



**AUDIT REPORT
ON
THE ACCOUNTS OF
LOCAL GOVERNMENTS,
MARDAN DEVELOPMENT AUTHORITY &
WATER & SANITATION SERVICES
COMPANY
DISTRICT MARDAN**

AUDIT YEAR 2020-21

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
Preface	iv
EXECUTIVE SUMMARY	v
CHAPTER-1	1
Public Financial Management	1
1.1 Sectoral Analysis	1
1.2 AUDIT PARAS (Certification Audit)	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 HR/Employees related irregularities	13
2.5.2 Procurement related irregularities	22
2.5.3 Value for money and service delivery issues.....	28
2.5.4 Others, including cases of accidents, negligence etc.....	39
CHAPTER-3	48
Tehsil Municipal Administration	48
3.1 Introduction	48
3.2 Comments on Budget and Accounts (Variance Analysis)	49
3.3 Classified Summary of Audit Observations.....	50
3.4 Comments on the status of compliance with Tehsil Accounts Committee Directives.....	51
3.5 AUDIT PARAS.....	52
3.5.1 Management of Accounts with Commercial Banks	52
3.5.2 HR/Employee related issues	55
3.5.3 Procurement related issues.....	56
3.5.4 Value for money and service delivery issues.....	69
3.5.5 Others, including cases of accidents, negligence etc.....	73
CHAPTER-4	87
Assistant Director LGE &RDD	87
4.1 Introduction	87
4.2 Comments on Budget and Accounts (Variance Analysis)	89

4.3	Classified Summary of Audit Observations.....	90
4.4	Comments on the status of compliance with Village/Neighborhood Council Accounts Committee Directives.....	91
4.5	AUDIT PARAS.....	92
4.5.1	HR/Employees related issue	92
4.5.2	Procurement issues.....	95
4.5.3	Others including cases of accidents and negligence	98
	CHAPTER-5	102
	Mardan Development Authority.....	102
5.1	Introduction	102
5.2	Comments on Budget and Accounts (Variance Analysis)	103
5.3	Classified Summary of Audit Observations.....	104
5.4	Comments on the status of compliance with Public Accounts Committee Accounts Committee Directives	105
5.5	AUDIT PARAS.....	106
5.5.1	Others, including cases of accidents, negligence etc.....	106
	CHAPTER-6.....	112
	Water & Sanitation Services Company Mardan	112
6.1	Introduction	112
6.2	Comments on Budget and Accounts (Variance Analysis)	113
6.3	Classified Summary of Audit Observations.....	113
6.4	Comments on the status of compliance with Public Accounts Committee Directives.....	114
6.5	AUDIT PARAS.....	115
6.5.1	HR/Employees related irregularities	115
6.5.2	Procurement related irregularities	120
6.5.3	Bank management.....	121
6.5.4	Value for money and service delivery issues.....	123
6.5.5	Others, including cases of accidents, negligence etc.....	126
	ANNEXURES	129

ABBREVIATIONS AND ACRONYMS

AD	Assistant Director
ADP	Annual Development Plan
AIR	Audit and Inspection Report
AGP	Auditor General of Pakistan
AOM&R	Annual Ordinary Maintenance & Repair
APPM	Accounting Policies and Procedures Manual
AG	Accountant General
BOD	Board of Director
BOQ	Bill of Quantity
BHUs	Basic Health Units
CD	Civil Dispensary
CPWA	Central Public Works Account
CTR	Central Treasury Rules
CEO	Chief Executive Officer
CFO	Chief Finance Officer
CHM	Clearing House Meeting
CSR	Composite Schedule of Rates
DAC	Departmental Accounts Committee
DAC	District Accounts Committee
DAO	District Accounts Office
DC	Deputy Commissioner
DCA	District Comptroller of Accounts
DDO	Drawing and Disbursing Officer
DG	Director General
DEO	District Education Officer
DHO	District Health Officer
DO	District Officer
DPR	Disabled Person Rehabilitation
FTR	Federal Treasury Rules
GER	Gross Enrollment Rate
GFR	General Financial Rules

FTR	Federal Treasury Rules
IMU	Independent Monitoring Unit
KPPRA	Khyber Pakhtunkhwa Public Procurement Regularity Authority
KPRA	Khyber Pakhtunkhwa Revenue Authority
LCB	Local Council Board
LGE&RDD	Local Government, Elections & Rural Development Department
LGA	Local Government Act
MDA	Mardan Development Authority
MFDAC	Memorandum for Departmental Accounts Committee
M&R	Maintenance & Repair
MCH	Mother & Child Health
MRS	Market Rate System
ML	Management letter
NER	New Enrollment Rate
NC	Neighborhood Council
NSI	Non Schedule items
NLC	National Logistic Cell
NOC	No Objection Certificate
OPD	Out Patient Department
PD	Project Director
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCC	Plain Cement Concrete
PLA	Personal Ledger Account
PLS	Profit & Loss Sharing
POL	Petrol Oil Lubricant
PTC	Parents Teachers Council
PHED	Public Health Engineering Department
RDA	Regional Directorate of Audit
RHC	Rural Health Center

RTA	Regional Transport Authority
SAMA	Services & Assets Management Agreement
S&GAD	Services & General Administration Department
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TAC	Tehsil Accounts Committee
TDR	Term Deposit Receipt
THQ	Tehsil Head Quarter
TS	Technical Sanction
VC	Village Council
UC	Union Council
WSSCM	Water & Sanitation Services Company Mardan

Preface

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

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

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

Some of the observations included in this report were finalized in the light of written replies of the departments whereas in most of the cases the departments did not submit written replies till finalization of this report. DAC 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 audit of Local Governments in 35 districts of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) Mardan, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carried out the audit of Local Governments of four Districts namely Mardan, Swabi, Malakand and Buner.

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 Mardan consist of three tiers, which perform their operations under Khyber Pakhtunkhwa Local Government Act 2013 (amended in 2019) (amended in 2019). Financial provisions of the Act describe the Local Consolidated Fund and Public Account for which annual Budget Statement is approved by the respective councils in the form of budgetary grants. Top Tier- the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District Government, who is officer in charge of 10 devolved departments including AD Local Government Election & Rural Development Department. The second Tier- Town/Tehsil Municipal Administrations have one PAO i.e. Town/Tehsil Municipal Officer for each administration. There are four Tehsils administrations in district Mardan. The third Tier-village and neighborhood Councils have AD LGE&RDD as Principal Accounting Officer for these councils. There are 231 NCs/VCs in district Mardan.

In addition district Mardan has one Development Authority i.e. Mardan Development Authority and one Water & Sanitation Services company Mardan (WSSCM) for which Secretary LGE&RDD is the PAO.

a. Scope of audit

This office is mandated to conduct audit of 248 formations working under 8 PAOs. Total expenditure and receipts of these formations were Rs 16,542.84 million and Rs 603.293 million respectively for the financial year 2019-20.

Audit coverage relating to expenditure for the current audit year comprises 24 formations of 8 PAOs (6 District Government offices, 4 TMAs, PHE, MDA, WSSCM and 11 NCs/VCs) having a total expenditure of Rs 2,322.426 million for the financial year 2019-20. In terms of percentage, the audit coverage for expenditure is 14.04% of auditable expenditure.

Audit coverage relating to receipts for the current audit year comprises 24 formations of 8 PAOs having a total receipt of Rs 603.293 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, 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 41.074 million was pointed out in this report. No recovery was effected till finalization of this report.

c. Audit Methodology

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

Audit procedures employed to obtain evidence were inspections, Analytical procedures, observations and computation.

d. Audit Impact

As result of Audit, no substantial impact was noticed, as the management did not convene the DAC meeting. The departments failed to implement corrective measures in shape of financial management and to establish

effective internal control system. Therefore, irregularities noticed during the current audit were of identical nature as pointed out during the preceding years.

e. Comments on Internal Control and Internal Audit Department

Internal control is designed to address 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.

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

1. Non compilation/consolidation of accounts of Local Governments- Rs669.314 million¹
2. Unauthorized payments to DDOs instead of crossed cheques to venders - Rs 1,653.466 million²
3. Unverified payments on account of arrears of pay and allowances- Rs300.376 million³

¹ Para 1.2.1

² Para 1.2.2

³ Para 1.2.3

4. Irregularities of management of accounts in three cases Rs. 46.829 million⁴
5. HR/Employee related irregularities in fifteen cases Rs 119.146 million⁵
6. Procurement related irregularities in twenty cases Rs 875.406 million.⁶
7. Value for money in fifteen cases Rs 1010.685 million⁷
8. Others, including cases of accidents, negligence etc. were noticed in thirty cases amounting to Rs 760.742 million⁸

g. Recommendations

- i. Profits earned on placement of public funds in designated bank accounts need to be deposit into Government treasury and available funds be utilized or refunded to Government.
- ii. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money on employees related expenditure and procurement related issues.
- iii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges and government dues.
- iv. Lapsed deposits need to be timely credited into treasury.
- v. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to ensure that lapses of the kind reported in this audit report are pre-empted and fair value for money is obtained from public spending.

⁴ Para 3.5.1.1, 3.5.1.2 & 6.5.3.1

⁵ Para 2.5.1.1 to 2.5.1.8, 3.5.2.1,4.5.1.1, 4.5.1.2 & 6.5.1.1 to 6.5.1.4

⁶ Para 2.5.2.1 to 2.5.2.5, 3.5.3.1 to 3.5.3.12, 4.5.2.1 to 4.5.2.2 & 6.5.2.1

⁷ Para 2.5.3.1 to 2.5.3.9, 3.5.4.1 to 3.5.4.3 & 6.5.4.1 to 6.5.4.3

⁸ Para 2.5.4.1 to 2.5.4.8, 3.5.5.1 to 3.5.5.11, 4.5.3.1 to 4.5.3.4, 5.5.1.1 to 5.5.1.5 & 6.5.5.1 to 6.5.5.2

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. Consequent upon, District Government, Tehsil Municipal Administrations and Village/Neighborhood Councils were established in District Mardan. On the expiration of tenure of the district councils, tehsil councils and village and neighborhood councils in the province, Local Government, Election and Rural Development department in its notification dated 4th September, 2019 authorized the DCs, TMOs and Assistant Directors Local Government and Rural Development Department to perform functions of respective Nazameen under Local Government Act 2013 (amended in 2019), till formation of new elected local Government.

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

In District Mardan, Funds amounting to Rs 26,538.601 million were allocated to 248 formations working under 8 PAOs out of which an expenditure of Rs 16,542.84 million was made resulting in saving of Rs 9,995.761 million. Receipts of Rs 603.293 million were collected through these formations during the financial year 2019-20. Audit coverage relating to expenditure for the current audit year comprises 24 formations under 8 PAOs having a total expenditure of Rs 2,322.426 million for the financial year 2019-20. In terms of percentage, the

audit coverage for expenditure is 14.04% of auditable expenditure. Similarly, audit coverage for receipts is 100%.

According to Section 36(3) of Local Government Act 2013 (amended in 2019), the District Accounts Officer was required to consolidate accounts of Local Government on quarterly and annual basis. However, District Accounts Officer, Mardan did not reflect Rs 1770.552 million into the consolidated financial statements of Local Government, Mardan.

District Government, Mardan 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) (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, Mardan as required under section 34 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, Karak as required under section 18 of LGA 2013 (amended in 2019). Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Karak with prescribed format and necessary trainings to compile the accounts of TMAs and Village/Neighborhood councils and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA 2013 (amended in 2019), as internal auditors were not posted in the District and Tehsil Councils. In addition, Asset management by District Government was yet another area it could not address as required under section 38 of the LGA 2013(amended in 2019).

The Local government provided services in the following sectors.

Education

The education sector is one of the major sectors devolved at district level. Statistics show that there are 1,419 primary, 176 middle, 167 secondary and 67

higher secondary schools in District Mardan. 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 Mardan literacy rate is 48% the Gross Enrollment Rate (GER) is 67%, and the Net Enrollment Rate (NER) is 51% at the primary level. On budgetary front, District Education office, Mardan succeeded in spending 99.07% of District ADP and 98.43% of non-salary budgets.

District Education Offices in Mardan were given target of enrolment of 610,000 children for current year against which 573,494 kids were enrolled; wherein, DEO (male) and DEO (female) enrolled 242,628 and 330,866 children respectively. Similarly, annual average of teacher's attendance rate and student attendance rate as per independent Monitoring Unit (IMU) data were approximately 89% & 85% respectively. Furthermore, 97% schools in district Mardan were provided with all basic facilities like classrooms, water supply, group latrine, boundary walls and electrification. However, administrative visits of DEO, DDEO and SDEO were only 48% against the assigned targets.

Health

Health is another important sector of District Mardan with a total of 79 health facilities spread across the district, among which 15 are urban while the rest are rural based. Their further break-up is 49 BHUs, 18 CDs, 02 MCH 06 THQs/ Category-D Hospitals and 04 RHC with the total catchment area population of approximately 2,370,000 as per survey carried out by Health department in 2016.

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

On mother and child health care front, 14,866 babies were born with and 9,862 in primary and 5,004 in secondary health facilities respectively. Out of them, 211 infant and 25 maternal deaths were recorded. Lab investigations and

diagnostic facilities were also fully utilized as 458,057 lab tests, 56127 X-rays, 53,268 ultrasounds, and 78,952 ECGs were done in both primary and secondary health facilities in district Mardan. Figures of immunization from EPI register were also very impressive as 45,963 pregnant women received TT-2 vaccines, 55,468 kids under 12 months received full immunization, 41,251 children under 12 months received 1st measles vaccines and 47,512 kids under 12 received 3rd pentavalent vaccine. 13,330 families were provided family planning services as evident from FP register. Human resource data from facility records revealed that these health facilities were amply provided with medical officers and paramedics as only very few positions were found vacant. As these facilities were frequently visited by patients so they also generated good revenue from OPD services, indoor patients' treatment and other lab investigations etc.

Social Welfare

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

There was one Dar-ul-Kafalas for beggars in district Mardan with the objective to rehabilitate them by imparting vocational training. During last year, 297 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 Mardan did not fulfill some primary requirements envisioned as integral component of Local Government in the Khyber Pakhtunkhwa Local Government Act, 2013 (amended in 2019). The Local Government could not establish & maintain Tehsil Public Fund Account as required under the section 30 of LGA. Similarly, Town Account Officers were not appointed in TMAs. The accounts of receipt and expenditure were also not maintained in such form as prescribed by Auditor General of Pakistan and required under section 36 of LGA. Financial Statements, Finance Account and Appropriation Accounts of the TMAs were not prepared accordingly. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Mardan with prescribed format and necessary trainings to compile the accounts of TMAs and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA 2013 (amended in 2019), as internal auditors were not posted in the TMAs to support the Council. In addition, Asset management by tehsil councils was yet another area it could not address as required under section 38 of the LGA 2013 (amended in 2019).

Water and Sanitation Services

Water and Sanitation Services Company Mardan was created as separate entity in 2016 to take over water supply, sanitation and solid waste management services in 14 urban union councils from respective Tehsil Municipal Administrations. Under the code of corporate governance, the company is being run by the Board of Directors. Water and Sanitation Services Water and Sanitation Services Company Mardan out sourced some of their services to contractors. So far, Water and Sanitation Services Company could recover only a marginal share of water and sanitation charges from the end users and heavily depend on government grants for its functionality.

1.2 AUDIT PARAS

1.2.1 Non compilation/consolidation of accounts of Local Governments- Rs.669.314 million

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

During certification audit of the accounts of the DCA Mardan for the financial year 2019-20, audit observed incompleteness and incorrect presentation of the financial statements as the DCA failed to consolidate into the quarterly and annual accounts of the district, the Government and local resources, as required under section-36(3) of the Local Government Act, 2013. Receipts and expenditure of Rs 669.314 million and Rs 1,040.535 million respectively, of the TMAs are not reflected in accounts.

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

Provisions of the Local Government Act 2013 by Local Governments in District Karak 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.

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 1,653.466 million

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

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

District Comptroller of Accounts Mardan, paid Rs 1,653,466,000 to various DDOs instead of issuance crossed cheques to Vender/Payees Accounts.

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

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

1.2.3 Unverified payments on account of arrears of pay and allowances- Rs300.376 million

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

During certification Audit of Mardan for the year 2019-20 while analyzing HR data it was noticed that arrears of pay and allowances of Rs 300,376,000 was shown made which could not be verified.

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

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

CHAPTER-2

District Government

2.1 Introduction

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

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

(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 2019-20 (Rs in million)
1	Formations	10	07	434.454	134.256

2.2 Comments on Budget and Accounts (Variance Analysis)

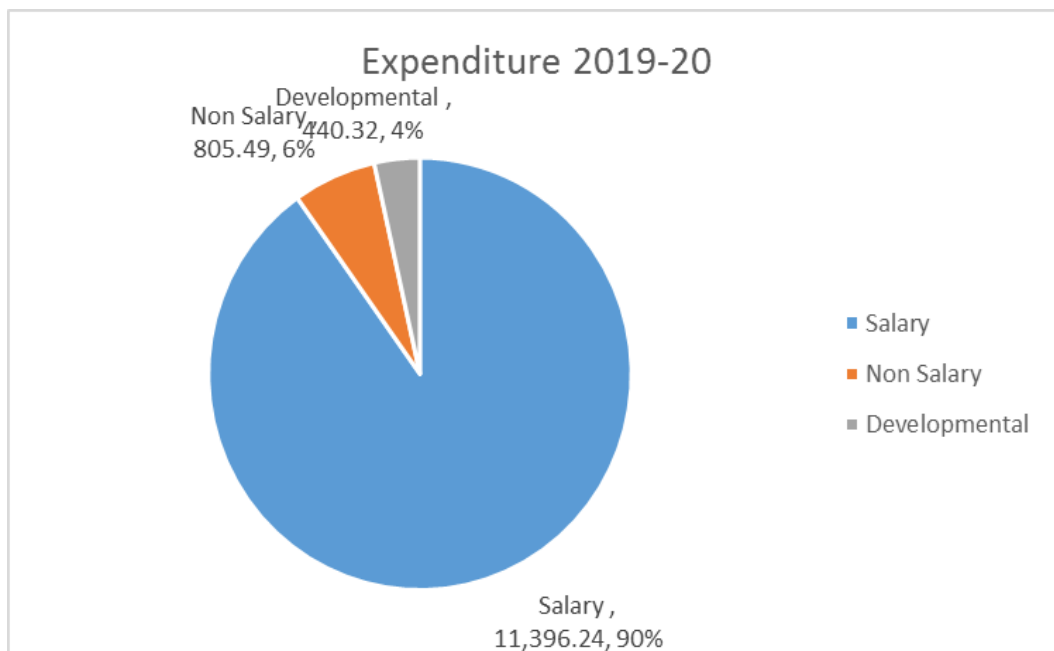
(Rs. in million)

District Government Mardan				
2019-20	Budget	Actual Expenditure/Receipts	Excess/(Saving)	%age
Salary	12,145.300	11,396.24	749.06	6.167
Non-salary	970.431	805.490	164.941	16.997
Development	530.841	440.320	90.521	17.052
Total	13,646.572	12,642.05	1004.522	7.360
Receipts	156.000	134.256	21,744	

The savings of Rs 1,004.522 million and deficit of Rs 21.744 in District Government receipts was mainly due to closure of offices due to Covid-19 and inefficiency in the capacity of Local Government up to some extent to utilize the allocated funds and to achieve the targeted receipts.

EXPENDITURE 2019-20

(Rs. in million)



2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 1,611.221 million were raised in this audit report. This amount also includes recoverable of Rs. 41.074 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	36.797
B	Procurement related irregularities	783.545
2.	Value for money and service delivery issues	327.54
3.	Others, including cases of accidents, negligence etc.	463.339
Total		1,611.221

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

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

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

2.5 AUDIT PARAS

2.5.1 Irregularities

HR/Employees related irregularities

2.5.1.1 Unauthorized approval for payment of honoraria without competency – Rs 9.654 million

According to serial No. 2 (v) (x) of the Khyber Pakhtunkhwa Delegation of Financial Powers Rules, 2018, notified vide Government of Khyber Pakhtunkhwa, Finance Department (Regulation Wing) letter No. SO(FR)FD/1-9/2017/17445/DOP dated 23rd July 2018

1. The sanction for honoraria must show specific detail of work done.
2. Each Administrative Department shall send consolidated statement to the Chief Secretary and Finance Department showing names and amount.

According to Khyber Pakhtunkhwa, Finance Department letter No. E&A/FD/1-49/2014 dated 24th February 2014, addressed to all Administrative Secretaries for grant of honoraria that:

- (i) Strict observance be ensured to the relevant rules and instruction on grant of honoraria in all cases.
- (ii) Grant of honoraria shall be restricted to the relevant head of account and grant only from which the employee is drawing his salary.

Deputy Commissioner Mardan granted honoraria of Rs 9,654,798 three times during financial year 2019-20 to the staff of his office and officers of District Accounts Office Mardan, for preparation of original and revised budget and for performing duties during the period of Covid-19. Audit observed that:

1. The Deputy Commissioner was not authorized to sanction honoraria as per Delegation of Financial Powers Rules 2018 as amended vide Government of Khyber Pakhtunkhwa Finance Department letter No. SO (FR) FD/9-1/2017/17445/DOP dated 5th December 2018 under serial No. 5 & 6 which states that this powers remains only with the Chief Secretary.

2. The purpose of preparation of original and revised budget was not a valid justification for grant of honoraria while payment for Corona duty was inadmissible according to clear instructions of the Government of Khyber Pakhtunkhwa Finance Department vide letter No. PA.SSF (Gen/Hon/1-1/FD/2019-20 dated 21st May 2020.
3. Grant of honoraria was absolutely in violation of the instructions of the Finance Department, Khyber Pakhtunkhwa in general and grant of honoraria to officers of DAO office was contrary to Para (ii) of the letter in specific as they were not drawing salary from the budgetary grants of the District Account-IV Mardan. Abstract is as under:

S.No.	Cheque No.	Date	Amount (Rs)	No of officers/officials	Basis for grant of honoraria
1.	0882991	08.08.2019	2,993,690	30	Original budget preparation
2.	0886005	13.03.2020	2,632,610	24	Revised budget preparation
3.	0886366	13.05.2020	3,184,288	120	For duty at Covid-19
4.	0886456	19.05.2020	844,210	48	For duty at Covid-19
Total			9,654,798	222	

Unjustified payment was made due to violation of rules, which resulted in loss to the Government.

When pointed out in July 2020, the management stated that detailed reply would be furnished after scrutiny of relevant record.

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

Audit recommends regularization from the competent authority besides fixing responsibility on the person (s) at fault.

AIR Para No. 08 (2019-20)

2.5.1.2 Unauthorized payment of incentives in district Government's taxes and fines – Rs 12.820 million

According to a summary moved by the District Officer (Finance & Planning) Mardan for awards/incentives for the tax collectors and other related staff and approved by the District Nazim on 1st February 2016. Notification to the effect was issued by the District Officer (Finance & Planning) Mardan vide office letter No. 1569-78 DO (F&P)/Tax/BA-II dated 18.03.2016. The following ratio of incentive/awards in district government taxes were granted.

1. For District Collector/Deputy Commissioner, 2% on the overall collected receipts
2. For all other staff of revenue hierarchy, 3% of his collected receipts
3. All tax collectors/department in district Mardan, 3% of his collected receipts
4. For officers/officials of finance department, 2% on the overall collected receipts

According to minutes of the meeting held on 22nd January 2016, under the chairmanship of Nazim, District Government, Mardan, regarding awards/incentives of enforcement authorities, enforcement officers and other staff of district government Mardan, a summary regarding awards/incentives of controlling authorities, enforcement officers and other related staff was approved by the District Nazim Mardan on 25th January 2016. Notification was issue by the District Officer (Finance & Planning) vide his office letter No.805-23/F&P/BA-II dated 27th January 2016, the following rates of incentives/awards in fines were granted.

1. For controlling authority, 10% of the overall receipts
2. For enforcement officers, 15% of his collected receipts
3. For other staff, 5% of the overall receipts

Deputy Commissioner Mardan collected taxes and fines of Rs 134,256,453 (Rs 119,954,853-taxes and Rs 14,301,600-fines) during financial year 2019-20 and credited to District Account-IV, in compliance with the

approval of the District Council already granted during 2015-16. Out of the total collections of financial year 2019-20, an amount of Rs 12,819,671 were paid to the officers/officials of the office of Deputy Commissioner as incentives in District Government's taxes and fines. Audit held that payment of incentives from the receipts of the district Government was unauthorized as there was no provision in the Khyber Pakhtunkhwa Local Government Act 2013 (amended in 2019), to fix share for Government employees in Government receipts. Abstract is as under and Detail at annexure-2.

S.No.	Particulars	Amount (Rs)
1.	Incentives of officers/officials of DC office in District Government taxes for the 2019-20	8,490,941
2.	Incentives of officers/officials of DC office in District Government fines for the 2019-20	4,328,730
Total of incentives in taxes and fines for 2019-20		12,819,671

Inadmissible incentives in district Government receipts were paid to the officers/officials of DC office without admissibility, which resulted in loss to the Government.

When pointed out in July 2020, the management stated that the matter would be inquired and detailed reply would be furnished in due course of time.

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

Audit recommends fixing responsibility for determining inadmissible share in government receipts without valid approval of the competent authority besides recovery and deposit into Government treasury.

AIR Para No. 37 (2019-20)

2.5.1.3 Loss to Government due to non-deduction of income tax- Rs 2.962 million

According to 2.3.2.8 of the APPM, the accounting system shall include controls to minimize the risk of fraud and corruption. This objective shall be addressed by issue of payment through direct bank transfer and Cheques.

According to section 153 (1) (b) of the Income Tax Ordinance 2001, as updated for 2019-20, rate of income tax on services for individual was 10%.

Deputy Commissioner Mardan withdrew Rs 22,474,469 on account of honoraria and incentives in District Government taxes and fines during financial year 2019-20. The withdrawal was made through simple receipts while the payment should have been made through SAP system for proper deduction of all taxes at the prescribed rates. Deduction of income tax of Rs 2,247,447 @ 10 % as applicable in case of payments for services other than companies, was not made. Detail is given at annexure-3.

Income tax was not deducted due to withdrawal through simple receipts, which resulted in loss to the Government.

When pointed out in July 2020, the management stated that detailed reply would be furnished after scrutiny of relevant record.

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

Audit recommends recovery and deposit into Government treasury besides fixing responsibility for withdrawal through simple receipts instead of transfer to their personal bank accounts.

AIR Para No. 09 (2019-20)

2.5.1.4 Overpayment due to allowing honoraria more than one basic pay—Rs 4.624 million

According to serial No. 2 (v) (x) of the Khyber Pakhtunkhwa Delegation of Financial Powers Rules, 2018, notified vide Government of Khyber Pakhtunkhwa, Finance Department (Regulation Wing) letter No. SO(FR)FD/1-9/2017/17445/DOP dated 23rd July 2018, the amount of honoraria for each individual shall not exceed one Month's Basic Pay.

According to Khyber Pakhtunkhwa, Finance Department letter no. E&A/FD/1-49/2014 dated 24th February 2014, the amount of honoraria shall be restrict to maximum of one month salary (Basic Pay) in general. In exceptional cases, the maximum limit may be raised to two month's salary (Basic Pay) with

prior concurrence of Finance Department followed by moving a summary for Chief Minister for his approval.

Deputy Commissioner Mardan spent Rs 9,654,798 on grant of honoraria during financial year 2019-20 out of which Rs 4,623,734 was paid over and above the amount of one month basic pay which was inadmissible as per rules referred to above. Abstract is as under and detail at annexure-4.

S.No.	Cheque No.	Date	Amount (Rs)	No of officers/officials	Basis for grant of honoraria
1.	0882991	08.08.2019	2,993,690	30	Original budget preparation
2.	0886005	13.03.2020	2,632,610	24	Revised budget preparation
3.	0886366	13.05.2020	3,184,288	120	For duty at Covid-19
4.	0886456	19.05.2020	844,210	48	For duty at Covid-19
Total			9,654,798	222	

Overpayment occurred due to violation of rules, which resulted in loss to the Government.

When pointed out in July 2020, the management stated that detailed reply would be furnished after scrutiny of relevant record.

Request for convening of DAC meeting was made in August 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. 10 (2019-20)

2.5.1.5 Overpayment of discontinued adhoc relief allowances - Rs 1.219 million

According to Government of Khyber Pakhtunkhwa, Finance Department letter No. FD(PRC)1-1/2015 dated 27th July 2015 and letter No FD(PRC)1-1/2017 dated 17th July 2017, basic pay scales and allowance of civil servants of the provincial government revised with effect from 1st July 2015 and 1st July 2017 and Adhoc Relief Allowance 2013 and 2015 were discontinued.

District Health Officer Mardan overpaid a sum of Rs 1,219,015 to the following doctors and other staff on account of Adhoc Relief Allowances 2013 &

2015 while these allowances were already discontinued from July 2015 and July 2017. Detail is as under:

Designation	Adhoc Relief Allowance 2013	Adhoc Relief Allowance 2015	Total	Nos of Doctors	August 2017 to June 2020 (35 Months)	Overpayment (Rs)
Medical officers	800	517	1,317	9	35	414,855
Medical technicians	350	226	576	20	35	403,200
LHVs	350	226	576	8	35	161,280
Dai	260	168	428	16	35	239,680
Total						1,219,015

Source: (HR data of SAP system)

Overpayment occurred due to violation of rules, which resulted in loss to the Government.

When pointed out in July 2020, the management stated that the recovery would be made. Reply was not convincing as no recovery was reported.

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

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

AIR Para No. 32 (2019-20)

2.5.1.6 Overpayment of Health Professional and Conveyance Allowance - Rs 2.747 million

According to Government of Khyber Pakhtunkhwa, Finance Department letter NO.FD (SOSR-II) 8-18/2016 dated 7th January 2016, Health Professional Allowance will not be admissible during earned leave, study leave, and EOL.

According to Para-iv of the Accountant General Khyber Pakhtunkhwa office letter No. Computer/HR-LAB/C/203 dated 4th August 2011, Conveyance Allowance is not admissible to Government servants during the leave period.

District Health Officer Mardan paid Rs 2,747,010 to Doctors and other staff on account of Health Professional and Conveyance Allowance during the period of their Earned Leaves for which they were not entitled. Detail is given at the annexure-5.

The irregularity occurred due to violation of rules, which resulted in loss to Government.

When pointed out in July 2020, the management stated that the amount would be recovered from the concerned. Reply was not convincing as recovery was not made.

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

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

AIR Para No. 46 (2019-20)

2.5.1.7 Non recovery of pay & allowances from the absent employees- Rs 1.147 million

According to Government of Khyber Pakhtunkhwa, Finance Department letter No. SO(FR)/FD/5-14/2014 dated 16th December 2014, all officers are duty bound to deduct pay and allowances of the defaulting Government employees for the period of absence and non-performance of duty.

District Health Officer Mardan did not recover pay and allowances of Rs 1,147,932 from a Clinical Technician for his absence period from 12th April 2017 till 30th September 2019. Detailed is given as under:

S.No.	P.No.	Name of officer	Designation	Absence Period	Amount (Rs)
1.	579123	Mst. Asmat Bibi	Clinical Technician	12.04.2017 to 30.09.2019	1,104,716
2.	579123			21.02.2019 to 31.05.2019	43,216
Total					1,147,932

Non-recovery occurred due to violation of rules, which resulted in loss to the Government.

When pointed out in July 2020, the management stated that the amount would be recovered from the concerned. Reply was not convincing as no recovery was made.

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

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

AIR Para No. 47 (2019-20)

2.5.1.8 Un-authorized payment of Conveyance, House Rent Allowance & non-deduction maintenance charges –Rs 1.624 million

According to rule 24(1) of the Government of Khyber Pakhtunkhwa, Administration Department Notification No. EO (Admn) 34-M dated 07.01.2015, the allottee of the Government accommodation shall not be allowed House Rent and Conveyance Allowances and 5% of the basic pay shall be deducted as maintenance charges.

District Health Officer Mardan allotted Government accommodations (Bungalows and Quarters) to officers/officials in Tehsil Headquarter Hospital Takht Bhai but Rs 1,624,284 as Conveyance, House Rent Allowances and 5% maintenance charges were not deducted during financial year 2019-20 from their salaries as required under the rules referred to above. Detail is given at annexure-6.

The irregularity occurred due to violation of rules, which resulted in loss to the Government.

When pointed out in July 2020, the management stated that the amount would be recovered from the concerned. Reply was not convincing as no recovery was made.

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

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

AIR Para No. 50 (2019-20)

2.5.2 Procurement related irregularities

2.5.2.1 Loss due to allowing Compulsory Land Acquisition Charges –Rs 42.091million

According to section 23(2) of Land Acquisition Act 1894,”in addition to the market value of the land as above provided, the **Court** shall in every case award a sum of 15% on such market value, in consideration of the compulsory nature of acquisition”.

According to section 3(d) of the Act, the expression of “Court” means Principal Civil Court of original jurisdiction, and includes the court of any Additional District Judge and any Civil judge whom the Provincial Government may appoint, by name or by virtue of his office, to perform concurrently with any such Principal Civil Court, all or any of the functions of the court under this Act, within any specified area.

Deputy Commissioner Mardan paid Rs 42,091,284 as 15% compulsory acquisition charges, in addition to the compensation of land, while acquiring land for different departments during financial year 2019-20. Audit held that the Deputy Commissioner/Collector was not competent /authorized to allow the 15% Compulsory Acquisition Charges. Only the Court of law could allow the said charges under section 23(2) of the Land Acquisition Act 1894. Furthermore, the compulsory acquisition charges were allowed/paid at initial stage of land acquisition without written objection, obstruction, refusal or appeal regarding compensation of land by the landowners. Detail is given at annexure-7.

The irregularity occurred due to violation of rules, which resulted in loss to the Government.

When pointed out in July 2020, the management stated that the matter would be referred to the concerned quarter for rectification and necessary action. Reply was irrelevant and no further progress reported.

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

Audit recommend recovery besides action against the person(s) at fault for allowing acquisition charges at initial stage without observing laid down process.

AIR Para No. 27 (2019-20)

2.5.2.2 Non-deposit of Stamp duty and Property tax - Rs 11.224 million

According to Section 51 of the Land Acquisition Act 1894, no award or agreement made under this Act, shall be chargeable with stamp duty.

According to Para 26 of GFR Vol-1, each administrative Department to see that the dues of the Govt. are correctly & promptly assessed collected & paid into Government treasury.

Deputy Commissioner Mardan received Rs 11,224,344 on account of stamp duty and 2% property tax from various departments in nine Land Acquisition cases during financial year 2019-20. However, the amount retained in Revenue Deposit Account maintained in DAO office and was not deposited in Government treasury under proper heads. Detail is given at annexure-8.

Non-deposit of Government dues occurred due to violation of rules, which resulted in loss to the Government.

When pointed out in July 2020, the management stated that the matter would be reported to the concerned staff for doing the needful. Reply was not convincing as the retained amount should have been deposited into government treasury. No further progress was reported.

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

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

AIR Para No. 28 (2019-20)

2.5.2.3 Unauthorized retention of land compensation & other developmental funds in PLA – Rs 676.363 million

According to Government of Khyber Pakhtunkhwa Finance Department letter No. 5/139/(F/L)FD/2013/Vol-III dated 2nd January 2019, instructions were issued for conversion of all existing PLAs/SDAs into Assignment Accounts.

Deputy Commissioner Mardan paid Rs 650,000,000 vide PLA Cheque No. 467712 dated 27.6.2019 to Additional District and Session Judge-VIII Mardan for onward payment to the concerned land owners/ decree holders of Mardan Mega Park. The amount could not be withdrawn up to 30th June 2019 and the Cheque was lapsed. The amount should have been paid during 2019-20 but the amount was still lying in the PLA even after expiry of one another financial year. Audit held that placement of such amount in PLA instead of credit to revenue deposit account and further unnecessary and unjustifiable retention in PLA so far instead of immediate payment to the land owner(s) was unauthorized. Similarly, Rs 26,363,206 were also lying in the PLA as on 30th June 2020 on account of various developmental works while Rs 129,045,405 were withdrawn/paid. Audit held that operation of PLA instead of Assignment Account and placement, payment and retention of developmental funds in PLA was unauthorized. Detail is as under:

S.No.	Description	Total receipts (Rs)	Total expenditure (Rs)	Balance as on 30.06.2020 (Rs)
1.	Land compensation to Mega Park (Moza Bahram Khan)	650,000,000	0	650,000,000
2	Millennium Development Goals (MDGs 2014-15)	42,176,000	25,599,836	16,576,164
3	Sugar Cess Fund	6,737,558	2,032,180	4,705,378
4.	Mardan Chamber of Commerce & Industry	40,000,000	35,508,105	4,491,895
5.	Chief Minister's Directives	66,495,053	65,905,284	589,769
Total		805,408,611	129,045,405	676,363,206

Public money was unnecessarily retained in PLA in violation of rules, which resulted in blockage of developmental process.

When pointed out in July 2020, the management stated that detailed reply would be furnished in due course of time. However, no further progress was reported.

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

Audit recommends fixing responsibility for placement, payment and retention of developmental funds in PLA besides payment of the land compensation to the landowner (s).

AIR Para No. 38 (2019-20)

2.5.2.4 Non-supply of equipment worth - Rs 10.271 million

According to CTR Para 290, no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

Medical Superintendent, Tehsil Headquarter Hospital, Takht Bhai spent Rs 11,927,329 on purchase of machinery & equipment during financial year

2019-20. Supply of Rs 10,271,040 was not made till date of audit. Resultantly, withdrawal of 10,271,040 was unnecessary and anticipation of actual requirements.

Irregularity occurred due to weak administrative and financial control which caused in irregular payment.

When pointed out to the DHO Mardan in July 2020, they stated that the matter would be communicated to the Medical Superintendent THQ Hospital Takht Bhai for clarification. However, no progress was reported.

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

Audit recommends deposit of unnecessary drawl into government treasury besides fixing responsibility for withdrawal on fake bills without actual supply. **AIR Para No. 08 (2019-20)**

2.5.2.5 Unverified expenditures of PTC fund- Rs 43.595 million

According to PTC guidelines, PTC shall maintain complete record of receipts and payments and shall also submit copies thereof to the DEO concerned at the closer of financial year.

District Education Officer (Male & Female) Mardan transferred Rs26,500,000 and Rs 17,095,000 respectively to various schools on account of Class Room Consumables and Petty Repairs during the financial year 2019-20. However, accounts record i.e. vouchers, cashbook, bank statements and other supporting documents were not available on record.

The Irregularity occurred due to lack of internal controls and coordination, which marred transparency in the utilization of funds.

When pointed out in December 2020, the management stated that the PTC record as & when required would be provided to audit. Reply was not convincing as no record was shown.

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

Audit suggests verification of PTC expenditure.

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

2.5.3 Value for money and service delivery issues

2.5.3.1 Inadmissible expenditure on POL and repair of condemned vehicles – Rs 2.451 million

According to Rule 9 of the Government of Khyber Pakhtunkhwa Staff Vehicles (Use & Maintenance) Rules 1997,

(i) all the Government Officers irrespective of their ranks/status shall be entitled to use only one vehicle for official duty.

(ii) Sub-rule (i) of rule 9 shall apply to all those officers who were entitled to use more than one vehicle under Provincial Transport Committee Report 1987, of the S&GAD.

(iii) The Officers of Provincial Government, who are holding charge of more than one department/ organization and are in possession of more than one vehicle, by virtue of their offices/ posts etc. will not be entitled to use the additional Vehicles.

According to Rule 26 of the rules *ibid*, all the officers, who are entitled to use vehicles, shall restrict themselves to use POL as per ceiling shown in Annex: “D” enhanced from time to time.

Deputy Commissioner Mardan incurred inadmissible expenditure of Rs 2,451,207 on POL & repair of five (05) condemned vehicles during financial year 2019-20. The vehicles were already declared as condemned in the month of May 2018 duly reported to provincial Government. Detail is as under:

S.No.	Description	Registration No.	POL (Rs)	Repair (Rs)	Total Expenditure (Rs)
1.	Condemned on 16.05.2018	1431	391,680	103,390	495,070
2.		1427	403,920	147,869	551,789
3.		1544	146,880	98,657	245,537
4.		1437	379,440	265,789	645,229
5.		1419	367,200	146,382	513,582
Total			1,689,120	762,087	2,451,207

Inadmissible expenditure occurred due to weak financial controls and violation of relevant rules, which resulted in loss to the Government.

When pointed out in July 2020, the management stated that due to shortage of vehicles and non-provision of NOC for purchase of new vehicles, these vehicles were used for official duty. Management reply was not convincing as use of condemned vehicles and incurrence of expenditure thereon was not admissible but the vehicles should have been surrendered to the Administration Department, Khyber Pakhtunkhwa for auction.

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

Audit recommends fixing responsibility on the person (s) at fault for use of condemned vehicles and incurrence of expenditure thereon.

AIR Para No. 07 (2019-20)

2.5.3.2 Inadmissible expenditure on POL due to unauthorized use of vehicles – Rs 2.050 million

According to Para (b) of Khyber Pakhtunkhwa, Administration Department, No SOT(AD)3-20/2013 dated 07.10.2015, use of vehicles in excess of authorized strength is subject to accountability. Authorization of vehicles for officers and pool of all the department has been determined by the Transport Committee and reflected in the Transport Committee Report. Use of vehicle in excess of authorized strength is subject to accountability under the law and rules.

District Health Officer Mardan spent Rs 2,050,215 on POL of ten (10) vehicles during financial year 2019-20. The vehicles were not allotted to any officers but were shown as in office use. Thus, the unauthorized use of vehicles and incurrence expenditure thereon was inadmissible. Detail is given as under:

S. No.	Detail of vehicle (s) type,	Reg. Number	Current status
1.	Double Cabin Toyota Hilux Model 2008	A-9415	Office Use
2.	Suzuki photohar jeep 1998	A2769	Office Use
3.	Single Cabin Toyota Hilux Model 2008	A-1594	Office use

4.	Double Cabin Toyota Hilux Model 1990	MR 4678	Office Use
5.	Single Cabin Toyota Hilux Model 1990	MRB 9832	Office Use
6.	Suzuki Carry Bolan Model 1985	A 2247	Office Use
7.	Hyundai Shehzore Model 2008	A 1079	Office Use
8.	Suzuki jeep Model 2000	A-2768	Office Use
9.	Suzuki Pickup Model 2019	BD 9474	Office use
10.	Suzuki Pickup Model 2019	BD 9508	Office use

Inadmissible expenditure on POL occurred due to weak financial control, which resulted in loss to the Government.

When pointed out in July 2020, the management stated that the relevant record would be produced to audit. Reply was irrelevant as unauthorized use of vehicles was made without proper allotment and a handsome expenditure incurred thereon.

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

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

AIR Para No. 16 (2019-20)

2.5.3.3 Non-imposition of penalty for late completion of schemes – Rs.20.865 million

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

Executive Engineer, Public Health Engineering, Division Mardan, did not impose penalty of Rs 20,865,200 on contractors @10% of the estimated cost of Rs 208,652,000 for their failure to complete the works within stipulated period. Detail is given at the annexure-9.

Non-imposition of penalty occurred due to weak internal control, which resulted in loss to Government.

When pointed in October 2020, the management stated that schemes were already completed in time, however payments were made after availability of funds. Relevant record would be provided to audit. Reply was not tenable as the schemes were not completed in time which was evident from the relevant record as well as from the annexure.

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

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

AIR Para No. 03/2019-20 A/C-I

2.5.3.4 Non-recovery of water charges Rs 180.380 million

According to Para 28 of GFR Vol.-I, no amount due to government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought.

Executive Engineer PHE Division Mardan did not recover Rs 180,379,951 as arrears of water charges from consumers of various water supply schemes calculated upto the end of financial year 2019-20.

Non-recovery of water charges occurred due to lack of interest for Government receipts, which resulted in loss to Government.

When pointed in October 2020, the management stated that PHE Division Mardan was endeavoring to enhance the water charges recovery and recovered Rs 6.522 million. Reply was not satisfactory as non-recovery of huge amount as arrears revealed the non-seriousness of the department towards Government receipts.

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

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

AIR Para No. 05/2019-20 A/C-I

2.5.3.5 Overpayment on account of non-deduction of vibrator charges-Rs 1.391 million

According to MRS Analysis 2017, PCC 1:4:8 item No. 06-05-I and PCC 1:2:4 item No. 06-05-f include vibrator charges for Rs 240.55/100 cft.

Executive Engineer PHE Division Mardan overpaid Rs 1,390,789 by non-deducting vibrator charges, included in the rate of PCC 1:2:4 and PCC 1:4:8 as per MRS analysis, during Financial year 2018-19 and 2019-20. Audit held that MRS analysis reveals that Rs 240.55 per 100 cft are included in the PCC rates as vibrator charges but in the street pavement having PCC thickness 3 to 4 inches, use of vibrator was not feasible. The local office was required to deduct the vibrator charges while paying the PCC rates, which was not done. Thus, payment of Rs 1,390,789 as vibrator charges resulted in overpayment. Detail is given at the annexure-10.

Overpayment was due to weak internal controls, which resulted in loss to Government.

When pointed in October 2020, the management stated that concrete work was done as per specification. Proper ramming and use of vibrator was ensured at site. Reply was not correct, as use of vibrator was not feasible in PCC work having 3 to 4 inch thickness.

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

Audit suggests that the overpaid amount would be recovered from the contractors.

AIR Para No. 07/2019-20 A/C-I

2.5.3.6 Irregular award of contracts –Rs 96.169 million

According to rule 14 (viii) and (ix) of KPPRA 2014, after the evaluation and approval of the technical proposals the procuring entity, shall at a time within the bid validity period, publicly open the financial proposals of the technically accepted bids only. The financial proposals found technically non-responsive shall be returned un-opened to the respective bidders and the bid found to be the lowest evaluated bid shall be accepted.

Executive Engineer PHE Division Mardan awarded contracts of Sanitation/Drainage scheme for UC Gujar Garhi under ADP 163/151011, segregated into three zones, at a total cost of 96.169 million to the contractors during financial year 2017-18. During pre-qualification phase, 6 contractors obtained marks of 60% or more in technical bid evaluation but only 03 contractors were declared pre-qualified for the contracts to whom the contracts of Zone-I, Zone-II and Zone-III were awarded and the remaining 03 contractors were rejected without any reason. Financial bids of 3 rejected contractors who had also obtained the passing marks were not shown to audit, Audit was of the opinion that the financial bids of the rejected contractors might have been lower than the rates offered by the contractors to whom the contracts were awarded. Thus, the rejection of 3 (qualified) contractors without any reason and non provision of their financial bids to the audit made the award of contracts suspicious which needs investigation. Detail is as under:

S.No.	Name of contractor	Marks obtained in first stage of technical bid evaluation	Remarks
1.	M/S Abdul Wahab	62%	Rejected
2.	M/S Tahir Shah & Sons	62%	Rejected
3.	M/S Wisal Muhammad Khan & Brothers	74%	Contract of Zone-II awarded
4.	M/S Pervez Khan & Sons	63%	Rejected
5.	M/S Super Star	89.5%	Contract of Zone- III

			awarded
6.	M/S Awan Associates & Brothers	60%	Contract of Zone-I awarded

Irregular award of contract occurred due to lack of internal controls, which resulted in loss to the Government.

When pointed in October 2020, the management stated that tender was awarded on the basis of single stage two envelopes procedure. Technical bids evaluated and approved by the competent authority. Financial bids of the successful/ technically qualified contractors opened in the presence of procurement committee and works awarded to the lowest bidder. Relevant record would be provided to the audit. Reply was not convincing as neither reason of the rejection of the 3 bidders nor financial bids of the rejected bidders were available on the record.

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

Audit suggests that matter should be investigated and responsibility be fixed besides action against the persons at fault.

AIR Para No. 09/2019-20 A/C-I

2.5.3.7 Unjustified advance payment to consultants-Rs 6.806 million

According to Agreements executed with the consultants M/S BARG Engineering and M/S Enviro Consult (SMC-PVT) LTD & Ultimate Engineering Consultants dated and dated respectively, payment shall be made in different phases after completion of each phase.

Executive Engineer PHE Division Mardan paid Rs 6,168,237 to M/S BARG Engineering for consultancy services for Design Review & Construction Supervision of Solarization of Water Supply Schemes in Khyber Pakhtunkhwa under ADPs # 150/150206 & 159/170193 during financial year 2018-20. The scheme was divided in two phases i.e. Design Phase and Supervision Phase. As per terms and conditions, 25% payment shall be made for Design phase and 75%

payment shall be made for Supervision of construction. Design Phase included payment of Rs 2,092,512 for pre-qualification of the contractors whereas only four schemes out of 81 schemes were tendered. Audit held that payment of Rs 2,092,512 was unjustified as tendering process (pre- qualification) of all the 81 schemes were not carried out. Thus, payment was made in advance.

Furthermore, Rs 4,075,725 were paid to the consultants for supervision of construction for the months of July 2019 to January 2020. As no execution progress was available because the schemes were yet to be tendered. Thus, the payment was made in advance.

Similarly, another contract of consultancy services was awarded to a joint venture of M/S Enviro Consult (SMC-PVT) LTD & Ultimate Engineering Consultants under ADP# 286/170637 during financial year 2018-19 for Rs8,500,000. As per terms and conditions, Rs 637,500 would be paid to consultant after preparation of draft and final PC-I, the amount was paid in June 2019 but no PC-I was produced to Audit in October 2020, thus the payment made to consultants in advance.

Unjustified advance payment was made due to lack of financial controls, which resulted in violation of rules.

When pointed in October 2020, the management stated that payment to the consultant was made on the basis of TORs and contract agreement. PC-I was accordingly finalized but due to observations on PC-I and the final payment is yet to be made. Reply was not convincing as in the first case of M/S BARG, all the 81 schemes except 4 were not yet tendered and no work execution was made till date of audit, thus payment to the consultants for the schemes which were not yet started was unjustified and was in violation of agreement. Secondly, PC-I was not yet completed by M/S Enviro and Ultimate Consult (SMC-PVT) LTD & Ultimate Engineering Consultants, the payment was made in violation of agreement executed with them.

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

Audit suggests completion of the schemes and fixing responsibility and action against the person(s) at fault.

AIR Para No. 15 /2019-20 A/C-I

2.5.3.8 Unauthorized expenditure out of saving Rs 8.568 million

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

Executive Engineer Public Health Division Mardan incurred expenditure of Rs 8,568,997 under the object head A-13101- Machinery & Equipment and A-13303 other Buildings during 2018-19 and 2019-20 on various Water Supply Schemes out of saving of AOM&R which were neither technically sanctioned nor administratively approved by the competent authority. Furthermore, completion certificate duly signed by the Competent Authority was not available on record. Detail below:

Description	Tehsil	Contract or	FY	Estimated Cost (Rs)	Bid cost (Rs)	Saving (Rs)
Electrical/Mechanical	Tehsil Mardan	M. Latif	2019-20	4,000,000	2,138,190	1,861,810
Civil Work	Tehsil Mardan	Wisal khan	2018-19	4,000,000	2,480,000	1,520,000
Civil Work	Tehsil Mardan	Wisal khan	2019-20	3,000,000	2,880,096	119,904
Electrical/Mechanical	Tehsil Takht bai	Tilla khattak	2018-19	5,000,000	3,434,431	1,565,569
Electrical/Mechanical	Tehsil Takht bai	M. Latif	2019-20	4,000,000	2,138,190	1,861,810
Civil Work	Tehsil Takht bai	Wisal khan	2018-19	4,000,000	2,480,000	1,520,000
Civil Work	Tehsil Takht bai	M .Yousaf	2019-20	3,000,000	2,880,096	119,904
Total				27,000,000	18,431,003	8,568,997

Irregular expenditure occurred due to negligence of the controlling officer, which resulted in violation of rules.

The irregularity was pointed out in October 2020, the management stated that the expenditure were made on the basis of released budget under relevant sub head and proper work carried out after fulfilling the codal formalities such as

applications, TS and payment voucher of the respective scheme. Reply of the department was not convincing, as the works executed out of savings were not administratively approved.

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

Audit recommends investigation in the matter besides fixing responsibility on the person(s) at fault.

AIR Para No. 23/2019-20 A/C-I

2.5.3.9 Non-credit of lapsed deposit into government revenue –Rs 8.860 million

According to Para 399(iii) of CPWA Code, balances unclaimed for more than the three complete accounting years shall be credit to government as lapsed deposits.

Executive Engineer Public Health Division Mardan did not credit lapsed balances amounting Rs 8,860,713 during financial years 2018-19 & 2019-20, which were unclaimed for more than three accounting years. These balances were laying unclaimed since 06/2012 to 01/2015, which was required to credit as lapsed deposits into government revenue. Detail is given at annexure-11.

Non-credit of lapsed deposits into government treasury occurred due to weak internal control, which resulted in loss to the Government.

The irregularity was pointed out in October 2020, the management stated that the unclaimed balances would be credited to government revenues through transfer entry however, few schemes were pending for handing/ taking over which needed decision of competent authority. Court cases were also in progress and decision of honorable High Court Peshawar was pending. Reply of the department was not tenable as no progress in the matter was intimated.

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

Audit suggests that unclaimed balances should be credited to government revenue and action against the person(s) at fault.

AIR Para No. 26/2019-20 A/C-I

2.5.4 Others, including cases of accidents, negligence etc.

2.5.4.1 Excess expenditure in non-salary heads over & above revised budgetary grants –Rs 1.146 million

According to guiding principle No. 10 of the Economy/Austerity Measures for financial year 2019-20 vide Government of Khyber Pakhtunkhwa Finance Department letter No.BO.1/FD/5-8/2019-20 dated 1st July 2019, expenditure shall be restricted to the funds released and the Administrative Departments shall not incur expenditure in anticipation of additional or supplementary grants.

According to Serial No. 1 to 4 of the release order of revised budgets for 2019-20 issued vide Additional Deputy Commissioner, (Finance & Planning) Mardan, office letter No. 672/ADC (F&P)19-20 dated 29th May 2020, all DDOs were requested to note that all the additional funds/special provision already released from time to time have been adjusted in the Re-appropriation 2019-20. The expenditure may not be exceeded from the sanctioned Re-appropriation for current financial year 2019-20 at any cost. The amount is adjustable in the account for the year, 2019-20 and expenditure shall be incurred subject to observance of all codal formalities.

Deputy Commissioner Mardan incurred excess expenditure of Rs 1,146,231 in three (03) non- salary heads over and above revised budgetary allocations during financial year 2019-20. Incurrence of excess expenditure in the heads other than salary was inadmissible and the responsibility needs to be fixed. Detail is as under:

S.No.	Description	Head of account	Revised Budget (Rs)	Expenditure (Rs)	Excess (Rs)
1.	Medical Charges	A01274	382,510	659,210	276,700
2.	Payment to others for services rendered	A03919	15,186,050	15,387,661	201,611
3.	Superannuation encashment of LPR	A04114	2,478,460	3,146,380	667,920
Total			18,047,020	19,193,251	1,146,231

Excess expenditure incurred due to weak financial control, which resulted in loss to the Government.

When pointed out in July 2020, the management stated that factual position would be furnished after scrutiny of relevant record. Department did not furnish reply while excess expenditure had been made as per reconciled expenditure statement and in the light of revised budgetary grants.

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

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

AIR Para No. 02 (2019-20)

2.5.4.2 Unauthentic payments due to unauthorized conversion of crossed Cheques for encashment –Rs 12.842 million

According to the instructions circulated vide Government of Khyber Pakhtunkhwa Finance Department letter No.BO(W&M)6-5/2019-20 dated 19th February 2020, in order to eliminate cash payments and reduce issuance of open Cheques by Accountant General Khyber Pakhtunkhwa and to stop payments in cash, all Principal Accounting Officers and DDOs were advised to stop all unnecessary cash payments and open Cheques except critical payments in unavoidable circumstances.

Deputy Commissioner Mardan received pre-audit Cheques (Payees accounts only) of Rs 12,842,318 from the District Accounts Office on account of various non-salary components during financial year 2019-20 which were then converted/opened by the DAO which enabled the Deputy Commissioner to cash them for further payments to the concerned suppliers. The amounts were simply shown “paid to the concerned” on payment side of the cash book without details of suppliers/payees and further record of actual payments were not available to authenticate the disbursements. Almost all the Cheques except Cheques of telephone, electricity & gas were converted during the entire financial year 2019-

20. This practice of conversion of crossed Cheques was inadmissible on the part of DC & DAO and violation of treasury rules, APPM and instructions of Finance Department referred to above under which the cash withdrawals from government treasury and cash payments lead to misappropriation. Detail of some Cheques is given at the annexure-12.

Crossed Cheques were converted into DDO Cheques due to violation of rules, which resulted in unauthentic payments.

When pointed out in July 2020, the management stated that the matter would be noted for future compliance. Reply of the department was not relevant as most of the Cheques were converted after issuance due to which the actual expenditure and cash disbursement was unauthentic.

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

Audit recommends fixing responsibility on the person (s) at fault and detailed verification of actual expenditure of the entire non-salary heads and disbursements.

AIR Para No. 17 (2019-20)

2.5.4.3 Unauthorized expenditure in non-salary heads before release of budget – Rs 4.800 million

According to Additional Deputy Commissioner (Finance & Planning) Mardan letter No.5819-6129/ADC (F&P)/19-20 dated 23rd August 2019, non-salary budget for the 1st quarter from 1st July 2019 to 30th September 2019 was released.

According to guiding principle No. 10 of the Economy/Austerity Measures for financial year 2019-20 vide Government of Khyber Pakhtunkhwa Finance Department letter No.BO.1/FD/5-8/2019-20 dated 1st July 2019, expenditure shall be restricted to the funds released and the Administrative

Departments shall not incur expenditure in anticipation of additional or supplementary grants.

Deputy Commissioner Mardan incurred expenditure of Rs 4,779,651 on account of honoraria (budget bonus) and incentives in district Government taxes and fines during the month of August 2019, through simple receipts, before release of budget. Budget was released on 23rd August, 2019 while expenditure was incurred on 8th August, 2019 which was unauthorized on the part of DC and DAO. Detail of expenditure is as under:

S.No.	Description	Cheque No.	Date	Amount (Rs)
1.	Honoraria for preparation of original budget	0882991	08.08.2019	2,993,690
2.	Incentive in district government taxes for the months of June & July 2019	0882992	08.08.2019	1,350,061
3.	Incentive in district government fines for the months of June & July 2019	0882993	08.08.2019	435,900
Total				4,779,651

Unauthorized expenditure was incurred before release of budget due to violation of rules, which resulted in loss to the government.

When pointed out in July 2020, the management stated that the concerned finance branch would be asked for timely release of funds and detailed reply would be furnished after scrutiny of relevant record. Reply of the department was irrelevant and incomplete as expenditure was made before release of original budget and asking for timely release at that stage was impossible.

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

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

AIR Para No. 18 (2019-20)

2.5.4.4 Unauthorized cash withdrawals from designated bank accounts-Rs 63.118

According to 2.3.2.8 of the APPM, the accounting system shall include controls to minimize the risk of fraud and corruption. This objective shall be addressed by issue of payment through direct bank transfer and Cheques.

District Health Officer Mardan withdrew Rs 63,118,189 in cash from designated bank accounts during financial year 2019-20 instead of issuing crossed Cheques in the name of suppliers/vendors which was held unauthorized. Moreover, chances of misappropriation could not be ruled out as relevant record in support of credits and debits to the bank account was not provided to audit. Detail is given at the annexure-13.

Cash payment occurred due to violation of rules, which resulted in doubtful payments and chances of misappropriation could not be ruled out

When pointed out in July 2020, the management stated that the record would be checked and justification provided. Reply was not convincing as no progress was shown.

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

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

AIR Para No. 10 (2019-20)

2.5.4.5 Non-recovery of outstanding government revenue- Rs 66.679 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.

Deputy Commissioner Mardan did not recover government revenue of Rs 66,679,841 on account of land tax, agriculture income tax, local rate, previous arrears of abiana and usher during financial year 2019-20 as per details given below:

S.No.	Name of tehsil	Amount recoverable (Rs)	Amount recovered (Rs)	Amount outstanding (Rs)
1.	Mardan	26,161,016	6,112,078	20,048,938
2.	Katlang	10,756,790	385,930	10,370,860
3.	Rustam	8,933,649	3,575,521	5,358,128
4.	Takht Bhai	35,153,607	4,271,702	30,901,915
Total		81,005,062	14,345,231	66,679,841

Government revenue was not recovered due to weak internal control which resulted in loss to the Government.

When pointed out in July 2020, the management stated that the concerned tehsildars would be asked for early recovery and progress be shown to audit in due course of time. However, no progress was reported.

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

Audit recommends recovery from the concerned persons and deposit into Government treasury besides action against the responsible persons for non-recovery or less recovery.

AIR Para No.22 (2019-20)

2.5.4.6 Unauthentic payment on account of land acquisition and non-reconciliation of revenue deposits- Rs 280.608 million

According to Para 290 of CTR, no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

According to Rule 283 (I) of the CTR Vol- I, acquaintance roll on Form TR 28 be maintained in support of payments.

According to Rule 644 of CTR all kind of transactions should be reconciled with treasury/ district accounts office.

Deputy Commissioner Mardan withdrew Rs 280,608,551 from the revenue deposit account, maintained in DAO office, and paid to Tehsildars Mardan, Rustam & Katlang on account of land compensation for onward disbursement to the land owners of nine (09) land acquisition cases. However, actual payee receipts/acquaintance rolls of the land owners were not available to verify the payment as per detail at Annexure-14.

Moreover, reconciliation of the revenue deposit at District and Tehsil level was not made to ascertain factual position of the opening and closing balances of the amounts.

Unauthentic payment and non-reconciliation was occurred due to weak financial control, which resulted in doubtful balances of revenue deposits accounts at District and Tehsil level.

When pointed out in July 2020, the management stated that the matter would be referred to the concerned staff for doing the needful. No further progress was reported.

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

Proper acknowledgement of the paid amount duly verified by the competent authority and reconciliation of revenue deposits at District and Tehsil level be shown to audit besides fixing responsibility for non-obtaining and non-provision of acknowledgements and non-carrying proper reconciliations.

AIR Para No. 26 (2019-20)

2.5.4.7 Unjustified retention of public funds in bank account – Rs.32.376 million

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.

District Health Officer Mardan placed & retained a huge amount of public funds amounting to Rs 33,947,907 in designated bank accounts during 2019-20 without any valid authority of Finance Department. Audit held that fake bills of supplies were submitted to DAO office just for withdrawal from Government treasury and shipment to bank account for future payments, which lead to misappropriation. Detail is as under:

S.No.	Name of Bank	Closing Balance (Rs)
1.	NBP a/c no. 4157981563 MS Cat –D hospital Shahbaz Garhi	6,998,113
2.	NBP a/c no. 4045164961 DHO Mardan	22,481,273
3.	NBP a/c no4162152234 Deputy DHO Takhtbhai	4,468,521
Total		33,947,907

Placement of funds into designated bank accounts occurred due lack of weak financial control which lead to misappropriation in future.

When pointed out in July 2020, the management stated that the accounts would be converted to saving made and approval from Finance Department would be obtained. Reply was incomplete and irrelevant to the observation as no authority and justification for placement of such a huge funds in designated bank account was provided.

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

Audit recommends inquiry, fixing of responsibility and disciplinary action against the person(s) at fault.

AIR Para No. 27 (2019-20)

2.5.4.8 Non-deposit of receipts into Government treasury –Rs 1.770 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.

District Health Officer Mardan realized receipts of Rs 21,229,322 during financial year 2019-20 out of which Rs 19,458,577 were deposited into Government treasury while the remaining amount of Rs 1,770,745 were not deposited into government treasury. Detail is as under:

Tehsil	Total realized receipts	Deposited amount (Rs)	Outstanding amount (Rs)
Mardan	8,822,845	8,414,615	408,230
Takhtbhai	10,737,192	9,573,933	1,163,259
Shahbaz Garhi	1,669,285	1,470,029	199,256
Total	21,229,322	19,458,577	1,770,745

Non-deposit occurred due to weak internal controls, which caused in loss to Government.

When pointed out in July 2020, the management stated that the amount would be deposited into treasury and challans shown to audit. Reply was not convincing as the amount was not deposited.

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

Audit recommends depositing the amount into Government treasury besides action against the person (s) at fault.

AIR Para No. 28 (2019-20)

CHAPTER-3

Tehsil Municipal Administration

3.1 Introduction

District Mardan has four Tehsils i.e. Mardan, Takht Bhai, Rustam and Katlang. The office of a Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil Officer (Finance), a Tehsil Officer (Regulation) and a Tehsil Officer (Infrastructure).

According to section 22 of Local Government Act, 2013 (amended in 2019) 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 liaison with the district government in all these matters.
- (e) Maintaining a comprehensive data base and information system on services in the Tehsil municipal record and archives and provide public access to it on nominal charges;
- (f) Organizing sports, cultural, recreational events, fairs, cattle fairs and cattle markets;
- (g) Co-ordinate and support municipal functions amongst village and neighborhood councils;

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

Detail of Audit Planned formations expenditure and receipts

Sr No.	Description	Total Nos	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue /Receipts audited FY 2019-20 (Rs. in million)
3	Authorities/Autonomous Bodies etc under the PAO	04	04	1,124.026	372.503

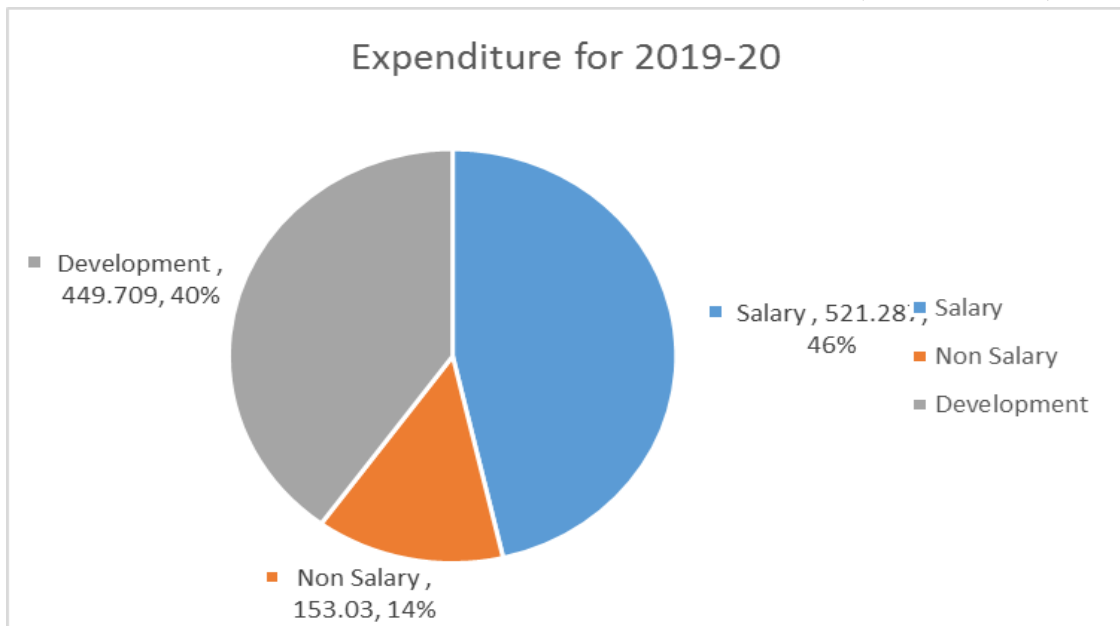
3.2 Comments on Budget and Accounts (Variance Analysis)

(Rs. in million)

TMAs				
2019-20	Budget	Actual Expenditure/Receipts	Excess/Saving	%age
Salary	693.560	521.287	172.273	24.8%
Non salary	221.739	153.030	9.214	4.15%
Development	1238.914	449.709	789.205	63.70%
Total	2154.213	1124.026	970.692	45.06%
Receipts	488.480	372.503	133.263	27.28%

The savings of Rs. 970.692 million and deficit of Rs 133.263 million was mainly due to closure of offices due to covid-19 indicate inefficiency in the capacity of Local Government Departments up to some extent to utilize the amount of allocated funds and achieve the targeted receipts.

(Rs. in million)



3.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 993.014 million were raised in this audit report. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs. In million)
1.	HR/Employees related irregularities	6.187
2.	procurement related irregularities	81.849
3.	management of Accounts with Commercial Banks	25.961
4.	Value for money and service delivery issues	664.874
5.	Others, including cases of accidents, negligence etc.	214.143
Total		993.014

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

Irregularities

3.5.1 Management of Accounts with Commercial Banks

3.5.1.1 Non-deposit of profit earned on placement of public funds in designated bank accounts –Rs 7.005 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 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.

Tehsil Municipal Officer, TMA Mardan placed securities of contractors in two designated saving bank accounts and earned profit of Rs 5,303,167 during financial year 2019-20 but did not deposit the profit into government treasury. Similarly, grant in aid of Rs 400.00 million for street lights was given by the provincial Government which was also kept in PLS account and profit of Rs 1,702,358 (other than agreed monthly profit on TDR) was credited by the bank semi-annually which was also required to be deposited into government treasury but was not done. Abstract is as under and detail at the annexure-15.

S. No.	Name of bank and branch	Bank account No.	Purpose of account	Total profit earned during 2019-20 (Rs)
1.	UBL Shamsi Road Mardan	000250325801	Security Account	2,797,488
2.	NBP Shamsi Road Mardan	3311023439	Security Account	2,505,679
3.	Khyber Bank Mardan	3039774243	Endowment fund/TDR	1,702,358
Total				7,005,525

Non-deposit of profit occurred due to violation of rules, which resulted in loss to the Government.

When pointed out in August 2020, the management stated that as per precedent the amount of profit was retained in the designated bank accounts for the purpose of quick delivery of municipal services. Reply of the management was not plausible as an incorrect precedent was followed instead of obeying repeated orders of the Government.

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

Audit recommends deposit of the profit into Government treasury besides action against the person (s) at fault.

AIR Para No. 02 (2019-20)

3.5.1.2 Loss due to less crediting of profit on TDR-Rs 18.956 million

According to Memorandum of Understanding dated 24th September 2011 and 10th September between the Bank of Khyber and TMA Mardan, TMA Mardan placed Rs 250,000,000 and Rs 150,000,000 as fixed deposit for 30 years with the Bank of Khyber Mardan @14.61% and 11.50% profit per annum respectively.

According to Memorandum of Understanding dated 10.9.2012 between The Bank of Khyber and TMA Takht Bhai, TMA Takht Bhai placed Rs 50,000,000 as fixed deposit (TDR) for 30 years with the Bank of Khyber Mardan @ 11.50% profit per annum.

Tehsil Municipal Officer Mardan did not recover profit of Rs 17,725,412 from the Bank of Khyber on fixed deposits during financial year 2019-20. The Bank of Khyber Mardan was required to credit a profit of Rs 53,775,000 as per MOUs but it credited Rs 36,049,558 into TMA account which resulted in less credit of profit for Rs 17,775,001. Abstract is as under and detail at annexure-16.

S. No.	TDR No. & date	Principal amount (Rs)	Rate of Profit	Profit earned for year 2019-20 (Rs)	Profit credited to TMA account (Rs)	Less Credit (Rs)
1.	TDR NO 8386 dated 24.9.2011	250,000,0	14.61 %	36,525,000	22,530,991	13,994,009
2.	TDR NO 33174 dated	150,000,0	11.50 %	17,250,000	13,518,597	3,731,403
Total				53,775,000	36,049,588	17,725,412

Similarly, Tehsil Municipal Officer Takht Bhai placed Rs 50,000,000 as fixed deposit (TDR) for 30 years with the Bank of Khyber Mardan @ 11.50 % profit per annum on 10th September 2012. The Bank of Khyber Mardan reduced profit rate from 11.50 % to 9 % in violation of the above mentioned MOU, which put the TMA in loss of Rs 1,231,472 during financial year 2019-20.

Principal amount (Rs)	Profit payable @ 11.50%	Profit released @ 9%	Loss (Rs)
50,000,000	5,750,000	4,518,528	1,231,472

Less crediting of profit occurred due to lack of financial management, which resulted in loss to TMA.

When pointed out in August 2020, the management stated that the case was subjudice and detailed reply would be given after decision of the Court. However, no further progress was reported.

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

Audit recommends recovery of the short paid profit besides action against the person(s) at fault.

AIR Para No. 33 (2019-20) -TMA Mardan
AIR Para No. 02 (2019-20) -TMA Takhtbhai

3.5.2 HR/Employee related issues

3.5.2.1 Irregular cash payments of pay and allowances - Rs 6.187 million

According to Para 4.2.15.1 of APPM (Accounting Policies and Procedures Manual) Payment must not be made in advance unless it is required by the agreement with the supplier and supported by a bank guarantee for the value of the advance. An agreement of that type must not be entered into merely to avoid the lapsing of an appropriation

Tehsil Municipal Officer Rustam paid Rs 6,187,820 on account of pay & allowances to the officers/officials in cash instead by direct credit system through their bank accounts during financial year 2019-20 which was held irregular.

Payment of salaries in cash was due to weak internal controls, which resulted in unauthentic payment.

When pointed in August 2020, the management stated that the concerned officials would be directed to open bank accounts for transfer of their salaries. Reply was not convincing as no progress was reported.

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

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

AIR Para No. 08 (2019-20)

3.5.3 Procurement related issues

3.5.3.1 Loss due to award of contract to the highest bidder for purchase of wheel chairs –Rs 4.882 million

According to Rule 3(iv) of Government of Khyber Pakhtunkhwa Public Procurement Rules 2014, the lowest offer from the qualified bidder shall be accepted for award of the contract and would be the best evaluated bid.

Tehsil Municipal Officer, TMA Mardan awarded the contract of purchase of Wheel Chairs for disable persons with an estimated cost of Rs 10.00 million by accepting the highest rate instead of the lowest one which resulted in loss to the Government as per detail given below:

Item and specification	Rate accepted (Rs)	Lowest rate (Rs)	Difference (Rs)	Quantity purchased	Loss (Rs)
Wheel Chair size=80x29x76cm weight=17.20kg	11,240	6,698	4,542	1,075 Nos	4,882,650

Purchase was made from the highest bidder in violation of procurement rules, which resulted in loss to the Government.

When pointed out in August 2020, the management stated that the purchase committee selected different brands and according to KPPRA rules single stage two envelope method of procurement was made and opened financial bids of the approved /qualified firms by the committee. The contract was awarded among the approved/eligible bidders. Management reply was not correct as single stage one envelope method of procurement was adopted where no technical evaluation was involved. The contract should have been awarded to the lowest bidder as the best-evaluated bid in terms of Khyber Pakhtunkhwa Public Procurement Rules 2014.

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

Audit recommends fixing responsibility for the loss sustained by the Government due to award of contract to the highest bidder in violation of relevant rules.

AIR Para No. 11 (2019-20)

3.5.3.2 Loss due to execution of substandard works - Rs 37.734 million

According to Government of Khyber Pakhtunkhwa, Planning & Development Department, Monitoring Report on Construction of Mega Park at Mardan, vide letter No.P&D/ M&E/M-217/Vol-I/ 12380-87 dated 28.03.2019, recovery should be made from the contractor for execution of substandard works.

Tehsil Municipal Officer, TMA Mardan spent Rs 37,734,739 on substandard works executed in two schemes as reported by technical inspection teams. As per report of the technical teams, recovery for substandard works, executed in developmental work and supply of low quality electrical equipment in water coolers, was required from the contractor and consultant, which was not done. Detail is given at the annexure-17.

Substandard works were executed and payments were accordingly made due to weak supervision of technical staff, which resulted in loss to Government.

When pointed out in August 2020, the management stated that the substandard work has been rectified and reply with evidence has also been submitted to Planning & Development Department (Monitoring & Evaluation). The electric items (stabilizers) and water coolers have been replaced by approved ones. Reply of the management was not convincing as rectification in the executed works i.e. Boundary Wall, Path Way and main hole and Sewerage line was neither possible nor required as per M&E report but recovery should have been made from the client department and consultants which was not done. No documentary proofs in support of replacement of electric equipment and water coolers were provided in support of reply.

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

Audit recommends recovery from the person (s) responsible for execution of substandard works and provision of authentic record for replacement of electric items and water coolers.

AIR Para No. 12 (2019-20)

3.5.3.3 Loss due to award of contract to the highest bidder for purchase of sports items –Rs 2.200 million

According to Rule 3(iv) of Government of Khyber Pakhtunkhwa Public Procurement Rules 2014, the lowest offer from the qualified bidder shall be accepted for award of the contract and would be the best evaluated bid.

Tehsil Municipal Officer, TMA Mardan, awarded the contract of purchase of sports items with an estimated cost of Rs 5,000,000 by accepting the highest rates instead of the lowest ones. Moreover, payment for excess quantity than actual supply as per supplier's bill No. 392 dated 24.05.2018 was also made. Due to accepting highest rates and payment for excess quantity, loss of Rs 2,200,097 sustained by the Government as per details at annexure-18.

Contract was awarded to the highest bidder and payment for excess quantity was made in violation of procurement rules, which resulted in loss to the Government.

When pointed out in August 2020, the management stated that the competent authority constituted purchase committee including expert of Social Welfare Office Mardan. The concerned committee checked the samples provided by the bidders and approved items of the eligible bidders and the contract was awarded after competition among the approved bidders. Management reply was not correct and incomplete as the lowest rates were not accepted and payment was made for excess quantity than actual supply.

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

Audit recommends recovery & fixing responsibility on the person (s) at fault for award of contract to the highest bidder and payment for excess quantity.

AIR Para No. 16 (2019-20)

3.5.3.4 Loss due to award of contract to the higher bidder – Rs 1.068 million

According to Rule 3(iv) of Government of Khyber Pakhtunkhwa Public Procurement Rules 2014, the lowest offer from the qualified bidder shall be accepted for award of the contract and would be the best-evaluated bid.

Tehsil Municipal Officer, TMA Mardan awarded the contract of Electrification items for Roads and Street Lights for Rs 4,575,365 to M/S Mushtaq Hussain while the lowest bid of Rs 3,507,100 offered by M/S Wajid Ali Khan & Sons was ignored which resulted in loss of Rs 1,068,265 (Rs 4,575,365 – Rs 3,507,100).

Purchase was made from the highest bidder in violation of procurement rules, which resulted in loss to the Government.

When pointed out in August 2020, the management stated that detailed reply would be submitted later on. Management's response was not plausible as reply was not furnished so far.

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

Audit recommends recovery & fixing responsibility on the person (s) at fault for award of contract to the highest bidder.

AIR Para No. 17 (2019-20)

**3.5.3.5 Loss due to excess payment than maximum permissible limits
– Rs 4.656 million**

According to rule V of Chapter-III of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, alternate methods for procurement of works and non-consulting services, subject to the conditions of contract, a procuring entity may, ensure a variation order to a contractor to include works which were outside the original scope of works to endure interests of Government and for reasons of economy, compatibility and efficiency provided that:

- a. The original contract is still in force.
- b. The procuring entity has satisfied itself for technical reasons that the placing of the variation order is cost effective;
- c. The value of variation order is not more than fifteen percent of the original contract; and
- d. That may be more than one variation orders as long as the total value of all variation orders remains within 15% of the original contract.

Tehsil Municipal Officer, TMA Mardan awarded three contracts of developmental works of estimated cost of Rs 14,182,000 to contractors at a bid cost of Rs 9,176,438 and paid Rs 14,753,252 over and above the maximum permissible payment of Rs 10,097,212 due to which overpayment of Rs 4,656,039 was made to the contractors and loss sustained by the Government. Detail is given at the annexure-19.

Audit observed that excess payment occurred due to weak financial control which resulted in loss to the Government.

When pointed out in August 2020, the management stated that detailed reply would be submitted later on. Management's response was not plausible as reply was not furnished so far.

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

Audit recommends recovery and deposit into Government treasury under intimation to audit.

AIR Para No. 20 (2019-20)

3.5.3.6 Loss due to purchase of electric water coolers at higher rates from supplier instead of manufacturer– Rs 3.262 million

According to rule 10 (c) (vii) of KPPRA rules 2014, the procuring entity may use alternate method of procurement of goods in purchase of motor vehicles or machinery from local original manufacturers or their authorized agents at manufacturer's price including transportation charges and other applicable taxes.

According to decision taken in the meeting held on 02.08.2017 under serial No. (B) Canon Electric Water Coolers 65 gallons were selected to be purchased.

Tehsil Municipal Officer, TMA Mardan purchased 216 Cannon Electric Water Coolers 65 gallons capacity from M/S Saleem khan Royal Traders @ Rs 54,400 per water cooler for Rs 11,750,400 through open tender published on 21st August 2017 . As Canon Electric Water Coolers were selected to be purchased therefore the same should have been purchased directly from the manufacturer @ Rs 39,300 instead of involving the suppliers as middlemen. Due to purchase from other than manufacturer, loss of Rs 3,261,600 was sustained by the Government. (Rs 54,400 – Rs 39,300 = Rs 15,100 x 216 water coolers = Rs 3,261,600). It is pertinent to mention, if the brand of Canon had not been selected, then the lowest rate of Rs 38,375 quoted for Nas Electric Water Coolers was available which could have been purchased.

Purchases were made through open tender system instead of direct sourcing from the manufacturer in violation of rules, which resulted in loss to the Government.

When pointed out in August 2020, the management stated that the selection committee approved the branded samples provided by various suppliers and the rate of approved/qualified supplier were compared according to KPPRA rules and work orders were issued to eligible firms. Management reply was not convincing as the Cannon Electric Water Coolers were selected on 2nd August 2017 i.e. 19 days before publishing the NIT therefore, option of alternate method of procurement of direct purchase from the manufacturer was required to be exercised to ensure standard items and the lowest rates without involving middlemen. Moreover, single stage one envelope method of procurement was adopted where no technical evaluation was involved hence rate of Rs 38,375 of Nas Electric Water Cooler could have also been approved.

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

Audit recommends fixing responsibility on the person (s) at fault for the loss sustained by the Government due to award of contract to the highest bidder in violation of relevant rules.

AIR Para No. 23 (2019-20)

3.5.3.7 Loss due to lease of land at higher rates - Rs 2.821 million

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

Tehsil Municipal Officer Mardan acquired a piece of land measuring 340 kanal on lease basis from Auqaf Department of Khyber Pakhtunkhwa for establishment of Mega Park at Toru Mardan @ Rs 10,000 per kanal/annum with 20% increase after every 2 years for the period from 1st July 2017 to 30th June 2050. The said land was previously in occupancy of another lessee namely Mr. Abdul Qayum @ 3843 per kanal/annum as mentioned in the minutes of the meeting held on 19.10.2016 in the office of the Deputy Commissioner Mardan.

Similarly, another piece of land measuring 71 kanal and 9 Marla was acquired from Auqaf Department of Khyber Pakhtunkhwa for establishment of sports stadium at Gari Dawlatzai District Mardan @ Rs 5690 per kanal/annum with 20% increase after every 2 years for the period of 33 years from 1st November 2017 to 31st October 2050. At that time, the land was in possession of a lessee namely Mr. Amjad Ali @ Rs 2082.78 per kanal/annum. By paying the excess rates than the prevailing rates, the TMA suffered a loss of Rs 2,821,340 up to 30th June 2020. The TMA would suffer total loss of Rs 454,641,685 in 33 years in the mentioned cases due to the lease of land at higher rates. Details are given at the annexure-20.

Loss due to lease and unjustified establishment of park and Sport Stadium was due to lack of management, which resulted in loss to TMA.

When pointed out in August 2020, the management stated that detailed reply would be submitted latter on. However, no reply was furnished.

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

Audit recommends investigation in the matter and fixing responsibility on the person(s) at fault for the loss sustained or would be sustained in the remaining period of the lease agreements.

AIR Para No. 34 (2019-20)

3.5.3.8 Loss due to award of contracts by ignoring lower rates-Rs 4.191 million

According to rule 6(1) read with rule 6(3b)(iv) of KPPRA 2014, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs. 100,000 (rupees one hundred thousand) and the lowest offer from the qualified bidder shall be accepted for award of the contract and would be the best evaluated bid.

Tehsil Municipal Officer Mardan awarded contracts of supply of different equipment for gymnasiums during financial year 2019-20. Lower rates quoted by the suppliers were ignored and the contracts were awarded at higher rates which resulted in loss of Rs 4,191,300 to the Government. Detail is given at the annexure-21.

Award of contract at higher rates occurred due to weak internal controls which resulted in loss to Government.

When pointed out in August 2020, the management stated that the selection committee approved the branded sample provided by main supplier and rate of approved/qualified supplier were compared according to KPPRA rules and work orders were issued to the eligible firms. Reply was not tenable as KPPRA rules were violated due to non-acceptance of the lowest rates.

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

Audit suggests recovery of the loss from the concerned and inquiry for action against the person(s) at fault.

AIR Para No. 39 (2019-20)

3.5.3.9 Non-deduction of Sales Tax on supply of NSI items-Rs 2.345 million

According to section 3(1a) of the Sales Tax Act 1990, there shall be charged, levied and paid a tax known as Sales Tax @ 17% on the value of supply by a person in the course or furtherance of any taxable activity carried on by him.

Tehsil Municipal Officer Mardan did not deduct Sales Tax of Rs 2,345,170 @ 17% on supply of non-scheduled items of Rs 13,601,000 during financial year 2019-20. The items being supply were subject to deduction of sales tax which was not done. Detail is as under:

S.No.	Name of scheme	Name of item	Value (Rs)	Sales Tax (Rs)
1.	Uplift and improvement of class-C Adda	Fiber glass shed	4,601,000	782,170
2.	Construction of monuments PK-30	Supply of 6 No Monuments @ Rs 1500000 each	9,000,000	1,563,000
Total			13,601,000	2,345,170

Non-deduction of sales tax on supply of items occurred due to weak internal controls, which resulted in loss to the Government.

When pointed out in August 2020, the management stated that the reply would be given after scrutiny of the record. No progress in the matter was reported.

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

Audit suggests recovery of the sales tax and deposit of the same into the Government treasury besides action against the person(s) at fault.

AIR Para No. 42 (2019-20)

3.5.3.10 Overpayment due to paying excess rate-Rs 2.558 million

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

Tehsil Municipal Officer Mardan overpaid Rs 2,558,324 by paying excess rate of the non-scheduled items of work than the rates quoted in BOQ by the bidders and approved in the tender process in two schemes of estimated cost of Rs 10,000,000 during financial year 2019-20. Detail of the overpayment is as enclosed. Detail is given at annexure-22.

The overpayment occurred due to lack of internal controls, which resulted in loss to the Government.

When pointed out in August 2020, the management stated that detailed estimates according to actual site requirement have been prepared and would be submitted to competent forum under clause-12 for technical sanctions. Reply was not relevant as audit objection was based on paying excess rates than the quoted rates of the bidders and the approved BOQ. Moreover, before approval under clause-12 payment was totally unauthorized.

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

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

AIR Para No. 45 (2019-20)

3.5.3.11 Irregular purchase of vehicle-Rs 1.801 million

According to AO/LCB/budget/2019 dated 19.07.2019 purchase of new vehicles except ambulances, earth moving machinery, fire truck, tractors, non-luxury vehicle single cab 4x4 and 4x2, three door jeeps, trucks, buses, etc rest of the vehicles would be purchased on the recommendation of the committee of secretary finance, secretary administration, secretary transport, secretary P&D and secretary of the department concerned and approved by the CM of Khyber Pakhtunkhwa

According to Para (e) of Khyber Pakhtunkhwa Administration Department No SOT(AD)3-20/2013 dated 07.10.2015, the provincial Government has imposed complete ban on purchase of vehicles as a measure of austerity, which can be relaxed by the Chief Minister on case to case basis. However, the case of purchase of vehicle may be moved after obtaining non-availability certificate from the Administration Department.

Tehsil Municipal Officer Rustam purchased 1000cc VXL Cultus Car from Suzuki Mardan Motors for Rs 1,801,094 during financial year 2019-20. Audit observed the following irregularities:

1. The old car of TMO (Jeep 1328cc) was not declared condemned by the Motor Vehicle Examiner.
2. The old car was required to be sold by open auction and sale proceeds to be deposited in to the Government treasury, which was not done.
3. Sanction from the Finance Department was also not obtained as the purchase of vehicle was banned under the austerity measures.
4. 1/5th of Sales Tax was shown deposited to Sales Tax Department but no Computerized Payee Receipt was shown to audit.

Keeping in view the above, that replacement of vehicle was irregular and burden on the TMA having meager resources.

Irregular expenditure occurred due to violation of rules, which resulted in loss to the TMA.

When pointed in August 2020, the management stated that clarification would be provided in due course of time. Reply was not correct as no clarification was produced.

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

Audit recommends fixing responsibility on the persons at fault under intimation to audit.

AIR Para No. 16 (2019-20)

3.5.3.12 Irregular expenditure on developmental schemes without technical sanctions-Rs 11.731 million

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

Tehsil Municipal Officer, TMA Takht Bhai incurred expenditure of Rs 11,731,000 on execution of four (04) developmental schemes of estimated cost of Rs 14,000,000 during financial year 2019-20 but Technical Sanctions from the competent authority were not obtained. Audit held that 84% expenditure was incurred in the absence of technical sanctions. Detail is given at annexure-23.

Expenditure without technical sanction occurred due to weak financial controls, which resulted in risk of substandard execution of work and uneconomical expenditure.

When pointed out in August 2020, the management stated that the technical sanctions would be accorded and shown. Reply was not tenable as no progress was shown.

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

Audit recommends obtaining of technical sanctions from the competent forum besides fixing responsibility for execution of developmental schemes without technical sanctions.

AIR Para No. 08 (2019-20)

3.5.4 Value for money and service delivery issues

3.5.4.1 Non-recovery of loan from the District Council – Rs 3.714 million

According to section 28 of Province Urban Planning Ordinance 1978, the Board/ authority may, with the previous sanction of Government, raise loans in the prescribed manner and make arrangements to the satisfaction of Government, for the repayment of loan.

Tehsil Municipal Officer, TMA Mardan granted loan of Rs 3,714,319 to the District Council Mardan during 2015-16 on the written requests of the Secretary District Council Mardan, however the amount was not recovered and still outstanding. Detail is as under:

S.No.	Purpose of loan	Cheque No.	Date	Amount (Rs)
1.	First session of the District Council	3746187	16.09.2015	500,000
2.	Staff salary and pension	3746196	23.09.2015	1,465,635
3.	Staff salary and pension	0591710	12.11.2015	1,748,684
Total				3,714,319

Non-recovery of outstanding loan occurred due to weak financial management, which resulted in loss to the TMA.

When pointed out in August 2020, the management stated that the amount in question would be sort out later on in detail. Response of the management was not tenable as no efforts for recovery of loan was made even after lapse of more than four years.

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

Audit recommends recovery of outstanding loan and deposit in the accounts of the TMA besides fixing responsibility for non-seriousness in recovery of loan.

AIR Para No. 07 (2019-20)

3.5.4.2 Loss due to non-utilization of TMA land for construction of Mega Park Mardan–Rs 657.467 million

According to the Lease Deed dated 10.07.2017 executed between the Administrator Auqaf Khyber Pakhtunkhwa (Lessor) and Town Municipal Officer, TMA Mardan (Lessee) that the lessee has agreed to take on lease the Auqaf Department land measuring 340 Kanal situated at Toru Khas Mardan, on lease of Rs 10,000 per annum per Kanal with 20% increase after every two years, for a period of 33 years, commencing from 1st July 2017 to 30th June 2050 for the purpose of establishment of Mega Park Mardan. The lessee shall pay the lease amount in advance at the beginning of each financial year and according to condition No.6, the lessee shall have no right to dispose or uninstall the building after expiry of lease period. The property rights of the additional development works whatsoever carried out by the lessee shall transfer and vest in the lessor, free of cost after the expiry of the lease period.

Tehsil Municipal Administration Mardan acquired 340 kanal land on lease basis from Auqaf Department for establishment of Mega Park Mardan instead of utilization of available land of TMA Mardan measuring 732 Kanal situated on Ring Road at Chamtar wherein 432 Kanal land has been proposed for New Bus Terminal Mardan. Audit observed that 300 Kanal land were lying useless without any proposed activity which would not only save the TMA from the huge payment of lease amounting to Rs 657,467,153 for 33 years but also increase the assets of TMA in shape of infrastructure of Rs 400,000,000 of Mega Park. As per Agreement, Mega Park would be handed over to the Auqaf Department on expiry of lease period without any claim of cost. Moreover the Park if planned on TMA land near Bus Terminal would comparatively attract more people which would not only provide a refreshment facility but would also become an attractive source of income for TMA on permanent basis. Detail is given at annexure-24.

Hiring of land on lease without proper impact analysis of lease land vs own land occurred due to weak financial management and ill planning of available resources, which resulted in huge loss to TMA.

When pointed out in August 2020, the management stated that detailed reply would be submitted later on. Management did not furnish reply so far.

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

Audit recommends detailed inquiry for fixing responsibility on the person (s) at fault for acquiring land on lease for construction of Mega Park instead of utilizing available land.

AIR Para No. 08 (2019-20)

3.5.4.3 Loss due to non-utilization of commercial plot acquired on lease from Mardan Cantonment Board – Rs 3.693 million

According to Building Lease Agreement for Commercial purpose for a period of 99 years between Cantonment Board Mardan and TMA Mardan on 03.04.2010, Condition No.5 that within twelve calendar months TMA Mardan at their cost to erect and finish fit for habitation/use on the premises hereby demised a COMMERCIAL BUILDING together with all necessary out houses sewers drain and other appurtenances in accordance with a plan to be approved in writing by the Cantonment Board Mardan.

Tehsil Municipal Administration Mardan acquired a commercial plot measuring 11,934.500 sft located at Mall/Bank Road Mardan from Cantonment Board Mardan for 99 years lease on payment of premium and other charges of Rs 3,692,765 vide Vr.No.85/292 date 24.5.2010 and yearly rent of Rs 5,304 for the purpose of erecting a commercial building. After lapse of (10) ten years the said commercial land was not utilized to generate revenue which put the TMA in loss due to mismanagement of valuable commercial property.

Non-utilization of commercial land occurred due to weak managerial control which resulted in loss to TMA.

When pointed out in August 2020, the management stated that the agreement was executed and work order was issued in 2015. Due to litigation, the work could not be executed and now the Honorable High Court has issued ex-post facto sanction for construction. Notices have been issued to the investor for execution of agreement which was still awaited. Reply of the management was not convincing as no documentary proofs showing department's concrete efforts for construction was provided during the lapsed ten years.

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

Audit recommends optimal utilization of commercial land to generate revenue for provision of quality municipal services and save the TMA from loss.

AIR Para No. 09 (2019-20)

3.5.5 Others, including cases of accidents, negligence etc.

3.5.5.1 Non-transfer of Government share in Bus Stand income- Rs 1.048 million

According to Rule 259 Sub Rule (3) of West Pakistan Motor Vehicles Rules 1969, the Government share would be 3% of the gross receipt from fee shown by the TMA for a period of one year.

Tehsil Municipal Officer, TMA Mardan collected a sum of Rs 34,944,290 as receipts from following bus stands during financial year 2019-20 but did not transfer 3% Government share through Regional Transport Authority (RTA) amounting to Rs 1,048,329 as per detail given below:

S.No.	Own Source	Amount (Rs)	Government share @ 3%(Rs)
1.	General Bus Stand Mardan	32,491,030	974,731
2.	General Bus Stand Toru	479,750	14,393
3.	General Bus Stand Bakhshali	681,510	20,445
4.	Wagon Stand Fee	1,292,000	38,760
Total		34,944,290	1,048,329

Non-transfer of RTA share was due to weak internal controls, which resulted in loss to Government.

When pointed out in August 2020, the management stated that payment of RTA share was in progress and would be transferred soon. Reply was not convincing as the amount was not transferred so far.

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

Audit suggests transfer of RTA share under intimation to Audit.

AIR Para No. 06 (2019-20)

**3.5.5.2 Unjustified expenditure on construction and repair of slaughterhouse without revenue – Rs 10.847 million
Loss due to non-collection of slaughterhouse fee due to its non-functionalization – Rs 75.096 million**

According to Para (ii) of the Government of Khyber Pakhtunkhwa Local Council Board letter No. AO-II/LCB/9-5/2010 dated 29.01.2011, the names of the persons responsible for selection of site of slaughter house without consulting the butcher's community would be intimated for initiation disciplinary action under the rules.

According to the assessment made by the office of the Deputy Commissioner Mardan and communicated to the Chief Minister's Secretariat vide letter No.1254/DCO(M)/63/GA dated 10.02.2009 about 2500/3000 animals are slaughtered daily in Mardan city. According to the written statement of the butcher's community submitted to Assistant Commissioner Mardan on 28.02.2019, about 300 big and 300 small animals are slaughtered daily in Mardan city while according to the assessment made by the TMO and submitted to the Deputy Secretary-III, LCB KP vide letter No. 6249/MC(M) dated 04.09.2013, about 97 big animals and 65 small animals are slaughtered daily in Mardan city.

Tehsil Municipal Officer, TMA Mardan spent Rs 5,330,300 on repair of the slaughterhouse during financial year 2019-20 out of the funds of 30% ADP. The slaughterhouse was previously constructed at Dang Baba through investor during financial year 2005-06. As the slaughterhouse was about 3 KM away from the main city of Mardan therefore, the butchers were not willing to use the slaughterhouse. Due to non-use of slaughter house, the investor filed a suit in lower Court and then High Court for remitting the cost of the building and damages due to non-use and obtained a decree of Rs 5,516,803 (Rs 5,167,900 plus 348,903) which was paid by the TMA while the slaughter house remained unused so far. Audit held that:

1. Total of Rs 10,847,103 was expended while slaughterhouse was not used and revenue could not be realized during the last 14 years. So the expenditure was totally wasteful.

2. As the site selection was made without proper feasibility and without consulting the butchers community therefore the project was badly failed for which responsibility needed to be fixed for which the provincial Government desired the names of the responsible persons which was not done and undue favour was extended to the responsible persons at the cost of the Government.
3. Minimum loss of Rs 75,096,000 was sustained by the TMA, in the light of assessment of the TMO that at least 97 big and 65 small animals are slaughtered daily in Mardan city, due to non-collection of slaughterhouse fee because of non-use of slaughterhouse by the butchers community because of their reservations duly admitted by the TMA. Detail of loss is as under:
- i. (97 big animals x30 days per month x 12 months in a year x 14 years) =
Rs 48,888,000
- ii. (65 small animals x 30 days in a month x 12 months a year x 14 years)=
Rs 26,208,000
- Total** **Rs 75,096,000**
4. The provincial Government directed the TMO to file an appeal in the Honorable Supreme Court against the decision of the High Court while the TMO did not file the appeal despite the fact that legal advisor in the LCB advised to file an appeal. Due to laxity on the part of TMO, a handsome amount of Rs 5,516,803 was paid by the TMA to the investor.
5. After rehabilitation of the slaughter house, an office order was issued by the TMO on 20.02.2020 and deputed some officials for collection of slaughter house fee @ Rs 100 and Rs 80 for big and small animals respectively while no revenue was reflected in the accounts of the TMA whereas a minimum of Rs 789,700 would have been collected up to 30th June 2020 as per detail given below:
- i. From 21.02.2020 to 16.03.2020 and from 01.06.2020 to 30.06.2020= 53 days
- ii. 53 days x 97 big animals x Rs 100 per animal = Rs 514,100
- iii. 53 days x 65 small animals x Rs 80 per animal = Rs 275,600
- Total** **Rs 789,700**

Unjustified expenditure incurred without no revenue due to weak financial management and weak technical knowhow, which resulted in loss to the Government.

When pointed out in August 2020, the management stated that detailed reply would be furnished later on. Management did not furnish reply so far.

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

Audit recommends fixing responsibility on the persons at fault for unjustified expenditure and resulting losses of all kinds.

AIR Para No. 21 (2019-20)

3.5.5.3 Loss due to irregular award of contract of Mega Park at 14% above on MRS through direct sourcing – Rs 69.584 million

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

Tehsil Municipal Officer, TMA Mardan awarded the contract of Mega Park with estimate cost of Rs 400,000,000 to National Logistic Cell (NLC) during the month of March 2018 with completion period of six months @ 14% above on MRS 2017 through direct sourcing without competition for maintaining the quality and timely completion of the project. Audit raised the following observation:

1. The contract was awarded to NLC @ 14% above on MRS 2017 through direct sourcing instead of awarding “At Par” due to which loss of Rs 15,346,508 (MRS items of Rs 109,617,919 x 14% above) was sustained by the Government.

2. The motive of the writ Petition filed by the Contractors Association and Judgment of the Honorable High Court was not complied with in award of work through direct sourcing.
3. The objective of maintaining the quality and timely completion of the project upon which the award was made through direct sourcing were proved baseless as neither the quality of work was maintained as evident from the reports of M&E, DC office and Engineers of the TMA nor the project was completed even after lapse of about three years instead of completion within six months.
4. Neither time extension was obtained from the competent forum nor penalty of Rs 40,000,000 @ 10% for non-completion within stipulated time period imposed due to which government sustained loss.
5. Income tax of Rs 14,238,525 (Rs 189,847,000 x 7.5%) was not deducted due to submission of exemption certificate by the contractor without verification of the said exemption from the concerned department.
6. According to Khyber Pakhtunkhwa Finance Department letter No. FD/12-6/2014-15 dated 21.04.2015, payment to non-tax payer contractors should have been made at reduced CSR/MRS rates for defrayment as income tax has been included in the rates as per CSR/MRS analysis, which was not done.
7. A number of non-BOQ items have been executed without approval from the competent authority under clause 12 of the agreement.
8. About 50% payment has been made while the scheme has not been technically sanctioned due to which the entire payment was held irregular.
9. Laboratory tests reports were not available due to which the quality of executed work was questionable.

The contract was awarded without competition and above rates were approved and taxes were not deducted due to which Government sustained loss.

When pointed out in August 2020, the management stated that (1) the contract was awarded through direct sourcing @ 14% above on MRS 2017 with the approval of the provincial Government (2) the agreement/work order was issued before the decision of Court (3) the project was given to NLC due to foreign purchase involvement (4) time extensions were submitted to competent authority due to complex nature of work (5) the exemption certificate would be verified (6) the income tax has been retained by Accounts and copy would be submitted soon (7) the revised PC-I submitted by consultant to the competent authority for approval (8) the detailed cost estimate has been submitted for technical sanction and (9) laboratory tests reports were in the custody of the consultants being responsible for quality and quantity. Management responses were not convincing as (1) cogent reasons for award of contract @14% above on MRS 2017 without completion were not provided (2) speedy work order was issued to NLC without waiting for the Court's decision (3) the plea of foreign purchase involvement was not valid as neither such base was made for award of contract to NLC nor required only for NLC (4) complex nature of work could not be proper justification for grant of extensions (5) the exemption certificates should have been verified before payments (6) retention of income tax in the designated bank accounts was neither required nor made as per record (7) admitted that non BOQ items were executed without prior approval (8) a handsome payment of about 50% was made without technical sanction and laboratory tests reports should have been provided to the TMA technical staff before authorizing payments to the contractors and consultants.

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

Audit recommends detailed inquiry to probe into the matter for fixing responsibility on the persons at fault.

AIR Para No. 25 (2019-20)

3.5.5.4 Non-recovery of Annual Tax and NOC Fee from Petrol Pumps - Rs 4.975 million

According to Government of KPK, Local Government Department Letter No. AOII/LCB/2-15/3008 date 07.04.2008, annual tax & NOC fee on petrol/ CNG pumps has been fixed as Rs 50,000 & Rs 25,000 respectively.

According to Local Council Board Government of Khyber Pakhtunkhwa office memo No. AOII/LCB/6-11/2010 dated 21-04-2011, & instruction of Senior Minister in Minutes of Meeting vide Para No. 05, tax shall be imposed on Petrol/ CNG pumps by all TMAs/ MCs in KPK at the prescribed rate.

Tehsil Municipal Officers, TMA Mardan, Rustam and Katlang did not collect Rs 4,975,000 on account of annual tax from the owners of Petrol/ CNG Pumps situated at the approach roads under the jurisdiction of the said TMAs during Financial Year 2019-20. Detail is given as under:

S. No.	Name of TMA	Year	No of petrol pumps	NOC fee @ Rs 50,000/pump	Annual fee Rs 25,000/pump/year	Total (Rs)
1.	TMA Mardan	2019-20	54	0	1,350,000	1,350,000
2.	TMA Rustam	2018-19	26	1300000	650,000	1,950,000
3.	TMA Rustam	2019-20	26	Once	650,000	650,000
	TMA Katlang	2019-20	41	0	1,025,000	1,025,000
Total						4,975,000

The irregularity occurred due to lake of interest of the controlling officer towards generation of revenue which resulted in loss to the Council.

When pointed out in August 2020, the management of TMA Mardan stated that these petrol pumps were paying license fee. Reply was not tenable as no such fee was reflected in the receipt statement of the TMA. The management of TMA Rustam stated that that these pumps have been constructed before the establishment of TMA Rustam, however notices of annual fee would be given to the owner of petrol pumps accordingly. Reply was not correct as no progress was shown till finalization of this report. The management of TMA Katlang stated

that detailed reply would be furnished later on. However, no reply was furnished so far.

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

Audit recommends recovery of NOC and annual fee from the owners of CNG/Petrol pumps besides action against the person (s) at fault.

AIR Para No. 27 (2019-20) - TMA Mardan

AIR Para No. 05 (2019-20) - TMA Rustam

AIR Para No. 01 (2019-20) - TMA Katlang

3.5.5.5 Non-imposition of penalty for non-completion of works – Rs17.747 million

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

Tehsil Municipal Officer, Mardan awarded contracts of schemes having cost of Rs 177,470,000 to various contractors. The works were not completed within the stipulated period of time. The local office was required to take initiatives to speed up the works besides imposing penalty of Rs 17,747,000 @10% on bid cost of the works, which was not done. Detail is given at annexure-25.

Non-imposition of penalty occurred due to weak internal control, which resulted in depriving the public from the benefits of the schemes and caused loss to Government.

When pointed out in August 2020, the management stated that due to non-availability of funds and issues on sites, those schemes could not be completed in stipulated time and the Tehsil Council granted time extension as well. Reply was not satisfactory as the contractors were bound to complete the schemes timely irrespective of the availability of funds and nothing was found in the record in respect of site issues. So far as the grant of extension by the Council was

concerned, the Tehsil Council was neither empowered to grant time extensions in the schemes relating to District Government and Provincial Government nor any such extension was provided.

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

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

AIR Para No. 28 (2019-20)

3.5.5.6 Non-recovery of rent of shops –Rs 17.765 million

According to rule 1 of Annexure A to Para 38 of GFR Vol.-I, the departmental authorities are primarily responsible to see that all revenues are correctly and promptly assessed, realized and credited to government treasury.

Tehsil Municipal Officer Mardan did not recover Rs 17,764,679 on account of rent of TMA shops in various localities during financial year 2019-20. The local office was required to make serious efforts for collection of the rent which was not done. Detail is given at annexure-26.

Non recovery of rent occurred due to lack of internal controls which resulted in loss to TMA.

When pointed out in August 2020, the management stated that the detailed reply would be given after scrutiny of record. No reply was furnished.

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

Audit recommends recovery of the rent of shops besides action against the person(s) at fault.

AIR Para No. 31 (2019-20)

3.5.5.7 Non-recovery of 2% penalty from the contractors due to late deposit of installments -Rs 3.234 million

According to serial No. 6(a) read with serial No 7 of the policy guidelines issued by Local Council Board KP vide letter No.AO-II/LCB/6-11/2017 dated 20.2.2017, first installment shall be paid by the end of July and the rest of installments shall be paid on last date of the month to which it relates. In case of late deposit 2% penalty per day shall be imposed on contractor.

Tehsil Municipal Officer Mardan did not recover penalty of Rs 3,233,557 @ 2% per day from the contractors of different receipts contracts on account of late deposit of monthly installments during financial year 2019-20. Detail is given at annexure-27.

Non-recovery of penalty occurred due to weak internal controls and lack of management interest, which resulted in loss to TMA.

When pointed out in August 2020, the management stated that detailed reply would be given after scrutiny of record, however notices have already been issued. Reply was not tenable as no progress in the matter was reported.

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

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

AIR Para No. 35 (2019-20)

3.5.5.8 Non-recovery of monthly installments from the contractors-Rs 2.640 million

According to serial No. 6(a) read with serial No 7 of the policy guidelines issued by Local Council Board KP vide letter No.AO-II/LCB/6-11/2017 dated 20.2.2017, first installment shall be paid by the end of July and the rest of

installments shall be paid on last date of the month to which it relates. In case of late deposit 2% penalty per day shall be imposed on contractor.

Tehsil Municipal Officer Mardan awarded contracts of local fund receipts to different contractors during financial year 2019-20 but they failed to deposit the monthly installments as Rs 2,640,092 were outstanding till date of audit i.e. August 2020. The local office was required to recover the installments, which was not done. Detail is as under:

S.No	Name of contract	Bid Cost (Rs)	Paid (Rs)	Amount not paid (Rs)
1.	Cattle fair Shahbaz Garhi	3,850,000	3,304,135	545,865
2.	Cattle fair Bakhshali	2,600,000	2,416,000	184,000
3.	Cattle fair Toru	1,751,000	1,502,660	248,340
4.	Cattle fair Baghdada	3,950,000	2,860,000	1,090,000
5.	Latrine Flush System	1,301,417	1,110,300	191,117
6.	Cycle Mela	533,090	152,320	380,770
Total		13,985,507	11,345,415	2,640,092

Non-recovery of installments occurred due to weak internal controls and lack of management interest, which resulted in loss to TMA.

When pointed out in August 2020, the management stated that due to Covid-19 the case was pending with the provincial Government as and when decided would be processed, however notices have been issued. Reply was not convincing as no progress was reported.

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

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

AIR Para No. 36 (2019-20)

3.5.5.9 Non-collection of Income Tax from the contractors - Rs 2.463 million

According to section of 336 A of Income Tax Ordinance 2001, any person making sale by public auction/tender of any property or goods including award of lease to any person shall deduct Income Tax @ 10% .

Tehsil Municipal Officer Mardan awarded contracts of different sources of local fund receipts during financial year 2019-20 but Income Tax of Rs 2,462,976 @ 10% from the contractors was not collected. Detail is as under:

S.N o.	Name of contracts	Bid Cost (Rs)	10% Income Tax payable	Income Tax Paid	Income Tax not paid (Rs)
1.	Sign Boards	11,250,100	1,125,010	0	1,125,010
2.	Cattle fair Shahbaz Garhi	3,850,000	385,000	35,000	350,000
3.	Cattle fair Bakhshali	2,600,000	260,000	105,000	155,000
4.	Cattle fair Toru	1,751,000	175,100	16,000	159,100
5.	Cattle fair Baghdada	3,950,000	395,000	0	395,000
6.	Latrine Flash System	1,301,417	130,141	20,000	110,141
7.	Annual License fee	1,605,552	160,555	30,000	130,555
8.	Cycle Mela	533,090	53,309	15,240	38,069
Total		27,556,159	2,755,616	292,740	2,462,876

Non-collection and non-deposit of Income Tax occurred due to weak internal controls, which resulted in loss to Government.

When pointed out in August 2020, the management stated that due to Covid-19 the case was pending with provincial Government as and when decided would be processed, however notices have been issued. Reply was not convincing as no progress was reported.

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

Audit suggests recovery of the Income Tax amount and deposit of the same into Government treasury besides action against the person(s) at fault.

AIR Para No. 38 (2019-20)

3.5.5.10 Non-deposit of Government dues– Rs 6.369 million

According to Para 8 of Treasury Rules, 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 Takht Bhai deducted Rs 6,369,315 on account of various Government taxes and duties during financial year 2019-20. The amount was retained in designated bank accounts and did not deposit into Government treasury. Detail is given below:

S.No.	Particular	Amount (Rs)
1.	Sales tax	198,052
2.	Income Tax	5,204,058
3.	Stamp Duty	236,205
4.	Professional Tax	541,000
5.	DPR Fund	190,000
Total		6,369,315

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

When pointed out in August 2020, the management stated that amount would be deposited in Government treasury after scrutiny of record. Reply was not tenable as no progress shown.

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

Audit recommends deposit of dues into Government treasury.

AIR Para No. 01 (2019-20)

3.5.5.11 Non-deposit of profit earned on placement of public funds in designated bank accounts – Rs 2.735 million

Finance Department Khyber Pakhtunkhwa Peshawar vide letter No. 2/3-(F/L)/FD/2007-08/vol-IX dated 10.03.2018, has allowed sanction of bank accounts in commercial banks for various departments/autonomous/semi-autonomous /corporation in KP and directed that such accounts may be converted into PLS mode and profit earned may be deposited into government treasury under the relevant head of account not later than a week when declared by the bank.

Tehsil Municipal Officers, Takht Bhai and Katlang realized Rs 2,735,047 on account of bank profit on deposits for the financial year 2019-20. However, profit earned thereof was not deposited into government treasury and retained in the designated bank accounts.

S.No.	Name of TMA	Profit during 2019-20 (Rs)
1.	TMA Takhbhai	1,161,047
2.	TMA Katlang	1,574,000
Total		2,735,047

Non-deposit of profit occurred due to violation of rules, which resulted in loss to the Government.

When pointed out in August 2020, the management stated the matter would be clarified from LCB and progress would be shown. Reply was not tenable as neither the profit was deposited into government treasury nor any progress regarding clarification reported.

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

Audit recommends deposit of profit into Government treasury besides fixing responsibility on the persons at fault.

AIR Para No. 12 (2019-20) - TMA Takhbhai
AIR Para No. 02 (2019-20) - TMA Katlang

CHAPTER-4

Assistant Director LGE &RDD

4.1 Introduction

Assistant Director Local Government, Election and Rural Development Department in District Mardan has 231 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 Mardan.

According to Section 29 of the Khyber Pakhtunkhwa Local Government Act 2013 (amended in 2019) the authority and responsibilities of the District Government have been given as under:

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

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

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

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

- xvi. Considering and approving annual budget presented by the respective Nazim, village council or neighbourhood council;
- xvii. Facilitating formation of voluntary organizations for assistance in functions assigned to it;
- xviii. Facilitating the formation of co-operatives for improving economic returns and reduction of poverty;
- xix. Electing an Accounts Committee and review its recommendations on the annual statement of accounts and audit reports; and
- xx. Reporting cases of handicapped, destitute and of extreme poverty to 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
1.	Formations	231	11	182,149,689	NA

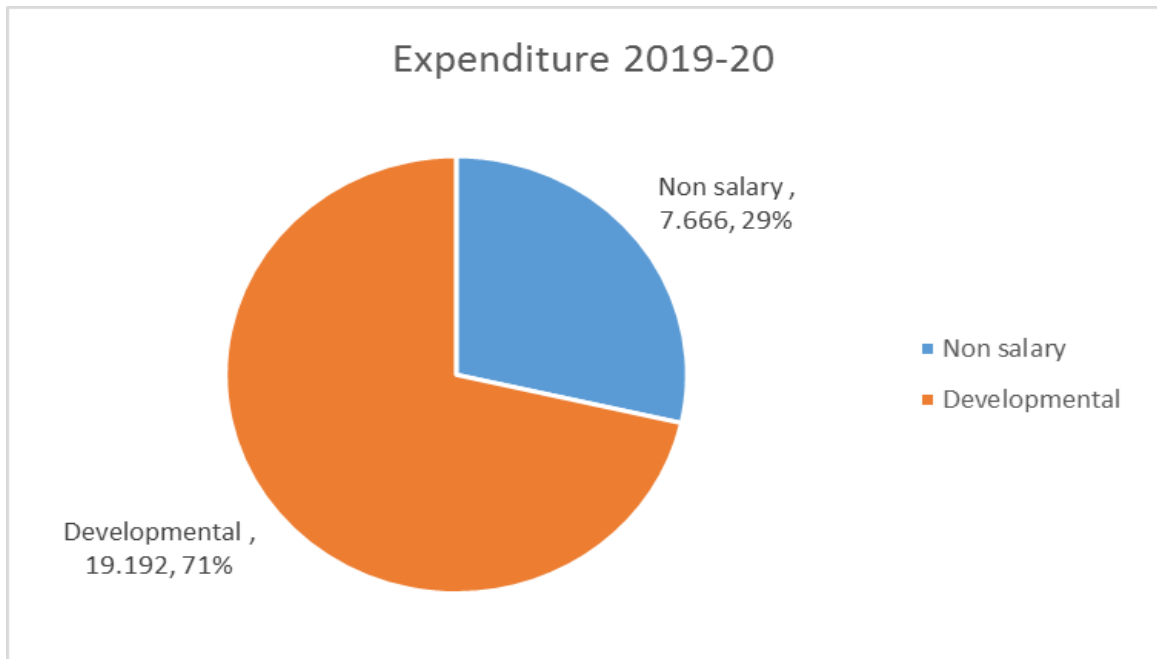
4.2 Comments on Budget and Accounts (Variance Analysis)

(Rs. in million)

11 NCs/VCs Mardan				
2019-20	Budget	Actual Expenditure/Receipts	Excess/(Saving)	%age
Salary	0	0	0	0
Non salary	9.712	7.666	2.046	21.06%
Development	40.283	19.192	10.112	25.10%
Total	49.995	26.858	46.28	6.6%
Receipts	0	0.128	0.128	

The savings of Rs 46.28 million was mainly due to closure of offices due to Covid-19 and up to some extent due to non-existence of local bodies. Similarly, positive variance of receipts was due to non-determining targets.

(Rs. in million)



4.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 27.533million were raised in this audit report. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs. in million)
1.	HR/Employees related irregularities	6.671
2.	Procurement related irregularities	8.921
3.	Others, including cases of accidents, negligence etc.	11.941
Total		27.533

4.4 Comments on the status of compliance with Village/Neighborhood Council 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 HR/Employees related issue

4.5.1.1 Unjustified expenditure on account of technical allowance- Rs 3.119 million

According to Finance department Government of Khyber Pakhtunkhwa notification no FD(SOSR-II)8-7/2018-19 dated 19.10.2018, technical allowance @ Rs 45,550 per month is allowed to BPS-17 engineers holding engineering qualification serving against the sanction post in the C&W, PHE, Irrigation and local government department w.e.f. 01.11.2018.

Assistant Director Local Government and Rural Development Department Mardan spent Rs 3,666,111 on account of technical allowance during financial year 2019-20 while maximum expenditure of Rs 546,600 should have incurred on account of the allowance as there was only one Assistant Engineer of BPS-17 who was entitled for technical allowance @ Rs 45,550 per month. Thus unjustified expenditure of Rs 3,119,511 was incurred.

Unjustified expenditure occurred due to weak financial control, which resulted in loss to the Government.

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

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

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

AIR Para No. 02 (2019-20)

4.5.1.2 Irregular cash payment of pay and allowances– Rs 3.552 million

Para 4.6.3.1 of APPM requires that the normal method of payment of monthly salaries of all government employees shall be by credit transfer direct to a bank account nominated by the employee. This is the most secure and economical method of payment and it automatically ensures that recipients have access to their salary on the due date. Moreover, direct credit has tangible advantages, over payment by cheque or cash, against risks of theft or fraud.

Assistant Director LGE & RDD Mardan paid salaries of Rs 3,552,051 during the year 2019-20 to the officers/officials in cash instead of direct credit through their bank accounts, in violation of the above rules. Detail is as under:

S. No.	Head of account	Months	Amounts
1.	Salary	August, 2019	239,500
2.	-do-	November 2019	519,992
3.	-do-	January 2020	1,248,773
4.	-do-	January 2020	16,924
5.	-do-	February 2020	501,618
6.	-do-	February 2020	45,488
7.	-do-	March 2020	236,960
8.	-do-	March 2020	16,924
9.	-do-	April 2020	348,599
10.	-do-	April 2020	16,924
11.	-do-	May 2020	343,425
12.	-do-	May 2020	16,924
Total			3,552,051

Payment of salaries in cash was due to violation of rules, which resulted in doubtful payment and chances of misappropriation.

When pointed out in December 2020, the management did furnish reply.

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

Audit recommends inquiry for fixing responsibility besides payment of salaries through bank accounts of the concerned employees.

AIR Para No. 21 (2019-20)

4.5.2 Procurement issues

4.5.2.1 Overpayment due to allowing higher rate than offered by the contractor - Rs 2.921 million

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

Assistant Director Local Government and Rural Development Department Mardan overpaid Rs 2,921,575 in various works of solarisation schemes due to allowing higher rate than offered by the contractor during financial year 2019-20. Detail is given at annexure-28.

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

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

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

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

AIR Para No. 13 (2019-20)

4.5.2.2 Irregular expenditure without technical sanction-Rs 6.0 million

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

Assistant Director Local Government and Rural Development Department Mardan incurred expenditure of Rs 6,000,000 during financial year 2019-20 on

account of pavement of streets drains retaining wall at saidano dheri UC Makori, but technical sanction from the competent authority was not obtained.

Expenditure without technical sanction occurred due to violation of rules, which resulted in risk of substandard execution of work and uneconomical expenditure.

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

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

Audit recommends obtaining of technical sanction from the competent authority and action against the persons for execution/payment without technical sanction.

AIR Para No. 17 (2019-20)

4.5.2.3 Unverified expenditure on account of developmental work - Rs 7.259 million

According to Para 209 (d) of CPWA Code, it is incumbent upon the person, responsible for measurements in the measurement book (MB), to record the correct and actual figures. And

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

Secretary Village Council Gujarat-I, working under the control of Assistant Director Local Government & Rural Development Department Mardan, did not provide bills, measurement books, agreement files and tender documents of developmental expenditure of Rs 7,259,705 due to which the expenditure remained unverified. Detail is as under:

Name of contractor	Amount paid (Rs)	
Yousaf Zaman	1,400,915+ 300,000+ 336,394	2,037,309
Malak wazir Khan	1297000+160000+165,396	1,622,396
Advance Engineering	-	3,600,000
Total		7,259,705

Unverified expenditure occurred due to weak internal controls, which resulted in suspected loss to the Government.

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

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

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

AIR Para No. 01 (2019-20)

4.5.3 Others including cases of accidents and negligence

4.5.3.1 Non-deposit of profit earned on placement of public funds in designated bank account - Rs 1.369 million

According to Para 2 of Government of Khyber Pakhtunkhwa Finance Department notification No. 2/3-(F/L)/ FD/2007-08/Vol-IX dated 10-02-2014, all government bank account may be converted to PLS mode and the profit earned be deposited in Government treasury immediately not later than a week when declared by the concerned bank.

Assistant Director Local Government and Rural Development Department Mardan realized profit of Rs 1,369,011, during financial year 2019-20, on placement of public funds in PLS bank account No. 249730533 UBL. The profit was required to be deposited in Government treasury as required under the rules referred to above. Detail of profit is as under:

Date	Profit (Rs)
1-12-2018	177,278
30-6-2019	335,525
31-12-2019	475,753
30-6-2020	380,455
Total	1,369,011

Non-deposit of bank profit in government treasury occurred due to violation of rules, which resulted in loss to the Government.

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

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

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

AIR Para No. 01 (2019-20)

4.5.3.2 Non-deposit of unspent Government money in government treasury -Rs 6.476 million

According to Para 28 of GFR Vol-I no amount due to government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought.

Assistant Director Local Government and Rural Development Department Mardan did not deposit unspent balance of Rs 6,476,280 which was unnecessarily lying in designated bank account since long while purpose of the balance amount was not known to the department.

Non-deposit of government amount occurred due to weak internal control, which resulted in blockage of Government money.

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

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

Audit suggests deposit of the amount in Government treasury and action against the person(s) at fault.

AIR Para No. 7 (2019-20)

4.5.3.3 Non-deposit of government taxes and its unauthorized retention in bank designated bank accounts - Rs 2.098 million

According to Para 28 of GFR Vol.-I no amount due to government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought.

Secretaries of ten (10) Village/Neighbourhood Councils Mardan, under the administrative control of Assistant Director LGE & RDD Mardan, deducted income tax, stamp duty and sales tax of Rs 2,098,000 from the bills of the contractors. The amount was retained in designated bank accounts instead of timely deposit into Government treasury. Detail is given at the annexure-29.

Non-deposit of Government taxes indicated weak financial control, which resulted in loss to the government.

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

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

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

AIR Para No. 3,3,3,3,3,2,4,2,5,2,2,&1 (2019-20)

4.5.3.4 Non-deposit of bank profit into Government treasury –Rs 1.998 million

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

Secretaries of eight (08) Village Councils, under the administrative control of Assistant Director LGE & RDD Mardan, realized profit of Rs 1,998,000 on PLS designated bank accounts. The profit was required to be deposited into government treasury in compliance with the repeated instructions

of the Finance Department, Khyber Pakhtunkhwa which was not done. Detail is given at the annexure-30.

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

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

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

Audit recommends immediate deposit of bank profit into Government treasury under proper head of accounts and action against the person(s) at fault.

AIR Para No. 2,2,1,2,6,5,5 &4 (2019-20)

CHAPTER-5

Mardan Development Authority

5.1 Introduction

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

Objectives:

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

- Environmental Beautification.

The Main functions of this Authority are as under:-

To provide housing facilities in urban areas of District Mardan

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

Detail of Audit Planned formations expenditure & receipts

(Rs. in million)

Sr. No.	Description	Total Nos	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue /Receipts audited FY 2019-20
1.	Authorities/Autonomous Bodies etc under the PAO	01	01	121.344	89.316

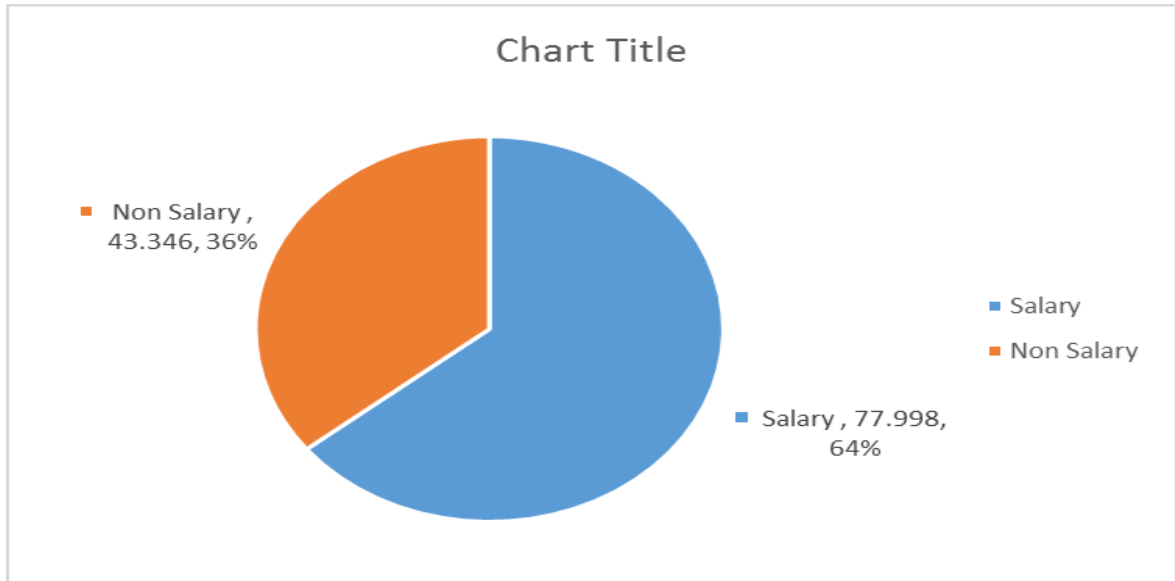
5.2 Comments on Budget and Accounts (Variance Analysis)

(Rs. in million)

Mardan Development Authority				
2018-19	Budget	Actual Expenditure/Receipts	Excess/(Saving)	%age
Salary	85.189	77.998	7.191	8.4
Non-salary	48.651	43.346	5.305	5.3
Total	133.840	121.344	12.496	9.3
Receipts	422.297	89.316	332.981	78.8

EXPENDITURE 2019-20

(Rs. in million)



5.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 17.402 million were raised in this audit report. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs. in million)
1.	Others, including cases of accidents, negligence etc.	17.402
Total		17.402

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

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

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

5.5 AUDIT PARAS

5.5.1 Others, including cases of accidents, negligence etc.

5.5.1.1 Non-credit of Malba fee not claimed within three years Rs 1.030 million

According to Government of Khyber Pakhtunkhwa provincial Urban development board, Peshawar notification No. Endst: No.1.06.01/090-93/ dated 3.02.2001 point 4, if the malba fee is not claimed within three calendar years the same shall be deemed to have been seized and forfeited in favour of authority.

Project Director Mardan Development Authority did not forfeit malba fee amounting to Rs 1,030,000 from the allottee of plots situated in various sectors of Sheik MaltoonTown. Detail is given at the annexure-31.

Non-credit of Malba fee indicated weak internal control, which resulted in loss to authority.

When pointed out in November 2020, the management stated that necessary action would be taken as per rules. However, no progress was intimated.

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

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

AIR Para No. 01 (2019-20)

5.5.1.2 Non-recovery of non-user charges Rs 11.003 million

According to Para 28 of GFR Vol.-I no amount due to government should be left outstanding.

Project Director, Mardan Development Authority, did not recover non-user charges of Rs 11,003,750 during the financial year 2019-20 from the allottees of plots in Sheikh Maltoon Town Mardan. Detail is given as under:

Non-user charges for the year 2019-20 in Phase-I

S. No.	Size of Plot	No of plots	Rate	Amount
1.	6.5 marla	153	6250	956250
2.	10 marla	301	7500	2257500
3.	Kanal	514	10000	5140000
Total				8353750

Non-user charges of Phase-II

S. No.	Size of plots	No. of plots	Rate	Amount
1.	5 marla	62	4375	271250
2.	7 marla	83	6250	518750
3.	10 marla	104	7500	780000
4.	Kanal	108	10000	1080000
Total				2650000

Non-recovery of non-user charges indicated weak internal control, which resulted in loss to authority.

When pointed out in November 2020, the management stated that notices to the defaulters for recovery would be issued. However, no progress was intimated.

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

Audit suggests recovery of the amount and deposit in the account of the Authority besides action against the persons (s) at fault.

AIR Para No. 02 (2019-20)

5.5.1.3 Unauthorized payment of technical allowance –Rs 1.544 million

According to Finance Department Government of Khyber Pakhtunkhwa Notification No. FD(SOSR-II)8-7/2018-19 dated 19.10.2018, technical allowance is allowed with effect from 01.11.2018 to engineers holding engineering qualification & serving against the sanctioned post in the Communication & Works, Public Health Engineering, Irrigation and Local Government Department.

According to Government of Khyber Pakhtunkhwa, Finance Department, Notification No FD SOSR-III 8-7/2017/06 dated 3-7-2020, engineers of the Local Area Authorities are not entitled for the technical allowance.

Project Director, Mardan Development Authority Mardan paid Rs 1,544,805 as technical allowance during financial year 2019-20, to the engineers who were not entitled to the grant of the allowance as per rules and clarification referred to above

Month	Muhammad Tariq PD	M. Arshad, Director	Shafeeq Ullah Assistant Director
7-2019	57,525	-	45,555
8-2019	57,525	88,815	45,555
9-2019	57,525	88,815	45,555
10-2019	57,525	88,815	45,555
11-2019	57,525	88,815	45,555
12-2019	0	88,815	45,555
1-2020	0	88,815	45,555
2-2020	0	88,815	45,555
3-2020	0	88,815	45,555
4-2020	0	0	45,555
5-2020	0	0	45,555
6-2020	0	0	45,555
Total	287,625	710,520	546,660
Grand total (Rs 287,625 + Rs 710,520 + Rs 546,660)			1,544,805

Unauthorized payment of technical allowance occurred due to weak financial controls, which caused in loss to authority.

When pointed out in November 2020, the management stated that technical allowance has been allowed in light of Government notification vide No. SO(LG-I)/4-116/2018 dated 2-11-2018. Management reply was not tenable as engineers of Local Area Authorities were not entitled as per rules referred to above further clarified by the Finance Department Government of Khyber Pakhtunkhwa vide Notification No FD SOSR-III 8-7/2017/06 dated 3.7.2020.

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

Audit suggests recovery and deposit in the Authority account besides fixing responsibility for allowing technical allowance to the unentitled engineers.

AIR Para No. 06 (2019-20)

5.5.1.4 Loss to authority due to transfer of investment from high profit bank to low profit bank - Rs 2.805 million

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

Project Director, Mardan Development Authority, transferred Rs 200,400,000 from high yield Summit Bank Mardan to low yield Bank of Khyber Mardan during financial year 2019-20 due to which loss of Rs 2,805,600 sustained by the Authority. Detail is given below:

Profit rate of Summit Bank	Profit rate of Bank of Khyber	Difference	Amount (Rs)	Loss of profit for the year (Rs)
11.45%	10.05%	1.4%	200,400,000	2,805,600

Transfer of amount occurred due to weak financial management, which resulted in loss to the Authority.

When pointed out in November 2020, the management stated that investment has been made as per Government policy. Reply was not convincing as the amount was transferred from high profit bank to low profit bank and the Authority sustained loss.

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

Audit recommends inquiry for fixing responsibility of loss sustained by the Authority.

AIR Para No. 07 (2019-20)

5.5.1.5 Loss to Government due to less deposit of stamp duty – Rs 1.02 million

According to section 23 of Finance Act 2007, stamp duty @ 2% shall be charged on transfer of immovable property.

Project Director, Mardan Development Authority less deposited stamp duty of Rs 1,020,941 on transfer of shops and offices during financial year 2019-20 due to which Government sustained loss. Detail is given at the annexure-32.

Non-deposit of stamp duty occurred weak internal control, which resulted in loss to the government.

When pointed out in November 2020, the management stated that stamp duty had been received as per Finance Act 2016, and Finance Department letter No. BO(Res-III)FD/2-2/2016-17/vol-III dated 15-7-2016. Reply was incorrect as no documentary evidence in support of reply was produced and only Rs 19,200 were deposited on transfer of twenty (20) shops having consideration amount of Rs 52,007,050. According to rule referred to above, Rs 1,040,141 were required to be deposited as stamp duty @ 2% of the consideration amount.

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

Audit recommends recovery and action against the person at fault for less deposit of stamp duty.

AIR Para No. 09 (2019-20)

CHAPTER-6

Water & Sanitation Services Company Mardan

6.1 Introduction

The Government of Khyber Pakhtunkhwa established an independent corporate utility company by the name of Water and Sanitation Services Company Mardan (WSSCM). WSSCM was set up in the year 2016 with the express task to take over the water supply, wastewater and solid waste management facilities from Tehsil Municipal Administration. It is registered under the companies ordinance 1984 with the Securities and Exchange Commission of Pakistan. The goal of WSSCM is to “bring sustained improvement in water and sanitation delivery to effectively address the basic needs of citizens of Mardan”.

- i. Source of providing drinking water is tube well. Open wells, shallow wells, domestic bore holes, hand pumps etc. are used by the locals inhabitants on their own.
- ii. Water is supplied in 3 shifts of 3-4 hours intervals per day in the operational areas.
- iii. Solid Waste Collection is being catered through 500 workers and 19 vehicles. Current adopted practice is open dumping.
- iv. Drain cleaning is also handled by the same sanitation staff.

Detail of Audit Planned formations expenditure and receipts

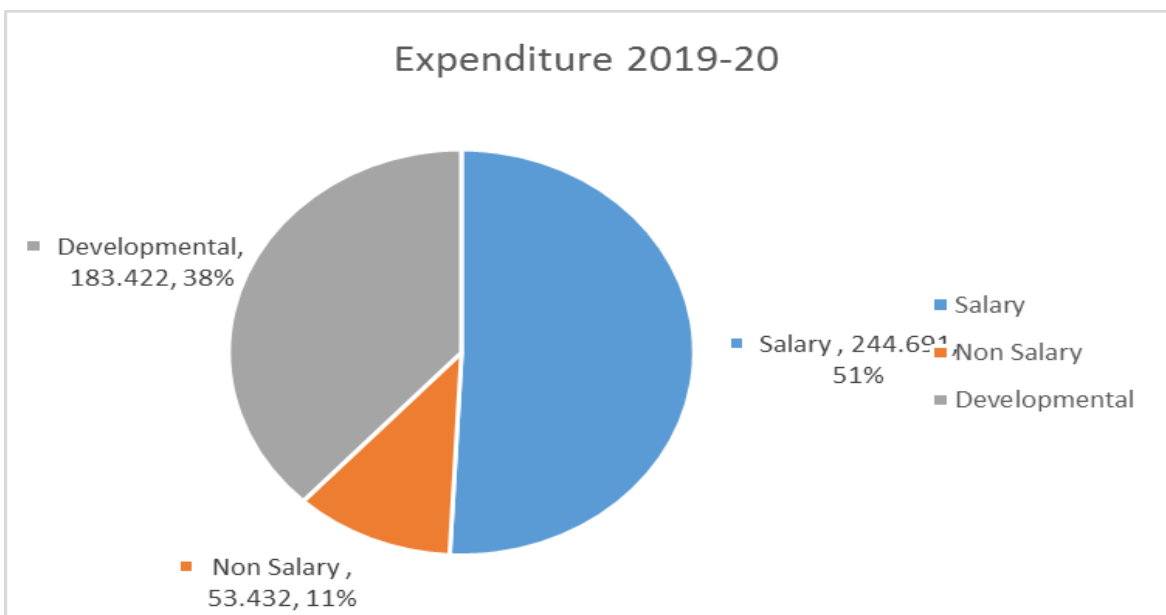
Sr. No.	Description	Total Nos	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue /Receipts audited FY 2019-20 (Rs. in million)
1.	Authorities/Autonomous Bodies etc under the PAO	01	01	481.545	324.425

6.2 Comments on Budget and Accounts (Variance Analysis)

(Rs. in million)

Water & Sanitation Services Company Mardan				
2019-20	Budget	Actual Expenditure/Receipts	Saving	%age
Salary	377.654	244.691	132.963	35.20
Non-Salary	173.180	53.432	119.748	60.14
Developmental	543.840	183.422	360.418	66.27
Total	1094.674	481.545	613.129	56.01
Receipts	324.425	306.73	17.695	5.454

(Rs. in million)



6.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 163.639 million were raised in this audit report. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs. in million)
1.	HR/Employees related irregularities	69.491
2.	Procurement related irregularities	1.092
3.	Management of Accounts	20.868
4.	Value for money and service delivery issues	18.271
5.	Others, including cases of accidents, negligence	53.917
Total		163.639

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

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

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

6.5 AUDIT PARAS

Irregularities

6.5.1 HR/Employees related irregularities

6.5.1.1 Overpayment due to encashment of annual leaves in excess of the entitlement – Rs 1.039 million

According to the HR manual of the company, employees will be eligible for 15 annual leaves during the calendar year which starts from 1st July to 30th June. Employees will earn these leaves over a service period of 12 months. The entitlement to the number of leaves will be adjusted on a pro-rata basis depending on the date of contract. Any un-availed and un-cashed annual leaves shall accumulate over the years and shall be available for use or encashment up to approved maximum encashment limit (50% of annual leaves after 2 years) by employee in subsequent years.

Chief Executive Officer, Water & Sanitation Services Company Mardan, paid Rs 2,085,127 to the company employees on account of encashment of annual leaves as due on 31st December 2019. As per provisions of HR manual referred to above, the employees were entitled to encashment of 50% of annual laves while they were paid for the total annual leaves at their credit as on 31st December 2019 due to which overpayment of Rs 1,039,478 was made to the them and loss sustained by the Government/company. Detail is given at the annexure-33.

Overpayment occurred due to violation of rules, which resulted in loss to the Company.

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

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

Audit recommends recovery and deposit in the company's bank account.

AIR Para No. 02 (2019-20)

6.5.1.2 Inadmissible expenditure on gratuity – Rs 5.534 million

According to section K3 of the adopted HR Manual of WSSP, the company does not offer any gratuity benefit to its employees.

Chief Executive Officer, Water & Sanitation Services Company Mardan, paid Rs 2,101,857 to the employees of the company on account of gratuity during financial year 2019-20 and also booked further expenditure of Rs 3,432,620 as a provision for gratuity at the end of the year while there was no offer of gratuity benefits in the WSSP HR Manual as adopted by the Company. Detail is as under:

S. No.	Description	Voucher No	Dated	Amount (Rs)
1.	Opening balance of payable gratuity	-	01.07.2019	4,006,965
2.	Less: paid during 2019-20 –Multiple	BPV 179	11/25/2019	391,618
3.	Less: - paid during 2019-20 –Multiple	BPV 246	01/14/2020	599,567
4.	Less: Paid during 2019-20 (Cheque no:37049882, Final settlement Nasir Ghafoor Khan)	BPV 247	01/14/2020	1,110,672
Total paid				2,101,857
Net payable				1,905,108
5.	Plus: Gratuity expenditure for the year 2019-20 recorded	JV 087	06/30/2020	1,527,512
Net payable at the end of financial year 2019-20				3,432,620

Inadmissible expenditure occurred due to violation of rules, which resulted in loss to the Company/Government.

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

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

Audit recommends fixing responsibility on the person (s) at fault for provision of undue benefits to the employees of the company at the cost of the Government.

AIR Para No. 14 (2019-20)

6.5.1.3 Loss due to payment of car monetization allowance instead of purchase of company maintained vehicles - Rs 12.458 million

According to adopted HR manual of WSSP, the company has specified employee grades who are entitled to company vehicles. The grade wise entitlement of officers and policy details are given below:

WSSP Positions	WSSP Grades	Vehicle Entitlement	Fuel Entitlement
CEO	M-1	1600CC, Altis	400 Ltr
Deputy CEO /COO	M-2	1300CC, GLi	300 Ltr
GMs/ Senior GMs	M-3	1300CC, GLi	300 Ltr
Zonal Managers/Deputy GM	M-4	1300CC, Xli	300 Ltr
Managers	M-5	1000CC Cultus VXR	200 Ltr

According to agenda item No. 08 of the minutes of 9th BoD meeting held on 12th January 2017, monthly vehicle compensation charges of Rs 100,000 for Toyota Corolla Altis 1600 CC was approved for the CEO (M-1) and Rs 55,000 for Suzuki Cultus 1000 for Managers (M-5) due to financial crunch and in order to minimize cash outflow

According to agenda item No. 6 o the minutes of 43rd BoD meeting held on 11th September 2019, monetization policy was ceased with immediate effect due to lack of improvement in supervisory efficiency, not yet up to the mark, due to hesitation in usage of personal vehicles by staff.

Chief Executive Officer, Water & Sanitation Services Company Mardan, incurred expenditure of Rs 12,458,265, during the period of three years from August 2016 to August 2019, on payment of Car Monetization Allowance to the staff of the company who were entitled for company maintained vehicles. The Car Monetization policy was adopted due to financial instability of the company and to minimize cash outflow. The policy was ceased after three years again due to financial crunch of the company. The decision of allowing a handsome monthly car monetization allowance was implausible as the best vehicles could easily be purchased on the amount as expended during the said period on payment of the allowance due to which loss sustained by the company as assets were not increased and expenditure was incurred.

Car monetization allowance occurred due to weak financial management, which resulted in loss to the Government.

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

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

Audit recommends fixing responsibility on the persons

AIR Para No. 15 (2019-20)

6.5.1.4 Non-deposit of excess salaries received by Government servants from public sector organizations – Rs 50.460 million

According to Government of Khyber Pakhtunkhwa, Local Government Elections & Rural Development Department, letter No. SO (E)LG/2-345/WSSP/2019 dated 2.6.2020 addressed to Chief Executive Officers, WSSCs read with Government of Khyber Pakhtunkhwa, Establishment Department, letter No. SOE-V/(E&AD)/21/NAB/COMPALAINTS:1/2019 dated 18.03.2020, addressed to the Secretary LGE&RDD, in which request was made to direct the concerned officers indicated in the attached list who were posted in Water & Sanitation Services to deposit the amount drawn in excess of their BPS from the Companies/ Authorities.

Chief Executive Officer, Water & Sanitation Services Company Mardan hired some Government/civil servants during the periods of their leaves without pay or deputation from their parent department and paid salary package of the company and other allied benefits in excess of their Basic Pay Scales entitlements. The case was pointed by the National Accountability Bureau (NAB) authorities and brought into notice of the Chief Secretary, Government of Khyber Pakhtunkhwa, in pursuance of the honorable Supreme Court of Pakistan orders. In compliance with the letter of Establishment Department, Khyber Pakhtunkhwa, the Local Government Department directed the concerned Chief Executive Officers, Water & Sanitation Services Companies, to recover the excess salaries received by the said employees. The details of excess salaries are as under:

S. No.	Name & BPS	Parent department	Designation in company	Duration		Excess salary (Rs)
				From	To	
1.	Engr. Nasir Ghafoor (BS-19)	Irrigation	Ex- GM OPS WSSP	08.08.2014	31.05.2016	20,225,005
			Ex-CEO WSSC Mardan	07.04.2016	31.05.2019	
2.	Engr. Ashraf Qadir Khatak (BS-18)	PDA	Ex- GM PMER WSSP	22.09.2016	14.02.2018	9,502,308
			Ex-GM WSSC Mardan	19.02.2018	23.09.2019	
3.	Muhammad Idris Khan (BS-17)	Irrigation	Manager Technical WSSCM	01.09.2016	24.12.2019	9,323,300
4.	Muhammad Khalil Akbar (BS-17)	PWD	Manager Municipal Services	23.09.2016	30.06.2020	11,410,371
Total						50,460,984

Non-deposit of excess salaries occurred due to violation of Government instructions/orders of the Honorable Supreme Court of Pakistan, which resulted in loss to the Government.

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

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

Audit recommends recovery of total recoverable amount till the dates of their separation from the company and deposit into Government treasury besides fixing responsibility for non-recovery despite orders of Supreme Court and various Government Functionaries.

AIR Para No. 16 (2019-20)

6.5.2 Procurement related irregularities

6.5.2.1 Irrelevant non-developmental expenditure from developmental funds – Rs 1.029 million

According to agenda item No. 07 of the minutes of 27th BoD meeting held on 6th April 2018 and agenda item No. 4 of the minutes of 43rd BoD meeting held on 11th September 2019, the Board approved sanitation schemes of Rs 150.00 million in three tehsils of District Mardan.

Chief Executive Officer, Water & Sanitation Services Company Mardan incurred irrelevant expenditure of Rs 1,029,093 on POL, rent of vehicles and advertisement charges during financial year 2019-20 from the developmental funds transferred by the provincial Government for execution of Sanitation Schemes in tehsils Katlang, Takht Bhai and Mardan. Detail is given at the annexure-34.

Irrelevant non-developmental expenditure occurred due to violation of rules, which resulted in misclassification and understated developmental funds for execution of approved schemes.

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

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

Audit recommends rectification and transfer entries for charging the expenditure to the regular budget of the company instead of charging to the tied grant of developmental expenditure.

AIR Para No. 18 (2019-20)

6.5.3 Bank management

6.5.3.1 Unjustified retention of Government funds in designated bank account without utilization and without deposit of profit – Rs 20.868 million

According to Treasury Rule 290, no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

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

Chief Executive Officer, Water & Sanitation Services Company Mardan, received Rs 20,868,000 vide Cheque No. A04651/A465029 dated 24th May 2018 from the office of the Executive Engineer, Public Health Engineering Division, Mardan, for installation of nine (09) new filtration plants in PK 52. The funds were credited to the Company's PLS bank account on 20th June 2018. After lapse of more than 2 years, neither the funds were utilized on installation of filtration plants nor refunded to the Government but retained in the bank account so far. Moreover, a handsome profit was also earned on placement of these funds in bank account and was not deposited into Government treasury as required under the rules referred to above.

Unjustified retention of funds in bank account occurred due to violation of rules, which resulted in blockage of tied grant of government funds.

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

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

Audit recommends surrender/refund/ deposit of funds to the Government along with realized interest besides fixing responsibility on the person (s) at fault for unnecessary retention for a long time.

AIR Para No. 01 (2019-20)

6.5.4 Value for money and service delivery issues

6.5.4.1 Unjustified write-off bad debts without approved policy of the company – Rs 3.215 million

According to Public Sector Companies (Corporate Governance) Rules, 2013 amended vide S.R.O. No. 275(i)/2017 dated April 21, 2017 Section (7)(g), the Board shall formulate policies for write-off of bad or doubtful debts, advances and receivables.

Chief Executive Officer, Water & Sanitation Services Company Mardan, written off bad debts of Rs 3,215,129 on account of unknown debts of the company and shown as operational expenditure in the income & expenditure statement for the financial year 2019-20 under note 14 to the financial statements. Audit held that writing off a huge amount within a short duration of the establishment of the company was unjustified and no approved policy of the company was available for writing off bad debts.

Unjustified write off bad debts occurred due to weak monitoring system, which resulted in loss the Government.

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

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

Audit recommends fixing responsibility for write off without valid justification and approval of the competent forum/authority in accordance with the company's policy.

AIR Para No. 03 (2019-20)

6.5.4.2 Irregular extension of contract of disposal of solid waste and water waste-Rs 11.538 million

According to rule V of Chapter-III of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, alternate methods for procurement of works and non-consulting services, subject to the conditions of contract, a procuring entity may, ensure a variation order to a contractor to include works which were outside the original scope of works to endure interests of Government and for reasons of economy, compatibility and efficiency provided that:

- a. The original contract is still in force.
- b. The procuring entity has satisfied itself for technical reasons that the placing of the variation order is cost effective;
- c. The value of variation order is not more than fifteen percent of the original contract; and
- d. That may be more than one variation orders as long as the total value of all variation orders remains within 15% of the original contract.

Chief Executive Officer, Water & Sanitation Services Company Mardan awarded the contract of Solid Waste and Water Waste Disposal to M/S Wazir Brothers & Company for 2 years till 8th February 2020. The contract was required to be retendered on its expiry but was extended for the next 6 months and paid Rs 11,538,626 which was held irregular.

Irregular extension of contract was undue favor to the contractor, which resulted in violation of rules.

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

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

Audit recommends investigation and action against the persons at fault.

AIR Para No. 22 (2019-20)

6.5.4.3 Irregular payment on account of hiring of drivers-Rs 3.518 millions

According to rule 14 of KPPRA 2014, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of works and non-consulting services over the value of Rs. 100,000/ rupees one hundred thousand.

Chief Executive Officer, Water & Sanitation Services Company Mardan paid Rs 3,518,089 to M/S Wazir Brothers & Company on account of outsourcing of drivers during financial year 2019-20. Audit held that payment was irregular as the outsourcing of hiring of drivers was not openly tendered as was required under the KPPRA Rules referred to above.

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

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

Audit suggests fixing of responsibility and action against the person(s) at fault.

AIR Para No. 26 (2019-20)

6.5.5 Others, including cases of accidents, negligence etc.

6.5.5.1 Non-deposit of profit earned on placement of public funds in designated bank account -Rs 8.263 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 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.

Chief Executive Officer, Water & Sanitation Services Company Mardan, placed public funds in designated saving bank account and earned profit of Rs 8,263,315 during financial year 2019-20 but did not deposit the profit into government treasury. As per instructions of the Government, the profit should have been deposited into Government treasury within a week time after declaration of profit by the bank. Detail is given as under:

S. No.	Description	Voucher No	Dated	Amount (Rs)
1.	Bank Profit received for the month of Sep 2019	BRV 01N.ADP	10/08/2019	178,323.99
2.	Bank Profit received for the month of Oct 2019	BRV 02N.ADP	11/08/2019	1,106,592.81
3.	Bank Profit received for the month of Nov 2019	BRV 03N.ADP	12/06/2019	1,074,435.13
4.	Bank Profit received for the month of Dec 2019	BRV 04N.ADP	01/09/2020	1,097,117.15
5.	Bank Profit received for the month of Jan 2020	BRV 05N.ADP	02/10/2020	922,660.98
6.	Bank Profit received for the month of Feb 2020	BRV 06N.ADP	03/07/2020	722,057.27
7.	Bank Profit received for the month of March 2020	BRV 07N.ADP	04/07/2020	1,228,007.00
8.	Bank Profit received for the month of April 2020	BRV 08N.ADP	05/11/2020	692,854.63
9.	Bank Profit received for the month of May 2020	BRV 09N.ADP	06/05/2020	690,850.07
10.	Bank profit on A/c for June 2020 recorded	JV 005N.ADP	06/30/2020	550,416.48
Total				8,263,315.51

Non-deposit of profit occurred due to violation of rules, which resulted in loss to the Government.

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

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

Audit recommends deposit of the profit into Government treasury besides fixing responsibility for retention of profit in the company's bank account.

AIR Para No. 11 (2019-20)

6.5.5.2 Non-deposit of outstanding income tax on surplus – Rs 45.654 million

According to notice of the Additional Commissioner Inland Revenue, Regional Tax Office Peshawar under Section 112 (5A) and 137 (2) of the Income Tax Ordinance, 2001, income tax of Rs 45,654,162 was payable by the WSSCM for the tax year 2018.

Chief Executive Officer, Water & Sanitation Services Company Mardan did not deposit outstanding income tax of Rs 45,654,162 for the tax year 2018 despite issuance of notices from the Income Tax Department. Instead of depositing the required income tax into Government treasury, the company started litigations and filed an appeal to the Appellate Authority who rejected the plea of the management of the company and again directed to deposit the said tax. The company was pleading the case in the Tribunal and intended to plead in High Court and Supreme Court but was not willing to deposit the accrued tax. Audit held that the company should deposit the taxes for the tax years till getting Non-Profit Organization (NPO) status for which the Board has issued directions in 46th Board of Directors (BoD) meeting.

Non-deposit of income tax occurred due to violation of rules, which resulted in loss to the Government.

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

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

Audit recommends deposit of income tax into Government treasury.

AIR Para No. 17 (2019-20)

ANNEXURES

Annexure-1

Detail of MFDAC Paras

S. No.	AIR No.	Department	Gist of Para	Amount (Rs)
1.	1	DC Mardan	Unjustified payment of inadmissible allowances to employees of DC office	0.300
2.	3	-do-	Irregular expenditure without open tender system and unauthentic purchase due to non-maintenance of stock registers	14.292
3.	4	-do-	Unverified expenditure on POL & repair of vehicles due to non-maintenance and non-	13.219
4.	5	-do-	Loss due to placement of public funds in current bank account	2.314
5.	6	-do-	Loss to government due to cuttings in the issued	0.465
			Deposit of fines under incorrect head of account	0.313
6.	11	-do-	Illegal retention/occupation of Government residential accommodations and non-recovery of HRA and 5% charges	0
7.	12	-do-	Unauthentic & excess withdrawal of incentives than actual expenditure	2.568
8.	13	-do-	Non-recovery of overpayment of special	0.569
9.	14	-do-	Overpayment due to non-deduction of house rent, conveyance allowance & 5% charges	0.290
10.	15	-do-	Non-deduction of income tax from salary and overpayment of inadmissible allowances	0.247
11.	16	-do-	Un-authorized expenditure without budget grants	11.194
12.	19	-do-	Unjustified and fake supply of charcoal without use and supply	0.645
13.	20	-do-	Non-utilization/payment of funds of scholarship	44.00
14.	21	-do-	Illegal promotion of three Naib Qasid BPS- 3 to the post of Junior Clerk BPS- 11 in violation of rules and non-recovery of pay and allowances	0.126
15.	23	-do-	Inadmissible charge of expenditure of District Council to DC office	0.210
16.	24	-do-	Unauthorized use of extra vehicles than authorization and unjustified expenditure of POL	0.647
17.	25	-do-	Non-production of record of payments from designated bank accounts	67.310
18.	29	-do-	Difference in cash balance of District Account-IV	28.675

19.	30	-do-	Excess budget release over and above the departmental demand for grant in one head	7.978
20.	31	-do-	Overpayment of incentive due to issuance of overstated pre-audit Cheque	0.100
21.	32	-do-	Unjustified share of ADC (F&P) out of 2% share of officers/officials of finance	1.469
22.	33	-do-	Inadmissible payment of incentive to irrelevant persons	0.628
23.	34	-do-	Un-authorized release of additional/supplementary grant for purchase of	30.00
24.	35	-do-	Un-authorized release of developmental budget from current budget allocation	12.990
25.	36	-do-	Un-authorized release for CRC and Petty Repairs in violation of PFC award	43.600
26.	39	-do-	Non-production of developmental record of receipts and payments	907.00
27.	09	DHO Mardan	Overpayment of conveyance allowance	0.120
28.	11	-do-	Non-deduction of Taxes on purchase of machinery & equipment	3.143
28.	12	-do-	Non-deduction Non-Practicing Allowance	0.452
29.	13	-do-	Non-reconciliation	786.562
30.	14	-do-	Non-reporting of clinical efficacy and test of DTL of medicines valuing	77.764
31.	15	-do-	Irregular payment on account of purchase of medicines and cost of other store	86.321
32.	17	-do-	Un-authorized drawl from treasury	54.342
33.	18	-do-	Irregular expenditure of	5.500
34.	19	-do-	Irregular drawl and disbursement of pay and allowances	1.238
35.	20	-do-	Irregular purchase of Furniture	0.499
36.	21	-do-	Un-authorized purchase from non-registered firm	1.092
37.	22	-do-	Overpayment of HRA, CA charges	0.205
38.	23	-do-	Loss to Government due to illegal appointments	11.687
39.	24	-do-	Non-supply of medicines -Rs 4.01 million and non-imposition of penalty- Rs 280,711	4.29
40.	25	-do-	Non-receiving of performance Guarantee worth	8.632
41.	26	-do-	Overpayment on account of Pay and Allowances during Extra Ordinary Leave	0.117
42.	29	-do-	Non-deposit of receipts by units/centres	0.548
43.	30	-do-	Overpayment of Health Professional Allowance	3.648
44.	31	-do-	Misappropriation of Rs 436,250 on account of transportation cost	0.436
45.	33	-do-	Un-authentic OPD receipts	1.461

46.	34	-do-	Doubtful receipts amounting to	21.229
47.	35	-do-	Irregular payment on account of employees, Repair, and Admin Share	0.893
48.	36	-do-	Non-observance of MCC Rules in purchasing of medicines	0
49.	37	-do-	Irregular drawl of pay and allowances	0
50.	38	-do-	Wastage of Government resources	0
51.	39	-do-	Un-authentic expenditure on repair of plant & machinery	0.935
52.	40	-do-	Irregular and doubtful receipts on account of	1.279
53.	41	-do-	Overpayment on account of Conveyance	0.579
54.	42	-do-	Loss due to irregular purchase of stationery	1.067
55.	43	-do-	Irregular drawl and disbursement of pay	8.217
56.	44	-do-	Irregular expenditure without sanction from competent authority	45.394
57.	45	-do-	Irregular expenditure on account of repair of	0.743
58.	48	-do-	Non-recovery of pay & allowances from the absent employee	0.464
59.	49	-do-	Illegal withdrawal and retention of public money	0.260
60.	51	-do-	Un-authorized expenditure on account of pay & allowances of staff on derailment	16.785
61.	52	-do-	Irregular expenditure on account of POL	0.321
62.	53	-do-	Un-justified payment of pay and allowances on non-functional X-Ray Machine	1.949
63.	54	-do-	Un-authorized payment of Rs 36,000 on account of Non Practicing Allowance.	0.360
64.	55	-do-	Illegal withdrawal and retention of public money	0.106
65.	56	-do-	Non-auction/ non-surrender of condemned vehicles/ Equipments	0
66.	57	-do-	Non-conducting of physical verification of store and stock	0
67.	01	DEO (Male) Mardan	Blockage of conditional grant funds due to non-execution of works	28.531
68.	03	-do-	Un-authentic disbursement of fund	13.025
69.	04	-do-	Overpayment on account of Conveyance	1.016
70.	05	-do-	Unverified and unjustified expenditure on POL & repair of vehicles/generator due to non-maintenance of log books	2.404
71.	06	-do-	Un-authentic drawl on account of financial	1.60
72.	07	-do-	Irregular cash payment of pay & allowances through DDO	1.514
73.	08	-do-	Non-recovery of Shaheen fund from primary	0.331
74.	09	-do-	Non-recovery of scout fund from schools	0.174

75.	10	-do-	Non-disbursement of funds to students	0.300
76.	11	-do-	Loss due to placement of public fund in current bank accounts	0.364
77.	12	-do-	Non-deduction on account of Conveyance Allowance during Earned Leave	0.281
78.	13	-do-	Non-implementation of rationalization policy	0
79.	01	DEO (Female) Mardan	Blockage of conditional grant funds due to non-execution of works	30.176
80.	03	-do-	Overpayment on account of Conveyance	1.602
81.	04	-do-	Unjustified payment on account of TA/DA	1.234
82.	05	-do-	Non-implementation of rationalization policy	0
83.	06	-do-	Irregular Cash Disbursement of Pay and	4.994
84.	07	-do-	Unverified and unjustified expenditure on POL & repair of vehicle due to non-maintenance of log	0.495
85.	08	-do-	Un-authentic/ doubtful expenditure on other contingency items	0.800
86.	09	-do-	Un-authentic/ doubtful payment of conveyance charges	0.589
87.	10	-do-	Irregular expenditure on account of Enrolment campaign and printing charges	0.394
88.	11	-do-	Illegal retention of public money in designated bank account	0.309
89.	12	-do-	Irregular purchase of furniture	0.100
90.	13	-do-	Irregular purchase of machinery	0.100
91.	14	-do-	Non-conversion of current bank accounts into saving resulting loss to exchequer	0
92.	15	-do-	Loss to Government due to non-auction/ non-surrender of condemned vehicle	0
93.	16	-do-	Non-deduction of stamp duty on supply	0.070
94.	03	TMA Takht Bhai	Non- recovery of Water Charges	0.373
95.	04	-do-	Non-recovery of outstanding rent of shops	0.794
96.	05	-do-	Loss to Government due to non-recovery of annual fee from petrol pumps	0.975
97.	06	-do-	Non-imposition of penalty on late completion of developmental schemes	0.742
98.	07	-do-	Substandard execution of items of PCC 1:2:4	9.616
99.	09	-do-	Irregular execution of schemes without location	14.00
100.	10	-do-	Non-surrender of developmental fund balances	14.086
101.	11	-do-	Irregular payment on account of pay and allowances in Cash	3.661

102.	13	-do-	Non-submission of Accounts of Local	125.916
103.	14	-do-	Non -adjustment of Advances	0.660
104.	15	-do-	Non-deposit of 3% RTA Share	0.236
105.	16	-do-	Non-achievement of target of receipts	7.974
106.	17	-do-	Unauthorized excess payment	0.846
107.	18	-do-	Un-authentic receipts of 2% property tax without reconciliation with revenue department	39.104
108.	19	-do-	Un-authentic expenditure on account of POL	3.907
109.	20	-do-	Irregular expenditure on purchase of various items for COVID-19- Rs 395,808	0.395
110.	01	TMA Rustam	Loss due to non-achievement of targets	6.089
111.	02	-do-	Un-authentic disbursement of Covid-19 items amounting to	1.430
112.	03	-do-	Blockage of government money due to non-utilization of fund	11.952
113.	04	-do-	Un-authorized placement of public funds in bank account amounting to	14.769
114.	06	-do-	Non-deposit of profit into Government treasury	1.547
115.	07	-do-	Un-authentic expenditure on account execution of developmental schemes	5.196
116.	09	-do-	Non-submission of Accounts of Local	56.842
117.	10	-do-	Non-transfer of 3% RTA share of GBS income	0.081
118.	11	-do-	Non-recovery of outstanding amount	0.675
119.	12	-do-	Non-deduction/non deposits of income tax on	0.208
120.	13	-do-	Un-authentic purchase of machinery and	7.672
121.	14	-do-	Overstatement of expenditure	1.021
122.	15	-do-	Irregular E-Auction process for local contracts amounting to	3.823
123.	17	-do-	Unjustified expenditure on account of Pay to female welfare centers	0.300
124.	18	-do-	Un-authentic expenditure on POL and improper maintenance of log book of	0.363
125.	19	-do-	Irregular expenditure on account of printing	0.027
126.	20	-do-	Irregular expenditure on account of repair of	0.252
127.	21	-do-	Loss due to irregular purchase of stationery	0.197
128.	22	-do-	Non-conducting of physical verification of store and stock	0
129.	1	TMA Mardan	Non submission of Accounts of Local	523.176
130.	3	-do-	Overpayment of extra duty allowance/conveyance charges for late sitting	0.254
131.	4	-do-	Unjustified withdrawal& unauthorized cash payment of charcoal charges	0.567

132.	5	-do-	Unauthorized and unjustified expenditure on fixed pay and daily wage staff	2.374
133.	10	-do-	Unauthentic distribution of sewing machines and wheel chairs	20.00
134.	14	-do-	Unauthorized remission of two installments of fee of latrine	0.140
135.	15	-do-	Unauthorized payment of fixed salary/honorarium to legal advisor	1.200
136.	18	-do-	Unauthentic cash balances of contractor's securities due to non-reconciliation of cash book	57.815
137.	19	-do-	Illegal payment for fake supply of electric items	0.663
138.	21	-do-	Unauthentic deposit of taxes through payment of Cheques	39.844
139.	22	-do-	Wasteful expenditure on construction and repair of slaughter house without revenue	10.847
140.	24	-do-	Loss in millions due to unauthorized allotment of commercial plot on the lowest monthly rent	0
141.	26	-do-	Unauthentic deposit of 4/5 th of sales tax by the suppliers	8.085
142.	29	-do-	Illegal retention of income tax in designated bank accounts of the TMA	0
143.	30	-do-	Loss due to unauthorized and unjustified purchase of official vehicle	2.906
144.	32	-do-	Non-deduction of income tax	0.285
145.	37	-do-	Unjustified balance of Developmental Fund in PLA and non reconciliation of Development fund (head-wise) with DAO	319.902
146.	40	-do-	Irregular award of contracts of developmental schemes without depositing Additional Securities	48.00
147.	41	-do-	Irregular/non transparent award of contracts without adopting E-Bidding open tender system	39.697
148.	43	-do-	Unauthorized payment for an item of work beyond the allowable limit of Technical Sanction	2.656
149.	44	-do-	Irregular lease of land without rent reasonability certificate	2.987
150.	46	-do-	Unauthentic and substandard execution of works	10.00
151.	47	-do-	Wastage of Government resources due to non-utilization of road machinery	0
152.	48	-do-	Unauthorized payment for excess quantity than estimate	8.515
153.	3	TMA Katlang	Unauthentic receipts of 2% property tax without reconciliation	9.363
154.	4	-do-	Non-deposit of deposit of Government dues	0.630
155.	5	-do-	Non-submission of Accounts of Local	75.486

156.	6	-do-	Irregular developmental expenditure without TS	6.967
157.	7	-do-	Irregular execution of schemes without location	2.88
158.	8	-do-	Non-imposition of penalty on late completion of developmental schemes	0.560
159.	03	AD(LG&RDD) Mardan	Unjustified expenditure on account of gas charges	0.163
160.	04	-do-	Unjustified expenditure on account of rent of	0.148
161.	05	-do-	Unauthorized payment of entertainment	0.136
162.	06	-do-	Excess expenditure in non-salary heads over budgetary grants	0.558
163.	08	-do-	Misappropriation on account of purchase of various items	0.558
164.	09	-do-	Non deduction/ less deduction of government	0.085
165.	10	-do-	Unauthentic purchase of stationary	0.169
166.	11	-do-	Unauthentic and unverified expenditure of developmental	32.433
167.	12	-do-	Non deduction of income tax	0.166
168.	14	-do-	Loss to Government due to awarding contract on higher rate	0.328
169.	15	-do-	Irregular and unauthentic expenditure on non schedule item	6.500
170.	16	-do-	Non-deduction of vibrator charges from PCC	0.158
171.	18	-do-	Non imposition penalty due to late completion of	0.250
172.	19	-do-	Unauthentic expenditure of POL due to non-maintenance of log books	0.213
173.	20	-do-	Unauthorized draw from treasury	0.983
174.	03	MDA Mardan	Unverified and unauthentic deposit of capital value tax	14.608
175.	04	-do-	Non recovery of machinery rent charges	0.173
176.	05	-do-	Non recovery of time extension fee	0.191
177.	08	-do-	Loss to authority due to excess payment of taxes	0.210
178.	10	-do-	Non deposit of deducted provincial sales tax in to government treasury	0.044
179.	11	-do-	Non recovery and deposit of capital value tax	0.538
180.	12	-do-	Non imposition penalty due to late completion of work	0.331
181.	13	-do-	Loss to authority due to unjustified hiring of work charge employee	0.197
182.	14	-do-	Non recovery of cost of damages	191.17
183.	15	-do-	Non maintenance of financial statements	0
184.	16	-do-	Non achievement of receipts target	332.981
185.	17	-do-	Non Auctioning of Condemned vehicles	0

186.	18	-do-	Unauthentic expenditure/disbursement of Covid-19 items	0.150
187.	04	WSSCM Mardan	Inadmissible deductions from the salaries of deputed staff and payment to Union	0.218
188.	05	-do-	Variation in the expenditure figures of	0.976
189.	06	-do-	Unauthorized payment of company package over	7.526
190.	07	-do-	Incorrect reflection of previous year's figures in the financial statement	197.971
191.	08	-do-	Inadmissible payment of one month salary despite giving one month prior notice	0.378
192.	09	-do-	Inadmissible collection of tender form fee	0.858
193.	10	-do-	Unjustified charge salaries of focal person and backup focal person to SDC	3.412
194.	10	-do-	Excess salary of focal person to SDC account over ceiling limit of agreement	1.105
195.	10	-do-	Non-refund of balance amount	10.202
196.	12	-do-	Unauthorized purchase of excess quantity of	1.600
197.	13	-do-	Irregular payment of fuel allowance in monthly salaries	1.607
198.	19	-do-	Loss due to award of contract at higher daily	11.534
199.	20	-do-	Irregular award of contracts of sanitation schemes	85.36
200.	21	-do-	Unauthorized payment of salary and allied benefits beyond the period of contract	1.891
201.	22	-do-	Irregular extension of contract of disposal of solid waste and water waste	11.538
202.	23	-do-	Unauthorized maintenance and repair works without Work Plan, PC-I & MB	2.435
203.	24	-do-	Overpayment on account of hiring of drivers	1.812
204.	25	-do-	Non deposit of Income Tax	0.084
205.	26	-do-	Irregular payment on account of hiring of drivers	3.518
206.	27	-do-	Non recovery of Pay & Allowances of the deputed staff from TMA	95.281
207.	28	-do-	Non recovery of Water charges from the	8.112
208.	29	-do-	Loss due to unjustified hiring of consultancy	0.320
209.	30	-do-	Overpayment on account of Medical Allowance	0.502
210.	31	-do-	Unjustified increase in salaries	0.608
211.	32	-do-	Non taking over of the Water Supply Schemes from Public Health Engineering	0
212.	33	-do-	Irregular award of contracts without open tender system	4.194
213.	34	-do-	Irregular payment of office building rent without rent assessment certificates	1.503
214.	35	-do-	Overpayment due to unjustified additional rent	0.225
215.	36	-do-	Loss due to unjustified purchase of sewing	0.375

216.	1	DO Social Welfare Mardan	Loss to government due to non-conversion of current account into PLS	0
217.	2	-do-	Excess payment on account of electricity bill	0.173
218.	3	-do-	Non-reconciliation of closing balances in designated bank account	0.146
219.	4	-do-	Non-conducting of Physical Verification of Store/Stock	0
220.	5	-do-	Non- deduction of DPR fund	0.050
221.	6	-do-	Loss to Government due to non-advertisement of women hostel in newspapers/electronic and social media	0.946
222.	7	-do-	Unauthentic supply of sewing machines	25.564
223.	8	-do-	Overpayment due to purchasing higher quantities than approved PC-1	1.876
224.	9	-do-	Non recovery of hostel dues	0.045
225.	10	-do-	Non Auctioning of condemn vehicle	0
226.	11	-do-	Irregular expenditure on account of repair of	0.080
227.	12	-do-	Irregular repair of furniture without Demand and Need Assessments	0.078
228	1	PHE Mardan	Loss to Government due to defective feasibility/Survey	0.878
229	2	-do-	Unauthorized excess execution of items of work than BOQ	35.365
230	4	-do-	Irregular award of contract of works	69.800
231	6	-do-	Overpayment due to non deduction of voids	0.117
232	8	-do-	Overpayment by paying excess rate of an item of work and mobilization	0.112
233	10	-do-	Non recovery/deposit of Professional Tax	0.833
234	11	-do-	Non deposit of stamp duty	0.036
235	12	-do-	Unauthorized release of additional security	1.346
236	13	-do-	Unjustified payment of electricity charges of Water Supply Schemes of TMA/WSSCM	5.123
237	14	-do-	Unauthentic and irregular award of contracts to consultants-Rs 29.425 million and non deposit of the 2% call deposit-Rs 688,925	0.689
238	16	-do-	Unauthorized and irregular payment of Financial Assistance	6.300
239	17	-do-	Irregular award of work without PEC License	14.131

240	18	-do-	Loss due to less realization of water charges from the consumers	30.582
241	19	-do-	Non surrender of Savings	64.064
242	20	-do-	Unauthorized expenditure on M&R	5.446
243	21	-do-	Doubtful/substandard execution of works	2.821
244	22	-do-	Unauthorized payment for non-schedule items without rate analysis	14.581
245	24	-do-	Blockage of public money, delay in execution of works worth	62.275
246	25	-do-	Wastage of Government resources by non energizing the WSS	4.958
247	27	-do-	Unauthorized payment out of lapsed deposits	3.746
248	28	-do-	Unauthorized retention of funds in Deposit-III	13.858
249	29	-do-	Loss to government due to non execution of items of work	4.336
250	30	-do-	Doubtful release of securities worth	1.394
251	31	-do-	Loss to Government due to execution of inadmissible item of work	0.724
252	32	-do-	Unauthentic payment on account of survey report worth	0.190
253	33	-do-	Unauthorized work under Provincial ADP	3.634
254	34	-do-	Overpayment due to allowing higher rate of MRS 2015 instead of MRS 2016	2.482
255	35	-do-	Unauthorized payment on account of execution of PCC work in excess of BOQ	3.703
256	36	-do-	Unauthentic measurement	0.500
257	37	-do-	Irregular expenditure without Technical Sanctions	103.021

Annexure-2

Detail of incentive in district own receipts DP No. 2.5.1.2

Taxes						Fines					
S.No.	Cheque No.	Date	Amount (Rs)	No of officers/ Officials	Month of receipt	S.No	Cheque No	Date	Amount (Rs)	No of officers/ officials	Month of receipt
1.	0882992	08.08.2019	1,350,061	20	06 & 07. 2019	1.	0882993	08.08.2019	435,900	17	06 & 07. 2019
2.	0883257	17.09.2019	614,344	19	08.2019	2.	0883257	17.09.2019	230,850	16	08.2019
3.	0883585	14.10.2019	1,159,421	21	09.2019	3.	0883585	14.10.2019	305,880	16	09.2019
4.	0884029	14.11.2019	1,059,646	22	10.2019	4.	0884029	14.11.2019	344,250	19	10.2019
5.	0884441	13.12.2019	830,182	21	11.2019	5.	0884441	13.12.2019	434,610	17	11.2019
6.	0884979	09.01.2020	917,126	21	12.2019	6.	0884979	09.01.2020	381,360	17	12.2019
7.	0885580	12.02.2020	1,027,757	22	01.2020	7.	0885580	12.02.2020	358,050	15	01.2020
8.	0886002	12.06.2020	1,001,374	24	02.2020	8.	0886002	12.06.2020	245,550	14	02.2020
9.	0888183	23.04.2020	531,030	20	03.2020	9.	0888183	23.04.2020	184,290	12	03.2020
10.	-	-	0	0	04.2020	10.	0886439	19.05.2020	840,060	12	04.2020
11.	-	-	0	0	05.2020	11.	0886879	11.06.2020	567,930	15	05.2020 (As per Cheque amount was Rs 667,930)
Total			8,490,941			Total			4,328,730		

Annexure-3

Detail of incentive in district own receipts- (Taxes & fines)

DP No. 2.5.1.3

Taxes						Fines					
S.No.	Cheque No	Date	Amount (Rs)	No of officers/officials	Month of receipt	S.No	Cheque No	Date	Amount (Rs)	No of officers/officials	Month of receipt
1.	0882992	08.08.2019	1,350,061	20	06 & 07. 2019	01	0882993	08.08.2019	435,900	17	06 & 07. 2019
2.	0883257	17.09.2019	614,344	19	08.2019	02	0883257	17.09.2019	230,850	16	08.2019
3.	0883585	14.10.2019	1,159,421	21	09.2019	03	0883585	14.10.2019	305,880	16	09.2019
4.	0884029	14.11.2019	1,059,646	22	10.2019	04	0884029	14.11.2019	344,250	19	10.2019
5.	0884441	13.12.2019	830,182	21	11.2019	05	0884441	13.12.2019	434,610	17	11.2019
6.	0884979	09.01.2020	917,126	21	12.2019	06	0884979	09.01.2020	381,360	17	12.2019
7.	0885580	12.02.2020	1,027,757	22	01.2020	07	0885580	12.02.2020	358,050	15	01.2020
8.	0886002	12.06.2020	1,001,374	24	02.2020	08	0886002	12.06.2020	245,550	14	02.2020
9.	0888183	23.04.2020	531,030	20	03.2020	09	0888183	23.04.2020	184,290	12	03.2020
10.	-	-	0	0	04.2020	10	0886439	19.05.2020	840,060	12	04.2020
11.	-	-	0	0	05.2020	11	0886879	11.06.2020	567,930	15	05.2020 (As per Cheque amount was Rs 667,930)
Total			8,490,941			Total			4,328,730		

Annexure-4

Detail of overpayment of honoraria over one month pay

DP No.2.5.4.1

S.No.	Name	Designation	BPS	Sanctioned amount Rs (two months gross pay)	Admissible Rs (one month basic pay)	Overpayment (Rs)	Rate given
1.	Muhammad Abid Khan Wazir	DC	19	354,008	65,310	288,698	Two months gross pay
2.	Naik Muhammad	ADC(F&P)	18	256,526	52,700	203,826	Two months gross pay
3.	Niaz Muhammad	ADC (General)	18	275,436	61,310	214,126	Two months gross pay
4.	Amir Tayyab Hussain Shah	DCA		143,000	0	143,000	
5.	Asad Ullah	AC Mardan	17	74,540	37,270	37,270	Two months basic pay
6.	Muhammad Tahir	ATO	17	120,000	0	120,000	
7.	Khurshid Ahmad	Programmer	17	170,002	51,070	118,932	Two months gross pay
8.	Muhammad Asim	Assistant programmer	16	136,600	35,630	100,970	Two months gross pay
9.	Khan Bahadar	AAO	17	127,000	0	127,000	
10.	Habib Ur Tahman	PA to DC	15	106,720	53,360	53,360	Two months basic pay
11.	Jehanzeb Khan	Steno Typist		129,020	64,510	64,510	Two months basic pay
12.	Musadiq Hussain	Assistant /DN	16	93,154	26,510	66,644	Two months gross pay
13.	Mir Zaman	Assistant	16	118,410	35,630	82,780	Two months gross pay
14.	Irfan Ullah	Computer Operator	16	113,248	32,590	80,658	Two months gross pay
15.	Ihsan Ali	Computer Operator	16	46,940	23,470	23,470	Two months basic pay
16.	Muhammad Ibrahim	Computer Operator	16	95,922	26,510	69,412	Two months gross pay
17.	Hussain Akbar	Assistant (Establishment)	16	56,060	28,030	28,030	Two months basic pay
18.	Muhammad Javed	Junior Clerk	11	42,740	21,370	21,370	Two months basic pay
19.	Tufail Ahmad	Junior Clerk	11	112,514	34,570	77,944	Two months gross pay
20.	Fayaz Ahmad	Junior Clerk	11	37,460	18,730	18,730	Two months basic pay
21.	Fazli Wahab	Driver	06	58,580	29,290	29,290	Two months basic pay

22.	Faizan	Driver	06	22,360	11,180	11,180	Two months basic pay
23.	Muhammad Asif	Naib Qasid	03	47,460	13,112	34,348	Two months gross pay
24.	Shakeel ur Rahman	Naib Qasid	03	44,140	11,950	32,190	Two months gross pay
25.	Lal zada	Naib Qasid	03	41,800	20,900	20,900	Two months basic pay
26.	Hashim Khan	Naib Qasid	03	52,792	15,180	37,610	Two months gross pay
27.	Izzat Gul	Sweeper	03	54,138	15,620	38,518	Two months gross pay
28.	Khadim Hussain	Naib Qasid	03	20,780	10,390	10,390	Two months basic pay
29.	Imran	Naib Qasid	03	21,560	10,780	10,780	Two months basic pay
30.	Haroon	Naib Qasid	03	20,780	10,620	10,620	Two months basic pay
Total				2,993,690	817,592	2,176,556	

Detail of overpayment of honoraria more than one basic pay

S.No.	Name	Designation	BPS	Sanctioned amount Rs (two months gross pay)	Admissible Rs (one month basic pay)	Overpayment (Rs)	Rate given
1.	Muhammad Abid Khan Wazir	DC	19	361,328	68,360	292,968	Two months gross pay
2.	Naik Muhammad	ADC(F&P)	18	263,414	55,570	207,844	Two months gross pay
3.	Amir Tayyab Hussain Shah	DCA		172,920	0	172,920	
4.	Khurshid Ahmad	Programmer	17	175,752	53,370	122,382	Two months gross pay
5.	Muhammad Sohail	Accounts Officer	17	164,376	46,470	117,906	Two months gross pay
6.	Muhammad Tahir	ATO	17	115,940	0	115,940	
7.	Khan Bahadar	AAO	17	129,020	0	129,020	
8.	Habib Ur Tahman	PA to DC	15	109,380	54,690	54,960	Two months basic pay
9.	Jehanzeb Khan	Steno Typist		129,020	64,510	64,510	Two months basic pay
10.	Musadiq Hussain	Assistant /DN	16	97,106	28,030	69,076	Two months gross pay
11.	Mir Zaman	Assistant	16	122,362	37,150	85,212	Two months gross pay
12.	Hussain Akbar	Assistant (Establishment)	16	59,100	29,550	29,550	Two months basic pay

13.	Irfan Ullah	Computer Operator	16	117,200	34,110	83,090	Two months gross pay
14.	Ihsan Ali	Computer Operator	16	46,940	23,470	23,470	Two months basic pay
15.	Muhammad Ibrahim	Computer Operator	16	99,874	28,030	71,844	Two months gross pay
16.	Tufail Ahmad	Junior Clerk	11	114,802	35,450	79,352	Two months gross pay
17.	Saeeda	Junior Clerk	11	42,782	12,570	30,212	Two months gross pay
18.	Shakir	Driver	06	35,472	10,620	24,852	Two months gross pay
19.	Muhammad Asif	Naib Qasid	03	45,432	11,560	33,872	Two months gross pay
20.	Shakeel ur Rahman	Naib Qasid	03	40,112	12,340	27,772	Two months gross pay
21.	Lal zada	Naib Qasid	03	55,538	12,340	43,198	Two months gross pay
22.	Sajjad	Naib Qasid	03	51,380	15,620	35,760	Two months gross pay
23.	Hashim Khan	Naib Qasid	03	31,240	15,620	15,620	Two months basic pay
24.	Izzat Gul		03	52,120	16,060	36,060	Two months gross pay
Total				2,632,610	665,490	03	

Detail of overpayment out of Honoraria granted for duty during Covid-19

S #	Name	Designation		Sanctioned amount Rs (one month gross pay)	Admissible Rs (one month basic pay)	Overpayment (Rs)	Rate given
1.	Muhammad Abid Khan Wazir	DC	19	180,664	68,360	112,304	One month gross pay
2.	Naik Muhammad	ADC(F&P)	18	131,707	55,570	76,137	One month gross pay
3.	Mushtaq Hussain	ADC (General)	18	192,903	95,750	97,153	One month gross pay
4.	Hazrat Ali (PMS)	Deputed officer	18	128,360	55,570	72,790	One month gross pay
5.	Khurshid	Programmer	17	87,876	53,370	34,506	One month gross pay
6.	Musadiq Hussain	Assistant /DN	16	48,553	28,030	20,523	One month gross pay
7.	Irfanullah	Computer operator	16	58,600	34,110	24,490	One month gross pay
8.	Jehanzeb	PA to DC	15	96,575	54,690	41,885	One month gross pay
Total				925,238	445,450	479,788	

Annexure-5

Detail of HPA & Conveyance Allowance during leave period

DP No.2.5.1.6

S #	P.No	Name	Designation	Center	Period	From	To	HPA & Conveyance Allowance
1	125 338	Mr. Jamal Uddin	EPI Tech	Cat: D Hospital Lund Khwar	14 days	11.01.2020	24.01.2020	5,806
2	830 003	Mir dadkhan	EPI Tech	BHU Gujar Garhi Mardan	30 days	29.01.2020	27.02.2020	12,856
3	866 824	Mst. Farhana Khattak	LHV (MCH)	RHC Bakhshali	45 days	28.01.2020	13.03.2020	15,000
4	116 820	Muhammad Amin	Chief PHC Tech (MP)	Cat: D Hospital Toru	20 days	16.12.2019	20.01.2020	9,678
5	275 391	Mst. Zeenat Begum	LHV	BHU Hathian	26 days	16.12.2019	10.01.2020	8,387
6	829 017	Mr. Hamid Ali	EPI Tech	BHU Kati Garhi	21 days	19.11.2019	09.12.2019	8,708
7	811 870	Mr. Hazrat Said	MT (MP)	Cat: D Hospital Lund Khwar	22 days	18.10.2019	10.11.2019	9,124
8	805 774	Dr. Saima Shams	WMO	BHU Sheikh Yousaf	90 days	20.08.2019	18.11.2019	216,000
9	130 911	Mr. Riaz Shahid	EPI Tech	BHU Sheikh Yousaf	120 days	09.10.2019	06.02.2020	51,424
10	866 624	Mr. Abdul Hameed	PHC Tech	BHU Alo	30 days	12.11.2019	11.12.2019	10,000
11	890 609	Muhammad Kashif	PHC Tech	RHC Palo Dheri	25 days	19.10.2019	14.11.2019	10,368
12	122 302 2	Syed Qayum	EPI Tech	RHC Manga	14 days	11.09.2019	24.09.2019	5,957

1 3 .	125 033	Mst. Islamia Bibi	LHV	BHU Babuzai	10 days	21.08.2019	30.08.2019	4,147
1 4 .	121 276	Mr. Jehanzeb Shah	Chief MT	BHU Babuzai	10 days	21.08.2019	30.08.2019	4,147
1 5 .	127 548	Dr. Abdul Wahab	SMO	Cat: D Hospital Shahbaz Garhi	14 days	03.08.2019	16.08.2019	38,387
1 6 .	281 467	Mr. Sher Alam	ECG	THQ Hospital Takht Bhai	45 days	23.07.2019	05.09.2019	19,076
1 7 .	812 079	Dr. Najib	MO	RHC Manga	47 days	15.07.2019	30.08.2019	111,484
1 8 .	861 324	Dr. Abdul Wali	MO	Cat: D Hospital Shahbaz Garhi	34 days	29.07.2019	31.08.2019	87,245
1 9 .	709 617	Dr. Ayesha Khan	WMO	Cat: D Hospital Shahbaz Garhi	14 days	16.07.2019	29.07.2019	35933
2 0 .	193 344	Mst. Umia Shaheen	LHV	BHU Jamal Garhi	45 days	26.07.2019	08.09.2019	15,000
2 1 .	155 696	Mr. Zar Hayat	CT (Pharmacy)	TDH Rustam	45 days	19.07.2019	02.09.2019	9,284
2 2 .	228 149	Mst. Israr Jabeen	EPI Tech	BHU Pir Sado	10 days	08.07.2019	18.11.2019	4,285
2 3 .	787 956	Dr. Muhammd Naeem	MO	THQ Hospital Takht Bhai	40 days	10.01.2020	18.02.2020	89,334
2 4 .	787 956	Dr. Muhammd Naeem	MO	THQ Hospital Takht Bhai	12 days	27.08.2019	07.09.2019	26,800
2 5 .	122 793	Mr. Gul Muhamma d	PHC Tech (MP) EPI	TDH Rustam	45 days	10.07.2019	23.08.2019	19,284
2 6 .	125 649	Muhamma d Anwar	PHC Tech (MP)	BHU Chak Mardan	42 days	11.07.2019	31.08.2019	17,998
2 7 .	869 247	Mr. Hayat Khan	MT	BHU Kati Garhi	50 days	29.07.2019	16.09.2019	21,427

28	812 186	Mr. Sher Ali	CT (Pharmacy)	TDH Katlang	51 days	11.07.2019	30.08.2019	21,427
29	126 371	Mr. Khali Khan	MT	RHC Khazana Dheri	15 days	08.07.2019	22.07.2019	6,428
30	125 444	Mr. Alam Dad Khan	CT (Pharmacy)	TDH Katlang	51 days	11.07.2019	30.08.2019	21,427
31	124 700	Muhamma d Ayub	EPI Tech	TDH Lund Khwar	50 days	11.07.2019	29.08.2019	21,426
32	125 461	Mr. Mukhtiar Ali	Sr: Dental Tech	Cat: D Hospital Shahbaz Garhi	45 days	09.07.2019	23.08.2019	19,284
33	841 029	Muhamma d Arif	Sr: Tech (MP)	Leprosy Deptt: DHQ Mardan	45 days	08.07.2019	24.08.2019	19,284
34	117 269	Mst. Sajida Saeed	LHV	BHU Sheikh Yousaf	28 days	08.01.2020	05.02.2020	9,333
35	124 636	Mr. Fazal Wahid	CT (Pharmacy)	CD Kas Karooona	30 days	15.01.2020	14.02.2020	12,856
36	721 802	Mst. Shahana AFsheen	CT (Surgical)	THQ Hospital Takht Bhai	30 days	19.12.2019	17.01.2020	12,856
37	128 926	Mr. Najeem Shah	MT (MP)	BHU Babuzai	40 days	03.01.2020	11.02.2020	13,333
38	889 819	Dr. Sundas Gul	WMO	BHU Baghicha Dheri	10 days	04.02.2020	13.02.2020	25,666
39	-	Mst. Nilofar	LHV	THQ Hospital Takht Bhai	30 days	01.02.2020	01.03.2020	10,000
40	-	Muhammd Tayyab	Malaria Supervisor	BHU Mohib Banda	31 days	01.03.2020	31.03.2020	12,856
41	828 185	Mst. Zunaira Khitab	EPI Tech	TDH Lund Khwar	26 days	06.01.2020	31.01.2020	10,782
42	-	Mr. Sultant Khan	EPI Tech	BHU Alo	45 days	24.02.2020	08.04.2020	19,284
43	-	Dr. Hina Taj	WMO	Cat: D Hospital	90 days	20.02.2020	19.04.2020	231,000

.				Shahbaz Garhi				
4 4 .	686 653	Mst. Mehnaz Ali	CT (Radiology)	THQ Hospital Takht Bhai	120 days	01.02.2020	30.05.2020	51,424
4 5 .	796 810	Mst. Azra	LHV	BHU Fathma	90 days	27.02.2020	26.05.2020	30,000
4 6 .	121 744	Mr. Said Rehman	District Leprosy Supervisor	DHO Office Mardan	21 days	20.03.2020	09.04.2020	10,500
4 7 .	793 618	Mst. Asmat Bibi	JCT (Female)	TDH Katlang	90 days	03.03.2020	31.05.2020	38,568
4 8 .	928 757	Dr. Ayesha Habib	Dental Surgeon	THQ Hospital Takht Bhai	45 days	16.04.2020	01.06.2020	100,500
4 9 .	369 989	Mst. Mujhida Bibi	Charge Nurse	THQ Hospital Takht Bhai	90 days	03.03.2020	31.05.2020	45,000
5 0 .	705 050	Mrs. Shazma	Charge Nurse	THQ Hospital Takht Bhai	45 days	01.05.2020	14.06.2020	22,500
5 4 .	729 039	Dr. Maimoona Shabbir	WMO	THQ Hospital Takht Bhai	27 days	04.06.2020	30.06.2020	55,800
5 5 .	803 350	Dr. Asma Umar	WMO	THQ Hospital Takht Bhai	63 days	29.04.2020	30.06.2020	131,700
5 6 .	079 297	Mr. saad Ullah	Sanitary/Fo od Inspector	DHO Office Mardan	10 days	21.06.2020	30.06.2020	5,000
5 7 .	656 815	Mr. Khadim Shah	MT	BHU Parkho Dheri	10 days	15.07.2019	24.07.2019	4,385
5 8 .	718 057	Mst. Saima Noreen	EPI Tech (Female)	DHO Office Mardan	45+45= 90 days	09.7.2019	22.08.2019	46,710
5 9 .	389 857	Muhamma d Shoaib	Chief PHC Tech (MP)	DHO Office Mardan	120 days	-	-	60,000
6 0 .	870 960	Dr. Gul Jana	WMO	RHC Manga	45 days	01.11.2019	15.12.2019	115,500
6 1 .	870 960	Dr. Gul Jana	WMO	RHC Manga	45 days	16.12.2019	31.01.2020	115,500
6 2 .	927 217	Dr. Sundas Kazim	Dental Surgeon	Cat: D Hospital	15 days	24.03.2020	07.04.2020	38,500

.				Shahbaz Garhi				
6 3 .	-	Dr. Meraj Ali	Senior Dental Surgeon	THQ Hospital Takht Bhai	10 days	21.05.2020	31.05.2020	25,667
6 4 .	579 123	Miss Asmat Bibi	Clinical Tech	TDH Katlang/ THQ Takht Bhai	661 days	12.04.2017	20.02.2019	284,735
6 5 .	579 123	Miss Asmat Bibi	Clinical Tech	TDH Katlang/ THQ Takht Bhai	90 days	03.03.2020	31.05.2020	38,140
6 6	651 844	Dr Asad ali	MO	TDH Toru	75 days	01.12.2019	14.02.2020	192,500
Total								2,747,010

Annexure-6

Detail of Conveyance Allowance during the year 2019-20 DP No.2.5.1.8

S. No.	Name of Officer/ Officials	Designation	CA Per Month Rs.	Period	CA x Total Months	Total Amount Rs.
1.	Muhammad Ali	Dental Surgeon	5,000	07/2019 to 06/2020	5,000 x 12	60,000
2.	Muhammad	Medical	5,000	07/2019 to 06/2020	5,000 x 12	60,000
3.	Aman Ullah	Clinical Technician	2,856	07/2019 to 06/2020	2,856 x 12	34,272
4.	Nargis Begum	Charge Nurse	5,000	07/2019 to 06/2020	5,000 x 12	60,000
5.	Asghar Ali Shah	Clinical Technician	2,856	07/2019 to 06/2020	2,856 x 12	34,272
6.	Noor Mahal	Dai	1,785	07/2019 to 06/2020	1,785 x 12	21,420
7.	Muhammad Munir	Ward Boy	1,785	07/2019 to 06/2020	1,785 x 12	21,420
8.	Shahzad Ahmad	Ward Attendant	1,785	07/2019 to 06/2020	1,785 x 12	21,420
9.	Akram Khan	Chowkidar	1,785	07/2019 to 06/2020	1,785 x 12	21,420
10.	Ubaid Ullah	X-Ray Attendant	1,785	07/2019 to 06/2020	1,785 x 12	21,420
11.	Momin Khan	Driver	1,932	07/2019 to 06/2020	1,932 x 12	23,184
12.	Johar Ali	Driver	1,932	07/2019 to 06/2020	1,932 x 12	23,184
13.	Zahir Shah	Ward Boy	1,932	07/2019 to 06/2020	1,932 x 12	23,184
14.	Zoor Talab Khan	Sweeper	1,785	07/2019 to 06/2020	1,785 x 12	21,420
15.	Muhammad Ikram	Sweeper	1,785	07/2019 to 06/2020	1,785 x 12	21,420
16.	Saeed Khan	Plumber	1,932	07/2019 to 06/2020	1,932 x 12	23,184
17.	Sami Ullah	Sweeper	1,785	07/2019 to 06/2020	1,785 x 12	21,420
18.	Muhammad Inam	Electrician	1,932	07/2019 to 06/2020	1,932 x 12	23,184
19.	Muhammad Tahir	Chowkidar	1,785	07/2019 to 06/2020	1,785 x 12	21,420
Total						557,244

Detail of House Rent Allowance during the year 2019-20

S. No.	Name of Officer/ Officials	Designation	HRA Per Month Rs.	Period	HRA x Total Months	Total Amount Rs.
1.	Muhammad Ali	Dental Surgeon	4,433	07/2019 to 06/2020	4,433 x 12	53,196
2.	Muhammad Naeem	Medical Officer	5,000	07/2019 to 06/2020	4,433 x 12	53,196
3.	Aman Ullah	Clinical Technician	1,961	07/2019 to 06/2020	1,961 x 12	23,532
4.	Nargis Begum	Charge Nurse	2,727	07/2019 to 06/2020	2,727 x 12	32,724
5.	Asghar Ali Shah	Clinical Technician	1,961	07/2019 to 06/2020	1,961 x 12	23,532
6.	Noor Mahal	Dai	1,413	07/2019 to 06/2020	1,413 x 12	16,956
7.	Muhammad Munir	Ward Boy	1,458	07/2019 to 06/2020	1,458 x 12	17,496
8.	Shahzad Ahmad	Ward Attendant	1,458	07/2019 to 06/2020	1,458 x 12	17,496
9.	Akram Khan	Chowkidar	1,413	07/2019 to 06/2020	1,413 x 12	16,956
10.	Ubaid Ullah	X-Ray Attendant	1,458	07/2019 to 06/2020	1,458 x 12	17,496
11.	Momin Khan	Driver	1,589	07/2019 to 06/2020	1,589 x 12	19,068
12.	Johar Ali	Driver	1,544	07/2019 to 06/2020	1,544 x 12	18,528
13.	Zahir Shah	Ward Boy	1,503	07/2019 to 06/2020	1,503 x 12	18,036
14.	Zoor Talab Khan	Sweeper	1,458	07/2019 to 06/2020	1,458 x 12	17,496
15.	Muhammad Ikram	Sweeper	1,413	07/2019 to 06/2020	1,413 x 12	16,956
16.	Saeed Khan	Plumber	1,589	07/2019 to 06/2020	1,589 x 12	19,068
17.	Sami Ullah	Sweeper	1,413	07/2019 to 06/2020	1,413 x 12	16,956
18.	Muhammad Inam	Electrician	1,589	07/2019 to 06/2020	1,589 x 12	19,068
19.	Asim Khan	Chowkidar	1,413	07/2019 to 06/2020	1,413 x 12	16,956
Total						434,712

Detail of 5% of Basic Pay as maintenance charges required to be deducted from the following employees

S. No.	Name of Officer/Officials	Designation	Basic Pay (Rs)	Period	@ 5% (Rs)	Total Amount
1.	Muhammad Ali	Dental Surgeon	30,370	07/2019 to 06/2020	30,370 x 5/100 1,519 x 12	18,228
2.	Muhammad Naeem	Medical Officer	37,270	07/2019 to 06/2020	37,270 x 5/100 1,864 x 12	22,368
4.	Shahzadi Lubna Khan	Medical Officer	30,370	07/2019 to 06/2020	30,370 x 5/100 1,519 x 12	18,228
5.	Faheem Khan	Medical Officer	37,270	07/2019 to 06/2020	37,270 x 5/100 1,864 x 12	22,368
6.	Yasir Khan	Medical Officer	39,570	07/2019 to 06/2020	39,570 x 5/100 1,979 x 12	23,748
7.	Salman Shehzad	Medical Officer	37,270	07/2019 to 06/2020	37,270 x 5/100 1,864 x 12	22,368
8.	Maimona Shabir	Medical Officer	37,270	07/2019 to 06/2020	37,270 x 5/100 1,864 x 12	22,368
9.	Balqees Begum	Charge Nurse	38,670	07/2019 to 06/2020	38,670 x 5/100 1,934 x 12	23,208
10.	Mumtaz Ali	Charge Nurse Male	32,590	07/2019 to 06/2020	32,590 x 5/100 1,630 x 12	19,560
11.	Tauseef Ahmad	Clinical Technician	18,120	07/2019 to 06/2020	18,120 x 5/100 906 x 12	10,872
12.	Burhanuddin	Clinical Technician	37,320	07/2019 to 06/2020	37,320 x 5/100 1,866 x 12	22,392
13.	Nagina Yasmin	Clinical Technician	30,600	07/2019 to 06/2020	30,600 x 5/100 1,530 x 12	18,360
14.	Aman Ullah	Clinical Technician	20,040	07/2019 to 06/2020	20,040 x 5/100 1,002 x 12	12,024
15.	Shamshaed	Clinical Technician	27,720	07/2019 to 06/2020	27,720 x 5/100 1,386 x 12	16,632
16.	Abida Begum	LHV	29,640	07/2019 to 06/2020	29,640 x 5/100 1,482 x 12	17,784
17.	Nargis Begum	Charge Nurse	52,350	07/2019 to 06/2020	52,350 x 5/100 2,618 x 12	13,090
18.	Asmat Ullah	Clinical Technician	25,800	07/2019 to 06/2020	25,800 x 5/100 1,290 x 12	15,480
19.	Rowaid Ullah	Clinical Technician	20,040	07/2019 to 06/2020	20,040 x 5/100 1,002 x 12	12,024
20.	Asghar Ali Shah	Clinical Technician	18,120	07/2019 to 06/2020	18,120 x 5/100 906 x 12	10,872
21.	Zafar Ali Khan	Carpenter	15,260	07/2019 to 06/2020	15,260 x 5/100 763 x 12	9,156

22.	Shahana Afsheen	Clinical Technician	18,120	07/2019 to 06/2020	18,120 x 5/100 906 x 12	10,872
23.	Ambar Shah	Ward Boy	12,540	07/2019 to 06/2020	12,540 x 5/100 627 x 12	7,524
24.	Zafar Ali	Ward Attended	12,980	07/2019 to 06/2020	12,980 x 5/100 649 x 12	7,788
25.	Noor Mahal	Dai	16,630	07/2019 to 06/2020	16,630 x 5/100 832 x 12	9,984
26.	Samina	Dai	14,740	07/2019 to 06/2020	14,740 x 5/100 737 x 12	8,844
27.	Syed Asad Ali Shah	Ward Attended	12,980	07/2019 to 06/2020	12,980 x 5/100 649 x 12	7,788
28.	Saddam Hussain	Chowkidar	12,340	07/2019 to 06/2020	12,340 x 5/100 617 x 12	7,404
29.	Muhammad Munir	Ward Boy	12,980	07/2019 to 06/2020	12,980 x 5/100 649 x 12	7,788
30.	Shahzad Ahmad	Ward Attendant	12,980	07/2019 to 06/2020	12,980 x 5/100 649 x 12	7,788
31.	Akram Khan	Chowkidar	13,120	07/2019 to 06/2020	13,120 x 5/100 656 x 12	7,872
32.	Ubaid Ullah	X-Ray Attendant	14,300	07/2019 to 06/2020	14,300 x 5/100 715 x 12	8,580
33.	Momin Khan	Driver	19,530	07/2019 to 06/2020	19,530 x 5/100 977 x 12	11 724
34.	Johar Ali	Driver	12,300	07/2019 to 06/2020	12,300 x 5/100 615 x 12	7,380
35.	Zahir Shah	Ward Boy	25,260	07/2019 to 06/2020	25,260 x 5/100 1,263 x 12	15,156
36.	Zoor Talab Khan	Sweeper	17,380	07/2019 to 06/2020	17,380 x 5/100 869 x 12	10,480
37.	Muhammad Ikram	Sweeper	12,340	07/2019 to 06/2020	12,340 x 5/100 617 x 12	7,404
38.	Saeed Khan	Plumber	15,260	07/2019 to 06/2020	15,260 x 5/100 763 x 12	9,156
39.	Sami Ullah	Sweeper	10,390	07/2019 to 06/2020	10,390 x 5/100 520 x 12	6,240
40.	Muhammad Inam	Electrician	14,650	07/2019 to 06/2020	14,650 x 5/100 733 x 12	8,796
41.	Sher Nadar	Naib Qasid	12,730	07/2019 to 06/2020	12,730 x 5/100 1,528 x 12	18,336
42.	Muhammad Fayaz	Clinical Technician	21,000	07/2019 to 06/2020	21,000 x 5/100 1,050 x 12	12,600
43.	Javed Khan	Clinical Technician	21,000	07/2019 to 06/2020	21,000 x 5/100 1,050 x 12	12,600
44.	Shamsul Nihar	LHV	38,280	07/2019 to 06/2020	38,280 x 5/100 1,914 x 12	22,968

45.	Asim Khan	Chowkidar	12,340	07/2019 06/2020	to	12,340 x 5/100 617 x 12	7,404
46.	Abid Ullah	Chowkidar	12,730	07/2019 06/2020	to	12,730 x 5/100 637 x 12	7,638
47.	Muhammad Tahir	Chowkidar	11,170	07/2019 06/2020	to	11,170 x 5/100 559 x 12	6,708
48.	Masood Zaman	Ward Boy	23,260	07/2019 06/2020	to	23,260 x 5/100 1163 x 12	13,956
49.	Gul Said	Sweeper	18,700	07/2019 06/2020	to	18,700 x 5/100 935 x 12	11,220
50.	Shakir Ullah	Chowkidar	18,190	07/2019 06/2020	to	18,190 x 5/100 910 x 12	10,920
Total							632,324
Grand Total (CA+HRA&5%)							1,624,280

Detail of Compulsory Land Acquisition Charges

**Annexure-7
DP No. 2.5.2.1**

S.No.	Name of scheme	Cost of the land (inclusive) (Rs)	15% compulsory charges (Rs)
1.	Acquisition of land for Swat Express Way at Mauza Babozai Bharat Khel	31173,176	4,675,977
2.	Acquisition of land for Swat Express Way at Mauza Shabaz Garhi	64,038,200	9,605,730
3.	Acquisition of land for Swat Express Way at Mauza Bakhshali	25,877,656	3,881,648
4.	Acquisition of land for Swat Express Way at Mauza Baghicha Dehri	72,975,396	10,946,310
5.	Acquisition of land for Swat Express Way at Mauza Baghicha Dehri	1656643	248497
6.	Acquisition of land for GGPS Khat Kali No.2 Shahdand Baba at Muza Hoti	2,800,000	420,000
7.	Acquisition of land for contt. & blacktopping of village Palo Dheri to village Jalil Road and improvement of Dubai Adda to Chargah Road at Muza Jungara Tehsil Rustam Mardan	5,626,582	843,987
8.	Acquisition of land for Swat Express Way at Mauza Matha Odigram Tehsil Katlang	52,655,898	7,898,385
9.	Acquisition of land for Swat Express Way at Mauza Chamdhri	23805,000	3570,750
Total		280,608,551	42,091,284

Detail of non-deposit of Stamp duty and Property tax

**Annexure-8
DP No. 2.5.2.2**

S.No.	Name of scheme	Cost of the land (inclusive) (Rs)	2% Stamp duty	2% Immovable property tax(Rs)
1.	Acquisition of land for Swat Express Way at Mauza Babozai Bharat Khel	31,173,176	623,464	623,464
2.	Acquisition of land for Swat Express Way at Mauza Shabaz Garhi	64,038,200	1,280,764	1,280,764
3.	Acquisition of land for Swat Express Way at Mauza Bakhshali	25,877,656	517,553	517,553
4.	Acquisition of land for Swat Express Way at Mauza Baghicha Dehri	72,975,396	1,459,508	1,459,508
5.	Acquisition of land for Swat Express Way at Mauza Baghicha Dehri	1656643	33,133	33,133
6.	Acquisition of land for GGPS Khat Kali No.2 Shahdand Baba at Muza Hoti	2,800,000	56,000	56,000
7.	Acquisition of land for contt. & blacktopping of village Palo Dheri to village Jalil Road and improvement of Dubai Adda to Chargah Road at Muza Jungara Tehsil Rustam Mardan	5,626,582	112,532	112,532
8.	Acquisition of land for Swat Express Way at Mauza Matha Odigram Tehsil Katlang	52,655,898	1,053,118	1,053,118
9.	Acquisition of land for Swat Express Way at Mauza Chamdhri	23805,000	476,100	476,100
Total		280,608,551	5,612,172	5,612,172

Annexure-9

Non-imposition of penalty for late completion DP No. 2.5.3.3

S. No	Name of Scheme	Estimated Cost (Rs)	Date of Work Order	Target Date for completion of Scheme	Completion date	10% Penalty (Rs)
1.	Sanitation scheme Gujar Garhi Zone-I	32,748,000	24.11.2017	24.05.2019	11.06.2019	3,274,800
2.	Sanitation scheme Gujar Garhi Zone-II	29,982,000	24.11.2018	24.05.2020	not completed till 18.06.2019	2,998,200
3.	Sanitation scheme Gujar Garhi Zone-III	30,539,000	24.11.2017	24.05.2019	15.06.2019	3,053,900
4.	Solar based WSS Taja Machai	24,315,000	17.10.2016	17.10.2017	not completed till 02.08.2018	2,431,500
5.	Sanitation Scheme UC Fatama/ADP 170359	11,060,000	04.06.2018	04.06.2019	In progress	1,106,000
6.	WSS Solar based Sangau	21,551,000	15.02.2018	15.08.2019	not completed till 23.04.2020	2,155,100
7.	Sanitation Scheme Manga	10,777,000	02.08.2016	02.08.2017	Completed in 2019	1,077,700
8.	WS & Sanitation Rural Mardan	14,500,000	14.11.2016	14.11.2017	09.05.2018	1,450,000
9.	SS UC Garyala PK 30	11,060,000	04.06.2018	04.06.2019	Inprogress	1,106,000
10.	SS UC Bala garhi PK-30	11,060,000	04.06.2018	04.06.2019	Inprogress	1,106,000
11.	SS UC Kata khat PK 30	11,060,000	04.06.2018	04.06.2019	Inprogress	1,106,000
Total		208,652,000				20,865,200

Annexure-10

Detail of non-deduction of vibrator charges

DP No. 2.5.3.5

S.No	Name of scheme	Name of items of work	Quantity executed (M3)	Quantity executed in CFT	Overpayment (Rs 240.55 included in the rate 100 Cft PCC as Vibrator charges)
1.	Sanitation scheme Gujar Garhi Zone-II	PCC-1.2.4	1021.090	36,059.49	86,741.10
2.	Sanitation scheme Gujar Garhi Zone-II	PCC-1.4.8	993.170	35,073.50	84,369.31
3.	Sanitation scheme Gujar Garhi Zone-I	PCC-1.2.4	1223.911	43,222.05	103,970.64
4.	Sanitation scheme Gujar Garhi Zone-I	PCC-1.4.8	1154.810	40,781.77	98,100.54
5.	Sanitation scheme Gujar Garhi Zone-III	PCC-1.2.4	1113.580	39,325.74	94,598.08
6.	Sanitation scheme Gujar Garhi Zone-III	PCC-1.4.8	1050.910	37,112.57	89,274.29
7.	Sanitation scheme Manga ADP 150208	PCC-1.2.4	289.750	10,232.43	24,614.11
8.	Sanitation scheme Manga ADP 150208	PCC-1.4.8	266.280	9,403.60	22,620.36
9.	Sanitation scheme Fatima	PCC-1.4.8	603.270	21,304.30	51,247.49
10.	Sanitation scheme Fatima	PCC-1.2.4	842.630	29,757.23	71,581.01
11.	WS & Sanitation Rural Mardan	PCC-1.2.4	662.450	23,394.22	56,274.80
12.	WS & Sanitation Rural Mardan	PCC-1.4.8	593.940	20,974.81	50,454.91
13.	constt and Rehabilitation of WSS & Sanitation UC Bakhshali	PCC-1.4.8	684.150	24,160.55	58,118.21
14.	constt and Rehabilitation of WSS & Sanitation UC Bakhshali	PCC-1.2.4	716.650	25,308.28	60,879.07
15.	Sanitation scheme Mayar/ADP 160557	PCC-1.2.4	316.560	11,179.22	26,891.62
16.	Sanitation scheme Mayar/ADP 160557	PCC-1.4.8	300.410	10,608.89	25,519.68
17.	Constt and Sanitation scheme Garhi Daulat Zai	PCC-1.2.4	49.540	1,749.49	4,208.40
18.	Constt and Sanitation scheme Garhi Daulat Zai	PCC-1.4.8	58.000	2,048.25	4,927.07
19.	Constt and Sanitation scheme Babini	PCC-1.2.4	542.620	19,162.46	46,095.30
20.	Constt and Sanitation scheme Babini	PCC-1.4.8	523.460	18,485.83	44,467.67
21.	Constt and Sanitation scheme Garyala	PCC-1.4.8	161.500	5,703.32	13,719.35
22.	Constt and Sanitation scheme Garyala	PCC-1.2.4	174.280	6,154.65	14,805.00

23.	Constt and Sanitation scheme Bala Garhi	PCC-1.4.8	219.860	7,764.29	18,677.00
24.	Constt and Sanitation scheme Bala Garhi	PCC-1.2.4	228.950	8,085.30	19,449.19
25.	Constt and Sanitation scheme UC Babini ADP 170359	PCC-1.4.8	102.770	3,629.29	8,730.26
26.	Constt and Sanitation scheme UC Babini ADP 170360	PCC-1.2.4	102.770	3,629.29	8,730.26
27.	constt and Rehabilitation of WSS & Sanitation UC Pat Baba/150208	PCC-1.4.8	202.170	7,139.57	17,174.24
28.	constt and Rehabilitation of WSS & Sanitation UC Pat Baba/150208	PCC-1.2.4	202.170	7,139.57	17,174.24
29.	SS UC Sari Bahlool	PCC-1.4.8	246.000	8,687.42	20,897.58
30.	SS UC Sari Bahlool	PCC-1.2.4	251.130	8,868.58	21,333.37
31.	SS UC Maho Dheri	PCC-1.4.8	96.420	3,405.04	8,190.83
32.	SS UC Maho Dheri	PCC-1.2.4	115.120	4,065.43	9,779.39
33.	SS UC Jalala	PCC-1.4.8	116.150	4,101.80	9,866.89
34.	SS UC Jalala	PCC-1.2.4	116.150	4,101.80	9,866.89
35.	SS UC Charguli/160557	PCC-1.4.8	106.960	3,777.26	9,086.20
36.	SS UC Charguli/160557	PCC-1.2.4	131.940	4,659.42	11,208.24
37.	SS UC Machai/160557	PCC-1.4.8	69.780	2,464.26	5,927.78
38.	SS UC Machai/160557	PCC-1.2.4	184.470	6,514.50	15,670.64
39.	SS Ghala Dher UC Toru/150208	PCC-1.4.8	230.370	8,135.45	19,569.82
40.	SS Ghala Dher UC Toru/150208	PCC-1.2.4	305.810	10,799.59	25,978.41
	Total			578,170.51	1,390,789

Annexure-11

Detail of non credit of lapsed deposit

DP No. 2.5.3.9

S.No	Item No.	Name of contractor	Work name	Transaction date	Closing Balance
1.	1/1	Khan faraz	WSS Bari cham	06/2012	50,000
2.	2/2	Wisal Muhammad	Rehabilitation of old VDO	09/2012	1,476,118
3.	3/3	Peshawar pipe stone	Rehabilitation of old	09/2012	1,214,645
4.	4/4	Five star Govt cont.	Reh. Of old VDO	09/2012	947,188
5.	5/5	Habib ullah	Tube well sikandari	10/2012	201,705
6.	6/6	Khan faraz	Tube well kaskoorona	10/2012	205,619
7.	7/7	Umerzai construction	WSS Bijli gar	10/2012	201,457
8.	8/8	Umerzai construction	WSS Bijli gar	10/2012	200,657
9.	10/10	star co. drilling company	Tube well at pirano dagga	11/2012	208,709
10.	11/11	Habib ullah	SS Sikandari	11/2012	173,000
11.	12/12	Five star Govt cont.	Tubewell Muslim abad	11/2012	1,227,901
12.	13/13	Peshawar pipe stone	Tube well at dagai	11/2012	383,484
13.	14/14	Khan faraz	Tube well at bughdada	11/2012	168,480
14.	15/15	TSK Pumps co.	WSS Dandawo	11/2012	61,750
15.	17/17	Stone drilling co.	Mardan khas	12/2012	137,742
16.	18/18	Five star Govt cont.	SS Khazana	12/2012	200,000
17.	19/19	Five star Govt cont.	SS Chamtar	12/2012	200,000
18.	20/20	Khan faraz	Tubewell shah baz garhi	12/2012	99,337
19.	21/21	Amjad Govt cont.	SS Bakhshali	12/2012	(2,000)
20.	23/24	Bashir ahmad	Drilling work chamtar	12/2012	262878
21.	24/25	Zia ul haq	Bagh e iram	12/2012	100,616
22.	25/26	Shahzad govt cont.	Nil	12/2012	18,000
23.	26/27	Fazli hussan	Nil	12/2012	18,000
24.	27/28	Wisal Muhammad	Center koroona	12/2012	234,606
25.	28/29	Khan faraz	SS Khazana	01/2013	48,000
26.	29/30	Wisal Muhammad	W S S anun khan kalli	01/2013	621,161

27.	30/31	Kiramatt ullah	Makho dheri	01/2013	50,000
28.	31/32	Bakht rawan	Bughdada	01/2013	48,000
29.	32/33	Muhammad latif	SS Palo Dheri	01/2013	28,122
30.	33/35	Habib ullah	SS Alo	02/2013	31,000
31.	34/36	Wisal Muhammad	WSS Kalo kalli	02/2013	14,000
32.	35/37	Wisal Muhammad	WSS Umar abad	02/2013	14,000
33.	36/38	Wisal Muhammad	WSS Umar abad	02/2013	36,794
34.	37/39	KCC Govt conts	SS PK-23	03/2013	8,688
35.	38/40	KCC Govt conts	SS Shamat pur	03/2013	87,000
36.	39/42	TSK Pumps co.	WSS Pinda kalli	03/2013	79,600
37.	43/49	KCC Govt conts	Kunj shero	05/2013	673,411
38.	44/50	M. Arshid	SS Turo	05/2013	48,000
39.	45/51	Wisal Muhammad	WSS Janga	06/2013	8,000
40.	46/52	Wisal Muhammad	WSS Takhbhai	06/2013	23,778
41.	47/53	Five star Govt cont.	Nil	09/2012	138,998
42.	48/54	Wisal Muhammad	SS Khazana dheri	10/2012	110,596
43.	49/55	M. Arshid	SS Gulbahar	11/2012	74,344
44.	50/56	Wisal Muhammad	PK-24	01/2013	186,600
45.	51/57	Wisal Muhammad	PK-24	02/2013	277,683
46.	52/58	Mardan const.	SS Baghicha dheri	03/2013	115,768
47.	53/59	M. Zubair	SS Manga	03/2013	188,950
48.	54/60	M. Nawaz	SS Katlang	03/2013	38,137
49.	55/64	M. Arshid	SS Turo	06/2013	49,866
50.	56/63	Wadan const.	SS Karwan road	05/2013	70,991
51.	57/65	Bashir ahmad	SS Guli bagh	06/2013	1,745
52.	58/66	Gul dad	SS Chamtar	06/2013	49,428
53.	59/188	M. Latif	PK-23	06/2013	11,136
54.	60/68	KCC Govt conts	Mega	10/2013	183,961
55.	61/69	Shah jehan co.	AO M&R	01/2014	314,718
56.	62/70	Shah jehan co.	AO M&R	01/2014	178,689
57.	63/71	HMA Pumps	Ajun khan kalli	01/2014	79,500
58.	64/72	Five star Govt cont.	WSS Kakinaka	06/2014	1,638
59.	65/73	Saed ullah	Babozai aka khel	06/2014	15,840
60.	66/74	Abdul waheed	WSS Bakhshali tebuwell	06/2014	26,000

61.	68/82	Shan construction	Tubewell kochiano	08/2014	71,560
62.	69/83	star co. drilling company	Narai maho tubewell	08/2014	3,556
63.	70/84	Wisal Muhammad	WSS Hussai	08/2014	56,209
64.	71/85	khurshed alam	WSS Mazdoor abad	11/2014	224,559
65.	72/86	khurshed alam	WSS Rustam bazaar	11/2014	23,682
66.	74/90	Waheedullah	SS bakshali	12/2014	131,778
67.	75/91	Waheedullah	SS bakshali	12/2014	306,750
68.	77/94	TSK eng	WSS Narai	12/2014	155,600
69.	79/97	MAK Pumps	WSS Sarkh dheri	12/2014	152,750
70.	80/98	MAK Pumps	WSS Kala khal	12/2014	159,750
71.	81/91	MAK Pumps	WSS Kaudari	12/2014	159,750
72.	82/100	Muhammad sharif	WSS Kodinaka	12/2014	117,115
73.	83/101	Muhammad yousaf	WSS Jalala	12/2014	88,052
74.	84/102	Waheedullah	Restoration monitoring qty lab	12/2014	313,811
75.	85/104	FB contractors	SS Machai	12/2014	29,510
76.	86/107	PAK atlantis pumps	Ghalla dhew	01/2015	15,600
77.	87/108	PAK atlantis pumps	WSS Bakai kass koroona	01/2015	78,000
78.	88/110	PAK atlantis pumps	WSS Bakhshali	01/2015	158,000
Total					8,860,713

Detail of crossed Cheques opened after issuance

DP No. 2.5.4.2

S.No.	Description	Cheque No.	Date	Amount (Rs)
1.	POL	0883365	26.09.2019	1,005,052
2.	Salary, entertainments, and daily wages bills	0883212	13.09.2019	379,433
3.	POL	0883196	11.09.2019	970,699
4.	Various heads	0884039	15.11.2019	627,050
5.	TA/DA bills	0883896	01.11.2019	128,282
6.	-	0884381	10.12.2019	267,460
7.	Various heads	0884409	12.12.2019	1547,996
8.	Various heads	0885049	14.01.2020	1,219,664
9.	POL	0885205	22.01.2020	873,818
10.	Various heads	0885788	25.02.2020	561,976
11.	Various heads	0886457	19.05.2020	743,998
12.	Various heads	0886341	11.05.2020	725,290
13.	Various heads	0885629	14.02.2020	1,030,259
14.	Various heads	0887648	22.06.2020	420,782
15.	Various heads	0886991	12.06.2020	894,532
16.	Various heads	0886769	10.06.2020	1,446,027
Total				12,842,318

Annexure-13

Detail of cash draws from designated bank

DP No. 2.5.4.4

S. No.	Date	Particulars	Debit Amount (Rs)
1.	11.07.2019	Cash Withdrawal	917,135
2.	11.07.2019	-do-	468,234
3.	11.07.2019	-do-	50,000
4.	30.12.2019	-do-	54,000
5.	17.03.2020	-do-	35,920
6.	20.05.2020	-do-	111,000
7.	08.07.2019	-do-	56,629
8.	08.07.2019	-do-	40,437
9.	22.07.2019	-do-	129,000
10.	22.07.2019	-do-	97,844
11.	22.07.2019	-do-	637,693
12.	22.07.2019	-do-	648,169
13.	22.07.2019	-do-	335,514
14.	22.07.2019	-do-	699,259
15.	22.07.2019	-do-	313,129
16.	22.07.2019	-do-	277,606
17.	22.07.2019	-do-	430,869
18.	22.07.2019	-do-	356,512
19.	22.07.2019	-do-	552,895
20.	22.07.2019	-do-	344,359
21.	22.07.2019	-do-	1,272,549
22.	24.07.2019	-do-	581,871
23.	24.07.2019	-do-	3,593,115
24.	26.07.2019	-do-	1,308,552
25.	26.07.2019	-do-	1,502,751
26.	31.07.2019	-do-	971,451
27.	31.07.2019	-do-	1,932,022
28.	31.07.2019	-do-	328,346
29.	31.07.2019	-do-	1,050
30.	31.07.2019	-do-	1,165,371
31.	31.07.2019	-do-	62,490
32.	31.07.2019	-do-	357,708
33.	31.07.2019	-do-	38,528

34.	31.07.2019	-do-	22,180
35.	31.07.2019	-do-	1,288,176
36.	01.10.2019	-do-	40,000
37.	01.10.2019	-do-	354,597
38.	01.10.2019	-do-	178,540
39.	02.10.2019	-do-	312,683
40.	03.10.2019	-do-	59,594
41.	07.10.2019	-do-	501,402
42.	07.10.2019	-do-	545,520
43.	10.10.2019	-do-	817,661
44.	25.10.2019	-do-	158,577
45.	25.10.2019	-do-	295,303
46.	25.10.2019	-do-	189,835
47.	25.10.2019	-do-	236,196
48.	25.10.2019	-do-	5,840
49.	28.10.2019	-do-	307,456
50.	28.10.2019	-do-	305,174
51.	31.10.2019	-do-	161,500
52.	01.11.2019	-do-	377,661
53.	01.11.2019	-do-	203,558
54.	14.11.2019	-do-	26,623,240
55.	14.11.2019	-do-	1,025,633
56.	14.11.2019	-do-	125,198
57.	29.11.2019	-do-	151,830
58.	04.12.2019	-do-	923,723
59.	13.12.2019	-do-	184,344
60.	16.12.2019	-do-	161,500
61.	31.12.2019	-do-	144,206
62.	31.12.2019	-do-	524,914
63.	07.01.2020	-do-	942,032
64.	07.01.2020	-do-	39,328
65.	17.01.2020	-do-	924,898
66.	29.01.2020	-do-	289,173
67.	02.03.2020	-do-	100,677
68.	21.04.2020	-do-	236,292

69.	01.06.2020	-do-	423,316
70.	01.06.2020	-do-	122,818
71.	03.06.2020	-do-	191,475
72.	03.06.2020	-do-	327,320
73.	03.06.2020	-do-	510,329
74.	05.06.2020	-do-	391,830
75.	30.06.2020	-do-	1,053,482
76.	25.11.2019	-do-	311,798
77.	18.12.2019	-do-	91,993
78.	22.01.2020	-do-	216,808
79.	10.03.2020	-do-	132,241
80.	16.04.2020	-do-	250,545
81.	08.05.2020	-do-	101,383
82.	28.05.2020	-do-	53,748
83.	24.06.2020	-do-	67,228
84.	24.06.2020	-do-	39,990
85.	02.07.2020	-do-	401,436
Total			63,118,189

Annexure 14

Detail of unauthentic payment of land acquisition cases DP No. 2.5.4.6

S.No.	Name of scheme	Amount paid (Rs)
1.	Acquisition of land for Swat Express Way at Mauza Babozai Bharat Khel	3,1173,176
2.	Acquisition of land for Swat Express Way at Mauza Shabaz Garhi	64,038,200
3.	Acquisition of land for Swat Express Way at Mauza Bakhshali	25,877,656
4.	Acquisition of land for Swat Express Way at Mauza Baghicha Dehri	72,975,396
5.	Acquisition of land for Swat Express Way at Mauza Baghicha Dehri	1,656,643
6.	Acquisition of land for GGPS Khat Kali No.2 Shahdand Baba at Muza Hoti	2,800,000
7.	Acquisition of land for contt. & blacktopping of village Palo Dheri to village Jalil Road and improvement of Dubai Adda to Chargah Road at Muza Jungara Tehsil Rustam Mardan	5,626,582
8.	Acquisition of land for Swat Express Way at Mauza Matha Odigram Tehsil Katlang	52,655,898
9.	Acquisition of land for Swat Express Way at Mauza Chamdhri	2,3805,000
	Total	280,608,551

Annexure-15

Detail of profit credited by bank on placement of public funds DP No. 3.5.1.1

S.No.	Bank account No.	Purpose of account	Date of profit/month	Amount (Rs)
1.	000250325801-UBL Shamsi Road Mardan	Security Account	31.12.2019	2,684,623
			30.06.2020	112,865
Total				2,797,488
2.	3311023439 - NBP Shamsi Road Mardan	Security Account	01.07.2019	89,234
			08.08.2019	99,427
			12.09.2019	111,412
			10.10.2019	110,676
			12.11.2019	119,997
			10.12.2019	116,718
			10.01.2020	202,538
			13.02.2020	342,962
			10.03.2020	355,503
			09.04.2020	368,366
			08.05.2020	300,187
			08.06.2020	288,659
Total				2,505,679
3.	3039774243 - Bank of Khyber Mardan	Endowment fund/TDR	12.2011	600,411
			01.2012	15,755
			02.2012	8,203
			07.2012	20,958
			01.2013	84,307
			07.2013	321,352
			08.2017	13,550
			12.2017	135,161
			07.2018	51,761
			01.2019	121,326
			07.2019	167,766
			01.2020	161,808
Total				1,702,358
Grand total				7,005,525

Annexure-16

Detail of less profit on TDR

DP No.3.5.1.2

TDR No. Rs 250,000,000				
S.No	Month	Profit payable as per MOU @ 14.61%	Profit Paid	Less paid (Rs)
1.	Jul-19	3,043,750	1,910,959	1,132,791
2.	Aug-19	3,043,750	1,910,959	1,132,791
3.	Sep-19	3,043,750	1,849,315	1,194,435
4.	Oct-19	3,043,750	1,910,959	1,132,791
5.	Nov-19	3,043,750	1,849,315	1,194,435
6.	Dec-19	3,043,750	1,910,959	1,132,791
7.	Jan-20	3,043,750	1,905,738	1,138,012
8.	Feb-20	3,043,750	1,782,787	1,260,963
9.	Mar-20	3,043,750	1,905,738	1,138,012
10.	Apr-20	3,043,750	1,844,262	1,199,488
11.	May-20	3,043,750	1,905,738	1,138,012
12.	Jun-20	3,043,750	1,844,262	1,199,488
Total		36,525,000		

TDR No. Rs 150,000,000				
S.No	Month	Profit payable as per MOU @ 11.50%	Profit Paid	Less paid (Rs)
1.	Jul-19	1,437,500	1,146,576	290,924
2.	Aug-19	1,437,500	1,146,576	290,924
3.	Sep-19	1,437,500	1,109,589	327,911
4.	Oct-19	1,437,500	1,146,576	290,924
5.	Nov-	1,437,500		

	19		1,109,589	327,911
6.	Dec-19	1,437,500	1,146,576	290,924
7.	Jan-20	1,437,500	1,143,443	294,057
8.	Feb-20	1,437,500	1,069,672	367,828
9.	Mar-20	1,437,500	1,143,443	294,057
10.	Apr-20	1,437,500	1,106,557	330,943
11.	May-20	1,437,500	1,143,443	294,057
12.	Jun-20	1,437,500	1,106,557	330,943
Total		17,250,000		

Detail of substandard developmental works DP No. 3.5.4.2

S.No.	Name of Project	Item of work	Amount paid for the item of work (Rs)	Remarks of the Technical expert/
1.	Construction of Mega Park Mardan	Boundary wall	15,121,347	substandard quality of concrete used in construction of boundary
	-do-	Path Way	14,046,956	Construction of path way was without proper preparation and compaction by power roller
	-do-	Main hole and Sewerage line	4,143,484	Drainage pipe lines installed were very small in diameter which will not carry a huge amount of water during rainy season in future.
2.	Installation of Electric Water Coolers 65 Gallons In PK-30 Mardan	Electric Water Cooler 65 Gallons	4,422,952	As per report of Monitoring Team of P&D department that low quality electrical components installed in the electric coolers needs replacement with imported quality.
Total			37,734,739	

Detail of loss due to accepting higher rates

DP No. 3.5.4.3

S.No.	Name of item	Rate paid (Rs)	Lowest rate Ignored (Rs)	Difference (Rs)	Quantity purchased	Loss (Rs)
1.	Foot Ball	1697	1360	337	310	104,470
2.	Volley Ball	1539	1539	0	260	0
3.	Tennis Ball with one dozen tennis balls and set of wickets	2079	2058	21	435	9,135
4.	Badminton racket set (2 No) & net i/c shuttle cocks (one dozen)	12039	2058	9981	198	1,976,238
5.	Hockey stick with hard ball	2275	2275	0	354	0
Total						2,089,843

Detail of loss due to payment for excess quantity in purchase of sports items

S.No.	Name of item	Quantity paid for in bill	Quantity as per bill	Difference in quantity	Rate paid (Rs)	Loss (Rs)
1.	Foot Ball	310	300	10	1697	16,970
2.	Volley Ball	260	270	10	1539	15,390
3.	Tennis Ball with one dozen tennis balls and set of wickets	435	439	04	2079	8,316
4.	Badminton racket set (2 No) & net i/c shuttle cocks (one dozen)	198	200	02	12039	24,078
5.	Hockey stick with hard ball	354	334	20	2275	45,500
Total						110,254

Detail of overpayment due to excess payment than bid cost

DP No. 3.5.3.5

Name of scheme	Estimated cost (Rs)	Rate accepted (%age above/below)	Bid cost (Rs)	Maximum payment including 15% above on AA (Rs)	Paid amount (Rs)	Excess (Rs)
Repair of Slaughter House at Dang Baba Hoti Mardan (30% ADP 2018-19)	4,182,000	28.30% below on MRS 2017/PC-I rates	2,998,494	3,448,268	5,330,300	1,882,031
M&R Works TMA Area Mardan (30% ADP 2017-18)	5,000,000	37.20 % below on MRS 2017/PC-I rates	3,140,000	3,611,000	5,000,000	1,389,000
Supply & fixing water cooler 65 gallon (ADP 2015-16)	5,000,000	35.28% below on PC-I rate (NSI)	3,037,944	3,037,944	4,422,952	1,385,008
Total	14,182,000		9,176,438	10,097,212	14,753,252	4,656,039

Loss due to lease of land at higher rates DP No. 3.5.3.7

S.No	Name of land	Financial Year	lease of 340 @ Rs 10000/kanal (paid Rate)	Prevailing rate Rs 3843/k (Rate Payable)	Excess payment/year (Rs)
1	Mega Park at Turu Mardan	2017-18	3,400,000	1,306,620	2,093,380
		2018-19	3,400,000	1,306,620	2,093,380
		2019-20	4,080,000	1,567,944	2,512,056
S.No	Name of land	Financial Year	lease of 71k & 9m @ Rs 5690/kanal (paid Rate)	Prevailing rate Rs 2082.78/k (Rate Payable)	Excess payment/year
2	Sports Stadium at Gari Dawlatzai Mardan	2017-18	406,551	148,815	257,736
		2018-19	406,551	148,815	257,736
		2019-20	487,861	178,578	309,284
Grand total of serial No. 1 and serial No. 2 (Rs 2,512,056 + Rs309,284)					2,821,340

Mega park				
S.No	Financial Year	lease of 340 @ Rs 10000/kanal (paid Rate)	Prevailing rate Rs 3843/k (Rate Payable)	Excess payment/year (Rs)
1.	2017-18	3,400,000	1,306,620	2,093,380
2.	2018-19	3,400,000	1,306,620	2,093,380
3.	2019-20	4,080,000	1,567,944	2,512,056
4.	2020-21	4,080,000	1,567,944	2,512,056
5.	2021-22	4,896,000	1,881,533	3,014,467
6.	2022-23	4,896,000	1,881,533	3,014,467
7.	2023-24	5,875,200	2,257,839	3,617,361
8.	2024-25	5,875,200	2,257,839	3,617,361
9.	2025-26	7,050,240	2,709,407	4,340,833
10.	2026-27	7,050,240	2,709,407	4,340,833
11.	2027-28	8,460,288	3,251,289	5,208,999
12.	2028-29	8,460,288	3,251,289	5,208,999
13.	2029-30	10,152,346	3,901,546	6,250,799
14.	2030-31	10,152,346	3,901,546	6,250,799
15.	2031-32	12,182,815	4,681,856	7,500,959
16.	2032-33	12,182,815	4,681,856	7,500,959
17.	2033-34	14,619,378	5,618,227	9,001,151
18.	2034-35	14,619,378	5,618,227	9,001,151

19.	2035-36	17,543,253	6,741,872	10,801,381
20.	2036-37	17,543,253	6,741,872	10,801,381
21.	2037-38	21,051,904	8,090,247	12,961,657
22.	2038-39	21,051,904	8,090,247	12,961,657
23.	2039-40	25,262,285	9,708,296	15,553,989
24.	2040-41	25,262,285	9,708,296	15,553,989
25.	2041-42	30,314,742	11,649,955	18,664,786
26.	2042-43	30,314,742	11,649,955	18,664,786
27.	2043-44	36,377,690	13,979,946	22,397,744
28.	2044-45	36,377,690	13,979,946	22,397,744
29.	2045-46	43,653,228	16,775,935	26,877,292
30.	2046-47	43,653,228	16,775,935	26,877,292
31.	2047-48	52,383,873	20,131,123	32,252,751
32.	2048-49	52,383,873	20,131,123	32,252,751
33.	2049-50	62,860,648	24,157,347	38,703,301
Total		657,467,128	252,664,617	404,802,511

Sports Stadium at Gari Dawlatzai Mardan				
S.No.	Financial Year	lease of 71k & 9m @ Rs 5690/kanal (paid Rate)	Prevailing rate Rs 2082.78/k (Rate Payable)	Excess payment/year
1.	2017-18	406,551	148,815	257,736
2.	2018-19	406,551	148,815	257,736
3.	2019-20	487,861	178,578	309,284
4.	2020-21	487,861	178,578	309,284
5.	2021-22	585,433	214,293	371,140
6.	2022-23	585,433	214,293	371,140
7.	2023-24	702,520	257,152	445,368
8.	2024-25	702,520	257,152	445,368
9.	2025-26	843,024	308,582	534,442
10.	2026-27	843,024	308,582	534,442
11.	2027-28	1,011,629	370,298	641,331
12.	2028-29	1,011,629	370,298	641,331
13.	2029-30	1,213,955	444,358	769,597
14.	2030-31	1,213,955	444,358	769,597
15.	2031-32	1,456,746	533,230	923,516
16.	2032-33	1,456,746	533,230	923,516
17.	2033-34	1,748,095	639,876	1,108,219
18.	2034-35	1,748,095	639,876	1,108,219
19.	2035-36	2,097,714	767,851	1,329,863
20.	2036-37	2,097,714	767,851	1,329,863
21.	2037-38	2,517,257	921,421	1,595,836
22.	2038-39	2,517,257	921,421	1,595,836
23.	2039-40	3,020,708	1,105,705	1,915,003
24.	2040-41	3,020,708	1,105,705	1,915,003

25.	2041-42	3,624,850	1,326,846	2,298,003
26.	2042-43	3,624,850	1,326,846	2,298,003
27.	2043-44	4,349,819	1,592,215	2,757,604
28.	2044-45	4,349,819	1,592,215	2,757,604
29.	2045-46	5,219,783	1,910,659	3,309,125
30.	2046-47	5,219,783	1,910,659	3,309,125
31.	2047-48	6,263,740	2,292,790	3,970,950
32.	2048-49	6,263,740	2,292,790	3,970,950
33.	2049-50	7,516,488	2,751,348	4,765,140
Total		78,615,858	28,776,685	49,839,174

Annexure-21

Loss due to award of contracts by ignoring lower rates DP No. 3.5.3.8

Package-I							
S.No.	Name of Scheme	Name of item	Rate allowed/Name of supplier	lowest rate ignored/ Name of supplier	Difference in rate	No. of Items	Excess
1.	purchase of various items under Special Initiatives Programme for PK 50- Package –I	Referee chairs for Volley balls	65,000/ Bacha Wali	62,000/ Waqas Sherzada	3,000	8	24,000
2.	-do-	Static Roller approved	325,000/ Bacha Wali	33,500/ Waqas Sherzada	291,500	1	291,500
Package-II							
1.	purchase of various items under Special Initiatives Programme for PK 50- Package –II	Football poles with nets complete in all respect	200,000/ Waqas Sherzada	120,000/ Friends construction	80,000	2	160,000
2.	-do-	Basket ball	3,500/ Waqas Sherzada	3,300/ Bacha Wali	200	34	6,800
3.	-do-	Snooker Table complete in all respect	554,000/ Waqas Sherzada	370,000/ Bacha Wali	184,000	12	2,208,000
Package-III							
1.	purchase of various items under Special Initiatives Programme for PK 50- Package –III	Olympic bar different size 6 feet with rubber plate 1 kg to 20 kg complete set	112,500/ Friends construction	15,500/ Waqas Sherzada	97,000	13	1,261,000
2.	-do-	5 Station machine complete in all respect	640,000/ Friends construction	620,000 Bacha Wali	20,000	12	240,000
Total							4,191,300

Overpayment due to paying excess rate

DP No. 3.5.3.10

S.No.	Name of scheme	Name of item	Rate paid	Quantity	Amount paid	Rate admissible as per BOQ	Amount payable as per BOQ	Excess payment (Rs)	Remarks
1.	Installation of single Arm Solar lights at Guli Bagh	Foundation	20,000	22	440,000				As per BOQ all the three items would be executed at Rs 35400
2.		Road pole	44,000	22	968,000				
3.		Solar Panel mount	14,000	22	308,000				
		Total	78,000	22	1,716,000	35,400	778,800	937,200	
4.	Installation of single Arm Solar lights at House to Tajmeer Chowk to Janazgah U/C Muslim Abad	Road light (LED Light)	22,000	22	484,000	850	18,700	465,000	
5.		Solar panel	26,052	22	573,144	20650	454,300	118,844	
1.	Installation of single Arm Solar lights Sardar House to Tajmeer Chowk to Janazgah U/C Muslim Abad	Foundation	20,000	15	300,000				As per BOQ all the three items would be executed at Rs 35,400
2.		Road pole	44,000	15	660,000				
3.		Solar Panel mount	14,000	15	210,000				
		Total		15	1170,000	35,400	531,000	639,000	
4.	Installation of single Arm Solar lights at House to Tajmeer Chowk to Janazgah U/C Muslim Abad	Road light (LED Light)	22,000	15	330,000	850	12,750	317,250	
5.		Solar panel	26,052	15	390,780	20650	309,750	81,030	
Grand Total								2,558,324	

Detail of developmental expenditure without TS DP No. 3.5.3.12

S.No	Name of Scheme	Cost	Expenditure Upto 30-06-20	(CFY) Financial	Physical Progress	Remarks/Issues
1.	Construction of Street, drains, culverts, r/wall at Jalala, Shamilath, Khan QillaUCJalala	3.000	2.970	100.00	100	Completed
2.	Construction of Street, drains, culverts, r/wall at Jalala village,	3.000	2.361	100.00	100	Completed
3.	Construction of Street, drains, culverts, r/wall at Yakhkahi, Mian Muhammad Din kally, Parawo, Kandaghar, Chiragh Din kly, Toordher, Dandawo,	4.000	3.600	100.00	100	Completed
4.	Construction of Street, drains, culverts, r/wall at Gul Mira, Shobla, Lundkhwar, Moti Banda, Shaheedabad,	4.000	2.800	86.29	90	In progress
Total		14.00	11.731			

Detail of lease amount for land of Mega Park DP No. 3.5.4.2

No. of Years	Total Area in Kanals	Rate per Kanal	Bi-Annual Increase per Kanal 20%	Lease amount for 340 Kanal per Year	F.Year
1.	340	10,000	0	3,400,000	2017-18
2.	340	10,000	0	3,400,000	2018-19
3.	340	12000	20%	4,080,000	2019-20
4.	340	12000	0	4,080,000	2020-21
5.	340	14400	20%	4,896,000	2021-22
6.	340	14400	0	4,896,000	2022-23
7.	340	17280	20%	5,875,200	2023-24
8.	340	17280	0	5,875,200	2024-25
9.	340	20736	20%	7,050,240	2025-26
10.	340	20736	0	7,050,240	2026-27
11.	340	24883.2	20%	8,460,288	2027-28
12.	340	24883.2	0	8,460,288	2028-29
13.	340	29859.84	20%	10,152,346	2029-30
14.	340	29859.84	0	10,152,346	2030-31
15.	340	35831.81	20%	12,182,815	2031-32
16.	340	35831.81	0	12,182,815	2032-33
17.	340	42998.17	20%	14,619,378	2033-34
18.	340	42998.17	0	14,619,378	2034-35
19.	340	51597.81	20%	17,543,255	2035-36
20.	340	51597.81	0	17,543,255	2036-37
21.	340	61917.37	20%	21,051,906	2037-38

22.	340	61917.37	0	21,051,906	2038-39
23.	340	74300.84	20%	25,262,286	2039-40
24.	340	74300.84	0	25,262,286	2040-41
25.	340	89161.01	20%	30,314,743	2041-42
26.	340	89161.01	0	30,314,743	2042-43
27.	340	106993.21	20%	36,377,691	2043-44
28.	340	106993.21	0	36,377,691	2044-45
29.	340	128391.85	20%	43,653,229	2045-46
30.	340	128391.85	0	43,653,229	2046-47
31.	340	154070.22	20%	52,383,875	2047-48
32.	340	154070.22	0	52,383,875	2048-49
33.	340	184884.26	20%	62,860,648	2049-50
Total lease payment in 33 Years				657,467,153	

Detail of non-imposition of penalty

DP No. 3.5.5.5

S.No.	Name of scheme	E/Cost (Rs)	Due date of completion as per work order	Actual date of completion	Penalty (Rs)
1.	construction of 3 No. Monuments	17,030,000	30.6.2018	Not completed till August 2020	1,703,000
2.	Construction of 2 No. indoor sports halls at Sheikh Maltoon and family park at Mardan	38,000,000	13.04.2018	24.6.2019	3,800,000
3.	Uplift and Improvement of Class-C Adda District Mardan	6,000,000	18.01.2019	Not completed till 3/2020	600,000
4.	Repair of footpaths and PCC on drain sides at Mardan various places	10,000,000	12.4.2018	26.6.2020	1,000,000
5.	Construct of streets, drain, culverts, steel grill, dismantling and Bed clearance at Gaju Khan	6,000,000	30.6.2020	Not completed till August 2020	600,000
6.	Construction of gymnasium at Kata Khat	26,370,000	14.5.2018	Not completed till August 2020	2,637,000
7.	Construction of gymnasium at Babeni	23,280,000	30.6.2019	Not completed till August 2020	2,328,000
8.	Construction of gymnasium at Shago Par Hoti	26,440,000	11.4.2018	Not completed till August 2020	2,644,000
9.	Construction of gymnasium at GHS No.4 Hoti	24,350,000	11.4.2018	Not completed till August 2020	2,435,000
Total		177,470,000			17,747,000

Non recovery of rent of shops

DP No. 3.5.5.6

Detail of Monthly Rent Arrears of shops, MC Plaza Bank Road Mardan.					
Bloc k No.	Sho p No.	Name Of Allottee	Monthl y Rent	Upto	Outstandin g Amount Rs
A	1	Muhammad Javid	6,061	January 2017 to June 2020	217,242
A	3	Haji Zaheer Ahmad	6,061	January 2017 to June 2020	217,242
A	4	Atif Khan	6,061	April 2020 to June 2020	18,183
A	6	Wajid Ghulam	3,669	May 2020 to June 2020	7,338
A	7	Muhammad Nadeem	3,669	February 2020 to June 2020	18,345
A	8	Naseer Ahmad	3,669	May 2020 to June 2020	7,338
B	1	Muhammad Javid	6,061	January 2017 to June 2020	217,242
B	2	Barkat Ali	6,061	January 2017 to June 2020	217,242
B	3	IftiKhar Ali	6,061	January 2017 to June 2020	217,242
B	5	Saleem Khan	3,669	January 2017 to June 2020	131,490
B	8	Masaud Khan	4,595	January 2017 to June 2020	164,682
B	13	Khalil Ahmad	3,669	December 2019 to June 2020	25,349
B	17	M.Humayoon Hashmi	6,061	January 2017 to June 2020	217,242
B	18	Muhammad Javid	6,061	January 2017 to June 2020	217,242
B	19	Naweed Hussain	3,669	January 2017 to June 2020	131,490
B	20	Khalid Khan	1,830	April 2020 to June 2020	5,490
B	21	Khalid Khan	1,830	April 2020 to June 2020	5,490
B	22	Khalid Khan	1,830	April 2020 to June 2020	5,490
B	23	Masaud Khan	3,669	January 2017 to June 2020	131,490
B	30	Muhammad Iqbal	3,669	May 2020 to June 2020	7,338
B	31	Haji Rahman Ullah	3,669	Jun-20	3,669
C	1	Akhtar Munir	6,061	January 2017 to June 2020	217,242
C	2	Nisar Khan	6,061	January 2017 to June 2020	217,242
C	3	Nisar Khan	6,061	January 2017 to June 2020	217,242
C	6	Khalid Khan	1,830	April 2020 to June 2020	5,490
C	15	Noor Hassan	3,669	May 2020 to June 2020	7,338
C	17	Riyaz Shahid	3,669	April 2020 to June 2020	11,007

C	18	Zawar Hussain	6,061	January 2017 to June 2020	217,242
C	19	Zawar Hussain	3,669	January 2017 to June 2020	131,490
C	20	Zawar Hussain	3,669	January 2017 to June 2020	131,490
C	21	Zawar Hussain	3,669	January 2017 to June 2020	131,490
C	25	Ishtyaq Ahmad	3,669	April 2020 to June 2020	11,007
C	28	Wajid Ali	3,669	May 2020 to June 2020	7,338
C	30	Royaid Khan	3,669	April 2020 to June 2020	11,007
D	1	Noor Ul Ameen & Yaar M.Khan	6,061	January 2017 to June 2020	217,242
D	2	Navid Hussain	6,061	January 2017 to June 2020	217,242
D	3	Qamar Zaman	6,061	March 2020 to June 2020	24,244
D	6	Navid Hussain	3,669	January 2017 to June 2020	131,490
D	7	Yaar Muhammad	3,669	April 2020 to June 2020	11,007
D	11	Shahid Ali Khan	3,669	January 2017 to June 2020	131,490
D	14	Sheer Bahadar Khan	6,061	October 2019 to June 2020	52,716
D	15	Sheer Bahadar Khan	3,669	October 2019 to June 2020	32,019
D	18	Zahir Khan	6,061	May 2020 to June 2020	12,122
D	19	Qamar Zaman	6,061	March 2020 to June 2020	24,244
D	22	Ameer Wahab	6,061	Jun-20	6,061
D	25	Abdul Waheed	6,061	February 2020 to June 2020	30,305
D	26	Muhammad Ilyas	6,061	May 2020 to June 2020	12,122
D	27	Jamsheed Khan	6,061	Jun-20	6,061
D	28	Shaad Muhammad	6,061	March 2020 to June 2020	24,244
D	30	Sher Bahadar Khan	6,061	October 2019 to June 2020	52,716
D	31	Sher Bahadar Khan	6,061	October 2019 to June 2020	52,716
E	6	Mian Abdul Akbar	3,669	April 2020 to June 2020	11,007
E	8	Nisar Ahmad	4,595	April 2020 to June 2020	13,785
E	10	Misal Muhammad	3,032	February 2020 to June 2020	16,675
E	11	Muhammad Asim	3,669	February 2020 to June 2020	18,345
Total Arrears					4,598,354

Detail of Monthly Rent Arrears shops in G.B.S Mardan.

Shop No.	Name Of Allottee.	Monthl y	Monthl y	Upto	Outstandi ng
1_2.	Shahid Khan	14,435	18,766	April 2020 to June 2020	56,298
3.	Muhammad Kalam	6,938	9,019	May 2020 to June 2020	18,040
4.	Sayad Mqsood	6,938	9,019	April 2020 to June 2020	27,060
5.	Muhammad Saeed	6,938	9,019	May 2020 to June 2020	18,040
	Balai Manzil	1,500	1,950	May 2020 to June 2020	3,900
6.	Raziq Shah	6,938	9,019	May 2020 to June 2020	18,040
7.	Ameer Farzand	6,938	9,019	March 2020 to June 2020	36,080
9.	Shamsher baaz	6,938	9,019	April 2020 to June 2020	27,060
10.	Fazal Elahi	6,938	9,019	March 2020 to June 2020	36,080
11.	Fazal Raziq	6,024	7,831	April 2020 to June 2020	23,496
12.	Fazal Rawoof	6,024	7,831	January 2020 to June 2020	46,996
13.	Muhammad Shamshad	6,938	9,019	March 2020 to June 2020	36,080
15.	Muhammad Naseem	5,627	7,315	January 2017 to June 2020	276,846
16.	Asim Khan	6,938	9,019	May 2020 to June 2020	18,040
18.	Abdul Hameed	3,948	5,132	March 2020 to June 2020	20,528
19.	Ismaeel	3,689	4,796	May 2020 to June 2020	9,592
21.	Kachkol	3,689	4,796	November 2019 to June 2020	38,368
25.	Ghulam Hazrat	3,948	5,132	February 2020 to June 2020	25,660
26.	Jamal Nasar	3,948	5,132	February 2020 to June 2020	25,660
28.	Muhammad Saeed	3,948	5,132	May 2020 to June 2020	10,264
29.	Syed Mqsood	3,948	5,132	April 2020 to June 2020	15,396
31.	Shahid Khan	3,948	5,132	April 2020 to June 2020	16,914
32.	Ameer Rahman	2,638	3,429	April 2020 to June 2020	10,287
33.	Farooq Ali	3,311	4,304	May 2020 to June 2020	8,608
34.	Said Wali	3,311	4,304	May 2020 to June 2020	8,608
35.	Sheraz Khan	3,948	5,132	May 2020 to June 2020	10,264
36.	Jameel Ahmad	3,948	5,132	May 2020 to June 2020	10,264
38.	Bewa Haji Ayoub	3,948	5,132	May 2020 to June 2020	10,264

39.	Maash Pari	3,948	5,132	May 2020 to June 2020	10,264
40.	Ghulam Abbas	3,948	5,132	May 2020 to June 2020	10,264
41_4 2.	Deen Muhammad	7,909	10,282	April 2020 to June 2020	30,846
	Noor Muhammad				
43.	Fazal Ahmad	3,311	4,304	March 2020 to June 2020	17,216
44.	Badam Gul	3,311	4,304	May 2020 to June 2020	8,608
45.	Muhammad Shareef	3,311	4,304	May 2020 to June 2020	8,608
46.	Haji Faridun	3,311	4,304	May 2020 to June 2020	8,608
47.	Bahadar Khan	3,311	4,304	May 2020 to June 2020	8,608
48.	Fazal Manan	3,311	4,304	May 2020 to June 2020	8,608
49.	Aziz UR Rahman	3,498	4,547	March 2020 to June 2020	18,188
50.	Qayoom Khan	3,498	4,547	March 2020 to June 2020	18,188
51.	Alam Gul	3,311	4,304	March 2020 to June 2020	18,188
52.	Muhammad Iqbal	3,376	4,389	March 2020 to June 2020	17,216
53.	Bahadar Khan	3,311	4,304	May 2020 to June 2020	8,608
54.	Majid Ali	3,311	4,304	May 2020 to June 2020	8,608
55.	Umar Muhammad	3,311	4,304	May 2020 to June 2020	8,608
56.	Ajmal Khan	3,311	4,304	March 2020 to June 2020	17,216
58.	Liyaaqat Ali	3,311	4,304	March 2020 to June 2020	17,216
59.	Muhammad Shoaib	2,426	3,154	May 2020 to June 2020	6,308
60.	Inayat Ullah	3,311	4,304	March 2020 to June 2020	17,216
61.	Peer Inayat Shah	3,311	4,304	March 2020 to June 2020	17,216
62.	Anwar Khan	2,246	2,920	March 2020 to June 2020	17,216
63.	Muhammad Kamil	3,311	4,304	April 2020 to June 2020	12,912
65.	Sheer Bacha	3,311	4,304	February 2020 to June 2020	21,520
	Azhar Shah				
66.	Kashif	3,311	4,304	February 2020 to June 2020	21,520
67.	Ahmad Shah	3,311	4,304	March 2020 to June 2020	17,216
68.	Sabaz Ali	3,311	4,304	March 2020 to June 2020	17,216
69.	Muhammad Shareef	3,311	4,304	April 2020 to June 2020	12,912
70.	Muhammad Raziq	1,986	2,582	May 2020 to June 2020	5,164
71.	Meer akbar with Weranda	1,986	2,582	May 2020 to June 2020	5,164
74.	Ameer Rahman	1,986	2,582	May 2020 to June 2020	5,164
78.	Sheer Ali	1,986	2,582	May 2020 to June 2020	5,164

79.	Ourang Zeb	1,986	2,582	April 2020 to June 2020	7,746
80.	Mian Sajid Ur Rahman	1,986	2,582	April 2020 to June 2020	7,746
81.	Noor Ali	1,986	2,582	Jun-20	2,582
82.	Basheer Muhammad	1,986	2,582	May 2020 to June 2020	5,164
84.	Khalid Basheer	1,986	2,582	May 2020 to June 2020	5,164
85.	Muhammad Akbar	1,986	2,582	May 2020 to June 2020	5,164
86.	Ali Muhammad	1,986	2,582	May 2020 to June 2020	5,164
87.	Ashraf Khan	1,986	2,582	May 2020 to June 2020	5,164
88.	Jamal Khan	1,986	2,582	April 2020 to June 2020	7,746
89.	Zain UL Haq	1,986	2,582	May 2020 to June 2020	5,164
92.	Ghulam Muhammad	1,986	2,582	May 2020 to June 2020	5,164
93.	Maneer Khan	2,570	3,341	May 2020 to June 2020	6,682
94.	Naseer Ahmad	2,928	3,806	May 2020 to June 2020	7,612
96.	Muhammad Yousaf	2,928	3,806	May 2020 to June 2020	5,164
97.	Amir Baseer	1,986	2,582	Jun-20	2,582
99.	Munawar Khan	1,986	2,582	March 2020 to June 2020	10,328
100.	Syed Bacha	1,986	2,582	Jun-20	2,582
101.	Taaj Muhammad	1,986	2,582	April 2020 to June 2020	7,746
102.	Noor Dil Khan	1,986	2,582	March 2020 to June 2020	10,328
103.	Khalid Khan	1,986	2,582	April 2020 to June 2020	7,746
104.	Muhammad Ashraf	1,986	2,582	May 2020 to June 2020	5,164
105.	Haji Shamshad	1,986	2,582	May 2020 to June 2020	5,164
106.	Alam Zeb	1,986	2,582	March 2020 to June 2020	10,328
107.	Nisar UL Haq Aman ullah	1,986	2,582	March 2020 to June 2020	10,328
108.	Laal Nazeer	1,986	2,582	November 2019 to June 2020	20,656
109.	Noor UL Baswar	1,986	2,582	January 2020 to June 2020	15,492
110.	Jahan zeb	1,986	2,582	February 2020 to June 2020	12,910
111.	Ismaeel	1,986	2,582	January 2020 to June 2020	15,492
112.	Haji Nazeer Ahmad	2,766	3,596	January 2020 to June 2020	21,576
113.	Yaqoob Khan	2,766	3,596	April 2020 to June 2020	10,788
114.	Taaj Muhammad	1,986	2,582	May 2020 to June 2020	5,164

116.	Meer Zaman	1,986	2,582	March 2020 to June 2020	10,328
117.	Zyarat Khan	1,986	2,582	May 2020 to June 2020	5,164
	Kareem Khan				
118.	Muhammad Khalid	1,986	2,582	April 2020 to June 2020	7,746
119.	Rustam Khan	1,986	2,582	April 2020 to June 2020	7,746
120.	Mumtaz Khan	1,986	2,582	May 2020 to June 2020	5,164
121.	Aslam Khan	800	1,040	May 2020 to June 2020	2,080
122.	Nazeer Ahmad	1,986	2,582	March 2020 to June 2020	10,328
	Zafar Ahmad				
123.	Mumtaz Khan	1,986	2,582	Jun-20	2,582
124.	Gulistan	1,986	2,582	-	Nil
125.	Hayat Nazar	1,986	2,582	May 2020 to June 2020	5,164
126.	Imtiyaz Khan	1,986	2,582	March 2020 to June 2020	10,328
127.	Raaz Muhammad	1,986	2,582	April 2020 to June 2020	7,746
128.	Raaz Muhammad	2,248	2,922	April 2020 to June 2020	7,746
129.	Umar Muhammad	1,986	2,582	May 2020 to June 2020	5,164
	Khan				
130.	Abdul Jabbar	1,986	2,582	January 2020 to June 2020	15,492
				February 2020 to June 2020	
131.	Noor Muhammad	1,986	2,582	February 2020 to June 2020	12,910
132.	Faqeer Said	1,986	2,582	January 2020 to June 2020	15,492
	Naseeb Rawan				
133.	Fazal Said	1,986	2,582	Jun-20	2,582
134.	Raaz Muhammad	1,986	2,582	April 2020 to June 2020	7,746
136.	Sheer Ali	3,030	3,939	May 2020 to June 2020	7,878
137.	Muhammad Islam	2,246	2,920	Jun-20	2,920
138.	Haji Muhammad	2,186	2,842	April 2020 to June 2020	8,526
	Umar				
139.	Shamsul Said	1,986	2,582	February 2020 to June 2020	12,910
140.	Asif Ullah	3,030	3,939	March 2020 to June 2020	15,756
141.	Asif Ullah	3,030	3,939	April 2020 to June 2020	11,817
142.	Muhammad Yaqoob	1,986	2,582	February 2020 to June 2020	12,910
143.	Hameed Ullah	1,986	2,582	January 2020 to June 2020	15,492
144.	Muhammad Yousaf	1,986	2,582	March 2020 to June 2020	10,328

147.	Saraaz Khan	2,324	3,021	Jun-20	3,021
148.	Zahida Begum	1,986	2,582	-	Nil
149.	Roydad Khan	2,324	3,021	December 2019 to June 2020	21,147
153.	Ameer Nawas	1,986	2,582	February 2020 to June 2020	12,910
154.	Umar Said	2,766	3,596	April 2020 to June 2020	10,788
155.	Jannat Gul	1,986	2,582	April 2020 to June 2020	10,788
156.	Asif Ullah	1,986	2,582	February 2020 to June 2020	12,910
162.	Munfarid Shah	2,692	3,500	May 2020 to June 2020	7,000
163.	Qamar Deen	2,841	3,693	May 2020 to June 2020	7,000
164.	Inayat Khan	2,692	3,500	May 2020 to June 2020	7,000
165.	Maqbool Ahmad	3,311	4,304	-	Nil
166.	Dawood Shah	2,186	2,842	April 2020 to June 2020	8,526
167.	Muhammad Zaman	3,818	4,963	April 2020 to June 2020	14,889
168.	Imtiyaz Khan	1,986	2,582	March 2020 to June 2020	10,328
169.	Imtiyaz Khan	1,986	2,582	March 2020 to June 2020	10,328
171.	Abdul Rahman	1,986	2,582	April 2020 to June 2020	7,746
172.	Ibrar Hussain	1,986	2,582	May 2020 to June 2020	5,164
173.	Muhammad Arshid	1,986	2,582	May 2020 to June 2020	5,164
175.	Dolat Khan	1,807	2,349	April 2020 to June 2020	7,047
176.	Maqbool Ahmad	1,807	2,349	January 2020 to June 2020	14,094
179.	Alam Zeeb	1,807	2,349	January 2020 to June 2020	14,094
180.	Jameel Khan	1,807	2,349	January 2020 to June 2020	14,094
182.	Ikram Khan	3,215	4,180	March 2020 to June 2020	16,720
183.	Fazal Raheem	3,799	4,939	Jun-20	4,939
184.	Laal Zada	3,215	4,180	March 2020 to June 2020	16,720
185.	Zar Muhammad	3,697	4,806	March 2020 to June 2020	19,224
186.	Shah Jehan	3,858	5,015	February 2020 to June 2020	20,060
187.	Bahadar Khan	3,475	4,518	May 2020 to June 2020	9,036
188.	Muqaddar Shah Gujar	3,215	4,180	December 2019 to June 2020	29,260
189.	Gul Zameer	3,553	4,619	March 2020 to June 2020	18,476
190.	Riyaz Khan	3,799	4,939	April 2020 to June 2020	14,817

191.	Peer Muhammad	3,215	4,180	April 2020 to June 2020	12,540
192.	Shamsul Qamar	3,697	4,806	March 2020 to June 2020	19,224
193.	Abid Ullah	3,697	4,806	March 2020 to June 2020	19,224
194.	Noorul Islam	4,069	5,290	April 2020 to June 2020	15,870
199.	Shah Jehan	2,922	3,799	March 2020 to June 2020	15,196
200.	Gul Rehan	2,088	2,714	March 2020 to June 2020	10,856
201.	Sajid Ali Khan	2,088	2,714	December 2019 to June 2020	18,998
202.	Hukam Khan	2,088	2,714	February 2020 to June 2020	13,570
205.	Maneer Khan	2,868	3,728	March 2020 to June 2020	14,912
206.	Abdul Ghafar	2,088	2,714	May 2020 to June 2020	5,428
207.	Jameel	2,088	2,714	January 2020 to June 2020	16,284
211.	Abdul Ghafoor Khan	2,088	2,714	April 2020 to June 2020	8,442
213.	Basheer Muhammad	2,088	2,714	February 2020 to June 2020	10,856
214.	Hameed UD Deen	3,110	4,043	May 2020 to June 2020	8,086
215.	Muhammad Khan	2,088	2,714	April 2020 to June 2020	8,142
216.	Sajjad Khan	2,348	3,052	April 2020 to June 2020	9,156
217.	Sajjad Khan	2,348	3,052	April 2020 to June 2020	9,156
218.	Habib UR Rahman	1,209	1,572	April 2020 to June 2020	4,716
219.	Hafiz Muhammad Anwar	1,209	1,572	April 2020 to June 2020	4,716
220.	Abdul Ghafoor Khan	1,209	1,572	March 2020 to June 2020	6,288
221.	Ijaaz Ali Shah	2,337	3,038	May 2020 to June 2020	6,076
223.	Sajjad Ahmad	885	1,151	December 2019 to June 2020	8,057
224.	Rahmat Sheer	1,932	2,512	February 2020 to June 2020	12,560
225.	Muhammad Rasan	1,756	2,283	January 2020 to June 2020	13,698
226.	Amjid Ali Shah	1,756	2,283	May 2020 to June 2020	4,566
227.	Mussanif Shah	1,756	2,283	May 2020 to June 2020	4,566
228.	Muhammad Nawaz	1,756	2,283	May 2020 to June 2020	4,566
229.	Imran Khan/M.Kheel	1,352	1,758	Jun-20	1,758
230.	Irshad Khan/Cabin	2,250	2,925	January 2020 to June 2020	17,550
Total Arrears					2,442,499

**Detail of Monthly Rent Arrears of shops,
Medical & Shopping Complex Plaza Shamsi Road Mardan.**

Shop No.	Name Of Allottee	Total Monthly	Upto	Outstanding Amount Rs
B-1	Hidayat Ur Rahman	3,993	July 2016 to June 2020	167,076
B-3	Irfan Ali	3,993	February 2019 to June 2020	19,965
B-4	Azeem Ullah	3,993	July 2016 to June 2020	167,076
B-5	Sayed Yasir Bacha	3,993	July 2019 to June 2020	69,696
B-7	Asfandiyar	3,993	July 2016 to June 2020	167,076
B-9	Majid Iqbal	3,993	January 2020 to June 2020	23,958
B-10	Abdul Ghani	3,993	July 2016 to June 2020	167,076
B-11	Noor nawas	3,993	January 2020 to June 2020	69,696
B-12	Shah Mumtaz	3,993	July 2016 to June 2020	167,076
B-13	Muhammad Nasir Khan	3,993	July 2019 to June 2020	84,216
B-14	Sayed Yasir Bacha	3,993	July 2016 to June 2020	167,076
B-15	Tariq Hayat	3,993	July 2016 to June 2020	167,076
B-17	Kaleem Ullah	3,993	July 2018 to June 2020	91,476
B-19	Abdul Hameed Khan	3,993	July 2018 to June 2020	91,476
B-20	Zakriya	2,662	July 2019 to June 2020	31,944
B-21	Sikandar Khan	2,662	January 2019 to June 2020	15,972
B-22	Sarwar Hayat	2,662	July 2016 to June 2020	11,384
B-26	Hafiz Amjid	2,662	July 2016 to June 2020	11,384
B-27	Saqib Ayub	2,662	March 2020 to June 2020	10,648
B-28	Usman Akbar	2,662	January 2018 to June 2020	65,384
B-29	Shehzad Khan	2,662	April 2020 to June 2020	10,648
B-30	Muhammad Salman	2,662	April 2018 to June 2020	61,584
B-31	Shokat Ali Khan	2,662	April 2020 to June 2020	13,310
B-32	Shokat Hayat	2,662	November 2019 to June 2020	21,298
B-33	Rahman Ullah	2,662	July 2016 to June 2020	11,384
B-35	Ali Rahman	2,662	March 2020 to June 2020	10,648
B-36	Rahman Ullah	2,662	April 2020 to June 2020	13,310
G-1	Malik Aman	3,993	September 2019 to June 2020	39,930
G-2	Malik Aman	3,993	September 2019 to June	39,930

			2020	
G-3	Fazal Wahid	3,993	July 2016 to June 2020	167,076
G-4	Fazal Ghafoor	3,993	July 2016 to June 2020	167,076
G-5	Qazi Zahid Ullah Jan	3,993	July 2016 to June 2020	167,076
G-6	Waheed Ullah	3,993	July 2016 to June 2020	167,076
G-7	Waheed Ullah	3,993	July 2016 to June 2020	167,076
G-8	Haji Nazeer Muhammad	3,993	July 2016 to June 2020	167,076
G-9	Usman Ali	3,993	July 2016 to June 2020	167,076
G-10	Haji Akbar Ali	3,993	July 2016 to June 2020	167,076
G-11	Haji Akbar Ali	3,993	July 2016 to June 2020	167,076
G-12	Muhammad Saleem	3,993	July 2016 to June 2020	167,076
G-15	Amir Muhammad	3,993	July 2016 to June 2020	167,076
G-16	Fazal Wahid	3,993	July 2016 to June 2020	167,076
G-20	Faheem Ullah Jaan	2,662	July 2016 to June 2020	111,384
G-21	Ghulam Nabi	2,662	December 2019 to June 2020	21,296
G-23	Misbahh Ullah	2,662	May 2019 to June 2020	20,812
G-26	Zahoor Ul haq	2,662	December 2019 to June 2020	18,634
G-28	Israr Ul Haq	2,662	July 2017 to June 2020	87,384
G-29	Aftab	2,662	July 2019 to June 2020	31,944
G-30	Israr Ul Haq	2,662	July 2019 to June 2020	71,916
G-31	Sherin Khan	2,662	January 2020 to June 2020	15,979
G-32	Muhammad Sadeeq	2,662	May 2018 to June 2020	60,948
G-34	Waheed Ullah	2,662	July 2016 to June 2020	111,384
G-35	Asghar Akbar	2,662	July 2016 to June 2020	111,384
G-36	Haji Nazeer Muhammad	2,662	February 2018 to June 2020	71,984
G-37	Ghazanfar Ali	2,662	April 2019 to June 2020	39,204
Z-1	Kirammat Shah	2,662	July 2016 to June 2020	111,384
Z-2	Muhammad Wasim	2,662	September 2019 to June 2020	34,364
Z-3	Shagufta Sajid	2,662	July 2016 to June 2020	111,384
Z-5	Shah Faisal	2,662	July 2016 to June 2020	111,384
Z-6	Shah Faisal	2,662	July 2016 to June 2020	111,384
Z-7	Ahmad Wdood Gul	2,662	July 2016 to June 2020	111,384
Z-8	Sayed Subhan Ullah	2,662	July 2016 to June 2020	111,384

Z-9	Sargand Khan	2,662	July 2016 to June 2020	111,384
Z-10	Waheed Ullah	2,662	July 2016 to June 2020	111,384
Z-11	Nisar Gul	2,662	January 2019 to June 2020	46,464
Z-13	Ahmad Wdood Gul	2,662	July 2019 to June 2020	31,944
Z-14	Usman Khan	2,662	July 2019 to June 2020	31,944
Z-15	Mansoor Ur Rahman	2,662	February 2019 to June 2020	44,044
Z-16	Sohail Ahmad	2,662	February 2019 to June 2020	44,044
Z-17	Sohail Ahmad	2,662	February 2019 to June 2020	44,044
Z-18	Qazi Zahid Ullah Jaan	2,662	July 2016 to June 2020	111,384
Z-19	Qazi Zahid Ullah Jaan	2,662	July 2016 to June 2020	111,384
Z-20	Dr Sajid Khan	2,662	July 2016 to June 2020	111,384
Z-21	Dr Sajid Khan	2,662	July 2016 to June 2020	111,384
Z-22	Rozina Roman	2,662	June 2019 to June 2020	34,364
F-7	Azeem Khan	3,993	December 2018 to June 2020	73,326
F-8	Azeem Khan	3,993	January 2019 to June 2020	69,696
F-11	Shams Ur Rahman	3,993	July 2016 to June 2020	167,076
F-12	Shams Ur Rahman	3,993	July 2016 to June 2020	167,076
F-15	Muhammad Nabi	3,993	April 2020 to June 2020	23,958
F-16	Muhammad Nabi	3,993	April 2020 to June 2020	23,958
F-24	Farhan Ullah	2,662	July 2016 to June 2020	111,384
F-25	Javid Amin	2,662	July 2016 to June 2020	111,384
F-26	Shams Ur Rahman	2,662	July 2016 to June 2020	111,384
F-27	Ibrahim	2,662	July 2016 to June 2020	111,384
F-28	Ibrahim	2,662	July 2016 to June 2020	111,384
F-29	Hidayat Ur Rahman	2,662	July 2016 to June 2020	111,384
F-31	Asal Khan	2,662	July 2016 to June 2020	111,384
F-32	Asal Khan	2,662	July 2016 to June 2020	111,384
F-34	Zahir U Deen	2,662	July 2016 to June 2020	111,384
F-35	Farzana	2,662	July 2016 to June 2020	111,384
F-36	Shabana Zahid	2,662	July 2016 to June 2020	111,384
F-37	Shah Zeb	2,662	July 2019 to June 2020	31,944
F-38	Zair Muhammad	2,662	April 2020 to June 2020	21,296
F-39	Asal Khan	2,662	July 2016 to June 2020	111,384
F-40	Faisal Khatak	2,662	July 2016 to June 2020	111,384
F-41	Nisar Gul	2,662	July 2016 to June 2020	111,384

F-42	Nisar Gul	2,662	July 2016 to June 2020	111,384
F-44	Ibrahim	2,662	July 2016 to June 2020	111,384
Y-2	Ahmad Wadood Gul	2,662	July 2016 to June 2020	111,384
Y-4	Saqib Ur Rahman	2,662	July 2016 to June 2020	111,384
Y-5	Ameer Akbar	2,662	July 2016 to June 2020	111,384
Y-6	Ameer Akbar	2,662	July 2016 to June 2020	111,384
Y-7	Imran	2,662	July 2017 to June 2020	60,984
Y-8	Rahat Ullah	2,662	March 2020 to June 2020	15,972
Y-13	Gul Rahman	2,662	July 2016 to June 2020	111,384
Y-14	Mufti Nasar	2,662	July 2016 to June 2020	111,384
Y-16	Ahmad Wdood Gul	2,662	July 2016 to June 2020	111,384
Y-17	Abdul Haaq	2,662	November 2019 to June 2020	21,296
Y-19	Haji Israr	2,662	July 2016 to June 2020	111,384
Y-21	Malik Tila	2,662	July 2017 to June 2020	99,384
S-1	Muhammad Nawaz	2,178	July 2017 to June 2020	71,496
S-2	Dr. Misbah Ullah	2,178	May 2018 to June 2020	30,096
S-3	Muhammad Waseem	2,178	October 2019 to June 2020	19,602
S-4	Simran Joot Chawla	2,178	November 2019 to June 2020	17,424
S-5	Muhammad Nabi	2,178	June 2019 to June 2020	28,116
S-6	Rozina Rahman	2,178	August 2019 to June 2020	23,958
S-7	Nisar Gul	2,178	April 2019 to June 2020	32,076
S-8	Malki Aman	2,178	July 2017 to June 2020	71,496
S-10	Zaheer Uddin Babar	2,178	July 2019 to June 2020	26,126
S-11	Farman Ali	2,178	November 2018 to June 2020	41,976
S-12	Farman Ali	2,178	November 2018 to June 2020	41,976
S-13	Imtaiz Ali	1,694	March 2019 to June 2020	26,488
S-14	Shafiq Ur Rahman	1,694	July 2016 to June 2020	55,608
S-15	Shafiq Ur Rahman	1,694	July 2016 to June 2020	55,608
S-16	Anwar Shah	1,694	July 2016 to June 2020	55,608
S-17	Gulzar Ahamad	1,694	July 2016 to June 2020	55,608
S-18	Gulzar Ahamad	1,694	July 2016 to June 2020	55,608
S-19	Abdul Haq	1,694	July 2016 to June 2020	55,608
S-20	Abdul Haq	1,694	July 2016 to June 2020	55,608

S-24	Muhammad Fayaz	1,694	June 2019 to June 2020	21,860
S-25	Ayesha Taj	1,694	February 2019 to June 2020	8,470
S-26	Ayesha Taj	1,694	February 2019 to June 2020	8,470
Total Arrears				10,723,826

Non recovery of 2% penalty from the contractors

DP No. 3.5.5.7

S.No.	Name of Contract	Month	amount of installment	Due date	date of deposit	late deposit in days	2% penalty Upto 10 days
1.	Sign Boards	Jul-19	1,875,020	31.7.2019	21.10.19	82	375,004
	-do-	Aug-19	1,875,020	31.8.2019	18.11.2019 & 17.12.19	78	375,004
	-do-	Sep-19	1,875,020	30.9.2019	28.1.19 & 12.2.2019	118	375,004
Total							1,125,012
2.	Cattle fair Shahbaz Garhi	Jul-19	350,000	31.7.2019	16.8.2019	16	70,000
	-do-	Aug-19	350,000	31.8.2019	11.9.2019	11	70,000
	-do-	Sep-19	350,000	30.9.2019	15.10.2019	15	70,000
	-do-	Oct-19	350,000	31.10.2019	11.11.2019	11	70,000
	-do-	Nov-19	350,000	30.11.2019	17.12.2019	17	70,000
	-do-	Dec-19	350,000	31.12.2019	21.1.2020	21	70,000
	-do-	Jan-20	350,000	30.1.2020	26.2.2020	26	70,000
	-do-	Feb-20	350,000	29.2.2020	not deposited	-	70,000
	-do-	Mar-20	350,000	31.3.2020	not deposited	-	70,000
Total							630,000
3.	Cattle fair Bakhshali	Jul-19	237,000	31.7.2019	5.8.2019	5	23,700
	-do-	Aug-19	237,000	31.8.2019	11.9.2019	11	47,400
	-do-	Sep-19	237,000	30.9.2019	7.10.2019	7	33,180
	-do-	Oct-19	237,000	31.10.2019	7.11.2019	7	33,180
	-do-	Nov-19	237,000	30.11.2019	9.12.2019	9	42,660
	-do-	Dec-19	237,000	31.12.2019	9.1.2020	9	42,660
	-do-	Jan-20	237,000	30.1.2020	13.2.2020	13	47,400

	-do-	Feb-20	237,000	29.2.2020	11.3.2020	11	47,400
	-do-	Mar-20	237,000	31.3.2020	not deposited	-	47,400
Total							364,980
4.	Cattle fair Toru	Jul-19	160,000	31.7.2019	16.8.2019	16	32,000
	-do-	Aug-19	160,000	31.8.2019	11.9.2019	11	32,000
	-do-	Sep-19	160,000	30.9.2019	15.10.2019	15	32,000
	-do-	Oct-19	160,000	31.10.2019	25.11.2019	25	32,000
	-do-	Nov-19	160,000	30.11.2019	17.12.2019	17	32,000
	-do-	Dec-19	160,000	31.12.2019	13.1.2020	13	32,000
	-do-	Jan-20	160,000	30.1.2020	17.2.2020	17	32,000
	-do-	Feb-20	160,000	29.2.2020	not deposited		32,000
Total							256,000
5.	Cattle fair Baghdada	Aug-19	350,000	31.8.2019	6.9.2019	6	42,000
	-do-	Sep-19	350,000	30.9.2019	8.10.2019	8	56,000
	-do-	Oct-19	350,000	31.10.2019	1.11.2019	1	7,000
	-do-	Nov-19	350,000	30.11.2019	5.12.2019	5	35,000
	-do-	Dec-19	350,000	31.12.2019	7.1.2020	7	49,000
	-do-	Jan-20	350,000	30.1.2020	07.2.2020	7	49,000
	-do-	Feb-20	350,000	29.2.2020	not deposited		70,000
	-do-	Mar-20	350,000	31.3.2020	not deposited		70,000
	-do-	Apr-20	350,000	30.4.2020	not deposited		70,000
Total							448,000
6.	Tanga/loader License fee	Jul-19	119,167	31.7.2019	16.8.2019		23,833
	-do-	Aug-19	119,167	31.8.2019	11.9.2019		23,833
Total							47,667
7.	Latrine Flash System	Aug-19	110,000	31.8.2019	5.9.2019	5	11,000

	-do-	Sep-19	110,000	30.9.2019	7.10.2019	7	15,400
	-do-	Oct-19	110,000	31.10.2019	4.11.2019	4	8,800
	-do-	Nov-19	110,000	30.11.2019	3.12.2019	3	6,600
	-do-	Dec-19	110,000	31.12.2019	12.1.2020	12	2
	-do-	Jan-20	110,000	30.1.2020	10.2.2020	10	22,000
	-do-	Feb-20	110,000	29.2.2020	4.3.2020	4	8,800
	-do-	Mar-20	110,000	31.3.2020	30.6.2020	90	22,000
	-do-	Apr-20	110,000	30.4.2020	not deposited		22,000
Total							116,602
8.	Annual License fee	Jul-19	200,000	31.7.2019	29.8.2019	29	40,000
	-do-	Aug-19	200,000	31.8.2019	24.9.2019	24	40,000
	-do-	Sep-19	200,000	30.9.2019	14.10.2019	14	40,000
	-do-	Oct-19	200,000	31.10.2019	13.12.2019	13	40,000
Total							160,000
9.	Cycle Mela	Feb-20	106620	29.2.2020	not deposited		21,324
	-do-	Mar-20	106620	31.3.2020	only Rs 45620 deposited		21,324
	-do-	Apr-20	106620	30.4.2020	not deposited		21,324
	-do-	May-20	106620	31.5.2020	not deposited		21,324
Total							85,296
Total							3,233,557

Overpayment in Solarization schemes

DP No. 4.5.2.1

Solarization schemes Sher Garh Bazar

Name of item	Rate paid	Rate offered by the contractor/ approved rate	Diff	Qty	Over payment
Road light pole hot dipped galvanized (80 micron Avg) 8 meter long round conical overall thickness 4mm double arm (I m thickness 3mm base dia 180 mm and top dia 75 mm with base plate size (400mm x 400mm x 20mm) along with stiffners (4 x 200 mm x 100mm x 20 mm)	49,450	30,000	19,450	10	194,500
Construction of foundation for pole including cost of pit excavation 1:2:4 450 mm x 450 mm 1830 mm along with 4 No electro plated galvanized bolt dia 25 mm length 1m with L bend 100 mm having at least 150 mm threads with double nuts	25,000	9,000	16,000	10	160,000
Solar panel mount (top of pole) made of galvanized angle iron to sustain 200 KM /h wind pressure suitable for mounting 28.5 watts 01 No pannel	14,000	8,000	6,000	10	60,000
Solar panel (PV module) mono crystalline A grade 285 watts 16.5% module efficiency min and 25 year power out put warranty IEC 61215 abd IEC 61730 certified	22,000	15,000	7,000	10	70,000
Battery and controller Box made of 18 SWG GI sheet powder coated paint having inverted louvers for ventilation and proper locking arrangement suitable for housing 1 No. 1.68 KWH lithium Life PO 4 battery	11,500	6,000	5,500	10	55,000
Maintenance free VRLA gel batteries 12 volt 150 AH	51,750	30,000	21,750	10	217,500
Solar charge controller MPPT 12/24 V 15 apm multiple protection with timer remote monitoring and programming via IOT cloud based monitoring software	18,400	10,000	8,400	10	84,000
Flexible 1.5 dia PVC pipe for 4 mm 2 copper cable through the pole for providing extra insulation to avoid power losses	245	220	25	90	2,250
2x4 mm 2 flexible copper cable along with proper connector MC 4 TUV approved from solar panel to charge controller charge controller to battery as well as light fixtures	320	50	270	225	60,750
Total					904,000

Overpayment in Solarization scheme jewar Bazar

Name of item	Rate paid	Rate offered by the contractor/	Diff	Qty	Over payment
Road light pole hot dipped galvanized (80 micron Avg) 8 meter long round conical overall thickness 4mm double arm (1 m thickness 3mm base dia 180 mm and top dia 75 mm with base plate size (400mm x 400mm x 20mm) along with stiffners (4 x	49,450	25,000	24,450	7	171,150
Construction of foundation for pole including cost of pit excavation 1:2:4 450 mm x 450 mm 1830 mm along with 4 No electro plated galvanized bolt dia 25 mm length 1m with L bend 100 mm having at least 150 mm threads with double nuts	25,000	9,000	16,000	7	112,000
Solar panel mount (top of pole) made of galvanized angle iron to sustain 200 KM /h wind pressure suitable for mounting 28.5 watts	14,000	8,000	6,000	7	42,000
Solar panel (PV module) mono crystalline A grade 285 watts 16.5% module efficiency min and 25 year power output warranty	22,000	15,000	7,000	7	49,000
Battery and controller Box made of 18 SWG GI sheet powder coated paint having inverted louvers for ventilation and proper locking arrangement suitable for housing 1 No. 1.68 KWH lithium	11,500	6,000	5,500	7	38,500
Maintenance free VRLA gel batteries 12 volt 150 AH	51,750	30,000	21,750	7	152,250
Solar charge controller MPPT 12/24 V 15 apm multiple protection with timer remote monitoring and programming via IOT cloud	18,400	10,000	8,400	7	58,800
Flexible 1.5 dia PVC pipe for 4 mm 2 copper cable through the pole for providing extra insulation to avoid power losses	245	220	25	63	1,575
2x4 mm 2 flexible copper cable along with proper connector MC 4 TUV approved from solar panel to charge controller charge controller to battery as well as light fixtures	320	50	270	175	47,250
Total					672,525

Overpayment in Solarization scheme Lundkhwar bazaar

Name of item	Rate paid	Rate offered by the contractor/	Diff	Qty	Over payment
Road light pole hot dipped galvanized (80 micron Avg) 8 meter long round conical overall thickness 4mm double arm (1 m thickness 3mm base dia 180 mm and top dia 75 mm with base plate size (400mm x 400mm x 20mm) along with stiffners (4 x	49,450	25,000	24,450	7	171,150
Construction of foundation for pole including cost of pit excavation 1:2:4 450 mm x 450 mm 1830 mm along with 4 No electro plated galvanized bolt dia 25 mm length 1m with L bend 100 mm having at least 150 mm threads with double nuts	25,000	9,000	16,000	7	112,000
Solar panel mount (top of pole) made of galvanized angle iron to sustain 200 KM /h wind pressure suitable for mounting 28.5	14,000	8,000	6,000	7	42,000
Solar panel (PV module) mono crystalline A grade 285 watts 16.5% module efficiency min and 25 year power output warranty IEC 61215 abd IEC 61730 certified	22,000	15,000	7,000	7	49,000
Battery and controller Box made of 18 SWG GI sheet powder coated paint having inverted louvers for ventilation and proper locking arrangement suitable for housing 1 No. 1.68 KWH	11,500	6,000	5,500	7	38,500
Maintenance free VRLA gel batteries 12 volt 150 AH	51,750	30,000	21,750	7	152,250
Solar charge controller MPPT 12/24 V 15 apm multiple protection with timer remote monitoring and programming via	18,400	10,000	8,400	7	58,800
Flexible 1.5 dia PVC pipe for 4 mm 2 copper cable through the pole for providing extra insulation to avoid power losses	245	220	25	63	1,575
2x4 mm 2 flexible copper cable along with proper connector MC 4 TUV approved from solar panel to charge controller charge controller to battery as well as light fixtures	320	50	270	175	47,250
Total					672,525

Overpayment in Solarization scheme Hatyan bazaar

Name of item	Rate paid	Rate offered by the	Diff	Qty	Over payment
Road light pole hot dipped galvanized (80 micron Avg) 8 meter long round conical overall thickness 4mm double arm	49,450	25,000	24,450	7	171,150
Construction of foundation for pole including cost of pit excavation 1:2:4 450 mm x 450 mm 1830 mm along with 4 No electro plated galvanized bolt dia 25 mm length 1m with L bend 100 mm having at least 150 mm threads with double	25,000	9,000	16,000	7	112,000
Solar panel mount (top of pole) made of galvanized angle iron to sustain 200 KM /h wind pressure suitable for	14,000	8,000	6,000	7	42,000
Solar panel (PV module) mono crystalline A grade 285 watts 16.5% module efficiency min and 25 year power output warranty IEC 61215 abd IEC 61730 certified	22,000	15,000	7,000	7	49,000

Battery and controller Box made of 18 SWG GI sheet powder coated paint having inverted louvers for ventilation and proper locking arrangement suitable for housing 1 No.	11,500	6,000	5,500	7	38500
Maintenance free VRLA gel batteries 12 volt 150 AH	51,750	30,000	21,750	7	152,250
Solar charge controller MPPT 12/24 V 15 apm multiple protection with timer remote monitoring and programming	18,400	10,000	8,400	7	58,800
Flexible 1.5 dia PVC pipe for 4 mm 2 copper cable through the pole for providing extra insulation to avoid power losses	245	220	25	63	1,575
2x4 mm 2 flexible copper cable along with proper connector MC 4 TUV approved from solar panel to charge controller charge controller to battery as well as light fixtures	320	50	270	175	47,250
Total					672,525

Detail of non-deposit of taxes deducted in the bills DP No. 4.5.3.3

VCs Name	Non deposit of Government Taxes		Non deposit of profit	
	Amount (Rs)	Para No.	Amount (Rs)	Para No.
VC Khan kalli	110,000	03	423,000	02
VC Rorya- 02	57,000	03	0	
VC Manga- 02	82,000	03	119,000	02
NC Mardan khass	164,000	03	0	
VC Cheena	0		306,000	01
VC Dewan khel	75,000	03	207,000	02
VC Harke-I	53,000	02	0	
	868,000	04	0	
VC Harke-II	26,000	02	78,000	06
	487,000	05	0	
VC Gujarat-I	39,000	02	46,000	05
VC Narai-II	103,000	02	437,000	05
VC Baghdada	34,000	01	382,000	04
Total	2,098,000			

Detail of non- deposit of profit earned on PLS accounts DP No. 4.5.3.4

VCs Name	Non deposit of Government Taxes		Non deposit of profit	
	Amount (Rs)	Para No.	Amount (Rs)	Para No.
VC Khan kalli	110,000	03	423,000	02
VC Rorya- 02	57,000	03	0	0
VC Manga- 02	82,000	03	119,000	20
NC Mardan khass	164,000	03	0	0
VC Cheena	0		306,000	01
VC Dewan khel	75,000	03	207,000	02
VC Harke-I	53,000	02	0	0
	868,000	04	0	0
VC Harke-II	26,000	02	78,000	06
	487,000	05	0	0
VC Gujarat-I	39,000	02	46,000	05
VC Narai-II	103,000	02	437,000	05
VC Baghdada	34,000	01	382,000	04
Total			1,998,000	

Annexure-31			
Detail of non-credit of Malba fee		DP No. 5.5.1.1	
Sr.No	Plot No. Sector	Date of approval	Construction Security
			10-Marla Phase-II
1.	363/R	20-10-2016	10,000
2.	557/S	10-09-2016	10,000
3.	344/R	30-12-2016	10,000
4.	465/S	30-12-2016	10,000
5.	352/R	14-02-2017	10,000
6.	277/R	17-02-2017	10,000
7.	463/S	21-03-2017	10,000
8.	480/S	13-04-2017	10,000
9.	259/R	21-05-2017	10,000
10.	525/S	24-05-2017	10,000

11.	494/S	19-06-2017	10,000
12.	308/R	05-07-2017	10,000
13.	568/S	28-07-2017	10,000
			01-Kanal Phase-II
14.	138/Q	19/07/2016	20,000
15.	180/Q	17-08-2016	20,000
16.	101/P	10-11-2016	20,000
17.	11/P	07-12-2016	20,000
18.	58/Q	20-12-2016	20,000
19.	45/N	20-12-2016	20,000
20.	183/Q	17-05-2017	20,000
21.	52/P	19-05-2017	20,000
22.	88/P	10-08-2017	20,000
23.	43/P	04-10-2017	20,000
24.	79/N	04-10-2017	20,000
25.	71/Q	28-11-2017	20,000
26.	51/Q	22-11-2017	20,000
27.	34/P	14-12-2017	20,000
28.	96/M	15-12-2017	20,000
			07-Marla Phase-II
29.	200/R	11-07-2016	5,000
30.	115/R	20-07-2016	5,000
31.	239/R	02-11-2016	5,000
32.	257/S	04-11-2016	5,000
33.	427/S	07/12/2016	5,000
34.	191/S	14-12-2016	5,000
35.	253/S	14-12-2016	5,000
36.	333/S	16-12-2016	5,000
37.	113/R	16-12-2016	5,000
38.	263/S	18-01-2016	5,000
39.	201/S	01-02-2017	5,000
40.	255/S	22-2-2017	5,000
41.	265/S	24-02-2017	5,000
42.	305/S	10-02-2017	5,000
43.	98/R	28-02-2017	5,000
44.	246/S	08-03-2017	5,000
45.	70/s	12-04-2017	5,000
46.	354/S	23-06-2017	5,000
47.	76/R	16-07-2017	5,000

48.	339/S	14-07-2017	5,000
49.	251/R	08-08-2017	5,000
50.	139-S	01-11-2017	5,000
			05-Marla Phase-II
51.	73/S	26-08-2016	5,000
52.	228/T	01-09-2016	5,000
53.	67/T	04-10-2016	5,000
54.	76/R	18-10-2016	5,000
55.	221/T	30-12-2016	5,000
56.	195/T	30-12-2016	5,000
57.	61/S	18-01-2017	5,000
58.	184/T	27-10-2017	5,000
59.	175/T	08-03-2017	5,000
60.	174/T	09-03-2017	5,000
61.	182/T	29-05-2017	5,000
62.	119/T	23-06-2017	5,000
63.	350/T	10-08-2017	5,000
64.	77/T	08-09-2017	5,000
65.	97/T	02-10-2017	5,000
66.	168/T	19-10-2017	5,000
67.	92/S	09/11/2017	5,000
68.	28/S	04/12/2017	5,000
69.	37/S	22/12/2017	5,000
70.	25/S	12/02/2017	5,000
			10-Marla Phase-I
71.	95/H	22-09-2016	10,000
72.	202/H	26-09-2016	10,000
73.	172/I	20-10-2016	10,000
74.	66/A	02-06-2016	10,000
75.	204/H	30-12-2016	10,000
76.	25/E	26-01-2016	10,000
77.	277/D	30-01-2016	10,000
78.	55/D	24-04-2017	10,000
79.	181/G	28-03-2017	10,000
80.	18/L	18-03-2017	10,000
81.	49-D	08-05-2017	10,000
82.	122/G	18-05-2017	10,000
83.	36/G	05-06-2017	10,000
84.	265/E	14-06-2017	10,000

			01-Kanal Phase-I
85.	95/J	19-07-2016	20,000
86.	296/J	22-07-2016	20,000
87.	181/H	10-08-2016	20,000
88.	203/F	18-10-2016	20,000
89.	77/D	20-10-2016	20,000
90.	241/K	15-12-2016	20,000
91.	145/L	11-01-2017	20,000
92.	33/I	10-02-2017	20,000
93.	125/L	05-05-2017	20,000
94.	324/J	18-05-2017	20,000
			6.5-Marla Phase-I
95.	136-C	19-07-2016	5,000
96.	09-B	09-09-2016	5,000
97.	240/B	30-09-2016	5,000
98.	144/E	06-10-2016	5,000
99.	130/C	07/02/2017	5,000
100.	135/E	15-03-2017	5,000
101.	138/B	20-04-2017	5,000
102.	186/B	20/04-2017	5,000
103.	125/L	05-05-2017	5,000
104.	29/B	25-05-2017	5,000
Gross Total			1,030,000

Detail of less deposit of stamp duty

DP No.5.5.1.5

S.No	Shop #	Consideration amount (Rs)	Stamp duty required @2% (Rs)	Stamp duty deposited (Rs)	Difference (Rs)
1	10-C	3,050,000	61,000	2,000	59,000
2	8-I	3,332,000	66,640	2,000	64,640
3	8-D	3,047,000	60,940	2,000	58,940
4	4-D	2,222,000	44,440	1,200	43,240
5	72-I	2,222,000	44,440	1,200	43,240
6	73-I	2,222,000	44,440	1,200	43,240
7	74-I	2,300,000	46,000	1,200	44,800
8	71-I	2,300,000	46,000	1,200	44,800
9	4-I	2,222,000	44,440	1,200	43,240
10	1-I	2,223,000	44,460	900	43,560
11	16-I	2,223,000	44,460	1,200	43,260
12	89-I	2,221,800	44,436	1,500	42,936
13	6-L	2,750,000	55,000	1,200	53,800
14	8-L	2,750,000	55,000	1,200	53,800
15	21-E	2,217,250	44,345	0	44,345
16	208-E office	2,741,000	54,820	0	54,820
17	45-E	3,926,000	78,520	0	78,520
18	204-E office	2,442,000	48,840	0	48,840
19	213-Eoffice	2,854,000	57,080	0	57,080
20	201-E office	2,742,000	54,840	0	54,840
	Total	52,007,050	1,040,141	19,200	1,020,941

Annexure-33

Detail of leave encashment of annual leaves

DP No. 6.5.1.1

S. No.	Name	Designation	Date of joining	Leave encashment due up	Annual leave per year	Total leaves	Leave availed	Balance leaves	50% available for encashment	Paid days	Paid amount (Rs)	Excess days	Monthly salary (Rs)	Rate per day	Excess amount
1.	Naveed Akhtar	CFO	09.09.2016	31.12.2019	15	45	0	45	22.5	45	434,426	22.5	289,617	9,654	217,215
2.	M. Khalil Akbar	Manager Municipal Services	23.09.2016	31.12.2019	15	45	0	45	22.5	45	434,426	22.5	289,617	9,654	217,215
3.	Muhammad Imran	Manager HR & Admin	13.02.2018	31.12.2019	15	28.75	5	23.75	11.87	23.75	148,042	11.87	187,000	6,233	73,990
4.	Muhammad Ishaq	AM Solid waste mgt.	23.10.2017	31.12.2019	15	32.5	0	32.5	16.25	32.5	103,509	16.25	95,547	3,185	51,756
5.	Syed Waqar Ali Shah	AM works	23.10.2017	31.12.2019	15	32.5	17.5	15	7.5	15	47,774	7.5	95,547	3,185	23,887
6.	Ikram Ullah	AM Waste water	03.11.2017	31.12.2019	15	32.5	0	32.5	16.25	32.5	103,509	16.25	95,547	3,185	51,756
7.	Mustafa Kamal	AM water supply	20.11.2017	31.12.2019	15	31.25	0	31.25	15.62	31.25	127,804	15.25	122,692	4,090	62,372
8.	Sameera Zeb	AM Planning & monitoring	21.11.2017	31.12.2019	15	31.25	0	31.25	15.62	31.25	127,804	15.25	122,692	4,090	62,372
9.	Fazli Subhan	AM Finance	01.01.2018	31.12.2019	15	30	15	15	7.5	15	47,774	7.5	95,547	3,185	23,887
10.	Rahat Ullah	AM Customer Care	01.01.2018	31.12.2019	15	30	2	28	14	28	89,177	14	95,547	3,185	44,590
11.	Muhammad Sohail	AM Billing	10.01.2018	31.12.2019	15	30	0	30	15	30	83,813	15	83,813	2,794	41,910
12.	Faheem Khan	AM HR & Admin	23.01.2018	31.12.2019	15	28.75	0	28.75	14.37	28.75	80,321	14.37	83,813	2,794	40,150
13.	Ashraf Qadir Khatak	General Manager	22.02.2018	19.09.2019	15			19.5	9.75	19.5	256,750	9.75	395,000	13,167	128,378
Total															1,039,478

Annexure-34

Detail of non-developmental expenditure DP No. 6.5.2.1

S. No.	Description	Voucher No	Dated	Amount (Rs)
1.	POL expenditure for Dec 2019 paid	BPV 10N.ADP	01/20/2020	4,402.00
2.	POL bill of vehicle for Jan 2020 paid	BPV 21N.ADP	02/27/2020	12,540.00
3.	POL Bill for Feb 2020 Paid	BPV 29N.ADP	03/19/2020	10,686.00
4.	POL Bill for March 2020 paid	BPV 35N.ADP	04/29/2020	15,235.00
5.	POL of vehicle for May 2020 paid	BPV 52N.ADP	06/22/2020	6,880.00
6.	POL of vehicle for April 2020 paid	BPV 53N.ADP	06/30/2020	3,786.00
7.	POL bill for June 2020 recorded	JV 004N.ADP	06/30/2020	8,325.00
Total POL bills				61,854
8.	Vehicle Rent for DEC 2019 and Jan 2020 paid	BPV 24 N.ADP	03/11/2020	100,000.00
9.	Vehicle Rent for Feb 2020 paid	BPV 27 N.ADP	03/13/2020	75,000.00
10.	Vehicle rent for March 2020 paid	BPV 36 N.ADP	04/29/2020	75,000.00
11.	Vehicle rent for April 2020 paid	BPV 37 N.ADP	05/06/2020	75,000.00
12.	Vehicle Rent for May 2020 paid	BPV 49 N.ADP	06/11/2020	75,000.00
13.	Vehicle rent for June 2020 recorded	JV 003 N.ADP	06/30/2020	75,000.00
Total vehicle rent				475,000
14.	Advertisement expenditure paid	BPV 01 N.ADP	08/07/2019	24,932.00
15.	Advertisement expenditure paid	BPV 02 N.ADP	09/02/2019	2,000.00
16.	Advertisement expenditure paid	BPV 03 N.ADP	10/23/2019	23,154.00
17.	Advertisement expenditure paid	BPV 04 N.ADP	10/23/2019	24,808.00
18.	Advertisement expenditure paid	BPV 05 N.ADP	10/28/2019	4,000.00
19.	Advertisement expenditure paid	BPV 12 N.ADP	01/27/2020	18,215.00
20.	Advertisement expenditure paid	BPV 13 N.ADP	01/27/2020	35,448.00
21.	Advertisement expenditure paid	BPV 14 N.ADP	01/27/2020	32,072.00
22.	Advertisement expenditure paid	BPV 15 N.ADP	02/14/2020	44,103.00
23.	Advertisement expenditure paid	BPV 18 N.ADP	02/20/2020	73,306.00
24.	Advertisement expenditure paid	BPV 19 N.ADP	02/20/2020	38,484.00
25.	Advertisement expenditure paid	BPV 20 N.ADP	02/24/2020	22,665.00
26.	Advertisement expenditure paid	BPV 25 N.ADP	03/12/2020	2,000.00
27.	Advertisement expenditure paid	BPV 34 N.ADP	04/29/2020	4,000.00
28.	Advertisement expenditure paid	BPV 46 N.ADP	06/11/2020	25,314.00
29.	Advertisement expenditure paid	BPV 47 N.ADP	06/11/2020	30,872.00
30.	Advertisement expenditure paid	BPV 48 N.ADP	06/11/2020	44,103.00
31.	Advertisement expenditure paid	BPV 54 N.ADP	06/30/2020	42,763.00
Total advertisement expenditure				492,239
Grand total				1,029,093
