



**AUDIT REPORT
ON
THE ACCOUNTS OF
LOCAL GOVERNMENTS
DISTRICT KOHISTAN UPPER**

AUDIT YEAR 2020-21

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AA	Administrative Approval
AIR	Audit and Inspection Report
AD	Assistant Director
BHUs	Basic Health Units
DAC	Departmental Accounts Committee
DDI	District Development Initiative
DHO	District Health Officer
DO	District Officer
DEO	District Education Officer
GFR	General Financial Rules
GPS	Global Positioning System
INTOSAI	International Organization of Supreme Audit Institution
LGA	Local Government Act
LGE&RDD	Local Government Election & Rural Development Department
MFDAC	Memorandum for Departmental Accounts Committee
MCC	Medical Coordination Cell
M&R	Maintenance and Repair
NBP	National Bank of Pakistan
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
SRSP	Sarhad Rural Support Programme
TMA	Tehsil Municipal Administration
TS	Technical Sanction

Preface

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

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

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

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

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

Islamabad
Dated:

(Javid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

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

Local Governments of District Kohistan Upper consist of three tiers which perform their operations under Khyber Pakhtunkhwa Local Government Act 2013 (amended in 2019). Financial provisions of the Act describe the Local Consolidated Fund and Public Account for which Annual Budget Statement is approved by the respective councils in the form of budgetary grants. Top Tier- the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District Government, who is officer in charge of 10 devolved departments including AD Local Government Election & Rural Development Department. The second Tier- Town/Tehsil Municipal Administrations have two PAO i.e. Town/Tehsil Municipal Officer for each administration. There are two Tehsils administrations in district Kohistan Upper. The third Tier-village and Neighborhood Councils have AD LGE & RDD as Principal Accounting Officer for these councils. There are 63 VCs/NCs in district Kohistan Upper.

a. Scope of audit

This office is mandated to conduct audit of 75 formations working under 04 PAOs. Total expenditure and receipts of these formations were Rs.1,210.429 million and Rs.10.357 million respectively for the financial year 2019-20.

Audit coverage relating to expenditure for the current audit year comprises 07 formations of 04 PAOs having a total expenditure of Rs. 650.966 million for the fi-

nancial year 2019-20. In terms of percentage, the audit coverage for expenditure is 53.78% of auditable expenditure.

Audit coverage relating to receipts for the current audit year comprises 07 formations of 02 PAOs (2TMAs) having a total receipt of Rs. 10.357 million for the financial year 2019-20. In terms of percentage, the audit coverage for receipts is 100% of auditable receipts.

In addition to this compliance audit report, Directorate of District Audit conducted Financial Attest audits, and Performance Audits and Special Studies for which reports are being published separately.

b. Recoveries at the instance of audit

As a result of audit, a recovery of Rs 140.006 million was pointed out in this report. No recovery against these figures was reported.

c. Audit Methodology

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

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

d. Audit Impact

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

e. Comments on Internal Control and Internal Audit department

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

Comments on five components of internal control are given below:

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

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

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

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

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

f. Key Audit Findings of the Report

- i. Non-compilation/Consolidation of Accounts of Local Governments–Rs. 347.824 millions¹.
- ii. Unauthorized payments to DDOs instead of crossed cheques to vendors–Rs.133.087 million².
- iii. Unverified payment –Rs. 127.861 million³.
- iv. Non production of record Rs. 5.786million was noticed in one case⁴.
- v. HR/employees related irregularitieswere noticed in one case amounting to - Rs. 2.490 million⁵.

¹ Para 1.2.1

² Para 1.2.2

³ Para 1.2.3

⁴ Para 2.5.1.1

⁵ Para 2.5.2.1

- vi. Procurement related irregularities were noticed in three cases amounting to - Rs. 46.568 million⁶.
- vii. Management of accounts with commercial banks was noticed in one case amounting to - Rs. 126.357 million⁷.
- viii. Others, including cases of accidents, negligence etc. issues were noticed in seven cases amounting to -Rs. 217.582 million⁸.

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

g. Recommendations

- i. TMAs accounts need to be consolidated at DAO.
- ii. Action may be taken against those responsible for not producing record before audit.
- iii. 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.
- iv. Departments need to implement all the components of internal control for ensuring effective and efficient utilization of public money.
- v. Strenuous efforts need to be made by the departments to recover outstanding dues on account of rent of shops, revenue contracts and income tax.

⁶ Para 2.5.2.2 to 2.5.2.3 & 3.5.1.1

⁷ Para 2.5.2.4

⁸ Para 2.5.2.5 to 2.5.2.6 & 3.5.2.1 to 3.5.2.5

CHAPTER-1

Public Financial Management

1.1 Sectoral Analysis

Introduction

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

In the light of LGE&RDD's notification dated 4th September, 2019 District Kohistan Upper is headed by Deputy Commissioner who is Principal Accounting Officer of the budget grant allocated to the 10 offices devolved at district level. Similarly, Town Municipal Administration is headed by Town Municipal Officer who is the Principal Accounting Officer for the Town Municipal Administration whereas Assistant Director LGE&RDD is the Principal Accounting Officer for Village/Neighborhood Councils.

In District Kohistan Upper, Funds amounting to Rs. 1,597.376 million were allocated to 75 formations working under 04 PAOs. Out of which, expenditure of Rs.1,210.425 million was made resulting into saving of Rs. 386.951 million. Receipts of Rs. 10.357 million were collected through these formations (2 TMAs) during the financial year 2019-20. Audit coverage relating to expenditure for the current audit year comprises 07 formations of 04 PAOs having a total expenditure of

Rs.650.966million for the financial year 2019-20. In terms of percentage, the audit coverage for expenditure is 53.78% 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, Kohistan Upper did not reflect Rs. 130.835 million into the consolidated financial statement of Local Government, Kohistan Upper. Similarly, the expenditure of Rs. 133.087 million was directly paid to DDO instead of crossed cheque to the vender.

District Government, Kohistan Upper 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 (amended in 2019). Similarly, it also failed to prepare, present and approve the budget estimates of receipts from district council for District Government, Kohistan upper as required under section 34 of LGA 2013 (amended in 2019). The receipts collected as taxes/fees/rents under section 42 of LGA-2013 (amended in 2019) were also not credited to the District Fund. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Kohistan Upper with prescribed format and necessary trainings to compile the accounts of TMAs and Village/Neighborhood councils and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA 2013 (amended in 2019), as internal auditors were not posted in the District and Tehsil Councils. In addition, Asset management by District Government was yet another area it could not address as required under section 38 of the LGA 2013 (amended in 2019).

The Local government provided services in the following sectors.

Education

The education sector is one of the major sectors devolved at district level. Statistics show that there are 286 primary, 28 middle, 13 secondary and no higher secondary school in District Kohistan Upper. The estimated Teacher Student Ratio is 1:45 at primary, 1:70 at middle and 1:32 at secondary schools. District Kohistan Upper literacy rate is 20% the Gross Enrollment Rate (GER) is 58.81 %, and the Net Enrollment Rate (NER) is 43.91% at the primary level. On budgetary front, District Education office, Kohistan Upper succeeded in spending 44.9% of District ADP and 93.22% of non-salary budgets.

District Education Offices in Kohistan Upper were given target of enrolment of 90807 children for current year against which 53408 kids were enrolled; wherein, DEO (male) and DEO (female) enrolled 37439 and 15969 children respectively. Similarly, annual average of teacher's attendance rate and student attendance rate as per independent Monitoring Unit (IMU) data were approximately 67.38% & 56.2% respectively. Furthermore, 82.42% schools in district Kohistan Upper were provided with all basic facilities like classrooms, water supply, group latrine, boundary walls and electrification. However, administrative visits of DEO, DDEO and SDEO were only 67.5% against the assigned targets.

Health

Health is another important sector of District Kohistan Upper with a total of 21 health facilities spread across the district, among which 03 are urban while the rest are rural based. Their further break-up is 14 BHUs, 03 CDs, 02 RHC and 01 TB Control with the total catchment area population of approximately 479,709 as per survey carried out by Health department in 2017.

The Department of Health has established an "Independent Monitoring Unit" for continuous monitoring of the performance of health facilities through its field based Data Collection Assistants and District Monitoring Officers. Department twice examines data collected through various sources to improve efficiency and effectiveness in the business processes of service delivery.

On mother and child health care front, 218 babies were born with 185 in RHCs and 33 in BHUs respectively. Out of them, 01 infant died. Lab investigations and diagnostic facilities were also fully utilized as 796 lab tests, no X-rays, 0 ultrasounds, 0 CT Scans and 0 ECGs were done in both primary and secondary health facilities in district Kohistan Upper. Figures of immunization from EPI register were also very impressive as 1295 pregnant women received TT-2 vaccines, 2837 kids under 12 months received full immunization, 6535 children under 12 months received 1st measles vaccines and 6944 kids under 12 received 3rd pentavalent vaccine. 315 families were provided family planning services as evident from FP register. Human resource data from facility records revealed that these health facilities were amply provided with medical officers and paramedics as only very few positions were found vacant. As these facilities were frequently visited by patients so they also generated good revenue from OPD services, indoor patients' treatment and other lab investigations etc.

Social Welfare

In Social Welfare and Women Empowerment sector, budgetary allocations were focused on providing social cushion to the deprived and marginalized segments of society especially, women and children. In the proposed development plan, the department had continued to proceed with its ongoing projects which included schemes for the wellbeing and safeguarding of destitute women, orphans, beggars, drug addicts and special persons.

There was no Dar-ul-Kafala for beggars in district KohistanUpper. Moreover, various vocational and industrial trainings were provided by the Social Welfare Department. However, keeping in view the spread of drug use and incidence of poverty, the efforts made by Social Welfare office are not likely to bring about any visible improvement in the short or long run unless more resources are diverted to this sector.

Municipal Services

Town Municipal Administrations, District Kohistan Upper did not fulfill some primary requirements envisioned as essential component of Local Government in the Khyber Pakhtunkhwa Local Government Act, 2013 (amended in 2019). The Local Government could not establish & maintain Tehsil Public Fund Account as required under the section 30 of LGA. Similarly, Town Account Officers were not appointed in TMAs. The accounts of receipt and expenditure were also not maintained in such form as prescribed by Auditor General of Pakistan and required under section 36 of LGA. Financial Statements, Finance Account and Appropriation Accounts of the TMAs were not prepared accordingly. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Kohistan Upper 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 (amended in 2019).

1.2 AUDIT PARAS

1.2.1 Non-compilation/Consolidation of Accounts of Local Governments- Rs.347.824 million

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

During certification audit of the accounts of the DAO Kohistan Upper for the financial year 2019-20, audit observed incompleteness and incorrect presentation of the financial statements as the DAO failed to consolidate into the quarterly and annual accounts of the district, the government and local resources, as required under section-36(3) of the Local Government Act, 2013. Receipts and expenditure of Rs. 347.824 million and Rs.62.431 million respectively, of the TMAs were not reflected in accounts.

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

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

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

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

Audit recommends consolidation of Local Government Accounts into District Accounts.

1.2.2 Unauthorized payments to DDOs instead of crossed cheques to venders - Rs133.088 million

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

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

District Accounts Officer Kohistan Upper, paid Rs133,087,731 to various DDOs instead of issuance crossed cheques to Vender/Payees Accounts.

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

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

1.2.3 Unverified payment - Rs 127.861 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 Kohistan Upper for the year 2019-20 arrears of pay and allowances of Rs 127,860,728 were made which could not be verified.

The lapse occurred due to weak internal controls resultantly the financial statements did not present true and fair picture.

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 Khyber Pakhtunkhwa Local Government Act 2013 (LGA 2013), activities of District Government are managed through offices of Deputy Commissioner and District Officers. Each group of District Offices is headed by a District Officer (DO). The DO according to Rules of Business of District Government, 2015 distributes the work among the officers, branches, and/or sections of each district office. The offices which manage the activities of District Government are Deputy Commissioner (DC), District Officers Agriculture, Education, Health, Water Management, Fisheries, Population Welfare, LG & RDD, Sports, Live Stock & DD, Soil Conservation, Cooperation, Social Welfare and Municipal Services.

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:

(a) 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.

(b) 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.

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

Detail of audit planned formations expenditure and receipts:

S.No	Description	Total Nos	Audited	Expenditure audited FY 2019-20 (Rs in million)	Revenue /Receipts audited FY 2019-20 (Rs. in million)
1.	Formations	10	7	613.256	If applicable

2.2 Comments on Budget and Accounts (Variance Analysis)

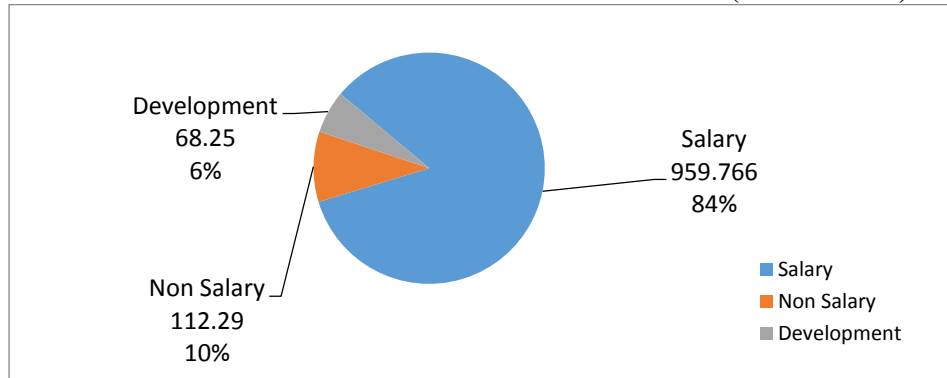
(Rs in million)

2019-20	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	977.108	959.766	17.342	2
Non-salary	181.962	112.290	69.672	38
Developmental (A/C-	335.158	68.25	266.908	80
Total	1,494.228	1,140.306	353.922	24
Receipts	-	-	-	-

The savings of Rs 353.922 million indicate 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.149.866 million were raised in this audit report. This amount also includes recoverable of Rs.131.115 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs.)
1	Non production of record	5.786
2	Irregularities	
A	HR/Employees related irregularities	2.490
B	Procurement related irregularities	2.268
C	Management of Accounts with Commercial Banks	126.357
3	Others, including cases of accidents, negligence etc.	12.965
Total		149.866

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

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

S.No.	Audit Year	DAC meeting
1.	2002-03	Not Convened
2.	2003-04	Not Convened
3.	2005-06	Not Convened
4.	2006-07	Not Convened
5.	2007-08	Not Convened
6.	2008-09	Not Convened
7.	2009-10	Not Convened
8.	2010-11	Not Convened
9.	2011-12	Not Convened
10.	2012-13	Not Convened
11.	2013-14	Not Convened
12.	2014-15	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 Non-production of record

2.5.1.1 Non-production of record-Rs 5.786 million

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

District Education Officer male & female Kohistan Upper did not produce the following record for the year 2019-20 to audit for verification. In absence of record, authenticity, validity and accuracy of the expenditure incurred could not be verified. The detail is given below;

- i. Establishment Branch record i.e. Personal files, Service Books, Posting Transfer and Appointments up gradation & promotions.
- ii. Record of PTC funds amounting to Rs. 5,132,000 and Rs. 654,000 disbursed by DEO male and DEO female respectively to various schools in the District.
- iii. Monitoring reports.
- iv. Record of Development Projects of Schools.
- v. Record of arrears drawn on account of pay & allowances.
- vi. Payroll/pay slips, Personal files and service Books

The non-production of record occurred due to weak internal controls resultantly the record remained unverified.

When pointed out in December 2020, no reply was submitted by the management.

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

Audit recommends production of record for verification besides fixing responsibility against person(s) at fault.

AIR No. 01(DEO Male) & 01(DEO Female) (2020-21)

2.5.2 Irregularities

HR/Employees related irregularities

2.5.2.1 Overpayment on account of Conveyance Allowance –Rs 2.490 million

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

District Education Officer (M) Kohistan Upper, paid an amount Rs.2,490,000 on account of Conveyance Allowance for the year 2019-20 to the employees who were allotted official bikes.Detail is given at annexure-02.

The lapse occurred due to weak financial control which resulted in overpayment.

When pointed out in December 2020, management stated that list of staff will be shared to DAO for recovery of the said allowance. The departmental reply was evasive as no progress of recovery was shown to audit till finalization of this report.

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

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

AIR No. 08 (2020-21)

Procurement related irregularities

2.5.2.2 Loss to Government by non-awarding of contract to highest bidder-Rs. 2.090million

According to para 23 of GFR, every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Gov-

ernment 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.

Deputy Commissioner Upper Kohistan during 2019-20, invited tenders for lease of “Jalkot Hydel Power Station” on 01-01-19 and one M/S Mushtaq-ur-Rehman offered rate of Rs. 1,223,500 per annum which was ignored with the plea that the experience certificate produced was not verified. Subsequently the contract was awarded to M/s Idrees for a period of five years on 15-04-2020 with lease amount of Rs 618,000/annum.

Moreover, the contract remained with M/S Dewan Enterprises between January 2019 and April 2020 @ Rs. 9,166 per month and resultantly Government was put to loss of Rs 2,090,168 as per following detail;

S.No	Rate of M/S Mushtaq per month	Rate allowed of M/S Idrees	Difference per annum	Loss for the period from January 19 to April 20	Total loss
1	101,958	51,500	50,458x12= 605,496	101,958-9,166= 92,792x16= 1,484,672	605,496+1,484,672=2,090,168

Non-awarding of contract to highest bidder occurred due to weak internal controls which resulted in loss to Government.

When pointed out in July 2020, management stated that, the tender process was made on 1-01-2019. M/S Mushtaq-ur-Rehman submitted experience certificate on 03-04-2019, the forum decided to verify the experience certificate which could not be verified. The award to M/S Idrees was processed in public interest, keeping in view the law & order situation as there was apprehension of breach of peace due to non-availability of electricity.

The reply was not convincing as SRSP KhwazaKhela issued experience certificates to both M/S Mushtaq-ur-Rehman and M/S Idrees. The local office verified the experience certificate of M/S Mushtaq from the head office of SRSP Peshawar instead of issuing office SRSP Khwaza Khela and failed to verify the experience certificate produced by M/S Idrees.

The DAC meeting was held on 17.11.2020, wherein it was decided that tender documents would be produced to audit for verification. However, the record remained unverified till finalization of this report.

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

AIR No. 03 (2020-21)

2.5.2.3 Non-supply of medicines –Rs. 2.550 million and non-imposition of penalty-Rs.178,492

According to serial 22 of the terms and conditions of standard contract deed under MCC Rules, the supply of goods ordered under this agreement shall be completed within one month by the supplier after receipts of the supply orders from the purchasing entity.

District Health Officer Kohistan Upper placed an order of Rs. 2,549,880 for supply of medicines during financial year 2019-20, but the supplier failed to supply the medicine. Detail is given at annexure-3. Moreover, no penalty was imposed on the supplier for failure to deliver the medicine.

Non supply of medicines occurred due to weak internal control resultantly patients were deprived of the free medicine facility.

When pointed in August 2020, management stated that notices were issued to the firms for early completion of the supply. The reply was not convincing as neither the supply was made nor penalty imposed upon the defaulters.

The DAC meeting was held on 17.11.2020, wherein it was decided that para shall stand till completion of supplies. However, no progress was shown till finalization of this report.

Audit recommends immediate supply of medicine and appropriate action against persons at fault.

AIR No. 04 (2020-21)

Management of accounts with commercial banks

2.5.2.4 Non-deposit of Bank profit into Government Treasury- Rs.126.357million

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

Deputy Commissioner Upper Kohistan realized Rs 126,357,103 as profit on bank account during Financial Year 2019-20. The profit was required to be deposited into government treasury under proper head of accounts which was not done. Detail is given below:

S.No	Name of Bank	PLS Account No.	Profit realized (Rs)
1	NBP Dassu	3098240138	126,357,103

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

When pointed out in July 2020, management stated that, the profit will be deposited into Government treasury.

The DAC meeting was held on 17.11.2020, wherein it was decided that the profit should be deposited into Government treasury. However, no progress was shown till finalization of this report.

Audit recommends depositing of bank profit into Government treasury under proper head of accounts.

AIR NO. 09 (2020-21)

2.5.3 Others, including cases of accidents, negligence etc.

2.5.3.1 Unauthorized retention of 2% TMA Tax Rs 1.050 million

According to clause “compensation of land” of Land Award, 2% mutation fee shall be paid to TMA/District Council.

Deputy Commissioner Kohistan Upper recovered an amount of Rs1,050,530,619 on account of 2% Tehsil Municipal Administration Tax on award of land, acquired for the construction of Dasso Dam, during 2019-20. The local office failed to transfer the amount to TMA concerned and retained the same in designated account no. 4114676385 of NBP Dasso which deprived the TMA to utilize the funds on development activities of the area.

The lapse occurred due to weak internal control which resulted in unauthorized retention of TMA’s Tax.

When pointed out in July 2020, management stated that, after completion of process of registration of land in the name of acquiring department, the amount will promptly be transferred to the respective Tehsil Municipal Administration.

The DAC meeting was held on 17.11.2020, wherein it was decided, that 2% mutation fee should be transferred to Tehsil Municipal Administration. However, no progress was shown till finalization of this report.

Audit recommends immediate release of Tehsil Municipal Administration tax besides fixing responsibility on the person(s) at fault.

AIR No. 12 (2020-21)

2.5.3.2 Non-reporting of clinical efficacy of medicines–Rs.11.915 million

According to Para 11 of the Director General Health Services Khyber Pakhtunkhwa Peshawar letter No 884/DD(Preg/Reg/Drugs) dated 13.07.2017, the purchasing entity shall submit quarterly reports regarding the clinical efficacy of the

MCC approved brands of medicines, surgical disposables etc used at their ends. In case of failure, disciplinary action may be initiated against the incharge of purchasing entity.

During financial year 2019-20, District Health Officer Kohistan Upper purchased medicines worth Rs. 11,914,988 from various suppliers for issuance to various health facilities. However, the clinical efficacy reports of the medicines were not submitted to the quarter concerned.

DDO Code	Head of Account	Amount
KD-6139 RHCs	Purchase of medicines	2,199,999
KD-6140 BHUS	Purchase of medicines	9,114,989
KD-6041 CDs	Purchase of medicines	600,000
Total		11,914,988

The lapse occurred due to weak internal controls, which caused non reporting of clinical efficacy of medicine.

When pointed in August 2020, management stated that samples of various items/drugs were sent to DTL by the Drug Inspector, results of which were awaited.

Reply was irrelevant as the local office should have submitted quarterly clinical efficacy reports of the medicines after assessing their response in the patients.

The DAC meeting was held on 17.11.2020, wherein it was decided that verified clinical efficacy reports should be produced to audit. However, no progress was shown till finalization of this report.

Audit recommends that clinical efficacy of medicines must be performed and reported to the higher authorities besides fixing responsibility for non- compliance of above instructions.

AIR No. 03 (2020-21)

CHAPTER-3

Tehsil Municipal Administration

3.1 Introduction

District Kohistan Upper has two Tehsils i.e. Dassu and Kandia. 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 programs, collection of revenue such as taxes, penalties, fines etc. manage municipal properties, assets and funds, and liaise with the district government in all these matters.
- (e) Maintaining a comprehensive data base and information system on services in the Tehsil municipal record and archives and provide public access to it on nominal charges;

- (f) Organizing sports, cultural, recreational events, fairs, cattle fairs and cattle markets;
- (g) Co-ordinate and support municipal functions amongst village and neighborhood councils;
- (h) Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof;

Detail of audit planned formations expenditure and receipts:

S.No	Description	TotalNos	Audited	Expenditure audited FY 2019-20 (Rs in million)	Revenue /Receipts audited FY 2019-20 (Rs in million)
1	Formations	2	2	37.709	10.357

3.2 Comments on Budget and Accounts (Variance Analysis)

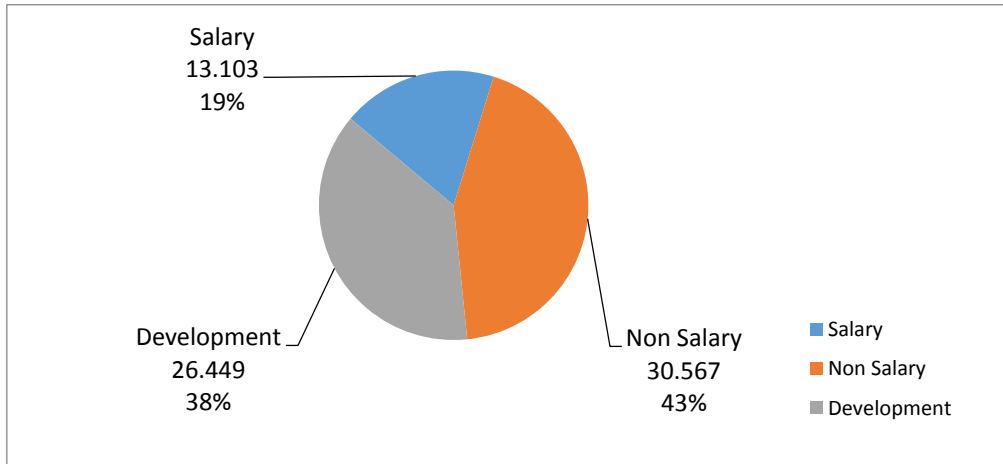
(Rs in million)

2019-20	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	20.677	13.103	7.574	36.63
Non-salary	44.776	30.567	14.209	31.73
Developmental (A/C-IV)	37.695	26.449	11.246	29.83
Total	103.148	70.119	33.029	32.02
Receipts	20.000	10.357		

The savings of Rs. 33.029 million indicate inefficiency in the capacity of TMA to utilize the amount allocated.

EXPENDITURE 2019-20

Rs in million



3.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 248.917 million were raised in this audit report. This amount also includes recoverable of Rs. 8.891million 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	44.300
2	Others, including cases of accidents, negligence etc.	204.617
Total		248.917

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	2016-17	Not Convened
2	2017-18	Not Convened
3	2018-19	Not Convened
4	2019-20	Not Convened

3.5 AUDIT PARAS

3.5.1 Procurement related irregularities

3.5.1.1 Irregular expenditure on account of developmental schemes- Rs. 44.3 million

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

- i. Before and after pictures of developmental schemes should be the part of concerned file.
- ii. Provision of detail cost estimates along-with x-section with unit cost and GPS coordinates.
- iii. District Monitoring Officers of concerned Districts should visit all developmental schemes and submit detail report.

Tehsil Municipal Administration, Dasso incurred expenditure of Rs. 44.300 million on various developmental schemes with estimated cost of Rs 44.300 million during 2019-20.

Audit observed the following shortcomings;

1. GPS coordinates were not available.
2. Before and after pictures of developmental schemes were not available.
3. Monitoring of schemes was not done by District Monitoring Officers as no monitoring report of developmental scheme was available.

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

When pointed out in November 2020, management replied that GPS coordinates, pictures, were available in office record which will be provided to audit. The departmental reply was evasive as no progress was shown to audit.

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

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

AIR NO.03 (2020-21)

3.5.2 Others, including cases of accidents, negligence etc.

3.5.2.1 Non-deduction of Income Tax –Rs. 3.323 million

According to notification No. SO(Dev-II)/FD/12-6/2012-13 dated Peshawar the 20th June, 2013 of Finance Department, Government of Khyber Pakhtunkhwa provides, “It has been observed that the cost estimate of those developmental schemes which fall in the tax exempted area like PATA are also framed on the same CSR without adjustment of non-deductible income tax in those areas. The payment to contractors on CSR basis with inbuilt provision of Income Tax without adjustment in their invoices is overpayment by the amount equal deductible Income Tax”.

TMO Dassu incurred expenditure of Rs.44.300 million on developmental schemes during 2019-20. However, income tax @ 7.5% amounting to Rs.3.323 million was not deducted as per detail given at annexure-4.

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

When pointed in November 2020 management replied that District Kohistan Upper is tax exempted area. Departmental reply was evasive as taxes were inclusive in MRS.

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

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

AIR NO. 01 (2020-21)

3.5.2.2 Non-formulation of Developmental Plan under 30% PFC funds for-Rs. 126.448 million.

Finance Department No. BO(PFC-III)/FD/TMA/ADP/2016-17 says that the amount shall be utilized only for developmental schemes/activities in accordance with guide line issued by P & D department and observance of all codel formalities.

During scrutiny of record of Tehsil Municipal Administration, Dassu during 2019-20 it was observed that a huge amount of Rs. 126,448,951 remained unspent without any justification. Detail is as under:-

Description	Opening balance as on 01.07.2019	Received during the Financial year 2019-20	Total during the Financial year 2019-20
Developmental Grant as per PLA	98,392,951	28,056,000	126,448,951

The irregularity occurred due to weak administrative controls resultantly the inhabitants of the locality were deprived of the benefits for which the amount was allocated.

When pointed out in November 2020, management replied that no local bodies elections were conducted in district Kohistan Upper and lower due to which funds remain unutilized. Departmental reply was evasive as local office was authorized to utilize and formulate developmental plan for developmental activities.

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

Audit recommends formulation of developmental plan besides fixing responsibilities for non-utilization of funds.

AIR NO.02 (2020-21)

3.5.2.3 Non-utilization of Government funds –Rs. 59.639 million

According to Rule 41 of LGA, 2013, every official or servant of a local Government, every member of a local council, and every person charged with administration and management of property of a local Government shall be personally responsible for any loss or waste, financial or otherwise, of any property belonging to a local government.

Tehsil Municipal Officer Kandian Upper Kohistan failed to utilize developmental funds amounting Rs. 59,639,000 during the year 2019-20.

The lapse occurred due to weak administrative control and resulted in non-utilization of Government money for the required purpose.

When pointed out in November 2020, management replied that no local bodies elections were conducted in district Kohistan Upper and lower due to which funds remain un-utilized.

Department reply was evasive as local office was authorized to utilize the funds for developmental activities.

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

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

AIR NO. 01 (2020-21)

3.5.2.4 Loss to government due to non-realization of receipts - Rs. 5.568million

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.

During scrutiny of accounts record of TMA Kandia for the year 2019-20, it was observed that receipts amounting to Rs. 5,568,000 on account of property tax were budgeted, however, no recovery was effected in this regard.

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

When pointed out in November 2020, management replied that letter had been to Deputy Commissioner Kohistan Upper for transfer of property tax to TMA Kandia. Departmental reply was evasive as the property tax budgeted was not received on the account of transfer of lands.

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

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

AIR NO.02 (2020-21)

**3.5.2.5 Non formulation and preparation of Developmental Plan
-Rs. 9.639 million**

According to Government of Khyber Pakhtunkhwa P&D Department Letter No.C/RD/PD&DD/6-8/1850-1970/W/E dated Peshawar 19th October 2015 that each Tehsil Government should formulate their Development Plans and ADP Plans strictly adhering to Sartorial priorities and time lines.

Tehsil Municipal Administration, Kandia received an amount of Rs.9,639,000 million as 30% PFC ADP for the financial year 2019-20 to formulate Development Plan and for onward distribution to various sectors. However, Development Plan was not formulated.

The lapse occurred due to weak financial control and resulted in non-preparation of developmental plan.

When pointed out in November 2020, management replied that no local bodies elections were conducted in district Kohistan Upper and lower due to which

funds remain un-utilized. Departmental reply was evasive as local office was authorized to utilize and formulate developmental plan for developmental activities.

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

Audit recommends formulation of District Development Plan besides fixing responsibility against the person(s) at fault.

AIR NO.03 (2020-21)

ANNEXURES

Annex-1

MFDAC

S. No	AIR No.	Department	Title of the Para	Amount in million
1	2	DEO Female	Irregular payment of conveyance allowance	0.582
2	4		Unauthorized drawl and payment of conveyance charges to ASDEOs	0.360
3	5		Irregular payment through DDO instead of cross cheque	2.329
4	6		Unauthorized payment of pay & allowance to the teachers of permanently non-functional schools	0
5	7		Non carrying out physical verification of assets and internal audit against fraud/irregularities	0
6	8		Unverified payment	0.586
7	2	DEO Male	Non collection of Red Crescent, Scout and Shaheen fund from schools	0
8	3		Non-carrying out physical verification of assets and internal audit against irregularities	0
9	4		Unverified payment of	0.373
10	5		Unauthorized payment of HRA 45%	0.095
11	6		Irregular payment through DDO instead of cross cheque	2.715
12	7		Irregular expenditure without tender on account of purchases	0.915
13	4	TMA Dassu	Non-imposition of penalty for delay in completion of works	0.400
14	5		Loss to government due to non-realization of receipts	0.200
Total				8.555

Annex-2
Para No. 2.5.2.1

Detail of overpayment on account of conveyance allowance

Sr No	Name	Designation	Nature of vehicles	CA Per Month	Period	Amount
1	Noor Mehmood	ADEO Secondary	Bike	5000	w.e.f1/7/2015 up to date	390,000
2	Mutbar Shah	ADEO Pry	Bike	5000	-do-	390,000
3	M Murtaza	ADEO Sports	Bike	5000	-do-	390,000
4	Abdul Qayyum	ADEO P&D	Bike	5000	-do-	390,000
5	Noor Nabi	ASEO circle	Bike	5000	-do-	390,000
6	M sadiq	ASEO circle	Bike	5000	-do-	390,000
7	Fazalqayoum	SDEO	Wagon R	5000	w.e.f1/7/2019 up to date	150,000
					Total	2,490,000

Detail of medicines not supplied

S. No.	Name of Medicine	Supply or- der date	Delivery date	Amount Rs.	Penalty@ 7%
BHUs					
1	MS FYNKPharma , 19-KM GT Road Kal-ashakaku Tehsil FeroozWala District Shiekupura.	20/2/2020	Not supplied	719,920	
2	MS Alhamd Enterprises 11/1/1 block-6 Gulshan e Iqbal Karachi,	20/02/2020	Not supplied	337,600	
3	MS. CirinPhrama IMP industrial east HatarHaripur KPK	20/02/2020	Not supplied	73,831	
4	StainleyPharma Peshawar	20/02/2020	Not supplied	400,000	
5	MS. SINDH MEDICAL STORE 13/d BLOCK 6 PHASE Shahra e Faisal Karachi	20/02/2020	Not supplied	352,289	
RHCS					
6	MS FYNK Pharma , 19-KM GT Road Kal-ashakaku Tehsil FeroozWala District Shiekupura.	04/05/2020	Not supplied	265,990	
7	MS Stanley pharma Factory 84-B industrial Estate Hayat Abad Peshawar.	04/05/2020	Not supplied	283,000	
8	M/S Searle Company Limited Peshawar.	04/05/2020	Not supplied	117,250	
Total				2,549,880	178,492

Detail of Income tax not deducted

NAME OF SCHEME	E/Cost	Date of Tender	Exp:	7.5 % Income Tax
ADP NO 857/170358 PP				
Construction work of MadniJamia Masjid near China Bridge.	0.8	29-03-2018	0.8	0.06
Rehabilitation of MadarsaChiragh Abad QariAfreen.	0.3	29-03-2018	0.3	0.0225
Construction of Sakhi Abad Masjid.	0.4	29-03-2018	0.4	0.03
Construction of Masjid at JaloSher Khan Khel Abad.	0.4	29-03-2018	0.4	0.03
Construction of Masjid at BakKafar Banda Behram Abad.	0.2	29-03-2018	0.2	0.015
Construction of Masjid at Bar Muslim Kot.	0.3	29-03-2018	0.3	0.0225
Construction work in Jamia Masjid ShetialMolana Abdul Ghafoor.	0.5	29-03-2018	0.5	0.0375
Construction of Masjid at DadeerJhamra.	0.2	29-03-2018	0.2	0.015
Construction of Masjid at JhamraSkindar Daman Khel Abad.	0.3	29-03-2018	0.3	0.0225
Construction of Masjid at Soon Mian Abad Jhamra.	0.3	29-03-2018	0.3	0.0225
Construction work in Madarsaeshatul Quran ShehbazKhel Abad.	0.5	29-03-2018	0.5	0.0375
Construction of Masjid at Aziz urRehman Abad.	0.3	29-03-2018	0.3	0.0225
Construction of Masjid at Amir Zada and Essa Abad Ramal	0.2	29-03-2018	0.2	0.015
Construction of Masjid at YudonKhel Abad near Thana Jalkot.	1.5	29-03-2018	1.5	0.1125
Construction of Madarsa at Shieka Abad Jalkot.	0.5	29-03-2018	0.5	0.0375
Installation of CGI Sheet on Masjid at Pir Dad Khel Abad ChoyeeBaik	0.2	29-03-2018	0.2	0.015
Installation of CGI Sheet on Masjid at ThroatSupat Valley.	0.2	29-03-2018	0.2	0.015
Construction of Masjid at Pir Dad Khel Abad ChoyeeBaik.	0.2	29-03-2018	0.2	0.015
Construction of Masjid at Rehmatullah Abad Baram.Khel	0.3	29-03-2018	0.3	0.0225

Construction of Masjid at Barkat Shah Abad JhamraLohi.	0.2	29-03-2018	0.2	0.015
Construction of Masjid at Gul Nawaz and Samiullah Abad.	0.2	29-03-2018	0.2	0.015
Construction of Masjid at Sher Muhammad Abad Chichar.	0.2	29-03-2018	0.1	0.0075
Construction of Masjid at Malik Sher Abad Kai.	0.2	29-03-2018	0.1	0.0075
Construction of Onchi Masjid at Razika Muhammad Sadiq Abad.	0.4	29-03-2018	0.2	0.015
Construction of Masjid at Bar Muslim KotMaidan.	0.2	29-03-2018	0.2	0.015
Construction of Masjid at JehanZeb and Khan Zada Abad Ramal.	0.2	29-03-2018	0.1	0.0075
Construction of Masjid at Ayaz Abad Loder.	0.3	29-03-2018	0.3	0.0225
Construction of Masjid at segimosYaqub Abad Harban.	0.2	29-03-2018	0.2	0.015
Construction of Masjid at Farman Abad.	0.3	29-03-2018	0.1	0.0075
Installation of Solar Lights from Askari Bank upto Faisal Bank.	1	29-03-2018	1	0.075
Installation of Solar Lights from LariAdda to Jamia Masjid+ PTCL Exchange Komila.	1	29-03-2018	1	0.075
Installation of Solar Lights from KKH to District Council Hall.	1	29-03-2018	1	0.075
Installation of Solar Lights from yudankhel Abad Colony.	1	29-03-2018	1	0.075
Installation of Solar Lights at Yudankhel Abad Jalkot village.	2	29-03-2018	2	0.15
District Development Initiative				
Water Supply Scheme (HDPE) pipe 2” dia Barito Bagroo.	0.7	29-03-2018	0.4	0.03
Water Supply Scheme (HDPE) pipe Jabir Abad Bak.	0.5	29-03-2018	0.4	0.03
Water Supply Scheme (HDPE) JhamraJandar Shah Abad.	0.4	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) Jhamra Meer Ayaz Abad.	0.3	29-03-2018	0.2	0.015
Water Supply Scheme (HDPE) at Ahmad Abad Muslim Kot.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) at SherAyazAbadUchar.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) Daloon to Buraq Abad Barseen	0.3	29-03-2018	0.3	0.0225

Water Supply Scheme (HDPE) Anwar Abad Barseen.	0.5	29-03-2018	0.5	0.0375
Water Supply Scheme (HDPE) at Kaftan Abad KandrotSkindarkhel.	0.4	29-03-2018	0.4	0.03
Water Supply Scheme (HDPE) at Chin Skindarkhel Abad Dong Nala.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Ghulam Abad Shaha.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Abdul SattarBadarshahKhel Abad Shaha.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at JhamraDadair.	0.8	29-03-2018	0.8	0.06
Water Supply Scheme (HDPE) pipe at Gul Dad and Amir Zaib Abad Zedkhar.	0.5	29-03-2018	0.5	0.0375
Water Supply Scheme (HDPE) pipe at SeeriSabar-JamilSotaKhel Abad.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) Pipe at Qadir Abad ThengHarban.	0.5	29-03-2018	0.5	0.0375
Water Supply Scheme (HDPE) pipe at TikbazBalogaiMalook Abad.	0.4	29-03-2018	0.4	0.03
Water Supply Scheme (HDPE) pipe at Gul Khan Abad Balogai	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Qalar Shah Abad Doga	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Abdul Malik Abad Baja.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Altaf Abad Baja.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Fazlo Abad Jhakh.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Shah Nasir Abad Jhakh.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at IskaKhel Abad Jhakh.	0.3	29-03-2018	0.3	0.0225
Water Supply Sanitation Scheme at theangKarim Abad Harban.	0.7	29-03-2018	0.7	0.0525
Sanitation Scheme at AbdurRehman Abad Near Petrol Pump Dassu.	0.3	29-03-2018	0.3	0.0225
Sanitation Scheme at SegimosYaqub Abad Harban.	0.5	29-03-2018	0.5	0.0375
Sanitation Scheme at MolanaQadir Abad HarbanKot.	0.4	29-03-2018	0.4	0.03
Water Supply Scheme (HDPE) pipe at KhatakKandia.	0.5	29-03-2018	0.5	0.0375
Water Supply Scheme (HDPE) pipe at PirBagroo.	0.4	29-03-2018	0.2	0.015

Water Supply Scheme (HDPE) pipe at Haji Mamaldar Abad Gabral.	0.4	29-03-2018	0.2	0.015
Water Supply Scheme (HDPE) pipe at Jail Botkhel Abad.	0.5	29-03-2018	0.5	0.0375
Water Supply Scheme (HDPE) pipe at Munabar Abad Uchar.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Abdul Sattar Abad Chochung.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Rafiq Abad Uchar.	0.2	29-03-2018	0.2	0.015
Water Supply Scheme (HDPE) pipe at Husanuddin Abad Uchar.	0.2	29-03-2018	0.2	0.015
Water Supply Scheme (HDPE) pipe at PirZada Abad Uchar.	0.2	29-03-2018	0.2	0.015
Water Supply Scheme (HDPE) pipe at Kadia Abad KaminKhelLohi.	0.2	29-03-2018	0.2	0.015
Water Supply Scheme (HDPE) pipe at Soon Mian Abad Uchar	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Pir Dad Abad KameenKhelLohi.	0.2	29-03-2018	0.2	0.015
Water Supply Scheme (HDPE) pipe at Uthlok Bad shah Abad.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Rehman Abad Baila.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at AlwaniQazi Abad.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at DharLohiBo-ghut Abad	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Bush Lohi Ali Akbar Abad.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Riaz Abad Goshali.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at GhulamNabi Abad Bariyar.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at ChounKameenKhel Abad.	0.2	29-03-2018	0.2	0.015
Water Supply Scheme (HDPE) pipe at Musthan Abad Lohi.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Samar Shah Abad Lohi.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Sher Ali Abad Serto.	0.3	29-03-2018	0.3	0.0225

Water Supply Scheme (HDPE) pipe at Kadai Abad Lohi.	0.2	29-03-2018	0.2	0.015
Water Supply Scheme (HDPE) pipe at Abdul Manan Bad KaiserDadairLohi.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at GulFirdos Abad QaisarDadairLohi.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Qalar Shah Abad Serto.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Nijab Abad.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Jamil Khan Abad Lohi.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Abdul Karim Abad.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Rehmat Shah Abad Lohi.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Khursheed Abad.	0.4	29-03-2018	0.4	0.03
Water Supply Scheme (HDPE) pipe at GagoiSotakhel Abad.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Munawar Shah Abad SotaKhel.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Dadair-BaikShamlo Abad.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Shah Zareen-BoyaKhel Abad.	0.5	29-03-2018	0.5	0.0375
Water Supply Scheme (HDPE) pipe at Sarwar Abad Muslim Kot.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Masaz+Wali Khan and Amiz Abad Razika.	0.5	29-03-2018	0.5	0.0375
Water Supply Scheme (HDPE) pipe at Rasheed and Noaman Abad Seo Village.	0.2	29-03-2018	0.2	0.015
Water Supply Scheme (HDPE) pipe at Barkhayal+ Munir Abad Seo.	0.2	29-03-2018	0.2	0.015
Water Supply Scheme (HDPE) pipe at FazalRehman+ Fazal Bari Abad Seo.	0.2	29-03-2018	0.2	0.015
Water Supply Scheme (HDPE) pipe at Kai Dogah.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at FazalRehman + Said Wakil Abad Dogah.	0.2	29-03-2018	0.2	0.015
Water Supply Scheme (HDPE) pipe at Abdul Kabir Abad Ashyal.	0.2	29-03-2018	0.2	0.015
Water Supply Scheme (HDPE) pipe at Abbas Abad	0.2	29-03-2018	0.2	0.015

SherDharRazika.				
Water Supply Scheme (HDPE) pipe at Shamsur-RehmanChichar.	0.2	29-03-2018	0.2	0.015
Water Supply Scheme (HDPE) pipe at Mir Taj Abad Chichar.	0.2	29-03-2018	0.2	0.015
Water Supply Scheme (HDPE) pipe at Shah Room Abad Bar Gahin.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Muhtab Abad Danat.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Shakoor Abad Diyari.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Amin Abad Diyari.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Ayaz Abad.	0.3	29-03-2018	0.3	0.0225
Sanitation Scheme at Rab Nawaz Abad RazikaAshiyal.	1	29-03-2018	1	0.075
Water Supply Scheme (HDPE) pipe at Younas Abad Zedkhar.	0.25	29-03-2018	0.25	0.01875
Water Supply Scheme (HDPE) pipe at Noorul Huda Abad Churto.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Shir-Dad+ZarDad+Mir Dad Abad Bar Zedkhar.	0.25	29-03-2018	0.25	0.01875
Water Supply GI Pipe at Amir Abad RazikaBagh.	1	29-03-2018	1	0.075
Water Supply Scheme (HDPE) pipe at Abdul Hakim Dom DadairHarban.	0.3	29-03-2018	0.3	0.0225
Water Supply Scheme (HDPE) pipe at Ashraf Gul-HarbanKot.	0.2	29-03-2018	0.2	0.015
Water Supply Scheme (HDPE) pipe at Shamshir Ali HarbanKot	0.2	29-03-2018	0.2	0.015
Water Supply Scheme (HDPE) pipe at Abdul Mateen+FazalRehman Abad Razika.	0.2	29-03-2018	0.2	0.015
Total	46		44.3	3.3225
