-30	1,030,000	980,000	50,000
Total					10,030,000

Annexure-16
3.5.3.7

Statement showing non collection of penalty for delay execution of schemes

S. No.	Name of Fund	Name of Scheme	Work order date	Completion period	E. Cost	Payment	Penalty
1	Gas Royalty 2019-20	Payment of Street Drain at UC Lachi Urban	22.8.2019	180 days	7.600	6.900	0.760
2	Dist; ADP 2018-19	PCC Streets, Drain and S/F of H/P & P/Pumps in UC ShakarDara Urban	3.4.2019	365 days	3.090	1.623	0.309
3	Dist; ADP 2018-19	PCC road at Vizo Sam, Dartapi and Warshand. S/F of H/P & P/Pumps at UC Sudal	24.4.2019	360 days	3.090	1.684	0.309
Total					13.78	10.207	1.378

Annexure-17
4.5.2.1

Statement showing non utilization of development funds

S. No.	Name of VC/ NC	Closing Balance on 30/06/2020
1	VC Dheri Banda Kohat	2,621,728
2	VC Gandyali Kohat	3,286,870
3	NC ChakarkotLachiShakardara, Kohat	2,973,012
4	VC UsterzaiPayan, Kohat	5,112,377
5	VC Jangle Mir AsgharMela, Kohat	4,601,438
6	NC Pir Abdullah Shah, Kohat	3,531,655
7	NC Tappi Kohat	2,242,687
8	NC Gulshan Abad Kohat	1,939,757
9	VC ToghBala Kohat	1,847,436
Total Non Utilization of Developmental Fund		28,156,960

Annexure-18
4.5.3.1

Statement showing non recovery of penalty

S. No.	Name of work	Name of Contractor	E. Cost (M)	Date of Commencement	Date of Completion	Time Allowed	Penalty
1	Construction of PCC road, cutting and filling at ToraStana Kohat	Aftab Khan	3.00	25.10.2019	26.02.2020	120 days	300,000
2	Drains, streets & JanazGah at village Shiekhan.	--	1.500	03.09.2020	04.06.2020	270 days	150,000
3	PCC streets and drains at Shakardara Rural-II	--	2.500	03.09.2020	04.06.2020	270 days	250,000
Total			7.000				700,000

Annexure-19
4.5.3.2

Statement showing unauthorized payments to DDOs

S#	Name of the payee and designation	Monthly pay	No. of months	Total Amount paid
1	Khalid Mehmood, Steno	65,629	12	787,548
2	Niaz Ali, Chowkidar	31,948	12	383,376
3	AmanUllah, Head clerk	79,413	12	952,956
4	Muhammad Zeeshan, Computer	41,932	12	503,184
5	GhulamSarwar, Senior Clerk	62,577	12	750,924
6	Shifa-ur-Rehman, Sound Operator	28,045	12	336,540
7	Naseer-ud-Din, Driver	27,609	12	331,308
8	SajidSarwar, Sound Helper	23,969	12	287,628
9	Rehmat Ali, Naib Qasid	34,526	12	414,312
10	ArifMasih, Sweeper	29,532	12	354,384
11	Mudasir-ur-Rehman, Chowkidar	23,084	12	277,008
	Muhammad Sohail, Electrician	23,084	12	277,008
12	AtifRafique, Naib Qasid	23,084	12	277,008
13	AzherMasih, Sweeper	21,744	12	260,928
Total				6,194,112

Annexure-20**5.5.2.2****Statement showing non recovery of Rent of Shops and Flats**

S#	Shop/Flat No.	Name of allottee	Period	Monthly Rent	Outstanding Rent
1.	Shop No.1 sector A-2	SirajUl Islam	09-2017 to 12-2020	3,817	148,863
2.	Plaza No.7 C- I Sector IX	QaiserSiddiqui	09-2019 to 12-2020	13,673	205,095
3.	Flat No. 1/A-2	Shad Muhammad	08-2019 to 12-2020	3,125	53,125
4.	Flat No. 2/A-2	Mehboob Nawaz	03-2017 to 12-2020	3,907	175,815
5.	Flat No. 3/A-2	Shoaib Nawaz	03-2018 to 12-2020	3,125	103,125
6.	Flat No. 4/A-2	Arshid Hayat	01-2018 to 12-2020	3,125	109,375
7.	Shop No.02 Sector 1	KhanzadGul	08-2008 to 12-2020	884 to 3,054	315,749
8.	Shop No.3 Sector 1	-do-	08-2008 to 12-2020	884 to 3,054	315,749
9.	Plot No.2.4Sector X	Zubair Ahmed	01-2020 to 12-2020	31,250	375,000
10.	Shop No.03 Sector A-2 Phase-II	Bahadar Nawaz	04-2019 to 12-2020	3,817	71,756
11.	Shop No.6 Sector A-2 Phase-II	Habib Nawaz	04-2018 to 12-2020	3,817	108,392
12.	Shop No.5 Sector A-2 Phase-II	RehmanBadshah	09-2019 to 12-2020	3,817	57,255
13.	Shop No.7 Sector A-2 Phase-II	Zahid Ali	09-2019 to 12-2020	3,817	64,122
14.	Shop No.4 Sector A-2	Noor Hussain	09-2019 to 12-2020	3,817	48,857

	Phase-II				
15.	Shop No.2 Sector A-2 Phase-II	Hafiz Ullah Jan	09-2017 to 12-2020	3,817	122,129
16.	ShopNo.1 Sector -1 Phase-I	Abdur-Rehman	06-2013 to 12-2020	1571 to 3,062	199,810
Total Non recovery of outstanding Rent of KDA Property					2,474,217