



**AUDIT REPORT
ON
THE ACCOUNTS OF
LOCAL GOVERNMENTS &
MANSEHRA DEVELOPMENT AUTHORITY
DISTRICT MANSEHRA**

AUDIT YEAR 2020-21

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
Preface	iii
EXECUTIVE SUMMARY	iv
CHAPTER-1	1
1.1 Sectoral Analysis	1
Introduction	1
1.2 AUDIT PARAS	6
CHAPTER-2	9
District Government	9
2.1 Introduction	9
2.2 Comments on Budget and Accounts (Variance Analysis)	10
2.3 Classified Summary of Audit Observations	11
2.4 Comments on the status of compliance with District Accounts Committee Directives	12
2.5 AUDIT PARAS	13
2.5.1 Irregularities	13
HR/Employees related irregularity	13
2.5.2 Value for money and service delivery issues	19
2.5.3 Others, including cases of accidents, negligence etc.	26
CHAPTER-3	31
Tehsil Municipal Administration	31
3.1 Introduction	31
3.2 Comments on Budget and Accounts (Variance Analysis)	32
3.3 Classified Summary of Audit Observation	33
3.4 Comments on the status of compliance with Tehsil Accounts Committee Directives	33
3.5 AUDIT PARAS	35
3.5.1 Irregularity	35
Procurement related irregularities	35
3.5.2 Value for money and service delivery issues	38
3.5.3 Others including cases of accidents, negligence etc.	42
CHAPTER-4	48
AD LGE &RDD	48

4.1	Introduction	48
4.2	Comments on Budget and Accounts (Variance Analysis)	50
4.3	Classified Summary of Audit Observations	51
4.4	Comments on the status of compliance with Village/Neighborhood Accounts Committee Directives	51
4.5	AUDIT PARAS	53
4.5.1	Others, including cases of accidents, negligence etc.	53
	CHAPTER-5	56
	Mansehra Development Authority	56
5.1	Introduction	56
5.2	Comments on Budget and Accounts (Variance Analysis)	57
5.3	Classified Summary of Audit Observations	58
5.4	Comments on the status of compliance with Public Accounts Committee Directives	58
5.5	AUDIT PARAS	59
5.5.1	Irregularities	59
5.5.2	Others, including cases of accidents, negligence etc.	62
5.5.3	HR /Employees related Irregularities	66
	ANNEXURES	68

ABBREVIATIONS AND ACRONYMS

AA	Administrative Approval
AD	Assistant Director
ADP	Annual Development Plan
AIR	Audit and Inspection Report
AG	Accountant General
B&R	Building & Roads
BHUs	Basic Health Units
BOQ	Bill of Quantity
CD	Civil Dispensary
CMD	Chief Minister Directives
C&W	Communication & Works
DAC	Departmental Accounts Committee
DAG	Deputy Auditor General
DAO	District Accounts Office
DC	Deputy Commissioner
DD	Deputy Director
DDAC	District Development Approval Committee
DDO	Drawing & Disbursing Officer
DEO	District Education Officer
DG	Director General
DHO	District Health Officer
DHIS	District Health Information System
DO	District Officer
DPC	District Purchase Committee
FDC	Forest Development Corporation
FAO	Field Audit Office
GFR	General Financial Rules
GGPS	Government Girls Primary School
HRA	House Rent Allowance
HR	Human Resources
IPSAS	International Public Sector Accounting Standards

KPPRA	Khyber Pakhtunkhwa Public Procurement Regularity Authority
LCB	Local Council Board
LGA	Local Government Act
LGE&RDD	Local Government Election & Rural Dev Department
MCC	Medical Coordination Cell
MFDAC	Memorandum for Departmental Accounts Committee
M&R	Maintenance and Repair
MDA	Mansehra Development Authority
NAM	New Accounting Model
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PTC	Parent Teacher Council
PFC	Provincial Finance Commission
RDA	Regional Directorate of Audit
SIDB	Small Industries Development Board
THQ	Tehsil Headquarter Hospital
TAC	Tehsil Accounts Committee
TMA	Tehsil Municipal Administration
TS	Technical Sanction
VCs/NCs	Village Council/Neighborhood Council

Preface

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

The report is based on audit of the accounts of offices of the District Government, Tehsil Municipal Administrations and Assistant Director Local Government Elections and Rural Development, Village Councils and Neighborhood Councils in district Mansehra 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 the systemic issues and significant audit findings. Relatively less significant issues are listed in the Annex-1 of the Audit Report. The audit observations listed in Annex-1 shall be pursued with the Principal Accounting Officers at the DAC level. In all cases where Principal Accounting Officers do not initiate appropriate action, the audit observations will be brought to the notice of appropriate forum through the next year's Audit Report.

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

Some of the observations included in this report were finalized in the light of written replies of the departments whereas in most cases the 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 35 Local Governments 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 Mansehra 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 (Administrator) of 10 devolved departments including AD Local Government Election & Rural Development Department. The second Tier- Town/Tehsil Municipal Administrations have one PAO i.e. Town/Tehsil Municipal Officer for each administration. There are five Tehsils administrations in district Mansehra. The third Tier-village and neighborhood Councils have AD LGE & RDD as Principal Accounting Officer for these councils. There are 194 VCs/NCs in district Mansehra.

In addition district Mansehra has one development authority i.e. Mansehra Development Authority for which secretary LGE & RDD is the PAO.

a. Scope of audit

This office is mandated to conduct audit of 210 formations working under 08 PAOs. Total expenditure and receipts of these formations were Rs 9861.60 million and Rs.368.468 respectively for the financial year 2019-20.

Audit coverage relating to expenditure for the current audit year comprises 28 formations of 08 PAOs having a total expenditure of Rs 6113.836

million for the financial year 2019-20. In terms of percentage, the audit coverage for expenditure is 21.24% of auditable expenditure.

Audit coverage relating to receipts for the current audit year comprises 28 formations of 08 PAOs (MDA and 5 TMAs) having a total receipt of Rs 368.468 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 204.229 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.

d. Audit Impact

As result of Audit no substantial impact was noticed as the management did not convene the DAC meeting. The departments were 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 risks and to provide reasonable assurance that, pursuit of entity's mission, its objectives are being achieved.

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

The organizational structure followed in the local Government Offices was according to the LGA 2013 (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 573.463 million¹
- ii. Unauthorized payments to DDOs instead of crossed cheques to vendors – Rs 348.263 million²
- iii. Unverified payment - Rs235.124 million³
- iv. Irregularities were noted in 12 cases amounting to Rs 51.049 million.⁴
- v. Value for money was noted in 12 cases amounting to Rs 370.953 million.⁵
- vi. Others noted in 16 cases amounting to Rs 407.475 million.⁶

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

¹ Para 1.2.1

² Para 1.2.2

³ Para 1.2.3

⁴ Para 2.5.1.1 to 2.5.1.6, 3.5.1.1 to 3.5.1.3 and 5.5.1.1 to 5.5.1.2,5.5.3.1

⁵ Para 2.5.2.1 to 2.5.2.6, 3.5.2.1 to 3.5.2.5 and 4.5.1.1

⁶ Para 2.5.3.1 to 2.5.3.4, 3.5.3.1 to 3.5.3.6, 4.5.2.1 to 4.5.2.2 and 5.5.2.1 to 5.5.2.4

g. Recommendations

- i. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- iii. Deduction of taxes on supplies and contracts need to be ensured. .
- iv. 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.

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 Karak 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 Mansehra, Funds amounting to Rs 12200 million were allocated to 209 formations working under 08 PAOs. Out of which, expenditure of 9861.160 million was made resulting into saving of Rs. 2338.40 million. Receipts of Rs.368.468 million were collected through these formations during the financial year 2019-20. Audit coverage relating to expenditure for the current audit year comprises 28 formations of 08 PAOs having a total expenditure of Rs 6112.836 million for the financial year 2019-20. In terms of percentage, the audit coverage for expenditure is 51.453% 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, Mansehra did not reflect Rs 695.932 million into consolidated financial statement of Local Government Mansehra. Similarly, the expenditure of Rs. 380.452 million was directly paid to DDO instead of crossed cheque to the vender.

District Government, Mansehra was found lagging behind in many areas envisioned as integral component of the Local Government in the Khyber Pakhtunkhwa Local Government Act 2013 (amended in 2019). The District Government could not establish & maintain Public Fund account as required under section 30 of LGA 2013(amended in 2019). Similarly, it also failed to prepare, present and approve the budget estimates of receipts from district council for District Government, Mansehra as required under section 18 of LGA 2013(amended in 2019). Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Mansehra 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 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 Governments provided services in the following sectors.

Education

The education sector is one of the major sectors in District Mansehra many like other districts, statistics show that Mansehra is considered one of the developed districts in the province with regard to education. The district has 1608 Primary (Boys: 957, Girls: 651), 193 middle (114 Boys, 79 Girls), 135 high

(Boys: 87, Girls 48) and 43 Higher secondary (Boys: 27 , Girls: 16) schools including 1185 for boys and 794 for girls. The total enrolment according to IMU census 2019-20 is 254713 including 169022 boys and 85691 girls. The estimated Teacher Student Ratio is 1:45 at primary, 1:70 at middle, 1:32 at secondary and 1:27 at the level of higher secondary schools. District Mansehra literacy rate is 64% the Gross Enrollment Rate (GER) is 63.73%, and the Net Enrollment Rate (NER) is 40% at the primary level. On budgetary front, District Education office, Mansehra succeeded in spending the District ADP and non-salary budgets.

District Education Offices in Mansehra were given target of enrolment of 11950 children for current year against which 15714 kids were enrolled; wherein, DEO (male) and DEO (female) enrolled 10142 and 5572 children respectively. Similarly, annual average of teacher's attendance rate and student attendance rate as per independent Monitoring Unit (IMU) data were approximately 94% &79% respectively. Furthermore, 70% schools in district Mansehra 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 42%.

Health

Health is another important sector of District Mansehra with a total of 134 health facilities spread across the district among which 51 BHUs, 60 CDs, 03 MCHs, 13 RHC, 04 THQs/Category-D hospitals, 01 TB clinic and 01 leprosy center with the total catchment area population of 1,556,460 as per annual report 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, 3145 babies were born with 1641 and 1504 in primary and secondary health facilities respectively out of them 0 infant and 0 maternal deaths were recorded. Lab investigations and diagnostic

facilities were also fully utilized as 64779 lab tests, 50315 X-rays, 1253 ultrasounds and 578 ECGs were done in both primary and secondary health centers in district Mansehra. Figures of immunization are also very impressive as 24125 pregnant women received TT-2 vaccines, 42633 kids under 12 months received full immunization, 42993 children under 12 months received 1st measles vaccines and 43829 kids under 12 months received 3rd pentavalent vaccine. 6557 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 facilities were frequently visited by patients so they also generated good revenue from OPD services, indoor patient's treatments 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 One Dar-ul-Kafalas for beggars in district Mansehra with the objective to rehabilitate them by imparting vocational training. During last year, no baggers had benefited from this facility. Rehabilitation center for drug addicts has 16 beds and it had treated 14 patients during the year. Furthermore, various vocational and industrial trainings were provided by the Social Welfare Department. However, keeping in view the spread of drug use and incidence of poverty, the efforts made by Social Welfare office are not likely to bring about any visible improvement in the short or long run unless more resources are diverted to this sector.

Municipal Services

Town Municipal Administrations, District Mansehra 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 (amended in 2019). 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, Mansehra 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 573.463 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 Mansehra 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 573.463 million and Rs 299.873 million respectively, of the TMAs were also 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 Abbottabad 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 vendors - Rs 348.263 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 Mansehra, paid Rs 348,263,366 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 235.124 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 Mansehra for the year 2019-20 while analyzing HR data it was noticed that arrears of pay and allowances of Rs235,123,810 were paid 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,(amended in 2019) activities of District Government are managed through offices of Deputy Commissioner and District Officers. Each department of the Districts is headed by a District Officer (DO). According to the Rules of Business of District Government 2015, work of the district departments is distributed among the officers, branches, and/or sections in the district departments. Deputy Commissioner is the Principal Accounting Officer for all the devolved departments of the district which includes District Officers Agriculture, Education, Health, Fisheries, Population Welfare, LGE&RDD, Sports, Animal Husbandry, Soil Conservation, Cooperative Society& Social Welfare.

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

(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:

Sr No	Description	Total Nos	Audited	Expenditure audited FY 2019-20 (Rs in million)	Revenue / Receipts audited FY 2018-19 (Rs. in million)
1	Formations	10	03	5,371.014	Nil

2.2 Comments on Budget and Accounts (Variance Analysis)

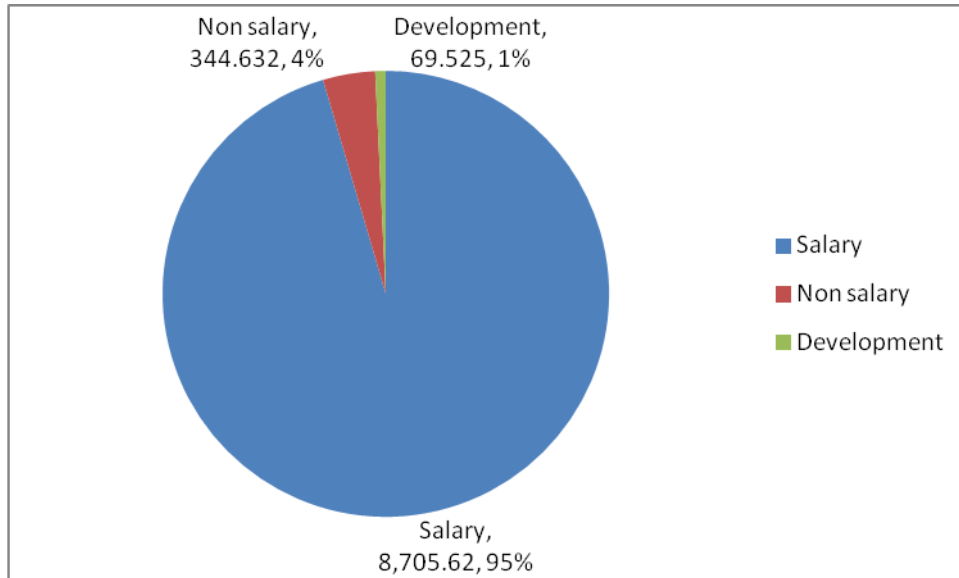
(Rs in million)

District Government Mansehra				
2019-20	Budget	Actual Expenditure/Receipts	Excess/(Saving)	%age
Salary	7,834.95	8,705.62	-870.67	-11.113
Non salary	917.587	344.632	572.955	62.441
Development	696.267	69.525	626.742	90.015
Total	9,448.81	9,119.78	329.02	3.482
Receipts	0	0	0	0

The savings of Rs 329.02 million indicate inefficiency in the capacity of Local Government Departments to utilize the amount of allocated funds

EXPENDITURE 2018-19

(Rs in million)



2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 495.133 million were raised as a result of this audit in this audit report. This amount also includes recoverable of Rs 13.758 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs in million)
1	Irregularities :	
A	HR/Employees related irregularities	10.180
B	Procurement related irregularities	28.245
2	Value for money and service delivery issues	232.367
3	Others, including cases of accidents, negligence etc.	224.341
	Total	495.133

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

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

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

2.5 AUDIT PARAS

2.5.1 Irregularities

HR/Employees related irregularity

2.5.1.1 Non-implementation of rationalization policy in Primary schools.

According to Policy Guidelines for merger of schools and posting of teachers issued vide letter No. PA/Director ESRU/E&SED/Merger of Schools /2017 Dated: Peshawar, the 3-08-2017:

i. The schools with less than 40 students shall be merged with the nearby school and the staff will be adjusted in other schools on need basis.

Forty five (45) numbers of Primary Schools working under the administrative control of Sub Divisional Education Officer (Male) Primary Education, Mansehra were found to be working against the rationalization policy during the year 2019-20 **as per Annexure 02**

Moreover, there were Nineteen (19) such schools where no teacher was found working despite having reasonable strength of students as per EMIS Data.

The lapse occurred due to weak internal control which resulted in non-implementation of rationalization policy.

When pointed out in November 2020, management stated that vacant posts were shown due to promotion of PST teachers but alternate arrangements were made for each school as per policy. At present no school is non-functional and staff is deputed. However, para would be sent to SDEO Balakot to clarify the situation. However, rationalization policy would be followed in future.

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

Audit recommends inquiry besides fixing responsibility.

AIR Para No.02 (2019-20)

2.5.1.2 Overpayment on account of Pay and Allowances –Rs.3.367 million.

Para 96 of GFR Vol-I provides that money should not be spent hastily or in ill-considered manner just because it is available or that the lapse of a grant could be avoided.

District Education Officer (Male) Mansehra paid an amount of Rs.1, 559,232 on account of pay and allowances during 2019-20 to employees who were not performing their duties at their respective stations from where they were drawing their pay and allowances. Details as under;

S.No	Name	Desig	Original Place of Posting	Present working Station	Pay and allowances Total Rs.
1.	Mohammad Rashid	N/Q	GPS Shunga	SDEO Balakot	31,756x12=381,072
2.	Mr. Arif Nawaz	Chowkidar	GPS Sausal	DEO Office	19,816x12=237,792
3.	Mr. Waqar Ahmed	-DO-	GPS Shamlai	DEO Office	24,012x12=288,144
4.	Mohammad Ayaz	SDM	GHS M.Gucha	DEO Office	32,015x12=384,180
5.	Alam Zeb	Chowkidar	GPS Oghi No.1	SDEO Oghi	22,305x12=267,660
				Total:	1,559,232

Similarly District Education Officer (Female) Mansehra also overpaid an amount of Rs.1,808,698 on account of pay and allowances to different during the year 2019-20 despite the fact that basic pay of the subject employees as per their service books was not properly fixed. **Detail as per Annexure-3**

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

When pointed out in September 2020 DEO (M) did not furnish any reply.

However, in October 2020, the DEO (F) stated that recovery of overpayment regarding wrong fixation of pay would be made from the concerned teachers through source and progress would be intimated o audit.

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

Audit recommends inquiry besides fixing responsibility.

AIR 15 & 16 (2019-20)

2.5.1.3 Overpayment on account of conveyance allowance –Rs.6.812 million

According to Government of Khyber Pakhtunkhwa Finance department letter No. FD(SR-II)8-200 dated: 06-06-1977 conveyance allowance is not admissible to teachers of schools/colleges/training institutes (excluding Principals / Headmaster / Mistresses) during the summer vacation.

According to Rule7-A of Sub Treasury Rules, the conveyance allowance is not admissible during leave period.

District Education Officer (Female) Mansehra paid conveyance allowance to female teaching staff amounting Rs.6,812,032 during summer vacations which was not allowed. Detail is given below:-

S.No	Name of School	No of Teachers	Rate of Conveyance Allowance	Period	Amount overpaid Rs.
1.	Teaching Staff BS-16-19	950	5,000	5 Months	4,750,000
2.	Teaching Staff BS-12-15	722	2856	5 Months	2,062,032
		1,672		Total:	6,812,032

The irregularity occurred due to weak internal control, which resulted in overpayment.

When pointed out in October 2020, management stated that the matter would be taken up with higher authorities regarding payment of conveyance allowance to the teaching staff during COVID-19 period. The required action would be taken accordingly and progress would be shown to audit.

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

Audit recommends recovery besides fixing responsibility.

AIR 21(2019-20)

Procurement related irregularities

2.5.1.4 Loss to government due to less deduction of income tax - Rs.1.580 million

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

DHO Mansehra incurred expenditure amounting to Rs. 45,133,148 on account of purchase of medicines during financial year 2019-20. Scrutiny of record revealed that income tax was deducted @ 1% instead of 4.5 % which resulted in less deduction and loss to government Rs. 1,579,600 as per detail below:

S.No	DDO Code	Description	Amount	Tax deducted @ 1%	Tax required @ 4.5%	Loss (difference)
1	6361	THQ Balakot	7,497,175	74,972	337,373	262,401
2	6151	Other Hospitals	7,686,401	76,864	345,888	269,024
3	6362	Civil Dispensary	3,228,729	32,287	145,293	113,006
4	6363	BHU	16,498,503	164,985	742,433	577,448
5	6364	RHC	10,222,340	102,223	460,005	357,782
Total			45,133,148	451,331	2,030,992	1,579,660

The lapse occurred due weak internal and financial controls which resulted in loss to public exchequer.

When pointed out in July 2020, management stated that Income Tax @ 1% was deducted as per instruction of Government.

Reply was not tenable as the Government instruction was 4.5%.

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

Audit recommends recovery of income tax and deposit into Government treasury.

AIR Para No.019 (2019-20)

2.5.1.5 Doubtful expenditure of –Rs.26.659 million

Section 41 of Local Government Act 2013 provides, “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 which is a direct consequence of decisions made by him personally or under his directions in violation of this Act or any other law for the time being in force or which accrues Khyber Pakhtunkhwa Local Government Act, 2013 as a result of his negligence or misconduct, and shall be liable to pay such surcharge as may be determined by the respective Accounts Committee and such amount shall be recoverable as arrears of land revenue.

District Education Officer, (Male) Mansehra allowed payment of Rs.26,658,684 on account of different grants during the years 2019-20 as detailed below:-

S.No	Particulars	DDO No.	Amount (Rs)
1.	District ADP Education	MA-9047	26,033,000
2.	Play Area	MA-5304	360,000
3.	Supply of Furniture	MA-5013	265,684
	Total:		26,658,684

However, physical status and completion of above mentioned projects was not found on record.

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

When pointed out in November 2020, management stated that some of the schemes have been completed and some are under process. A letter for progress report had been sent to the concerned executing agencies and progress would be sent to audit. Report regarding play has been sought from the concerned SDEOs and would be shared with audit as and when received. Reply was not satisfactory as no progress was reported.

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.

AIR Para No.01 (2019-20)

2.5.2 Value for money and service delivery issues

2.5.2.1 Irregular payment in Advance- Rs 4.450 million

Government of Khyber Pakhtunkhwa Finance Department Letter No.BOI/FD/5-20/2018-19 dated 06.07.2018 that Development funds to schemes having designated accounts will be released subject to production of utilization report and bank statement of their accounts.

Deputy Commissioner Mansehra paid Rs 4,450,000 on account of Maintenance and cleanliness of tourist spots to Project Director Kaghan Development Authority through simple receipts from regular budget during financial year 2019-20.

The lapse occurred due to lack of financial control which resulted in irregular payment.

When pointed out in July 2020, management replied that the concerned Deptt: i.e. Kaghan Development Authority Mansehra has been asked for provision of requisite record vide this office letter No.8246-50 dated 02/07/2020. As and when the record will receive the same intimated to audit & could be verified at the eve of next audit. Department reply was evasive as payment to autonomous bodies without submission of bills was unjustified.

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

Audit recommends inquiry besides regularization of expenditure.

AIR Para 10 (2019-20)

2.5.2.2 Unverified receipts on account of Arms Licenses - Rs 8.558 million

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

During audit of the accounts record of Deputy Commissioner Mansehra for financial year 2019-20, it was noticed that Rs 8,558,500 was collected by M/s M.Com (A2Z E-Payments) on account of arms licenses in District Mansehra but no proof of deposit into treasury was available in the local office. The reconciliation of collection and deposit of fee was also not carried out. Furthermore, all the allied expenditures and of electricity, gas and office accommodation etc by the Company were being paid by the District Administration without any MOU signed between the two, for the same.

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

When pointed out in July 2020, management stated that case was taken up with Home Department vide this office letter No.8496/ALC/DC (M) dated 27/07/2020 whereby reply of the department was awaited. On receipt of the reply the audit will be informed accordingly.

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

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

AIR Para 11 (2019-20)

2.5.2.3 Loss due to illegal occupation of Health departments Quarters-Rs. 1.740 million approximately

According to rule 41 of local Government Act 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 which is a direct consequence of decisions made by him personally or under his directions in violation of this Act or any other law for the time being in force or which accrues Khyber Pakhtunkhwa Local Government Act, 2013 as a result of his negligence or misconduct, and shall be liable to pay such surcharge as may be determined by

the respective Accounts Committee and such amount shall be recoverable as arrears of land revenue.

During audit of District Health Officer Mansehra for the financial year 2019-20, it was noticed that Medical officer and Chowkidar residents at BHU Boonja were illegally occupied by 3 female teachers and two other teachers (Husband & wife) respectively for the last two years without paying any charges.

Similarly 3 quarters at Type D hospital Oghi was also illegally occupied by outsiders without paying any charges. Details as per **Annexure-4**

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

When pointed out in July 2020, management stated that the efforts are being made to vacate the quarters from illegal occupants. Notices have already been given to them.. Reply was not tenable as occupants were illegally authorized by the administration. Neither the residences were vacated nor rent amount were recovered so far.

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

Audit recommends recovery and action against the persons at fault.

AIR Para No. 05(2019-20)

**2.5.2.4 Waste full expenditure on construction of Balakot hospital-
Rs.124.136 millions**

According to rule 41 of local Government Act 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 which is a direct consequence of decisions made by him personally or under his directions in violation of this Act

or any other law for the time being in force or which accrues Khyber Pakhtunkhwa Local Government Act, 2013 as a result of his negligence or misconduct, and shall be liable to pay such surcharge as may be determined by the respective Accounts Committee and such amount shall be recoverable as arrears of land revenue.

District Health Officer, Mansehra incurred expenditure amounting to Rs. 124,136,000 on construction of category-C hospital at Balakot. Scrutiny of record revealed that the design provided by the M/S Shaz consultant for construction of hospital at Balakot was rejected by University of Engineering & technology Peshawar with remarks that “the coordinates of the building provided by your office is situated in the close vicinity of Punjal and Jehlum fault as per fault maps of PMD and NDMA. Due to uncertainty of the fault, the fault rapture may go across the building in future expected earthquakes. The design provided to client by M/S shaz Consultants is valid only for a fault to site distance of 5km and greater”.

In light of above shortcoming the Health Department requested DG Monitoring & Evaluation to carryout proper technical investigation on scientific lines of the matter and fix responsibilities against all those involved and submit report within a week time for perusal and further necessary action. But neither any investigation report if any, was available on record nor any action had been taken against the persons at fault.

Due to such an irresponsible act and negligence the expenditure incurred so far was waste full but also put the whole project in danger.

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

When pointed out in July 2020, management stated that as per confirmation from Works & Services Department Mansehra that as per observation from University of Engineering Peshawar the structure of design of

Balakot redesigned as per recommendation/suggestion of University of Engineering Peshawar. Reply was not tenable as no evidence in support of reply was produced.

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

Audit recommends inquiry and action against the persons.

AIR 06 (2019-20)

**2.5.2.5 Waste full expenditure on construction of BHU Bara-
Rs.44.893 million**

According to rule 41 of local Government Act 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 which is a direct consequence of decisions made by him personally or under his directions in violation of this Act or any other law for the time being in force or which accrues Khyber Pakhtunkhwa Local Government Act, 2013 as a result of his negligence or misconduct, and shall be liable to pay such surcharge as may be determined by the respective Accounts Committee and such amount shall be recoverable as arrears of land revenue.

District Health Officer Mansehra, acquired a piece of land measuring 5 kanal at a cost of Rs. 56,477 in 2011 and constructed BHU Bara on the land at a cost of Rs. 40,163,000 in 2014. To functionalize the health facility the management purchased furniture and equipments amounting to Rs. 1,059,000 and also paid Rs. 3,671,320 on account of salary since 2018.

Scrutiny of record revealed that in February 2018 ex-owner of land file a suit in court of law that the Government did not acquired the pathway which was one kilometer from main road to hospital resulting the hospital was not functional. In March 2019 the case was dismissed by the court in the favour of Government but the facility was not functional till date of audit.

Waste full expenditure occurred due to weak administration which resulted in loss to Government.

When pointed out in July 2020, management stated that a committee will be constituted and shifting of staff will be done as early as possible without further delay.

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

Audit recommends action against the person(s) at fault besides immediate functionalization of the facility.

AIR 08 (2019-20)

2.5.2.6 Blockage of government money -Rs.48.59 million

According to Section 41 of Local Government Act, 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 which is a direct consequence of decisions made by him personally or under his directions in violation of this Act or any other law for the time being in force or which accrues Khyber Pakhtunkhwa Local Government Act, 2013 Page 35 as a result of his negligence or misconduct, and shall be liable to pay such surcharge as may be determined by the respective Accounts Committee and such amount shall be recoverable as arrears of land revenue.”

Three schools under the administrative control of District Education Officer (Male) Mansehra were completed upto the year 2019-20. Detail is given below:-

S.No	Name of Employees	Date of Commencement	Date of Completion / Handed over	Expenditure Rs.
1.	GHS Sangar	21-11-2011	24-06-2016	15.067
2.	GMS Battange	30-04-2015	03-01-2019	13.68
3.	GPS Sarhan	30-04-2015	10-01-2019	19.843
			Total:	48.59

An amount of Rs.48.59 million were incurred on the completion of these buildings, however the schools were yet not functional till the dates of audit i.e October 2020. Due to non-functional of these schools the local community deprive of the facilities of education.

The lapse occurred due to weak internal and financial control and resulted in blockage of funds besides depriving the community of their basic rights.

When pointed out in November 2020, management stated that SNEs for the above mentioned schools were submitted to the Finance Department through E&SED and the sanction of posts was awaited.

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

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

AIR 03(2019-20)

2.5.3 Others, including cases of accidents, negligence etc.

2.5.3.1 Non-recovery of rent of shops –Rs.4.099 million

According to Section 41 of Local Government Act 2013, every official of a local government and every person charged with administration and management of property of a local Government shall be personally responsible for any loss or waste.

Deputy Commissioner Mansehra failed to recover long outstanding rent of different shops and offices situated in the katchery compound amounting to Rs.4,083,025 during the year 2019-20 as per detail given below:-

Outstanding Balance upto June 2019	Amount Due	Amount Paid	Outstanding Balance as on June 2020
3,615,735	667,050	183,260	4,099,525

The lapse occurred due to weak administrative control and resulted in non-recovery of rent.

When pointed out in July 2020, management replied that The Assistant Commissioner Mansehra has already provided the list of outstanding dues for early recovery. Moreover Assistant Commissioner Mansehra is being directed to reassess the old rent rates in collaboration with the President Bar & petitioner writers. It is added that the recovery could not be made due to Covid-19 as the courts was closed. Department reply is not cogent as no recovery was realized.

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

Audit recommends early recovery and inquiry regarding reassessment of old rent to be increased as equal to current market rates.

AIR Para No.07 (2019-20)

2.5.3.2 Unauthorized placement of public funds in banks - Rs. 182.566 million

According to S No3 (ii) of government of KP Finance department instructions issued vide No 2/3 (F/L/FD/2016/Vol-X dated 14-07-2017, No funds should be kept in any bank account by any drawing & disbursing officer unless expressly authorized by finance department. All funds lying in the bank should be drawn and credited to government treasury immediately. According to Government of Khyber Pakhtunkhwa Finance Department letter No 2/3-(F/L)-FD/2007-2008/Vol-IX dated 10-02-2014, current accounts should be converted to PLS mode and the profit earned be deposited in Government treasury under relevant head of account immediately.

According to Government of Khyber Pakhtunkhwa Finance Department Letter No.2/3(F/L)FD/2016/Vol-X Dated Peshawar 14^h July 2017 that public funds will not be place by any DDO in commercial banks without any valid authority of Finance Department. Such amount lying in commercial banks should be drawn and credited to Government. Monthly Expenditure statements of the bank accounts should be sent to Finance Department. All the currents accounts in banks will be converted to PLS mode.

Deputy Commissioner Mansehra placed a huge amount of public funds amounting to Rs 182.566 million into designated banks accounts during financial year 2019-20 without any valid authority of Finance Department. Moreover the deposits were placed in current accounts instead of PLS mode in violation of above mentioned rules.

S.No.	Bank	Account No.	Balance
1.	NBP Main Branch Mansehra (Red-crescent funds)	3014037185	6.388
2.	NBP Main Branch Mansehra (District Account IV)	4014103343	10.089
3.	NBP NBP Noghazi Branch Mansehra (Relief Account)	4097436936	166.089
Total			182.566

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

When pointed out in July 2020, management stated that The Instruction of Finance Department pointed out by the Audit shall be observed shortly and report thereof will be communicated to audit.

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

Audit recommends observing the instructions of Finance department on the subject.

AIR 08 (2019-20)

2.5.3.3 Loss to government due to less recovery of Scouts/Red crescent funds -Rs.1.038 million

According to Section 41 of Local Government Act, 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 which is a direct consequence of decisions made by him personally or under his directions in violation of this Act or any other law for the time being in force or which accrues Khyber Pakhtunkhwa Local Government Act, 2013 Page 35 as a result of his negligence or misconduct, and shall be liable to pay such surcharge as may be determined by the respective Accounts Committee and such amount shall be recoverable as arrears of land revenue.”

District Education Officer (Male) Mansehra less recovered Rs.805,415 on account of Scouts and Red Crescent funds during the year 2019-20. Detail as per **Annexure-5**

As per EMIS Data, the local office was required to collect an amount of Rs.703,344 for the year 2019-20. The local office collected an amount of Rs.601,273 upto June, 2019 with less recovery of Rs.102,071. Thus an amount of Rs.805,415 could not be collected.

More over the local office allowed loans from scout's funds amounting to Rs. 233000 which are still pending against employees.

The lapse occurred due to weak administrative and financial control and resulted in less recovery.

When pointed out in November 2020, management stated that less amount shown in collection of various government funds would be investigated and reconciled with EMIS and schools. The shortcomings if noted would be recovered through Principals, Headmasters and SDEOs accordingly and communicated to audit. Moreover recovery from the officials will be made. No progress was shown till finalization of this report.

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

Audit recommends recovery and inquiry for fixing responsibility.

AIR 04&05 (2019-20)

2.5.3.4 Unverified expenditure incurred through PTC accounts – Rs.36.638 million.

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

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

District Education Officer, (Male) Mansehra transferred an amount of Rs. 36,638,250 to various schools through their PTC accounts on account of Class Room consumables and Petty Repairs during the year 2019-20 as detailed below:

S.No	DDO Code	Name of Grant	Amount in Rs.
1.	MA-6319	Class consumables	16,226,250
2.		Petty Repair (buildings)	20,412,000
		Total:	36,638,250

However, complete record in support of these accounts record such as incomes and expenditures, cash books and invoices in support of the payments were not submitted by the concerned PTCs to the office of DEO, which were not available for auditorial check and remained unverified.

The lapse occurred due to weak internal control, which resulted in un-verified expenditure.

When pointed out in November 2020, management stated that this office disbursed amounts of CRC and Classroom Consumable to the concerned school. The collection files at DEO office level is not appropriate due large in number. The files have been prepared at school level and could be verified at any time if desired by audit. Reply was not cogent as some of the files should have been kept in office for audit verification.

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 action against the person(s) at fault.

AIR 13 (2019-20)

CHAPTER-3

Tehsil Municipal Administration

3.1 Introduction

District Mansehra has five Tehsils i.e. Mansehra, Balakot, Oghi, Darband and Baffa the office of a Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil officer Finance. A Tehsil Accounts Officer and a Tehsil officer Infrastructure.

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

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

- (g) Co-ordinate and support municipal functions amongst village and neighborhood councils;
- (h) Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof;

Sr No	Description	Total Nos	Audited	Expenditure audited FY 2019-20 (Rs in million)	Revenue /Receipts audited FY 2019-20 (Rs. in million)
1	Authorities/Autonomous Bodies etc under the PAO	05	05	678.164	310.724

3.2 Comments on Budget and Accounts (Variance Analysis)

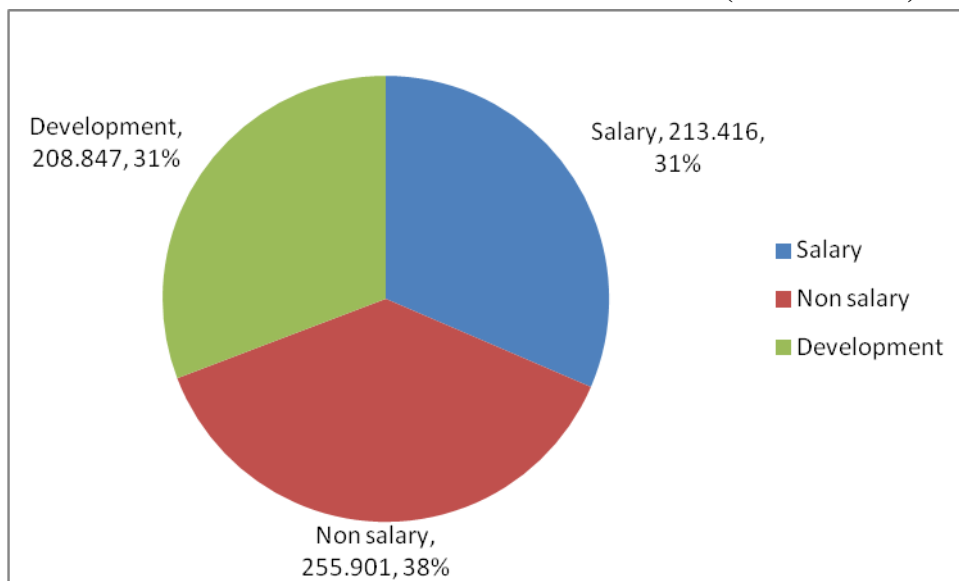
(Rs. in million)

TMAs				
2018-19	Budget	Actual Expenditure/Receipts	Excess/Saving	%age
Salary	331.636	213.416	118.220	36
Non salary	442.135	255.901	186.234	42
Development	863.017	208.847	654.170	76
Total	1,636.788	678.164	958.624	59
Receipts	310.724	310.724	0.000	0.000

The savings of Rs 958.624 million indicate inefficiency in the capacity of Local Government Departments to utilize the amount of allocated funds.

EXPENDITURE 2019-20

(Rs in million)



3.3 Classified Summary of Audit Observation

Audit observations amounting to Rs 258.542 million were raised in this audit report. This amount also includes recoverable of Rs 136.684 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs.)
1	Irregularities	0
A	Procurement related irregularities	4.950
2	Value for money and service delivery issues	138.584
3	Others, including cases of accidents, negligence etc.	115.008
Total		258.542

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

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

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

3.5 AUDIT PARAS

3.5.1 Irregularity

Procurement related irregularities

3.5.1.1 Irregular payment in advance-Rs 1,689,395

According to Para 2.3.2 “Key Accounting Controls, Objectives and Respective Controls” of the Accounting Policies and Practice Manual (APPM), sub Para 2.3.2.2, the information in the accounts and the supporting subsidiary records shall be accurate, representing the actual substance of past events, without undue errors or omission. This shall include correct and consistent classification of transactions and the recognition of revenues and expenditures in the correct time period.

During Audit of TMO Mansehra it was noticed that contract of water supply scheme of Shehalia Jaluu was awarded to Afzal Construction company on 3.1.2020 to be completed on 30.6.2020 during the year 2019-20. The local office made advance payment of Rs 1,689,395 vide cheque No 17420330 dated 22.4.2020 however the contractor did not start the work at site.

The lapse occurred due to weak financial control, which resulted in irregular advance payment.

When pointed out in August 2020, it was replied that the payment was made on work done basis which was in progress. The reply was evasive as no work done was mentioned in MB and the contractor did not start work at site and the department took no action for the advance payment.

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

Audit recommends recovery besides fixing responsibility.

AIR 10 (2019-20)

3.5.1.2 Overpayment for executing work not covered under BOQ- Rs.1.378 Million

According to Para 2.3.2 “Key Accounting Controls, Objectives and Respective Controls” of the Accounting Policies and Practice Manual (APPM), sub Para 2.3.2.2, the information in the accounts and the supporting subsidiary records shall be accurate, representing the actual substance of past events, without undue errors or omission. This shall include correct and consistent classification of transactions and the recognition of revenues and expenditures in the correct time period.

During Audit of TMO Manshira it was noticed that an expenditure of Rs. 1,378,045 on account of execution of item excavation of Hard Rock in the work construction of Family Park was incurred which was not covered in PC-I and BOQ.

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

When pointed out in August 2020, it was replied that as per site the work has been done and TS will be provided. The reply was not cogent as no documentary proof in support of reply was produced till finalization of this report.

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

Audit recommends recovery of the said amount besides fixing responsibility and action against the persons at fault.

AIR 19 (2019-20)

3.5.1.3 Non-imposition of penalty for delay –Rs.1.883 million

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

According to S No 9.11 of Government of Khyber Pakhtunkhwa P&D Rules 2015, project's completion period will be restricted to one year for building, nine months for roads and six months for other projects as per Government policy.

Technical Officer (Infrastructure) TMA Balakot awarded contracts of developmental schemes pertaining to Tehsil ADP 2018-19 with estimated cost of Rs 29,010,000 during 2019-20. **Annexure-06**

The schemes were not completed in stipulated period and even till the dates of audit i.e. August 2020. Neither time extension was granted nor penalty @ 10% amounting to Rs 1.8832 million was imposed / recovered from the contractors.

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

When pointed out in August 2020, management stated that the works are in progress at sites due to worst weather conditions and COVID-19 pandemic. However, notices have been issued to the concerned contractors for early completion of schemes. As the payment would be made recovery of penalty would be made accordingly.

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

Audit recommends recovery besides fixing responsibility.

AIR 12(2019-20)

3.5.2 Value for money and service delivery issues

3.5.2.1 Loss to Government due to Non-recovery on account of revenue contracts – Rs 18.093 million

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.

TMO Mansehra failed to collect arrears from various contractors during 2019-20 which resulted in loss of Rs 18,093,303. **Detail as per Annexure-07.**

Non-recovery of revenue occurred due to weak internal controls and resulted in in loss to Government.

The Irregularity was pointed out in August 2020. Management replied that recoveries were made departmentally as per directions of Provincial Government. However a case was filed against the defaulters.

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

Audit recommends recovery and inquiry.

AIR 02 (2019-20)

3.5.2.2 Non-recovery on account of arrears – Rs 103.976 million

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.

Tehsil Municipal Officer TMA Mansehra did not realize Rs 103,976,094 on account of following during 2019-20 resulting in loss. The arrears of Rent & water rates were outstanding against the tenants since long, however no action was taken by the management for recovery and re-auction.

Sr No	Particulars	Amount in Arrear
1	Rent Of Shops	53,607,563
2	Water Rate	50,368,531
	Total	103,976,094

Non-recovery of rent of shops and water rate occurred due to weak administrative and financial management which resulted in loss to Government.

The Irregularity was pointed out in August 2020. Management replied that the efforts are under process and the progress will be intimated accordingly, No progress was intimated till finalization of this report.

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

Audit recommends vacation of shops/cabins and auction on current market rate besides strict disciplinary action against the persons at fault and recovery of outstanding rent.

AIR 04(2019-20)

3.5.2.3 Irregular issue of advances and Non- adjustment/Non recovery of -Rs 9.312million

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

TMO Mansehra paid Rs 9.312 to different employees as advance for different purposes during 2019-20. Audit observed that neither the amount was adjusted nor recouped. The detail is given at **Annexure – 08**

The lapse occurred due to weak administrative and financial control which resulted in non-adjustment of advances.

When pointed out in August 2020, management stated that the advances were issued for various purposes and will be adjusted and shown to audit. The

Reply was not cogent as these advances were outstanding since long as clearly mentioned in the attached annexure and audit is of the view that this mode is used to draw public money for private purposes unlawfully which may be discouraged and action needs to be taken against the persons involved.

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

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

AIR 08 (2019-20)

**3.5.2.4 Unauthorized retention of advances without adjustment –
Rs.1.320 million**

According to Part-I 4 (7) of Khyber Pakhtunkhwa Tehsil and Town Municipal Administrations Rules of Business 2015, the Tehsil or Town Municipal Officer shall supervise the work assigned to the offices, branches and Sections working under his control;

Tehsil Municipal Officer, Balakot made advance payments of Rs.1, 320,200 to various officials/Officers for repair of vehicles, clearance of Street Drains and repair and renovation works etc. during financial year 2019-20. However, the advances were not adjusted. **Detail as per Annexure - 09**

The lapse occurred due to weak administrative and financial control which resulted in non-adjustment of advances.

When pointed out in August 2020, management stated that the advance were made for emergent works of general public and the works have been physically completed however, adjustment of advances have not been made yet. Notices have been issued to the concerned to the concerned officers/officials for adjustment within 15 days.

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

Audit recommends immediate recovery and inquiry for fixing responsibility.

AIR 03(2019-20)

3.5.2.5 Non-recovery of outstanding dues – Rs5.885 million

Para 38 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.

TMA Baffa Pakhal did not realize a sum of Rs5.885 million on account of Water Charges, Cattle Fair Market, Petrol Pumps and Adda fee for the financial year 2019-20. Detail is as under:-

S.no	Particulars	Amount due	Amount recovered	Amount outstanding
01	Water Charges	10556400	5217420	5338980
02	Adda Fee Jabori	771000	715000	56000
03	Cattle Fair Market	186000	145190	40810
04	Adda Fee Baffa	321000	290800	30200
05	Petrol Pumps	540000	120000	420000
			TOTAL	5,885,990

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

When pointed out in November 2020. The management in its reply stated that due to COVID 19 recovery was not affected. Reply was not convincing as a heavy amount was outstanding.

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

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

AIR 05(2019-20)

3.5.3 Others including cases of accidents, negligence etc.

3.5.3.1 Irregular expenditure without Technical sanction-Rs 29.949 million

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

TMA Mansehra executed developmental schemes with estimated cost of Rs 44,060,000 and expenditure of Rs 29,949,298 during 2019-20. However the Technical Sanction of the competent authority was not obtained as per details below.

S.No	Name of scheme	E/cost	Expenditure
1	Construction of Family Park	20,000,000	15,920,675
2	Const of shopping plaza/parking plaza baidra road	24,060,000	14,028,623
	Total	44,060,000	29,949,298

The lapse occurred due to weak internal control which resulted in irregular execution of developmental schemes.

When pointed out in August 2020, management stated that the Technical Sanction is being sent to Chief Engineer for according TS. So far payments released are in running schemes. Reply was not convincing as Government instructions were not followed.

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

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

AIR 15 (2019-20)

3.5.3.2 Non-imposition of penalty for delay –Rs 5.597 million

According to S No 9.11 of Government of Khyber Pakhtunkhwa P&D Rules 2015, project's completion period will be restricted to one year for building, nine months for roads and six months for other projects as per Government policy.

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

Tehsil Municipal Officer TMA Mansehra awarded contracts of various developmental schemes with estimated cost of Rs 55,975,000 during 2019-20. Penalty @ 10% amounting to Rs 5,597,500 was not imposed for not completing the work in stipulated time. Detail is below.

S.No	Name of scheme	E/cost	Penalty@10%
1	Construction of Family Park	20,000,000	2,000,000
2	Const of shopping plaza/parking plaza baidra road	24,060,000	2,400,000
3	Construction of residential Flats for employees of TMA	11,915,000	1,191,500
Total		55,975,000	5,597,500

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

When pointed out in August 2020, management stated that schemes have been delayed due to some unavoidable reasons. And penalty will be imposed on contractors as per rules and progress will be shown to Audit in next meeting. Reply is not convincing as documentary evidence was not provided till finalization of this report.

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

Audit recommends inquiry besides recovery of penalty.

AIR 16 (2019-20)

3.5.3.3 Loss to Government on account of non-deduction of Boulders- Rs. 1.866 Million

According to Para 2.3.2 “Key Accounting Controls, Objectives and Respective Controls” of the Accounting Policies and Practice Manual (APPM), sub Para 2.3.2.2, the information in the accounts and the supporting subsidiary records shall be accurate, representing the actual substance of past events, without undue errors or omission. This shall include correct and consistent classification of transactions and the recognition of revenues and expenditures in the correct time period.

During Audit of TMO Mansehra it was noticed that an amount of Rs 6,219,232 was paid to contractor on execution of item RRM1:6 titled Construction of Family Park. However during physical visit it was observed that huge quantity of boulders was available at site Hence local office was required to deduct 30% boulders from total payment of RRM 1:6 Due to non-deduction of 30% boulders Government sustained loss of Rs 1,865,769.

The lapse occurred due to weak financial control, which resulted in loss to the government.

When pointed out August 2020, it was replied that the deduction was made from the retaining wall. The reply was not cogent as no documentary proof in support of reply was produced.

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

Audit recommends recovery from contractor besides fixing responsibility and action against the persons at fault.

AIR 20 (2019-20)

3.5.3.4 Execution of works without Technical Sanction –Rs.44.201 million

- h) Para 2.4 of B&R Department Code requires that no work shall be started without administrative approval, technical sanction and allotment of funds

ii) Para 89(d) (3) of CPWD Code also provide that a contract cannot be accepted by any officer if the work is not been technically sanctioned

iii) According to Para I of General Instructions issued vide Govt of NWFP Works & Services Department No.SO(PAC)DAC/48-2008/DERA/W&SD dated 10-3-2008, Technical Sanction should be obtained prior to commencement of the works as per rules. In future if the TS is not obtained prior to commencement of scheme then disciplinary action will be initiated against the responsible officer

Technical Officer (Infrastructure) TMA Balakot executed two developmental works amounting Rs. 4,400,000 under PFC 2018-19 during the year 2019-20 as detailed below:-

S. No	Name of scheme	Estimated Cost	Remarks
1.	Construction of PCC Road /RCC/P.Wall Drainage System Mohallah Bilyani C/o Liaquat	1,500,000	Technical Sanction not obtained
2.	Construction of PCC Road Magri	2,900,000	
Total:		4,400,000	

However technical sanctions of the schemes were not obtained prior to the execution of work at site. Material tests of not a single scheme were carried out in violation of the above instructions.

The lapse occurred due to weak internal control which caused execution of work without technical sanction.

When pointed out in August 2020, management stated that the Technical Sanction for these two schemes have been obtained from the competent authority and would be produced to audit. Reply was not plausible as no documentary proof of TS was shown till finalization of this report.

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

Audit recommends investigation for fixing responsibility and disciplinary action against person(s) at fault.

AIR 08(2019-20)

3.5.3.5 Non-utilization of Government funds –Rs.32.145 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.

According to S. No. (VII) of the instructions contained in the Administrative Approval issued vide letter No. 1831-40/2-55/Do/F&P Dated:15-11-2018, Executing Agencies will be held responsible for any delay in execution of schemes.

TMA Balakot awarded contracts of different developmental schemes pertaining to Tehsil ADP 2018-19 with estimated cost of Rs.32.145 million during 2019-20. **Detail as per Annexure-10**

These schemes were yet not started despite lapse of completion of stipulated period and even till the dates of audit i.e August 2020. These grants were released to the local office during the year but no progress regarding its utilization has yet been made till the dates of audit.

The lapse occurred due to weak financial and management control and resulted in non-utilization of Government money.

When pointed out in August 2020, management did not furnish any reply.

Request for convening DAC meeting was made in September, 2020. However, DAC meeting 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 09(2019-20)

3.5.3.6 Non-imposition of penalty for delay – Rs1.250 million

According to S No 9.11 of Government of Khyber Pakhtunkhwa P&D Rules 2015, project's completion period will be restricted to one year for building, nine months for roads and six months for other projects as per Government policy.

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

Tehsil Municipal Officer TMA Oghi awarded contracts of various developmental schemes with estimated cost of Rs12,500,000 during 2019-20. The schemes were not completed in stipulated period, however penalty @ 10% amounting to Rs 1,250,000 was not imposed. **Detail as per Annexure - 11**

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

When pointed out in August 2020, management stated that the schemes are in progress and penalty shall be imposed on completion. Reply was not convincing as penalty was not imposed on defaulting contractors.

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

Audit recommends recovery besides fixing responsibility against persons at fault.

AIR 05(2019-20)

CHAPTER-4

AD LGE&RDD

4.1 Introduction

Assistant Director Local Government, Election and Rural Development Department in District Mansehra has 194 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 Mansehra.

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

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

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

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

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

- xvi. Considering and approving annual budget presented by the respective Nazim, village council or neighbourhood council;
- xvii. Facilitating formation of voluntary organizations for assistance in functions assigned to it;
- xviii. Facilitating the formation of co-operatives for improving economic returns and reduction of poverty;
- xix. Electing an Accounts Committee and review its recommendations on the annual statement of accounts and audit reports; and
- xx. Reporting cases of handicapped, destitute and of extreme poverty to district government.

Detail of audit planned formations expenditure and receipts:

Sr No	Description	Total Nos	Audited	Expenditure audited FY 2019-20 (Rs in million)	Revenue /Receipts audited FY 2019-20 (Rs. in million)
1	Formations	194	09	125.867	Nil

4.2 Comments on Budget and Accounts (Variance Analysis)

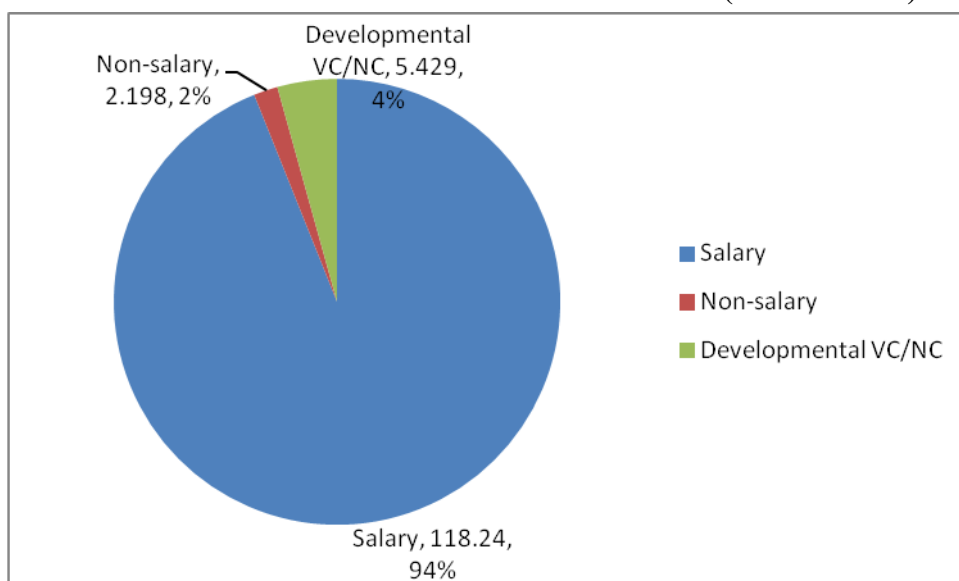
(Rs in million)

AD LGE&RDD				
2019-20	Budget	Actual Expenditure/Receipts	Excess/(Saving)	%age
Salary	117.492	118.240	-0.748	-0.006
Non-salary	2.707	2.198	0.509	0.19
Developmental VC/NC	6.098	5.429	0.669	10
Total	126.297	125.867	0.43	0.340
Receipts	0	0	0	0

The savings of Rs 0.430 million indicate inefficiency in the capacity of Local Government Departments to utilize the amount of allocated funds.

EXPENDITURE 2019-20

(Rs in million)



4.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 7.162 million were raised in this audit report. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs)
1	Value for money and service delivery issues	0
2	Others, including cases of accidents, negligence etc.	7.162
Total		7.162

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

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

Sr. No.	Audit Year	VACs/NACs meeting
1	2016-17	Not Convened
2	2017-18	Not Convened
3	2018-19	Not Convened
4	2019-20	Not Convened

4.5 AUDIT PARAS

4.5.1 Others, including cases of accidents, negligence etc.

4.5.1.1 Non deposit of Government taxes – Rs 1.568 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.

Nazims of various Village Councils under the administrative control of ADLG Mansehra deducted taxes amounting to Rs 1,568,797 from contractors of developmental schemes during 2019-20. Audit observed that the taxes were not deposited into the Government treasury. **Detail as per Annexure-12**

Non deposit of taxes occurred due to weak internal controls which caused undue retention of government dues and loss to exchequer.

When pointed out in October,2020, management stated that the amount would be deposited into concerned heads and progress would be shown to audit. The reply was not convincing as no progress of depositing the taxes was shown to audit till finalization of this report.

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

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

AIR Para No.02(2019-20)

4.5.1.2 Non-imposition of penalty due to delay in completion of works – Rs 2.937 million

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

Assistant Director Local Government Elections & Rural Development Department Mansehra awarded various developmental schemes to contractors with estimated cost of Rs 29,370,000 during 2019-20. Audit observed that the schemes were not completed in stipulated period of time and the local office was required to take initiatives to speed up the works besides imposing penalty of Rs 2,937,000 @ 10% on estimated cost of the works, which was not done. Detail as per **Annexure – 13**.

Delay in works execution and non-imposition of penalty occurred due to weak internal control, which resulted in loss to Government.

When pointed out in October, 2020, management stated that penalty would be recovered from the contractors and progress would be shown to audit. The reply was not convincing as no progress was shown to audit till finalization of this report.

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

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

4.5.1.3 Loss to Government due to less realization of receipts of – Rs.2.657 million

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

During scrutiny of record of AD/Secretary District Council Mansehra for the year 2019-20, it was observed that receipts on account of rent of shops and properties amounting Rs 4,699,327 was to be recovered from the tenants, however, the local office recovered only Rs 2,041,965 and Rs 2,657,362 remained outstanding.

Less realization of receipts occurred due to weak internal control, which resulted in loss to government.

When pointed out in October, 2020, management stated that efforts were being made to recover the outstanding amount. The reply was not convincing.

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

Audit recommends immediate recovery of the outstanding amount and action against person(s) at fault under intimation to audit.

AIR Para 07(2019-20)

CHAPTER-5

Mansehra 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 have compounded the housing problem. In big Cities/Towns this problem has become further worsen.

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

Functions and Powers of the Mansehra Development Authority:

- i. To provide infrastructural and civic facilities such as water supply draining waste management, roads, streetlights, parking and development of parks in the entire townships beside planning / zoning of unplanned area in to new resorts / township schemes.
- ii. To levy and collect taxes.
- iii. To sell, lease, exchange or dispose off any property vested in it.
- iv. To exercise and control building regulation through BCA and building bye-laws.
- v. Tourism infrastructure development.
- vi. To undertake any other functions which provincial government may assign to it.

Detail of audit planned formations expenditure and receipts:

Sr No	Description	Total Nos	Audited	Expenditure audited FY 2019-20 (Rs in million)	Revenue /Receipts audited FY 2019-20 (Rs. in million)
1	Formations	1	1	63.658	37.985

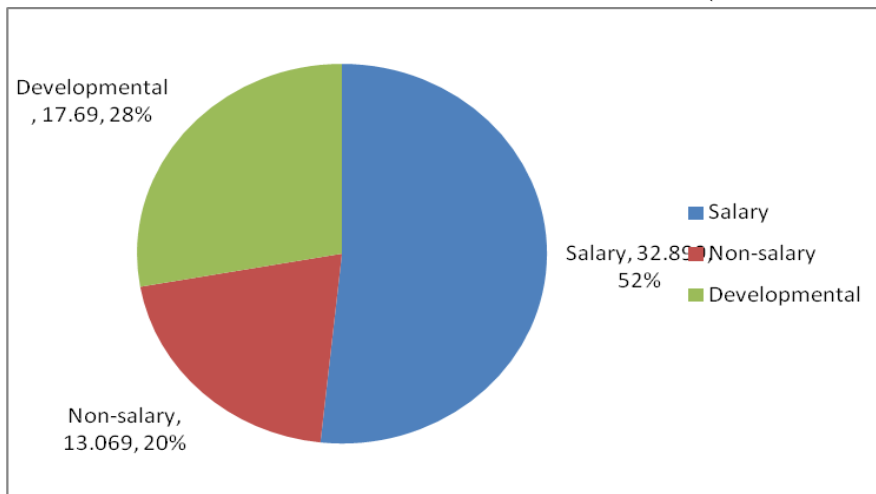
5.2 Comments on Budget and Accounts (Variance Analysis)

(Rs in millions)

Mansehra Development Authority				
2019-20	Budget	Actual Expenditure/ Receipts	Excess/ (Saving)	%age
Salary	34.656	32.899	1.757	5.07
Non-salary	12.876	13.069	-0.193	4.108
Developmental	23.306	17.690	5.616	24.468
Total	70.837982	63.658	7.180	9.105
Receipts	54.43	37.985	-16.445	30.213

EXPENDITURE 2019-20

(Rs in million)



5.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 68.644 million were raised in this audit report. This amount also includes recoverable of Rs 53.787 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification ⁱ	Amount (Rs.) ⁱⁱ
1	Irregularities :	0
	HR/Employees related	2.893
A	Procurement related irregularities	4.787
2	Others, including cases of accidents, negligence etc.	60.964
	Total	68.644

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 PAC meetings are given below:

Sr. No.	Audit Year	PAC 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

5.5 AUDIT PARAS

5.5.1 Irregularities

Procurement related irregularities

5.5.1.1 Irregular release of Security –Rs.3.456 million

According to clause-2 of the contract agreement the contractor was bound to complete the work within the stipulated period of time and in case of failure to complete the work security deposit was required to be forfeited in favour of authority.

According to work order issued vide letter No.017/MDA/660-65 dated: 16-05-2017, the contractor was required to complete the work within six months from the date of issue of work order.

Director Mansehra Development Authority released the security amount of Rs.3,456,276 to a contractor M/s Badi-uz-Zaman on account of an incomplete work namely Improvement of Internal Roads in GKTS during the year 2019-20. The contractor left the work incomplete with the plea that the rates were increased and he could not execute the work on the previous rates as per BOQ/work order. The local office released the whole security without recovery of any compensation from the defaulter contractor.

The irregularity occurred due to weak administrative and financial control which resulted in irregular release of security.

When pointed out in November 2020, management stated that the contractor was claiming escalation for execution of the remaining work and there was no provision for escalation in the approved PC-I and the contractor was not willing to complete the remaining work in 2019-20 on the MRS of 2016. The case was forwarded to the Superintending engineer C&W Mansehra for guidance/advice, who advised the contractor could not be forced to execute beyond his agreement. In this way the contract was wind up and new tenders were invited. Moreover, the security was released as per his opinion/guidance.

Reply was not cogent as the contractor was required to complete the work as per his written work agreement with the authority.

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

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

AIR Para No.09 (2019-20)

5.5.1.2 Loss to government by awarding work at higher rate–Rs.1.331 million

According to work order issued vide letter No.017/MDA/396-400 dated: 26-02-2020, the contractor was required to complete the work within four months from the date of issue of work order with 10% above on all items.

According to work order issued vide letter No.017/MDA/552-56 dated: 23-04-2020, the contractor was required to complete the work within two months from the date of issue of work order with 5% above on all items.

Director Mansehra Development Authority awarded the work “Improvement of Internal Roads in GKTS” to a contractor M/s Badi-uz-Zaman at par with an estimated cost of Rs.83,164,000 during the year 2017-18. The contractor could not complete the work within the stipulated period of time and left the work incomplete with the plea that the rates have been increased and he could not execute the work on the previous rates as per BOQ/work order. The local office retendered the work and awarded the work to two contractors with 5% and 10% above on all items. Detail is given below:

S.No	Name of Work	Contractor	Estimated Cost	Award	Overpayment Rs.
1.	Const of PCC Roads	M/s Rokh Kar Const Co.	8.811	10% above	881,083
2.	Const of Premix Roads	-DO-	9.00	5% above	450,275
Total:					1,331,358

As a result of retender of the scheme and award of work at higher rates than at par resulted in loss of Rs. 1,331,358 to authority.

The irregularity occurred due to weak administrative and financial control which resulted in awarding the works on higher rates.

When pointed out in November 2020, management stated that the work was awarded after proper tender to the lowest bidder and as such there is neither any irregularity nor loss to the government. Reply was not cogent as the new contract of work was awarded at 15% above as compared to old agreement awarded at par for execution.

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

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

AIR Para No.10 (2019-20)

5.5.2 Others, including cases of accidents, negligence etc.

5.5.2.1 Non-deposit of profit into government treasury –Rs.3.395 million

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

Director Mansehra Development Authority received an amount of Rs.96,000,000 on account of different Provincial Grants / ADPs etc for execution different developmental works upto the year 2019-20. Detail is given below:

S.No	Particulars	Amount Rs in million
1.	Roads in GKTS	77.004
2.	Drains / Sewerage system	10.108
3.	Culverts	1.786
4.	Add+ Location Factor	7.112
	Total:	96.01

A profit of Rs.3,394,838 on account of placement of government funds in Bank of Khyber upto August 2020 (Account No. 41178-00-4) was earned. The profit so realized there upon was required to be deposited into Government treasury which was not done.

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

When pointed out in November 2020, management stated that MDA has requested the Provincial Government for according sanction for utilizing the

accrued profit for partial payment of the schemes. Necessary action shall be taken in the matter upon receipt of orders of the Provincial Government.

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

Audit recommends immediate deposit of profit into Government treasury besides fixing responsibility on the person (s) at fault.

AIR 01 (2019-20)

5.5.2.2 Continuous accumulation of loss -Rs.7.177 million

According to the District or City District Government (Budget rules ,2016 Part XII Rule 74(I) that every officer incurring or authorizing expenditures from district funds shall be guided by high standards of financial propriety.

Mansehra Development Authority was operating its business on losses for the year 2019-20. Comparison of income and expenditure for the year 2019-20 is given below:

Financial Years	Total Income (Rs)	Total Expenditure (Rs)	Net Loss (Rs)
2019-20	3,878,949	45,967,175	7,177,228

The lapse occurred due to weak administrative control, which resulted into loss to the authority.

When pointed out in November 2020, management stated that the observation of audit was correct. The authority was making strenuous efforts for extension of Township on one hand and establishment of new Town. However the main reason behind the loss was the closure was due to COVID-19 due to which the authority could not conduct the planned auction of plots which resulted in loss to the authority. Reply was not plausible as there was not effect of COVID-19 on authority businesses.

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

Audit recommends initiation of new projects for strengthening it financially besides inquiry regarding current losses.

AIR 03 (2019-20)

5.5.2.3 Non-recovery of water user charges –Rs.7.826 million

According to Notification No.005/MDA/048-49 dated 28-09-2018, the management should collect water charges as per detail given below:

120 Marla Bungalows	Rs. 450 per month.
10 Marla Bungalows	Rs. 300 per month.
06 Marla Bungalows	Rs. 300 per month.

Director Mansehra Development Authority failed to collect water user charges at the prescribed rates for Rs.7,826,582 during the year 2019-20. **Detail as per Annexure-14:**

Non recovery of water charges occurred due to weak internal control, which resulted in loss to the authority.

When pointed out in November 2020, management stated that the authority is making strenuous efforts for recovery of water rate and the same can be ascertained from the fact that a sum of Rs.3,128,605 has been recovered during the year 2019-20. The main reason for less recovery was the closure of official business of the authority due to COVID-19 during the period w.e.f March 2020 to September 2020.

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

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

AIR Para No.06 (2019-20)

5.5.2.4 Non-recovery of non-user charges –Rs.42.566 million.

According to Notification No.005/MDA/48-49 dated:28-09-2018, the management should collect non-user charges at the prescribed rates given below:

S.No	Size of Plot	Non-user charges
1.	20 Marla	Rs.1200 per month
2.	10 Marla	Rs.900 per month
3.	6 Marla	Rs.700 per month

Director Mansehra Development Authority could not collect non-user charges at the prescribed rates from different allottees aggregating to Rs.42.566 million during the year 2019-20. **Detail as per Annexure-15.**

Non recovery of non-user charges occurred due to weak financial control, which resulted in loss to the authority.

When pointed out in November 2020, management stated that the Authority use to collect the non-user charges at the time when the allottee use to visit the office of authority in connection with any transaction such as possession and transfer of plot etc. It is also mentioned that the Authority use to enhance the rate of non-user charges from time to time and collect the non-user charges for the entire period at the rate so enhanced. It is also mentioned here that the authority had collected an amount of Rs.5,742,710 during the year 2019-20. Reply was not satisfactory as the local office failed to collect long outstanding dues from the allottees.

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

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

AIR Para No.07 (2019-20)

5.5.3 HR /Employees related Irregularities

5.5.3.1 Irregular payment of Technical Allowance –Rs.2.893 million

According to Government of Khyber Pakhtunkhwa Local Government, Election & Rural Development Department Notification No. SOB(LG&RDD) 1-13(21/2014/Karak dated Peshawar, the 23rd July, 2020, endorsed vide Finance Department letter No. FD/SO(SR-II)/8-7/2017/06, dated: 19-10-2018-19, which states that Finance Department allowed Technical Allowance to only four (04) works departments i.e., C&W, Irrigation, Public Health Engineering and Local Government Department, whereas Engineers in Autonomous Bodies are not entitled for the said allowance, which may be recovered.

Director Mansehra Development Authority, withdrew Rs.2,893,194 on account of Technical Allowance in respect of two officers during financial year 2018-19 for which they were not entitled in contrary to above instructions. Detail of under:

S. No	Name of officers	Designation	Period of payment			Monthly rate (Rs)	Total payment (Rs)
			From	To	No of month		
1.	Mr. Abdul Karim	Director	01.07.2019	30.06.2020	12	88,815	969,325
2.	Zafar Ullah Khan	Dir Technical	01.07.2019	30.06.2020	10	88,815	965,505
3.	Mr.Nasir Hayat	DD Technical	01.07.2019	30.06.2020	07	57,525	413,233
4.	Mr. Tahir Abbass	AD Technical	01.07.2019	30.06.2020	12	45,550	545,131
Total:							2,893,194

The lapse occurred due to weak internal controls which resulted in irregular payment.

When pointed out in November 2020, management stated that Peshawar High Court has granted status quo against the recovery of Technical Allowance from the Engineers of Local Area Authorities therefore further action in the matter shall be taken after the decision of Court. Reply was not cogent as the case is in the Court therefore further payment of Technical Allowance should have

been stopped till further decision of the court. Whereas Technical Allowance is regularly paid to the above officials.

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

Audit recommends recovery besides fixing responsibility.

AIR 02 (2019-20)

ANNEXURES

Annex-1

Detail of MFDAC Paras

(Rs in million)

S.N O	Department	Para No.	Para No	Amount
1	DC Mansehra		Non Utilization of Covid 19 funds due to inefficiency	49.361
2	DC Mansehra	02	Un-authentic supply of cooked food to quarantine Centers amounting to Rs.221, 488	0.221
3	DC Mansehra	03	Irregular Distribution of food ration amounting to Rs. 131,040	0.131
4	DC Mansehra	04	Non deduction of sales and income tax Rs. 136,081	0.136
5	DC Mansehra	05	Unauthorized placement of public funds in bank amounting to Rs. 50.00 million	50
6	DC Mansehra	06	Non conduction of physical verification of Covid 19 equipments	0
7	DC Mansehra	09	Unauthorized Advance payment on account of M&R Rs 11.3 million	11.3
8	DC Mansehra	12	Non-disbursement on account of purchase of land Rs.206.397 million	206.397
9	DC Mansehra	13	Non deposit of 2% mutation fee -Rs 22.334 million	22.334
10	DC Mansehra	14	Irregular expenditure on account of POL / repair of transport -Rs.2.469 million	2.469
11	DC Mansehra	15	Irregular expenditure on account of TA/DA Rs.854920 million.	0.854
12	DC Mansehra	16	Irregular and excess payment on account of entertainment and gifts Rs.1,017,800	1.017
13	DC Mansehra	17	Non-reconciliation of consolidated fund account -Rs.9338.636 million.	9338.636
14	DC Mansehra	18	Irregular lump sum provision of fund out of district Account IV – Rs 544.325 million	544.325
15	DC Mansehra	19	Irregular releases of developmental funds amounting to Rs. 16.938 million	16.938
16	DC Mansehra	20	Non monitoring and evaluation of developmental Schemes amounting to Rs. 1026.433 million	1026.433
17	DC Mansehra	-do-	Non utilization of ADP share amounting to Rs. 28.892 million.	28.892
18	DHO Mansehra		Irregular and uneconomical purchase of PPEs	1.436

			without Quotations-Rs.1.436 million	
19	DHO Mansehra	02	Irregular expenditure on account of POL and repair of vehicles-Rs. 1.576 million	1.576
20	DHO Mansehra	03	Loss to Govt due to missing items worth - Rs. 165,177	0.165
21	DHO Mansehra	04	Loss to Government due to difference in rates of the same items purchased-Rs. 265,591	0.266
22	DHO Mansehra	07	Encroachment of BHU khanian -Rs. 957,000	0.957
23	DHO Mansehra	09	Non-recovery of sui gas charges -Rs. 389,558	0.89
24	DHO Mansehra	10	Non-supply of medicines -Rs. 2.574 million	2.574
25	DHO Mansehra	11	Non-imposition of penalty on late supply of medicines –Rs 180,181	0.18
26	DHO Mansehra	12	Irregular expenditure on account equipments purchased -Rs. 2.868	2.868
27	DHO Mansehra	13	Irregular & unauthorized detailment of health staff from Health Facilities	0
28	DHO Mansehra	14	Inadmissible payment on account of health professional allowance during earned leave – Rs. 429,819	0.43
29	DHO Mansehra	15	Irregular purchase of Anti rabies Vaccine –Rs 778,189	0.778
30	DHO Mansehra	16	Loss to Government for Rs. 10.579 million due to non-recovery of HRA & Conveyance Allowance from officials having designated accommodations	0
31	DHO Mansehra	17	Unauthorized payment of 25% doctor’s share worth Rs 147,476	0.147
32	DHO Mansehra	18	Misappropriation of Government receipts-Rs 117,632	0.118
33	DHO Mansehra	20	Un-authentic expenditure on account of POL and repair/maintenance of vehicles- Rs. 4.916 million	4.916
34	DHO Mansehra	21	Loss to Government due to Less realization of OPD chit fee Rs. 1.018 million	1.018
35	DHO Mansehra	22	Weak performance due to non-utilization of medical equipments.	0
36	DHO Mansehra	23	Non-availability of MOs	0
37	DEO (M)		Doubtful expenditure of –Rs.224,980.	0.225
38	-do-	10	Overpayment of Daily Allowance amounting Rs.82,424	0.082
39	-do-	11	Irregular payment of TA/DA bills –Rs.670,200.	0.67
40	-do-	12	Doubtful expenditure without acknowledgement –Rs.221,695	0.222

41	-do-	14	Unauthorized deduction of withholding tax - Rs.419,633	0.42
42	DEO (F)	17	Irregular overpayment of Petty Repairs amount - Rs.48,000	0.048
43	-do-	18	Non-implementation of rationalization policy in Primary schools.	0
44	-do-	22	Non-recovery of Pay and allowances Rs. 24,747	0.025
45	-do-	23	Doubtful expenditure of –Rs.244,400	0.244
46	TMA Mansehra			0
47	TMA Mansehra	1	Loss due to consumption of excess POL than the prescribed ceiling- Rs 236,201	0.236
48	TMA Mansehra	5	Un- authentic Govt. receipts due to non conducting survey of manufacturer, vendor and trader- R1.777 million	1.77
48	TMA Mansehra	6	Doubtful /unjustified expenditures on account of H&C and non maintainnace of stock Register	1.645
49	TMA Mansehra	7	Un-justified expenditure on account of COVID 19 amounting to -Rs. 2.002 Million	2.002
50	TMA Mansehra	9	Non recovery on account of Conveyance Allowance to whom Govt.conveyance facility was allocated permanently – Rs 2,025,360	0
51	TMA Mansehra	11	Loss to Government on account of Non-forefeiture of 8% security and 2% earnest money-Rs 800,000	0.8
52	TMA Mansehra	12	Irregular payment amounting Rs. 3,639,532	3.639
53	TMA Mansehra	13	Loss to Government due to payment on account of Dismantling charges amounting Rs. 172,500	0.172
54	TMA Mansehra	14	Irregular expenditure on annual maintenance & repair and Petty works-Rs 374.901 million	374.901
55	TMA Mansehra	18	Loss to Government due to non-completion of shopping plaza amounting Rs. 3.920 Million	3.92
56	TMA Mansehra	21	Substandard construction of work due to missing/Non-execution of items of PC-I & BOQ	0
57	TMA Balakot			0
58	TMA Balakot	1	Non-compliance with Local Govt. Act 2013, Rules of Business 2015 & Budget Rules 2016.	0
59	TMA Balakot	2	Accumulation of losses and non-survival of TMA Balakot -Rs.2.209 million	2.209
60	TMA Balakot	3	Loss to Government in millions of Rupees due to illegal occupation of property.	0

61	TMA Balakot	5	Non-recovery of rent of Cabins –Rs. 34,480.	0.034
62	TMA Balakot	6	Non-conducting of physical verification of store / stock during F.Y 2019-20.	0
63	TMA Balakot	7	Unauthentic payment of –Rs.2.210 million	2.21
64	TMA Balakot	10	Overpayment due to less imposition of penalty – Rs 3.272 million	3.272
65	TMA Balakot	11	Non-submission of Accounts to DAO Mansehra –Rs.70.310 million	70.31
66	TMA Oghi			0
67	TMA Oghi	1	Irregular expenditure out of relief fund for Covid -19 pandemic-Rs.410,965	0.041
68	TMA Oghi	2	Irregular expenditure on account of POL / repair of transport- Rs 2.029 million.	2.029
69	TMA Oghi	5	Irregular expenditure on account of repair of fire brigade- Rs.1.492 million	1.492
70	TMA Oghi	4	Loss to Government due to non/less realization of receipts of -Rs 382,652	0.0382
71	TMA Oghi	6	Un- authentic Govt. receipts due to non conducting survey of manufacturer, vendor and trader- Rs 408,340	0.408
72	TMA Oghi	4	Excess payment over approved bid cost Rs 2.263 million	2.263
73	TMA Oghi	76	Irregular execution of developmental schemes- Rs 3.626 million and not deduction of sales tax- Rs 616,399	3.626
74	TMA Oghi	5	Irregular award of developmental schemes- Rs.8.00 million	8
75	TMA Baffa			0
76	TMA Baffa	1	Irregular expenditure on developmental schemes – Rs.44.284 million	44.284
77	TMA Baffa	2	Non-surrender of savings- Rs3.833 million	3.833
78	TMA Baffa	3	Irregular expenditure on execution of schemes without T. S – Rs4.947 million	4.947
79	TMA Baffa	4	Non-recovery of penalty for late completion of schemes – Rs2.625 million	2.625
80	TMA Baffa	6	Un- known where about of old material of meat market Rs0.100million (approx)	0.1
81	TMA Baffa	7	Unjustified Establishment Expenditure on account of Payroll -Rs10.984 million	10.984
82	TMA Baffa	8	Blockage of funds to the tune of thousands of rupees	0

83	TMA Baffa	9	Non utilization of Government funds -Rs24.503 million	24.503
84	TMA Baffa	10	Non recovery of compensatory charges from SNGPL due to damage of WSS Main Line - Rs935,500	0.935
85	TMA Baffa	11	Non execution of Item supply/fixing of marble Sign Board in 32 packages –Rs0.302 million	0.302
86	TMA Baffa	12	Irregular award of contracts -Rs5.775 million	5.77
87	TMA Baffa	13	Irregular Expenditure of -Rs3.297 million	3.297
88	TMA Baffa	14	Unjustified retention of advances without adjustment –Rs.80,000	0.08
89	TMA Baffa	15	Irregular payment of payroll to Lawyer Rs1,20,000	0.12
90	TMA Baffa	16	Non- Conducting of physical verification of Assets.	0
91	TMA Darband			0
92	TMA Darband	1	Overpayment on account of Additional charge allowance Rs.105, 400	0.105
93	TMA Darband	2	Non deduction of sales and income tax Rs. 19584	0.01958
94	TMA Darband	3	Loss of Rs.293,169 on account of Taxes and fee.	0.293
95	MDA	8	Un authorized operating of bank accounts	19.928
95	MDA	9	Non desposable of unserviceable itmes	2.750
96	MDA	4	Unauthorized payment out of Imprest Account – Rs.283,410.	0.283
97	MDA	5	Non-imposition of penalty -Rs.422,250.	0.422
98	MDA	2	Illegal /unauthorized expenditure on account of repair of Electricity Transformers –Rs.525, 800	0.525
99	MDA	7	Unauthentic payment of –Rs.4.190 million	4.19
100	ADLGRDD		Irregular expenditures due to non monitoring of developmental schemes Rs.5.391	5.391
101	ADLGRDD	7	Irregular expenditure on account of bonus-Rs 2.00 million	2
102	ADLGRDD	5	Non deposit of bank profit into government treasury Rs 772,682	0.772
103	ADLGRDD	3	Loss to government due to non-conversion of current accounts into PLS	0
104	ADLGRDD	7	Irregular expenditure on account of repair of vehicle Rs 78,800	0.078
105	ADLGRDD	2	Non deduction of sales tax Rs 228,820	0.228

Annex-2
Para 2.5.1.1

Schools with less than 40 students and without teachers

S.No	Name of School	EMIS Code	Total Enrolment
1.	GPS Bagan Baila	17219	21
2.	GPS Baghar	17282	23
3.	GPS Bala Kaghan	17874	6
4.	GPS Ban	17239	22
5.	GPS Banda Tatar	17248	25
6.	GPS Batang Syedan	39221	26
7.	GPS Badkakar	27952	23
8.	GPS Bhussa	17294	23
9.	GPS Chajjar Balla	29039	25
10.	GPS Chanja	17320	22
11.	GPS Chowki	17341	22
12.	GPS Chowki Mera	17342	26
13.	GPS Dak Dana	29591	24
14.	GPS Dakman Pairan	29604	25
15.	GPS Dana Shohal	17356	26
16.	GPS Dhani Kamal Ban	29602	21
17.	GPS Dheri Baila Sacha	32713	27
18.	GPS Dheri Numberdaran	17379	29
19.	GPS Doga	17383	24
20.	GPS Gujran Jaloo	17427	16
21.	GPS Gujran Parhinna	17428	25
22.	GPS Hairan	32712	22
23.	GPS Hallan	17442	28
24.	GPS HillKot Syedan	29585	25
25.	GPS Huor Gur Gali	17460	29
26.	GPS Jabba Yaqub	27942	17
27.	GPS Janda	17479	20
28.	GPS Jhangi	29583	23
29.	GPS Kahawa	17560	21
30.	GPS kund Banda Gayan	32714	22
31.	GPS Malkan	17626	25
32.	GPS Moni Dhamna	17651	20
33.	GPS Nakka Jared	17656	17
34.	GPS Noori	29041	26
35.	GPS Num Nakka	17674	29
36.	GPS Pakhar Khovi	29444	20

37.	GPS Pnjool	17684	23
38.	GPS Rari Janda	29429	25
39.	GPS Shah Kot	17766	14
40.	GPS Sharota Phalai	29098	25
41.	GPS Shukhra	17777	22
42.	GPS Sowan	17792	22
43.	GPS Tangri	17808	21
44.	GPS Traila	17839	25

Detail of Schools without teacher during 2019-20

S.No	Name of School	EMIS Code	Total Enrolment	Sanction Teachers	Working Teachers	Name of SDEO(M)
1.	GMPS Chogian	17945	54	1	0	Oghi
2.	GMPS Haryan	18018	37	1	0	Oghi
3.	GMPS Doga	17986	37	1	1	Oghi
4.	GPS Batkarar	27952	22	1	0	Oghi
5.	GMPS Khamariana	32740	61	1	0	Oghi
6.	GPS Batti	17272	68	1	0	Oghi
7.	GPS Battang Sydian	39221	29	1	0	Oghi
8.	GMPS Karmati	18080	35	1	0	Oghi
9.	GMPS Bazargay	17907	69	1	0	Oghi
10.	GMPS Rannian	37573	22	1	0	Oghi
11.	GPS Barchar	17259	175	1	0	Oghi
12.	GPS Jiskot	17487	110	1	0	Oghi
13.	GMPS Pirpatta	18211	49	1	0	Oghi
14.	GMPS Qalagay	29593	57	1	0	Oghi
15.	GMKS Banda Syedan	18297	13	1	0	Oghi
16.	GPS Mir Banndi	32724	30	1	0	Oghi
17.	GPS Shadoor Katha	29518	30	1	0	Oghi
18.	GPS Abbas Banda	29064	95	1	0	Oghi
19.	GPS Chajar Bala	29039	24	1	0	Oghi

Annex-3
Para 2.5.1.3

Overpayment of Basic Pay

DDO Code	Name of teachers	Personal No	Desig	Name of Office	Amount overpaid Rs.
MA-6239	Asma Qayyum	70640	TT	DEO (F) Mansehra	86,600
--	Iram Riaz	83240	TT	-DO-	99,200
--	Shaista Rani	70540	TT	-DO-	86,500
--	Nazima BiBi	70640	TT	-DO-	86,600
--	Saeeda Begum	83240	AT	-DO-	99,200
--	Tahira Tabassum	70650	AT	-DO-	86,600
--	Gul Urooj	77920	PET	-DO-	93,880
MA-6146	Robina BiBi	388436	PST	SDEO (F) Mansehra	8,095
--	Haleema BiBi	219177	PST	-DO-	84,000
--	Noreen Afzal BiBi	219781	PST	-DO-	81,000
--	Rukhsana BiBi	51570	PST	-DO-	49,300
--	Bushra Rabbani	221729	PSHT	-DO-	97,800
--	Saima BiBi	552816	PST	-DO-	62,300
--	Gul Naz	222719	PST	-DO-	97,100
--	Zulakhan BiBi	226707	PST	-DO-	81,000
MA-6235	Bibi Ambreen	219049	PST	SDEO (F) Balakot	107,300
--	Nosheen Akhtar	226819	PST	-DO-	19,520
--	Zainab Bibi	355043	PST	-DO-	15,975
--	Bibi Zulfiqar	219053	PST	-DO-	72,975
--	Nusrat Jabeen	219809	PST	-DO-	26,380
MA-6369	Gul Taj	224769	PST	SDEO (F) Baffa	66,880
MA-	Saiqa Noreen	515324	PST	SDEO (F) Oghi	60,740
	Rehana BiBi	349819	PST	-DO-	125,080
	Hussan Bano	226625	SPST	-DO-	54,940
	Sajjida BiBi	545716	PSHT	-DO-	59,733
				Total:	1,808,698

Annex-4
Para 2.5.2.3

Illegal occupation of Quarter

S.No	Residence	Occupied by	Rent per month per person	Monthly Rent	Period		Months	Loss (approximately)
					From	To		
1	MO Bunglow	3 teachers	10,000	30,000	01.07.2018	30.06.2020	24	720,000
2	Chowkidar Quarter	2 teachers	10,000	20,000	01.07.2018	30.06.2020	24	480,000
3	Quarter	Tahir	15,000	15,000	01.07.2019	30.06.2020	12	180,000
4	Quarter	Raja	15,000	15,000	01.07.2019	30.06.2020	12	180,000
5	Quarter	Robina	15,000	15,000	01.07.2019	30.06.2020	12	180,000
Total								1,740,000

Annex-5
Para 2.5.3.3

Non recovery of scouts funds

S.No	Particulars of Schools (Male)	Fund	Enrollment	Rate	Amount Rs.
1.	Higher Secondary Schools	Red Crescent	11,772	Rs.05	58,860
		Scout Fund	--	Rs.10	117,720
2.	High Schools	Red Crescent	25,323	Rs.05	126,615
		Scout Fund	--	Rs.07	177,261
3.	Middle Schools	Red Crescent	8,604	Rs.05	43,020
		Scout Fund	--	Rs.07	60,228
4.	Primary Schools	Shaheen Fund	119,640	Rs.01	119,640
				Total:	703,344

S.No	Name of Employees	Designation	Amount Rs,
1.	Mohammad Nawaz	Ex-Assistant	65,000
2.	Sajjad Ahmed	S/Clerk	8,000
3.	Raja Jahangir	ADEO	50,000
4.	Mushtaq Ahmed	SST GHSS Baffa	50,000
5.	Ajmal Khan	Assistant	60,000
		Total:	233,000

Annex-6
Para 3.5.1.4

Non-Imposition of Penalty TMA Balakot

S #	Name of Grant	Allocation	Date of Commencement	Completion Date	Expenditure up to June, 2020	Penalty @10%
Tehsil ADP 2018-19						
1.	Package No.01	2.150	30-05-2019	30-09-2019	1.369	0.1369
2.	Package No.02	0.810	30-05-2019	30-09-2019	0.599	0.0599
3.	Package No.03	1.700	30-05-2019	30-09-2019	1.127	0.1127
4.	Package No.04	1.500	30-05-2019	30-09-2019	0.600	0.06
5.	Package No.05	1.800	30-05-2019	30-09-2019	1.480	0.148
6.	Package No.07	1.400	30-05-2019	30-09-2019	1.055	0.1055
7.	Package No.10	1.800	30-05-2019	30-09-2019	1.688	0.1688
8.	Package No.11	2.900	30-05-2019	30-09-2019	2.052	0.2052
9.	Package No.12	3.500	30-05-2019	30-09-2019	2.187	0.2187
10.	Package No.15	1.040	30-05-2019	30-09-2019	0.730	0.073
11.	Package No.16	0.900	30-05-2019	30-09-2019	0.615	0.0615
12.	Package No.17	1.00	30-05-2019	30-09-2019	0.054	0.0054
13.	Package No.20	0.700	30-05-2019	30-09-2019	0.203	0.0203
14.	Package No.21	2.00	30-05-2019	30-09-2019	1.263	0.1263
15.	Package No.22	1.510	30-05-2019	30-09-2019	1.016	0.1016
16.	Package No.25	3.800	30-05-2019	30-09-2019	2.477	0.2477

17.	Package No.26	0.500	30-05-2019	30-09-2019	0.317	0.0317
		29.01		Total Penalty @10%		1.8832

Annex-07
Para 3.5.2.1

Non recovery of revenue of contract TMA Mansehra

S, No	Name of Contractor	Contract	Year of the contract	Amount
1	Muhammad Naeem	Cattle Fair Market Mansehra	2011-12	12,565,231
2	Wali Khan	Adda Fee Mansehra	2010-11	1,364,333
3	Qasir Khan	Adda Fee Urban	2013-14	1,249,255
4	Malik Mushtaq	Adda Management Fee GTS Ghazikot Suzuki Stand	2014-15	26,750
5	Mushtaq Ahmed	Sign Board Fee	2018-19	1,919,010
6	M Sheraz	Licence fee	2019-20	425,894
7	M Sheraz	Teh Bazari	2019-20	177,430
8	M Sheraz	Parkinh Fee	2019-20	219,400
9	Atlas Khan	Sabzi mandi Kalgan more	2019-20	146,000
			Total	18,093,303

Annex-08
Para 3.5.2.3

Non recovery of advances

S.N O	Name of Officer/Official	Desig.	Purpose of Advance	Date	Ch.No	Amount
1	M Iqbal	CSI	Culv.pakwal Road PHE	26/11/2014	108216	50,000
2	M Iqbal	CSI	Rep. of Tractor	09-06-2015	108980	80,000
3	M Iqbal	CSI	Rep.of Tractor 375	07-03-2015	42430151	40,000
4	M Iqbal	CSI	Arrang of Nazmeen	28-08-2015	42430220	50,000
5	M Iqbal	CSI	Cleanliness Nalla Jat	18-10-2016	97419182	300,000
6	M Iqbal	CSI	Purchase of Dengue Virus	09-08-2017	48283515	200,000
7	M Iqbal	CSI	Cleanliness Sabzi Mandi	31-08-2017	48283564	100,000
8	Iqbal	Sanitary Insp	Un known D/Body	04-09-2018	86966714	30,000
9	Iqbal	Sanitary Insp	Dog Killing Medicin	02-04-2019	103821287	200,000
10	Iqbal	Sanitary Insp	Cleanliness Nalla Jat Mansehra	30-10-2019	89280645	800,000
					Total	1,850,000
13	M Sadique	S.I	Dog Killing Medicin	21-05-2013	89375	50,000
14	M Sadique	S.I	Dhanggi Spray	13-06-2013	899417	200,000
15	M Sadique	S.I	Rep. of Tractor Trolly	31-07-2013	89474	50,000
16	M Sadique	S.I	Un known D/Body	07-08-2013	199007	50,000
17	M.Sadique	S.I	Teela Charu	28/4/2017	15091045	100,000
18	M.Sadique	S.I	Clean Lari Adda	07-06-2017	32596871	100,000
19	M.Sadique	S.I	Special Cleaning Campaign	25-04-2016		500,000
20	M.Sadique	S.I	Special Cleaning Campaign	17-05-2016	60130028	500,000
21	M.Sadique	S.I	Corona Virus	24-03-	774202	300,000

				2020	98	
22	M.Sadique	S.I	Clorine Gas	13/4/2020	77420311	200,000
23	M.Sadique	S.I	Dengi Spray	27/4/2020	77420337	200,000
					Total	2,250,000
24	M Sarfraz	SFO	SL Bela Matayan	05-01-2016	60130159	100,000
25	M Sarfraz	SFO	Rep .of WS UNDP/Nala	18-02-2016	60129933	300,000
26	M Sarfraz	WSS Incharge	Rep: WSS	14-10-2016	97419173	50,000
27	M Sarfraz	WSS Incharge	Install: of new WSS line	07-11-2016	97419227	150,000
28	M Sarfraz	WSS Incharge	Rep of WSS	18-04-2017	15091017	60,000
29	M Sarfraz	WSS Incharge	WSS Line Circuit House	22-06-2017	38170611	60,000
30	M Sarfraz	WSS Incharge	Install of 80 HP Bela	17-11-2017	60519519	100,000
31	M Sarfraz	WSS Incharge	Clorine Gas	27-09-2018	51761381	40,000
32	M Sarfraz	WSS Incharge	Transformer 200 KV Ichar	10-10-2018	51761424	350,000
33	M Sarfraz	WSS Incharge	Chemical WSS Lab	30-05-2019	138337487	150,000
34	M Sarfraz	WSS Incharge	Motoer Line	04-09-2018	86966717	80,000
35	M Sarfraz	SFO	Rep of Fire Brigade	25-04-2014	199794	15,000
					Total	1,455,000
36	Sardar Khalid	S/E	Pur of Pipe Sianabad	2/5/2015	229557	200,000
37	Sardar Khalid	S/E	Tractor Lahore	15-09-2017	48283589	300,000
38	M.Sajjad	PA	Sheild	03-05-2018	62971903	250,000
39	Sardar Malik	E.Inspecto r	Horse Race	08-05-2018	62971907	1,000,000
40	Aftab Shah	Work Munshi	Wastage of Slaughtering Green	20-08-2018	86966692	150,000
41	M.Naseem	Steno	Professional	25-10-2018	51761452	400,000

			Tournment			
42	Aftab Shah	Work Munshi	Const of Cabin Lari Adda	02-11-2018		50,000
43	Khalid	Draftman	WSS Line	12-11-2018	51761490	47,477
44	Naseer Khan	SK	WSS	08-05-2019	13833748 7	150,000
45	Shoukat Hussain	Electricia n	Installation HT Pol Transformer Bhoot Katha Bela Mutrayian	31-10-2019	89280646	50,000
46	Nazar Shah	Head Operator	WSS Thakra	10-02-2020	77420234	50,000
47	Nazar Shah	Head Operator	WSS Ichar Nallah	10-02-2020	77420234	50,000
48	Aftab Shah	Work Munshi	WSS Bela Mutrayian	27-02-2020	77420255	40,000
49	Aftab Shah	Work Munshi	Rewidining Motor 125 HP Ichar	04-03-2020	77420274	300,000
50	Shoukat Hussain	Electricia n	Rep of Transformer 200 KVA	23-04-2020	77420334	300,000
51	Azhar Naveed	TOR	Rep of Tractors	25-03-2020	77420334	300,000
52	Azhar Naveed	TOR	Cleanliness Nalla Lari Adda	05-05-2020	77420353	100,000
53	Qari Abdul Rasheed	Imam Masjid	Khatam ul Quran	20-05-2020	77420378	20,000
					Total	3,757,477
					G.Total	9,312,477

Annex-09
Para 3.5.2.4

Detail of unadjusted advances (TMA Balakot)

S.No	Name of Official	Designation	Amount	Purpose of Advance
1.	Mr. Gohar Ishaq	Tehsil Officer (I&S)	100,000	Repair of Vehicle No. A-1202 (26-08-2015)
2.	Mr. Gohar Ishaq	TO (I&S)	300,000	Beautification of Balakot City on 21-04-2015
3.	Mazhar Khan	Sanitary Inspector / Store Keeper	100,000	Desilting of Nalla's.
4.	-DO-	-DO-	100,000	Naran Festival 2017. (17-08-2017)
5.	Iftikhar Ahmed	Work Munshi	15,000	Repair of Printer TO(I) Branch.
6.	SDO (PESCO)	Balakot Sub Division	365,200	Installation of Transformer at Slaughter House
7.	Imtiaz Abbasi	Sanitary Supervisor	60,000	Desalting of Nalla's at Garhi Habibullah
8.	Adil Zeb	Sanitary Supervisor	60,000	Desilting of Nalla's at Balakot
9.	Masroor Ahmed Khan	Rent Inspector	50,000	Purchase of Uniform etc. for Sanitation branch
10.	Shah Nawaz	Tax Superintendent	50,000	Repair of Shelter at Forest Barrier Balakot.
11.	Imtiaz Abbasi	Sanitary Supervisor	30,000	Repair of Street Lights at Garhi Habibullah.
12.	-DO-	-DO-	15,000	Removal of Garbage near GGHS Garhi Habibullah.
13.	-DO-	-DO-	35,000	RCC Pipe Line in Garhi Habibullah
14.	M. Yousaf	Driver	40,000	Repair of Tractor JD-720
Total Rs:			1,320,200	

Annex-10
Para 3.5.3.5

Non executed schemes TMA Balakot

S.No	Name of Grant	Allocation	Date of Commencement	Required date of Completion	Expenditure up to June, 2020
	District ADP 2017-18				0
1.	Package No.01	0.200	17-04-2019	17-08-2019	0
2.	Package No.02	0.400	17-04-2019	17-08-2019	0
3.	Package No.05	1.300	17-04-2019	17-08-2019	0
4.	Package No.06	1.300	17-04-2019	17-08-2019	0
5.	Package No.07	1.300	17-04-2019	17-08-2019	0
6.	Package No.08	1.300	17-04-2019	17-08-2019	0
7.	Package No.09	1.300	17-04-2019	17-08-2019	0
8.	Package No.10	1.300	17-04-2019	17-08-2019	0
9.	Package No.11	1.300	17-04-2019	17-08-2019	0
10.	Package No.12	1.300	17-04-2019	17-08-2019	0
	Total:	11.00			
	District ADP 2018-19				
1.	Package No.01	0.800	22-07-2019	23-10-2019	0
2.	Package No.03	0.200	22-07-2019	23-10-2019	0
3.	Package No.06	0.800	22-07-2019	23-10-2019	0
4.	Package No.08	0.500	22-07-2019	23-10-2019	0
5.	Package No.09	0.800	22-07-2019	23-10-2019	0
6.	Package No.10	0.150	22-07-2019	23-10-2019	0
7.	Package No.11	0.100	22-07-2019	23-10-2019	0
	Total:	3.35			
	Tehsil ADP – 2018-19				
1.	Package No.02	0.520	30-05-2019	30-09-2019	0
2.	Package No.03	0.300	30-05-2019	30-09-2019	0
3.	Package No.04	0.500	30-05-2019	30-09-2019	0
4.	Package No.05	2.00	30-05-2019	30-09-2019	0
5.	Package No.08	2.00	30-05-2019	30-09-2019	0
6.	Package No.09	0.300	30-05-2019	30-09-2019	0
7.	Package No.11	1.100	30-05-2019	30-09-2019	0
8.	Package No.14	2.700	30-05-2019	30-09-2019	0
9.	Package No.16	0.100	30-05-2019	30-09-2019	0
10.	Package No.18	0.100	30-05-2019	30-09-2019	0
11.	Package No.20	0.300	30-05-2019	30-09-2019	0

12.	Package No.21	2.00	30-05-2019	30-09-2019	0
13.	Package No.22	0.650	30-05-2019	30-09-2019	0
14.	Package No.23	1.950	30-05-2019	30-09-2019	0
15.	Package No.24	2.075	30-05-2019	30-09-2019	0
16.	Package No.25	0.500	30-05-2019	30-09-2019	0
17.	Package No.26	0.700	30-05-2019	30-09-2019	0
	Total:	17.795			
	Grand Total:	32.145			

Annex-11
Para 3.5.3.6

Non-Imposition of Penalty TMA Oghi

S.No	Name of contractor	Name of scheme	Estimated cost	Work order	Required date	Actual comp	Penalty
1	Ashah Construction	Package No 3 2017-18	2.300	26-02-2019	26-08-2019	10-11-2019	230,000
2	Ashah Construction	Package No 06 2018-19	2.400	26-02-2019	26-08-2019	11-03-2020	240,000
3	Ashah Construction	Package No 07 2018-19	2.400	26-02-2019	26-08-2019	11-03-2020	240,000
4	Ashah Construction	Package No 08 2018-19	2.400	26-02-2019	26-08-2019	11-03-2020	240,000
5	Ashah Construction	Package No 09 2018-19	3.000	26-02-2019	26-08-2019	11-03-2020	300,000
			12.500				1,250,000

Annexure-12
Para 4.5.2.1

Non recovery of Taxes (AD LGRDD)

S.No	Name of VC	Income Tax	Stamp Duty	P/Tax	DPR
1	Parhinna	293,318	36,800	10,000	6,000
2	Hassa	217,572	9,950	11,000	6,000
3	Hungrai	155,741	0	14,000	4,000
4	Gali badral	286,587	6,250	0	6,000
5	Dibori	80,928	3,700	0	3,000
6	Chinarkot	40,432	9,950	14,000	4,000
7	Khhan Shakoora	119,387	7,400	4,000	0
8	Khawari	198,732	18,050	0	2,000
Total		1,392,697	92,100	53,000	31,000
Grand Total					1,568,797

Annex-13
Para 4.5.2.2

Non recovery of Penalty (ADLGRDD)

S.No	Name of Scheme	D/O Commencement	Requird date of Completion	E/Cost	Remarks	Penalty @10%
1	PCC road village Shugli Major Naeem Iqbal	28-04-2017	28-.8-2017	0.200	In Progres	0.02
2	PCC street Village Dhana	28-04-2017	28-.8-2017	0.200	In Progres	0.02
3	PCC road Village Neel Batlanari M.Yousaf	28-04-2017	28-.8-2017	0.300	In Progres	0.03
4	Katcha road Village Chakal Nazar Briver	28-04-2017	28-.8-2017	0.300	In Progres	0.03
5	PCC street Village Chamraci	28-04-2017	28-.8-2017	0.200	In Progres	0.02
6	Extension Katcha road Chatta Karram Road	28-04-2017	28-.8-2017	0.600	In Progres	0.06
7	Katcha road Vllage beer Batt to Daro Kar	28-04-2017	28-.8-2017	0.200	In Progres	0.02
8	Katch road Shuayee beerbat Jandar Khan	28-04-2017	28-.8-2017	0.200	In Progres	0.02
9	PCC street Village Shran	28-04-2017	28-.8-2017	0.200	In Progres	0.02
10	Rehabilitation of WSS Dhanai Battal	28-04-2017	28-.8-2017	0.200	In Progres	0.02
11	WSS Landai Battal	28-04-2017	28-.8-2017	0.100	In Progres	0.01
12	WSS Baan Khun	28-04-2017	28-.8-2017	0.100	In Progres	0.01
13	WSS Shakoora Gali	28-04-2017	28-.8-2017	0.100	In Progres	0.01
14	PCC Road Near rafqat Shah Bai bala	28-04-2018	28-.8-2017	0.200	In Progres	0.02
15	PCC street battal Mandi Haji Riaz	28-04-2017	28-.8-2017	0.100	In Progres	0.01
16	Pav: of Road Munawar Barra Potha (DN)	28-04-2017	28-.8-2017	0.150	late Completed	0.015
17	PCC street Masjid Maira (DN)	28-04-2017	28-.8-2017	0.150	late Completed	0.015
18	PCC road Main road to HO Pervez near Jamil Awan House (DN)	28-04-2017	28-.8-2017	0.200	late Completed	0.02
19	Katcha Road Teraa To hafiz abad	28-04-2017	28-.8-2017	0.300	late Completed	0.03
20	PCC road Charch	28-04-2017	28-.8-2017	0.300	late Completed	0.03
21	PCC approach road Hussan Phase-I	28-04-2017	28-.8-2017	0.200	late Completed	0.02
22	HP Showkat	28-04-2017	28-.8-2017	0.100	late Completed	0.01
23	HP Safaer	28-04-2017	28-.8-2017	0.100	late Completed	0.01
24	PCC road M.Naeem Khan	28-04-2017	28-.8-2017	0.250	late Completed	0.025

	Mitheyal					
25	PCC road M.Rafiq Muhwaleya	28-04-2017	28-8-2017	0.200	late Completed	0.02
26	PCC road Chandi Chowk to Ziarat Mohaian	28-04-2017	28-8-2017	0.200	late Completed	0.02
27	PCC Maheya Road Colour Katha	28-04-2017	28-8-2017	0.250	late Completed	0.025
28	1 No. HP Isahak Dotal	28-04-2017	28-8-2017	0.100	late Completed	0.01
29	PCC road Kalyal Oghra Phase-I	28-04-2017	28-8-2017	0.200	late Completed	0.02
30	PCC road Basti Darzeyya Oghra	28-04-2017	28-8-2017	0.200	late Completed	0.02
31	PCC road Shakot Oghra	28-04-2017	28-8-2017	0.200	late Completed	0.02
32	Hp Ihshtaq Dotal	28-04-2017	28-8-2017	0.100	late Completed	0.01
33	Water tank Moh Sain abad	28-04-2017	28-8-2017	2.000	In progress	0.2
34	WSS & Wells/HPs UC Dhodial	28-04-2017	28-8-2017	1.000	late Completed	0.1
35	Pav: of streets surrounding area of UC Dhodial	28-04-2017	28-8-2017	1.000	late Completed	0.1
36	Drainage of Water Culvert PCC Road Johni house to Nala Naral	28-04-2017	28-8-2017	0.850	In Progres	0.085
37	Seweraeg Line Mohallah Kangar from Babu Zulfiqar house to Mohallah Darmiani Masjid	28-04-2017	28-8-2017	0.550	In Progres	0.055
38	Protection Wall Batsing near Mushtaq house	28-04-2017	28-8-2017	0.200	In Progres	0.02
39	Rehabilitation of WSS Upper Shahhoter	28-04-2017	28-8-2017	0.300	In Progres	0.03
40	Rehabilitation of WSS Dehri	28-04-2017	28-8-2017	0.500	In Progres	0.05
41	WSS 04 Nos. of Wells in UC Garlat	28-04-2017	28-8-2017	0.700	In Progres	0.07
42	Link Road Maranrhan	28-04-2017	28-8-2017	0.250	late Completed	0.025
43	Const: of Road Bari to Bela Baggar GPS	28-04-2017	28-8-2017	0.300	late Completed	0.03
44	Rehabilitation of WSS Kund Abid Shah	28-04-2017	28-8-2017	0.200	late Completed	0.02
45	Const: of Path Ban to Magri	28-04-2017	28-8-2017	0.200	late Completed	0.02
46	Const: of Path Mangial near Dilbar house	28-04-2017	28-8-2017	0.200	late Completed	0.02
47	WSS Dana to Bhariya	28-04-2017	28-8-2017	0.350	late Completed	0.035
48	14 Nos. Wells in UC Ichrian		28-8-2017	2.000	late Completed	0.2
49	05 Nos. HPs 03 Nos. Ghazikot & 02 Nos. Bared Bala	28-04-2017	28-8-2017	0.400	In Progress	0.04
50	PCC street Thara Phase-I	28-04-2017	28-8-2017	0.400	In Progress	0.04
51	Shingle Road & retaining Wall	28-04-2017	28-8-2017	0.300	In Progress	0.03

	Sari					
52	Est: of WSS Kachrian Arbora	28-04-2017	28-8-2017	0.250	In Progress	0.025
53	Retaining Wall Lundai Bedadi C/O Umer Hayat (DN)	28-04-2017	28-8-2017	0.400	late Completed	0.04
54	B/Wall Graveyard Makria Shinkiri	28-04-2017	28-8-2017	0.200	late Completed	0.02
55	Pav: of Road/street from HO Fayyaz to Akbar house Dharmian	28-04-2017	28-8-2017	0.100	late Completed	0.01
56	Pav: of Road/street from HO Gulzar Aamir Dharmian	28-04-2017	28-8-2017	0.100	late Completed	0.01
57	HP Channai Zaffar Ground near King Abdullah Hospital house	28-04-2017	28-8-2017	0.500	late Completed	0.05
58	02 No. wells Waheed Khan & Muhammad Pervez Afzal Abad	28-04-2017	28-8-2017	0.300	late Completed	0.03
59	HP Shaukatabad	28-04-2017	28-8-2017	0.100	late Completed	0.01
60	HP Lambi Dheri	28-04-2017	28-8-2017	0.100	late Completed	0.01
61	Waiting Shed in Afzalabad	28-04-2017	28-8-2017	0.700	late Completed	0.07
62	PCC Road Char Carry Stop to Awal Khan house	28-04-2017	28-8-2017	0.500	late Completed	0.05
63	01 No. Well at Churli Eidgah Baffa	28-04-2017	28-8-2017	0.200	In progress	0.02
64	REPAIR OF PULLI DOBANDI	24-07-2017	24-01-2018	0.200	In progress	0.02
65	PCC STREET PURNI	24-07-2017	24-01-2018	0.200	In progress	0.02
66	WATER TANK BANDI KHANKHAIL	24-07-2017	24-01-2018	0.200	In progress	0.02
67	HP WAZEER BASTI GHORA	24-07-2017	24-01-2018	0.100	In progress	0.01
68	DWSS GUL DHERI TO NAKDANI	24-07-2017	24-01-2018	0.500	late Completed	0.05
69	DWSS CHAM LASSAN DHANOO JARID	24-07-2017	24-01-2018	0.300	late Completed	0.03
70	DWSS KAMAL BAND TO NOODA UPPER MANEEN JARID	24-07-2017	24-01-2018	0.500	late Completed	0.05
71	REPAIR OF STAIRS AT JARID BAZAR WITH RAILING	24-07-2017	24-01-2018	0.250	late Completed	0.025
72	SEWERAGE LINE SHALAI JARID	24-07-2017	24-01-2018	0.300	late Completed	0.03
73	02 NO WATER TANKS ROCHARI JARID	24-07-2017	24-01-2018	0.150	late Completed	0.015
74	PCC ROAD SHAMDARA VILLAGE	29-07-2017	24-01-2018	0.300	late Completed	0.03
75	PCC ROAD HWAA GALI MAIN ROAD	29-07-2017	24-01-2018	0.300	late Completed	0.03

76	PCC ROAD REHMAT ABAD, FEROZ ABAD HWAA GALI	29-07-2017	24-01-2018	0.300	late Completed	0.03
77	PCC ROAD OGARR HAWAA GALI	29-07-2017	24-01-2018	0.200	late Completed	0.02
78	WELL AT BANDA BANGASH	29-07-2017	24-01-2018	0.200	late Completed	0.02
79	PCC STREET JABBA SHAMDARA	29-07-2017	24-01-2018	0.100	late Completed	0.01
80	PCC ROAD GGHS TO MUMTAZABAD MALKORA	29-07-2017	24-01-2018	0.200	late Completed	0.02
81	PCC PATH & WATER TANK BANDA VILLAGE	29-07-2017	24-01-2018	0.200	late Completed	0.02
82	SPECIAL REPAIR TO OFFICE OF DISTRICT ACCOUNT OFFICER MANSEHRA (BUILDING)	29-07-2017	24-01-2018	0.500	late Completed	0.05
83	MAINTENANCE OF LAWN, MAIN DISTRICT COUNCIL GATE & RECONSTRUCTION OF BOUNDRY WALL & OTHERS	29-07-2017	24-01-2018	1.500	late Completed	0.15
84	Suspension Bridge Knowg Phase II	23-02-2018	23-05-2018	0.320	late Completed	0.032
85	Sewerage Line PCC Streets From Farooq Azam Streets To M.Parwiaz	15-07-2019	15-10-2019	0.300	late Completed	0.03
86	Repair of Additinol Deputy Commssinor and Assitant Commssinor House Mansehra	15-07-2019	15-10-2019	0.700	late Completed	0.07
Total				29.370		2.937

Annex-14
Para 5.5.2.4

Water Users Charges (MDA)

S.No	Name of Sector	Outstanding Amount Rs.
1.	Sector – A	1,175,772
2.	Sector – B	669,130
3.	Sector – C	502,200
4.	Sector – D	1,386,000
5.	Sector – E	1,357,500
6.	Sector – F	465,600
7.	Sector – G	188,400
8.	Sector – H	430,312
9.	District Government Bungalows	391,050
10.	C&W Houses	101,700
11.	Commercial	1,158,918
	Total:	7,826,582

Annexure-15
Para 5.5.2.5

Non Users Charges (MDA)

S. No	Name of Sectors	Outstanding dues upto 30.06.2020
1.	A	859,000
2.	B	10216,800
3.	C	2862,199
4.	D	9241,100
5.	E	7354,800
6.	F	2618,200
7.	G	3354,200
8.	H	6060,200
	Total:	42,566,499
